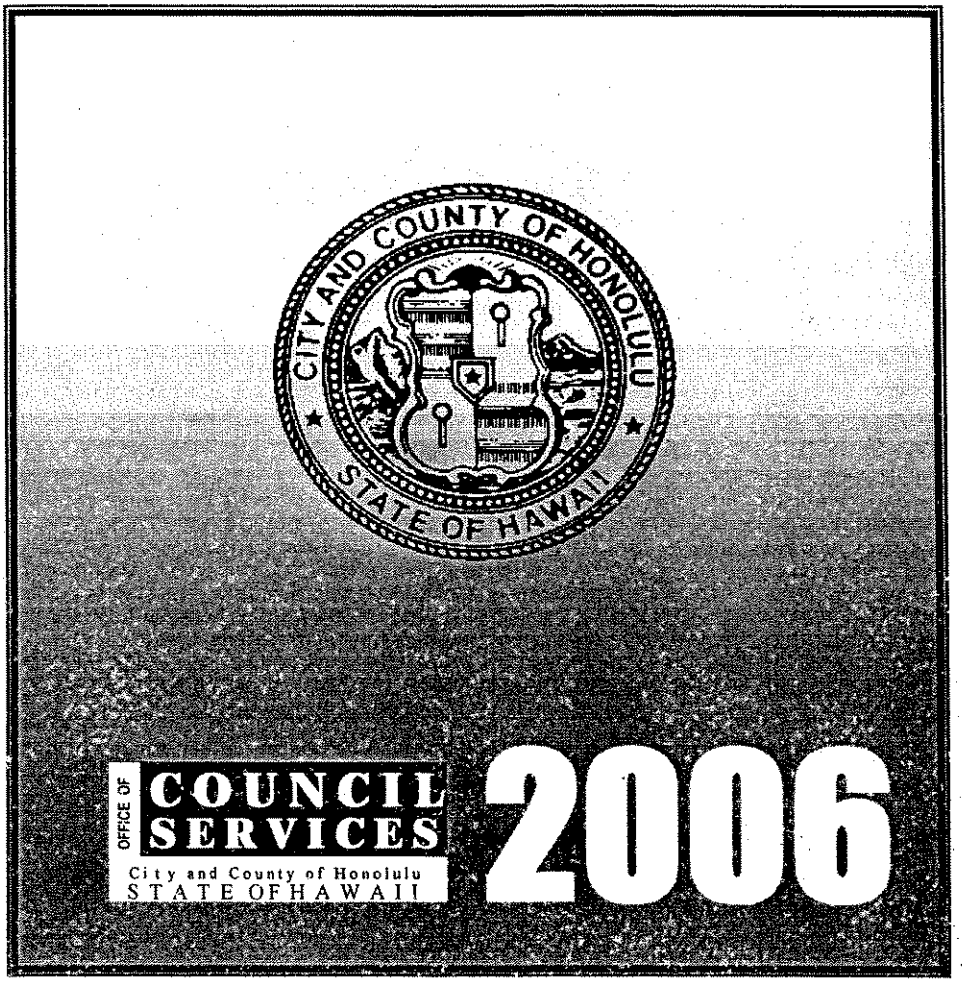
ISSUE PROFILE

Status of the City's Finances



ISSUE PROFILE

Status of the City's Finances

March 2006

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I. Introduction

We are pleased to issue another annual report on the status of the city's finances and budget. As in the previous report, there is an overview of certain fiscal trends which are intended to provide a historical and comparative context to review the upcoming city budget (see Chapter II). We have also reviewed the prior year's revenues and expenditures for the operating budget and the mid-year status of the current year's major revenue assumptions and major operating budget expenditure items (see Chapter III), and the status of the prior year's capital budget appropriations (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 ordinance, as well as the monthly accounting reports from the department of budget and fiscal services. Other sources are referenced in the Appendix.

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

II. Budget Trends

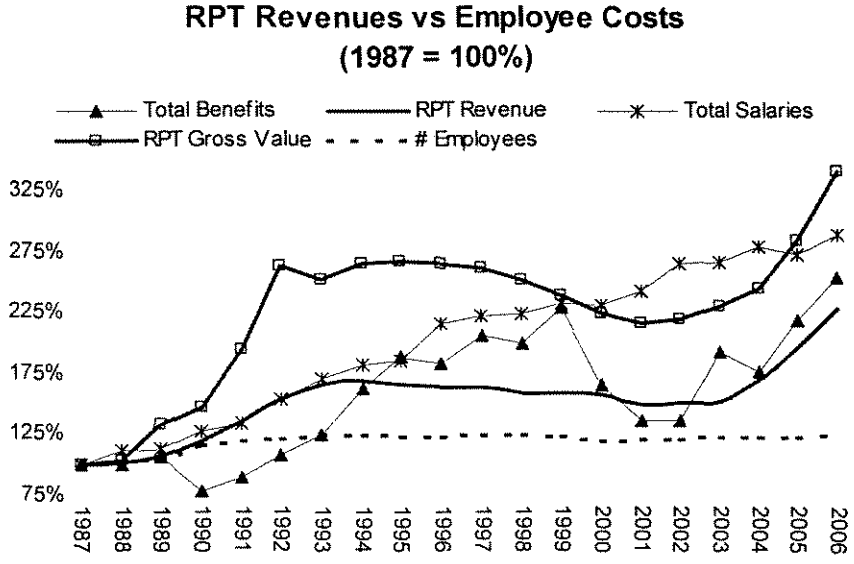
In this section, we provide a brief overview of the city's budget and financial status, as reflected in certain key statistics, and compare the city with other jurisdictions. This is intended to provide a historical and comparative perspective that may be useful for evaluating the specifics about the next fiscal year's city budget. For more detail on specific subjects, please consult the data sources listed in Chapter V.

A. Special Focus Section

- **Salaries and Benefits Have Grown Faster than Property Taxes, Causing Recurring Shortfalls**

Figure A-1. In recent years, each upcoming city budget has been forecast to have large revenue shortfalls to meet current service levels. That is largely because of divergent growth rates between expenses versus revenues. The biggest cost items in the city's operating budget are salaries and benefits for city employees (benefits are for current and retired employees), together representing over half of the budget. On the revenue side, the largest single revenue source is the property tax, accounting for over a third of operating budget resources. As shown in the chart, since the mid-1990's, the number of city employees has remained steady or fallen, while salary and benefit costs have increased above the rate of property tax revenues. That is true even though the gross value of property assessments has mostly surpassed salary and benefit raises. Lower tax rates, which have shielded many taxpayers from soaring property values, have constrained tax revenue growth below that of approved increases in salaries and benefits.

When salaries and benefits increase faster than property tax revenues, structural deficits result



- **Funding and Spending for Road Maintenance Has Not Kept Pace With Miles Driven**

About two-thirds of revenues for road maintenance and improvements come from taxes the city imposes on motor vehicles: the weight tax and fuel tax. Bigger, heavier, and more gas-consuming vehicles have resulted in higher tax collections. But the number of miles traveled on city streets have also increased, which hikes the need for road maintenance. We analyzed the data on road taxes, miles driven, and spending on road maintenance to determine how these various trends compare.

Vehicle taxes lag road miles traveled...

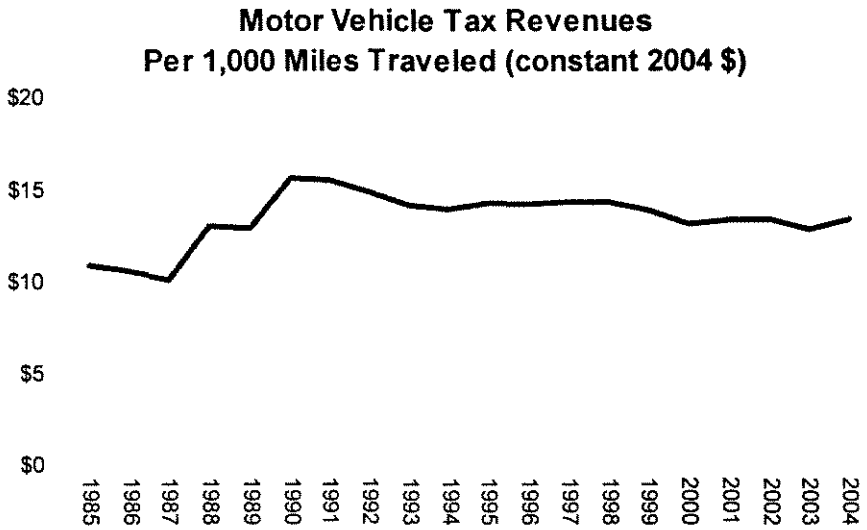
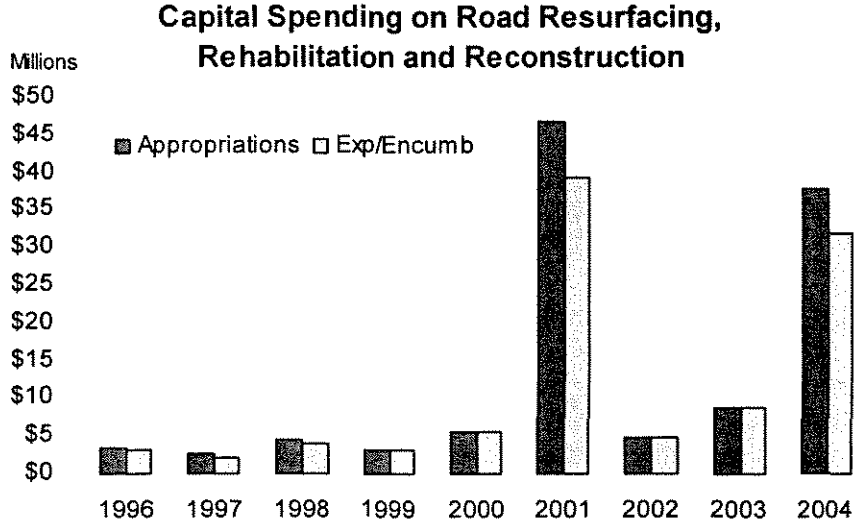


Figure A-2. The net impact on city road maintenance operations of these trends is shown in the chart. Over the last 20 years, tax revenues (adjusted for inflation) per 1,000 vehicle miles traveled initially climbed. Since 1990, however, real vehicle tax revenues per mile have slowly but steadily declined (adjusting for inflation), placing greater financial stress on the city's road maintenance program. According to the data, vehicles taxes peaked in 1990 at $15.72 per 1,000 miles traveled. By 2004, taxes had waned to $13.53 per 1,000 miles traveled.

Figure A-3. Even if revenues per mile driven had remained steady, that would not have ensured that actual road maintenance spending would have kept up with the ongoing rise in vehicular mileage. The chart below of capital appropriations versus amounts expended and encumbered on road maintenance capital projects shows the spending has been inconsistent, from a typical range between $5 and 9 million to nearly $47 million and $38 million for FY 2001 and 2004, respectively. Although data on the city's in-house road maintenance program could not be obtained, such spending is expected to be relatively constant and would not significantly alter the degree of fluctuation displayed in the chart.

...and spending on road maintenance is inconsistent



B. Financial Position – Net Assets

- **The City's Finances Continue to Worsen, Though Not as Quickly**

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 comparing what the city owns (termed "assets", such as cash, investments, and the value of land, buildings, and infrastructure) after subtracting what it owes (termed "liabilities", such as outstanding bills, bonds, and claims and judgments against the city). 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, while 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 primarily or at least somewhat supported 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 fall in the city's finances has slowed...

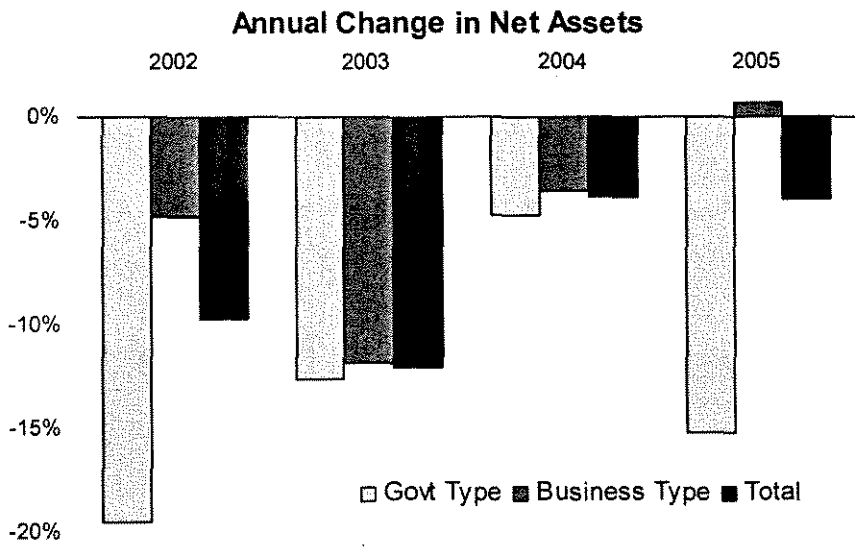
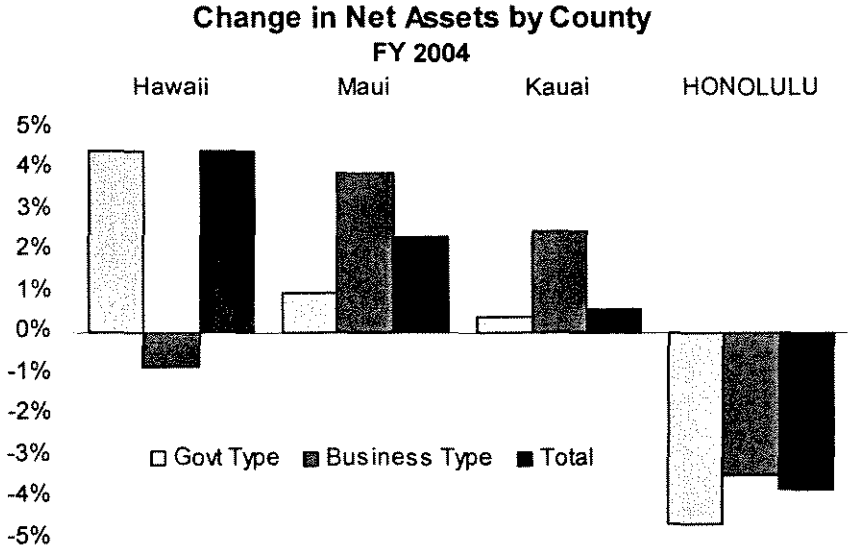


Figure B-1. Since the city began reporting its net assets in FY 2002, its performance has been negative in every year, even though the results have improved. Over the past four years, revenues have been less than expenses, leading to a fall in net asset values. However, that shortfall has been shrinking, slowing the fall in net asset values. Despite the year-to-year declines, total net assets of the city in FY 2005 was still in positive territory at $976 billion, composed of $252 million in governmental assets and $724 million in business assets. Business assets gained for the first time in FY 2005, up $6 million from the prior year.

Figure B-2. In comparison to the city's declining net asset trend, the net assets of the neighbor islands recorded improvement in FY 2004. Hawaii County's net assets rose four percent, while Maui showed a two percent rise. Kauai's net assets grew less than one percent. For all neighbor island counties, FY 2004 recorded much weaker but still positive results compared to the previous year. In contrast, the city's continued to decline in FY 2004, but less than the year before.

...but the city still under-performs the neighbor islands



C. Total Government Spending for Operations

- **Spending Growth is Low; Spending is Less Than Most Neighbor Islands**

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

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

Debt service tops spending growth...

