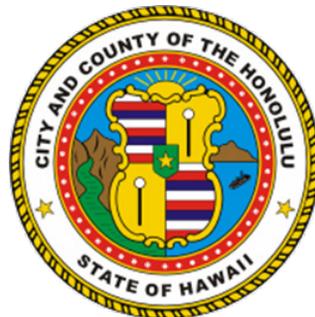




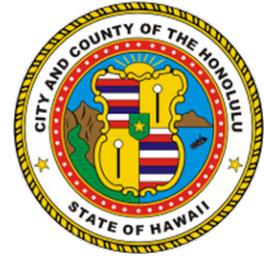
Status of the City's Finances



16th Edition



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March 9, 2016

Dear Council Chair Martin and Councilmembers,

We are pleased to transmit to the Honolulu City Council the *Status of the City's Finances* for 2016. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the City's annual budget cycle. The 2016 report presents the following: (1) a historical and comparative overview of city financial and budgetary trends; (2) details about the status of the operating budget for the prior fiscal year; and (3) status of capital projects for the most recently ended appropriation period. This years Special Focus sections include: Grants in Aid spending, sewer fees and appropriations, and the status of the Lands and Housing funds. The report also includes an additional section in the Capital Budget chapter on Council-initiated project lapses.

The 2016 report is the 16th annual fiscal report prepared by OCS for the Council. This year we have altered the layout and format of the report to improve ease of use both in printed and digital form. A short video presentation summarizing the report is also available and is located at the following link: <https://www.youtube.com/channel/UCrZXzTdx9dohheNfZbU8ulQ>

On behalf of the report team, we thank the Council for your support and hope you find the information useful during your deliberations on the FY 2017 budgets.

Sincerely,

Office of Council Services



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Executive Summary

This report presents a historical and comparative overview of City financial and budgetary trends, details about the status of the operating and capital budgets from the fiscal year 2015, and a brief review of prior HART budgets. The data used for this report include information from various City and State sources, including City budget bills and details, Budget and Fiscal Services Director's reports, the Comprehensive Annual Financial Reports, the Hawaii State Data Book, and reports from the City and County of Honolulu Enterprise Resource Planning System.

FY 2015 Highlights:

- *The Office of Grants Management has improved its expenditure rate for grants.*
- *Sewage appropriations continue to rise alongside increases in average sewer fees.*
- *The balances of the Clean Water and Natural Lands Fund and the Affordable Housing Fund continue to rise as the funds go mostly unspent.*
- *Employee costs continue to rise while the number of City employees decreased slightly.*
- *Debt service costs decreased modestly in.*
- *Property tax revenue growth is comparable to pre-recession growth rates.*
- *The carry-over amount decreased but remained high at \$185 million.*
- *The largest operating budget lapse was \$35.3 million for debt service.*
- *In percentage terms, the largest operating budget lapse was from the Provision for Energy Costs activity at 100 percent.*
- *The budget function that experienced the highest rate of capital budget appropriation lapses, excluding federal funds, was Human Services where 100 percent lapsed.*
- *In the capital budget the Solid Waste Improvement Bond Fund had the largest lapse at 86.2 percent.*



CHAPTER ONE

SPECIAL FOCUS

GRANTS IN AID, SEWAGE COLLECTION, LAND AND HOUSING FUNDS

This section reviews A) the status of monies provided for Grants in Aid, B) appropriations and fees for sewage collection and disposal, and C) lands and affordable housing fund balances.

Highlights

- *The Office of Grants Management, in the Department of Community Services, has improved its expenditure rate for grants in FY 2015, but still struggles to spend funds within the appropriated fiscal year.*
- *Sewer fees continue to increase, matching increases in appropriations for sewer infrastructure and operations.*
- *The majority of Clean Water and Natural Lands funding continues to go unspent.*
- *The Affordable Housing fund balance neared \$30 million for FY 2015.*



