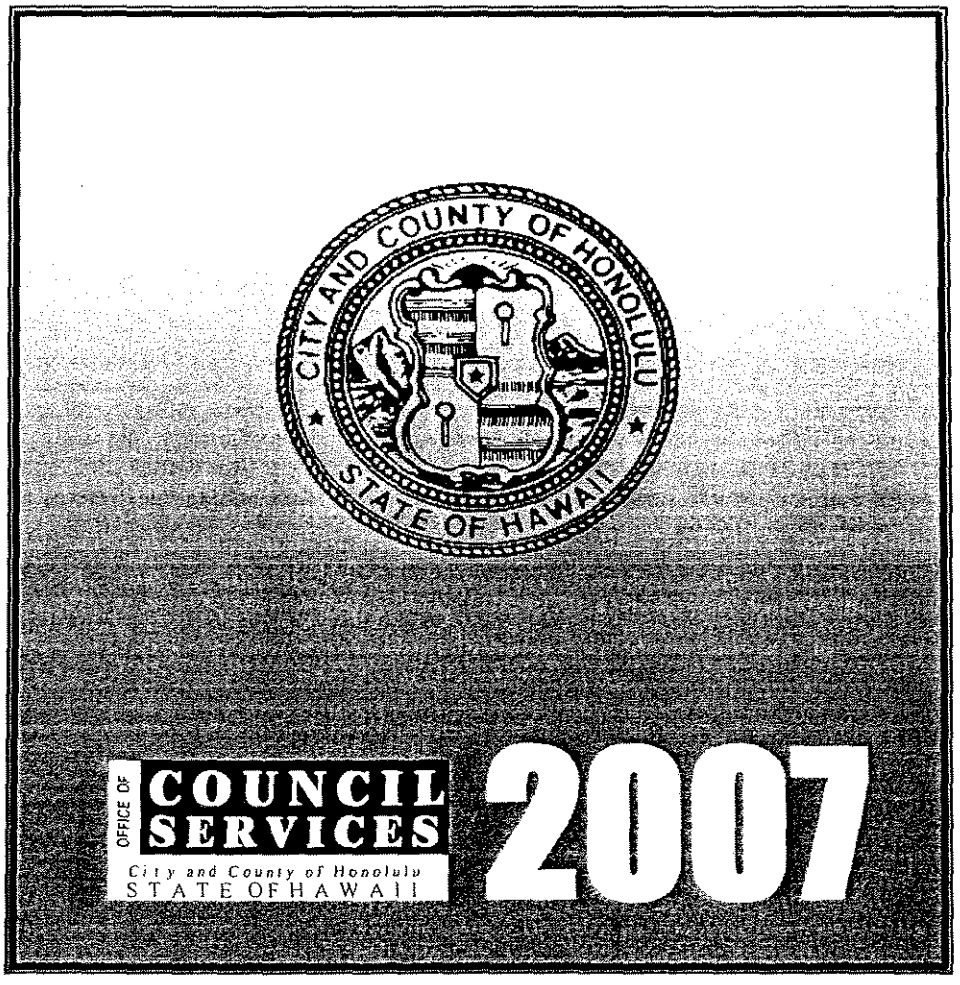
ISSUE PROFILE

Status of the City's Finances



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ISSUE PROFILE

Status of the City's Finances

March 2007

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

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I. Introduction

We are pleased to issue another annual report on the status of the city's finances and budget. As in the previous report, there is an overview of certain fiscal trends which is 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). Finally, we report on 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 ordinances, as well as the monthly accounting reports from the department of budget and fiscal services. Other sources are referenced in Chapter V.

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

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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

- **Maintenance Spending on Roads Remains Inconsistent**

In this section, we analyze the data on road taxes, miles driven, and spending on road maintenance to determine how whether the city's maintenance is keeping up with road use.

While vehicle taxes are catching up to Oahu's driving mileage...

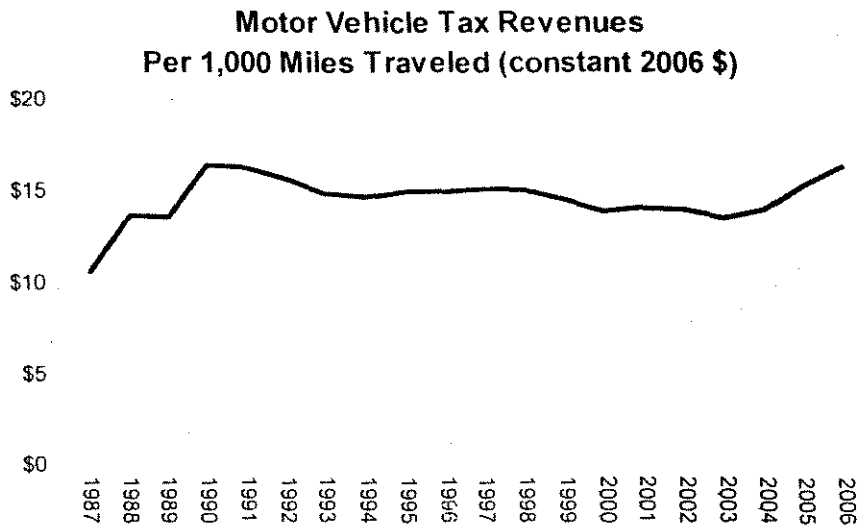
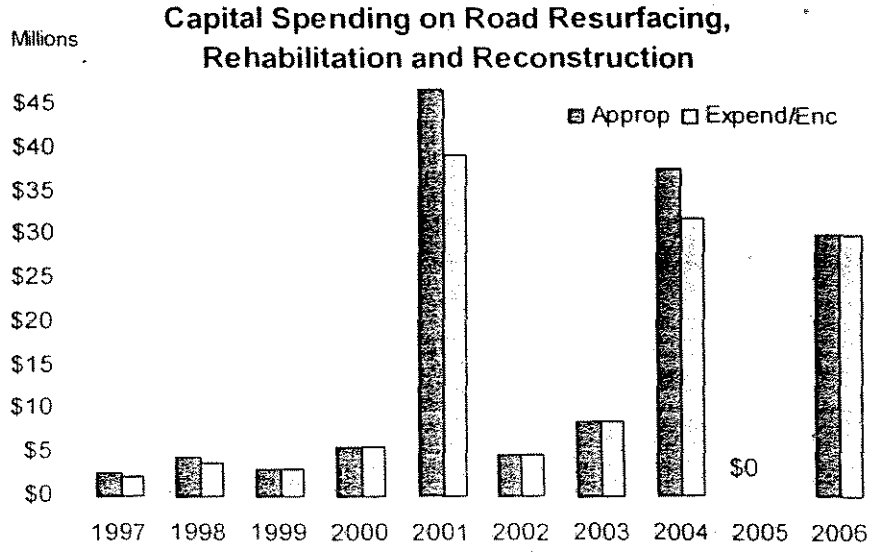


Figure A-1. Tax revenues (adjusted for inflation) per 1,000 vehicle miles traveled on Oahu initially climbed through 1990, but declined for years thereafter, placing greater financial stress on the city's road maintenance program. Beginning in 2003, however, revenues have begun to rise again, though remain less than 1990 levels after adjusting for inflation. (2006 data is preliminary.)

Figure A-2. Even if revenues per mile driven had remained steady, that would not have ensured that actual spending on road maintenance would have kept up with the ongoing rise in vehicular mileage. The chart below shows that actual spending has been inconsistent, swinging from a typical range between $5 and 9 million to $47 million, $38 million, and $30 million in FY 2001, 2004, and 2006, respectively. (Although data on the city's in-house road maintenance program was unavailable and not included, such spending would not be expected to significantly alter the results shown.)

...spending on road maintenance is still inconsistent



B. Financial Position – Net Assets

- **The City's Finances Have Begun to Improve**

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

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

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

While the city's finances are improving...

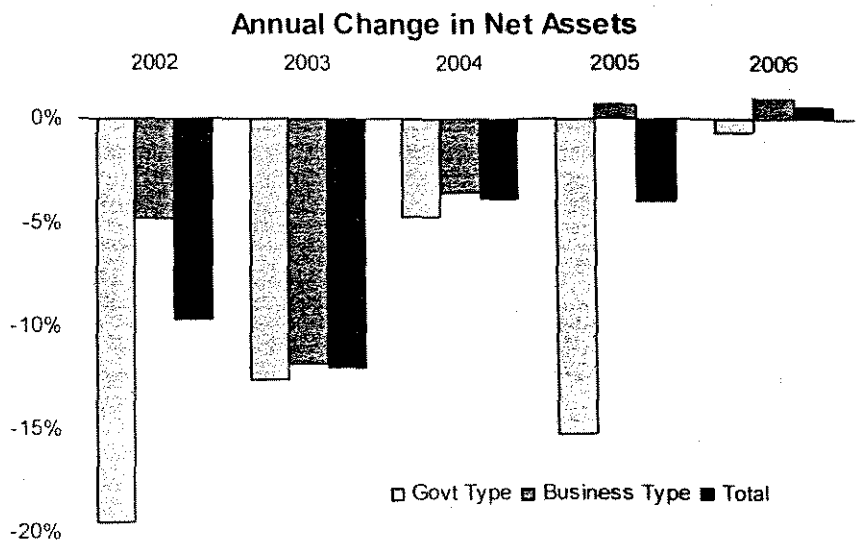
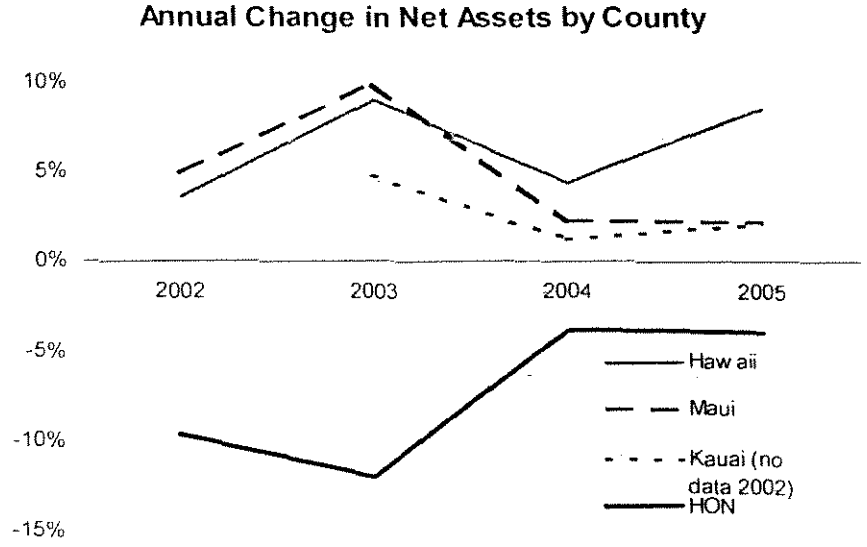


Figure B-1. In 2006, the city recorded its first gain in net assets since it began reporting its net assets in FY 2002. Previously, revenues have been less than expenses, leading to a fall in net asset values, though the values remained in positive territory. In FY 2006, net assets were at $981 billion, composed of $251 million in governmental assets and $731 million in business assets. The positive results were due to gains in business assets over the prior year which more than offset continuing losses in governmental assets.

Figure B-2. In FY 2005, the neighbor islands continued their positive trends in comparison to the city's negative performance. The net assets of Hawaii County rose nearly nine percent while Maui and Kauai showed a two-percent rise, which still compared favorably to Honolulu's four-percent slip.

... the city continues to under-perform the neighbor islands



C. Size of the City Budget

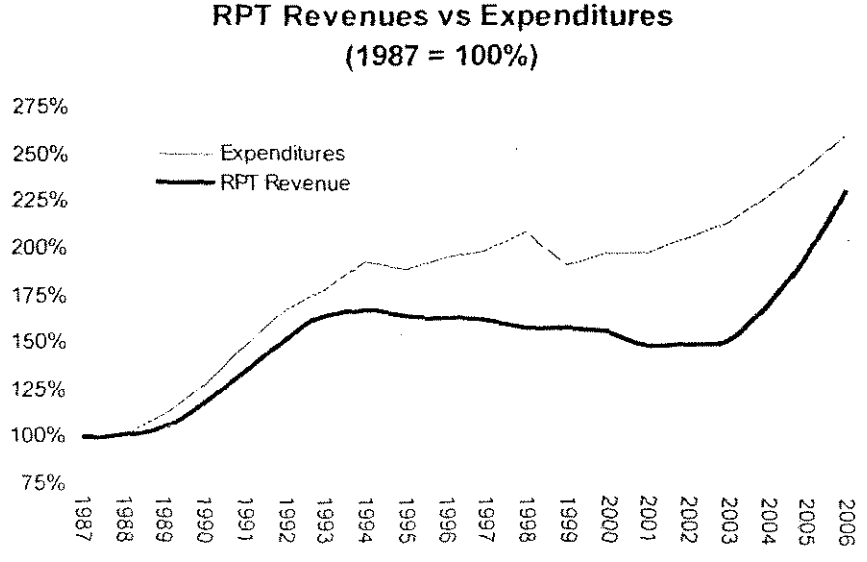
- **Is City Spending High or Low? Depends on What It's Compared To**

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

Government spending on operations is controlled through the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu's spending has grown over time, and how it compares to other jurisdictions. We also compare the spending levels over time to the levels of taxes and other revenues, as well as to the incomes of residents.

Figure C-1. The rise in property tax revenues, while sharp in recent years, still trails the rise in the city's operating expenditures over the last 20 years. However, property tax revenues are likely to catch up to the growth in expenditures soon after 2006.

Property taxes have grown slower than spending...



...and spending growth is driven by higher employee salaries and benefits

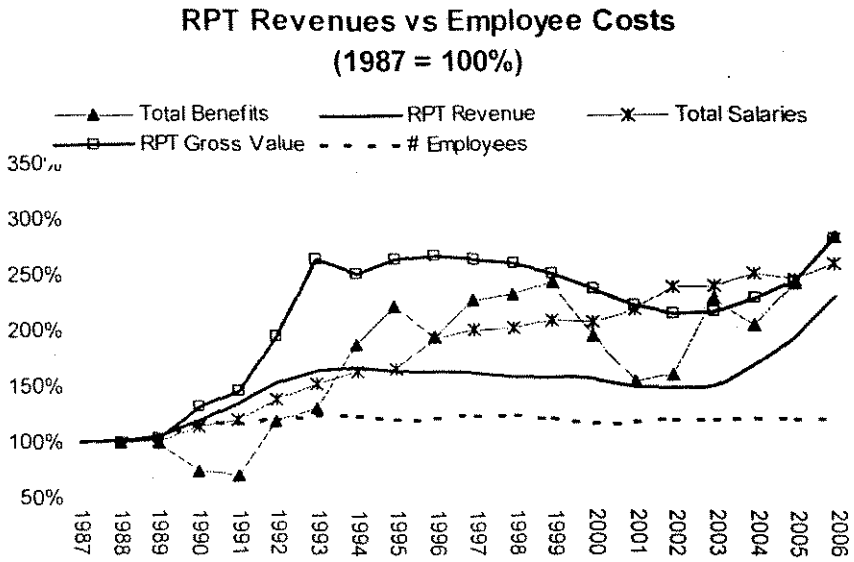
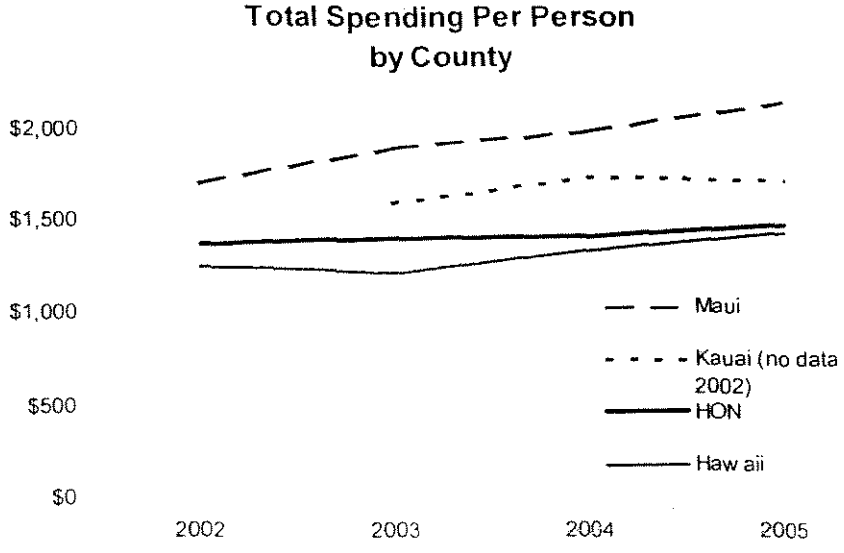


Figure C-2. The city's operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, accounting for over a third of operating budget resources. While the number of city employees has remained relatively steady, salary and benefit costs have increased faster than property tax revenues over the last 20 years, contributing to "structural deficits." However, taxes may soon catch up.