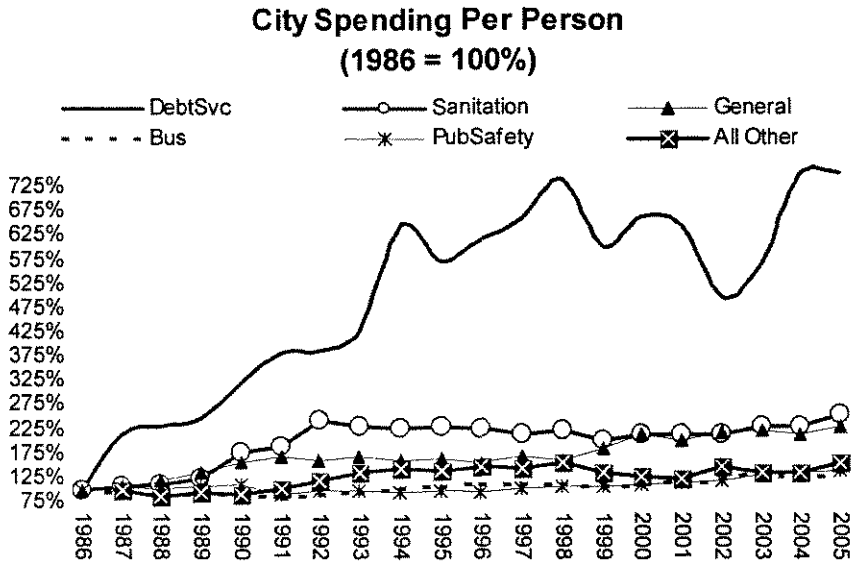
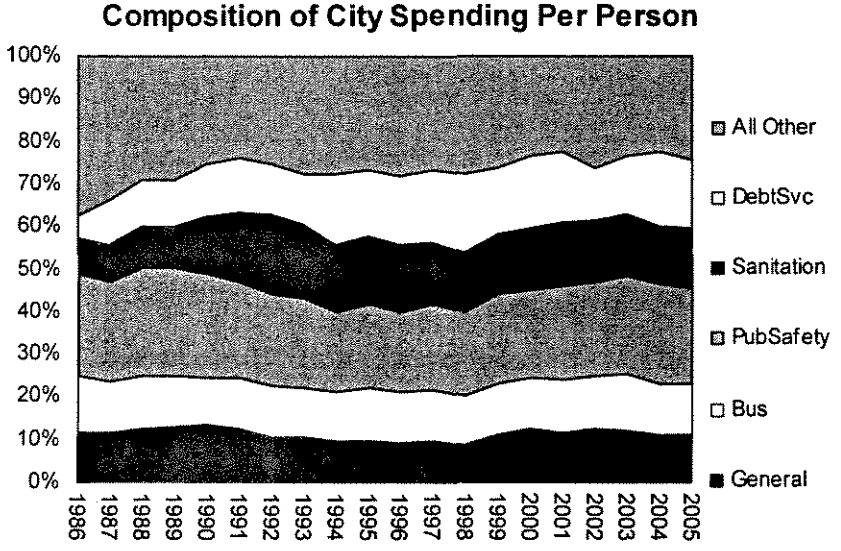


Figure C-1. City spending on operations, measured on a per-resident basis, has grown slowly, up only 51 percent in 20 years, or 25 percentage points less than the rise in inflation over the period. But components of spending experienced different increases. Among the major functional divisions in the budget, debt service has grown at the fastest rate, more than seven times over the past 20 years (such spending dipped in 1986, making subsequent years larger in comparison). Public safety and the bus system have grown the slowest over 20 years, up 41 percent and 33 percent, respectively.

Figure C-2. Despite its slow growth rate, public safety dominates city spending on operations, measured on a per-resident basis. In FY 2005, it accounted for 22 percent of per-person costs. The next largest cost area in FY 2005 was debt service, accounting for 16 percent. In the chart, "all other" represents a mix of all other cost areas including employee benefits. Viewed as a single group, "all other" is large, accounting for 24 percent of spending in FY 2005.

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



City spending is second lowest among Hawaii's counties

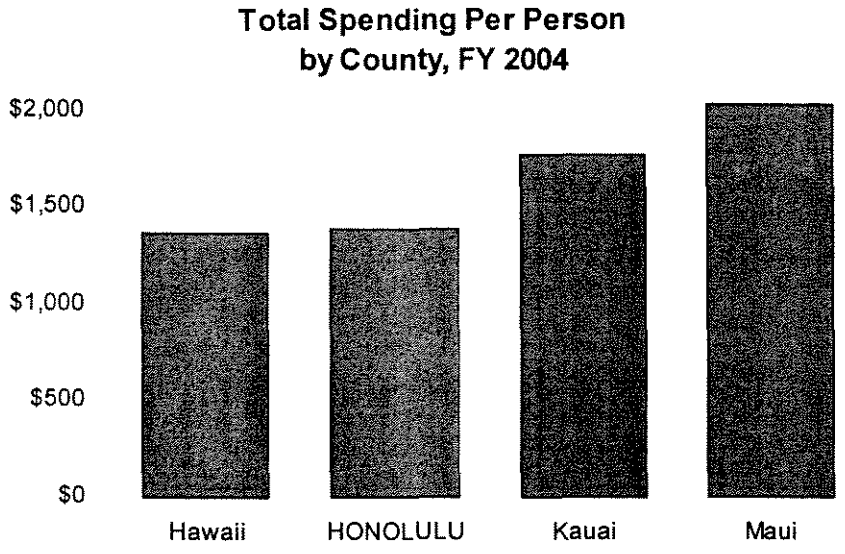


Figure C-3. In FY 2004, among Hawaii counties, Honolulu was the second lowest amount of spending on operations per resident. Honolulu's $1,393 edged Hawaii's $1,371, but was significantly under Kauai's $1,772, and Maui's $2,025.

Honolulu's relatively low rank in per capita spending compared to the other counties may be due to the economies of scale the city enjoys in providing services for a large, mostly urban population, which contrasts with the smaller, more dispersed populations of the neighbor islands.

D. Debt Service and Total Debt

- **City Debt Is Growing And Exceeds the Neighbor Island Burden**

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 but not all of the capital budget results in expenditures. A portion of the budget, 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 funding requirements were less than expected. Of the amount that is expended, most is funded by 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 fund.

The debt that is authorized to be incurred by the city is composed 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, and 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 come 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 continues to soar

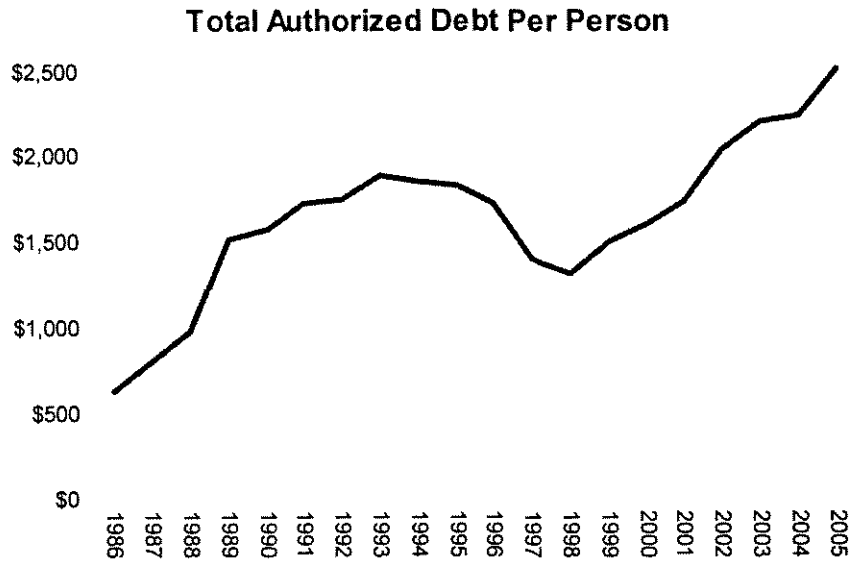
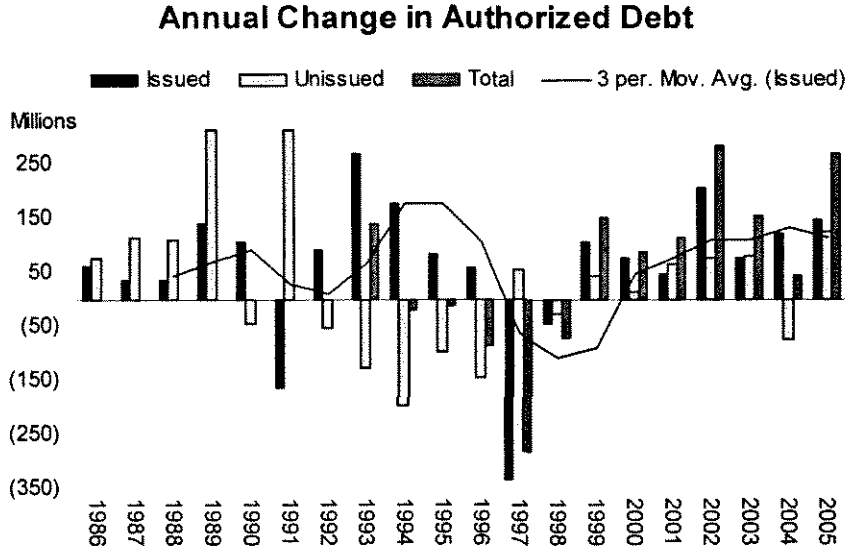


Figure D-1. The chart reflects the total amount of debt authorized per Honolulu resident. The city's authorized debt per person has climbed steeply since the previous low in FY 1998. In FY 2005, authorized debt reached a new high of $2,516 per resident.

Figure D-2. This chart shows how the amount of debt authorized has changed from the previous year. In FY 2005, the amount of authorized debt that was issued increased by $146 million over the previous year, while the amount unissued rose by $123 million compared to the year before. Over the past three years, the amount of authorized debt that was issued by the city has increased an average of roughly $120 million per year.

Authorized debt continues to grow



The city tops the counties in debt per person

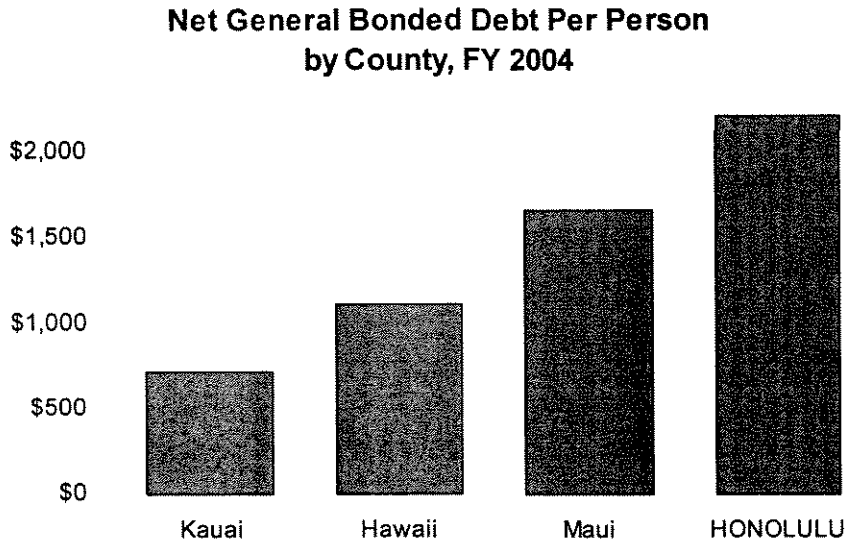


Figure D-3. Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In FY 2004, Honolulu once again ranked at the top of Hawaii's four counties in the amount of such debt when calculated on a per-resident basis. Honolulu's $2,212 was followed by Maui at $1,668, Hawaii at $1,113, and Kauai at $725.

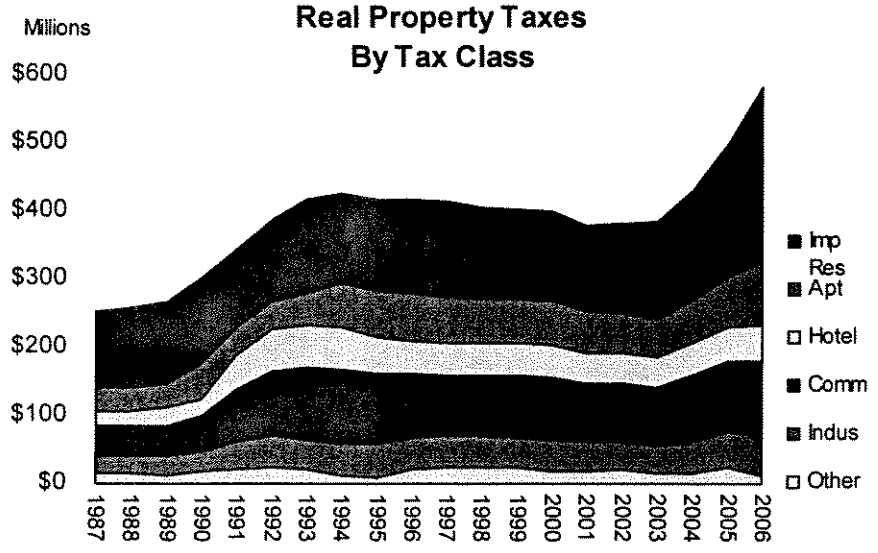
E. Real Property Taxes

- **Tax Collections Continue to Soar**

Property taxes remain the city's largest single source of operating revenues, although the share that it represents has fallen over time as user fees have risen. That share was 37 percent for FY 2005. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the nine classes of real property, to the assessed value of each parcel of taxable real property. 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. Real property tax collections have begun to sharply rise over the last two years, due mostly to robust collections from the improved residential class. That growth has increased the share of total tax revenues obtained from residential properties (improved residential and apartment classes) compared to the share from business properties (hotel/resort, commercial, industrial, and other classes). The largest contributors of property tax revenues overall continue to be the improved residential and commercial property tax classes.

