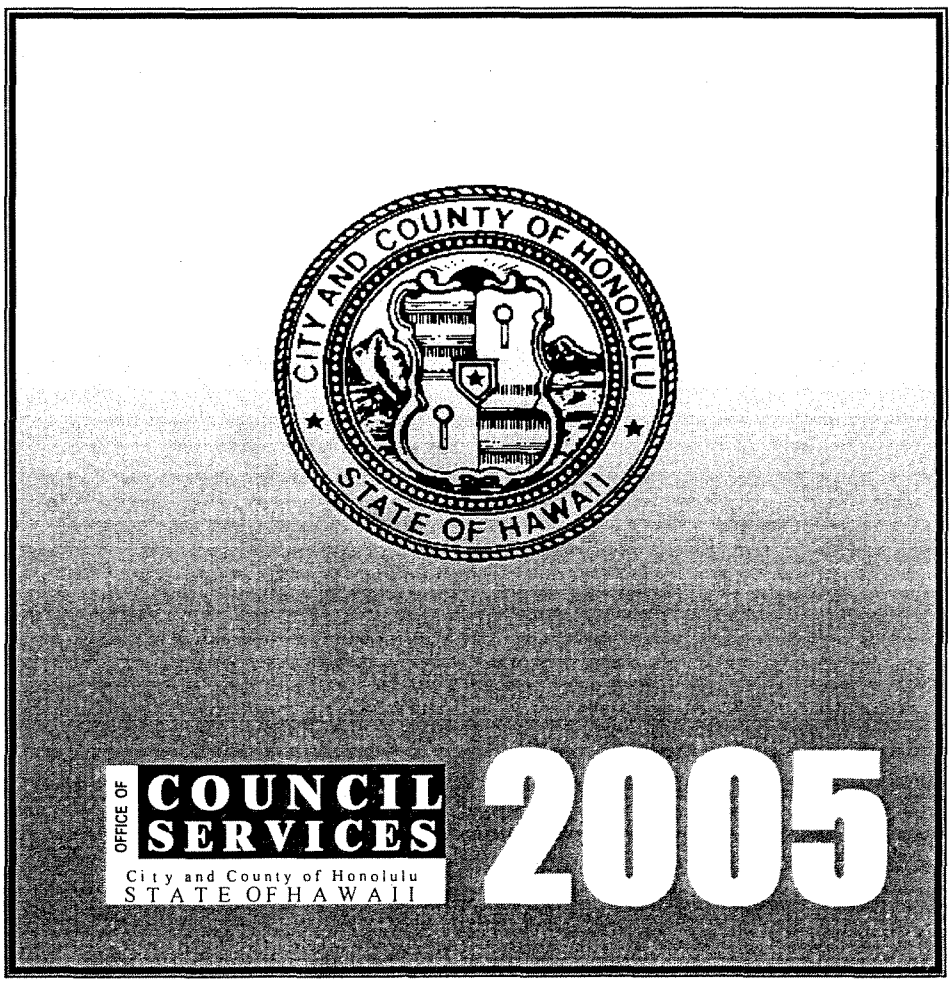
ISSUE PROFILE

Status of the City's Finances



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March 2005

Reports of the Office of Council Services (OCS) are available at the City Clerk, City library, state library, statearchives, and the University of Hawaii library. An electronic copy of the report is also published on the OCS report web page:

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

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I. Introduction

We are pleased to issue another annual report on the status of the city's finances and budget. As in the last report, there is an overview of certain fiscal trends which are intended to provide a historical and comparative context to review the upcoming city budget (see Chapter II). We have also reviewed the prior year's revenues and expenditures for the operating budget and the mid-year status of the current year's major revenue assumptions and major operating budget expenditure items (see Chapter III), and the status of the prior year's capital budget appropriations (see Chapter IV).

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

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

II. Budget Trends

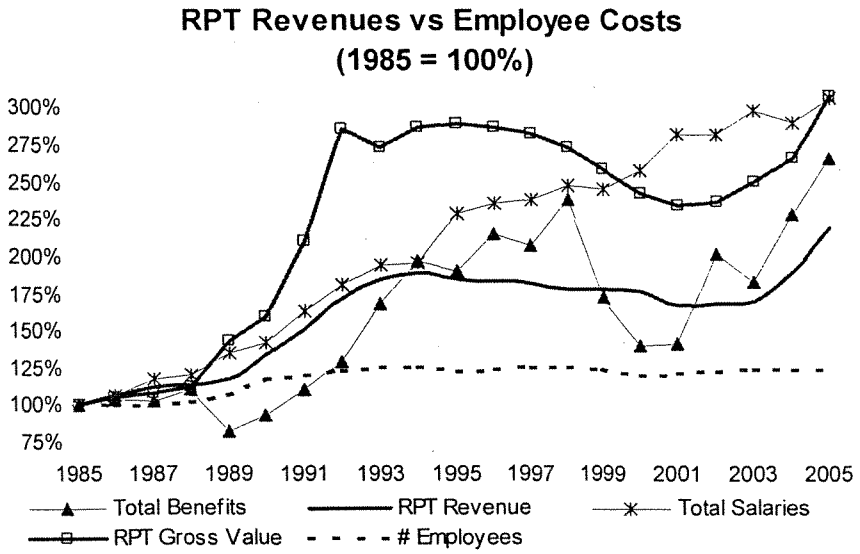
In this section, we provide a brief overview of the city's budget and financial status, as reflected in certain key statistics, and show how the city compares to other jurisdictions. This is intended to provide a historical and comparative perspective that may be useful for evaluating the specifics about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

A. Structural Deficits

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

Figure A-1. The largest cost item in the city's operating budget are salaries and benefits for city employees, together representing over half of the budget. On the revenue side, the largest single revenue source is the property tax, accounting for over a third of operating budget resources. As shown in the chart, since the mid-1990's, the number of city employees edged up only marginally, while salary and benefit costs have increased sharply. Those increases have surpassed those of property tax revenues, even though the gross value of property assessments have grown even faster than salaries and benefits. That is due to lowered tax rates, which shielded many taxpayers from soaring property values but also constrained tax revenue growth below approved increases in salaries and benefits. The disparate growth rates between salaries and benefits, on the one hand, and tax revenues, on the other, is a key reason why in recent years, each upcoming city budget is forecast to have large revenue shortfalls to meet current service levels.

Property Tax Revenues Outpaced by Salary and Benefit Increases



B. Financial Position – Net Assets

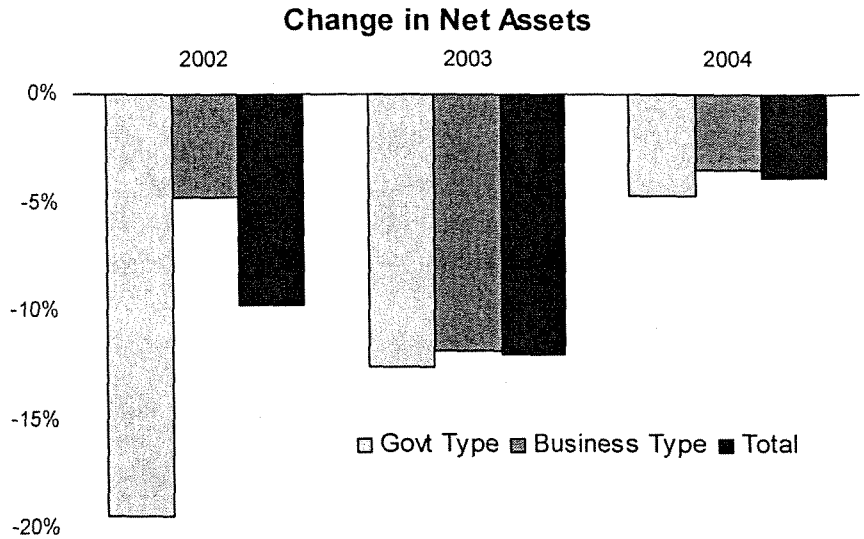
- **The City's Finances Continue to Worsen, Though Not as Quickly.**

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

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

Figure B-1. Since the city began reporting its net assets in FY 2002, its performance on the annual change in that measure has been negative in every year. During FY 2002, the city's total net assets fell $129 million or 10 percent, based primarily on a 20 percent decline in its governmental activity assets. FY 2003 saw total net assets fall by $145 million or 12 percent. In FY 2004, net assets fell once more, but by $41 million or 3.8 percent. Over the three years, while revenues grew faster than expenses, they were still insufficient, leading to the fall in net asset values. Despite the decline, total net assets of the city in FY 2004 stood at $1 billion, composed of $297 million in governmental assets and $718 million in business assets.

The City's Financial Slide Is Slowing



The City Continues to Under-Perform the Neighbor Islands

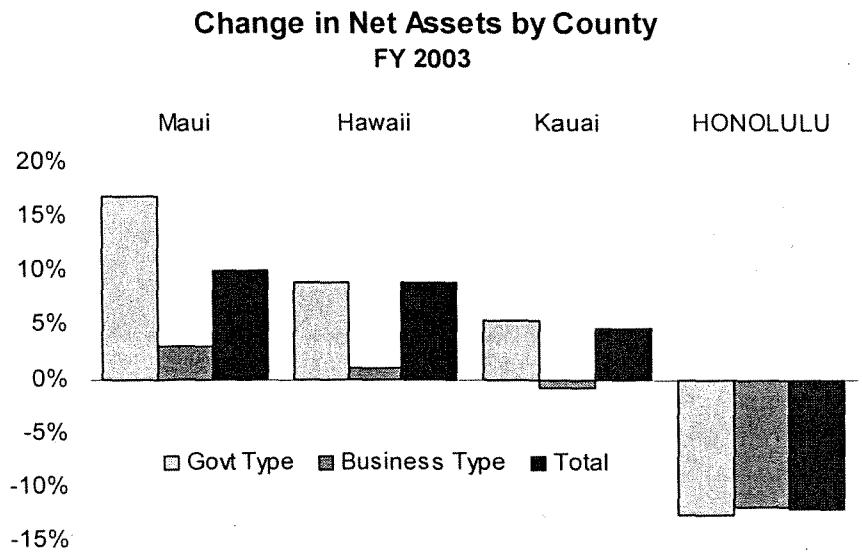


Figure B-2. In comparison to the city's declining net asset trend, the net assets of the neighbor islands recorded improvement in FY 2003. Maui showed a robust 10 percent rise, while Hawaii county's net assets rose 9 percent. Kauai's net assets grew 5 percent despite a setback of a percent in business net assets. In the previous year, the overall positive results for Hawaii and Maui counties (Kauai had no comparable data for FY 2002) also contrasted with city's net asset declines.

C. Total Government Spending for Operations

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

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

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

Debt Service Tops Otherwise Slow Growth Trend...

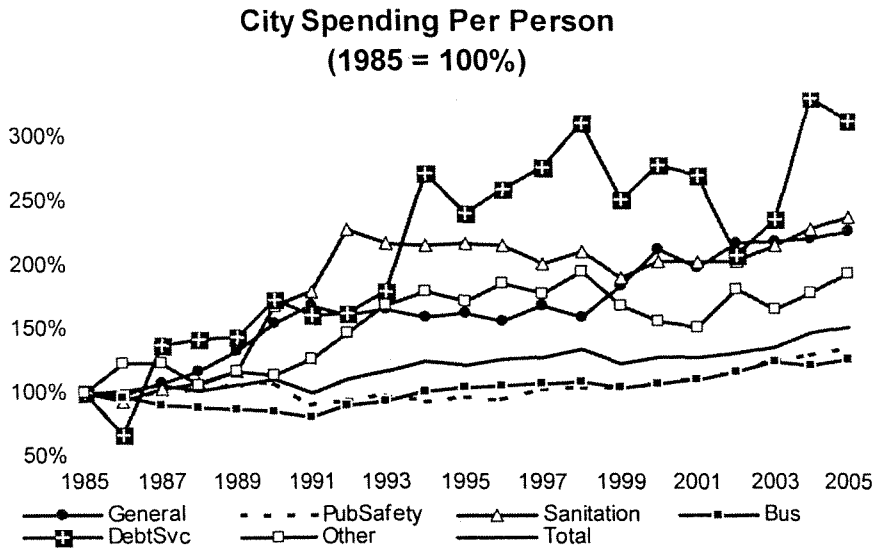
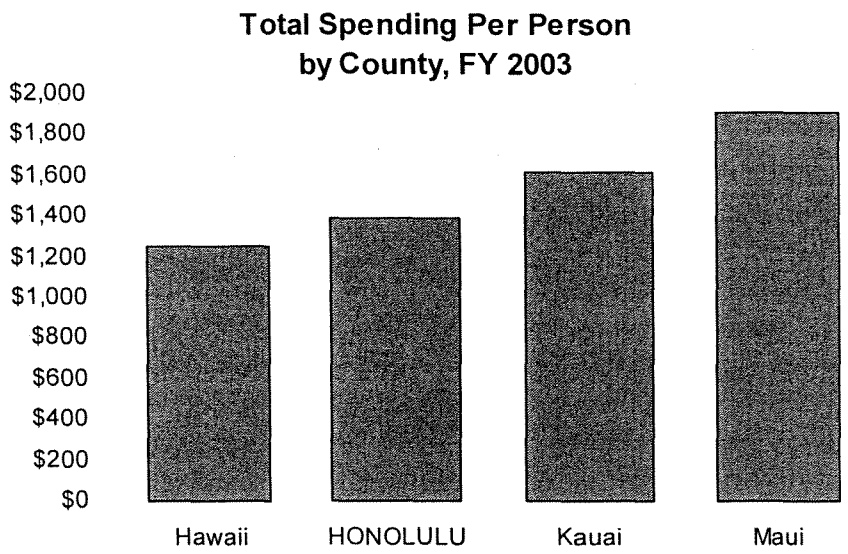


Figure C-1. City spending on operations, measured on a per-resident basis, has grown only slowly, up 47 percent in 20 years, or 30 percentage points less than the rise in inflation over the period. Among the major functional divisions in the budget, debt service has generally grown at the fastest rate, more than tripling over the past 20 years. Public safety and the bus system have grown the slowest, up 36 percent and 27 percent over 20 years, respectively.