Figure C-3. Honolulu continues as the second lowest in its amount of spending on operations per resident among Hawaii's counties. Honolulu's $1,474 in FY 2005 barely topped Hawaii County's $1,435, but was significantly under Kauai's $1,730, and Maui's $2,141 per resident.

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.

City spending is second lowest among Hawaii's counties



City and state spending per person surging past national average

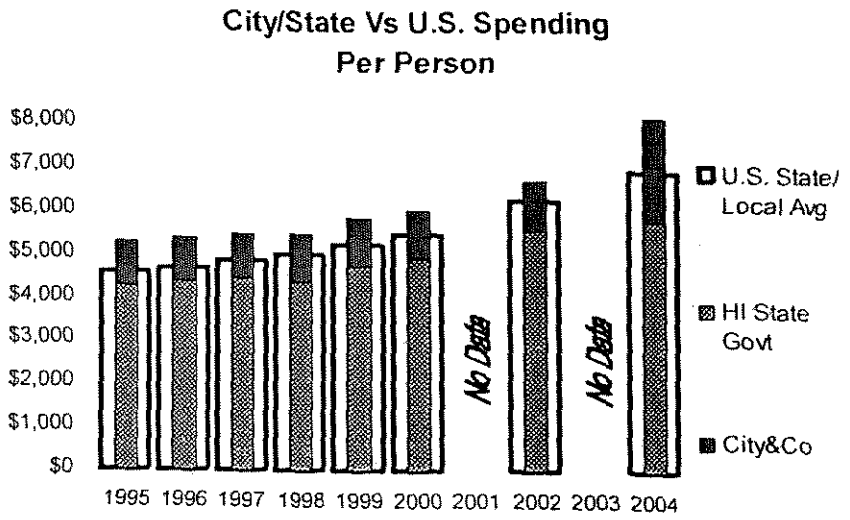
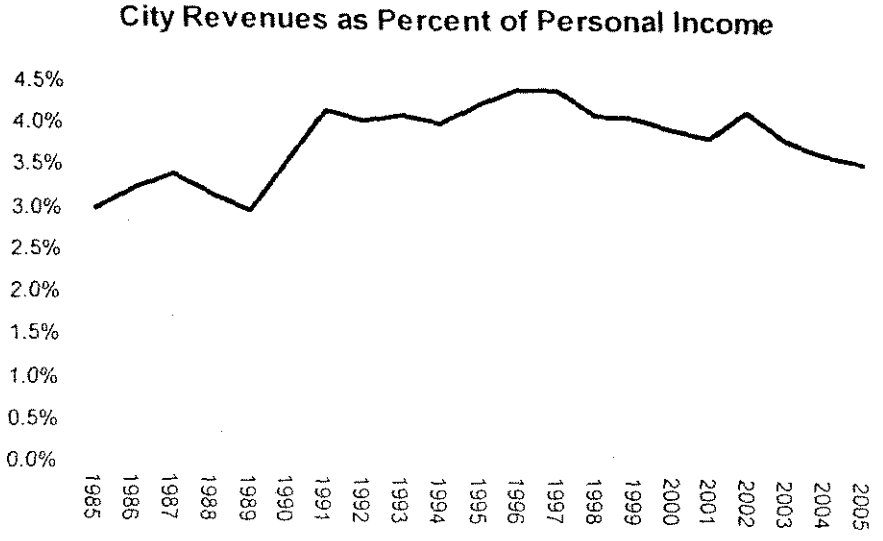


Figure C-4. The combined spending between that of city and state government has always exceeded the national state-local average. But after years in which the gap seemed to narrow, that gap has seemingly widened based on the latest data. In FY 2004, spending by the city of $2,387 per-resident on both operations and capital outlays added to state government's $5,749 resulted in a total of $8,136, exceeding the national average of $6,918 by $1,218 per resident.

Figure C-5. If you compare the city's revenues from its own taxes and fees (which excludes city revenues from state and federal taxes and fees) to the personal incomes of Honolulu residents, that ratio has declined since 1997, when the ratio reached a high of 4.5 percent. By 2005, that ratio had declined to 3.6 percent, a level not seen since FY 1990. In other words, in the last eight years, although city taxes and fees have increased, they have come to represent a smaller share of residents' incomes.

City taxes and fees have grown less than incomes



Debt service top source of spending growth...

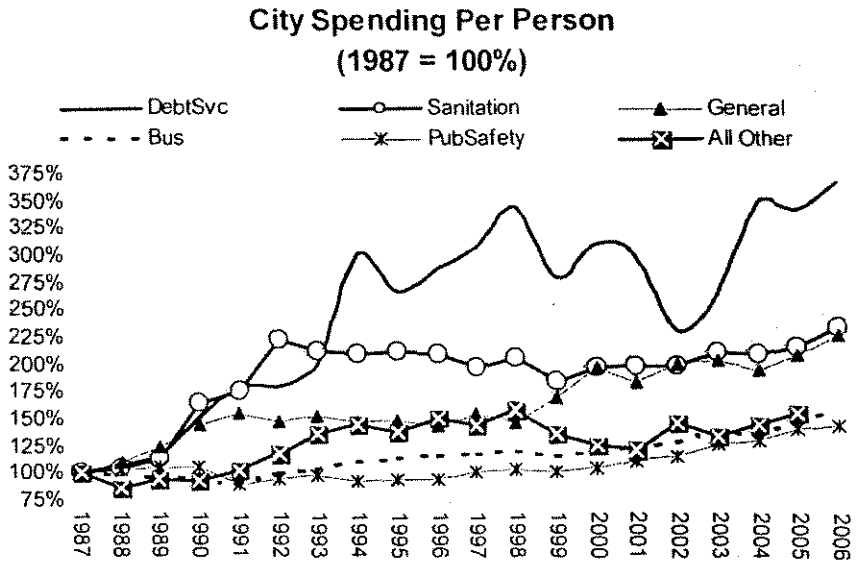
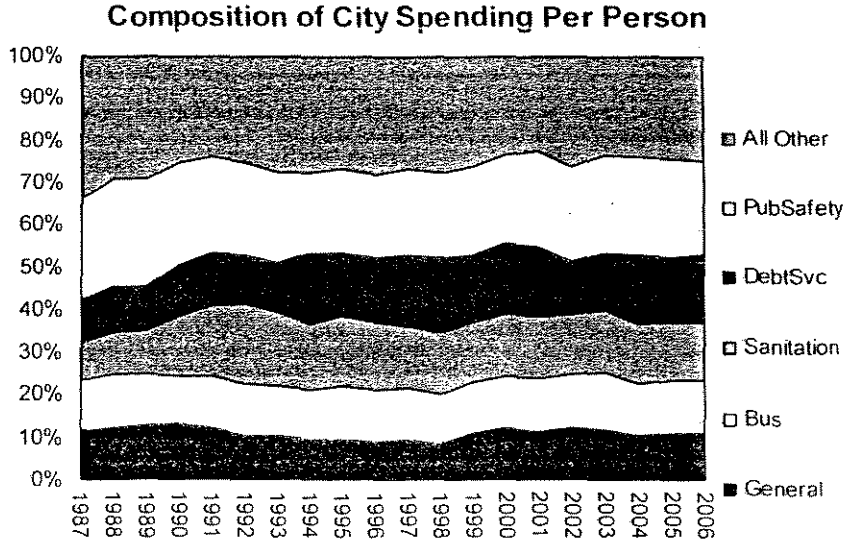


Figure C-6. City spending on operations, measured on a per-resident basis, has grown slowly, up only 51 percent in 20 years, or 25 percentage points less than the rise in inflation over the period. But some components of spending have jumped in size. Among the major functional divisions in the budget, debt service has grown at the fastest rate, up more than seven times over the past 20 years. Public safety and the bus system have been the slowest growing over the period.

Figure C-7. Despite its slow growth rate, public safety has long dominated city spending on operations, measured on a per-resident basis. In FY 2006, it accounted for 23 percent of per-person costs. The next largest cost area was debt service, accounting for 16 percent. In the chart, "all other" represents cost areas not included in the other categories, such as employee benefits. If viewed as a single group, "all other" would be the largest category, accounting for 25 percent of spending in FY 2006.

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



The largest changes are made to the mayor's capital budget

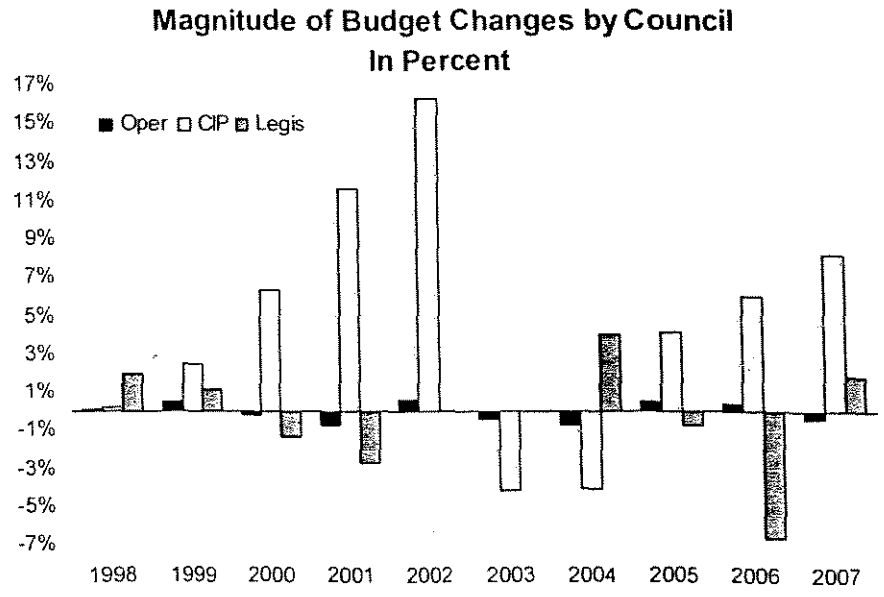


Figure C-8. By charter, the council may add or delete any item upon receiving the mayor's and the council chair's proposed budgets, provided that sufficient revenues are approved to balance the budgets. Requests for budget changes may come from the public, individual councilmembers, or from the mayor's administration. In the ten fiscal years from 1998 to 2007, the council has made only modest changes to the total amount of the executive operating budget, with less than a percentage point difference between the mayor's proposed total versus the final approved amount. Changes to the capital budget have been larger and mostly in the form of increases, notably in 2002 with a 16 percent increase of $81 million. Changes to the legislative budget show no clear pattern.

D. Debt Service and Total Debt

- **City Debt Growth Begins to Slow**

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

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

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

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

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

Debt per person dips...

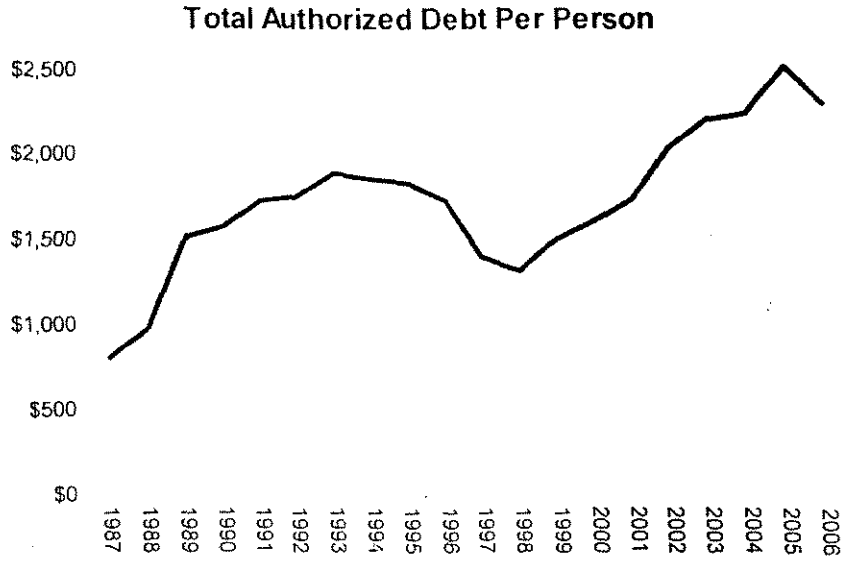
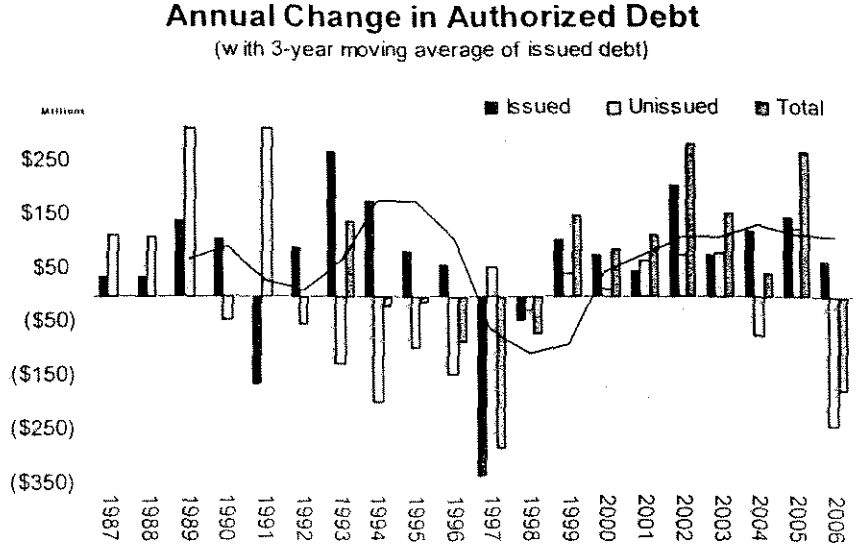


Figure D-1. The chart reflects the total amount of debt authorized per Honolulu resident. The city's authorized debt per person has climbed steeply since the previous low in FY 1998. In FY 2006, however, authorized debt dipped to $2,319 per resident.