Property tax revenues grow from residential tax payers



Tax exemptions climb for improved residential

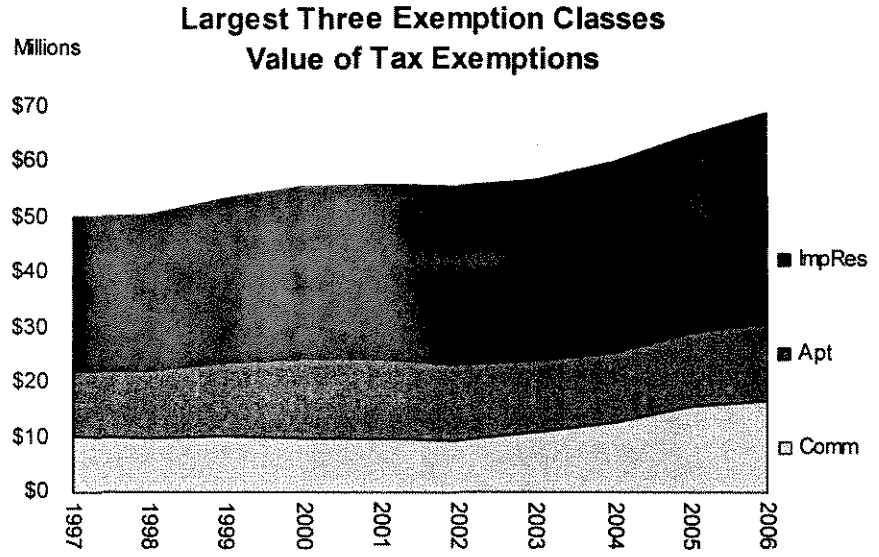
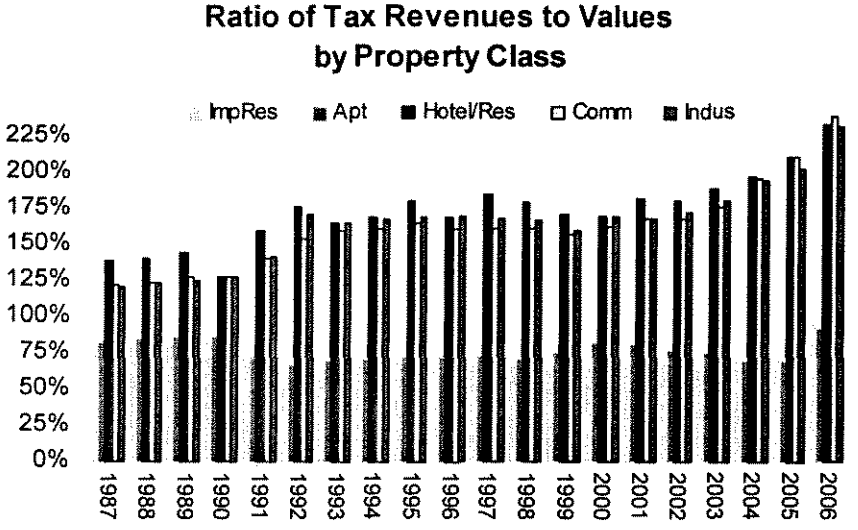


Figure E-2. The value of property tax exemptions (i.e. value of exemptions multiplied by applicable tax rate) has risen over the last ten years. Nearly all tax exemptions (90 percent of total value) benefit the improved residential, apartment, and commercial class properties, with improved residential accounting for the greatest share. In FY 2006, improved residential property exemptions represented foregone revenues of $38 million, apartment properties $14 million, and commercial properties $17 million, for a total of $69 million in foregone revenues from those properties. All other properties represented another $7.7 million in foregone revenues in FY 2006.

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 20 percent of total property value would have a 50 percent ratio of revenue share to value share.) The gap in tax shares between the two types of properties reached a new high in FY 2006. In that year, improved residential properties provided 44 percent of tax revenues while representing 46 percent of assessments, producing a share ratio of 97 percent. In contrast, commercial properties provided 19 percent of revenues while representing just 8 percent of assessments, a share ratio of 238 percent.

Gap between residential and business tax payers grows



Tax bills still soaring for residential properties...

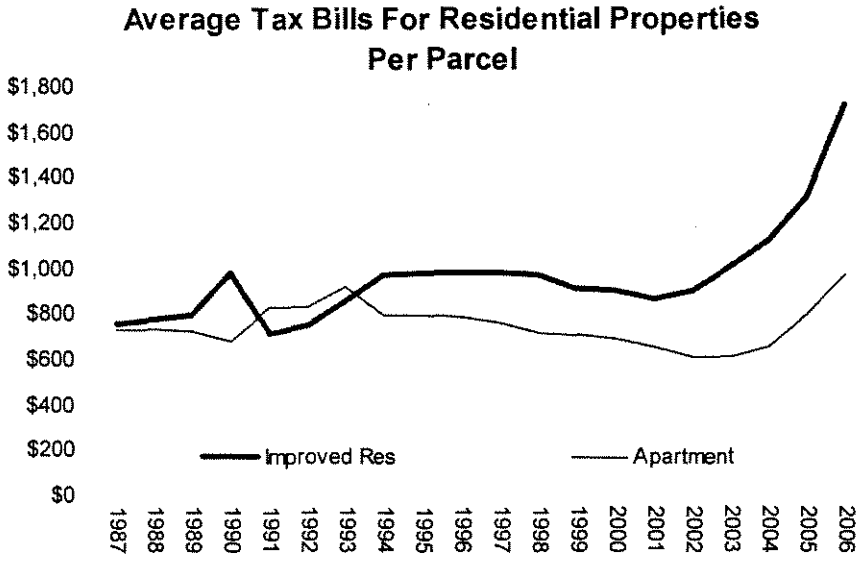
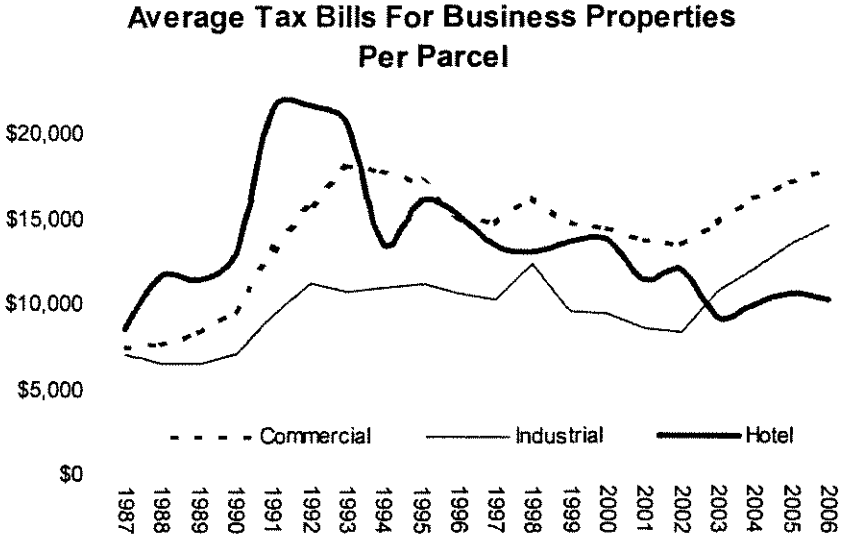


Figure E-4. The average tax bill for residential properties has soared, led strikingly by the bills for improved residential properties. In FY 2006, single family properties paid an average tax bill of $1,730, up 30 percent or over $400 more than the prior year, while apartment properties paid an average bill of $978, up 21 percent or $171. Because the two residential tax rates have recently converged, the difference in average tax bills and the slight divergence in trends are due to the underlying valuation differences between single family versus multi-family properties.

Figure E-5. Trends in the average tax bill for commercial, industrial and hotel properties have diverged from those for residential properties. In FY 2006, the average property tax bill for hotel and resort properties was $10,319, a slight decline from the previous year. Commercial properties saw average tax bills rise five percent over the previous year to $18,016, nearly the amount reached in the early 1990's. The average tax bill for industrial properties rose eight percent over the previous year to $14,723, a new high from the low of $8,456 in FY 2002.

...with smaller increases for businesses



The city's residential tax bills occupy the extremes among the counties...

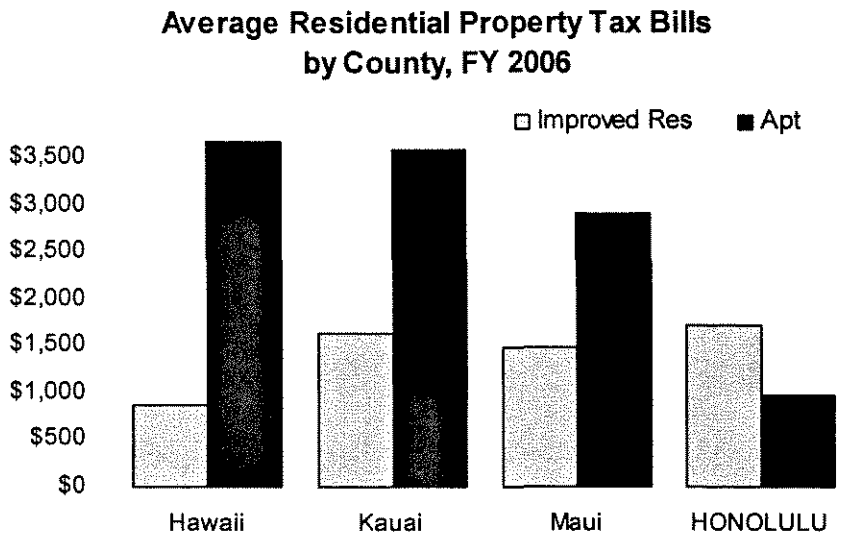
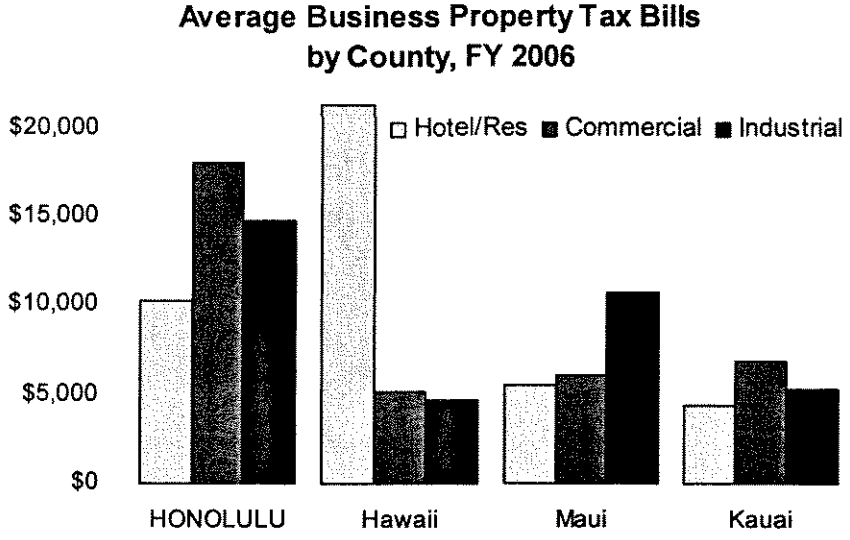


Figure E-6. In FY 2006, Honolulu's average property tax bill for improved residential properties edged those of the neighbor islands (adding their homeowner or homestead classes together with their improved residential class). For example, Honolulu's average improved residential property tax of $1,730 exceeded Maui's effective average tax of $1,645. (Note: there are minor comparability issues because of the neighbor islands' unique homeowner and homestead tax classes.) For apartment properties, Honolulu's average apartment tax of $978 showed the effect of its average apartment property value of $261,000 and tax rate of $3.75 per $1,000. Compare this to Maui's average apartment property value of $496,000 and tax rate of $5.86 per $1,000, resulting in an average apartment tax of $2,908.

Figure E-7. In FY 2005, Honolulu's average property tax bills for hotel/resort, commercial, and industrial parcels exceeded those of the neighbor island counties, primarily because of Honolulu's higher tax rates. The exception was Hawaii's hotel tax bills, which exceeded Honolulu's primarily because of the Hawaii County's high average hotel value of nearly $2.2 million, versus Honolulu's average hotel value of $907,000. Hawaii's higher property values overcame the effect of its lower hotel tax rate, $9.85 per $1,000,.compared to Honolulu's $11.37 per $1,000.

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



F. Fund Balance

- **City's Budgeting for Reserves is Questionable**

The general fund is the primary fund in the operating budget. It is a recommended budget practice and advantageous for bond ratings to maintain a general fund reserve to pay for unexpected costs. However, the city's practice has been to budget practically all of the revenues of the fund for expenditure each fiscal year, thereby providing for no reserve or fund balance.

Although no reserve is budgeted each fiscal year, by year's end, the city's general fund ends up with a large balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest anticipated revenue source for the operating budget, next to property taxes. In FY 2006, the carryover from the previous year was forecasted to account for seven percent of operating revenues.

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

Unbudgeted year-end general fund reserves are in the millions

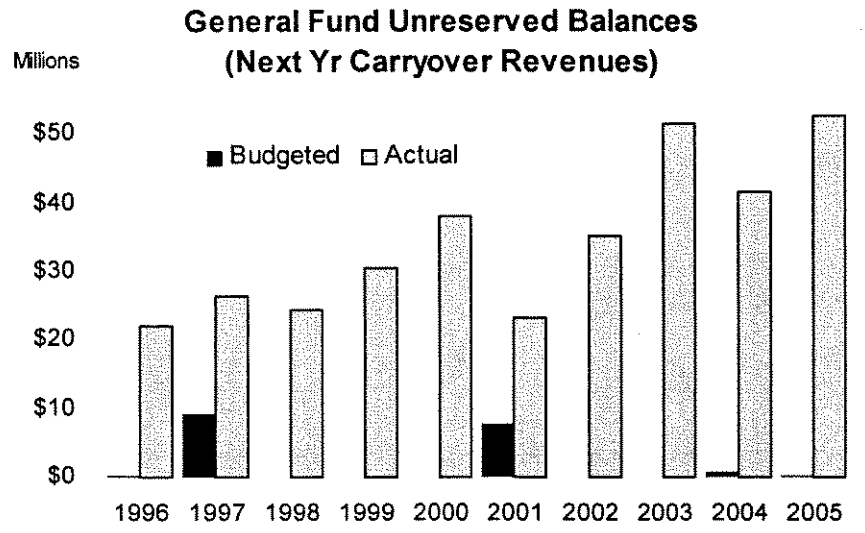
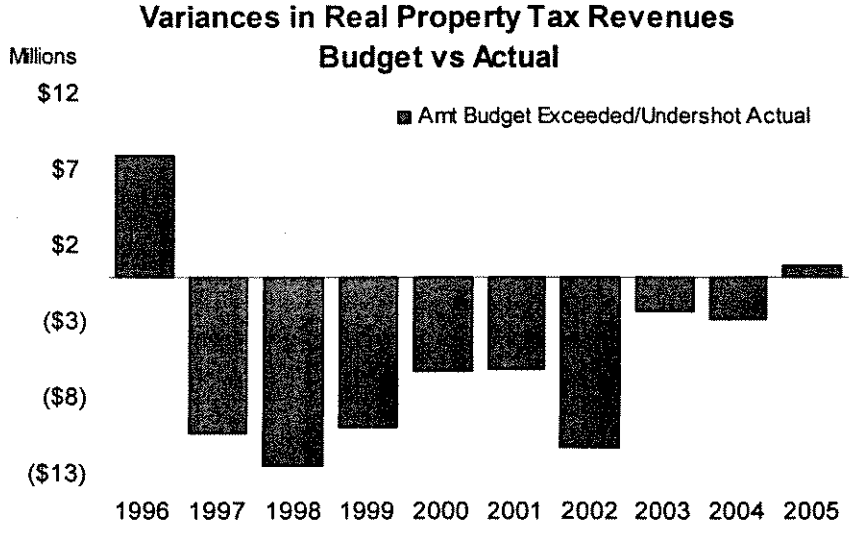


Figure F-1. The long-term trend in unbudgeted fund balances continues upward. The city's actual year-end general fund unreserved balances have been as much as $51 million (in FY 2003), despite a budget that usually allocates **no** moneys for that purpose. (In the chart, the absence of a bar for the fiscal year means the budgeted amount for general fund balance was near zero.) In FY 2004, the actual unreserved balance in the general fund topped $41 million.

Figure F-2. Over the last ten years, the amount of revenues anticipated in the budget to be obtained from real property taxes have varied from actual receipts, from as much as $8 million over actual in FY 1996 to $12 million under actual in FY 1998. Since FY 1997, the disparity has narrowed considerably. In FY 2005, the budgeted amount was $823,000 more than actual receipts, reversing a years-long pattern of under-estimation.

Property tax revenue estimates are more accurate



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 as of that date, the city would owe money to others even after operations ceased. The annual change in net assets shows whether the fund financially improved or deteriorated during the subject year.

Solid Waste Fund Still Worst Performer Among Enterprise Funds...