Figure C-2. In FY 2003, among Hawaii counties, Honolulu was the second lowest amount of spending on operations per resident. Honolulu's $1,390 compared to Hawaii County's $1,253, Kauai County's $1,613, and Maui County's $1,917.

Honolulu's 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 more rural population distribution of the neighbor islands.

...And City Spending is Second Lowest Among Hawaii's Counties



D. Debt Service and Total Debt

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

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

Typically, most of the capital budget is funded by the issuance of bonds and other debt instruments. A portion of the rest of the budget is funded in cash using federal or state grant funds, or the sewer fund. The remaining portion of the budget lapses, meaning certain projects or parts thereof were not implemented because priorities changed, projects were found to be unaffordable, or appropriations were not used because actual funding requirements were less than expected.

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

Thus, 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 annual depreciation of the capital assets thereby created. Care must be taken to avoid confusing these numbers.

Debt Per Person Continues to Soar

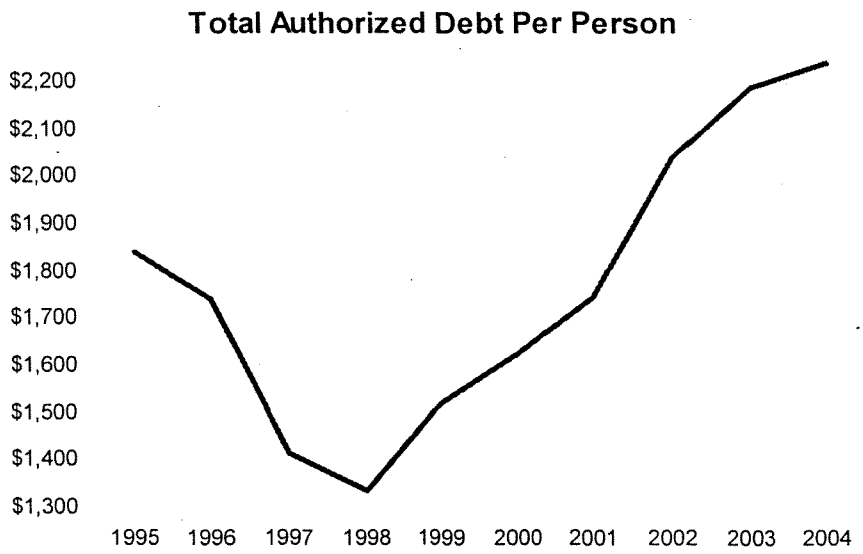
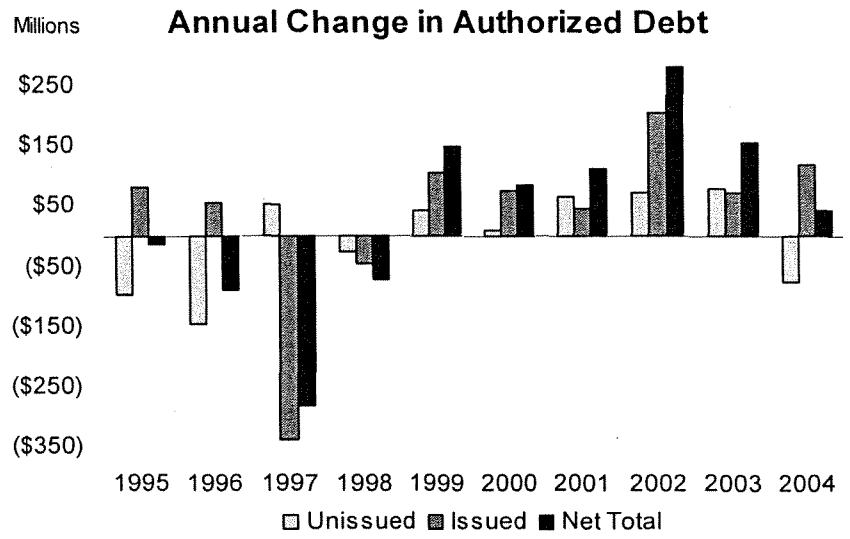


Figure D-1. After years of decline, the city's authorized debt per person has climbed steeply since FY 1998. In FY 2004, per-resident authorized debt stood at $2,237, or $848 above the low of $1,333 in FY 1998.

Figure D-2. The debt authorized for the city is composed of bonds already issued and bonds not yet issued. The unissued amount represents past capital budget appropriations that have not lapsed and were to be financed by bonds, which bonds have not yet been issued for the full amount. 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. The city's authorized debt topped $2 billion in FY 2004, up $44 million from the previous year. In FY 2004, the amount of authorized debt that was issued increased by $120 million over the previous year, while the amount unissued fell by $76 million. Over the past five years, the annual amount of authorized debt that was issued by the city has increased an average of $105 million per year.

Authorized Debt Continues To Grow



The City Tops The Counties In Debt Per Person

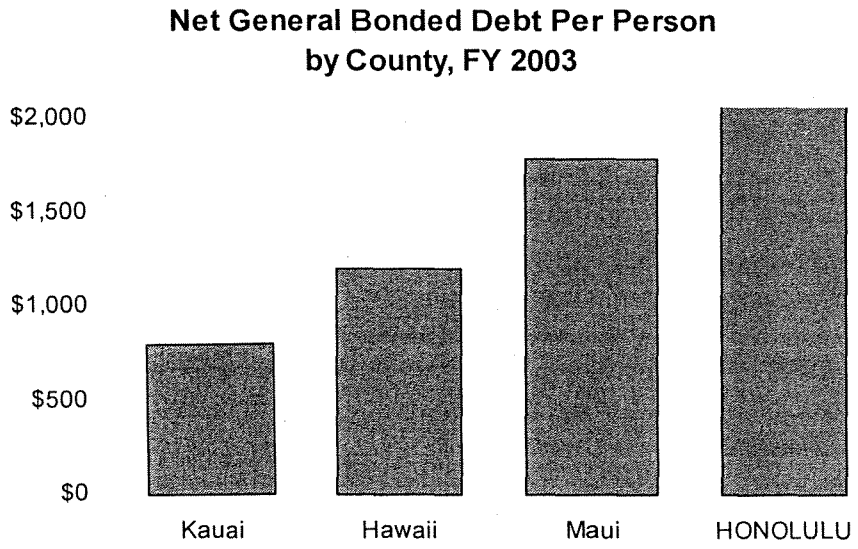


Figure D-3. The amount of issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. The City and County of Honolulu in FY 2003 once again ranked at the top of Hawaii's four counties in the amount of such debt when calculated on a per-resident basis. Honolulu's $2,188 was followed by Maui at $1,782, Hawaii County at $1,210, and Kauai at $799.

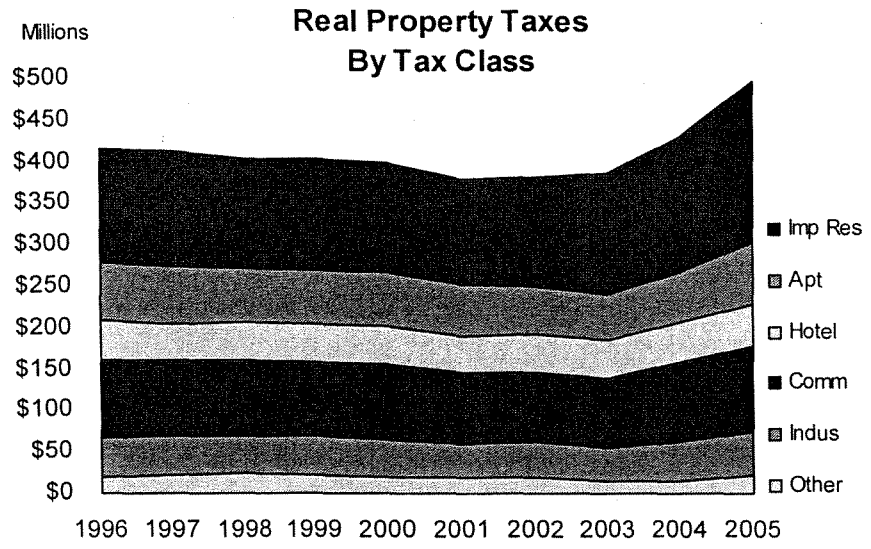
E. Real Property Taxes

- **Tax Collections Are Soaring.**

Property taxes remain the city's largest single source of operating revenues, although the share that it represents has fallen over time as user fees have risen. That share was projected to be 37 percent for FY 2005. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the nine classes of real property, to the assessed value of each parcel of taxable real property. That value is established by the city's real property assessment division according to prevailing market values.

Figure E-1. After years of shrinking revenues, property tax collections have begun to sharply rise over the last two years, due mostly to robust collections from the improved residential class. That growth has increased the share of total tax revenues obtained from residential properties (improved residential and apartment classes) compared to the share from business properties (hotel/resort, commercial, industrial, and other classes). The largest contributors of property tax revenues overall continue to be the improved residential and commercial property tax classes.

Revenues Grow From Residential Tax Payers



Tax Exemptions Up for Improved Residential

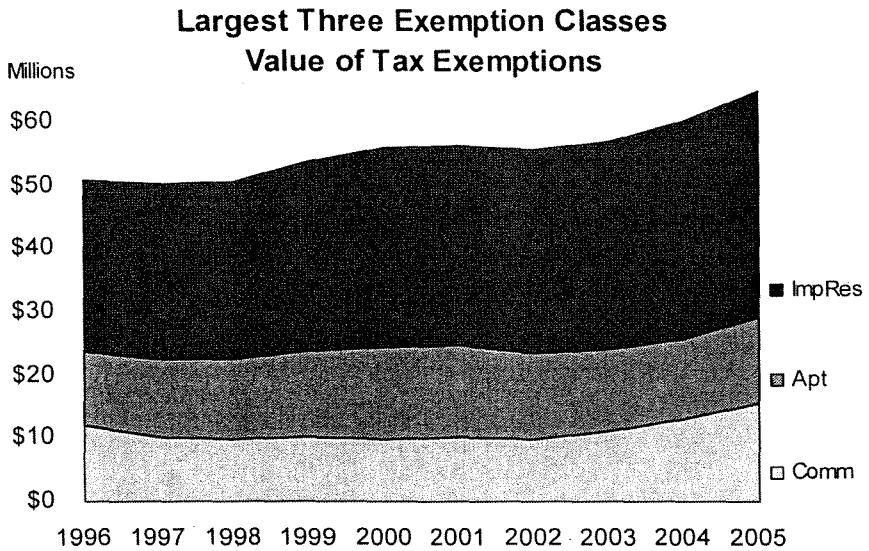
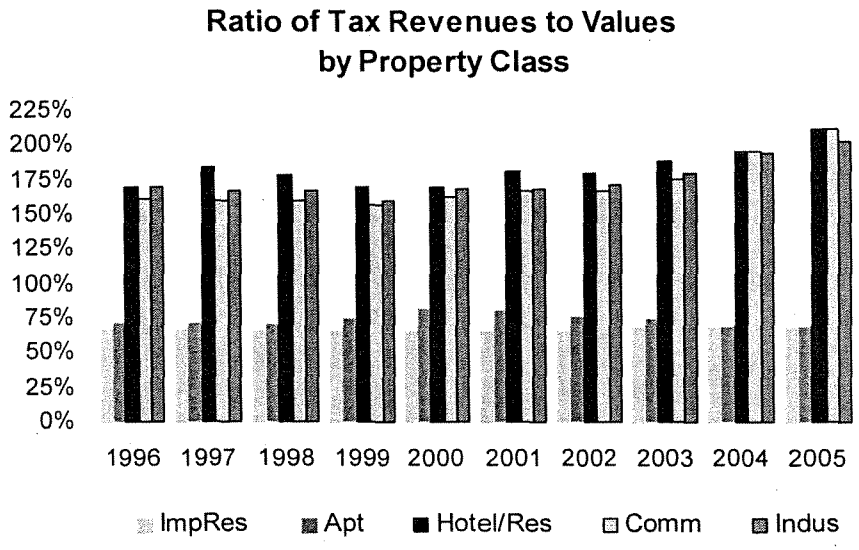


Figure E-2. As tax collections have risen over the last ten years, so has the value of property tax exemptions (i.e. assessed value of exempt parcels multiplied by applicable tax rate). Nearly all tax exemptions (90 percent of total value) benefit the two residential classes and commercial class properties, with improved residential accounting for the greatest share. The amount of exemptions going to improved residential properties went up by a third over the period, from $27 million in FY 1996 to $36 million in FY 2005. The value of exemptions for apartment properties peaked at $15 million in FY 2000 and receded to $14 million in 2005. Exemptions for commercial properties were at $12 million in FY 1996, dipping to a low of $9.6 million in 2002, then rising to a high of $16 million in 2005.

Figure E-3. If the city adopted uniform tax rates for real property, each tax class would generate a share of tax revenues that was equal to its share of property value. However, the city has long adopted lower rates for residential properties compared to business properties. This results in a lower ratio of revenue share for such properties compared to their valuation share. When you compare residential versus business properties in this way, the tax share gap reached a new high in FY 2005. In that year, improved residential properties provided 39 percent of tax revenues while representing 56 percent of assessments, a share ratio of 69 percent. In contrast, hotel properties provided more than 10 percent of revenues while representing just under 5 percent of assessments, a share ratio of 212 percent and a tax share gap of 143 percentage points.

Disparity Between Residential and Business Tax Payers Grows



Tax Bills Soar for Residential Properties...