Figure D-2. This chart shows how the amount of debt authorized has changed from the previous year over the last ten years. In FY 2006, the amount of authorized debt that was issued increased by $67 million over the previous year, an increase of half the amount of FY 2005, while the amount yet unissued fell by $243 million compared to the year before, the biggest drop in any debt statistic in a decade. Over the past three years, the amount of debt that was issued by the city has increased by an average of roughly $111 million per year.

...along with authorized debt



The city tops the neighbor islands in debt per person...

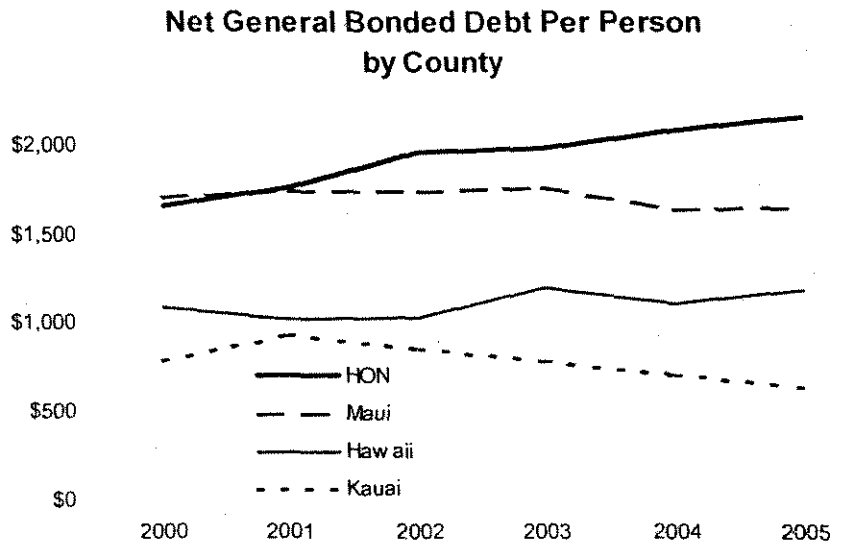
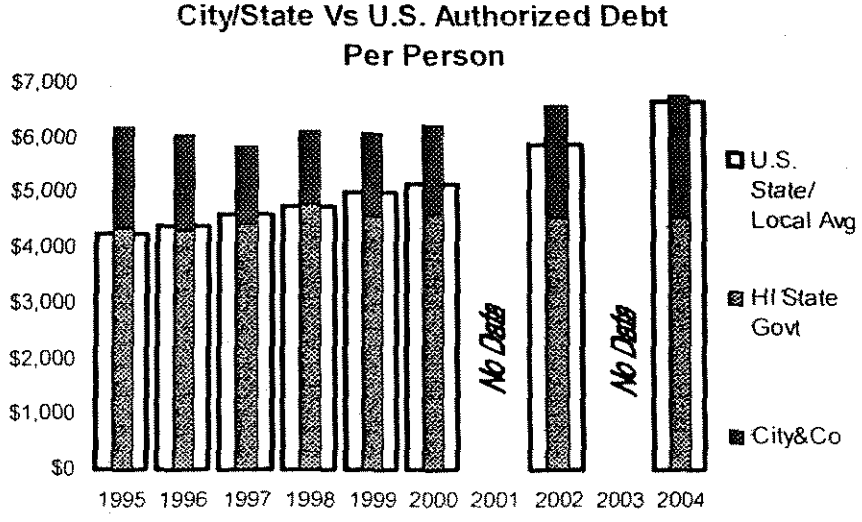


Figure D-3. Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In FY 2005, Honolulu moved higher among Hawaii's four counties in the amount of such debt when calculated on a per-resident basis. Honolulu's $2,168 was followed by Maui at $1,656, Hawaii at $1,198, and Kauai at $644. As previously shown, Honolulu's debt per person has trended sharply higher while that of the neighbor islands is either nearly flat or declining.

Figure D-4. On a per-person basis, the combined debt of the city and state government has grown slowly while the national state-local average has swung sharply higher. In FY 2004, the two amounts nearly converged after years of recording wide differences. This was possible not because the city's debt issuance slowed but because state government debt has stabilized, and because the trend in the national average of state-local debt has seen a strong acceleration.

... but combined city and state per-person debt is now only average, nationally



E. Real Property Taxes

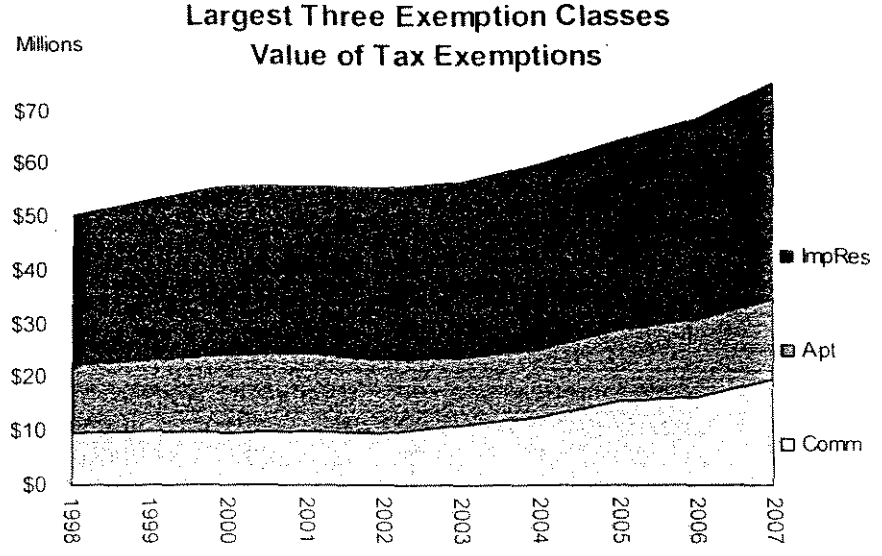
- **Residential Property Valuations and Tax Collections Continue to Soar**

Property taxes remain the city's largest single source of operating revenues. Although the share that it represents had fallen over time as user fees have risen, that share grew to 40 percent in FY 2006, up from a low of 30 percent in FY 2002.

Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the ten classes of real property, to the assessed value of each parcel of taxable real property, net of any applicable exemptions. That value is established by the city's real property assessment division according to prevailing market values for land and replacement cost for improvements.

Figure E-1. The value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has risen over the last ten years. Nearly all tax exemptions (90 percent of total exemption value) benefit the improved residential, apartment, and commercial classes of properties, with improved residential accounting for the greatest share. In FY 2007, improved residential property exemptions represented foregone revenues of $41 million, apartment properties $15 million, and commercial properties $20 million, for a total of $76 million in foregone revenues from those property classes. In comparison, the exemptions for all other property classes represented just $9 million in foregone revenues.

Tax exemptions climb for improved residential



Although revenues from owners of single family residences have jumped...

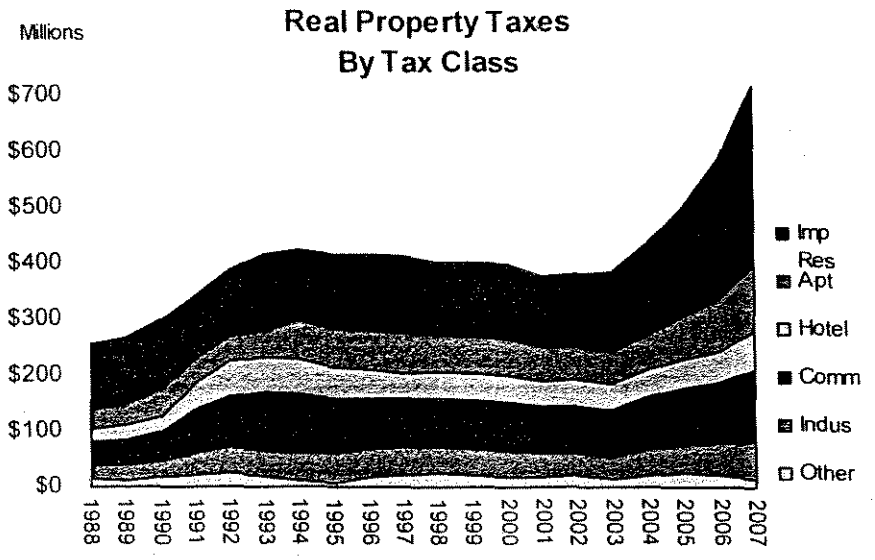
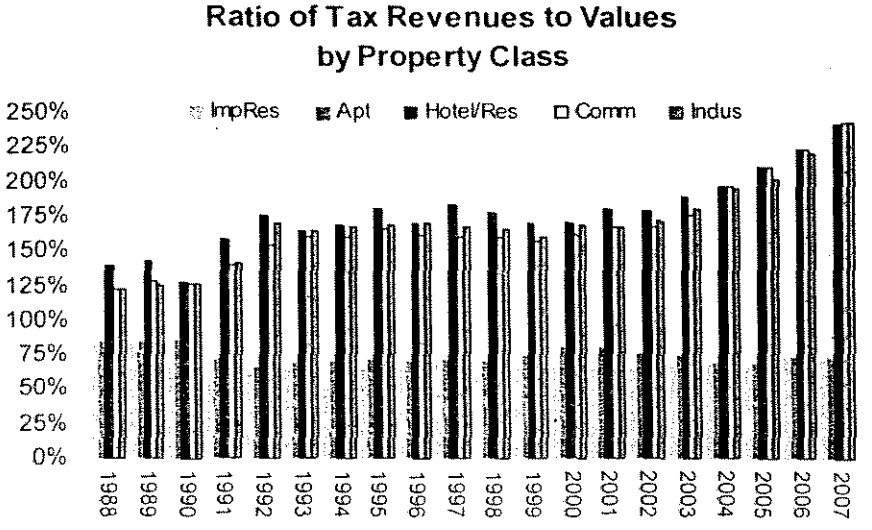


Figure E-2. Real property tax collections have begun to sharply rise over the last several years due mostly to robust collections from the improved residential class. That growth has increased the share of total tax revenues obtained from residential properties (improved residential and apartment classes) compared to the share from business properties (hotel/resort, commercial, industrial, and other classes), although residential properties still account for less than their share of valuations (see figure E-3).

Figure E-3. Because the city has long adopted lower rates for residential properties as compared to business properties, residential properties have had a much lower ratio of revenue share to value share. That ratio is a measure of relative tax burden between such properties. (A class of property that generated 10 percent of total tax revenues and represented 10 percent of total property value would have a 100 percent ratio of revenue share to value share.) The gap in tax burden between the two types of properties reached a new high in FY 2007. In that year, improved residential properties provided 45 percent of tax revenues while representing 61 percent of property values, producing a share ratio of 73 percent. In contrast, commercial properties provided 18 percent of revenues while representing just 7 percent of valuations, a share ratio of 244 percent.

...the tax burden gap between residential and business continues to widen



Tax bills still soar for residential properties...

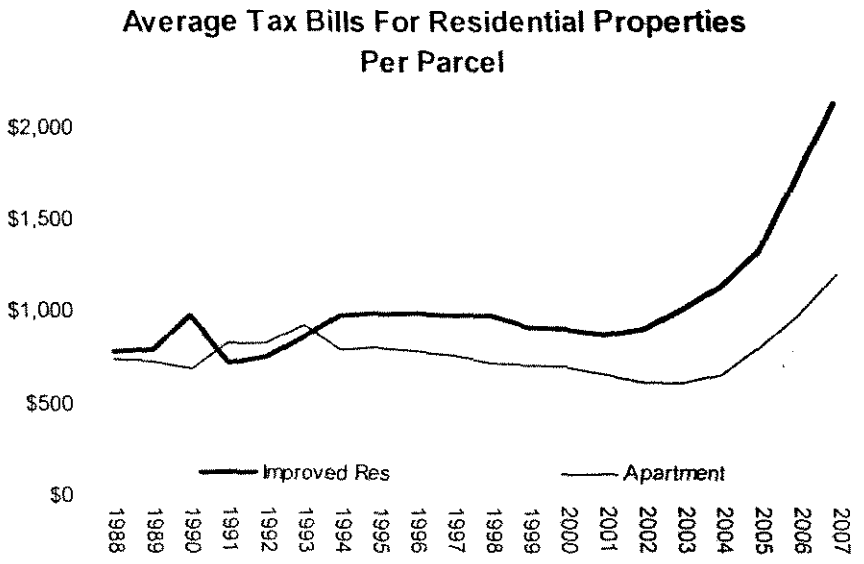
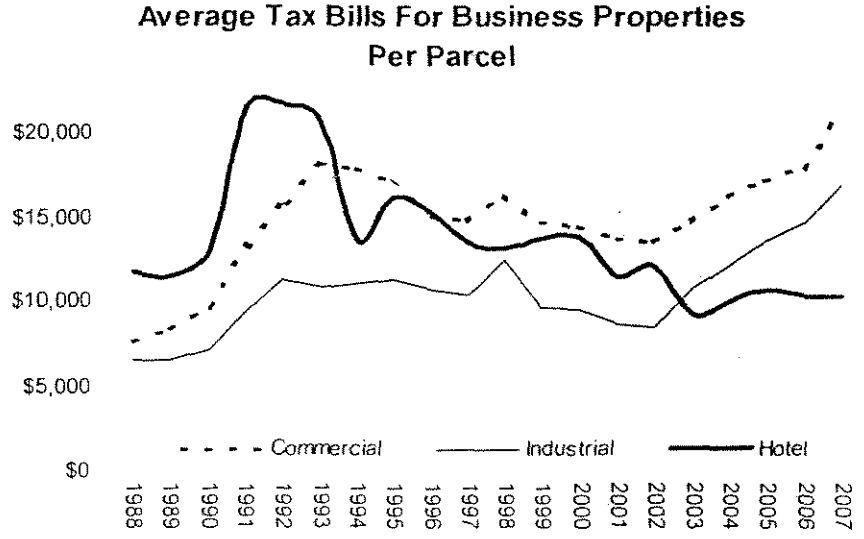


Figure E-4. The average tax bill for residential properties has soared, led strikingly by the bills for improved residential properties. In FY 2007, single family properties paid an average tax bill of $2,131, up 23 percent or $401 more than the prior year, while apartment properties paid an average bill of $1,208, up 24 percent or $230.

Figure E-5. Trends in the average tax bill for commercial, industrial and hotel properties have diverged from those for residential properties. In FY 2007, the average property tax bill for hotel and resort properties was $10,353, a slight increase over the previous year. Commercial properties saw average tax bills rise 17 percent over the previous year to $21,163, a new high. The average tax bill for industrial properties rose 15 percent over the previous year to $16,996, double the low of $8,456 in FY 2002.