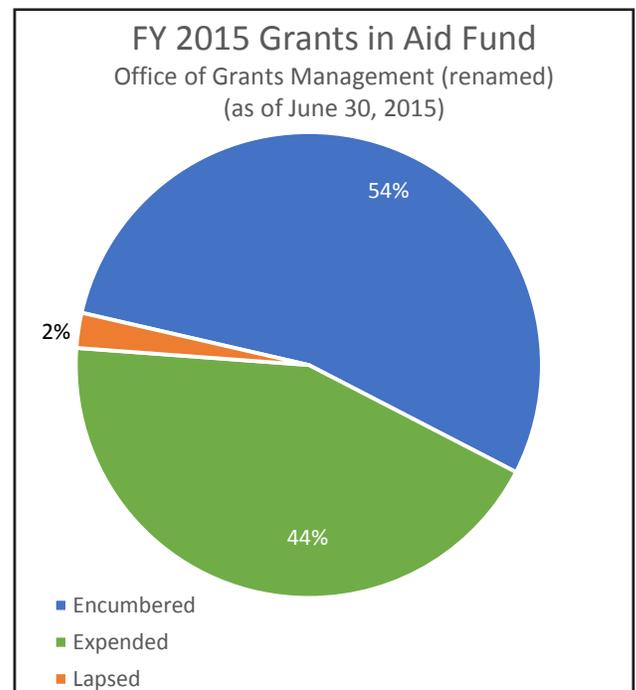
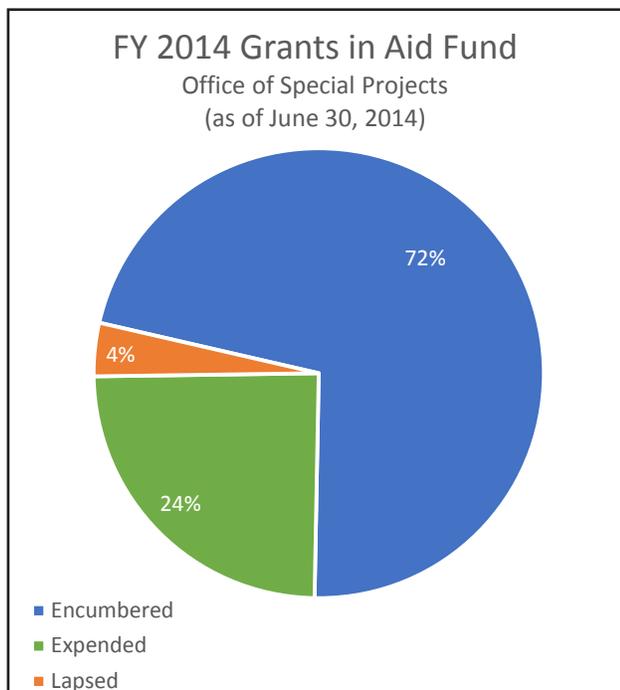
CHAPTER ONE

A. GRANTS IN AID

The Grants in Aid Fund was created by Section 9-205 of the Revised Charter of Honolulu to be used “by the City to award grants in aid to federal income tax exempt non-profit organizations that provide services to economically and/or socially disadvantaged populations or provide services for public benefit in the areas of the arts, culture, economic development or the environment.” Each fiscal year, the Council is required by the Charter to appropriate a minimum of one-half of one percent of the estimated general fund revenues into the Grants in Aid Fund. The first year of the program was FY 2014. For each of the past two fiscal years the Council has appropriated approximately \$5.5 million to the Grants in Aid program, which is administered by the Office of Grants Management.

In FY 2015 the rate of expenditure increased from the prior year. The Administration encumbered the vast majority of the appropriation from the Grants in Aid Fund, and expenditures were at 44% of the total appropriation for the Office of Grants Management activity.

Figure 1A-1: Grants in Aid Fund



CHAPTER ONE

B. SEWAGE COLLECTION AND DISPOSAL

Residents have seen consistent increases in their sewer service charges over the past 10 years. Sewer service charges as a source of revenue for the City have more than doubled over a ten-year period. The consistent increases in cost have been justified by the Department of Environmental Services as necessary to deal with overdue infrastructure repair and maintenance. The increases have enabled the funding of major projects necessary to meet the requirements of the Consent Decree signed by the City and County of Honolulu and the United States Environmental Protection Agency. The City continues to use a combination of cash (Sewer Fund) and bonds (Sewer Revenue Bond Fund) to fund its capital improvements for sewage collection and disposal.

Figure 1B-1: Average Sewer Service Charges



Over the past 10 years the monthly sewer service charge for a single-family dwelling using 9,000 gallons of water per month has increased from approximately \$40 to over \$100. Rate increases are scheduled to continue through 2017.

Figure 1B-2: Operating Sewer Appropriations

The Sewer Fund appropriations continue to increase but are well covered by the amounts raised through user fees.