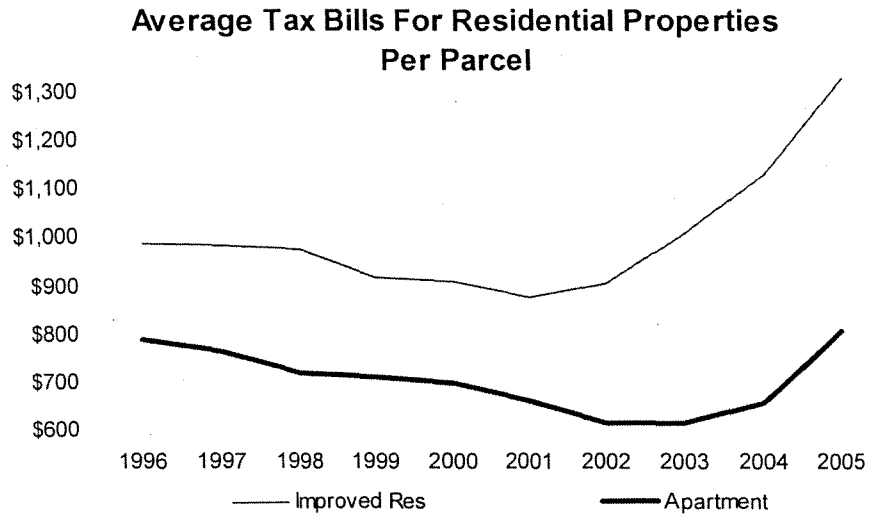
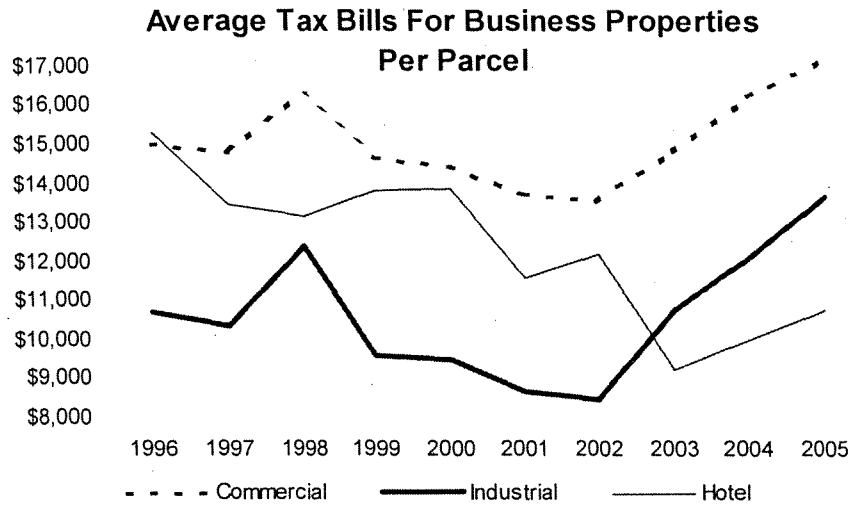


Figure E-4. After a long period of decline, the average tax bill for residential properties have soared, led strikingly by the bills for improved residential properties. In FY 2005, single family properties paid an average tax bill of $1,327, up 17 percent or nearly $200 more than the prior year, while apartment properties paid an average bill of $807, up 22 percent or nearly $150. Because the two residential tax rates have recently converged, the difference in average tax bills and the slight divergence in trends are due to the underlying valuation differences between single family versus multi-family properties.

Figure E-5. Trends in the average tax bill for commercial, industrial and hotel properties have also headed upward. In FY 2005, for example, the average property tax bill for hotel and resort properties was $10,759, a 7.5 percent annual increase and up from a low of $9,245 in 2003. Commercial properties saw average tax bills climb 6 percent over the previous year to $17,184, a level not seen since the early 1990's. The average tax bill for industrial properties jumped 13 percent to $13,667, a new high and a sharp break from the low of $8,456 in 2002.

...And for Most Business Properties



The City's Residential Tax Bills Occupy The Extremes Among the Counties...

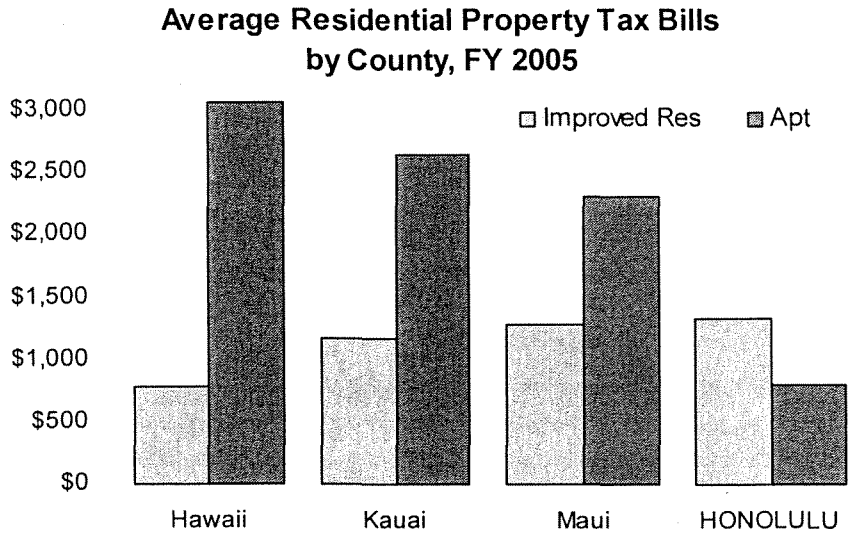
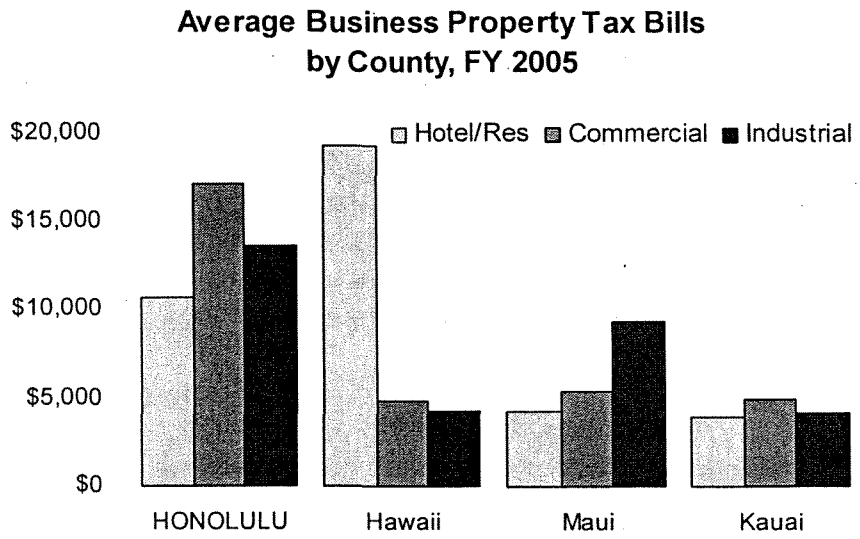


Figure E-6. In FY 2005, Honolulu's average property tax bill for improved residential properties eclipsed those of the neighbor islands (counting their homeowner or homestead classes together with improved residential). For example, Honolulu's average improved residential property value of $353,942 and tax rate of $3.75 per $1,000 led to higher taxes than Maui's effective average value of $286,915 and effective tax rate of $4.49 per $1,000. (Note: there are minor comparability issues because of the neighbor islands' unique homeowner and homestead tax classes.) For apartment properties, however, Honolulu's apartment tax bills showed the effects of both lower rates and values. Honolulu's average value of $215,105 and tax rate of $3.75 per $1,000 was topped by Maui's average apartment property value of $394,179 and tax rate of $5.86 per $1,000.

Figure E-7. In FY 2005, Honolulu's average property tax bills for hotel/resort, commercial, and industrial parcels exceeded those of the neighbor islands, primarily because of Honolulu's higher tax rates. The exception was Big Island hotel tax bills, which exceeded Honolulu's primarily because of the Big Island's high average hotel value of more than $2 million, versus Honolulu's average hotel value of $946,000. The Big Island's higher property values overcame the effect of its lower hotel tax rate, $9.85 per $1,000, compared to Honolulu's $11.37 per $1,000.

...While the City's Tax Bills for Business Properties are Mostly Higher



F. Fund Balance

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

The general fund is the primary and largest fund in the operating budget. The city's practice has been to budget practically all of the revenues in the fund to be expended in each fiscal year and thereby provide for no reserve or fund balance, even though it is a recommended budget practice and an enhancement for bond ratings to maintain a positive reserve in the general fund to pay for unexpected costs.

Although no reserves are budgeted each fiscal year, by year's end, the city's general fund ends up with a large balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest revenue source for the operating budget, next to property taxes. In FY 2003, carryover from the previous year accounted for 19 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 in the operating budget are not being implemented, or that revenues are being substantially under-estimated, or both.

Millions in Year-End General Fund Reserves Despite Nothing Budgeted

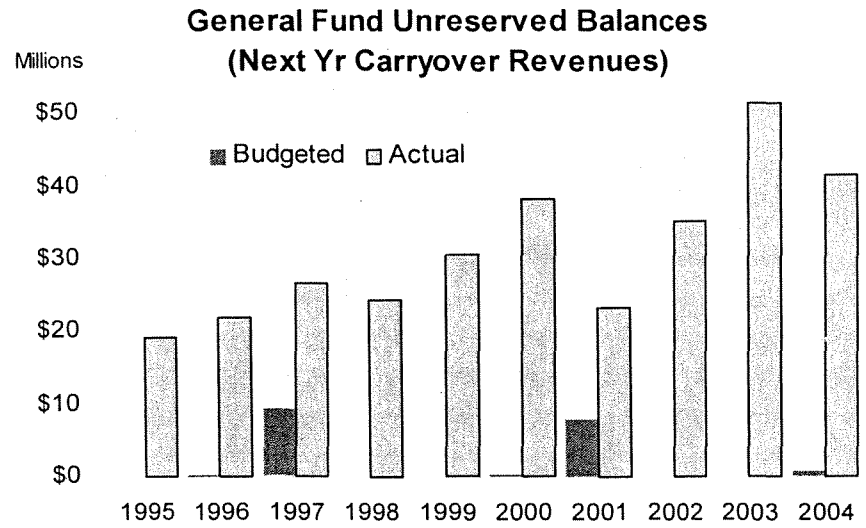
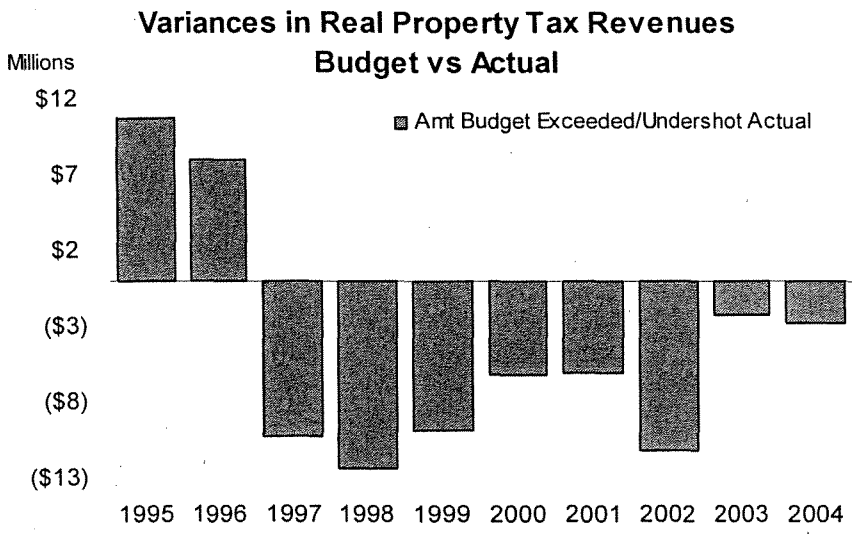


Figure F-1. The long-term trend in unbudgeted fund balances continues upward. The city's actual year-end general fund unreserved balances have been as much as $51 million (in FY 2003), despite a budget that usually allocates **no** moneys for that purpose. (In the chart, the absence of a bar for the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

Figure F-2. Over the last ten years, the budgeted amounts for real property tax revenues have varied widely from actual receipts, from as much as $11 million over actual in FY 1995 to $12 million under actual in FY 1998. Since FY 1997, the budgeted amounts have been consistently less than actual receipts; in FY 2004, the budgeted amount was $8 million less than actual receipts. While under-estimating revenues provides a measure of fiscal cushioning, it is less desirable if used to support the city's practice of budgeting zero general fund balances.

Property Tax Revenues Usually Under Budgeted



G. Enterprise Funds

- **Enterprise Funds Show Mixed Results.**

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

Most Enterprise Fund Losses Slowed in 2004

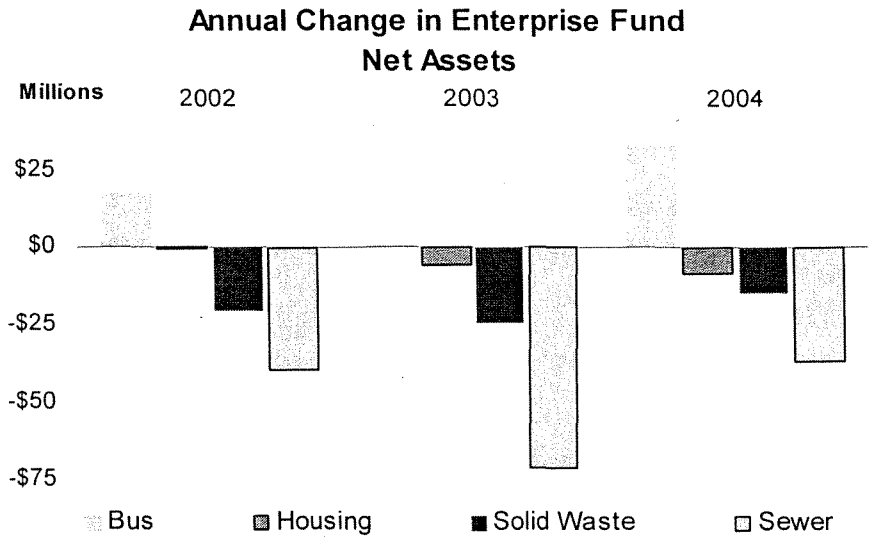
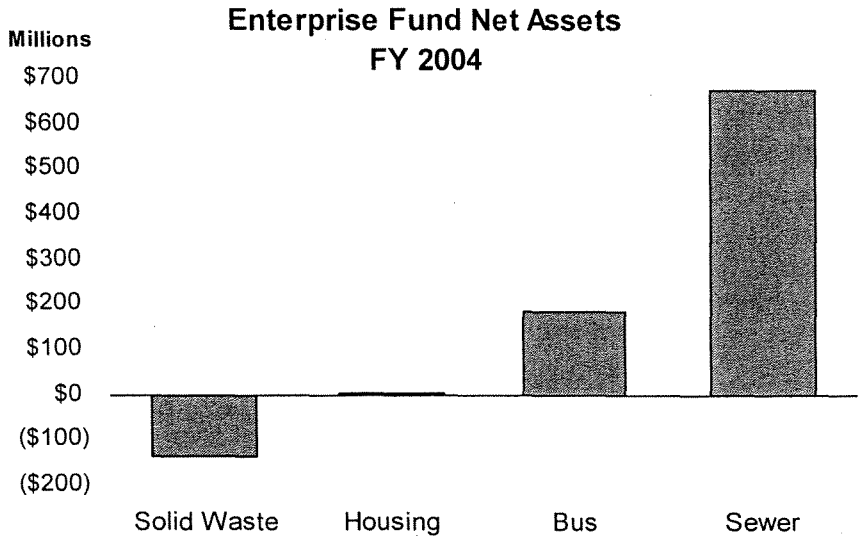


Figure G-1. In recent years, the net assets of the city's enterprise funds recorded mixed results. Gains in the bus fund were accompanied by losses in the solid waste and sewer funds. In FY 2004, the solid waste fund's net assets fell by $14.6 million, less than the $24 million of the prior year, while the sewer fund retreated by $37 million in net assets, less than the $71 million of the prior year. It was different for the housing fund, which fell by $8 million, more than the $5 million of the previous year. The bus fund gained $33 million in net assets in FY 2004, the only positive return over the period.