...and most businesses also see increases



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

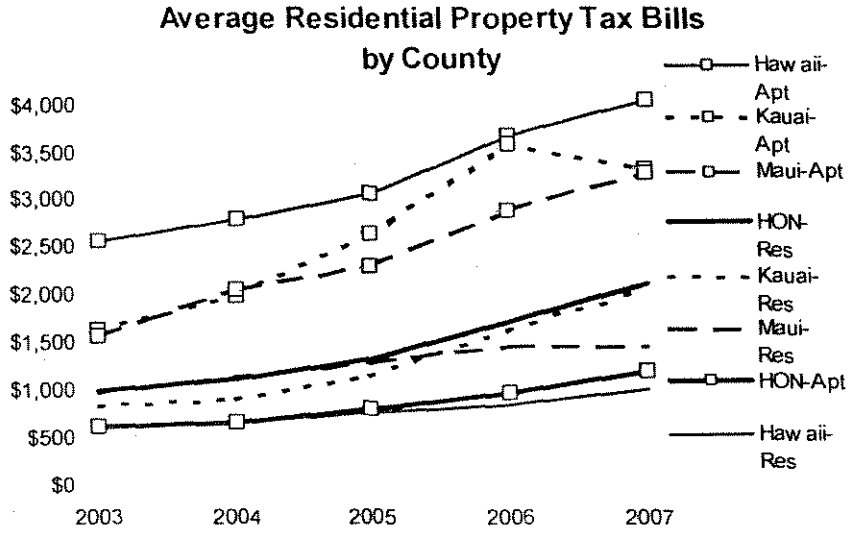
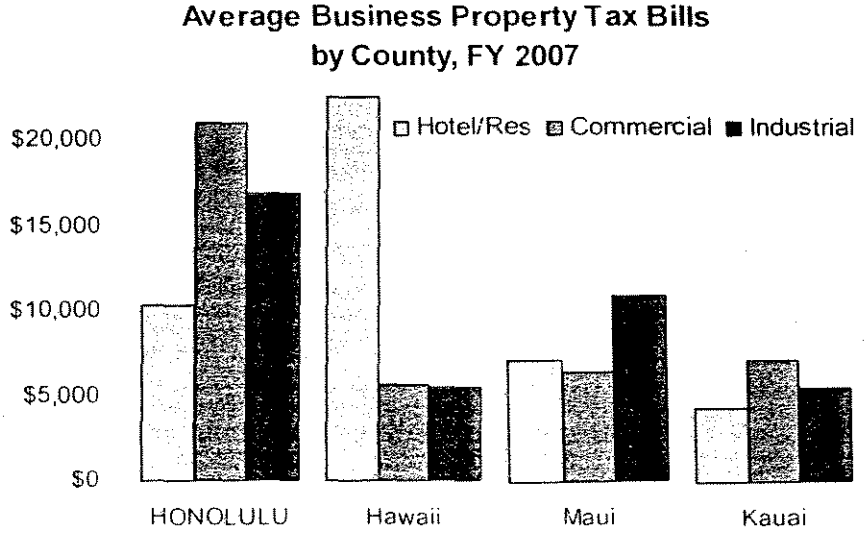


Figure E-6. In FY 2007, Honolulu's average property tax bill for improved residential properties edged just above those of the neighbor islands (adding their homeowner or homestead classes together with their improved residential class). For example, Honolulu's average improved residential property tax of $2,131 exceeded Kauai's effective average tax of $2,078. (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 $1,208 showed the effect of its average apartment property value of $339,000 and tax rate of $3.59 per $1,000. Compare this to Hawaii County's average apartment property value of $500,000 and tax rate of $8.10 per $1,000, resulting in an average apartment tax of $4,051.

Figure E-7. In FY 2007, 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 County's hotel tax bills, which exceeded Honolulu's primarily because of the Hawaii County's high average hotel value of $2.5 million, versus Honolulu's average hotel value of $906,000.

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



F. Fund Balance and Budgeted Property Taxes

- **City's Budgeting for Reserves and Property Taxes is Questionable**

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

The city's practice has been to budget practically all of the revenues of the fund for expenditure each fiscal year, thereby providing for no reserve or fund balance. Yet by year's end, the city's general fund ends up with a large unbudgeted balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest anticipated revenue source for the operating budget, next to property taxes. In FY 2007, the carryover from the previous year was forecast to account for eight 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. Similarly, while under-estimation of revenues from property taxes can be prudent, substantial and systemic under-estimates can be problematic. Thus, although conservative estimation helps to avoid mid-year deficits, excessive under-estimation means needed city services were not provided despite the availability of resources.

Unbudgeted year-end general fund reserves are rising

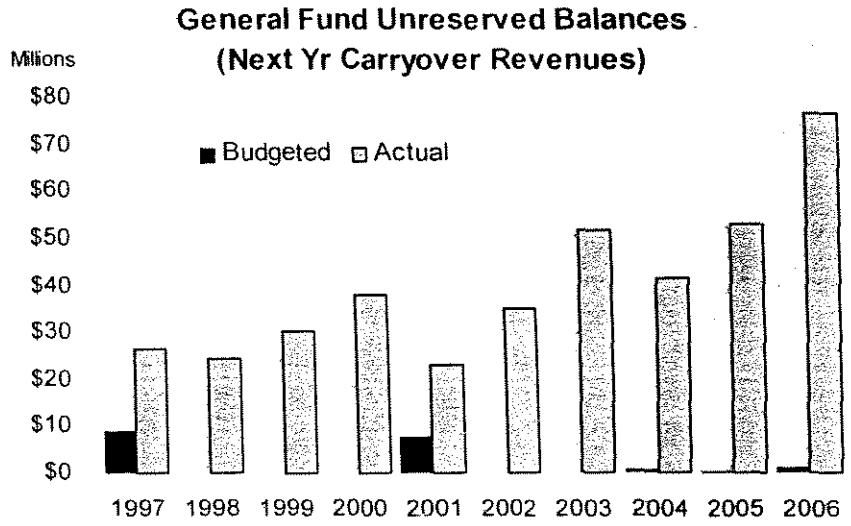
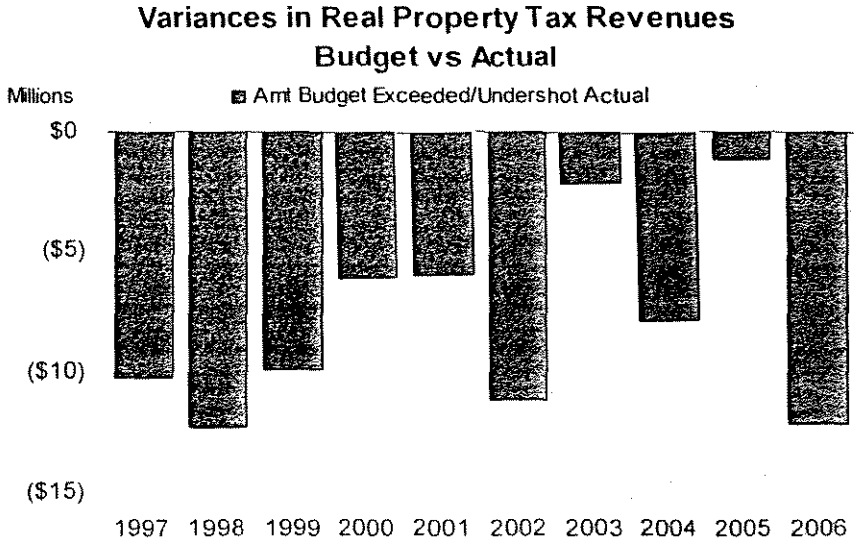


Figure F-1. The long-term trend in unbudgeted fund balances continues upward. The city's actual year-end general fund unreserved balances have been as high as $77 million (in FY 2006), despite a budget that usually allocates little to no moneys for that purpose. (In the chart, the absence of a bar for the fiscal year means the budgeted amount for general fund balance was near zero.)

Figure F-2. Over the last ten years, the amount of revenues anticipated in the budget to be obtained from real property taxes have been below actual receipts, as much as $12 million under actual in FY 1998 and FY 2006.

Property tax revenues come in much higher than estimate



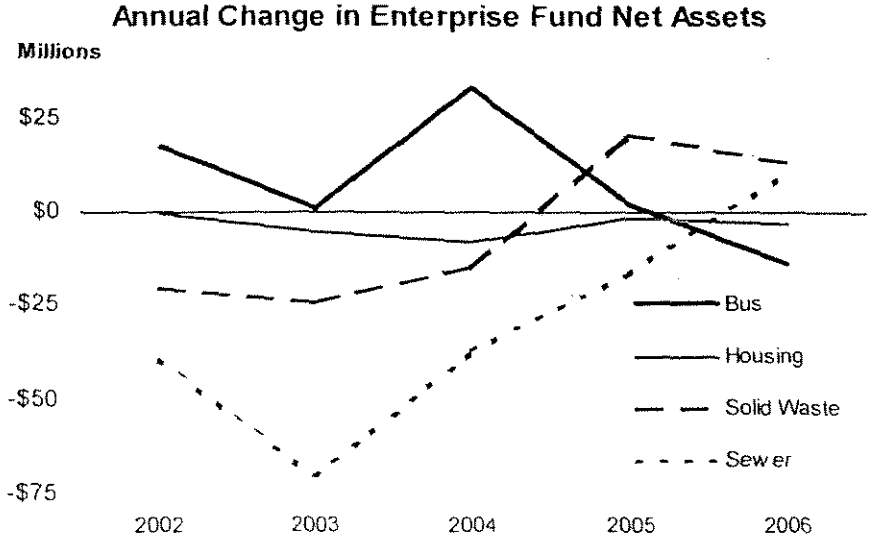
G. Enterprise Funds

- **Enterprise Funds Show Mixed Results**

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

Figure G-1. The net assets of the city's enterprise funds recorded mixed results in FY 2006. The bus fund recorded $172 million in net assets, a $13.6 million fall from the previous year. While the net assets of the solid waste fund posted the seventh straight year of negative net assets at -$104 million in FY 2006, that was $13 million better than the year before. Net assets for the housing fund in FY 2006 were -$3 million, down $3 million from the previous year. The sewer fund continued the strongest posting among the funds at $666 million, up $11 million from the prior year.

Sewer Fund Improves, Bus Fund Declines



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III. Executive Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2006 And FY 2007

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2006 and six months of FY 2007 through December 31, 2006. Our review is based on the information in the FY 2006 and FY 2007 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances 05-14, 06-1, and 06-18 for FY 2006, and Ordinance 06-32 and 06-44 for FY 2007), unaudited financial statements for FY 2006, and the December 2006 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 2006

1. General Fund Overview

Overall, for FY 2006, actual general fund revenues totaled $929 million, which was $8 million more than the $921 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 $855 million, which was $65 million lower than the $920 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 2006, an amount which is carried over into FY 2007, totaled $77 million, which was over $34 million more than the budgeted fund balance of $42 million. The $77 million fund balance computes to 8 percent of expenditures, a favorable increase over the 5 percent ratio that was budgeted.[1]

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

2. Significant Revenue Variances for General Fund, FY 2006

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 2006. Negative amounts mean actual revenues were below the amounts budgeted.

Table III-1. FY 2006 Major General Fund Revenue Variances

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Investments	$5,413,207	88%
Recoveries – State Emergency Ambulance Service	$1,796,247	8%
Sundry.refunds – prior expenditures	$1,856,862	139%
Recovery – CASE, BWS	-$4,768,000	-100%

3. Significant Expenditure Variances for FY 2006

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 2006 Major General Fund Expenditure Variances

Function/Department/Activity	Variance from Budget	Percent of Budgeted Amt
General Government/ Corporation Counsel/ Legal Services	-$1.1 million	-17%
Debt Service/ Bond Principal and Interest, City and County Bonds	-$18.6 million	-10%
Debt Service/ Tax Exempt Commercial Paper Payments	-$3.5 million	-56%
Public Safety/ Emergency Services/ Emergency Medical Services	-$1.3 million	-7%
Miscellaneous/ Hawaii Employer-Union Health Benefits Trust Fund	-$5.2 million	-9%
Miscellaneous/ Worker's Compensation	-$3.4 million	-35%
Miscellaneous/ Provision for Salary Adjustment and Accrued Vacation Pay	-$9.0 million	-100%

4. Major Appropriation Lapses by Activity, FY 2006

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2006, by budgeted activity, based on the detailed information in Table IV-2 that follows. We included lapses that were at least $1 million and five percent of adjusted appropriations, only included budgeted activities, and excluded federal and state grants from funds such as the Federal Grants Fund and the Special Projects Fund.

Table III-3. FY 2006 Major Appropriation Lapses by Activity

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
General Government/ Corporation Counsel/ Legal Services	$6,977,653	-$1.2 million	-17%
General Government/ Design and Construction/ Project and Construction Management	$14,363,547	-$1.5 million	-11%
Culture and Recreation/ Parks and Recreation/ Grounds Maintenance	$19,648,907	-$1.1 million	-6%
Culture and Recreation/ Enterprise Services/ Golf Courses	$8,414,094	-$1.0 million	-12%
Sanitation/ Environmental Services/ Refuse Collection and Disposal	$124,431,239	-$7.5 million	-6%
Sanitation/ Environmental Services/ Administration	$6,118,782	-$1.6 million	-26%
Sanitation/ Environmental Services/ Environmental Quality	$8,924,575	-$2.0 million	-23%
Sanitation/ Environmental Services/ Collection System Maintenance	$9,528,742	-$1.7 million	-18%
Sanitation/ Environmental Services/ Treatment and Disposal	$44,482,082	-$5.0 million	-11%
Debt Service/ Bond Principal and Interest	$228,386,562	-$29.2 million	-13%
Debt Service/ Tax Exempt Commercial Paper	$6,354,630	-$3.5 million	-56%
Miscellaneous/ Health Fund	$76,398,015	-$5.2 million	-7%
Miscellaneous/ Workers' Compensation	$12,939,025	-$4.4 million	-34%
Miscellaneous/ Provision for Salary Adjustments and Accrued Vacation Pay	$9,118,394	-$9,118,394	-100%