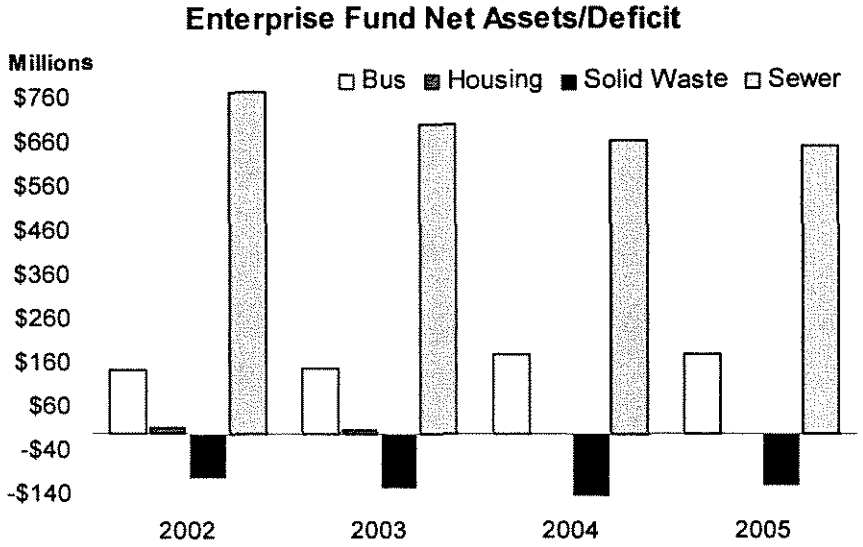
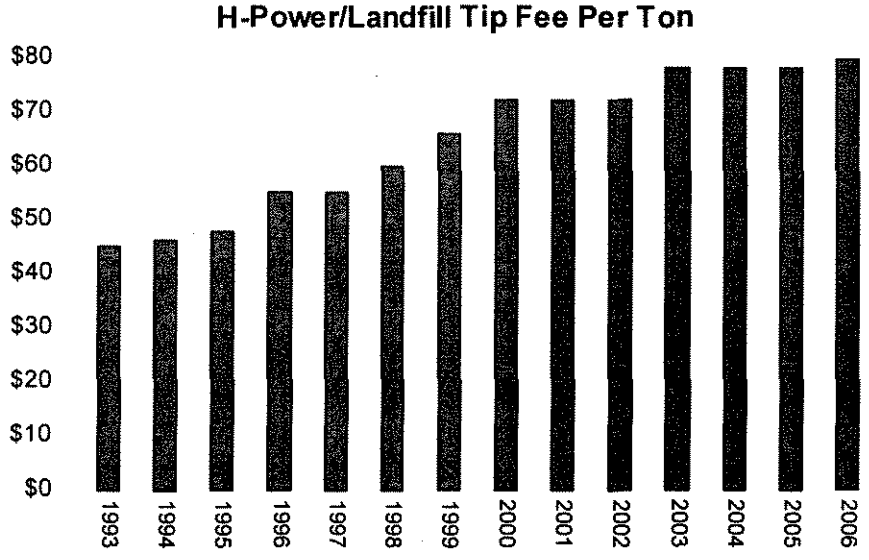


Figure G-1. The net assets of the city's enterprise funds have recorded mixed results. Improvement in the bus fund has been accompanied by poor results in the solid waste and sewer funds. In FY 2005, the bus fund recorded a $2 million gain in net assets. While the net assets of the solid waste fund posted the seventh straight year of negative net assets at -$117 million in FY 2005, that was $21 million better than the year before. Net assets for the housing fund in FY 2005 were -$192,000 (not visible in the chart's scale), down $1.7 million from the previous year and pointing to bigger deficits next year. While the sewer fund continued the strongest posting among the funds at $656 million, that was down $16 million from the prior year.

Figure G-2. Although the solid waste fund has had the weakest financial position among the city's enterprise funds over the past years, there have been substantial hikes over time in its primary revenue source, the H-Power and landfill tip fees charged for refuse disposal at such facilities. In the 14 years since fees were charged at H-Power, tip fees have climbed nearly 80 percent.

...Even Though Refuse Disposal Fees Have Climbed Steadily



Residential sewer bills to double in nine years

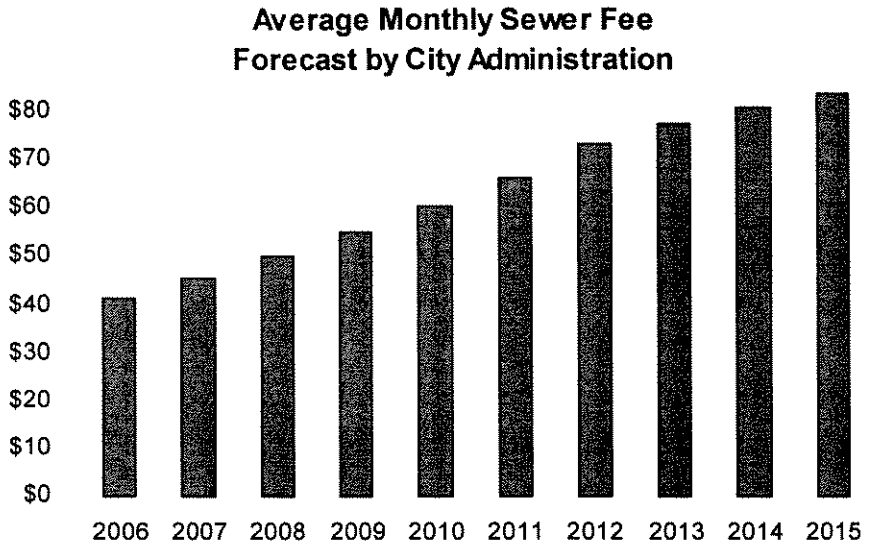


Figure G-3. As previously shown, while the sewer fund has had the strongest financial position among the city's enterprise funds over the past years, the fund has seen its net assets steadily decline. This decline has occurred even as average user fees have escalated and are expected to continue to rise. In the forecast of average monthly sewer bills prepared for the 2005 issuance of wastewater revenue bonds, sewer fees are expected to more than double by 2015, from $41.31 in 2006 to $83.91 by 2015.

III. Executive Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2005 And FY 2006

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2005 and six months of FY 2006 through December 31, 2005. Our review is based on the information in the FY 2005 and FY 2006 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances 04-24 and 05-11 for FY 2005, and Ordinance 05-14 for FY 2006), unaudited financial statements for FY 2005, and the December 2005 accounting reports from the department of budget and fiscal services. Our review of expenditures includes all fund sources, while the review of revenues only covers the general fund.

A. Review of FY 2005

1. General Fund Overview

- **Actual 2005 Revenues Exceed Budget Estimate By $26 Million**
- **Actual 2005 Expenditures Below Budget By $26 Million**
- **Actual 2005 Ending Fund Balance Exceeds Budget Estimate By $9 Million**

Overall, for FY 2005, actual general fund revenues totaled $844 million, which was $26 million more than the $818 million 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 $791 million, which was $26 million lower than the $818 million 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 2005, an amount which is carried over into FY 2006, totaled $57 million, which was over $9 million more than the budgeted fund balance of $48 million.

2. Significant Revenue Variances for General Fund, FY 2005

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 2005. Negative amounts mean actual revenues were below the amounts budgeted.

Table III-1. FY 2005 Major General Fund Revenue Variances

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Public Service Company Tax	$4,616,319	18.8%
Transient Accomodations Tax	$2,124,973	5.8%
Recoveries – State Emergency Ambulance Service	$1,462,988	7.5%
Investments	-$3,527,318	-46.4%

3. Significant Expenditure Variances for FY 2005

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

Table III-2. FY 2005 Major General Fund Expenditure Variances

Function/Department/Activity	Variance from Budget	Percent of Budgeted Amt
General Government/ Prosecuting Attorney/ Prosecution	-$1.2 million	-10.2%
Public Safety/EMS/ Emergency Medical Services	-$2.0 million	-11.6%
Human Services/Community Services/Administration	-$4.2 million	-52.4%
Human Services /Community Services/Community Assistance	-$2.8 million	-6.6%
Human Services /Community Services/Elderly Services	-$1.5 million	-19.1%
Human Services /Community Services/Community Based Devel.	-$1.1 million	-39.8%
Human Services /Community Services/Job Development	-$2.7 million	-33.6%
Culture Rec/Enterprise Services/Golf Courses	-$1.1 million	-13.9%
Sanitation/Environmental Services/Refuse Collection & Disp.	-$8.2 million	-6.9%
Sanitation/Environmental Services/Environmental Quality	-$1.6 million	-22.2%
Sanitation/Environmental Services/Sewer Maintenance	-$1.4 million	-15.7%
Misc/Other Miscellaneous/ Workers' Compensation	-$2.3 million	-16.9%
Misc /Other Miscellaneous/ Judgments and Losses	-$1.6 million	-38.7%

4. Major Appropriation Lapses by Activity, FY 2005

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2005, by budgeted activity, based on the detailed information in Table IV-2 that follows. We included lapses that were at least $1 million and five percent of adjusted appropriations, and only included budgeted activities.

Table III-3. FY 2005 Major Appropriation Lapses by Activity

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Prosecuting Atty/Prosecution	$12,209,726	$1,242,550	10.2%
Emergency Services/ Emergency Medical Services	$17,512,652	$2,032,999	11.6%
Community Services/Administration	$7,940,297	$4,159,427	52.4%
Community Services/Community Assistance	$42,976,435	$2,847,098	6.6%
Community Services/Elderly Services	$7,921,673	$1,513,885	19.1%
Community Services/ Community Based Development	$2,825,235	$1,125,758	39.8%
Community Services/Job Development	$8,051,683	$2,701,740	33.6%
Enterprise Services/Golf Courses	$7,808,096	$1,082,541	13.9%
Environmental Services/ Refuse Collection and Disposal	$118,692,595	$8,182,595	6.9%
Environmental Services/Environmental Quality	$7,118,787	$1,581,716	22.2%
Environmental Services/Sewer Maintenance	$9,108,804	$1,431,801	15.7%
Workers' Compensation	$13,429,549	$2,265,815	16.9%
Judgment and Losses	$4,200,000	$1,627,002	38.7%

5. Detailed Expenditure Results by Activity, FY 2005

Table III-4 displays expenditure results of activities in the FY 2005 executive operating budget ordinance, listed by agency in the order it appears in the ordinance. In addition, the activity "Other Grants", which is an item found occasionally only in the accounting reports, is added under the appropriate agency. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity's appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded $1 million and five percent of the adjusted appropriation are highlighted. 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.