Figure G-2. In FY 2004, changes in the net assets of the city's enterprise funds werewidely mixed. The net assets of the solid waste fund posted the seventh straight negative year. The figure for FY 2004 was -$138 million. This means that the $166 million of H-Power bonds still outstanding and other fund obligations were not fully offset by the depreciated value of related equipment plus other fund assets, so future fee revenues may be needed to retire those obligations. Net assets for the housing fund were a positive $1.5 million (barely visible in the chart), while those for the bus fund were at $183 million. The sewer fund's net assets of $672 million was the strongest showing among the funds, this despite the erosion of its net assets in FY 2004 and previous years.

The Solid Waste Fund Continues to Post a Deficit; Other Funds Remain Positive



III. Executive Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2004 And FY 2005

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2004 and six months of FY 2005 through December 31, 2004. Our review is based on the information in the FY 2004 and FY 2005 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances 03-22 and 04-24), unaudited financial statements for FY 2004, and the December 2004 accounting reports from the department of budget and fiscal services. Our review of revenues only covers the general fund, while the review of expenditures includes all fund sources.

A. Review of FY 2004

1. General Fund Overview

- **Actual Revenues Over Budget By $6.2 Million.**
- **Actual Expenditures Below Budget By $33.6 Million.**
- **Actual Ending Fund Balance Carried Into FY 2005 Below Budget By $16.7 Million.**

Overall, for FY 2004, actual general fund revenues, excluding one-time revenues and transfers, totaled $770 million, which was $6.2 million more than the $764 million budgeted (these figures include revenues, other financing sources, transfers in, and unreserved fund balance from prior year). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled $729 million, which was $34 million lower than the $763 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 2004, an amount which is carried over into FY 2005, totaled nearly $42 million, which was $21 million more than the budgeted fund balance of $20 million.

2. Significant Revenue Variances for General Fund, FY 2004

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 2004. Negative amounts mean actual revenues were below the amounts budgeted.

Table III-1. FY 2004 Major General Fund Revenue Variances

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Sale of Land	$10,371,600	20,743%
Sundry Refunds - Prior Expenditures	$5,187,055	486%
Building Permits	$1,916,846	18%
Recovery from State for Motor Vehicle	$1,163,109	200%
Fees for Use of Parks	-$1,314,363	-100%
Public Service Company Tax	-$1,681,361	6.9%
Recovery CASE - Board of Water Supply	-$1,800,000	-35%
Transient Accomodations Tax	-$1,915,978	-5.1%
Recovery from State for Emergency Ambulance Svc.	-$3,387,285	-20%
Investments	-$3,730,823	-67%

3. Significant Expenditure Variances for FY 2004

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

Table III-2. FY 2004 Major General Fund Expenditure Variances

Function/Department	Variance from Budget	Percent of Budgeted Amt
Miscellaneous (Retirement and health benefits, other provisional including collective bargaining, health fund, etc.)	-$6.3 million	-5.7
Public Safety/ Emergency Services	-3.0 million	-13
Culture-Recreation/ Parks and Recreation	-2.3 million	-5.1
General Government/ Design and Construction	-1.9 million	-17
General Government/ Corporation Counsel	-1.7 million	-23
General Government/ Information Technology	-1.0 million	-11

4. Major Appropriation Lapses by Activity, FY 2004

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2004, 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.

Table III-3. FY 2004 Major Appropriation Lapses by Activity

Dept/Activity	Adjusted Appropriation	Lapsed Amt
Corporation Counsel / Legal Services	$7,086,266	$1,765,433
Design and Construction / Project and Construction Management	$12,920,058	$1,898,699
Police / Other Grants	$7,226,619	$3,744,762
Emergency Services / Emergency Medical Services	$16,881,110	$2,935,536
Civil Defense Agency / Civil Defense Coordination	$12,979,131	$9,675,639
Community Services / Administration	$4,969,945	$2,314,326
Community Services / Community Assistance	$39,886,307	$3,431,424
Community Services / Job Development	$14,822,542	$7,479,338
Parks and Recreation / Grounds Maintenance	$18,304,896	$1,008,170
Enterprise Services / Golf Courses	$7,804,036	$1,264,801
Transportation Services / Other Grants	$2,406,718	$2,279,498
Environmental Services / Environmental Quality	$6,848,906	$1,107,055
Environmental Services / Sewer Maintenance	$9,155,572	$2,751,272
Debt Service and Miscellaneous / Bond Principal and Interest	$199,315,295	$10,858,685
Debt Service and Miscellaneous / Tax Exempt Commercial Paper	$2,224,510	$1,500,322
Debt Service and Miscellaneous / Health Fund	$69,654,249	$4,727,744
Debt Service and Miscellaneous / Salary Adjustment and Accumulated Vacation Pay	$1,820,601	$1,820,601

5. Detailed Expenditure Results by Activity, FY 2004

Table III-4 displays expenditure results of those activities in the FY 2004 executive operating budget ordinance. In addition, the activity "Other Grants" is added in departments that received grants that are not allocated to an activity in the financial reports. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity's appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded $1 million and five percent of the adjusted appropriation are highlighted. For each activity, the following information is provided regarding its status at the end of the fiscal year:

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

(2) The total appropriated amount as may be adjusted by any transfers and grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if a transfer or grant added to the amount appropriated. Alternatively, the adjusted amount may be lower than the initial appropriation if a transfer reduced the amount appropriated to that activity or if a grant was less than budgeted.

(3) The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.

(4) The amount of the adjusted appropriation that lapsed at the end of the fiscal year and its percentage.

Table III-4
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Mayor					
Administration	$432,226	$432,226	$432,041	$185	0.0%
Contingency	$17,069	$17,069	$17,069	$0	0.0%
Managing Director					
City Management	$1,739,236	$1,939,236	$1,871,027	$68,209	3.5%
Culture and the Arts	$623,240	$623,240	$622,190	$1,050	0.2%
Neighborhood Commission	$693,664	$693,664	$598,257	$95,407	13.8%
Royal Hawaiian Band	$1,637,683	$1,637,683	$1,614,323	$23,360	1.4%
Department of Customer Services					
Administration	$2,408,334	$2,467,284	$2,456,278	$11,006	0.4%
Public Communication	$1,920,562	$1,923,047	$1,880,019	$43,028	2.2%
Satellite City Hall	$3,057,761	$3,057,761	$2,845,438	$212,323	6.9%
Motor Vehicle, Licensing and Permits	$10,793,631	$10,732,196	$10,522,179	$210,017	2.0%
Department of Budget and Fiscal Services					
Administration	$607,640	$628,576	$621,452	$7,124	1.1%
Internal Control	$375,336	$387,547	$385,125	$2,422	0.6%
Fiscal/CIP Administration	$543,164	$466,164	$443,375	$22,789	4.9%
Budgetary Administration	$694,404	$771,404	$707,969	$63,435	8.2%
Accounting and Fiscal Services	$3,990,099	$3,995,099	$3,860,906	$134,193	3.4%
Purchasing and General Services	$1,299,372	$1,299,372	$1,243,689	$55,683	4.3%
Real Property	$4,188,291	$4,150,144	$3,948,245	$201,899	4.9%
Treasury	$1,650,176	$1,650,176	$1,408,026	$242,150	14.7%
Liquor Commission	$2,761,744	$2,761,744	$2,166,631	$595,113	21.5%
Department of Information Technology					
Administration	$4,109,913	$4,085,913	$3,234,821	$851,092	20.8%
Applications	$3,196,272	$3,196,272	$3,043,873	$152,399	4.8%
Technical Support	$1,211,480	$1,211,480	$1,194,643	$16,837	1.4%
Operations	$1,282,596	$1,306,596	$1,284,129	$22,467	1.7%
Department of the Corporation Counsel					
Legal Services	**$7,086,266**	**$7,086,266**	**$5,320,833**	**$1,765,433**	**24.9%**
Family Support	$789,198	$789,198	$731,339	$57,859	7.3%
Ethics Commission	$158,784	$158,784	$143,517	$15,267	9.6%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Prosecuting Attorney					
Administration	$3,013,893	$3,013,893	$3,005,683	$8,210	0.3%
Prosecution	$11,052,280	$11,245,338	$10,555,809	$689,529	6.1%
Victim/Witness Assistance	$1,499,280	$1,725,280	$1,579,821	$145,459	8.4%
Department of Human Resources					
Administration	$487,348	$487,348	$456,157	$31,191	6.4%
Employment and Personnel Services	$1,182,625	$1,182,625	$1,150,941	$31,684	2.7%
Classification and Pay	$651,840	$651,840	$642,613	$9,227	1.4%
Health Services	$466,525	$466,525	$412,505	$54,020	11.6%
Industrial Safety and Workers' Compensation	$879,922	$879,922	$852,931	$26,991	3.1%
Labor Relations and Training	$790,372	$790,372	$749,477	$40,895	5.2%
Department of Planning and Permitting					
Administration	$1,720,397	$1,740,397	$1,573,124	$167,273	9.6%
Site Development	$2,254,127	$2,274,127	$2,170,961	$103,166	4.5%
Planning and Zoning	$2,479,316	$2,515,573	$2,486,117	$29,456	1.2%
Customer Service Office	$2,273,297	$2,274,627	$2,105,382	$169,245	7.4%
Building	$3,997,878	$3,957,878	$3,914,002	$43,876	1.1%
Department of Facility Maintenance					
Administration	$1,127,806	$1,027,806	$1,027,803	$3	0.0%
Roads Maintenance	$14,801,465	$14,426,465	$14,079,307	$347,158	2.4%
Pub Building and Electrical Maint	$13,266,802	$13,141,802	$13,115,183	$26,619	0.2%
Automotive Equipment Services	$9,916,002	$10,516,002	$10,494,736	$21,266	0.2%
Department of Design and Construction					
Administration	$880,165	$840,165	$597,723	$242,442	28.9%
Project and Construction Management	**$12,852,058**	**$12,920,058**	**$11,021,359**	**$1,898,699**	**14.7%**
Land Services	$2,056,862	$2,044,862	$1,716,345	$328,517	16.1%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Police Department					
Police Commission	$446,164	$446,164	$377,702	$68,462	15.3%
Office of the Chief of Police	$5,735,418	$5,735,418	$5,717,723	$17,695	0.3%
Patrol	$77,882,052	$77,981,729	$77,699,300	$282,429	0.4%
Traffic	$7,886,477	$7,886,477	$7,424,570	$461,907	5.9%
Specialized Services	$5,221,462	$5,221,462	$4,944,456	$277,006	5.3%
Central Receiving	$4,904,628	$4,904,628	$4,609,934	$294,694	6.0%
Criminal Investigation	$9,550,720	$9,550,720	$9,462,244	$88,476	0.9%
Juvenile Services	$3,949,273	$3,949,273	$3,729,815	$219,458	5.6%
Narcotics/Vice	$6,239,903	$6,239,903	$5,943,962	$295,941	4.7%
Scientific Investigation	$2,595,856	$2,595,856	$2,448,678	$147,178	5.7%
Communications	$7,701,078	$7,701,078	$7,404,859	$296,219	3.8%
Records and Identification	$4,478,979	$4,478,979	$4,463,901	$15,078	0.3%
Telecommunications Systems	$1,590,869	$1,590,869	$1,483,443	$107,426	6.8%
Vehicle Maintenance	$1,944,940	$1,944,940	$1,932,612	$12,328	0.6%
Human Resources	$2,167,559	$2,167,559	$2,067,958	$99,601	4.6%
Training	$10,550,760	$10,550,760	$10,224,984	$325,776	3.1%
Finance	$4,930,816	$4,930,816	$4,892,964	$37,852	0.8%
Information Technology	$4,245,022	$4,245,022	$4,231,424	$13,598	0.3%
Other Grants		**$7,226,619**	$3,481,857	**$3,744,762**	**51.8%**
Fire Department					
Fire Commission	$7,081	$7,081	$5,555	$1,526	21.6%
Administration	$2,943,681	$2,915,381	$2,767,059	$148,322	5.1%
Fire Communication Center	$1,221,994	$1,254,194	$1,242,922	$11,272	0.9%
Fire Prevention	$2,287,604	$2,287,290	$2,281,921	$5,369	0.2%
Mechanic Shop	$1,143,899	$1,162,299	$1,148,513	$13,786	1.2%
Training and Research	$1,049,795	$1,078,443	$1,071,617	$6,826	0.6%
Radio Shop	$180,422	$165,722	$164,441	$1,281	0.8%
Fire Operations	$54,302,155	$54,302,221	$53,148,717	$1,153,504	2.1%
Fireboat	$1,816,279	$1,798,279	$1,423,930	$374,349	20.8%
City Radio System	$197,494	$179,494	$178,498	$996	0.6%
Other Grants		$1,715,496	$970,594	$744,902	43.4%
Department of Emergency Services					
Administration	$436,664	$436,664	$426,758	$9,906	2.3%
Emergency Medical Services	**$16,881,110**	**$16,881,110**	**$13,945,574**	**$2,935,536**	**17.4%**
Ocean Safety	$6,179,454	$6,179,454	$6,150,228	$29,226	0.5%
Other Grants		$489,500	$18,080	$471,420	96.3%
Civil Defense Agency					
Civil Defense Coordination	**$579,702**	**$12,979,131**	**$3,303,492**	**$9,675,639**	**74.5%**