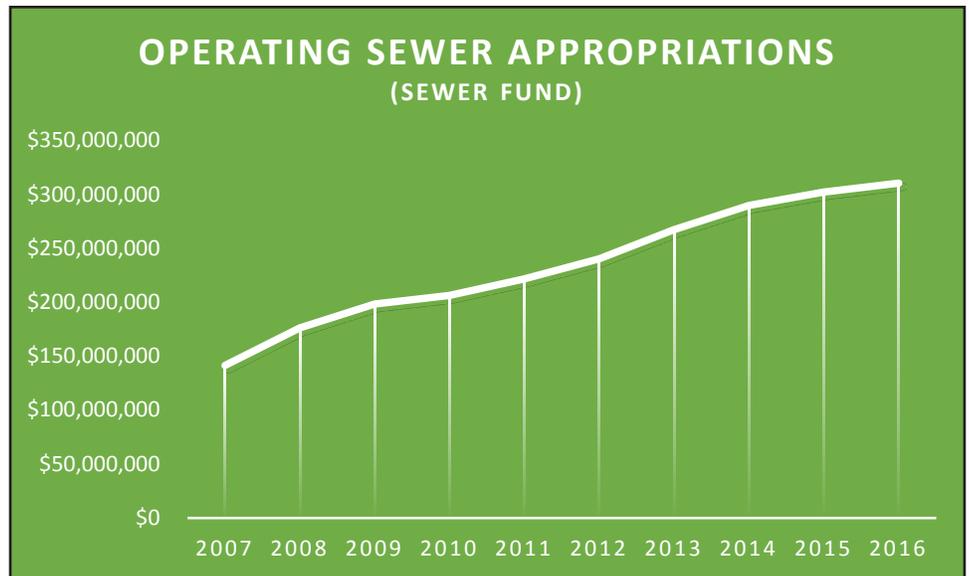
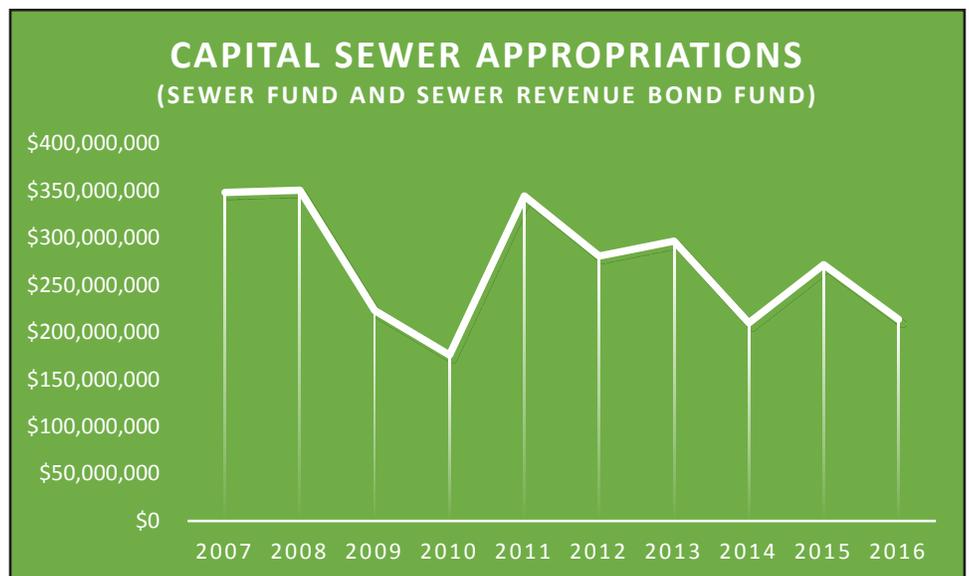


Figure 1B-3: Capital Sewer Appropriations

Capital appropriations for sewer projects have fluctuated over the prior ten years but remain significant at between \$150 million and \$350 million each year.