Table III-4
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Mayor					
Administration	$444,226	$567,070	$567,070	$0	0.0%
Contingency	$32,069	$32,069	$32,040	$29	0.1%
Managing Director					
City Management	$1,637,062	$2,537,062	$2,281,598	$255,464	10.1%
Culture and the Arts	$639,844	$734,844	$669,953	$64,891	8.8%
Neighborhood Commission	$928,612	$1,059,612	$905,613	$153,999	14.5%
Royal Hawaiian Band	$1,637,683	$1,712,683	$1,710,914	$1,769	0.1%
Department of Customer Services					
Administration	$418,143	$545,943	$504,886	$41,057	7.5%
Public Communication	$1,870,792	$1,977,692	$1,807,731	$169,961	8.6%
Satellite City Hall	$3,043,847	$3,105,227	$2,998,564	$106,663	3.4%
Motor Vehicle, Licensing and Permits	$12,833,451	$12,800,451	$12,543,888	$256,563	2.0%
Department of Budget and Fiscal Services					
Administration	$601,614	$660,614	$645,256	$15,358	2.3%
Internal Control	$387,192	$407,992	$406,665	$1,327	0.3%
Fiscal/CIP Administration	$982,484	$977,484	$888,432	$89,052	9.1%
Budgetary Administration	$705,482	$803,482	$758,321	$45,161	5.6%
Accounting and Fiscal Services	$3,724,528	$3,855,528	$3,699,635	$155,893	4.0%
Purchasing and General Services	$1,302,714	$1,302,714	$1,229,778	$72,936	5.6%
Real Property	$4,412,212	$4,391,212	$4,277,008	$114,204	2.6%
Treasury	$1,648,920	$1,648,920	$1,413,633	$235,287	14.3%
Liquor Commission	$2,696,166	$2,696,166	$2,096,557	$599,609	22.2%
Department of Information Technology					
Administration	$6,340,794	$6,251,294	$5,764,479	$486,815	7.8%
Applications	$3,280,598	$3,408,678	$3,311,209	$97,469	2.9%
Technical Support	$1,444,742	$1,510,242	$1,464,781	$45,461	3.0%
Operations	$1,305,168	$1,355,168	$1,331,713	$23,455	1.7%
Department of the Corporation Counsel					
Legal Services	$6,910,936	$6,910,936	$6,343,724	$567,212	8.2%
Family Support	$881,528	$881,528	$749,672	$131,856	15.0%
Ethics Commission	$158,784	$158,784	$148,001	$10,783	6.8%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Prosecuting Attorney					
Administration	$3,142,488	$3,172,488	$2,914,846	$257,642	8.1%
Prosecution	$11,675,349	$12,209,726	$10,967,176	$1,242,550	10.2%
Victim/Witness Assistance	$1,889,500	$1,989,500	$1,590,420	$399,080	20.1%
Department of Human Resources					
Administration	$487,348	$537,348	$536,132	$1,216	0.2%
Employment and Personnel Services	$1,181,685	$1,204,665	$1,202,256	$2,409	0.2%
Classification and Pay	$627,926	$659,926	$658,444	$1,482	0.2%
Health Services	$518,049	$528,069	$527,471	$598	0.1%
Industrial Safety and Workers' Compensation	$884,662	$915,662	$915,133	$529	0.1%
Labor Relations and Training	$784,662	$831,662	$797,117	$34,545	4.2%
Department of Planning and Permitting					
Administration	$1,597,241	$1,612,241	$1,571,692	$40,549	2.5%
Site Development	$2,366,056	$2,366,056	$2,292,441	$73,615	3.1%
Land Use Permits	$1,353,249	$1,375,198	$1,367,114	$8,084	0.6%
Planning	$1,330,881	$1,380,881	$1,361,820	$19,061	1.4%
Customer Service Office	$2,224,778	$2,266,542	$2,219,824	$46,718	2.1%
Building	$4,408,489	$4,411,489	$4,115,848	$295,641	6.7%
Department of Facility Maintenance					
Administration	$942,756	$1,082,756	$1,078,830	$3,926	0.4%
Roads Maintenance	$14,596,653	$14,664,653	$14,635,521	$29,132	0.2%
Pub Building and Electrical Maint	$13,823,716	$13,921,316	$13,864,131	$57,185	0.4%
Automotive Equipment Services	$11,500,679	$11,500,679	$11,337,194	$163,485	1.4%
Department of Design and Construction					
Administration	$820,429	$695,429	$677,714	$17,715	2.5%
Project and Construction Mgmt	$10,815,321	$11,053,921	$10,633,738	$420,183	3.8%
Land Services	$1,950,116	$1,845,116	$1,740,911	$104,205	5.6%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Police Department					
Police Commission	$408,246	$408,246	$395,631	$12,615	3.1%
Office of the Chief of Police	$6,011,222	$6,011,222	$5,566,523	$444,699	7.4%
Patrol	$84,496,456	$84,496,456	$83,194,079	$1,302,377	1.5%
Traffic	$8,273,144	$8,273,144	$7,705,443	$567,701	6.9%
Specialized Services	$5,482,616	$5,482,616	$5,124,241	$358,375	6.5%
Central Receiving	$5,255,103	$5,255,103	$4,746,248	$508,855	9.7%
Criminal Investigation	$10,177,467	$10,177,467	$9,782,530	$394,937	3.9%
Juvenile Services	$4,020,394	$4,020,394	$3,667,481	$352,913	8.8%
Narcotics/Vice	$6,627,022	$6,627,022	$6,374,125	$252,897	3.8%
Scientific Investigation	$2,516,734	$2,588,020	$2,459,703	$128,317	5.0%
Communications	$7,991,112	$7,991,112	$7,804,880	$186,232	2.3%
Records and Identification	$4,674,260	$4,674,260	$4,583,598	$90,662	1.9%
Telecommunications Systems	$1,942,252	$1,942,252	$1,862,011	$80,241	4.1%
Vehicle Maintenance	$2,079,394	$2,079,394	$1,986,593	$92,801	4.5%
Human Resources	$2,262,226	$2,262,226	$2,188,232	$73,994	3.3%
Training	$10,455,820	$10,455,820	$10,199,416	$256,404	2.5%
Finance	$5,181,306	$5,181,306	$5,157,414	$23,892	0.5%
Information Technology	$2,633,202	$2,633,202	$2,547,345	$85,857	3.3%
Other Grants		$6,512,119	$4,577,494	$1,934,625	29.7%
Fire Department					
Fire Commission	$7,868	$7,868	$5,860	$2,008	25.5%
Administration	$2,820,198	$2,820,198	$2,800,033	$20,165	0.7%
Fire Communication Center	$1,376,575	$1,376,575	$1,349,174	$27,401	2.0%
Fire Prevention	$2,620,496	$2,595,496	$2,401,431	$194,065	7.5%
Mechanic Shop	$1,165,724	$1,265,724	$1,252,220	$13,504	1.1%
Training and Research	$1,639,485	$1,614,485	$1,341,365	$273,120	16.9%
Radio Shop	$181,622	$181,622	$179,455	$2,167	1.2%
Fire Operations	$57,138,121	$57,088,121	$56,018,694	$1,069,427	1.9%
Fireboat	$1,395,264	$1,395,264	$1,234,502	$160,762	11.5%
City Radio System	$197,294	$197,294	$196,467	$827	0.4%
Other Grants		$1,398,743	$1,246,096	$152,647	10.9%
Department of Emergency Services					
Administration	$448,984	$470,984	$441,325	$29,659	6.3%
Emergency Medical Services	$17,512,652	$17,512,652	$15,479,653	$2,032,999	11.6%
Ocean Safety	$6,263,512	$6,226,520	$6,147,488	$79,032	1.3%
Other Grants		$873,412	$872,738	$674	0.1%
Civil Defense Agency					
Civil Defense Coordination	$701,356	$613,367	$588,117	$25,250	4.1%
Other Grants		$19,994,219	$8,527,682	$11,466,537	57.3%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Medical Examiner					
Investigation of Deaths	$1,059,368	$1,107,368	$1,100,445	$6,923	0.6%
Department of Community Services					
Administration	$5,775,374	$7,940,297	$3,780,870	$4,159,427	52.4%
Community Assistance	$42,169,935	$42,976,435	$40,129,337	$2,847,098	6.6%
Elderly Services	$7,901,173	$7,921,673	$6,407,788	$1,513,885	19.1%
Community Based Development	$2,825,235	$2,825,235	$1,699,477	$1,125,758	39.8%
Job Development	$5,563,063	$8,051,683	$5,349,943	$2,701,740	33.6%
Other Grants		$584,117	$480,196	$103,921	17.8%
Department of Parks and Recreation					
Administration	$1,556,424	$1,613,424	$1,526,558	$86,866	5.4%
Urban Forestry	$5,694,836	$5,888,159	$5,782,609	$105,550	1.8%
Maintenance Support Services	$4,149,338	$4,149,338	$3,937,887	$211,451	5.1%
Grounds Maintenance	$18,039,921	$17,800,614	$17,536,266	$264,348	1.5%
Recreation Services	$17,843,237	$18,316,237	$17,981,902	$334,335	1.8%
Department of Enterprise Services					
Administration	$482,284	$599,608	$511,392	$88,216	14.7%
Auditoriums	$4,090,563	$4,155,563	$3,778,721	$376,842	9.1%
Honolulu Zoo	$3,580,732	$3,783,749	$3,672,636	$111,113	2.9%
Golf Courses	$7,721,190	$7,808,096	$6,725,555	$1,082,541	13.9%
Department of Transportation Services					
Administration	$495,654	$495,654	$466,947	$28,707	5.8%
Transportation Planning	$855,753	$863,639	$859,036	$4,603	0.5%
Traffic Engineering	$1,631,026	$1,624,526	$1,384,130	$240,396	14.8%
Traffic Signals and Technology	$2,526,291	$2,526,291	$2,213,013	$313,278	12.4%
Public Transit	$147,289,112	$147,318,705	$147,036,349	$282,356	0.2%
Other Grants		$2,630,369	$798,690	$1,831,679	69.6%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Environmental Services					
Refuse Collection and Disposal	$118,692,595	$118,692,595	$110,510,000	$8,182,595	6.9%
Administration	$2,903,946	$2,975,150	$2,462,721	$512,429	17.2%
Environmental Quality	$7,225,749	$7,118,787	$5,537,071	$1,581,716	22.2%
Sewer Maintenance	$9,108,804	$9,108,804	$7,677,003	$1,431,801	15.7%
Treatment and Disposal	$36,299,214	$36,428,488	$35,321,809	$1,106,679	3.0%
Other Grants		$200,000	$0	$200,000	100.0%
Debt Service and Miscellaneous					
Bond Principal and Interest	$190,126,702	$190,126,702	$184,430,508	$5,696,194	3.0%
Other Debt Principal and Interest	$359,221	$359,221	$359,220	$1	0.0%
Tax Exempt Commercial Paper	$2,927,165	$2,927,165	$2,918,165	$9,000	0.3%
County Pension	$79,000	$79,000	$44,596	$34,404	43.5%
Retirement System	$46,644,512	$46,644,512	$45,680,192	$964,320	2.1%
FICA	$18,039,759	$18,577,759	$18,048,241	$529,518	2.9%
Health Fund	$75,577,721	$75,577,721	$72,011,662	$3,566,059	4.7%
Workers' Compensation	$13,429,549	$13,429,549	$11,163,734	$2,265,815	16.9%
Unemployment Compensation	$430,551	$605,551	$455,989	$149,562	24.7%
Salary Adj and Accumulated Vac	$8,609,052	$4,421,500	$0	$4,421,500	100.0%
Judgment and Losses	$4,200,000	$4,200,000	$2,572,998	$1,627,002	38.7%
Risk Management	$6,743,454	$6,743,454	$6,389,661	$353,793	5.2%
Real Property Tax Refund	$150,000	$150,000	$24,129	$125,871	83.9%
Deferred Compensation Plan	$304,200	$304,200	$285,581	$18,619	6.1%
TOTAL EXECUTIVE APPROPRIATIONS	**$1,236,250,454**	**$1,274,873,581**	**$1,194,615,208**	**$80,258,373**	**6.3%**

Table III-5
LEGISLATIVE BUDGET
Appropriations for FY 2005, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
City Council					
Administration	$4,167,065	$4,472,065	$4,240,553	$231,512	5.2%
Council Allotment	$103,545	$105,545	$68,671	$36,874	34.9%
Salary Commission	$13,300	$13,300	$12,044	$1,256	9.4%
Office of Council Services					
Administration	$409,549	$417,249	$413,426	$3,823	0.9%
Legal Assistance	$343,225	$351,225	$346,023	$5,202	1.5%
Organized Research and Analysis	$428,670	$409,970	$407,875	$2,095	0.5%
Revisor of Ordinances	$44,438	$47,438	$47,340	$98	0.2%
City Clerk					
Administration	$289,919	$319,919	$304,886	$15,033	4.7%
Support Services	$227,518	$227,518	$191,724	$35,794	15.7%
Council Assistance	$807,850	$807,850	$733,814	$74,036	9.2%
Elections	$1,994,534	$1,964,534	$1,668,037	$296,497	15.1%
City Auditor					
Administration	$532,496	$532,496	$412,906	$119,590	22.5%
Financial Audit	$360,000	$360,000	$360,000	$0	0.0%
Miscellaneous					
Retirement System	$600,000	$600,000	$600,000	$0	0.0%
FICA	$481,000	$415,000	$414,090	$910	0.2%
Health Fund	$885,000	$885,000	$885,000	$0	0.0%
Accumulated Vacation Leave	$150,000	$0	$0	$0	0.0%
Workers' Compensation	$30,000	$0	$0	$0	0.0%
Unemployment Compensation	$75,000	$14,000	$13,930	$70	0.5%
Collective Bargaining	$100	$100	$0	$100	100.0%
Salary Adjustment (Included	$100	$100	$0	$100	100.0%
Salary Adjustment (Excluded	$100	$100	$0	$100	100.0%
TOTAL LEGISLATIVE APPROPRIATIONS	**$11,943,409**	**$11,943,409**	**$11,120,319**	**$823,090**	**6.9%**
TOTAL CITY APPROPRIATIONS	**$1,248,193,863**	**$1,286,816,990**	**$1,205,735,527**	**$81,081,463**	**6.3%**

6. Major Appropriation Lapses by Fund, FY 2005

In Table III-6 below, we display the amounts appropriated, expended/encumbered, and lapsed by fund source. We have put in bold the major fund lapses for FY 2005 that were at least $5 million and ten percent of adjusted appropriations.

Table III-6
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2005
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	$708,847,404	$708,847,404	$681,067,884	$27,779,520	3.9%
Highway Fund	$63,588,598	$63,588,598	$60,770,502	$2,818,096	4.4%
Sewer Fund	$95,158,069	$95,158,069	$87,691,933	$7,466,136	7.8%
Bus Transportation Fund	$119,079,154	$119,079,154	$118,822,327	$256,826	0.2%
Liquor Commission Fund	$3,490,458	$3,490,458	$2,733,598	$756,860	21.7%
Bikeway Fund	$400,188	$400,188	$283,374	$116,813	29.2%
Highway Beautification and Disposal	$2,907,720	$2,907,720	$2,853,943	$53,777	1.8%
Special Events Fund	$10,483,910	$10,483,910	$9,711,299	$772,611	7.4%
Golf Fund	$9,941,870	$9,941,870	$8,593,618	$1,348,252	13.6%
Solid Waste Fund	$134,194,653	$134,194,653	$124,453,009	$9,741,643	7.3%
Zoo Animal Purchase Fund	$15,000	$15,000	$487	$14,513	96.8%
Hanauma Bay Nature Preserve Fund	$2,713,147	$2,713,147	$2,609,295	$103,852	3.8%
Rental Assistance Fund	$233,000	$233,000	$161,824	$71,176	30.5%
Housing Development Special Fund	$410,815	$410,815	$398,000	$12,815	3.1%
Community Development Fund	$2,730,994	$2,730,994	$2,516,231	$214,762	7.9%
Rehabilitation Loan Fund	$2,448,500	$2,448,500	$2,448,500	$0	0.0%
Section 8 Contract Fund	$35,695,428	$36,471,428	$36,251,769	$219,658	0.6%
Federal Grants Fund	$45,754,526	$80,202,397	$56,613,562	$23,588,835	29.4%
Leasehold Conversion Fund	$300,568	$300,568	$94,601	$205,967	68.5%
Special Projects Fund	$9,799,861	$13,199,119	$7,659,775	$5,539,344	42.0%
TOTAL	$1,248,193,863	$1,286,816,992	$1,205,735,531	$81,081,456	6.3%

B. Review of FY 2006 Through 12/31/05

- **Actual Property Tax Collections and Recovery from State for Emergency Ambulance Services To Date Are Dramatically Less Than Budgeted**

We reviewed the status of the operating budget for FY 2006 as of 12/31/05. The review covered major general fund revenue assumptions and major program changes in budgeted expenditures for all funds. The revenue assumptions and program changes were found in the budget ordinance or executive operating program and budget.

Please note that the review of FY 2006 revenues and expenditures covers only the first half of the fiscal year, and that substantial changes in revenues and expenditures can occur during the last six months of the fiscal year. Because the review covers only the first half of the fiscal year, no overall budget results can be determined.

1. Status of FY 2006 General Fund Revenue Assumptions

The following table describes the status as of 12/31/05 of major general fund revenue assumptions for FY 2006. For the purpose of this summary, we define major revenue assumptions as those that involve an amount exceeding $1 million and concern either new sources to the city or a significant increase in existing sources. As an example, changes in transfers between funds were not part of this review.

Table III-7. FY 2006 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status As of 12/31/05
Real Property Taxes – Current Year. Budgeted amount increased by $85 million or 17% from prior fiscal year.	$581,801,000	$88,657,859 collected
Real Property Taxes – Omitted Properties. Budgeted amount decreased by $1 million or 50% from prior fiscal year.	$1,000,000	$0 collected
Building Permits. Budgeted amount increased by $1.5 million or 12% from prior fiscal year.	$13,800,000	$6,714,136 collected
Transient Accommodations Tax. Budgeted amount increased by $2.9 million or 7% from prior fiscal year.	$42,346,000	$21,484,905 received
Investments. Budget amount increased by $1.6 million or 35% from prior fiscal year.	$6,161,000	$3,604,826 received
Recovery – State Emergency Ambulance Service. Budgeted amount increased by $1.8 million or 9% from prior fiscal year.	$21,426,963	$108,911 received
Carryover (from prior year). Budgeted amount increased by $6.3 million or 15% from prior fiscal year.	$47,822,112	$57,364,000 received

2. FY 2006 Status of Program Changes in Budgeted Expenditures, All Funds

The following table describes the status as of 12/31/05 of major program changes contained in the FY 2006 budget. We defined major program changes as new or increased expenditures that exceeded $1 million and increased the prior year's appropriation by at least 10 percent. Further, we defined major program changes as those that represent policy changes rather than cost increases due to inflation, negotiated salary increases or similar nonpolicy-related changes. All major program changes in the budget are listed, even where the status cannot be determined from reports that we reviewed.

Table III-8. FY 2006 Major Program Changes (All Funds)

Item	Amount Budgeted	Status As Of 12/31/05
Department of Environmental Services/ Administration. Budgeted amount increased current expense funds.	$4,570,559	Cannot determine the status of this program change from monthly accounting reports.
Department of Environmental Services/ Treatment and Disposal. Budgeted amount increased salary and current expense funds.	$43,268,863	$15,473,033 expended.
Department of Facility Maintenance/ Automotive Equipment Services. Budgeted amount increased current expense funds.	$7,118,965	Cannot determine the status of this program change from monthly accounting reports.
Department of Facility Maintenance/Road Maintenance. Budgeted amount increased current expense funds.	$4,340,580	Cannot determine the status of this program change from monthly accounting reports.
Department of Transportation Services/ Public Transit. Budgeted amount increased current expense funds.	$67,296,956	Cannot determine the status of this program change from monthly accounting reports.
Debt Service/Tax Exempt Commercial Paper Payments. Budgeted amount increased funding.	$6,354,630	$1,550,000 expended.
Miscellaneous/Provision for Salary Adjustments and Accrued Vacation Pay. Budgeted amount increased funding to pay for anticipated negotiated pay raises.	$24,921,211	$6,417,965 transferred to department budgets.

IV. Executive Capital Budget

Fiscal Year 2005 Fund Expenditure Status
18-Month Period Ending 12/31/05

This is a comparison of actual versus budgeted expenditures for the executive capital budget. The review covers the effective appropriation period for the FY 2005 capital budget that runs from July 1, 2004 through December 31, 2005, 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 04-25) and amendments thereto (Ordinance 05-12), federal funds reprogramming resolutions (Resolutions 04-347, CD1, FD1; 04-388, and 05-052, CD1, FD1); and a December 2005 accounting report from the department of budget and fiscal services.