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Medical Examiner					
Investigation of Deaths	$1,052,368	$1,054,868	$1,045,979	$8,889	0.8%
Department of Community Services					
Administration	**$8,158,858**	**$4,969,945**	**$2,655,619**	**$2,314,326**	**46.6%**
Community Assistance	**$39,150,307**	**$39,886,307**	**$36,454,883**	**$3,431,424**	**8.6%**
Elderly Services	$7,655,525	$7,343,682	$6,362,107	$981,575	13.4%
Community Based Development	$688,609	$5,412,331	$5,280,953	$131,378	2.4%
Job Development	**$6,939,857**	**$14,822,542**	**$7,343,204**	**$7,479,338**	**50.5%**
Other Grants		$1,425,603	$1,301,828	$123,775	8.7%
Department of Parks and Recreation					
Administration	$1,501,692	$1,551,885	$1,500,855	$51,030	3.3%
Urban Forestry	$5,720,624	$5,620,431	$5,388,405	$232,026	4.1%
Maintenance Support Services	$4,327,320	$4,277,320	$3,968,530	$308,790	7.2%
Grounds Maintenance	**$18,519,896**	**$18,304,896**	**$17,296,726**	**$1,008,170**	**5.5%**
Recreation Services	$17,146,802	$17,461,802	$16,539,362	$922,440	5.3%
Department of Enterprise Services					
Administration	$485,209	$485,209	$446,331	$38,878	8.0%
Auditoriums	$4,115,229	$4,115,229	$3,632,075	$483,154	11.7%
Honolulu Zoo	$3,520,732	$3,520,732	$3,366,752	$153,980	4.4%
Golf Courses	**$7,804,036**	**$7,804,036**	**$6,539,235**	**$1,264,801**	**16.2%**
Department of Transportation Services					
Administration	$547,177	$547,177	$529,462	$17,715	3.2%
Transportation Planning	$856,253	$858,353	$817,976	$40,377	4.7%
Traffic Engineering	$1,538,698	$1,538,698	$1,412,002	$126,696	8.2%
Traffic Signals and Technology	$2,171,594	$2,171,594	$1,894,504	$277,090	12.8%
Public Transit	$133,910,330	$134,938,904	$131,731,790	$3,207,114	2.4%
Other Grants		**$2,406,718**	**$127,220**	**$2,279,498**	**94.7%**

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Environmental Services					
Refuse Collection and Disposal	$112,914,149	$112,914,149	$108,169,820	$4,744,329	4.2%
Administration	$3,424,782	$3,424,782	$2,888,469	$536,313	15.7%
Environmental Quality	**$7,048,906**	**$6,848,906**	**$5,741,851**	**$1,107,055**	**16.2%**
Sewer Maintenance	**$9,155,572**	**$9,155,572**	**$6,404,300**	**$2,751,272**	**30.1%**
Treatment and Disposal	$33,316,050	$33,316,050	$32,464,629	$851,421	2.6%
Other Grants		$200,000	$0	$200,000	100.0%
Debt Service and Miscellaneous					
Bond Principal and Interest	**$199,315,295**	**$199,315,295**	**$188,456,610**	**$10,858,685**	**5.4%**
Other Debt Principal and Interest	$359,222	$359,222	$359,220	$2	0.0%
Tax Exempt Commercial Paper	**$2,224,510**	**$2,224,510**	**$724,188**	**$1,500,322**	**67.4%**
County Pension	$79,000	$79,000	$49,055	$29,945	37.9%
Retirement System	$32,565,069	$32,565,069	$31,838,394	$726,675	2.2%
FICA	$17,823,590	$17,823,590	$17,278,807	$544,783	3.1%
Health Fund	**$69,654,249**	**$69,654,249**	**$64,926,505**	**$4,727,744**	**6.8%**
Workers' Compensation	$11,936,407	$11,936,407	$11,668,704	$267,703	2.2%
Unemployment Compensation	$424,194	$424,194	$377,234	$46,960	11.1%
Salary Adj and Accumulated Vac	**$1,820,601**	**$1,820,601**	**$0**	**$1,820,601**	**100.0%**
Judgment and Losses	$4,200,000	$4,200,000	$3,800,000	$400,000	9.5%
Risk Management	$5,777,058	$5,777,058	$5,728,636	$48,422	0.8%
Real Property Tax Refund	$150,000	$150,000	$19,869	$130,131	86.8%
Deferred Compensation Plan	$304,200	$304,200	$304,200	$0	0.0%
TOTAL EXECUTIVE APPROPRIATIONS	$1,174,471,681	$1,211,782,193	$1,123,931,947	$87,850,246	7.2%

Table III-5
LEGISLATIVE BUDGET
Appropriations for FY 2004, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
City Council					
Administration	$3,320,323	$3,457,323	$3,457,323	$0	0.0%
Contingency	$14,620	$14,620	$12,792	$1,828	12.5%
City Auditor	$706,348	$706,348	$689,050	$17,298	2.4%
Salary Commission	$13,300	$13,300	$11,790	$1,510	11.4%
Office of Council Services					
Administration	$401,549	$401,549	$399,681	$1,868	0.5%
Legal Assistance	$337,225	$337,225	$337,224	$1	0.0%
Organized Research and Analysis	$428,670	$431,070	$430,329	$741	0.2%
Revisor of Ordinances	$44,438	$44,438	$44,400	$38	0.1%
City Clerk					
Administration	$254,892	$272,892	$260,870	$12,022	4.4%
Support Services	$233,568	$235,468	$217,090	$18,378	7.8%
Council Assistance	$692,995	$698,195	$682,095	$16,100	2.3%
Elections	$818,217	$818,217	$808,389	$9,828	1.2%
Miscellaneous					
Retirement System	$412,000	$412,000	$410,499	$1,501	0.4%
FICA	$428,000	$418,000	$394,074	$23,926	5.7%
Health Fund	$770,000	$770,000	$770,000	$0	0.0%
Accumulated Vacation Leave	$96,475	$975	$0	$975	100.0%
Workers' Compensation	$15,000	$0	$0	$0	0.0%
Unemployment Compensation	$60,000	$60,000	$23,318	$36,682	61.1%
Collective Bargaining	$100	$100	$0	$100	100.0%
Salary Adjustment (Included employees)	$100	$100	$0	$100	100.0%
Salary Adjustment (Excluded employees)	$100	$100	$0	$100	100.0%
TOTAL LEGISLATIVE APPROPRIATIONS	**$9,047,920**	**$9,091,920**	**$8,948,924**	**$142,996**	**1.6%**
TOTAL CITY APPROPRIATIONS	**$1,183,519,601**	**$1,220,874,113**	**$1,132,880,871**	**$87,993,242**	**7.2%**

6. Major Appropriation Lapses by Fund, FY 2004

In Table III-6 below, we have highlighted the major fund lapses for FY 2004 that were at least $1 million and five percent of adjusted appropriations.

Table III-6
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2004
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	**$678,014,139**	**$678,014,139**	**$644,423,668**	**$33,590,471**	**5.0%**
Highway Fund	$59,671,803	$59,671,803	$57,394,551	$2,277,252	3.8%
Sewer Fund	**$90,695,853**	**$90,695,853**	**$82,750,703**	**$7,945,150**	**8.8%**
Bus Transportation Fund	$112,011,796	$112,011,796	$108,834,275	$3,177,521	2.8%
Liquor Commission Fund	$3,610,385	$3,610,385	$2,913,564	$696,821	19.3%
Bikeway Fund	$314,688	$314,688	$301,703	$12,984	4.1%
Highway Beautification and Disposal	$3,286,772	$3,286,772	$3,010,232	$276,540	8.4%
Special Events Fund	$10,046,313	$10,046,313	$9,504,027	$542,286	5.4%
Golf Fund	**$10,024,561**	**$10,024,561**	**$8,309,031**	**$1,715,530**	**17.1%**
Solid Waste Fund	$125,901,554	$125,901,554	$120,523,854	$5,377,701	4.3%
Zoo Animal Purchase Fund	$10,000	$10,000	$2,684	$7,316	73.2%
Hanauma Bay Nature Preserve Fund	$2,322,596	$2,322,596	$2,224,936	$97,660	4.2%
Rental Assistance Fund	$233,000	$233,000	$166,186	$66,814	28.7%
Housing Development Special Fund	$212,970	$212,970	$188,196	$24,774	11.6%
Community Development Fund	$3,145,093	$3,145,093	$2,612,189	$532,904	16.9%
Rehabilitation Loan Fund	$2,447,180	$2,447,180	$2,426,903	$20,276	0.8%
Section 8 Contract Fund	$33,219,774	$33,955,774	$33,537,222	$418,553	1.2%
Federal Grants Fund	**$39,541,571**	**$73,173,075**	**$47,481,033**	**$25,692,042**	**35.1%**
Leasehold Conversion Fund	$197,000	$197,000	$95,371	$101,629	51.6%
Special Projects Fund	**$8,612,553**	**$11,599,562**	**$6,180,547**	**$5,419,015**	**46.7%**
TOTAL	$1,183,519,601	$1,220,874,114	$1,132,880,875	$87,993,239	7.2%

B. Review of FY 2005 Through 12/31/04

- **Actual Property Tax Collections and Investment Earnings To Date Are Dramatically Less Than Budgeted**

We reviewed the status of the operating budget for FY 2005 as of 12/31/04. 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 this review of FY 2005 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 2005 General Fund Revenue Assumptions

The following table describes the status as of 12/31/04 of major revenue assumptions made in the FY 2005 budget concerning the general fund. For the purpose of this summary, we defined major revenue assumptions as those that exceeded $1 million and concerned new sources to the city or a significant increase in existing sources; for example, we did not review changes in transfers between funds.

Table III-7. FY 2005 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount budgeted	Status As of 12/31/04
Real Property Taxes – Current Year. Mayor's budget increased by $69.3 million or 16% from prior fiscal year.	$496,500,000	$74,139,265 collected
Real Property Taxes – Omitted Properties. Mayor's $2 million budgeted compares to $0 of prior fiscal year.	$2,000,000	$0 collected
Transient Accommodations Tax. Mayor's budget increased by $2.1 million or 6.1% from prior fiscal year.	$36,800,000	$19,959,378 received
Investments. Mayor's budget increased by $4.9 million or 181.5% from prior fiscal year.	$7,600,000	$2,437,296 received
Sale of property. Mayor's $34 million budgeted compares to $0 of prior fiscal year.	$34,000,000	$27,899,666 received

2. FY 2005 Status of Program Changes in Budgeted Expenditures, All Funds

The following table describes the status as of 12/31/04 of major program changes contained in the FY 2005 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 represented 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 2005 Major Program Changes (All Funds)

Item	Amount Budgeted	Status As Of 12/31/04
Department of Information Technology, Administration activity. Mayor's budget increased current expense funds.	$5,007,347	Cannot determine the status of this program change from monthly accounting reports.
Department of Environmental Services, Refuse Collection and Disposal activity. Mayor's budget increased salary funds.	$17,124,705	Cannot determine the status of this program change from monthly accounting reports.
Department of Environmental Services, Treatment and Disposal activity. Mayor's budget increased current expense funds.	$22,903,505	Cannot determine the status of this program change from monthly accounting reports.
Department of Community Services, Community Based Development. Mayor's budget increased funding for the activity, primarily from the Federal Grants Fund.	$2,825,235	$255,179 expended.
Miscellaneous function, Provision for Salary Adjustments and Accrued Vacation Pay. Mayor's budget and Councilmember amendments increased funding to pay for anticipated negotiated pay raises.	$8,609,052	$0 expended.

IV. Executive Capital Budget

FY 2004 Project and Fund Expenditure Status At End of 18-Month Period Ending 12/31/04

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget. The review covered the effective appropriation period for the FY 2004 capital budget which runs from July 1, 2003 through December 31, 2004, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter. Our review is based on the information in the the executive capital budget ordinance (Ordinance 04-25) and the December 2004 accounting report from the department of budget and fiscal services.