5. Detailed Expenditure Results by Activity, FY 2006

Table III-4 displays expenditure results of activities in the FY 2006 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, but only if the lapsed amount and percentage continue to meet the criteria after excluding grant funds from any source. 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 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Mayor					
Administration	$462,154	$480,163	$477,678	$2,485	0.50%
Contingency	$25,000	$25,000	$24,735	$265	1.10%
Other Grants (Special Projects Fund)		$200,000	$200,000	$0	0.00%
Managing Director					
City Management	$1,644,027	$2,428,824	$2,130,065	$298,759	12.30%
Culture and the Arts	$942,243	$953,413	$917,387	$36,026	3.80%
Neighborhood Commission	$720,104	$736,276	$690,227	$46,049	6.30%
Royal Hawaiian Band	$1,783,352	$1,835,640	$1,817,120	$18,520	1.00%
Department of Customer Services					
Administration	$408,955	$449,645	$444,208	$5,437	1.20%
Public Communication	$1,929,240	$1,951,973	$1,678,887	$273,086	14.00%
Satellite City Hall	$3,442,603	$3,528,510	$3,343,370	$185,140	5.20%
Motor Vehicle, Licensing and Permits	$13,628,586	$13,775,626	$12,911,474	$864,152	6.30%
Department of Budget and Fiscal Services					
Administration	$964,210	$1,091,779	$983,294	$108,485	9.90%
Internal Control	$916,940	$828,543	$771,806	$56,737	6.80%
Fiscal/CIP Administration	$1,071,936	$1,092,855	$1,011,691	$81,164	7.40%
Budgetary Administration	$744,554	$769,524	$740,636	$28,888	3.80%
Accounting and Fiscal Services	$4,099,857	$4,205,251	$3,945,979	$259,272	6.20%
Purchasing and General Services	$1,355,493	$1,392,056	$1,300,992	$91,064	6.50%
Real Property	$4,780,608	$4,909,890	$4,552,340	$357,550	7.30%
Treasury	$1,759,210	$1,796,171	$1,498,019	$298,152	16.60%
Liquor Commission	$2,676,691	$2,850,259	$2,535,128	$315,131	11.10%
Department of Information Technology					
Administration	$6,852,422	$6,865,166	$6,131,452	$733,714	10.70%
Applications	$3,732,822	$3,843,531	$3,777,903	$65,628	1.70%
Technical Support	$1,649,712	$1,692,594	$1,674,848	$17,746	1.00%
Operations	$1,430,088	$1,468,886	$1,409,517	$59,369	4.00%
Department of the Corporation Counsel					
Legal Services	$6,936,225	$6,977,653	$5,782,610	$1,195,043	17.10%
Family Support	$902,268	$915,444	$720,671	$194,773	21.30%
Ethics Commission	$158,404	$159,259	$158,938	$321	0.20%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Prosecuting Attorney					
Administration	$3,254,981	$3,355,779	$3,166,082	$189,697	5.70%
Prosecution	$12,790,634	$12,875,993	$11,185,588	$1,690,405	13.10%
Victim/Witness Assistance	$2,038,032	$2,327,721	$1,718,523	$609,198	26.20%
Department of Human Resources					
Administration	$515,264	$526,534	$523,573	$2,961	0.60%
Employment and Personnel Services	$1,242,437	$1,273,001	$1,207,980	$65,021	5.10%
Classification and Pay	$705,846	$729,655	$722,619	$7,036	1.00%
Health Services	$622,076	$637,945	$614,485	$23,460	3.70%
Industrial Safety and Workers' Compensati	$938,986	$952,842	$928,930	$23,912	2.50%
Labor Relations and Training	$956,072	$1,008,724	$948,467	$60,257	6.00%
Department of Planning and Permitting					
Administration	$1,995,586	$2,035,919	$1,824,470	$211,449	10.40%
Site Development	$2,618,812	$2,688,987	$2,419,069	$269,918	10.00%
Land Use Permits	$1,435,084	$1,483,712	$1,476,806	$6,906	0.50%
Planning	$1,821,307	$1,860,198	$1,814,286	$45,912	2.50%
Customer Service Office	$2,553,260	$2,742,137	$2,670,294	$71,843	2.60%
Building	$5,141,609	$5,146,091	$4,578,158	$567,933	11.00%
Federal grants		$320,000	$0	$320,000	100.00%
Department of Facility Maintenance					
Administration	$1,088,124	$1,120,806	$1,048,653	$72,153	6.40%
Roads Maintenance	$15,851,684	$20,994,200	$20,789,098	$205,102	1.00%
Pub Building and Electrical Maint	$16,418,087	$16,996,134	$16,753,467	$242,667	1.40%
Automotive Equipment Services	$13,727,735	$14,183,179	$14,181,483	$1,696	0.00%
Department of Design and Construction					
Administration	$871,902	$891,621	$731,937	$159,684	17.90%
Project and Construction Mgmt	$14,338,701	$14,496,995	$12,948,206	$1,548,789	10.70%
Land Services	$2,081,460	$2,133,956	$1,655,813	$478,143	22.40%
Federal grants (Rebuild America)		$23,500	$8,700	$14,800	63.00%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Police Department					
Police Commission	$457,836	$457,836	$421,677	$36,159	7.90%
Office of the Chief of Police	$6,007,771	$6,007,771	$5,616,607	$391,164	6.50%
Patrol	$86,697,746	$86,472,746	$84,922,521	$1,550,225	1.80%
Traffic	$8,667,804	$8,667,804	$8,045,011	$622,793	7.20%
Specialized Services	$5,453,858	$5,453,858	$5,127,103	$326,755	6.00%
Central Receiving	$5,495,474	$5,495,474	$5,103,632	$391,842	7.10%
Criminal Investigation	$10,664,481	$10,664,481	$10,005,764	$658,717	6.20%
Juvenile Services	$4,238,554	$4,238,554	$3,774,318	$464,236	11.00%
Narcotics/Vice	$6,707,892	$6,707,892	$6,224,119	$483,773	7.20%
Scientific Investigation	$2,719,569	$2,719,569	$2,385,820	$333,749	12.30%
Communications	$8,488,188	$8,488,188	$7,868,560	$619,628	7.30%
Records and Identification	$5,296,081	$5,296,081	$5,060,711	$235,370	4.40%
Telecommunications Systems	$1,542,039	$1,542,039	$1,406,748	$135,291	8.80%
Vehicle Maintenance	$2,112,056	$2,112,056	$2,004,983	$107,073	5.10%
Human Resources	$2,264,952	$2,264,952	$2,166,460	$98,492	4.30%
Training	$11,227,759	$11,077,759	$10,528,924	$548,835	5.00%
Finance	$4,986,745	$5,436,745	$5,252,647	$184,098	3.40%
Information Technology	$3,335,768	$3,335,768	$3,023,536	$312,232	9.40%
Other Grants		$6,127,152	$3,996,232	$2,130,920	34.80%
Fire Department					
Fire Commission	$32,868	$32,868	$4,874	$27,994	85.20%
Administration	$2,823,332	$2,910,482	$2,776,407	$134,075	4.60%
Fire Communication Center	$1,370,236	$1,480,611	$1,477,910	$2,701	0.20%
Fire Prevention	$2,638,945	$2,859,740	$2,717,277	$142,463	5.00%
Mechanic Shop	$1,220,896	$1,573,412	$1,547,631	$25,781	1.60%
Training and Research	$1,621,270	$1,727,365	$1,410,249	$317,116	18.40%
Radio Shop	$215,182	$218,098	$216,413	$1,685	0.80%
Fire Operations	$56,088,731	$58,886,167	$58,607,936	$278,231	0.50%
Fireboat	$1,896,829	$1,930,766	$1,378,903	$551,863	28.60%
City Radio System	$212,620	$216,958	$213,923	$3,035	1.40%
Other Grants		$793,419	$743,419	$50,000	6.30%
Department of Emergency Services					
Administration	$450,639	$461,861	$423,211	$38,650	8.40%
Emergency Medical Services	$18,934,077	$19,263,220	$17,936,572	$1,326,648	6.90%
Ocean Safety	$6,929,172	$7,133,043	$7,002,849	$130,194	1.80%
Other Grants		$452,522	$452,522	$0	0.00%
Civil Defense Agency					
Emergency Management Coordination	$751,439	$25,205,435	$8,734,255	$16,471,180	65.30%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Medical Examiner					
Investigation of Deaths	$1,165,504	$1,194,299	$1,152,124	$42,175	3.50%
Department of Community Services					
Administration	$5,160,733	$6,962,517	$3,989,302	$2,973,215	42.70%
Community Assistance	$40,881,116	$40,964,799	$39,963,528	$1,001,271	2.40%
Elderly Services	$8,214,285	$10,368,164	$8,443,818	$1,924,346	18.60%
Community Based Development	$3,785,395	$3,739,161	$3,101,826	$637,335	17.00%
Job Development	$5,926,055	$6,751,503	$3,848,827	$2,902,676	43.00%
Department of Parks and Recreation					
Administration	$1,632,192	$1,674,041	$1,481,819	$192,222	11.50%
Urban Forestry	$6,249,664	$6,548,266	$6,064,776	$483,490	7.40%
Maintenance Support Services	$4,981,390	$5,278,056	$5,069,837	$208,219	3.90%
Grounds Maintenance	$18,983,321	$19,648,907	$18,500,867	$1,148,040	5.80%
Recreation Services	$18,554,307	$19,716,205	$18,642,950	$1,073,255	5.40%
Department of Enterprise Services					
Administration	$482,064	$498,135	$456,963	$41,172	8.30%
Auditoriums	$4,557,090	$4,748,323	$4,238,076	$510,247	10.70%
Honolulu Zoo	$4,372,766	$4,493,976	$4,098,102	$395,874	8.80%
Golf Courses	$8,190,193	$8,414,094	$7,391,795	$1,022,299	12.10%
Gifts		$218,301	$218,301	0	233.70%
Department of Transportation Services					
Administration	$522,010	$534,521	$469,155	$65,366	12.20%
Transportation Planning	$1,073,527	$1,096,196	$991,894	$104,302	9.50%
Traffic Engineering	$1,743,926	$1,772,871	$1,565,594	$207,277	11.70%
Traffic Signals and Technology	$2,641,519	$2,743,235	$2,507,453	$235,782	8.60%
Public Transit	$157,405,369	$157,405,369	$157,064,272	$341,097	0.20%
Other Grants		$396,306	$358,428	$37,878	9.60%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Environmental Services					
Refuse Collection and Disposal	$123,581,710	$124,431,239	$116,907,018	$7,524,221	6.00%
Administration	$6,062,587	$6,118,782	$4,539,827	$1,578,955	25.80%
Environmental Quality	$9,020,534	$8,924,575	$6,880,064	$2,044,511	22.90%
Collection System Maintenance	$9,096,268	$9,528,742	$7,855,204	$1,673,538	17.60%
Treatment and Disposal	$43,268,863	$44,482,082	$39,473,895	$5,008,187	11.30%
Other Grants		$485,600	$285,600	$200,000	41.20%
Debt Service and Miscellaneous					
Bond Principal and Interest	$228,386,562	$228,386,562	$199,148,271	$29,238,291	12.80%
Other Debt Principal and Interest	$359,221	$359,221	$359,220	$1	0.00%
Tax Exempt Commercial Paper	$6,354,630	$6,354,630	$2,828,637	$3,525,993	55.50%
County Pension	$50,000	$50,000	$29,933	$20,067	40.10%
Retirement System	$63,705,716	$63,705,716	$61,267,685	$2,438,031	3.80%
FICA	$19,960,398	$19,960,398	$19,508,513	$451,885	2.30%
Health Fund	$76,398,015	$76,398,015	$71,200,782	$5,197,233	6.80%
Workers' Compensation	$12,939,025	$12,939,025	$8,526,239	$4,412,786	34.10%
Unemployment Compensation	$505,635	$505,635	$310,937	$194,698	38.50%
Salary Adj and Accumulated Vac	$23,532,585	$9,118,394	$0	$9,118,394	38.70%
Provision for Real Property Tax Refunds	$150,000	$150,000	$33,114	$116,886	77.90%
Judgment and Losses	$4,200,000	$4,200,000	$4,200,000	$0	0.00%
Risk Management	$6,718,882	$6,718,882	$6,155,053	$563,829	8.40%
TOTAL EXECUTIVE APPROPRIATIONS	$1,370,389,249	$1,413,726,995	$1,283,257,085	$130,469,910	9.20%

Table III-5
LEGISLATIVE BUDGET
Appropriations for FY 2006, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
City Council					
Administration	$3,558,518	$3,585,448	$3,561,679	$23,769	0.70%
Council Allotment	$98,545	$98,545	$81,063	$17,482	17.70%
Charter Commission	$445,200	$445,200	$294,269	$150,931	33.90%
Salary Commission	$13,300	$13,300	$11,687	$1,613	12.10%
Office of Council Services					
Administration	$432,565	$436,565	$435,654	$911	0.20%
Legal Assistance	$377,620	$389,120	$380,838	$8,282	2.10%
Organized Research and Analysis	$444,558	$433,058	$416,097	$16,961	3.90%
Revisor of Ordinances	$49,770	$49,770	$49,761	$9	0.00%
City Clerk					
Administration	$266,326	$320,326	$288,580	$31,746	9.90%
Support Services	$277,555	$277,555	$223,301	$54,254	19.50%
Council Assistance	$796,368	$831,368	$787,014	$44,354	5.30%
Elections	$1,207,870	$1,202,870	$1,126,259	$76,611	6.40%
City Auditor					
Administration	$634,340	$638,340	$595,394	$42,946	6.70%
Financial Audit	$350,000	$350,000	$349,992	$8	0.00%
Miscellaneous					
Retirement System	$932,293	$912,293	$857,742	$54,551	6.00%
FICA	$512,994	$512,994	$448,320	$64,674	12.60%
Health Fund	$965,000	$985,000	$976,236	$8,764	0.90%
Accumulated Vacation Leave	$150,000	$46,000	$16,065	$29,935	65.10%
Workers' Compensation	$54,287	$24,287	$0	$24,287	0.00%
Unemployment Compensation	$50,000	$50,000	$20,378	$29,622	59.20%
Collective Bargaining	$100	$100	$0	$100	100.00%
Salary Adjustment (Included employees)	$100	$100	$0	$100	100.00%
Salary Adjustment (Excluded employees)	$100	$16,100	$0	$16,100	100.00%
TOTAL LEGISLATIVE APPROPRIATIONS	$11,617,409	$11,618,339	$10,920,329	$698,010	6.00%
TOTAL CITY APPROPRIATIONS	$1,382,006,658	$1,425,345,334	$1,294,177,414	$131,167,920	9.20%

6. Major Appropriation Lapses by Fund, FY 2006

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 2006 that were at least $5 million and ten percent of adjusted appropriations.

Table III-6
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2006
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	$789,673,124	$789,673,124	$724,895,018	$64,778,107	8.20%
Highway Fund	$71,940,552	$71,940,552	$68,957,913	$2,982,639	4.10%
Sewer Fund	**$119,483,937**	**$119,483,937**	**$98,139,433**	**$21,344,504**	**17.90%**
Bus Transportation Fund	$135,724,264	$135,724,264	$135,381,488	$342,776	0.30%
Liquor Commission Fund	$3,506,522	$3,506,522	$3,119,625	$386,897	11.00%
Bikeway Fund	$427,696	$427,696	$307,706	$119,990	28.10%
Highway Beautification and Disposal	$2,979,824	$2,979,824	$2,869,819	$110,004	3.70%
Special Events Fund	$12,054,247	$12,054,247	$11,033,164	$1,021,084	8.50%
Golf Fund	$10,693,518	$10,693,518	$9,521,839	$1,171,679	11.00%
Solid Waste Fund	$141,688,946	$141,688,946	$133,961,911	$7,727,035	5.50%
Zoo Animal Purchase Fund	$15,000	$15,000	$12,792	$2,208	14.70%
Hanauma Bay Nature Preserve Fund	$2,749,560	$2,749,560	$2,526,790	$222,769	8.10%
Rental Assistance Fund	$233,000	$233,000	$164,847	$68,153	29.30%
Housing Development Special Fund	$216,000	$216,000	$216,000	$0	0.00%
Community Development Fund	$2,150,940	$2,150,940	$1,830,386	$320,554	14.90%
Rehabilitation Loan Fund	$2,060,404	$2,060,404	$2,060,404	$0	0.00%
Section 8 Contract Fund	$36,760,410	$36,760,410	$36,540,808	$219,602	0.60%
Federal Grants Fund	$42,350,023	$80,238,912	$51,202,424	$29,036,487	36.20%
Leasehold Conversion Fund	$157,920	$157,920	$35,058	$122,862	77.80%
Special Projects Fund	$7,140,771	$12,590,560	$11,399,996	$1,190,565	9.50%
TOTAL	$1,382,006,658	$1,425,345,336	$1,294,177,421	$131,167,915	9.20%

B. Review of FY 2007 Through 12/31/06

We reviewed the status of the operating budget for FY 2007 as of 12/31/06. 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 2007 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 2007 General Fund Revenue Assumptions

The following table describes the status as of 12/31/06 of major general fund revenue assumptions for FY 2007. 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 2007 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status As of 12/31/06
Real property tax revenues – current year. Budgeted amount (as amended by Council) increased by $92 million or 16% from prior fiscal year.	$674,959,800	$99,251,351 received
Public Service Company Tax. Budgeted amount increased by $1.4 million of 5% from prior fiscal year.	$30,059,000	$16,843,514 received
Transient Accommodation Tax. Budgeted amount increased by $2.1 million or 5% from prior fiscal year.	$43,991,000	$21,792,017 received
Excise Surcharge – Transit. New budgeted item. (Collection begins January 1, 2007.)	$45,000,000	$0 received
Recovery – State Emergency Ambulance Service. Budgeted amount increased by $3.4 million or 16% from prior fiscal year.	$25,400,000	$9,920,304 received
Unreserved Fund Balance. Budgeted amount (as amended by Council) decreased by $15 million or 26% from prior fiscal year.	$42,308,865	$76,604,000 received

2. FY 2007 Status of Program Changes in Budgeted Expenditures, All Funds

The following table describes the status as of 12/31/06 of major program changes contained in the FY 2007 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 2007 Major Program Changes (All Funds)

Item	Amount Budgeted	Status As Of 12/31/06
Department of Budget and Fiscal Services/ Treasury (increased current expense funds). For the State's collection of the county surcharge on state tax.	$5,602,163	Cannot determine the status of this change from monthly accounting reports.
Department of Information Technology/ Administration (increased equipment funds).	$2,299,705	Cannot determine the status of this change from monthly accounting reports.
Department of Planning and Permitting/ Administration (increased total funding).	$3,138,466	$722,087 expended.
Department of Planning and Permitting/ Site Development (increased salary funds).	$3,555,087	Cannot determine the status of this change from monthly accounting reports.
Department of Facility Maintenance/ Public Building and Electrical Maintenance (increased total funding).	$18,269,997	$7,068,681 expended.
Department of Design and Construction/ Project and Construction Management (increased total funding).	$17,667,248	$5,427,632 expended.
Department of Emergency Services/ Ocean Safety (increased total funding).	$8,005,643	$3,511,328 expended.
Department of Facility Maintenance/ Automotive Equipment Services (increased total funding).	$16,440,196	$6,676,381expended.
Department of Facility Maintenance/ Road Maintenance (increased total funding).	$19,335,960	$7,624,436 expended.