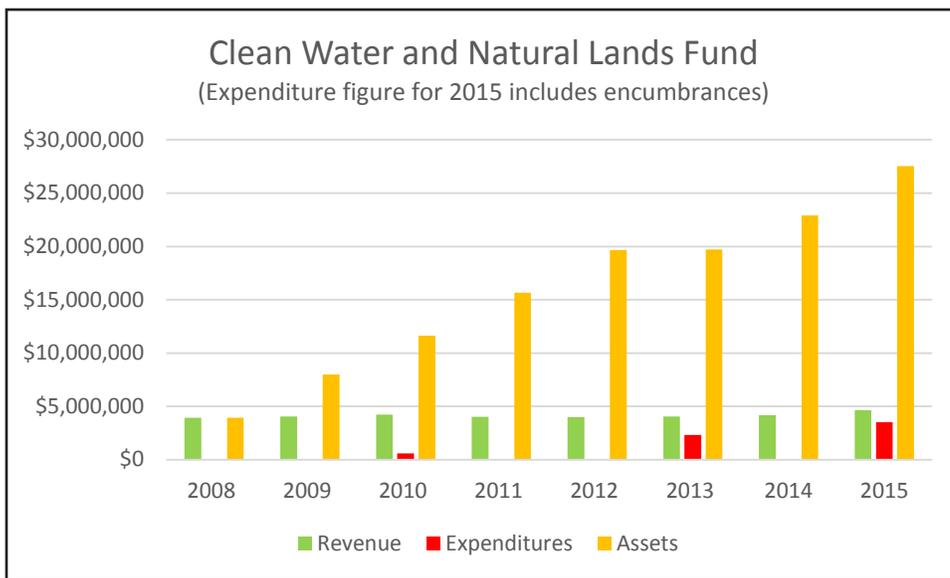
CHAPTER ONE

C. LANDS AND HOUSING FUNDS

CLEAN WATER AND NATURAL LANDS FUND

In the 2006 General Election, Honolulu voters approved a Charter Commission proposed charter amendment to set aside one-half of one percent (0.5%) of real property tax revenues for land conservation and other land purposes. The charter amendment, now codified as Revised Charter Section 9-204, further stated that the Council shall by ordinance establish procedures for the administration and expenditure of moneys in the fund. In 2007, pursuant to the Charter amendment, the City Council passed Bill 9 (2007), CD2, (Ordinance 07-18), which established the Clean Water and Natural Lands Fund and stated that expenditures from the fund are to be made consistent with the priorities established by a Commission created by Council resolution. The Clean Water and Natural Lands Commission has provided the Council with yearly recommendations for funding of projects consistent with the Charter.

Figure 1C-1: Clean Water and Natural Lands Fund (2008 to 2015)



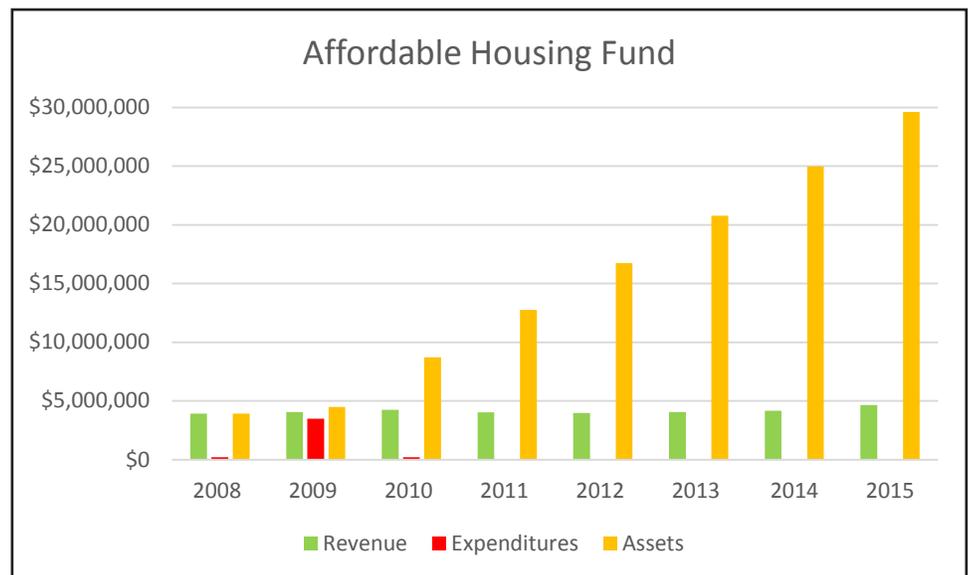
In FY 2015, the Clean Water and Natural Lands Fund balance grew to over \$25 million, with the bulk of the Fund going unspent. The Administration projected that the Fund would maintain its FY 2015 balance at about the same level for FY 2016.

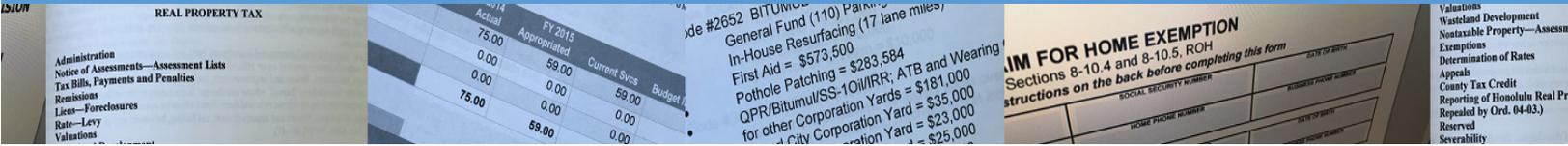
AFFORDABLE HOUSING FUND

Alongside the Clean Water and Natural Lands Fund, the voters approved the establishment of an Affordable Housing Fund, which also receives one-half of one percent of real property tax revenues. ROH Section 6-63.2 and RCH Section 9-204(3) both provide that the purpose of the Affordable Housing Fund is to provide and maintain affordable housing for persons earning less than 50 percent of the median household income in the City for the following purposes: provision and expansion of affordable housing and suitable living environments principally for persons of low and moderate income through land acquisition, development, construction, and maintenance of affordable housing for sale or for rental, provided that the housing remains affordable in perpetuity. While the City has contemplated use of the fund for multiple projects, little spending has occurred since its inception.