Overview:

- **The project that experienced the largest lapse amount in FY 2005 was the Wastewater Treatment Plant and Pump Station Projects ($10 million lapsed)**

- **The budget function that experienced the highest rate of lapses in FY 2005 was Culture-Recreation (37.5 percent of adjusted appropriations lapsed)**

- **The source of funding that experienced the highest rate of lapses in FY 2005 was the Capital Projects Fund (30.1 percent of adjusted appropriations lapsed)**

A. Major Project Lapses and New Appropriations

In Table IV-1 below, we have highlighted the major project lapses for FY 2005, based on the detailed information in Table IV-2 that follows. The criteria were:

(1) Projects having adjusted appropriations of $1 million or more; and

(2) Lapses of 60 percent or more of the adjusted appropriation that were incurred at the end of the 18-month period.

We also highlighted new unbudgeted appropriations of $1 million or more (shaded and marked "NEW" in the table). The following projects met the above criteria:

Table IV-1. Major Project Lapses and New Appropriations

Function	Project	Adjusted Approp	Lapsed Amount	Percent of Approp
General Government	Integrated Workforce Management System	$1,100,000	$976,192	88.7%
Public Safety	Bayview Street Relief Drain	1,300,000	1,300,000	100%
Public Safety	Rockfall Potential Improvements	2,400,000	2,394,228	99.8%
Highways and Streets	Salt Lake Boulevard Widening (NEW)	1,328,524	20,409	1.6%
Sanitation	Waimanalo Wastewater Treatment Plant	2,000,000	1,225,171	61.3%
Sanitation	Wastewater Treatment Plant and Pump Stations	11,501,000	10,002,732	87.0%
Culture-Recreation	Honolulu Zoo – Discovery Zone Center	2,000,000	2,000,000	100%
Utilities	Dillingham Boulevard Transit Improvements	1,300,000	1,300,000	100%

B. Detailed Results by Function

Table IV-2 displays all of the projects in the FY 2005 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 18-month period:

(1) Total appropriated amount as shown in the budget ordinance, as amended.

(2) The total appropriated amount as may be adjusted by any applicable grants for the project, whether from state or federal sources. 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 a grant was anticipated at the time of appropriation but the amount received was less.

(3) The amount of the adjusted appropriation expended during the 18-month period.

(4) The amount of the adjusted appropriation encumbered at the end of the 18-month period.

(5) The amount of the adjusted appropriation that lapsed at the end of the 18-month period.

We have shown in bold the major project lapses for FY 2005, based on the following:

(1) Projects having adjusted appropriations of $1 million or more; and

(2) Lapses of 60 percent or more of the adjusted appropriation that were incurred at the end of the 18-month period.

We also highlighted any new adjusted appropriations of $1 million or more that were not in the budget ordinance.

Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	GENERAL GOVERNMENT						
	STAFF AGENCIES						
	ELECTRONIC WORKFLOW SYS EQUIPMENT ACQ	GI	1,235,000	1,235,000	1,220,021	14,979	1.2%
2002750	INTEGRATED FIN & HUMAN RESOURCE SYS (FIN ACCT SYS	GI	250,000	250,000	238,245	11,755	4.7%
	INTEGRATED WORKFORCE MGMT SYSTEM	GI	1,100,000	1,100,000	123,808	976,192	88.7%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	2,183,019	2,183,019	2,103,709	79,310	3.6%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	6,000,000	6,000,000	5,893,876	106,124	1.8%
1979110	PROJECT ADJUSTMENTS ACCOUNT	SR	1,000	301,353	-	301,353	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	659,463	-	659,463	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	SW	1,000	1,000	-	1,000	100.0%
	PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS						
1994009	ADA (AM WITH DISABILITIES ACT) IMPR TO PUB BLDGS	GI	500,000	557,900	557,711	189	0.0%
	AIEA TOWN CENTER, AIEA	CP	-	387,611	264,100	123,511	31.9%
1996611	ART IN PUBLIC FACILITIES	GI	34,000	34,000	33,160	840	2.5%
2002190	EARLY EDUCATION CENTER	GI	80,000	80,000	-	80,000	100.0%
1998007	ENERGY CONSERV IMPROV AND SOLAR ENERGY INIT	GI	7,850,000	7,850,000	7,849,730	270	0.0%
	EWA VILLAGES ENVIRONMENTAL REMEDIATION	GI	3,000	3,000	-	3,000	100.0%
1989006	FUEL STOR AND PIPING SYS REPLAC AND RENOV AT VAR	GI	270,000	270,000	55,050	214,950	79.6%
2005009	HON MUN BLDG - INST OF FIRE SPRINKLER SYS	GI	275,000	275,000	275,000	-	0.0%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	230,000	230,000	229,772	228	0.1%
1995512	KEWALO CORPORATION YARD	GI	400,000	400,000	304,540	95,460	23.9%
1971153	LAND EXPENSES	GI	625,000	625,000	599,910	25,090	4.0%
2002009	LOLIANA TRANSITIONAL HOUSING	CD	25,000	25,000	24,950	50	0.2%
2004050	NATL POL DISCH ELIM SYS (NPDES) MOD FOR CORP YDS	HI	550,000	550,000	549,950	50	40.3%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	2,310,000	2,410,000	1,795,043	614,957	25.5%
2005014	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	650,000	650,000	388,274	261,726	40.3%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	2,000,000	2,000,000	1,975,200	24,800	1.2%
2005017	WATER SYSTEM FACILITIES DEVELOPMENT EXPENSE	HD	301,000	301,000	300,393	607	0.2%
	PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS						
	MCCULLY MASTER PLAN	GI	95,000	95,000	-	95,000	100.0%
	POAMOHO AGRICULTURE PARK	GI	3,000	3,000	-	3,000	100.0%
	WAIMEA FALLS PARK	GI	1,000	1,000	-	1,000	100.0%
	WAIPAHU SATELLITE CITY HALL START UP AND BUILD OUT	GI	200,000	200,000	-	200,000	100.0%
	TOTAL GENERAL GOVERNMENT		27,174,019	28,678,346	24,782,441	3,895,905	13.6%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	PUBLIC SAFETY						
	HONOLULU POLICE DEPARTMENT						
	HONOLULU POLICE DEPARTMENT EQUIPMENT ACQ	GI	2,650,981	2,650,981	2,650,981	-	0.0%
	POLICE STATIONS AND BUILDINGS						
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	800,000	800,000	799,600	400	0.1%
2002068	POLICE HEADQUARTERS COMMUNICATIONS CENTER	GI	1,560,000	1,560,000	1,559,492	508	0.0%
2004034	POLICE HEADQUARTERS-CRIME LAB EXPANSION	GI	450,000	450,000	449,734	266	0.1%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	GI	1,000,000	719,114	691,040	28,074	3.9%
2005026	WAHIAWA POLICE STATION - CELL BLOCK	GI	500,000	378,400	377,647	753	0.2%
	HONOLULU FIRE DEPARTMENT						
	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	974,000	974,000	964,070	9,931	1.0%
	FIRE STATIONS AND BUILDINGS						
	EQUIPMENT ACQUISITION	GI	23,000	23,000	18,602	4,398	19.1%
1998021	FIRE STATION BUILDING IMPROVEMENTS	GI	1,003,000	1,003,000	1,002,162	838	0.1%
	HAUULA FIRE STATION RELOCATION	GI	500,000	500,000	360,500	139,500	27.9%
	HONOLULU FIRE DEPARTMENT HEADQUARTERS	GI	1,100,000	1,100,000	1,100,000	-	0.0%
	MCCULLY FIRE STATION REPLACEMENT	GI	3,880,000	3,980,000	3,964,500	15,500	0.4%
	MOANALUA FIRE STATION	GI	277,000	140,074	138,483	1,591	1.1%
	WAIALUA FIRE STATION RELOCATION	GI	50,000	50,000	50,000	-	0.0%
	TRAFFIC IMPROVEMENTS						
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	441,000	441,000	426,470	14,530	3.3%
	CONCEPT OF OPERATIONS PLAN	FG	-	7,422	1,525	5,897	79.4%
2003194	KAONOHI ST/MOANALUA RD INTERSECTION IMPROV	HI	450,000	10,000	-	10,000	100.0%
	TRAFFIC SIGNAL ON KAM HWY AT KING INTERM SCHOOL	HI	250,000	250,000	250,000	-	0.0%
	TRAFFIC SIGNALS AT VARIOUS LCATIONS	FG	-	939,836	823,308	116,528	12.4%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	200,000	200,000	195,000	5,000	2.5%
2005020	WAIMANO HM RD/MOANALUA RD/KUALA ST INTERS IMPR	HI	260,000	260,000	259,250	750	0.3%
	FLOOD CONTROL						
	BAYVIEW STREET RELIEF DRAIN	GI	1,300,000	1,300,000	-	1,300,000	100.0%
2000101	FLOOD CONTROL IMPROVEMENTS AT VARIOUS LOCATION:	GI	1,975,000	1,975,000	1,975,000	-	0.0%
1995522	HAKIMO RD IMPROVEMENTS	GI	1,101,000	1,101,000	977,857	123,143	11.2%
	KAPUNAHALA STREAM FLOOD CONTROL PROJECT	FG	-	400,000	380,000	20,000	5.0%
	KAWAI NUI STREAM MANGROVE REMOVAL	GI	100,000	100,000	100,000	-	0.0%
2004049	KULIOUOU FLOOD CONTROL	GI	200,000	200,000	-	200,000	100.0%
	MAKIKI STREAM IMPROVEMENT	GI	50,000	50,000	-	50,000	100.0%
	MANOA STREAM - BANK REPAIRS	FG	-	744,096	744,096	-	0.0%
	MANOA VALLEY DRAINAGE IMPROVEMENTS	GI	65,000	65,000	65,000	-	0.0%
	MCCULLY FLOOD CONTROL	GI	50,000	50,000	50,000	-	0.0%
	PAAKEA ROAD AREA DRAINAGE IMPROVEMENTS	GI	500,000	500,000	-	500,000	100.0%
	WAIAHOLE-WAIKANE WATERSHED	GI	250,000	250,000	55,000	195,000	78.0%
2000033	WAIMALU STREAM DREDGING	GI	470,000	470,000	470,000	-	0.0%
	WAIPAHU STREET DRAINAGE IMPROVEMENTS, TMK: 9-4-59	GI	900,000	900,000	900,000	-	0.0%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	OTHER PROTECTION						
	KALAMA BEACH PK SURVEYOR JR LIFEGUARD TOWER	GI	21,000	21,000	-	21,000	100.0%
2002180	OCEAN SFTY & LIFEGD SVS DIST. IV - (GUARD EST BLDG.)	GI	250,000	250,000	5,479	244,521	97.8%
	OTHER PROTECTION-MISCELLANEOUS						
2005002	DRAINAGE OUTFALL IMPROVEMENTS	GI	150,000	150,000	150,000	-	0.0%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	GI	900,000	900,000	837,197	62,803	7.0%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	GI	356,000	356,000	356,000	-	0.0%
2001154	ROCKFALL POTENTIAL & OTH EARTH STAB HAZ	HI	2,400,000	2,400,000	5,772	2,394,228	99.8%
	TOTAL PUBLIC SAFETY		27,406,981	28,618,923	23,153,764	5,465,159	19.1%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	HIGHWAYS AND STREETS						
	BIKEWAYS AND BIKE PATHS						
1979063	BICYCLE PROJECTS	HI	997,000	997,000	428,600	568,400	57.0%
1979063	BICYCLE PROJECTS	CP	123,000	123,000	-	123,000	100.0%
	HIGHWAYS, STREETS AND ROADWAYS						
	CANE HAUL ROAD	HI	575,000	575,000	-	575,000	100.0%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	3,600,000	3,600,000	3,600,000		0.0%
	EWA REGION ROADWAY INTERCON SYSTEM STUDY	HI	75,000	75,000	75,000	-	0.0%
1998515	GUARDRAIL IMPROVEMENTS	HI	175,000	175,000	147,471	27,529	15.7%
	HIHIMANU STREET SIDEWALK IMPROVEMENTS	FG	-	239,000	189,000	50,000	20.9%
	KAHUKU VILLAGES ASSOCIATION	HI	40,000	40,000	-	40,000	100.0%
	KAMILONUI ROAD IMPROVEMENTS	HI	88,000	88,000	-	88,000	100.0%
2005024	KAMOKILA BOULEVARD EXTENSION	HI	400,000	400,000	400,000	-	0.0%
	KAMOKILA BOULEVARD EXTENSION	FG	-	240,000	200,000	40,000	16.7%
	KAONOHI ST/MOANALUA RD INTERSEC IMPROVEMENTS	HI	-	440,000	435,000	5,000	1.1%
1993099	LUALUALEI HOMESTEAD ROAD IMPROVEMENTS	HI	250,000	250,000	126,350	123,650	49.5%
	LUNALILO HOME ROAD IMPROVEMENTS	HI	50,000	50,000	40,000	10,000	20.0%
	MAKAKILO DRIVE EXTENSION	HI	75,000	75,000	75,000	-	0.0%
1998523	NORTH-SOUTH RD/PARK ROW RDWY (KAPOLEI PKWY/PARI	HI	601,000	601,000	600,000	1,000	0.2%
	PARKING METER CONVERSION	HI	300,000	300,000	298,689	1,311	0.4%
	SALT LAKE BOULEVARD WIDENING	FG	-	1,328,524	1,308,115	20,409	1.5%
1998537	SIDEWALK IMPROVEMENTS	HI	3,807,000	3,807,000	2,967,420	839,580	22.1%
1997502	STREET AND PARKING LOT IMPROVEMENTS	HI	40,000,000	40,000,000	39,999,447	553	0.0%
1991064	UTILITY SHARE EXPENSES	CP	100,000	100,000	-	100,000	100.0%
	BRIDGES, VIADUCTS, AND GRADE SEPARATION						
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	HI	200,000	200,000	50,000	150,000	75.0%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	1,000,000	1,000,000	1,000,000	-	0.0%
2004136	REHABILITATION OF MAUANWILI ROAD BRIDGE #2	HI	663,000	663,000	663,000	-	0.0%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	200,000	200,000	-	200,000	100.0%
	STORM DRAINAGE						
2005066	ALA WAI WATERSHED RESTORATION STUDY	HI	200,000	200,000	200,000	-	0.0%
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	611,000	611,000	611,000	-	0.0%
2003253	KAMEHAME RIDGE/MOKUHANO STREET	HI	250,000	250,000	-	250,000	100.0%
1999507	PAHEMO STREET RELIEF DRAIN, WAIMALU	HI	50,000	50,000	50,000	-	0.0%
2004004	PROTECTIVE CHAIN-LINK FENCING AT VARIOUS LOCATION	HI	50,000	50,000	50,000	-	0.0%
2001020	STORM DRAINAGE BMP'S: SALT LAKE DR SYS (TMK: 1-1-63)	HI	50,000	50,000	50,000	-	0.0%
2001021	STORM DRAINAGE BMP'S: KAELEPULU PD (TMK: 4-2)	HI	70,000	70,000	70,000	-	0.0%
2001022	STORM DRAINAGE BMP'S: KUAPA POND	HI	70,000	70,000	70,000	-	0.0%
2005065	STORM DRAINAGE BMP'S: WAHIAWA RESERVOIR	HI	60,000	60,000	60,000	-	0.0%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	702,000	702,000	492,878	209,122	29.8%
	STREET LIGHTING						
2004064	CHINATOWN ST LIGHT STD REPLAC/IMPROVEMENTS	HI	165,000	165,000	-	165,000	100.0%
2005038	FARRINGTON HWY ST LIGHTING IMPROVEMENTS	HI	230,000	230,000	90,670	139,330	60.6%
2002060	MILILANI-REPLAC OF EXISTING ST LIGHT SYSTEM	HI	475,000	475,000	475,000	-	0.0%
2003066	WEST LOCH EST - REPLAC OF WALKWAY LIGHTS	HI	425,000	425,000	135,899	289,101	68.0%
1998300	WEST LOCH EST AND WEST LOCH FAIRWAYS STLIGHTS	HI	200,000	200,000	-	200,000	100.0%
	TOTAL HIGHWAYS AND STREETS		56,927,000	59,174,524	54,958,539	4,215,985	7.1%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	SANITATION						
	WASTE COLLECTION AND DISPOSAL						
2005062	KEEHI TRANSFR STN - WORKPLACE HEALTH/SAFETY IMPR	WB	$260,000	260,000	164,877	95,123	36.6%
2005061	NEW MUNICIPAL SOLID WASTE LANDFILL	WB	301,000	301,000	300,000	1,000	0.3%
1993010	WAIPAHU ASH LANDFILL CLOSURE	WB	2,800,000	2,800,000	2,800,000	-	0.0%
	IMPROVEMENT DISTRICT-SEWERS						
2005064	KAMEHAMEHA HIGHWAY SEWERS, ID, KANEOHE	SR	61,000	61,000	61,000	-	0.0%
	LAIE SEWER IMPROVEMENT DISTRICT	CP	-	67,887	67,887	-	0.0%
	SEWAGE COLLECTION AND DISPOSAL						
2005071	ALA MOANA BLVD/AUAHI ST SEWER REHABILITATION	SR	251,000	251,000	251,000	-	0.0%
2004088	ALIAMANU 1 & 2 WW PUMP STN UPGR & SEWER RELIEF	SR	80,000	80,000	80,000	-	0.0%
2005070	FT DERUSSY WW PUMP STN MOD AND FORCE MAIN EXT	SR	3,001,000	3,001,000	3,000,000	1,000	0.0%
2000069	FT WEAVER RD RECON SEWER, EWA BEACH	SR	3,501,000	3,501,000	3,500,000	1,000	0.0%
2005073	FOSTER VIL SEWER REHAB/RECONSTRUCTION	SR	321,000	321,000	321,000	-	0.0%
1995812	HART ST WW PUMP STATION ALTERNATIVE	SR	252,000	252,000	250,000	2,000	0.8%
2000067	HONOULIULI WW TRTMT PLANT SOLIDS HANDLING SYSTEM	SR	11,000,000	11,000,000	10,998,000	2,000	0.0%
2005072	KAHALA AVENUE SEWER REHABILITATION	SR	81,000	81,000	74,600	6,400	7.9%
2002041	KAHANAHOU CIRCLE SEWER REHABILITATION	SR	1,501,000	900,647	899,647	1,000	0.1%
2004085	KAHANAHOU WW PUMP STN FORCE MAIN RECON	SR	671,000	671,000	379,000	292,001	43.5%
2005074	KAILUA/KANEOHE SWR MNHOLE AND PIPE STRUC REHAB	SR	181,000	181,000	181,000	-	0.0%
2003127	KAILUA/KANEOHE SEWER REHABILITATION	SR	701,000	701,000	701,000	-	0.0%
1986018	KALAHEO AVENUE RECONSTRUCTED SEWER, KAILUA	SR	1,101,000	1,101,000	1,100,000	1,000	0.1%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	1,501,000	1,501,000	1,501,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	SW	5,243,160	5,243,160	4,961,244	281,915.52	5.4%
2002039	SAND ISLAND BASIN MISC. SEWER REHABILITATION	SR	3,501,000	3,601,000	3,600,000	1,000	0.0%
2005069	SAND ISL WW TREATMENT PLANT CONSTR SOIL MGMT	SR	4,501,000	4,601,000	4,600,000	1,000	0.0%
1994511	SAND ISL WW TRTMT PLANT EXP, PRIMARY TRTMT, 90	SR	47,302,000	47,302,000	47,300,000	2,000	0.0%
1989071	SAND ISL WW TRTMT PLANT, UNIT1, PH 2A (HDWKS)	SR	8,702,000	8,702,000	8,667,248	34,752	0.4%
1992017	SAND ISL WWTP DISINFEC FAC AND EFF PUMP STN	SR	4,502,000	4,502,000	4,501,000	1,000	0.0%
2000071	SMALL SEWER MAINLINE AND LATERAL PROJECTS	SR	2,001,000	2,101,000	2,073,772	27,228	1.3%
	WAIMANALO WW TRTMT PLANT & COLL SYS UPGR	SR	2,000,000	2,000,000	774,829	1,225,171	61.3%
2000038	WASTEWATER EQUIPMENT	SW	4,000,000	4,000,000	3,022,189	977,810.64	24.4%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	3,000,000	3,000,000	2,816,162	183,838	6.1%
2003151	WASTEWATER PLANNING AND PROGRAMMING	SR	200,000	200,000	199,560	440.30	0.2%
2003151	WASTEWATER PLANNING AND PROGRAMMING	SW	190,000	190,000	-	190,000.00	100.0%
2001062	WW TRTMT PLANT AND PUMP STATION PROJ	SR	11,501,000	11,501,000	1,498,268	10,002,732	87.0%
	TOTAL SANITATION		124,208,160	123,975,694	110,644,282	3,328,239	2.7%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	HUMAN SERVICES						
	HUMAN SERVICES						
	ADULT FRIENDS FOR YOUTH - PS	CD	50,000	50,000	50,000	-	0.0%
	CATHOLIC CHARITIES ELDERLY SERVICES	CD	75,000	75,000	75,000	-	0.0%
2005077	CHILD AND FAMILY SERVICE - LEARNING CENTER	CD	330,000	330,000	330,000	-	0.0%
	CHILDREN'S JUSTICE CENTER	CD	3,500,000	3,500,000	3,498,818	1,183	0.0%
1995204	COM HSG DEV ORGANIZATION (CHDO SET-ASIDE)	FG	748,759	748,759	748,759	-	0.0%
	DOMESTIC VIOLENCE CLRNGHSE AND LEGAL HOTLINE	CD	160,000	160,000	160,000	-	0.0%
	DREAM TEAM HAWAII, INC. - PS	CD	65,750	65,750	-	65,750	100.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM - PS	CD	442,685				
1995207	EMERGENCY SHELTER GRANTS PROGRAM - PS	FG	442,685				
	CDBG CLERK SALARY	CD	-	34,064	34,064	-	0.0%
	HALE KIPA INC	CD	-	48,000	48,000	-	0.0%
	HOMELESS SOLUTIONS LOLIANA	CD	-	20,000	20,000	-	0.0%
	HOMELESS SOLUTIONS VANCOUVER	CD	-	10,000	10,000	-	0.0%
	IHS	CD	-	62,468	62,468	-	0.0%
	MENTAL HEALTH KOKUA SAFE HAVEN	CD	-	188,153	188,153	-	0.0%
	OHANA OLA O KAHUMANA	CD	-	40,000	40,000	-	0.0%
	WAIANAE OUTREACH	CD	-	40,000	40,000	-	0.0%
	CATHOLIC CHARITIES	FG	-	55,000	55,000	-	0.0%
	CHILD AND FAMILY SERVICE	FG	-	20,000	20,000	-	0.0%
	COMMUNITY ASSISTANCE CENTER	FG	-	10,000	10,000	-	0.0%
	HALE KIPA, INC.	FG	-	12,000	12,000	-	0.0%
	HOMELESS SOLUTIONS VANCOUVER	FG	-	30,000	30,000	-	0.0%
	HOOMAU KE OLA	FG	-	36,000	36,000	-	0.0%
	IHS	FG	-	135,685	135,685	-	0.0%
	KALIHI PALAMA HEALTH CENTER	FG	-	74,000	74,000	-	0.0%
	OHANA OLA KAHUMANA	FG	-	25,000	25,000	-	0.0%
	SALVATION ARMY FAMILY SERVICES	FG	-	45,000	45,000	-	0.0%
2003142	GOOD BEGINNINGS OAHU COUNCIL - PS	CD	63,787	63,787	63,787	-	0.0%
2002795	GREGORY HOUSE PROGRAMS - MICHAEL'S PLACE	FG	862,436	862,436	-	862,436	100.0%
	HALE KIPA PREGNANT AND PARENTING GIRL'S HOME - PS	CD	25,000	25,000	25,000	-	0.0%
	HI HMOWNRSHP CTR HMBUYER ED PROG - PS	CD	70,000	70,000	70,000	-	0.0%
	HI HSG DEV AUTHORITY - TUSITALA VISTA	FG	1,900,000	1,900,000	1,900,000	-	0.0%
2005102	HI HSG DEV CORPORATION - PIIKOI VISTA	FG	351,241	351,241	351,241	-	0.0%
	HI HSG DEV CORPORATION - TUSITALA VISTA	CD	1,000,000	1,000,000	1,000,000	-	0.0%
	HELPING HANDS HAWAII - PS	CD	75,000	75,000	75,000	-	0.0%
	HINA MAUKA	CD	250,000	250,000	250,000	-	0.0%
2001791	HO'OLANA - ACAD ENRICH & CAREER DEV SVS (FACILITY)	CD	250,000	250,000	250,000	-	0.0%
2005135	HO'OLANA ENRICH AND CAREER DEV SVS - PS	CD	50,000	50,000	50,000	-	0.0%
2005085	HO'OMAU KE OLA - CTR FOR RECOVICE ADDICTS - PS	CD	150,000	150,000	150,000	-	0.0%
2000119	HSG OPPORT FOR PERSONS WITH AIDS (HOPWA)	FG	467,223				
	DCS ADMINISTRATIVE EXPENSES	FG	-	13,560	10,000	3,560	26.3%
	GREGORY HOUSE PROGRAMS	FG	-	350,207	350,207	-	0.0%
	LIFE FOUNDATION	FG	-	103,456	103,456	-	0.0%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	HUI KAUHALE, INC.	FG	2,000,000	2,000,000	2,000,000	-	0.0%
	INSTITUTE FOR HUMAN SERVICES-KA'AAHI STREET	CD	224,000	224,000	224,000	-	0.0%
	INSTITUTE FOR HUMAN SERVICES-SUMNER STREET	CD	293,000	293,000	109,110	183,890	62.8%
	KAHUKU MULTI-PURPOSE COMMUNITY CENTER	CD	150,000	150,000	-	150,000	100.0%
	KALIHI YOUNG MEN'S CHRISTIAN ASSOCIATION	CD	1,500,000	1,500,000	1,500,000	-	0.0%
	KALIHI-PALAMA HEALTH CENTER	CD	680,000	680,000	680,000	-	0.0%
2005086	KAPAHULU CENTER	CD	250,000	250,000	250,000	-	0.0%
	KAPAHULU SENIOR CENTER	CD	100,000	100,000	100,000	-	0.0%
	LANAKILA REHAB CTR MEALS ON WHEELS PRG - WAHIAWA	CD	250,000	250,000	250,000	-	0.0%
2003154	LANAKILA REHAB CTR MEALS ON WHEELS PRG RENOV	CD	600,000	600,000	600,000	-	0.0%
2004120	LEEWARD YOUNG MEN'S CHRISTIAN ASSOCIATION	CD	750,000	750,000	750,000	-	0.0%
	MOILIILI COMMUNITY CENTER - PS	CD	100,000	100,000	100,000	-	0.0%
	NEW LIFE BODY OF CHRIST CHRISTIAN CHURCH - PS	CD	75,000	75,000	75,000	-	0.0%
	OHANA CARE - DOCTORS TO YOUR DOOR - PS	CD	80,000	80,000	-	80,000	100.0%
2001788	ORI, ANUENUE HALE, INC. (FACILITY)	CD	2,090,000	2,090,000	2,090,000	-	0.0%
2005166	PACIFIC GATEWAY CENTER	CD	1,000,000	1,000,000	1,000,000	-	0.0%
2005119	PAC GATEWAY CTR - REHAB, PHASES 1, 2 AND 3	CD	1,700,000	1,700,000	1,700,000	-	0.0%
2004103	PALOLO CHINESE HOME - FOOD SERVICE COMPLEX	CD	1,000,000	1,000,000	1,000,000	-	0.0%
2005136	PARENTS AND CHILDREN TOGETHER	CD	117,672	117,672	117,672	-	0.0%
2005125	PEARL CITY FOUNDATION - DAYCARE CENTER	CD	500,000	500,000	500,000	-	0.0%
	RONALD MCDONALD HOUSE	CD	890,000	890,000	890,000	-	0.0%
	SEA OF DREAMS FOUNDATION - PS	CD	100,000	100,000	10,523	89,477	89.5%
1993043	SISTERS OFFERING SUPPORT - PS	CD	25,000	25,000	25,000	-	0.0%
2003159	ST. FRANCIS HTHCR SYS RES CARE COMM F/T ELDERLY	CD	1,000,000	250,000	-	250,000	100.0%
	ST. FRNCS HTHCR SYS RES CARE COMM F/T ELDRLY	FG	-	750,000	-	750,000	100.0%
	THE 'PATH' PROJECT: PROVIDING ACCESS TO HELP - PS	CD	95,000	95,000	95,000	-	0.0%
2005099	WAIANAE COAST COMM ALT DEV CORP	CD	200,000	200,000	-	200,000	100.0%
1999013	WAIANAE COMPREHENSIVE HEALTH CENTER	CD	1,200,000	1,200,000	1,200,000	-	0.0%
2003112	WAIKIKI HEALTH CTR - NORTH SHORE OUTRCH PRG - PS	CD	50,000	50,000	50,000	-	0.0%
2001130	WAIMANALO CONSTRUCTION COALITION - PS	CD	75,000	75,000	57,000	18,000	24.0%
2005127	WINDWARD SPOUSE ABUSE SHELTER - OPERATIONS-PS	CD	100,000	100,000	100,000	-	0.0%
	WORKFORCE INVESTMENTS - PS	CD	150,000	150,000	150,000	-	0.0%
	WORLD YOUTH NETWORK - PS	CD	125,000	125,000	125,000	-	0.0%
2005106	YMCA OF HON-WEED AND SEED PROGRAM - PS	CD	225,000	225,000	225,000	-	0.0%
	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF OAHU	CD	250,000	250,000	250,000	-	0.0%
	TOTAL HUMAN SERVICES		29,274,238	29,274,238	26,619,942	2,654,296	9.1%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	CULTURE-RECREATION						
	PARTICIPANT, SPECTATOR AND OTHER RECREATION						
1993072	ADA (AMERICANS WITH DISABILITIES ACT) IMPROVEMENTS	GI	800,000	800,000	542,204	257,796	32.2%
	AIEA DISTRICT PARK	GI	330,000	330,000	-	330,000	100.0%
2005029	ENERGY CONSERVATION IMPR AT VAR PKS FACILITIES	GI	235,000	235,000	11,748	223,252	95.0%
	HAIKU VALLEY NATURE PRESERVE	GI	3,000	3,000	-	3,000	100.0%
	KAHALUU COMMUNITY PARK	GI	510,000	510,000	491,000	19,000	3.7%
	KAHALUU REGIONAL PARK	GI	500,000	500,000	-	500,000	100.0%
	KAHALUU REGIONAL PARK	GI	460,000	460,000	460,000	-	0.0%
	KAILUA DISTRICT PARK	GI	100,000	100,000	-	100,000	100.0%
	KAMOKILA COMMUNITY PARK	GI	275,000	275,000	-	275,000	100.0%
	KE NUI ROAD BEACH ACCESS-TMK: 5-9-19: BETWEEN 26 & 3	GI	170,000	170,000	-	170,000	100.0%
1971364	KOKO HEAD DISTR PK RENOVATIONS (TMK: 3-9-12:01; 40)	GI	500,000	500,000	-	500,000	100.0%
	MAKAHA COMMUNITY PARK	GI	35,000	35,000	-	35,000	100.0%
	MAKALAPA NEIGHBORHOOD PARK (TMK: 9-9-003:039)	GI	275,000	275,000	95,000	180,000	65.5%
	MAKIKI LIBRARY RENOVATIONS	GI	75,000	75,000	75,000	-	0.0%
	MANANA KAI NEIGHBORHOOD PARK	GI	120,000	120,000	-	120,000	100.0%
	MAUNA LAHILAHI BEACH PK PROTEC BREAKWATER	GI	365,000	365,000	99,000	266,000	72.9%
2005059	MAUNALANI COMMUNITY PARK	GI	1,050,000	1,050,000	1,050,000	-	0.0%
	MEM PLAQUES FOR HERB K. PILILAAU COMM PK & WAIANAI	GI	7,000	7,000	6,331	669	9.6%
	MILILANI MAUKA DISTRICT PARK	GI	80,000	60,000	60,000	-	0.0%
2002110	MILILANI MAUKA D PK (MIL MAUKA DIST PK-PLYCTS & GYM)	GI	600,000	650,320	650,320	-	0.0%
	MILILANI-MAUKA COMMUNITY PARK	GI	50,000	50,000	50,000	-	0.0%
	OAHU PARKS AND PLAYGROUND IMPROVEMENTS	CP	1,000,000	1,000,000	841,573	158,427	15.8%
1998028	PALI GOLF CRS - MAINT FAC, KANEOHE, TMK: 4-5-35-1 (215.!	GI	100,000	100,000	51,000	49,000	49.0%
2005055	PUPUKEA PAUMALU NATURE PRESERVE	GI	1,000,000	1,000,000	1,000,000	-	0.0%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	1,725,000	1,179,729	1,179,533	196	0.0%
1999115	REC/REFURB PLYCTS RD1, PLAY APP/AREAS, PAVED	GI	250,000	250,000	131,080	118,920	47.6%
1999116	REC/REFURB PLYCTS RD2, PLAY APP/AREAS, PAVED	GI	400,000	400,000	313,113	86,887	21.7%
1999117	REC/REFURB PLYCTS RD3, PLAY APP/AREAS, PAVED	GI	250,000	250,000	210,678	39,322	15.7%
1999118	REC/REFURB PLYCTS RD4, PLAY APP/AREAS, PAVED	GI	310,000	310,000	257,567	52,433	16.9%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	500,000	500,000	452,579	47,421	9.5%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	800,000	878,000	860,649	17,351	2.0%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	500,000	550,000	539,740	10,260	1.9%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	500,000	500,000	494,706	5,294	1.1%
	SUNSET BEACH RECREATION CENTER	GI	350,000	350,000	-	350,000	100.0%
2003056	UPGRADE OF FIRE ALARM SYSTEMS AT VARIOUS PARKS	GI	575,000	575,000	293,200	281,800	49.0%
	WAHIAWA DISTRICT PARK	GI	100,000	110,000	110,000	-	0.0%
	WAHIAWA DISTRICT PARK	GI	26,000	26,000	26,000	-	0.0%
	WAIALAE BEACH PARK IMPROVEMENTS	GI	35,000	35,000	-	35,000	100.0%
1995122	WAIANAE DISTRICT PARK (TMK: 8-5-02:01, 49; 22.92 ACRES)	GI	500,000	500,000	248,966	251,034	50.2%
	WAIMANALO DISTRICT PARK	GI	750,000	750,000	676,357	73,643	9.8%
1998031	WAIPI'O PEN REC COMPLEX, WAIPIO PENINSULA	GI	580,000	580,000	450,000	130,000	22.4%
1994103	WEST LOCH SHORELINE PARK, TMK 9-4-48: 74 (6.025 ACRES	GI	250,000	250,000	200,000	50,000	20.0%
	WINDWARD DOG PARK	GI	10,000	10,000	-	10,000	100.0%
	SPECIAL RECREATION FACILITIES						
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	206,000	206,000	202,756	3,244	1.6%
2001053	GOLF COURSE IMPROVEMENTS	GI	300,000	300,000	293,292	6,708	2.2%
	HONOLULU ZOO - DISCOVERY ZONE CENTER	GI	2,000,000	2,000,000	-	2,000,000	100.0%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	250,000	250,000	224,997	25,003	10.0%
	KAHUKU GOLF COURSE EXPANSION	GI	800,000	800,000	-	800,000	100.0%
	TOTAL CULTURE-RECREATION		20,607,000	20,230,049	12,648,388	7,581,661	37.5%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2005
18 Month Period Ending December 31, 2005