Overview:

- **The FY 2004 project with the largest lapse amount was the Computerized Traffic Control System Project.**
- **The budget function that experienced the highest rate of lapses in FY 2004 was Public Safety (37percent of adjusted appropriations lapsing).**
- **The sources of funding that experienced the highest rate of lapses in FY 2004 were the Federal Grants Capital Projects Fund (31 percent of adjusted appropriations lapsing) and Highway Improvement Bond Fund (30 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 2004, based on the detailed information in Table IV-2 that follows. The criteria were:

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

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

We also highlighted new unbudgeted appropriations of $1 million or more (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	Computerized Traffic Control System	2,400,000	2,400,000
Highways & Streets	Rehab of Streets, Oahu (NEW)	1,543,169	379,438
Highways & Streets	Salt Lake Blvd Widening (NEW)	2,717,217	1,697,644
Sanitation	Kaneohe/Kam Hwy Recon Sewer	3,250,000	1,986,320
Sanitation	Laie Sewer Improvement Distr (NEW)	1,932,426	0
Human Services	Lanakila Rehab Center (NEW)	1,400,000	0
Human Services	Palehua Terrace Ph II (NEW)	1,360,000	0
Culture-Recreation	Recon WW Sys for Parks	2,460,000	1,609,249

B. Detailed Results by Function

Table IV-2 displays all of the projects in the FY 2004 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 2004, based on the following:

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

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

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

Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

a - Some, but not all, council-added projects not assigned a project number.
b - Variation from appropriated amount (shown in bold) likely due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	GENERAL GOVERNMENT					
	STAFF AGENCIES					
1998602	PROCUREMENT OF MAJOR EQUIPMENT	12,000,000	12,000,000	11,134,889	865,111	7.2%
	INFORMATION TECHNOLOGY					
1998601	ELECTRONIC WORK FLOW SYSTEMS	1,356,000	1,356,000	1,201,846	154,154	11.4%
2002750	INTEGRATED FINANCIAL & HUMAN RESOURCE SYSTEM	2,000	2,000	1,485	515	25.8%
	MOTOR VEHICLE REGISTRATION COMPUTER PROGRAM	175,000	175,000	175,000	0	0.0%
1998603	COMPUTER ASSISTED MASS APPRAISAL SYSTEM	600,000	600,000	509,482	90,518	15.1%
1979110	PROJECT ADJUSTMENTS ACCOUNT	8,000	2,979,480	0	2,979,480	100.0%
	PLANNING & PERMITTING					
	ALA MOANA/SHERIDAN/KAHEKA NEIGHBORHOOD	95,000	95,000	95,000	0	0.0%
	PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS					
1994009	ADA IMPROVEMENTS TO PUBLIC BUILDINGS	560,000	560,000	110,867	449,133	80.2%
1996611	ART IN PUBLIC FACILITIES	150,000	150,000	79,998	70,002	46.7%
1998007	ENERGY CONSERVATION IMPROVEMENTS	475,000	475,000	473,962	1,038	0.2%
1989006	FUEL STOR PIPING SYS REPLAC AND RENOVATION	270,000	270,000	21,500	248,500	92.0%
1998032	HALAWA CORPORATION YARD	2,250,000	2,095,000	1,885,114	209,886	10.0%
	KAHALUU TOWN MASTER PLAN	200,000	200,000	100,000	100,000	50.0%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	200,000	200,000	198,516	1,484	0.7%
2000086	KEEHI CORPORATION YARD (H-1 SITE)	100,000	100,000	100,000	0	0.0%
1995512	KEWALO CORPORATION YARD	220,000	220,000	220,000	0	0.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	250,000	250,000	864	249,136	99.7%
	MISSION MEMORIAL BLDG REPAIR & RESTOR	0	20,000	20,000	0	0.0%
2004073	MUNI PKG STRUCTURE LIGHTING IMPROVEMENTS	290,000	313,850	313,850	0	0.0%
2004050	NPDES MODIFICATION FOR CORPORATION YARDS	1,000,000	1,000,000	1,000,000	0	0.0%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	1,280,000	1,280,000	1,253,136	26,864	2.1%
2002193	RELOCATION OF FIELD TEST LABORATORY	920,000	1,012,000	1,002,000	10,000	1.0%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	470,000	470,000	462,737	7,263	1.5%
1992052	TELECOMMUNICATIONS PROJECT	2,510,000	3,081,864	3,081,864	0	0.0%
	WAHIAWA MUNICIPAL PARKING LOT	300,000	300,000	187,998	112,002	37.3%
2001110	WAIKIKI PARK AND PARKING	1,000,000	983,500	983,500	0	0.0%
	PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS					
1971153	LAND EXPENSES	600,000	600,000	600,000	0	0.0%
	TOTAL GENERAL GOVERNMENT	15,281,000	18,788,694	14,078,719	4,709,975	25.1%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

a - Some, but not all, council-added projects not assigned a project number.
b - Variation from appropriated amount (shown in bold) likely due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	PUBLIC SAFETY					
	POLICE STATIONS AND BUILDINGS					
	EAST HONOLULU POLICE DISTRICT STATION	5,500,000	2,000,000	1,833,609	166,391	8.3%
2004034	POLICE HEADQUARTERS-CRIME LAB EXPANSION	50,000	50,000	50,000	0	0.0%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	600,000	600,000	596,467	3,533	0.6%
	FIRE STATIONS AND BUILDINGS					
1998021	FIRE STATION BUILDING IMPROVEMENTS	490,000	538,290	534,925	3,365	0.6%
	KALIHI AND KALIHI KAI FIRE STATIONS	275,000	275,000	274,940	60	0.0%
	TRAFFIC IMPROVEMENTS					
1999311	**COMPUTERIZED TRAFFIC CONTROL SYSTEM**	**2,400,000**	**2,400,000**	**0**	**2,400,000**	**100.0%**
	CONCEPT OF OPERATIONS PLAN	0	140,000	132,578	7,422	5.3%
2001083	KAIMUKI BUSINESS DISTRICT MASTER PLAN	800,000	800,000	800,000	0	0.0%
	MANANA PROPERTY IMPROVEMENTS	1,650,000	1,650,000	1,410,000	240,000	14.5%
	SYNCH OF TRAFFIC SIGNALS AND SIGNAL LOOPS	165,000	165,000	25,000	140,000	84.8%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	1,830,000	1,830,000	980,591	849,409	46.4%
	TRAFFIC CONTROL SYS PH 6	0	200,000	158,556	41,444	20.7%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	1,145,000	2,113,172	993,385	1,119,787	53.0%
2001077	WAIANAE COAST ALTERNATE ROUTE	1,501,000	1,501,000	1,232,000	269,000	17.9%
	FLOOD CONTROL					
2004020	HALAWA STREAM DREDGING	150,000	150,000	150,000	0	0.0%
2003094	KAPAKAHI STREAM WALKWAY	200,000	200,000	900	199,100	99.6%
1998503	KAPUNAHALA STRM FLOOD CONTR PROJ, KANEOHE	100,000	100,000	100,000	0	0.0%
1990021	KAWA STREAM IMPROVEMENTS, KANEOHE, TMK 4-5-89,84	1,895,000	1,895,000	1,660,677	234,323	12.4%
2004049	KULIOUOU FLOOD CONTROL	175,000	175,000	0	175,000	100.0%
2004019	PUUNUI DRAINAGE IMPROVEMENTS	50,000	50,000	50,000	0	0.0%
	WAIHEE STREAM BANK PROTECTION	0	260,000	203,401	56,599	21.8%
	OTHER PROTECTION					
	BEACH ASSESSMENT PROGRAM IMPLEMENTATION	15,000	15,000	15,000	0	0.0%
	ESTAB OF A NON-EMERGENCY 311 TEL SYSTEM	600,000	600,000	0	600,000	100.0%
1993033	KAPOLEI AMBULANCE UNIT FACILITY	390,000	390,000	389,999	1	0.0%
2001015	LIFEGUARD TOWERS	600,000	600,000	98,853	501,147	83.5%
	OTHER PROTECTION-MISCELLANEOUS					
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	550,000	550,000	150,000	400,000	72.7%
1995513	KAPALAMA INCINERATOR IMPROVEMENTS	400,000	400,000	400,000	0	0.0%
2004017	MAUNALAHA ROAD EMBANKMENT RESTORATION	45,000	45,000	44,918	82	0.2%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	520,000	520,000	65,000	455,000	87.5%
2001154	ROCK SLIDE POTENTIAL INSPEC AND MITIGATIVE IMP	1,126,000	1,126,000	1,040,004	85,996	7.6%
2004018	UNIVERSITY AVENUE RETAINING WALL AT MAILE WAY	45,000	45,000	45,000	0	0.0%
2001024	WAWAMALU STREAM CHANNEL FENCE REPLACEMENT	130,000	143,000	143,000	0	0.0%
	TOTAL PUBLIC SAFETY	23,397,000	21,526,462	13,578,803	7,947,659	36.9%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

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b - Variation from appropriated amount (shown in bold) due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	HIGHWAYS AND STREETS					
	BIKEWAYS AND BIKE PATHS					
1979063	BICYCLE PROJECTS	494,000	494,000	104,390	389,610	78.9%
	HIGHWAYS, STREETS AND ROADWAYS					
2002148	AIEA HEIGHTS SIDEWALK IMPROVEMENTS	226,000	226,000	193,735	32,265	14.3%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	13,700,000	13,700,000	6,966,345	6,733,655	49.2%
1998515	GUARDRAIL IMPROVEMENTS	175,000	175,000	175,000	0	0.0%
	HALEIWA ROAD SIDEWALK IMPROVEMENTS	150,000	150,000	0	150,000	100.0%
	KAHAE ROAD IMPROVEMENTS	50,000	50,000	50,000	0	0.0%
1997305	KING STREET IMPROVEMENTS	500,000	500,000	499,798	202	0.0%
2001076	KUILEI NEIGHBORHOOD IMPROVEMENTS, MOILIILI	333,000	333,000	5,500	327,500	98.3%
1998524	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	221,000	824,222	8,340	815,882	99.0%
1997502	REHABILITATION OF STREETS AND PARKING LOTS	30,650,000	36,149,700	30,650,000	5,499,700	15.2%
	REHABILITATION OF STREETS, OAHU	**0**	**1,543,169**	**1,163,731**	**379,438**	**24.6%**
	SALT LAKE BLVD WIDENING	**0**	**2,717,217**	**1,019,573**	**1,697,644**	**62.5%**
1998537	SIDEWALK IMPROVEMENTS	3,438,000	3,438,000	2,437,765	1,000,235	29.1%
2000110	SIGNAGE/MARKER IMPROVEMENTS	585,000	585,000	2,500	582,500	99.6%
2002205	STREET IMPROVEMENTS	3,600,000	3,600,000	3,599,940	60	0.0%
1991064	UTILITY SHARE EXPENSES	300,000	300,000	27,540	272,460	90.8%
	WAIKELE ROAD IMPROVEMENTS	225,000	225,000	225,000	0	0.0%
	BRIDGES, VIADUCTS, AND GRADE SEPARATION					
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	300,000	878,000	493,495	384,505	43.8%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	2,950,000	2,950,000	2,555,152	394,848	13.4%
	REHABILITATION OF MAUNAWILI ROAD BRIDGE #2	344,000	344,000	148,600	195,400	56.8%
1998517	SEISMIC RETROFIT AT BRIDGES	550,000	550,000	350,000	200,000	36.4%
	STORM DRAINAGE					
2003054	ALIIPOE DITCH RECONSTRUCTION	80,000	80,000	80,000	0	0.0%
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	250,000	250,000	250,000	0	0.0%
2004011	KAWAILOA ROAD DRAINAGE IMPROVEMENTS, KAILUA	60,000	60,000	0	60,000	100.0%
2004013	MAKAKILO DRIVE NEAR ANIPEAHI STREET DRAINAGE IMP.	60,000	60,000	0	60,000	100.0%
1997506	POOLEKA STREET DRAINAGE IMPROVEMENTS, PALOLO	347,000	347,000	240,208	106,792	30.8%
2004004	PROTECTIVE CHAIN-LINK FENCING AT VARIOUS LOCATION	40,000	40,000	40,000	0	0.0%
2003140	STORM DRAIN OUTLETS IN WAIKIKI BEACH	130,000	130,000	130,000	0	0.0%
2003135	STORM DRAIN OUTLETS NEAR ALA WAI CANAL	60,000	60,000	60,000	0	0.0%
2001020	STORM DRAINAGE BMP'S IN THE S LAKE DRAINAGE SYS	30,000	30,000	30,000	0	0.0%
2001021	STORM DRAINAGE BMP'S IN THE VICINITY OF KAELEPULU	30,000	30,000	30,000	0	0.0%
2001022	STORM DRAINAGE BMP'S IN THE VICINITY OF KUAPA POND	30,000	30,000	30,000	0	0.0%
2000117	STORM DRAINAGE IMPROVEMENTS	651,000	651,000	651,000	0	0.0%
2000008	WATER QUALITY IMPROVEMENTS, SALT LAKE	530,000	530,000	405,000	125,000	23.6%
	STREET LIGHTING					
1999309	ANTI-CRIME ST LIGHTING IMPROVEMENT - HAWAII KAI	610,000	610,000	0	610,000	100.0%
2004064	CHINATOWN ST LIGHT STANDARD REPLACEMENTS	810,000	810,000	604,849	205,151	25.3%
2004060	RESIDENTIAL ANTI-CRIME ST LIGHTING IMP - WAIKIKI	2,200,000	2,200,000	1,999,872	200,128	9.1%
1993007	SHERIDAN TRACT AREA ST LIGHTING IMPROVEMENT	50,000	50,000	0	50,000	100.0%
2003164	WAIALUA BEACH ROAD ST LIGHTING IMPROVEMENTS	203,000	203,000	64,781	138,219	68.1%
1998300	WEST LOCH EST AND WEST LOCH FAIRWAYS ST LIGHTS	1,725,000	1,725,000	1,548,450	176,550	10.2%
	TOTAL HIGHWAYS AND STREETS	66,687,000	77,628,308	56,840,564	20,787,744	26.8%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