Figure 1C-2: Affordable Housing Fund (2008 to 2015)

The Affordable Housing Fund's assets grew at a similar rate as those of the Clean Water and Natural Lands Fund with even less spending. The Administration's projection assumed no spending and a FY 2016 ending fund balance of over \$30 million.





CHAPTER TWO

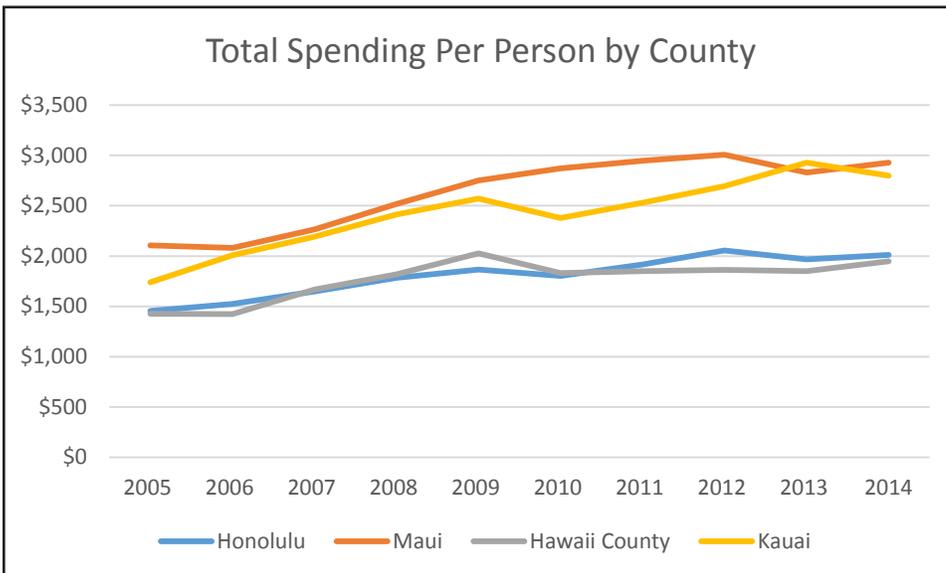
SIZE OF THE CITY BUDGET

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

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

The continued growth in the cost of employee salaries and benefits is matched by the increases in revenues from property taxes.

Figure 2-1: Total Spending Per Person by County



In FY 2014, Maui reclaimed its higher per-person spending that it had maintained over the past ten years. The spending trend of Maui and Kauai remained substantially higher per resident than that of Hawaii County and Honolulu. Honolulu's curve remained relatively flat and Hawaii County experienced a slight increase.