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	UTILITIES OR OTHER ENTERPRISES						
	MASS TRANSIT						
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	6,380,000	6,380,000	5,717,877	662,123	10.4%
	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	-	6,883	6,883	-	0.0%
2001120	BUS BAY IMPROVEMENTS	HI	340,000	340,000	340,000	-	0.0%
	BUS SHELTER IMPROVEMENTS	HI	50,000	50,000	-	50,000	100.0%
	BUS STOP SITE IMPROVEMENTS	HI	250,000	250,000	184,640	65,360	26.1%
1999300	BUS/PARATRANSIT SUPPORT EQUIPMENT UPGRADE	HI	250,000	250,000	191,839	58,161	23.3%
	BUS/PARATRANSIT SUPPORT EQUIPMENT UPGRADE	FG	-	96,100	96,100	-	0.0%
2005022	DILLINGHAM BLVD TRANSIT IMPROVEMENTS	HI	1,300,000	1,300,000	-	1,300,000	100.0%
1994523	HIGH TECH BUS PASS	HI	125,000	125,000	17,492	107,508	86.0%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	6,650,000	6,650,000	5,958,298	691,702	10.4%
	MIDDLE STREET INTERMODAL CENTER	HI	350,000	350,000	325,478	24,522	7.0%
	MIDDLE STREET TRANSIT PROJECT	FG	-	79,721	79,721	-	0.0%
	MILILANI TRANSIT CENTER	FG	-	996,080	996,080	-	0.0%
	PRIMARY CORRIDOR TRANSPORTATION SYSTEM STUDY	FG	-	13,835	13,835	-	0.0%
2003038	TRANSPORTATION PLANNING PROGRAM	HI	20,000	20,000	-	20,000	100.0%
	WAHIAWA TRANSIT CENTER	HI	2,000,000	2,000,000	1,733,113	266,887	13.3%
2005023	WORK PLAN DEVELOPMENT FOR A FIXED RAIL SYSTEM	HI	50,000	50,000	-	50,000	100.0%
	TOTAL UTILITIES OR OTHER ENTERPRISES		17,765,000	18,957,619	15,661,356	3,296,263	17.4%

C. Summary of Results

In Table IV-3 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. We have highlighted those functions and funds whose lapses exceed $5 million and 10 percent of appropriations.

As shown in the table, among budget function areas, the culture-recreation function had the largest relative lapses at 37.5 percent of adjusted appropriations. Among fund sources, the capital projects fund had the largest relative lapse of all of the fund sources at 30.1 percent. The capital projects fund accounts for monies for capital projects from various city sources including the bikeway fund, parks and playgrounds fund, and improvement district fund.

Table IV-3
Executive Capital Budget FY 2005
Summary of Results by Function and Fund

Function	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
General Government					
Community Development Fund	25,000	25,000	24,950	50	0.2%
Capital Projects Fund	-	387,611	264,100	123,511	31.9%
Federal Grants Fund	-	-	-	-	n/a
General Improvement Bond Fund	19,060,019	19,876,382	16,529,150	3,347,232	16.8%
Housing Development Special Fund	301,000	301,000	300,393	607	0.2%
Highway Improvement Bond Fund	551,000	551,000	549,950	1,050	0.2%
Sewer Revenue Improvement Bond Fund	1,000	301,353	-	301,353	100.0%
Sewer Fund	1,000	1,000	-	1,000	100.0%
Solid Waste Improvement Bond Fund	6,000,000	6,000,000	5,893,876	106,124	1.8%
Total	25,939,019	27,443,346	23,562,420	3,880,926	14.1%
Public Safety					
Community Development Fund	-	-	-	-	n/a
Capital Projects Fund	-	-	-	-	n/a
Federal Grants Fund	-	2,091,354	1,948,929	142,425	6.8%
General Improvement Bond Fund	23,405,981	22,966,569	20,068,343	2,898,226	12.6%
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	4,001,000	3,561,000	1,136,492	2,424,508	68.1%
Sewer Revenue Improvement Bond Fund	-	-	-	-	n/a
Sewer Fund	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	-	-	-	-	n/a
Total	27,406,981	28,618,923	23,153,764	5,465,159	19.1%
Highways and Streets					
Community Development Fund	-	-	-	-	n/a
Capital Projects Fund	223,000	223,000	-	223,000	100.0%
Federal Grants Fund	-	1,807,524	1,697,115	110,409	6.1%
General Improvement Bond Fund	-	-	-	-	n/a
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	56,704,000	57,144,000	53,261,424	3,882,576	6.8%
Sewer Revenue Improvement Bond Fund	-	-	-	-	n/a
Sewer Fund	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	-	-	-	-	n/a
Total	56,927,000	59,174,524	54,958,539	4,215,985	7.1%
Sanitation					
Community Development Fund	-	-	-	-	n/a
Capital Projects Fund	-	67,887	67,887	-	0.0%
Federal Grants Fund	-	-	-	-	n/a
General Improvement Bond Fund	-	-	-	-	n/a
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	111,414,000	111,113,647	99,328,085	11,785,562	10.6%
Sewer Fund	9,433,160	9,433,160	7,983,434	1,449,726	15.4%
Solid Waste Improvement Bond Fund	3,361,000	3,361,000	3,264,877	96,123	2.9%
Total	124,208,160	123,975,694	110,644,282	13,331,412	10.8%

Function	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
Human Services					
Community Development Fund	22,501,894	21,751,894	20,713,594	1,038,300	4.8%
Capital Projects Fund	-	-	-	-	n/a
Federal Grants Fund	6,772,344	7,522,344	5,906,348	1,615,996	21.5%
General Improvement Bond Fund	-	-	-	-	n/a
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	-	-	-	-	n/a
Sewer Fund	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	-	-	-	-	n/a
Total	29,274,238	29,274,238	26,619,942	2,654,296	9.1%
Culture-Recreation					
Community Development Fund	-	-	-	-	n/a
Capital Projects Fund	1,000,000	1,000,000	841,573	158,427	15.8%
Federal Grants Fund	-	-	-	-	n/a
General Improvement Bond Fund	19,607,000	19,230,049	11,806,816	7,423,233	38.6%
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	-	-	-	-	n/a
Sewer Fund	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	-	-	-	-	n/a
Total	20,607,000	20,230,049	12,648,388	7,581,661	37.5%
Utilities or Other Enterprises					
Community Development Fund	-	-	-	-	n/a
Capital Projects Fund	-	-	-	-	n/a
Federal Grants Fund	-	1,192,619	1,192,619	-	0.0%
General Improvement Bond Fund	-	-	-	-	n/a
Housing Development Special Fund	-	-	-	-	n/a
Highway Improvement Bond Fund	17,765,000	17,765,000	14,468,737	3,296,263	18.6%
Sewer Revenue Improvement Bond Fund	-	-	-	-	n/a
Sewer Fund	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	-	-	-	-	n/a
Total	17,765,000	18,957,619	15,661,356	3,296,263	17.4%
Fund					
Community Development Fund	22,526,894	21,776,894	20,738,544	1,038,350	4.8%
Capital Projects Fund	1,223,000	1,678,498	1,173,559	504,939	30.1%
Federal Grants Fund	6,772,344	12,613,841	10,745,011	1,868,830	14.8%
General Improvement Bond Fund	62,073,000	62,073,000	48,404,309	13,668,691	22.0%
Housing Development Special Fund	301,000	301,000	300,393	607	0.2%
Highway Improvement Bond Fund	79,021,000	79,021,000	69,416,603	9,604,397	12.2%
Sewer Revenue Improvement Bond Fund	111,415,000	111,415,000	99,328,085	12,086,915	10.8%
Sewer Fund	9,434,160	9,434,160	7,983,434	1,450,726	15.4%
Solid Waste Improvement Bond Fund	9,361,000	9,361,000	9,158,753	202,247	2.2%
Fund Total	302,127,398	307,674,393	267,248,692	40,425,701	13.1%

V. Appendix: Data Sources

Chapter II

Figure A-1. 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 A-2. Motor Vehicle Tax Revenue Per 1,000 Miles Traveled. Motor Vehicle Weight Tax and Fuel Tax: Executive Operating Budget (Highway Fund—prior year actual); Motor Vehicle Miles by County and Consumer Price Index: Hawaii Data Book.

Figure A-3. Capital Spending on Road Resurfacing, Rehabilitation, and Reconstruction: CIFIS 99-PQ.

Figure B-1. Change in Net Assets. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure B-2. Change in Net Assets by County. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu, Hawaii County, Maui County, Kauai County.

Figure C-1. 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 C-2. Composition of 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 C-3. 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 D-1. Total Authorized Debt Per Person. Computation of Legal Debt Margin, Comprehensive Annual Financial Report, 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, City and County of Honolulu.

Figure D-3. Net General Bonded Debt Per Person by County. Computation of Legal Debt Margin, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County; Resident Population: Hawaii Data Book.

Figure E-1. 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-2. Largest Three Exemption Classes. 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. 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 and Actual, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure F-2. Variances in Real Property Tax Revenues. Budgeted: General Fund Detailed Statement of Revenue, Executive Program and Budget, City and County of Honolulu (as may be amended by operating budget ordinance); Actual: Tax Revenues by Source, Statistical Section, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure G-1. Enterprise Fund Net Assets/Deficit. Proprietary Funds, Statement of Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure G-2. H-Power/Landfill Tip Fee Per Ton. Tip fee ordinances, various years.

Figure G-3. Average Monthly Sewer Fee. 2005 Wastewater System Revenue Bonds Engineers Report, City and County of Honolulu.

Chapter III

Section A1. General Fund Overview. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance; and Balance Sheet; 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.

Table III-1. Major General Fund Revenue Variances. CIFIS 08P.

Table III-2. Major General Fund Expenditure Variances. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance, Comprehensive Annual Financial Report, City and County of Honolulu.

Table III-3. Major Appropriation Lapses by Activity. Excerpts from Table III-4.

Table III-4. Executive Operating Budget. Executive operating budget ordinance, CIFIS 99-PA, 99-PQ.

Table III-5. Legislative Budget. Legislative budget ordinance, CIFIS 99-PQ.

Table III-6. Executive and Legislative Budget Summary of Results by Fund. Executive operating and legislative budget ordinances, CIFIS 99-PQ.

Table III-7. Major General Fund Revenue Assumptions. Executive Program and Budget, Volume I; Executive operating budget ordinance; CIFIS 99-08P.

Table III-8. Major Program Changes (All Funds). Executive Program and Budget, Volume I; Executive operating budget ordinance; CIFIS 99-PQ.

Chapter IV

Table IV-1. Major Project Lapses. Excerpts from Table IV-2 and -3.

Table IV-2. Executive Capital Budget. Executive capital budget ordinance; CIFIS 99-PA, 99-PQ.

Table IV-3. Executive Capital Budget. Summary of Results by Function and Fund. Executive capital budget ordinance; CIFIS 99-PQ.