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Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	SANITATION					
	WASTE COLLECTION AND DISPOSAL					
2001001	KEEHI TRANSFER STATION PIT FLOOR REHABILITATION	381,000	381,000	358,688	22,312	5.9%
	SEWAGE COLLECTION AND DISPOSAL					
2003119	ALA MOANA BLVD. SEWER RECONSTRUCTION	289,000	289,000	289,000	0	0.0%
1986016	ALA WAI TRUNK SEWER RELIEF	850,000	850,000	850,000	0	0.0%
2004088	ALIAMANU 1 AND 2 WW PUMP STATIONS UPGRADE	41,000	41,000	41,000	0	0.0%
2003121	ALII SHORES SEWER REHABILITATION	158,000	158,000	158,000	0	0.0%
2002044	ENCHANTED LAKE WW PUMP STATION UPGRADE	70,000	70,000	70,000	0	0.0%
2000067	HONOULIULI WTP SOLIDS HANDLING SYSTEM	21,000,000	21,000,000	21,000,000	0	0.0%
2003123	HONOULIULI WW TREATMENT PLANT UPGRADE	739,000	739,000	739,000	0	0.0%
2004089	HOUGHTAILING STREET AREA SEWER REHABILITATION	646,000	646,000	646,000	0	0.0%
1999802	ILIMALIA LOOP/MOKAPU BLVD RECONSTRUCTED SEWER	250,000	250,000	250,000	0	0.0%
	KAHANAHOU WPS FORCE MAIN RECONSTRUCTION	110,000	110,000	110,000	0	0.0%
2004086	KAHANU ST, SCHOOL ST, AND UNI ST RELIEF SEWERS	141,000	141,000	141,000	0	0.0%
1986018	KALAHEO AVENUE RECONSTRUCTED SEWER, KAILUA	17,700,000	17,700,000	17,700,000	0	0.0%
2002037	KALANIANAOLE HWY RELIEF SEWER & SEWER REHAB	751,000	751,000	751,000	0	0.0%
1998800	**KANEOHE/KAMEHAMEHA HWY RECON SEWER**	**3,250,000**	**3,250,000**	**1,263,680**	**1,986,320**	**61.1%**
2001004	KANEOHE BAY DRIVE TRUNK SEWER RECONSTRUCTION	549,000	549,000	549,000	0	0.0%
1999807	MILILANI WW PRE-TREATMENT FACILITY STORAGE	420,000	420,000	420,000	0	0.0%
2002028	NIMITZ HIGHWAY SEWER RECONSTRUCTION AT OCCC	3,170,000	2,970,000	2,967,428	2,572	0.1%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	5,564,000	5,582,203	4,751,514	830,689	14.9%
2003120	RENTON ROAD SEWER AND MANHOLE REHABILITATION	978,000	978,000	978,000	0	0.0%
2004087	SAND ISL BASIN MISC SEWER REHAB - PHASE 2	101,000	101,000	101,000	0	0.0%
1994511	SAND ISLAND WTP EXP, PRIMARY TREATMENT, 90	1,500,000	1,500,000	1,500,000	0	0.0%
2000071	SMALL SEWER MAINLINE AND LATERAL PROJECTS	3,000,000	3,100,000	3,045,116	54,884	1.8%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION	121,000	121,000	121,000	0	0.0%
2003125	WAIMANALO SEWER REHABILITATION	439,000	439,000	439,000	0	0.0%
2003122	WAIPAHU SEWER REPLACEMENT/RELIEF	139,000	139,000	139,000	0	0.0%
2001005	WAIPAHU ST/PLANTATION VILLAGE SEWER RECON	1,591,000	1,691,000	1,690,000	1,000	0.1%
2000066	WANAAO RD/KEOLU DR RECONSTRUCTED SEWER	250,000	250,000	250,000	0	0.0%
2000038	WASTEWATER EQUIPMENT	4,000,000	4,000,000	3,064,101	935,899	23.4%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	3,000,000	3,000,000	3,000,000	0	0.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	190,000	190,000	0	190,000	100.0%
2001062	WTP AND PUMP STATION PROJECTS	2,000,000	2,000,000	1,914,269	85,731	4.3%
	IMPROVEMENT DISTRICT - SEWERS					
	LAIE SEWER IMPROVEMENT DISTRICT	**0**	**1,932,426**	**1,932,426**	**0**	**0.0%**
	TOTAL SANITATION	73,388,000	75,338,629	71,229,222	4,109,407	5.5%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

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Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	HUMAN SERVICES					
	ARC MAILI COURT/MAILI SANDS	0	235,000	235,000	0	0.0%
	AREA B TECHNICAL ASSISTANCE GRANT	0	46,006	46,006	0	0.0%
	ADULT FRIENDS FOR YOUTH	30,000	30,000	30,000	0	0.0%
	ASSISTANCE LEAGUE	200,000	0	0	0	NA
	BISHOP MUSEUM ADA IMPROVEMENTS	100,000	100,000	100,000	0	0.0%
	BOYS AND GIRLS CLUB OF HAWAII	359,000	0	0	0	NA
	CATHOLIC CHARITIES	0	54,000	54,000	0	0.0%
2002122	CENTRAL OAHU YOUTH SERVICE ASSOCIATION	70,000	0	0	0	NA
	CHILD AND FAMILY SERVICES	0	35,800	35,800	0	0.0%
	COMMUNITY ASSISTANCE CENTER	0	15,000	15,000	0	0.0%
1995204	COMMUNITY HOUSING DEVELOPMENT ORGANIZATION	600,000	0	0	0	NA
1999014	COMMUNITY INVESTMENT PROGRAM	1,000,000	1,000,000	1,000,000	0	0.0%
	DCS HOPWA ADMINISTRATIVE EXPENSES	0	13,329	1,852	11,477	86.1%
2002803	DOMESTIC VIOLENCE AND LEGAL HOTLINE	1,705,000	1,705,000	1,705,000	0	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	914,362	0	0	0	NA
	EWA VILLAGES MANAGER'S HOUSE	0	4,186	4,186	0	0.0%
	GOOD BEGINNINGS OAHU COUNCIL	60,000	60,000	60,000	0	0.0%
	GREGORY HOUSE PROGRAMS	0	327,997	327,997	0	0.0%
	HALE KIPA PREGNANT AND PARENTING GIRL'S HOME	25,000	94,000	69,000	25,000	26.6%
	HAU IKI HOMES RENOVATION	100,000	100,000	0	100,000	100.0%
2003185	HAWAII COMMUNITY LOAN FUND	100,000	100,000	100,000	0	0.0%
2003144	HAWAII FOODBANK WAREHOUSE - PHASE II	700,000	700,000	700,000	0	0.0%
	HAWAII HOUSING DEVELOPMENT CORP	0	600,000	600,000	0	0.0%
	HAWAII THEATER FAÇADE IMPROVEMENTS	100,000	0	0	0	NA
	HOMELESS SOLUTIONS LOLIANA	0	20,000	20,000	0	0.0%
	HOMELESS SOLUTIONS VANCOUVER	0	55,000	55,000	0	0.0%
	HONOLULU COMMUNITY ACTION PROGRAM (HCAP)	300,000	0	0	0	NA
	HOOLANA ENRICHMENT	52,000	52,000	52,000	0	0.0%
2000119	HOUSING OPP FOR PERSONS WITH AIDS (HOPWA)	444,326	0	0	0	NA
1996205	HOUSING PARTNERSHIP PROGRAM	1,864,648	0	0	0	NA
2003148	HUI HANA PONO CLUBHOUSE	220,000	220,000	220,000	0	0.0%
2004099	INSTITUTE FOR HUMAN SERVICES - KA'AAHI STREET	152,000	159,014	159,014	0	0.0%
2004098	INSTITUTE FOR HUMAN SERVICES - SUMNER STREET	72,000	280,000	280,000	0	0.0%
	KAHUMANA 24 HOUR GROUP HOME	0	424,130	424,130	0	0.0%
	KALIHI PALAMA HEALTH CENTER	0	73,093	73,093	0	0.0%
	KALIHI VALLEY COMMUNITY FOUNDATION	50,000	50,000	50,000	0	0.0%
	KALIHI YOUNG MEN'S CHRISTIAN ASSOCIATION (YMCA)	977,000	977,000	977,000	0	0.0%
	KEEHI MEMORIAL ORGANIZATION	0	400,768	400,768	0	0.0%
	LIFE FOUNDATION	0	103,000	103,000	0	0.0%
	LANAKILA REHABILITATION CENTER MEALS ON WHEELS	750,000	150,000	150,000	0	0.0%
	LANAKILA REHABILITATION CENTER	**0**	**1,400,000**	**1,400,000**	**0**	**0.0%**
	LEEWARD YOUNG MEN'S CHRISTIAN ASSOCIATION	1,000,000	250,000	250,000	0	0.0%
	MENTAL HEALTH KOKUA SAFE HAVEN	0	192,926	192,926	0	0.0%
	MOILIILI COMMUNITY CENTER	42,000	42,000	42,000	0	0.0%
	NANAKULI HAWAIIAN HOMESTEAD COM ASSOC	200,000	200,000	200,000	0	0.0%
	OHANA OLA O KAHUMANA	0	40,000	40,000	0	0.0%
	OPERATING COSTS	0	70,000	70,000	0	0.0%

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
2001044	ORI, ANUENUE HALE, INC. - ELDER CARE	78,000	78,000	78,000	0	0.0%
2004101	PACIFIC GATEWAY CENTER - CULINARY PROGRAM	115,401	115,401	115,401	0	0.0%
2004100	PACIFIC GATEWAY CENTER	650,000	350,000	350,000	0	0.0%
2004102	PAC HOUSING ASST CORP - SENIOR RES. AT KAPOLEI	750,000	750,000	750,000	0	0.0%
	PALEHUA TERRACE PHASE II	**0**	**1,360,000**	**1,360,000**	**0**	**0.0%**
2004103	PALOLO CHINESE HOME - FOOD SERVICE COMPLEX	1,930,000	1,930,000	1,930,000	0	0.0%
	PAPAKOLEA COMM DEV CORP	25,000	25,000	25,000	0	0.0%
2001782	PACT - PUUHONUA PROJECT	40,000	40,000	40,000	0	0.0%
	PROJECT ACCOUNT	0	583,850	392,338	191,512	32.8%
2004104	SALVATION ARMY	756,466	756,466	756,466	0	0.0%
	SALVATION ARMY FAMILY SERVICE	0	45,107	45,107	0	0.0%
2003156	SEAGULL SCHOOLS	280,000	580,000	580,000	0	0.0%
	SEA OF DREAMS FOUNDATION, INC. - DIGITAL RIDE	35,000	35,000	35,000	0	0.0%
1993043	SISTERS OFFERING SUPPORT	25,000	25,000	25,000	0	0.0%
1988085	SPECIAL NEEDS HOUSING	17,200	0	0	0	NA
	ST. FRANCIS HEALTHCARE SYS. RES CARE COMMUNITY	450,000	900,000	900,000	0	0.0%
2004105	TRANSITIONAL RESIDENTIAL CENTER	6,000,000	5,314,232	5,300,000	14,232	0.3%
2003160	VOLUNTEER LEGAL SERVICES - AMERICORPS CENTER	30,000	30,000	30,000	0	0.0%
2003162	VOLUNTEER LEGAL SERVICES - NA KEIKI LAW CENTER	30,000	30,000	30,000	0	0.0%
2004106	WAHIAWA HOSPITAL	300,000	300,000	0	300,000	100.0%
	WAIANAE COMMUNITY OUTREACH	50,000	122,098	122,098	0	0.0%
2003112	WAIKIKI HEALTH CENTER	70,000	70,000	70,000	0	0.0%
2001130	WAIMANALO CONSTRUCTION COALITION	55,000	55,000	55,000	0	0.0%
	WINDWARD SPOUSE ABUSE SHELTER	47,800	47,800	47,800	0	0.0%
	TOTAL HUMAN SERVICES	23,922,203	23,922,203	23,279,982	642,221	2.7%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

a - Some, but not all, council-added projects not assigned a project number.
b - Variation from appropriated amount (shown in bold) likely due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	CULTURE-RECREATION					
	PARTICIPANT, SPECTATOR AND OTHER RECREATION					
1993072	ADA IMPROVEMENTS AT PARKS	500,000	500,000	495,835	4,165	0.8%
1998134	AIEA DISTRICT PARK (TMK: 9-9-005: 015; 9-8-029:001)	300,000	300,000	300,000	0	0.0%
2001102	AIEA TOWN CENTER, AIEA	200,000	200,000	1,000	199,000	99.5%
2003099	AINA KOA NEIGHBORHOOD PARK	80,000	80,000	0	80,000	100.0%
1987005	ALA MOANA REGIONAL PARK (TMK: 2-3-37:01)	500,000	500,000	500,000	0	0.0%
	ASING COMMUNITY PARK	300,000	300,000	120,100	179,900	60.0%
2003182	CHINATOWN GATEWAY PARK	50,000	50,000	0	50,000	100.0%
1985053	EWA MAHIKO DISTRICT PARK	300,000	830,000	830,000	0	0.0%
2002053	HANS L'ORANGE NBHD PARK IMPROVEMENTS	1,345,000	1,445,000	1,445,000	0	0.0%
1993071	HAU'ULA COMMUNITY PARK	500,000	500,000	500,000	0	0.0%
1998146	KAHALA COMMUNITY PARK	110,000	110,000	0	0	0.0%
1971406	KAHALU'U REGIONAL PARK	1,000,000	1,000,000	909,468	90,532	9.1%
1987001	KAHUKU DISTRICT PARK, MISC IMPROVEMENTS	500,000	500,000	2,300	497,700	99.5%
	KAMEHAMEHA HWY SCENIC VIEWPLANE ENHANCEMENT	0	100,000	100,000	0	0.0%
1994100	KANEWAI COMMUNITY PARK, UNIVERSITY	180,000	180,000	0	180,000	100.0%
	KANOA STREET MINI PARK	7,500	7,500	0	7,500	100.0%
1973116	KAPOLEI REGIONAL PARK (TMK: 9-1-16:02; 15.8 ACRES)	760,000	760,000	727,650	32,350	4.3%
2002067	KAUPUNI NEIGHBORHOOD PARK, WAIANAE VALLEY	900,000	900,000	900,000	0	0.0%
2001084	KAWAI NUI GATEWAY PARK, KAILUA	500,000	500,000	474,999	25,001	5.0%
2004079	KAWAILOA BEACH PARK (CHUN'S REEF) COMPLEX	200,000	200,000	90,000	110,000	55.0%
	MAJOR PLYGRND EQ - VAN VALKENBURG ESTATE GIFT	0	303,171	303,170	1	0.0%
1971377	MAKIKI DISTRICT PARK	773,000	773,000	683,000	90,000	11.6%
2001100	MANOA VALLEY DISTRICT PARK MASTER PLAN IMP.	384,000	404,200	404,200	0	0.0%
2000037	MAUNA LAHILAHI BEACH PK - PROT BREAKWATER	120,000	120,000	119,000	1,000	0.8%
1985089	MCCULLY DISTRICT PARK (TMK: 2-3-29:02; 1.43 ACRES)	1,510,000	1,510,000	1,509,600	400	0.0%
2003106	MILILANI AREA PARKS IMPROVEMENTS	450,000	495,000	422,462	72,538	14.7%
2002110	MILILANI MAUKA DISTRICT PARK	350,000	385,000	156,700	228,300	59.3%
	MILILANI MAUKA/LAUNANI VALLEY AREA PARKS IMP.	500,000	550,000	99,799	450,201	81.9%
1994110	MOANALUA COMMUNITY PK (TMK: 1-1-9:005 & 006, 7.588)	185,000	185,000	160,550	24,450	13.2%
1973105	MOANALUA VALLEY NEIGHBORHOOD PARK	325,000	325,000	190,700	134,300	41.3%
2004092	MOILIILI-MCCULLY AREA PARKS-SECURITY LIGHTS	90,000	90,000	0	90,000	100.0%
1993083	NA PUEO PARK	125,000	125,000	0	125,000	100.0%
2002142	PACIFIC PALISADES COMM PARK REC BLDG	698,000	698,000	199,200	498,800	71.5%
2001087	PALAILAI NEIGHBORHOOD PARK	509,000	559,900	559,900	0	0.0%
1998180	PALOLO DISTRICT PARK-LANDSCAPING	250,000	250,000	90,200	159,800	63.9%
2004096	PALOLO DOG PARK	15,000	15,000	0	15,000	100.0%
2000109	PAWAA NEIGHBORHOOD PARK	30,000	30,000	21,300	8,700	29.0%
2002154	PEARL HARBOR HISTORIC TRAIL	515,000	515,000	2,500	512,500	99.5%
2002174	PLAYFIELD LIGHTING IMPROVEMENTS AT PARKS	430,000	430,000	147,589	282,411	65.7%