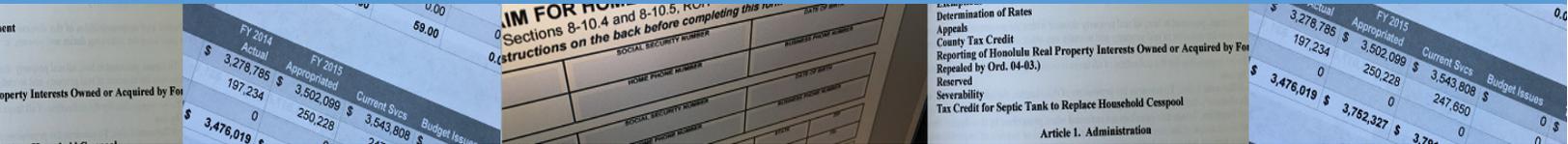
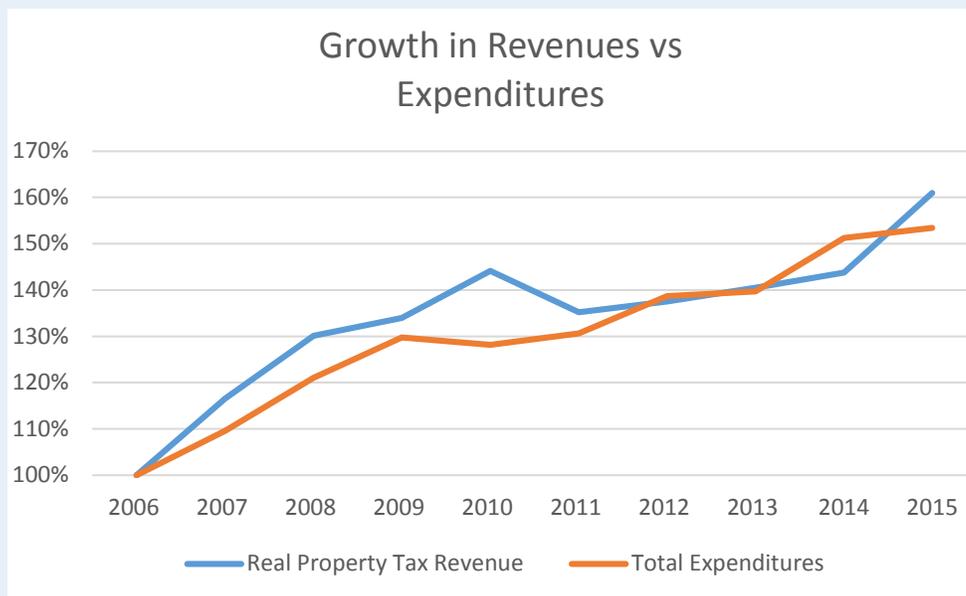
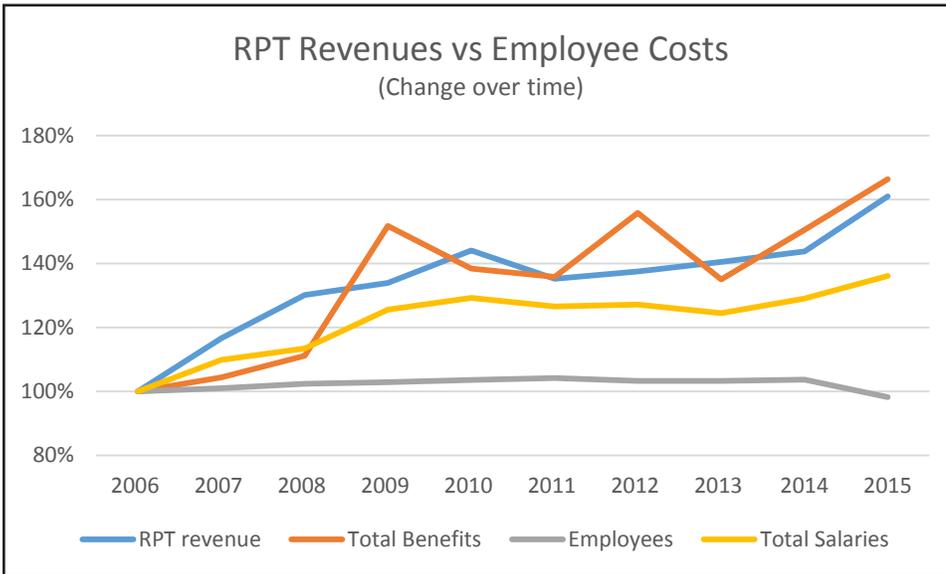


Figure 2-2: Revenues vs Expenditures



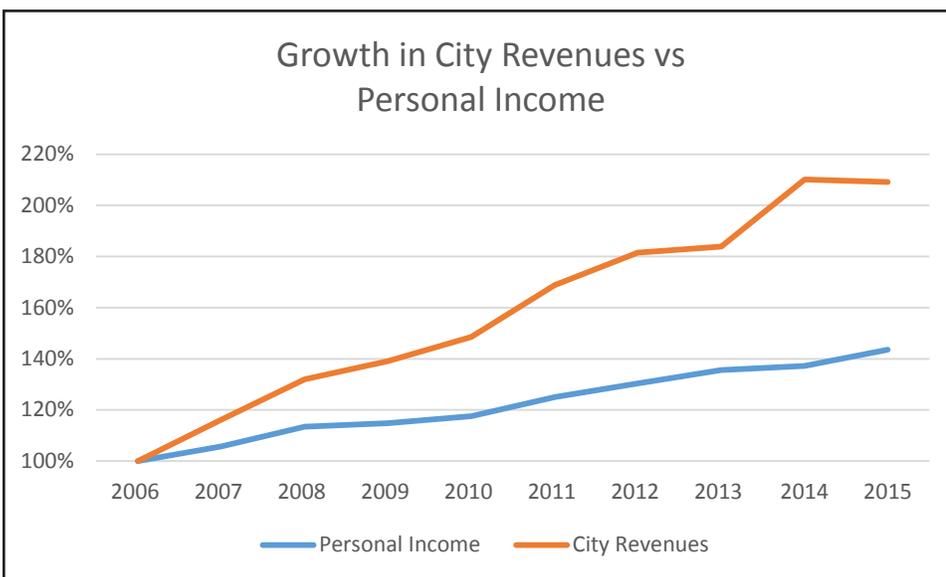
The City's operating expenses largely reflect the cost of salaries and employee benefits (including benefits for retired employees). The City's largest single revenue source is the property tax, which accounts for over a third of operating budget resources. In the past ten years property tax revenues have increased at a higher rate than spending, but only slightly. Spending growth stalled in 2010 and 2011 but has since resumed its upward trend. Compared to 10 years ago, spending and tax revenues have both increased over 150 percent.