Department of Environmental Services/ Administration (increased current expense funds).	$6,564,797	Cannot determine the status of this change from monthly accounting reports.
Department of Environmental Services/ Refuse Collection and Disposal (increased salary funds).	$22,642,985	Cannot determine the status of this change from monthly accounting reports.
Department of Environmental Services/ Environmental Quality (increased salary funds).	$5,694,580	Cannot determine the status of this change from monthly accounting reports.
Department of Environmental Services/ Collection System Maintenance (increased salary funds).	$7,128,097	Cannot determine the status of this change from monthly accounting reports.
Department of Environmental Services/ Treatment and Disposal (increased current expense funds).	$32,235,328	Cannot determine the status of this change from monthly accounting reports.
Department of Community Services/ Administration (increased current expense funds).	$5,133,807	Cannot determine the status of this change from monthly accounting reports.
Department of Transportation Services/ Transportation Planning (increased current expense funds).	$3,457,504	Cannot determine the status of this change from monthly accounting reports.
Department of Transportation Services/ Public Transit (increased current expense funds).	$75,267,030	Cannot determine the status of this change from monthly accounting reports.

IV. Executive Capital Budget

Fiscal Year 2006 Fund Expenditure Status
18-Month Period Ending 12/31/06

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget. The review covers the effective appropriation period for the FY 2006 capital budget that runs from July 1, 2005 through December 31, 2006, 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 05-23) and a December 2006 accounting report from the department of budget and fiscal services.

Overview:

- The FY 2006 largest lapse amount was the Solid Waste to Energy Facility appropriation.
- The budget function that experienced the highest rate of lapses in FY 2006 was Culture-Recreation (26.8 percent of adjusted appropriations lapsing).
- The source of funding that experienced the highest rate of lapses in FY 2006 was the Solid Waste Improvement Bond Fund (83.3 percent of adjusted appropriations lapsing).

A. Major Project Lapses and New Appropriations

In Table IV-1 below, we have highlighted the major project lapses for FY 2006, 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 projects whose adjusted appropriations were $1 million or more over the amount in the budget ordinance (marked as "NEW" in the table). The following projects met the above criteria:

Table IV-1. Major Project Lapses and New Appropriations

Function	Project	Adjusted Appropriation	Lapsed Amount
Public Safety	Waianae Coast Alternate Route	1,503,000	987,067
Public Safety	Computerized Traffic Control Center (NEW)	3,581,387	2,064,734
Highways and Streets	Street Improvements	1,500,000	1,500,000
Highways and Streets	Kamokila Boulevard Extension	1,000,000	1,000,000
Highways and Streets	Rehabilitation of Streets (NEW)	9,439,400	205,571
Highways and Streets	Salt Lake Boulevard Widening (NEW)	3,613,244	1,820,170
Sanitation	Solid Waste to Energy Facility	34,993,000	34,993,000
Sanitation	Waimalu Sewer Rehabilitation/Reconstruction	16,801,000	15,501,000
Sanitation	Wastewater Facilities Replacement Reserve	3,000,000	1,947,336
Culture-Recreation	Waikiki War Memorial Complex/Waikiki Beach	5,800,000	5,300,000
Utilities	Intra-Island Ferry	6,700,000	6,278,857
Utilities	Bus and Handi-Van Acquisition Program (NEW)	21,760,000	3,738,265
Utilities	Middle Street Intermodal Center (NEW)	7,386,100	0
Utilities	Waianae Transit Center	1,697,840	343,520

B. Detailed Results by Function

Table IV-2 displays all of the projects in the FY 2006 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 18-month period:

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

(2) The total appropriated amount as may be adjusted by any applicable grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if the grant adds to the amount appropriated. In rare instances, the adjusted amount may be lower than the appropriation. That may occur if the grant was anticipated at the time of appropriation but the amount received was less.

(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 highlighted the major project lapses for FY 2006, 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 projects whose adjusted appropriations were $1 million or more over the amount in the budget ordinance.

Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	GENERAL GOVERNMENT						
	STAFF AGENCIES						
2005141	ELECTRONIC WORKFLOW SYSTEMS ACQUISITION	GI	2,253,000	2,260,062	1,609,965	650,097	28.8%
2002750	INTEGRATED FINANCIAL & HUMAN RESOURCE SYSTEM (FI	GI	5,750,000	5,750,000	5,747,484	2,516	0.0%
	REAL PROPERTY TAX SYSTEM MODIFICATION	GI	250,000	250,000	250,000	0	0.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	7,116,770	7,116,770	6,842,067	274,703	3.9%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	6,000,000	6,000,000	5,966,433	33,567	0.6%
1979110	PROJECT ADJUSTMENTS ACCOUNT	SR	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	CP	1,000	1,000	-	1,000	100.0%
	PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS						
1994009	ADA (AMERICANS WITH DISABILITIES ACT) IMPROVEMENT	GI	310,000	310,000	308,812	1,188	0.4%
1996007	CIVIC CENTER IMPROVEMENTS	GI	11,300,000	11,300,000	11,180,194	119,806	1.1%
1998007	ENERGY CONSERVATION IMPROVEMENTS	GI	210,000	210,000	210,000	-	0.0%
1989006	FUEL STORAGE AND PIPING SYSTEMS REPLACEMENT & RE	GI	120,000	120,000	6,000	114,000	95.0%
2005009	HONOLULU MUNICIPAL BUILDING - INSTALLATION OF FIRE	GI	250,000	250,000	250,000	-	0.0%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	4,576,000	4,576,000	4,575,919	81	0.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	GI	430,000	430,000	411,888	18,112	4.2%
2004050	NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (	HI	750,000	750,000	625,678	124,322	16.6%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	5,320,000	5,420,000	5,410,927	9,073	0.2%
2005014	PUBLIC FACILITIES NATIONAL POLLUTANT DISCHARGE ELI	GI	150,000	150,000	-	150,000	100.0%
2002193	RELOCATION OF FIELD TEST LABORATORY	GI	655,000	655,000	465,146	189,854	29.0%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	2,000,000	2,000,000	1,999,977	23	0.0%
	WAIALUA CORPORATION YARD	GI	60,000	60,000	59,952	48	0.1%
2006043	WALTER MURRAY GIBSON BUILDING RENOVATION	GI	200,000	200,000	199,974	26	0.0%
	PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS						
1971153	LAND EXPENSES	GI	600,000	600,000	585,000	15,000	2.5%
	TOTAL GENERAL GOVERNMENT		48,304,770	48,411,832	46,705,416	1,706,416	3.5%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	PUBLIC SAFETY						
	POLICE STATIONS AND BUILDINGS						
1989009	EAST HONOLULU POLICE DISTRICT STATION	GI	95,000	95,000	93,213	1,787	1.9%
1999320	ELECTRONIC PARKING METER CONVERSION	HI	100,000	100,000	95,646	4,354	4.4%
2006033	GENERATOR IMPROVEMENTS AT VARIOUS POLICE FACILIT	GI	330,000	330,000	180,000	150,000	45.5%
	KAHUKU POLICE STATION	GI	30,000	30,000	27,973	2,027	6.8%
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	860,000	760,000	649,557	110,443	14.5%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	GI	1,005,000	1,005,000	995,761	9,239	0.9%
1981052	POLICE TRAINING ACADEMY INDOOR FIRING RANGE, TMK S	GI	821,000	821,000	817,465	3,535	0.4%
2006034	UPGRADE SECURITY CAMERA SYSTEMS AT VARIOUS POLI(	GI	200,000	200,000	-	200,000	100.0%
2006039	WAIANAE POLICE STATION REPLACEMENT	GI	50,000	50,000	47,817	2,183	4.4%
2005028	HONOLULU POLICE DEPARTMENT EQUIPMENT ACQUISITIO	GI	1,976,000	1,976,000	1,976,000	-	0.0%
	FIRE STATIONS AND BUILDINGS						
1976166	EWA BEACH FIRE STATION RELOCATION, TMK 9-1-12-5	GI	350,000	350,000	345,470	4,530	1.3%
1998021	FIRE STATION BUILDING IMPROVEMENTS	GI	2,265,000	2,265,000	2,257,597	7,403	0.3%
2003029	FIRE TRAINING CENTER, 890 VALKENBURGH STREET	GI	300,000	300,000	299,996	4	0.0%
	SUNSET FIRE STATION	GI	5,000	5,000	-	5,000	100.0%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	1,009,000	1,009,000	467,100	541,900	53.7%
	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	CD	-	420,000	419,500	500	0.1%
	TRAFFIC IMPROVEMENTS						
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	391,000	10,000	6,000	4,000	40.0%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	**1,600,000**	**3,581,387**	**1,516,653**	**2,064,734**	**57.7%**
2003222	KAIMUKI BUSINESS DISTRICT PARKING	HI	250,000	250,000	-	250,000	100.0%
	KALUANUI ROAD IMPROVEMENTS	HI	100,000	100,000	19,500	80,500	80.5%
2005020	KUALA STREET INTERSECTION IMPROVEMENTS INCLUDIN(	HI	440,000	440,000	440,000	-	0.0%
	LUNALILO HOME ROAD MEDIAN STRIP	HI	175,000	175,000	101,750	73,250	41.9%
	MAKAKILO DRIVE TRAFFIC IMPROVEMENT PROJECT	HI	20,000	20,000	-	20,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	710,000	710,000	652,618	57,383	8.1%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	632,000	632,000	620,122	11,878	1.9%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,200,000	2,200,000	1,569,950	630,050	28.6%
2001077	WAIANAE COAST ALTERNATE ROUTE	HI	**1,503,000**	**1,503,000**	**515,933**	**987,067**	**65.7%**
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	HI	400,000	400,000	400,000	-	0.0%
	TRAFFIC CONTROL SYSTEM, PH 6	FG		41,444	5,376	36,068	87.0%
	FLOOD CONTROL						
	AIEA KAI FLOOD AND STORM DRAINAGE STUDY	GI	150,000	150,000	150,000	-	0.0%
2000101	FLOOD CONTROL IMPROVEMENTS AT VARIOUS LOCATION:	GI	1,560,000	1,560,000	1,045,620	514,380	33.0%
2006019	KANEOHE DAM	GI	100,000	100,000	100,000	-	0.0%
2004049	KULIOUOU FLOOD CONTROL	GI	32,000	32,000	-	32,000	100.0%
2006021	MANOA VALLEY FLOOD CONTROL	GI	200,000	200,000	200,000	-	0.0%
	OTHER PROTECTION						
2001015	LIFEGUARD TOWERS	GI	760,000	760,000	665,882	94,118	12.4%
2005053	EQUIPMENT ACQUISITION (DEPARTMENT OF THE PROSECI	GI	31,000	31,000	18,580	12,420	40.1%
	OTHER PROTECTION-MISCELLANEOUS						
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	GI	1,300,000	1,300,000	1,300,000	-	0.0%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	GI	401,000	401,000	401,000	-	0.0%
2002042	NUHELEWAI STREAM IMPROVEMENTS, KALIHI	GI	1,002,000	1,002,000	760,214	241,786	24.1%
2001154	ROCK SLIDE POTENTIAL INSPECTIONS AND MITIGATIVE	HI	2,027,000	2,027,000	1,874,186	152,814	7.5%
	TOTAL PUBLIC SAFETY		25,380,000	26,921,831	20,616,978	6,304,853	23.4%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	HIGHWAYS AND STREETS						
	BIKEWAYS AND BIKE PATHS						
1979063	BICYCLE PROJECTS	CP	447,000	447,000	35,000	412,000	92.2%
	EWA-PEARL HARBOR BRIDGE	HI	350,000	350,000	-	350,000	100.0%
	HIGHWAYS, STREETS AND ROADWAYS						
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	5,270,000	5,270,000	3,412,932	1,857,068	35.2%
1998515	GUARDRAIL IMPROVEMENTS	HI	310,000	310,000	255,081	54,919	17.7%
	KAMOKILA BLVD. EXTENSION	HI	**1,000,000**	**1,000,000**	-	**1,000,000**	**100.0%**
1998524	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	HI	221,000	221,000	-	221,000	100.0%
1998523	NORTH-SOUTH ROAD/PARK ROW ROADWAY (KAPOLEI PAR	HI	300,000	300,000	300,000	-	0.0%
1998537	RECONSTRUCTION OF CONCRETE SIDEWALKS	HI	421,000	421,000	414,893	6,107	1.5%
1997502	REHABILITATION OF STREETS	HI	30,000,000	30,000,000	30,000,000	-	0.0%
1997502	REHABILITATION OF STREETS	FG		**9,439,400**	**9,233,829**	**205,571**	**2.2%**
	STREET IMPROVEMENTS	HI	**1,500,000**	**1,500,000**	-	**1,500,000**	**100.0%**
1991064	UTILITY SHARE EXPENSES	CP	100,000	100,000	-	100,000	100.0%
1995515	WAIKIKI IMPROVEMENTS	GI	825,000	825,000	807,515	17,485	2.1%
1993099	LUALUALEI HOMESTEAD ROAD IMPROVEMENTS	HI	950,000	950,000	-	950,000	100.0%
	SALT LAKE BOULEVARD WIDENING	FG	-	**3,613,244**	**1,793,074**	**1,820,170**	**50.4%**
	HAHAIONE DRAINAGE CHANNEL REPAIR	FG	-	208,188	177,688	30,500	14.7%
	BRIDGES, VIADUCTS, AND GRADE SEPARATION						
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	HI	150,000	150,000	-	150,000	100.0%
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	FG	280,000	290,709	200,000	90,709	31.2%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	1,001,000	1,001,000	751,000	250,000	25.0%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	FG	-	547,344	547,344	-	0.0%
2004136	REHABILITATION OF MAUNAWILI ROAD BRIDGE #2	HI	214,000	214,000	214,000	-	0.0%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	430,000	430,000	155,345	274,655	63.9%
1998517	SEISMIC RETROFIT AT BRIDGES	FG	-	40,109	-	40,109	100.0%
	STORM DRAINAGE						
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,110,000	1,110,000	1,070,000	40,000	3.6%
	DUNCAN DRIVE - PUAHU'ULA PLACE RELIEF DRAIN PROJEC	HI	100,000	100,000	100,000	-	0.0%
	PAPIPI ROAD DRAINAGE IMPROVEMENTS	HI	100,000	100,000	-	100,000	100.0%
2004004	PROTECTIVE CHAIN-LINK FENCING AT VARIOUS LOCATION:	HI	111,000	111,000	-	111,000	100.0%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	800,000	800,000	800,000	-	0.0%
2005067	CENTRAL OAHU WATERSHED RESTORATION STUDY	HI	200,000	200,000	-	200,000	100.0%
2003140	STORM DRAIN OUTLETS IN WAIKIKI BEACH	HI	700,000	700,000	326,000	374,000	53.4%
2005065	STORM DRAINAGE BMP'S IN THE VICINITY OF WAHIAWA RE	HI	70,000	70,000	70,000	-	0.0%
	STREET LIGHTING						
1999310	LUNALILO HOME ROAD STREET LIGHTING IMPROVEMENTS	HI	2,320,000	2,320,000	2,189,910	130,090	5.6%
2004073	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMEN	HI	30,000	30,000	30,000	-	0.0%
2006028	RENTON ROAD STREET LIGHTING IMPROVEMENTS (EWA V	HI	35,000	35,000	35,000	-	0.0%
2006025	WAIALUA BEACH ROAD STREET LIGHTING IMPROVEMENTS	HI	220,000	220,000	135,983	84,017	38.2%
2003164	WAIALUA BEACH ROAD STREET LIGHTING IMPROVEMENTS	HI	550,000	550,000	379,544	170,456	31.0%
2006029	WEST LOCH COMMERCIAL CENTER AND ELDERLY HOUSIN	HI	30,000	30,000	30,000	-	0.0%
2003066	WEST LOCH ESTATES - REPLACEMENT OF WALKWAY LIGH	HI	250,000	250,000	-	250,000	100.0%
	TOTAL HIGHWAYS AND STREETS		49,570,000	63,428,994	52,656,623	10,772,371	17.0%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	SANITATION						
	WASTE COLLECTION AND DISPOSAL						
2005061	INTEGRATED SOLID WASTE MANAGEMENT PROGRAM	WB	800,000	800,000	800,000	-	0.0%
2005063	KAPAA/KALAHEO LANDFILL GAS FLARE SYSTEM	WB	280,000	280,000	279,949	51	0.0%
2003134	SOLID WASTE TO ENERGY FACILITY	WB	**35,000,000**	**34,993,000**	**-**	**34,993,000**	**100.0%**
	H-POWER EXPANSION	WB		7,000	-	7,000	100.0%
	IMPROVEMENT DISTRICT-SEWERS						
2001162	KAILUA ROAD SEWER IMPROVEMENT DISTRICT	SR	674,000	674,000	673,000	1,000	0.1%
2001162	KAILUA ROAD SEWER IMPROVEMENT DISTRICT	CP	127,000	127,000	124,869	2,131	1.7%
	SEWAGE COLLECTION AND DISPOSAL						
2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	251,000	251,000	251,000	-	0.0%
2006045	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N(	SR	101,000	101,000	99,900	1,100	1.1%
2006046	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N(	SR	1,001,000	1,001,000	1,001,000	-	0.0%
1994504	ALA MOANA WASTEWATER PUMP STATION MODIFICATION,	SR	101,000	101,000	100,000	1,000	1.0%
2004088	ALIAMANU NO. 1 AND NO. 2 WASTEWATER PUMP STATIONS	SR	575,000	575,000	575,000	-	0.0%
2006054	ALII BLUFFS WASTEWATER PUMP STATION UPGRADE	SR	101,000	101,000	-	101,000	100.0%
1995811	BEACHWALK WASTEWATER PUMP STATION FORCE MAIN	SR	32,501,000	32,501,000	32,499,184	1,816	0.0%
2002044	ENCHANTED LAKE WASTEWATER PUMP STATION UPGRAD	SR	200,000	200,000	200,000	-	0.0%
2006132	ENVIRONMENTAL SERVICES ADMINISTRATION AND LABOR/	SR	201,000	201,000	-	201,000	100.0%
2006050	FORCE MAIN UPGRADE PROGRAM	SR	400,000	400,000	400,000	-	0.0%
2005070	FORT DERUSSY WASTEWATER PUMP STATION MODIFICAT	SR	2,201,000	2,201,000	2,200,000	1,000	0.0%
2002032	FORT WEAVER ROAD MANHOLE & PIPE REHABILITATION (H	SR	2,831,000	2,831,000	2,727,764	103,237	3.6%
2002036	HALONA ST. RELIEF SEWER (SI-CS-41)	SR	2,050,000	2,050,000	2,050,000	-	0.0%
2004089	HOUGHTAILING STREET AREA SEWER REHABILITATION (SI	SR	629,000	629,000	629,000	-	0.0%
1999802	ILIMALIA LOOP/MOKAPU BLVD. SEWER REHABILITATION/RE	SR	2,501,000	2,501,000	1,599,952	901,048	36.0%
2004086	KAHANU ST, SCHOOL ST, AND UMI ST RELIEF SEWERS	SR	650,000	650,000	650,000	-	0.0%
2006048	KAILUANA PLACE SEWER REHABILITATION	SR	1,500,000	1,500,000	1,018,579	481,421	32.1%
1996801	KAINEHE STREET, HAMAKUA DRIVE, KEOLU DRIVE SEWER	SR	150,000	150,000	150,000	-	0.0%
2001009	KALAELOA SEWER SYSTEM UPGRADE	SR	201,000	201,000	201,000	-	0.0%
1986018	KALAHEO AVENUE RECONSTRUCTED SEWER, KAILUA (KK-:	SR	14,975,000	14,975,000	13,915,839	1,059,161	7.1%
1986018	KALAHEO AVENUE RECONSTRUCTED SEWER, KAILUA (KK-:	CP	3,500,000	3,500,000	3,452,285	47,715	1.4%
2006047	KALAHEO AVENUE/MOKAPU ROAD/AIKAHI LOOP SEWER RE	SR	250,000	250,000	250,000	-	0.0%
2002037	KALANIANAOLE HWY RELIEF SEWER & SEWER REHABILITA	SR	1,259,000	1,259,000	1,259,000	-	0.0%
1999801	KALIHI VALLEY RECONSTRUCTED SEWER	SR	1,400,000	1,400,000	1,400,000	-	0.0%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	1,500,000	1,500,000	1,500,000	-	0.0%
2006049	KANEOHE BAY SOUTH WASTEWATER PUMP STATION #1 IM	SR	1,110,000	1,110,000	1,110,000	-	0.0%
2006051	KANEOHE/KAILUA FORCE MAIN NO. 2	SR	501,000	501,000	501,000	-	0.0%
1996805	KULIOUOU SEWER REHABILITATION & WWPS MODIFICATIC	SR	6,553,000	6,553,000	6,553,000	-	0.0%
2006056	LEEWARD AREA SEWER AND MANHOLE REHABILITATION	SR	101,000	101,000	100,900	100	0.1%
2006058	MAKAHA INTERCEPTOR SEWER REHABILITATION/REPLACE	SR	201,000	201,000	201,000	-	0.0%
2006053	MOILIILI-KAPAHULU SEWER REHABILITATION/RECONSTRU(	SR	301,000	301,000	300,000	1,000	0.3%
2006060	NIU VALLEY WASTEWATER PUMP STATION FORCE MAIN RE	SR	10,000,000	10,000,000	9,998,000	2,000	0.0%
2006057	NORTH SHORE REGIONAL WASTEWATER ALTERNATIVES	SR	225,000	225,000	225,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	SR	5,556,100	5,556,100	5,017,700	538,400	9.7%
2000072	SAINT LOUIS HEIGHTS SEWER REHABILITATION	SR	21,001,000	21,001,000	8,669,174	12,331,826	58.7%
2005069	SAND ISLAND WASTEWATER TREATMENT PLANT CONSTRU	SR	501,000	501,000	500,000	1,000	0.2%
1994511	SAND ISLAND WASTEWATER TREATMENT PLANT EXPANSI(	SR	72,000,000	72,000,000	72,000,000	-	0.0%
1989071	SAND ISLAND WASTEWATER TREATMENT PLANT, UNIT I, PI	SR	1,530,000	555,000	555,000	-	0.0%
1992017	SAND ISLAND WWTP DISINFECTION FACILITY AND EFFLUE!	SR	3,200,000	4,175,000	4,174,000	1,000	0.0%
2000071	SMALL SEWER MAINLINE AND LATERAL PROJECTS	SR	4,001,000	4,001,000	4,001,000	-	0.0%
2006055	WAIKAPOKI WASTEWATER PUMP STATION UPGRADE	SR	121,000	121,000	121,000	-	0.0%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION (SI-C!	SR	299,000	299,000	299,000	-	0.0%
2002033	WAIMALU SEWER REHABILITATION/RECONSTRUCTION - 7D	SR	**16,801,000**	**16,801,000**	**1,300,000**	**15,501,000**	**92.3%**
2000066	WANAAO ROAD/KEOLU DRIVE RECONSTRUCTED SEWER	SR	17,831,000	17,831,000	17,829,000	2,000	0.0%
2000038	WASTEWATER EQUIPMENT	SR	4,000,000	4,000,000	2,716,765	1,283,235	32.1%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	3,000,000	3,000,000	1,052,664	1,947,336	64.9%
2003151	WASTEWATER PLANNING AND PROGRAMMING	SR	254,000	254,000	116,097	137,903	54.3%
2001062	WASTEWATER TREATMENT PLANT, PUMP STATION, AND F!	SR	3,001,000	3,001,000	3,001,000	-	0.0%
	TOTAL SANITATION		279,998,100	279,998,100	210,348,621	69,649,479	24.9%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
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Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	HUMAN SERVICES						
	HUMAN SERVICES						
2002804	AMERICAN RED CROSS-ADA IMPROVEMENTS	CD	275,000	275,000	275,000	-	0.0%
2006064	BLUEPRINT FOR CHANGE - PS	CD	75,000	75,000	75,000	-	0.0%
2006067	BOYS AND GIRLS CLUB OF HAWAII	CD	300,000	300,000	300,000	-	0.0%
2006069	CATHOLIC CHARITIES HAWAII	FG	195,000	195,000	195,000	-	0.0%
2006070	CENTRAL OAHU YOUTH SERVICES ASSOCIATION (COYSA)	CD	72,000	72,000	72,000	-	0.0%
2006135	CENTRAL OAHU YOUTH SERVICES ASSOCIATION (COYSA)	CD	25,000	25,000	25,000	-	0.0%
2006137	CFS REAL PROPERTY, INC.	CD	279,588	279,588	279,588	-	0.0%
2006073	COMMUNITY BASED ECONOMIC DEVELOPMENT	CD	100,000	100,000	100,000	-	0.0%
2006075	EASTER SEALS HAWAII	CD	325,000	325,000	325,000	-	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	433,643				
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	433,643				
	CDBG MATCH ADMIN	CD	-	37,211	37,211	-	0.0%
	HALE KIPA	CD	-	46,504	46,504	-	0.0%
	OHANA OLA KAHUMANA	CD	-	39,003	39,003	-	0.0%
	MENTAL HELP HAWAII - SAFE HAVEN	CD	-	207,837	207,837	-	0.0%
	INSTITUTE FOR HUMAN SERVICES	CD	-	44,086	44,086	-	0.0%
	HOMELESS SOLUTIONS - LOLIANA	CD	-	10,000	10,000	-	0.0%
	HOMELESS SOLUTIONS - VANCOUVER	CD	-	10,000	10,000	-	0.0%
	WAIANAE OUTREACH	CD	-	39,002	39,002	-	0.0%
	SALVATION ARMY	FG	-	53,629	53,629	-	0.0%
	CATHOLIC CHARITIES MAILIAND	FG	-	53,628	53,628	-	0.0%
	CHILD AND FAMILY SERVICES	FG	-	19,501	19,501	-	0.0%
	HOOMAU KE OLA	FG	-	35,102	35,102	-	0.0%
	HALE KIPA	FG	-	12,000	12,000	-	0.0%
	KALIHI PALAMA HEALTH CENTER	FG	-	72,154	72,154	-	0.0%
	INSTITUTE FOR HUMAN SERVICES	FG	-	149,125	149,125	-	0.0%
	HOMELESS SOLUTIONS - LOLIANA	FG	-	38,504	38,504	-	0.0%
2006078	EMPOWER OAHU - PS	CD	150,000	150,000	150,000	-	0.0%
2006081	FILIPINO COMMUNITY CENTER, INC. - PS	CD	200,000	200,000	200,000	-	0.0%
2003142	GOOD BEGINNINGS ALLIANCE - PS	CD	60,000	60,000	60,000	-	0.0%
	GOODWILL INDUSTRIES	CD	2,000,000	2,000,000	2,000,000	-	0.0%
2005062	HAWAI'I HOMEOWNERSHIP CENTER - PS	CD	125,000	125,000	125,000	-	0.0%
2005084	HAWAII LITERACY, INC. - PS	CD	80,000	80,000	80,000	-	0.0%
2002783	HINA MAUKA	CD	700,000	700,000	700,000	-	0.0%
2006091	HONOLULU COMMUNITY ACTION PROGRAM, INC.	CD	250,000	250,000	250,000	-	0.0%
2006092	HONOLULU COMMUNITY COLLEGE - PS	CD	100,000	100,000	-	100,000	100.0%
2001791	HO'OLANA	CD	300,000	300,000	300,000	-	0.0%
2000119	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOP	FG	453,937				
	LIFE FOUNDATION	FG		103,000	103,000	-	0.0%
	GREGORY HOUSE PROGRAMS	FG		338,097	338,097	-	0.0%
	DCS ADMINISTRATIVE EXPENSES	FG		12,840	12,840	-	0.0%
2002800	HUI KAUHALE, INC. (PREVIOUSLY CALLED: EWA VILLAGES	FG	2,251,600	2,251,600	2,251,600	-	0.0%
2004099	INSTITUTE FOR HUMAN SERVICES-KAAAHI STREET	CD	223,440	223,440	223,440	-	0.0%
2006096	KOREAN AMERICAN FOUNDATION, HAWAII	FG	175,000	175,000	-	175,000	100.0%
2005089	LANAKILA REHABILITATION CENTER, INC.	CD	400,000	-	-	-	n/a
	NANAKULI COMMUNITY DEVELOPMENT CENTER	CD	122,729	122,729	122,729	-	0.0%
	NATURAL HEALING RESEARCH FOUNDATION	CD	100,000	-	-	-	n/a