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
1998105	**RECONSTRUCT WWATER SYS FOR PARKS**	**2,460,000**	**2,460,000**	**850,751**	**1,609,249**	**65.4%**
1999115	RECONSTRUCT/REFURBISH PLAY CRTS RD1,	1,400,000	1,400,000	1,397,744	2,256	0.2%
1999116	RECONSTRUCT/REFURBISH PLAY CRTS RD2,	1,000,000	1,000,000	964,979	35,021	3.5%
1999117	RECONSTRUCT/REFURBISH PLAY CRTS RD3,	1,000,000	1,000,000	850,490	149,510	15.0%
1999118	RECONSTRUCT/REFURBISH PLAY CRTS RD4,	1,000,000	1,000,000	897,112	102,888	10.3%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	1,000,000	1,000,000	949,584	50,416	5.0%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	992,500	1,091,780	941,879	149,901	13.7%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	1,000,000	1,000,000	840,333	159,667	16.0%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	1,000,000	1,000,000	456,402	543,598	54.4%
2002072	RENOVATE RECREATIONAL FACILITIES	4,000,000	4,076,000	2,659,469	1,416,531	34.8%
1998189	SALT LAKE DISTRICT PARK - MAUKA/MAKAI	320,000	320,000	314,400	5,600	1.8%
	SMITH-BERETANIA PARK TOT LOT	100,000	100,000	0	100,000	100.0%
2004093	SUNSET BEACH PARK	35,000	35,000	0	35,000	100.0%
2000095	WAHIAWA BOTANICAL GARDEN/LAKE WILSON, WAHIAWA	300,000	300,000	24,700	275,300	91.8%
2004095	WAIALAE BEACH PARK-CANAL WALL	925,000	925,000	667,077	257,923	27.9%
1995122	WAIANAE DISTRICT PARK (TMK: 8-5-02:01, 49)	200,000	200,000	0	200,000	100.0%
2000147	WAIKELE COMMUNITY PARK, WAIPIO	800,000	800,000	0	800,000	100.0%
2002103	WAILUPE VALLEY NBHD PARK - PEDESTRIAN BRIDGE	245,000	245,000	172,203	72,797	29.7%
1988155	WAIMANALO DISTRICT PARK	500,000	500,000	491,348	8,652	1.7%
2002135	WAIMANALO PARKS IMPROVEMENTS	500,000	500,000	143,266	356,734	71.3%
	WAIPIO NEIGHBORHOOD PARK	280,000	280,000	0	280,000	100.0%
1992121	WHITMORE GYM	85,000	85,000	73,345	11,655	13.7%
2003098	WILSON COMMUNITY PARK	80,000	80,000	53,240	26,760	33.5%
	SPECIAL RECREATION FACILITIES					
2004052	BLAISDELL CENTER FAC AIR COND SYS UPGRADE	1,830,000	1,830,000	1,830,000	0	0.0%
2004040	ENTERPRISE FACILITIES - ADA IMPROVEMENTS	400,000	400,000	368,948	31,052	7.8%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	250,000	250,000	248,171	1,829	0.7%
2004091	ENTERPRISE FAC-ENERGY CONSERVATION PROJECTS	130,000	130,000	106,593	23,407	18.0%
2001053	GOLF COURSE IMPROVEMENTS	570,000	570,300	547,258	23,042	4.0%
	HONOLULU ZOO FRONT ENTRANCE IMPROVEMENTS	2,362,400	2,362,400	2,362,400	0	0.0%
2001097	HONOLULU ZOO IMPROVEMENTS	250,000	250,000	209,754	40,246	16.1%
	HONOLULU ZOO LEARNING CENTER	736,000	736,000	592,000	144,000	19.6%
	KAPIOLANI REG NURSERY EMPLOYEES' LOCKER RM	180,000	180,000	0	180,000	100.0%
	TOTAL CULTURE-RECREATION	41,422,400	42,832,251	31,479,668	11,352,583	26.5%

Table IV-2 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2004
18 Month Period Ending December 31, 2004

a - Some, but not all, council-added projects not assigned a project number.
b - Variation from appropriated amount (shown in bold) are likely due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended/ Encumbered	Lapsed	% Lapsed
	UTILITIES OR OTHER ENTERPRISES					
	MASS TRANSIT					
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	13,800,000	13,800,000	10,677,878	3,122,122	22.6%
2001120	BUS BAY IMPROVEMENTS	340,000	340,000	40,000	300,000	88.2%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	600,000	600,000	600,000	0	0.0%
2003007	BUS STOP SITE IMPROVEMENTS	2,320,000	2,474,400	2,346,127	128,273	5.2%
1999300	BUS/PARATRANSIT SUPPORT EQUIPMENT UPGRADE	250,000	354,477	248,038	106,439	30.0%
2002050	KAILUA PARK AND RIDE	400,000	400,000	0	400,000	100.0%
1999317	MIDDLE STREET TRANSIT CENTER	2,500,000	14,068,643	13,088,245	980,398	7.0%
2003040	MILILANI TRANSIT CENTER	250,000	2,398,000	2,398,000	0	0.0%
	PRIMARY CORRIDOR TRANS SYS STUDY	0	948,700	948,700	0	0.0%
2003038	TRANSPORTATION PLANNING PROGRAM	185,000	185,000	70,000	115,000	62.2%
2004108	WAIALUA PARK & RIDE IMPROVEMENTS	70,000	70,000	0	70,000	100.0%
	TOTAL UTILITIES OR OTHER ENTERPRISES	20,715,000	35,639,220	30,416,988	5,222,232	14.7%

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 public safety function had the largest relative lapses at 37 percent of adjusted appropriations. Among fund sources, the federal grants capital projects fund and the highway improvement bond fund had the largest relative lapses of all of the fund sources at 31 and 30 percent, respectively.

Table IV-3
Executive Capital Budget FY 2004
Summary of Results by Function and Fund

	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	% Lapsed
General Government					
General Improvement Bond Fund	20,763,000	23,695,330	18,841,573	4,853,757	20.5%
Highway Improvement Bond Fund	2,001,000	2,001,000	1,989,000	12,000	0.6%
Federal Grants Capital Project Fund	1,000	572,864	571,864	1,000	0.2%
Capital Projects Fund	2,000	22,000	20,000	2,000	9.1%
Community Development Fund	251,000	251,000	864	250,136	99.7%
Sewer Fund	1,000	1,000	0	1,000	100.0%
Sewer Revenue Bond Fund	1,000	1,000	0	1,000	100.0%
Solid Waste Improvement Bond Fund	4,261,000	4,261,000	3,795,807	465,193	10.9%
Total	27,281,000	30,805,194	25,219,108	5,586,086	18.1%
Public Safety					
General Improvement Bond Fund	12,735,000	9,296,290	6,558,288	2,738,002	29.5%
Highway Improvement Bond Fund	8,902,000	8,902,000	5,953,548	2,948,452	33.1%
Federal Grants Capital Project Fund	1,760,000	3,328,172	1,066,968	2,261,204	67.9%
Capital Projects Fund	0	0	0	0	NA
Community Development Fund	0	0	0	0	NA
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Solid Waste Improvement Bond Fund	0	0	0	0	NA
Total	23,397,000	21,526,462	13,578,804	7,947,658	36.9%
Highways and Streets					
General Improvement Bond Fund	37,688,000	37,688,000	36,687,704	1,000,296	2.7%
Highway Improvement Bond Fund	28,205,000	28,205,000	17,484,290	10,720,710	38.0%
Federal Grants Capital Project Fund	0	10,941,308	2,545,139	8,396,169	76.7%
Capital Projects Fund	794,000	794,000	131,930	662,070	83.4%
Community Development Fund	0	0	0	0	NA
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Solid Waste Improvement Bond Fund	0	0	0	0	NA
Total	66,687,000	77,628,308	56,849,063	20,779,245	26.8%
Sanitation					
General Improvement Bond Fund	0	0	0	0	NA
Highway Improvement Bond Fund	0	0	0	0	NA
Federal Grants Capital Project Fund	0	0	0	0	NA
Capital Projects Fund	0	1,932,427	1,932,427	0	NA
Community Development Fund	0	0	0	0	NA
Sewer Fund	9,754,000	9,772,202	7,815,614	1,956,588	20.0%
Sewer Revenue Bond Fund	63,253,000	63,253,000	61,122,493	2,130,507	3.4%
Solid Waste Improvement Bond Fund	381,000	381,000	358,688	22,312	5.9%
Total	73,388,000	75,338,629	71,229,222	4,109,407	5.5%

Table IV-3 (continued)
Executive Capital Budget FY 2004
Summary of Results by Function and Fund

	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	% Lapsed
Human Services					
General Improvement Bond Fund	0	0	0	0	NA
Highway Improvement Bond Fund	0	0	0	0	NA
Federal Grants Capital Project Fund	9,530,518	9,530,518	9,213,297	317,221	3.3%
Capital Projects Fund	0	0	0	0	NA
Community Development Fund	14,391,685	14,391,685	14,066,685	325,000	2.3%
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Solid Waste Improvement Bond Fund	0	0	0	0	NA
Total	23,922,203	23,922,203	23,279,982	642,221	2.7%
Culture-Recreation					
General Improvement Bond Fund	37,923,400	38,430,080	27,077,665	11,352,415	29.5%
Highway Improvement Bond Fund	0	0	0	0	NA
Federal Grants Capital Project Fund	0	100,000	100,000	0	NA
Capital Projects Fund	3,499,000	4,302,171	4,302,169	2	0.0%
Community Development Fund	0	0	0	0	NA
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Solid Waste Improvement Bond Fund	0	0	0	0	NA
Total	41,422,400	42,832,251	31,479,834	11,352,417	26.5%
Utilities or Other Enterprises					
General Improvement Bond Fund	0	0	0	0	NA
Highway Improvement Bond Fund	20,715,000	20,715,000	16,589,549	4,125,451	19.9%
Federal Grants Capital Project Fund	0	14,924,220	13,827,439	1,096,781	7.3%
Capital Projects Fund	0	0	0	0	NA
Community Development Fund	0	0	0	0	NA
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Solid Waste Improvement Bond Fund	0	0	0	0	NA
Total	20,715,000	35,639,220	30,416,988	5,222,232	14.7%
Totals by Fund					
General Improvement Bond Fund	109,109,400	109,109,700	89,165,230	19,944,470	18.3%
Highway Improvement Bond Fund	59,823,000	59,823,000	42,016,387	17,806,613	29.8%
Federal Grants Capital Project Fund	11,291,518	39,397,082	27,324,707	12,072,375	30.6%
Capital Projects Fund	4,295,000	7,050,598	6,386,526	664,072	9.4%
Community Development Fund	14,642,685	14,642,685	14,067,549	575,136	3.9%
Sewer Fund	9,755,000	9,773,202	7,815,614	1,957,588	20.0%
Sewer Revenue Bond Fund	63,254,000	63,254,000	61,122,493	2,131,507	3.4%
Solid Waste Improvement Bond Fund	4,642,000	4,642,000	4,154,495	487,505	10.5%
Total	276,812,603	307,692,267	252,053,001	55,639,266	18.1%

V. Appendix: Data Sources

Chapter II

Figure A-1. RPT Revenues vs Employee Costs. RPT: Detailed Statement of Revenues. Salaries, benefits, employee count: Budget Summaries, Executive Program and Budget, City and County of Honolulu (budgeted year, current year-estimated, prior years-actual).

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

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

Figure C-1. City Spending Per Person. Budget Summaries, Executive Program and Budget (budgeted year, current year-estimated, prior years-actual). Resident Population: Hawaii Data Book (prior and current year-projected).

Figure C-2. Total Spending Per Person by County. Statement of Activities, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County. Resident Population: Hawaii Data Book (prior and current year-projected).

Figure D-1. Total Authorized Debt Per Person. Computation of Legal Debt Margin, Comprehensive Annual Financial Report, City and County of Honolulu. Resident Population: Hawaii Data Book (prior year-projected).

Figure D-2. Annual Change in Authorized Debt. Computation of Legal Debt Margin, Comprehensive Annual Financial Report, City and County of Honolulu.

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

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

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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.

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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.

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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 Net Assets. Proprietary Funds, Statement of Revenues, Expenses and Changes in Fund Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure G-2. 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. Comprehensive Annual Financial Report, City and County of Honolulu, General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance, Balance Sheet, Detailed Statement of Revenues. Executive operating budget ordinance, amendment to General Fund Detailed Statement of Revenues.

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

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

Table III-3. Major Appropriation Lapses by Activity. CIFIS 99-PQ.

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.

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

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