Figure 2-3: RPT Revenues vs Employee Costs



While the number of city employees has been held in check, employee benefit costs have increased along a similar trajectory as property tax revenues. Total benefits are 165 percent of 2006 levels, compared to tax revenues at 160 percent. The growth in salary and benefit costs has been in line with property tax gains.

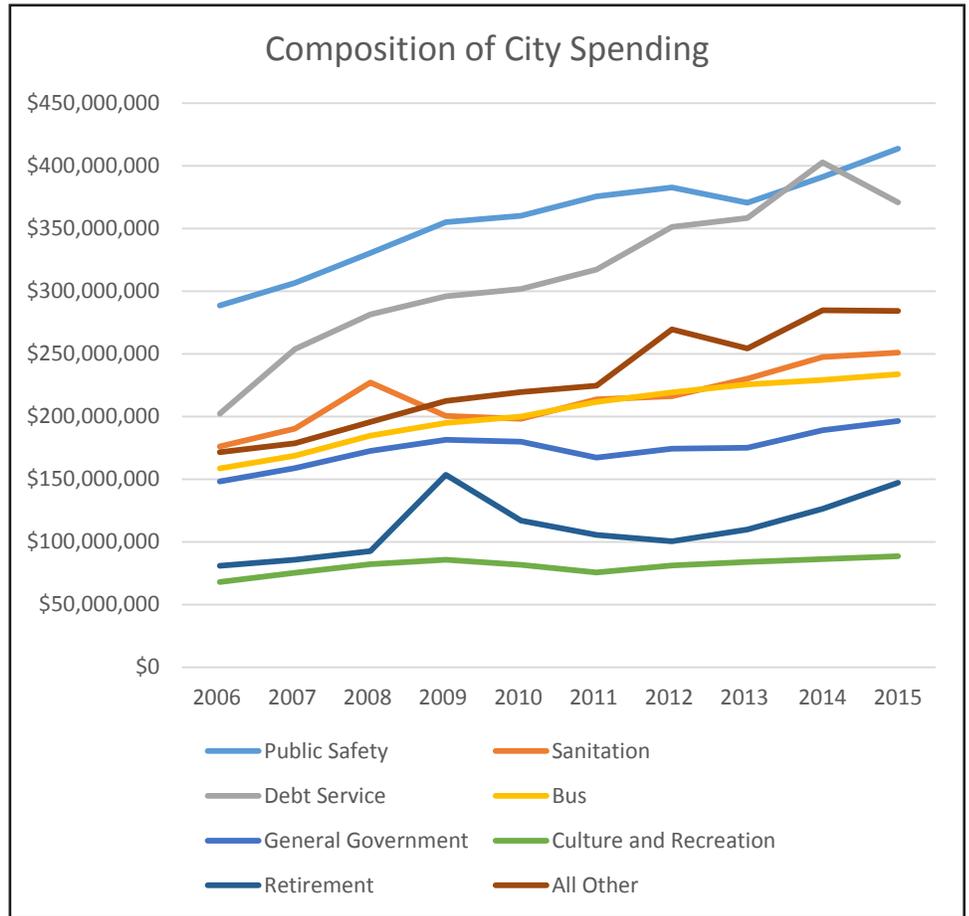
Figure 2-4: Growth in City Revenues vs Personal Income



One way to measure the cost of government is to see how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of the people it serves (and taxes). Revenues levelled off but continued to outpace the more modest increases in personal income in 2015.

Figure 2-5: Composition of City Spending

Over the past 10 years, most of the major components of city spending have shown substantial consistency in their share of the budget, with public safety representing the single largest spending component every year except FY 2014. Consistent growth in debt service has led to that component recently matching public safety as a major spending area.