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
2001044	ORI, ANUENUE HALE, INC. - PS	CD	100,000	100,000	100,000	-	0.0%
2001788	ORI, ANUENUE HALE, INC. (FACILITY)	CD	684,850	834,850	834,850	-	0.0%
2004102	PACIFIC HOUSING ASSISTANCE CORPORATION	FG	1,000,000	1,000,000	1,000,000	-	0.0%
2005110	PACIFIC HOUSING ASSISTANCE CORPORATION	CD	500,000	500,000	500,000	-	0.0%
2006106	PALOLO CHINESE HOME	CD	750,000	750,000	750,000	-	0.0%
2001782	PARENTS AND CHILDREN TOGETHER - PS	CD	60,000	60,000	60,000	-	0.0%
2006109	SAMOAN SERVICE PROVIDERS ASSOCIATION - PS	CD	90,000	90,000	90,000	-	0.0%
2003159	ST. FRANCIS HEALTHCARE SYSTEM RESIDENTIAL CARE CC	CD	250,000	250,000	250,000	-	0.0%
2006114	THE SALVATION ARMY	FG	750,000	750,000	750,000	-	0.0%
2003159	VOLUNTEER LEGAL SERVICES HAWAII - PS	CD	80,000	80,000	80,000	-	0.0%
2006116	VOLUNTEER LEGAL SERVICES HAWAII - PS	CD	65,000	65,000	65,000	-	0.0%
2005100	WAIANAE COAST COMMUNITY MENTAL HEALTH CENTER, IN	CD	300,000	300,000	300,000	-	0.0%
2006119	WAIKIKI COMMUNITY CENTER	CD	191,420	191,420	191,420	-	0.0%
	WAIMANALO CONSTRUCTION COALITION - PS	CD	75,000	75,000	75,000	-	0.0%
2005126	WINDWARD SPOUSE ABUSE SHELTER - PS	CD	140,000	140,000	140,000	-	0.0%
2005101	YOUNG MEN'S CHRISTIAN ASSOCIATION (YMCA)	CD	500,000	-	-		n/a
	LANAKILA REHABILITATION CENTER	CD	-	400,000	400,000	-	0.0%
	SELF HELP HOUSING CORPORATION OF HAWAII	CD	-	30,000	26,332	3,668	12.2%
	TOTAL HUMAN SERVICES		15,741,850	15,321,850	15,043,182	278,668	1.8%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
18 Month Period Ending December 31, 2006

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) IMPVS AT PARKS	GI	440,000	440,000	439,732	268	0.1%
	GEIGER COMMUNITY PARK	GI	1,700,000	1,700,000	1,700,000	-	0.0%
2006027	HALONA BLOWHOLE LOOKOUT RECONSTRUCTION	GI	100,000	100,000	100,000	-	0.0%
	HAU'ULA COMMUNITY PARK IMPROVEMENTS	GI	75,000	75,000	75,000	-	0.0%
	HAWAII KAI DOG PARK	GI	12,000	12,000	12,000	-	0.0%
	KAHALUU REGIONAL PARK	GI	1,275,000	1,275,000	1,274,928	72	0.0%
1971418	KAILUA DISTRICT PARK, (TMK: 4-3-56:09; 18.6 ACRES)	GI	1,000,000	1,000,000	1,000,000	-	0.0%
	KAPOLEI REGIONAL PARK	GI	600,000	600,000	409,382	190,618	31.8%
	KAUPUNI NEIGHBORHOOD PARK	GI	50,000	50,000	50,000	-	0.0%
	MAUNA LAHILAHI BEACH PARK - DRY STACK ROCKWALL	GI	200,000	200,000	200,000	-	0.0%
2000037	MAUNA LAHILAHI BEACH PARK PROTECTIVE BREAKWATER	GI	252,000	252,000	30,700	221,300	87.8%
1985089	MCCULLY DISTRICT PARK, (TMK: 2-3-29:02; 1.43 ACRES)	GI	705,000	705,000	690,400	14,600	2.1%
2002110	MILILANI MAUKA DISTRICT PARK	GI	600,000	600,000	600,000	-	0.0%
	OCEAN POINTE PARK (TMK # 9-1-12:43)	GI	50,000	50,000	-	50,000	100.0%
1999115	RECONSTRUCT/REFURBISH PLAY CRTS RD1, PLAY APPAR/	GI	250,000	250,000	249,985	15	0.0%
1999116	RECONSTRUCT/REFURBISH PLAY CRTS RD2, PLAY APPAR/	GI	250,000	250,000	249,985	15	0.0%
1999117	RECONSTRUCT/REFURBISH PLAY CRTS RD3, PLAY APPAR/	GI	250,000	250,000	249,985	15	0.0%
1999118	RECONSTRUCT/REFURBISH PLAY CRTS RD4, PLAY APPAR/	GI	250,000	250,000	224,561	25,439	10.2%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	325,000	325,000	323,807	1,193	0.4%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	CP	425,000	425,000	-	425,000	100.0%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	565,000	565,000	415,220	149,780	26.5%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	CP	185,000	185,000	185,000	-	0.0%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	820,000	820,000	604,608	215,392	26.3%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	750,000	750,000	739,777	10,223	1.4%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	250,000	250,000	234,629	15,371	6.1%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	3,200,000	3,200,000	3,160,772	39,228	1.2%
2002072	RENOVATE RECREATIONAL FACILITIES	CP	300,000	300,000	300,000	-	0.0%
	SUNSET BEACH RECREATION CENTER	GI	675,000	675,000	-	675,000	100.0%
	WAHIAWA DISTRICT PARK	GI	50,000	50,000	50,000	-	0.0%
	WAIALAE BEACH PARK (TMK # 3-5-023:004, 4,380 ACRES)	GI	260,000	260,000	-	260,000	100.0%
1995122	WAIANAE DISTRICT PARK (TMK: 8-5-02:01, 49; 22.92 ACRES)	GI	350,000	350,000	350,000	-	0.0%
1998117	WAIKIKI WAR MEMORIAL COMPLEX/WAIKIKI BEACH	GI	5,800,000	5,800,000	500,000	5,300,000	91.4%
	WAIPAHU CULTURAL GARDEN PARK/HAWAII'S PLANTATION	GI	180,000	180,000	180,000	-	0.0%
	WHITMORE GYM	GI	109,000	109,000	87,000	22,000	20.2%
	SPECIAL RECREATION FACILITIES						
2005057	BLAISDELL CENTER GARAGE & WALKWAY IMPVS-PHASE I	GI	550,000	550,000	549,937	63	0.0%
1998018	BLAISDELL CENTER- ARENA AIR CONDITIONING SYS. UPGR	GI	4,430,000	4,430,000	4,430,000	-	0.0%
2004040	ENTERPRISE FACILITIES - ADA IMPROVEMENTS	GI	60,000	60,000	59,380	620	1.0%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	300,000	300,000	299,923	77	0.0%
2004091	ENTERPRISE FACILITIES-ENERGY CONSERVATION PROJEC	GI	50,000	50,000	50,000	-	0.0%
2001053	GOLF COURSE IMPROVEMENTS	GI	150,000	150,000	132,908	17,093	11.4%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	1,900,000	1,900,000	1,853,502	46,498	2.4%
2001097	HONOLULU ZOO IMPROVEMENTS	CP	400,000	400,000	-	400,000	100.0%
	TOTAL CULTURE-RECREATION		30,143,000	30,143,000	22,063,121	8,079,879	26.8%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2006
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Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
	UTILITIES OR OTHER ENTERPRISES						
	MASS TRANSIT						
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	201,000	201,000	200,000	1,000	0.5%
2006134	ALTERNATIVE ANALYSIS/DRAFT ENVIRONMENTAL IMPACT :	HI	2,200,000	2,200,000	2,189,201	10,799	0.5%
2006134	ALTERNATIVE ANALYSIS/DRAFT ENVIRONMENTAL IMPACT :	FG	8,000,000	8,000,000	8,000,000	-	0.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	1,480,000	1,480,000	1,087,712	392,288	26.5%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	**5,920,000**	**21,760,000**	**18,021,735**	**3,738,265**	**17.2%**
2002501	BUS REHABILITATION	HI	500,000	500,000	497,797	2,203	0.4%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	380,000	380,000	183,801	196,199	51.6%
2003007	BUS STOP SITE IMPROVEMENTS	HI	350,000	350,000	331,667	18,333	5.2%
2006133	INTRA-ISLAND FERRY	HI	**1,700,000**	**1,700,000**	**421,143**	**1,278,857**	**75.2%**
2006133	INTRA-ISLAND FERRY	FG	**5,000,000**	**5,000,000**	-	**5,000,000**	**100.0%**
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	HI	500,000	500,000	306,862	193,138	38.6%
	KAPOLEI TRANSIT CENTER RELOCATION	HI	30,000	30,000	-	30,000	100.0%
2006001	PEDESTRIAN - TRANSIT CONNECTIONS	HI	31,000	31,000	31,000	-	0.0%
2006005	TRANSIT RADIO - KOKOHEAD REPEATER SITE RELOCATION	HI	120,000	120,000	119,605	395	0.3%
1998401	TRANSIT RADIO REPLACEMENT, PHASE III	HI	1,300,000	1,300,000	1,296,160	3,840	0.3%
2003038	TRANSPORTATION PLANNING PROGRAM	HI	50,000	50,000	-	50,000	100.0%
	WAIANAE TRANSIT CENTER	FG	-	**1,697,840**	**1,354,320**	**343,520**	**20.2%**
	BUS SHELTER IMPROVEMENTS	FG	-	352,000	352,000	-	0.0%
	BUS/PARATRANSIT SUPPORT EQUIPMENT UPGRADE	FG	-	170,000	149,848	20,152	11.9%
	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	-	381,000	201,850	179,150	47.0%
	MIDDLE STREET INTERMODAL CENTER	FG	-	**7,386,100**	**7,386,100**	-	**0.0%**
	TOTAL UTILITIES OR OTHER ENTERPRISES		27,762,000	53,588,940	42,130,800	11,458,140	21.4%

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. As shown in the table, among budget function areas, the culture-recreation function had the largest relative lapses at 26.8 percent of adjusted appropriations. Among fund sources, the solid waste improvement bond fund had the largest relative lapse of all of the fund sources at 83.3 percent.

Table IV-3
Executive Capital Budget FY 2006
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
General Government						
Community Development Fund	CD	-	-	-	-	n/a
Capital Projects Fund	CP	1,000	1,000	-	1,000	100.0%
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	41,551,770	41,658,832	40,113,305	1,545,527	3.7%
Highway Improvement Bond Fund	HI	751,000	751,000	625,678	125,322	16.7%
Sewer Revenue Improvement Bond Fund	SR	1,000	1,000	-	1,000	100.0%
Solid Waste Improvement Bond Fund	WB	6,000,000	6,000,000	5,966,433	33,567	0.6%
Total		48,304,770	48,411,832	46,705,416	1,706,416	3.5%
Public Safety						
Community Development Fund	CD	-	420,000	419,500	500	0.1%
Capital Projects Fund	CP	-	-	-	-	n/a
Federal Grants Fund	FG	3,800,000	5,822,831	3,091,979	2,730,852	46.9%
General Improvement Bond Fund	GI	14,832,000	14,732,000	12,799,245	1,932,755	13.1%
Highway Improvement Bond Fund	HI	6,748,000	6,367,000	4,725,754	1,641,246	25.8%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Total		25,380,000	27,341,831	21,036,478	6,305,353	23.1%
Highways and Streets						
Community Development Fund	CD	-	-	-	-	n/a
Capital Projects Fund	CP	547,000	547,000	35,000	512,000	93.6%
Federal Grants Fund	FG	280,000	14,138,994	11,951,936	2,187,058	15.5%
General Improvement Bond Fund	GI	825,000	825,000	807,515	17,485	2.1%
Highway Improvement Bond Fund	HI	48,743,000	48,743,000	40,669,687	8,073,313	16.6%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Total		50,395,000	64,253,994	53,464,138	10,789,856	16.8%
Sanitation						
Community Development Fund	CD	-	-	-	-	n/a
Capital Projects Fund	CP	3,627,000	3,627,000	3,577,154	49,846	1.4%
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	240,291,100	240,291,100	205,691,518	34,599,582	14.4%
Solid Waste Improvement Bond Fund	WB	36,080,000	36,080,000	1,079,949	35,000,051	97.0%
Total		279,998,100	279,998,100	210,348,621	69,649,479	24.9%

Table IV-3
Executive Capital Budget FY 2006
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
Human Services						
Community Development Fund	CD	10,482,670	10,062,670	9,959,002	103,668	1.0%
Capital Projects Fund	CP	-	-	-	-	n/a
Federal Grants Fund	FG	5,259,180	5,259,180	5,084,180	175,000	3.3%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Total		15,741,850	15,321,850	15,043,182	278,668	1.8%
Culture-Recreation						
Community Development Fund	CD	-	-	-	-	n/a
Capital Projects Fund	CP	1,310,000	1,310,000	485,000	825,000	63.0%
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	28,833,000	28,833,000	21,578,121	7,254,879	25.2%
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Total		30,143,000	30,143,000	22,063,121	8,079,879	26.8%
Utilities or Other Enterprises						
Community Development Fund	CD	-	-	-	-	n/a
Capital Projects Fund	CP	-	-	-	-	n/a
Federal Grants Fund	FG	18,920,000	44,365,940	8,000,000	9,101,937	20.5%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	8,842,000	9,223,000	5,368,787	2,356,203	25.5%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Total		27,762,000	53,588,940	13,368,787	11,458,140	21.4%
All Funds						
Community Development Fund	CD	10,482,670	10,482,670	10,378,502	104,168	1.0%
Capital Projects Fund	CP	5,485,000	5,485,000	4,097,154	1,387,846	25.3%
Federal Grants Fund	FG	28,259,180	69,586,945	28,128,094	14,194,848	20.4%
General Improvement Bond Fund	GI	86,041,770	86,048,832	75,298,186	10,750,646	12.5%
Highway Improvement Bond Fund	HI	65,084,000	65,084,000	51,389,907	12,196,083	18.7%
Sewer Revenue Improvement Bond Fund	SR	240,292,100	240,292,100	205,691,518	34,600,582	14.4%
Solid Waste Improvement Bond Fund	WB	42,080,000	42,080,000	7,046,382	35,033,618	83.3%
Grand Total		477,724,720	519,059,547	382,029,743	108,267,791	20.9%

V. Appendix: Data Sources

Chapter II

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

Figure A-2. Capital Spending on Road Resurfacing, Rehabilitation, and Reconstruction. CIFIS 99-PQ. Data for 2006 is preliminary.

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

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

Figure C-1. RPT Revenues vs Expenditures. Budget Summaries, Executive Program and Budget.

Figure C-2. 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 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 C-4. City/State vs U.S. Spending Per Person. U.S. and Hawaii state: U.S. Census Bureau. Honolulu: Budget Summaries, Executive Program and Budget.

Figure C-5. City Revenues as Percent of Personal Income. Revenues: Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and U.S. Bureau of Economic Analysis (latest projection).

Figure C-6. City Spending Per Person. Budget Summaries, Executive Program and Budget (budgeted year, current year-estimated, prior years-actual). Resident Population: Hawaii Data Book (prior and current year-projected).

Figure C-7. 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-8. Magnitude of Budget Changes by Council. Budget bills and ordinances.

Figure D-1. Total Authorized Debt Per Person. Computation of Legal Debt Margin, Comprehensive Annual Financial Report, City and County of Honolulu; after 2004, Director's [Quarterly] Financial Report for June 30. 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; after 2004,

Director's [Quarterly] Financial Report for June 30.

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 (after 2004, Director's [Quarterly] Financial Report for June 30), Maui County, Hawaii County, Kauai County; Resident Population: Hawaii Data Book.

Figure D-4. City/State vs U.S. Authorized Debt Per Person. U.S. and Hawaii state: U.S. Census Bureau. Honolulu: CAFR, Director's Report.

Figure E-1. 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-2. Real Property Taxes By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.

Figure E-3. Ratio of Tax Revenues to Values by Property Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii..

Figure E-4. Average Tax Bills For Residential Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.

Figure E-5. Average Tax Bills For Business Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.

Figure E-6. Average Residential Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.

Figure E-7. Average Business Property Tax Bills by County. 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. Annual Change in Enterprise Fund Net Assets. Proprietary Funds, Statement of Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.

Chapter III

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