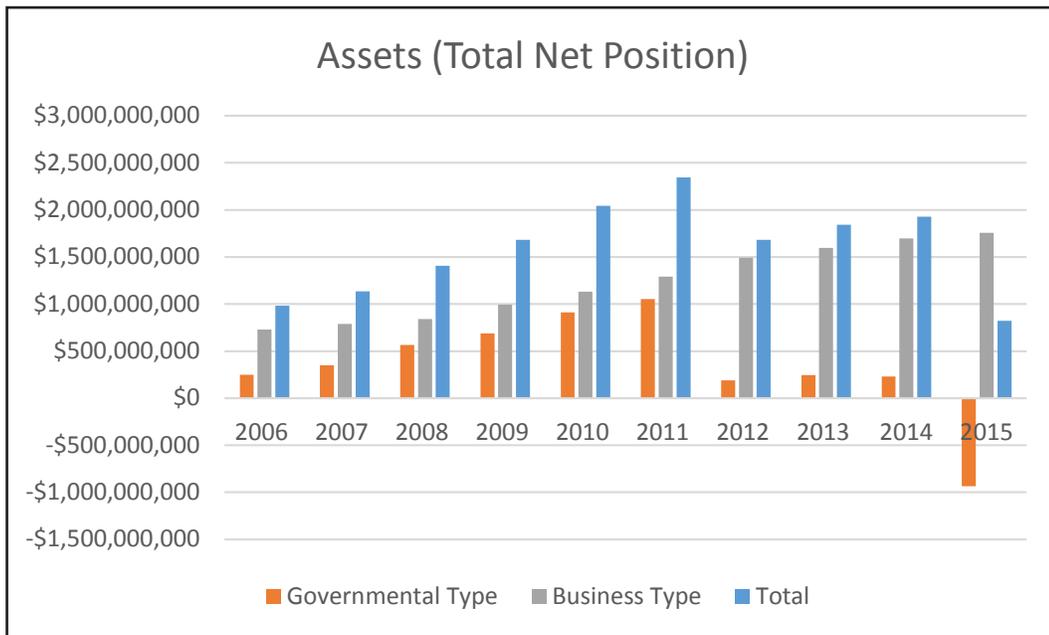
CHAPTER THREE

FINANCIAL POSITION

In its annual accounting reports, the City's financial position is reported as a computation of "net assets". The amount of net assets is what results after subtracting what the City owes (termed "liabilities", such as outstanding bills, bonds, and claims and judgments against the City) from what it owns (termed "assets", such as cash, investments, and the value of land, buildings, and infrastructure). The size of the net asset figure can be interpreted as representing the City's ability to cover its

Government assets decreased significantly in FY 2015

Figure 3-1: Assets - Total Net Position



In FY 2015, the City's total net assets dropped by about half due to the large decrease in government assets. Business assets continued their steady growth over the 10 year period.



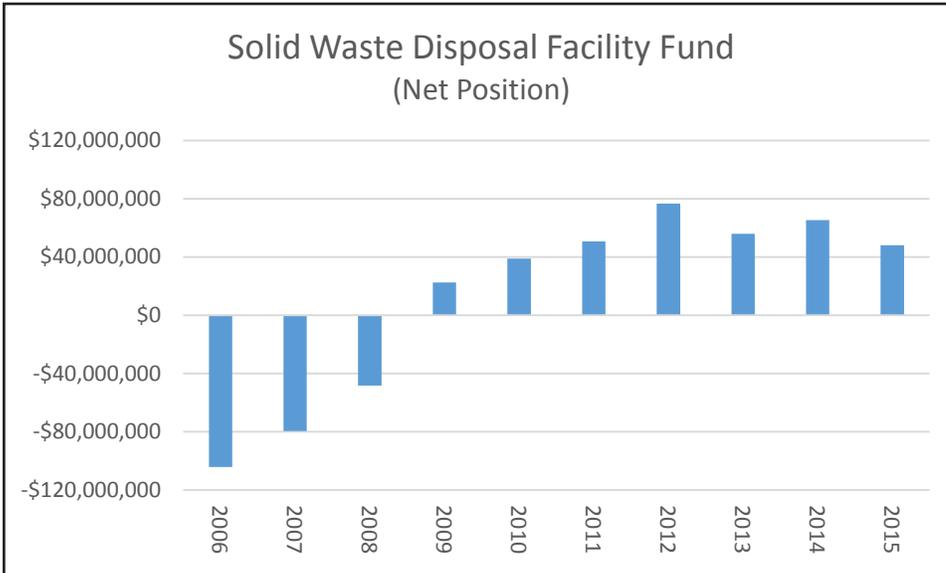
The City's
business as-
sets main-
tained a
modest
growth trend

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. In FY 2012, the considerable funds and assets for rail previously included in the city's financial report moved to the newly established Honolulu Authority for Rapid Transportation and, from that point forward, were reported separately.

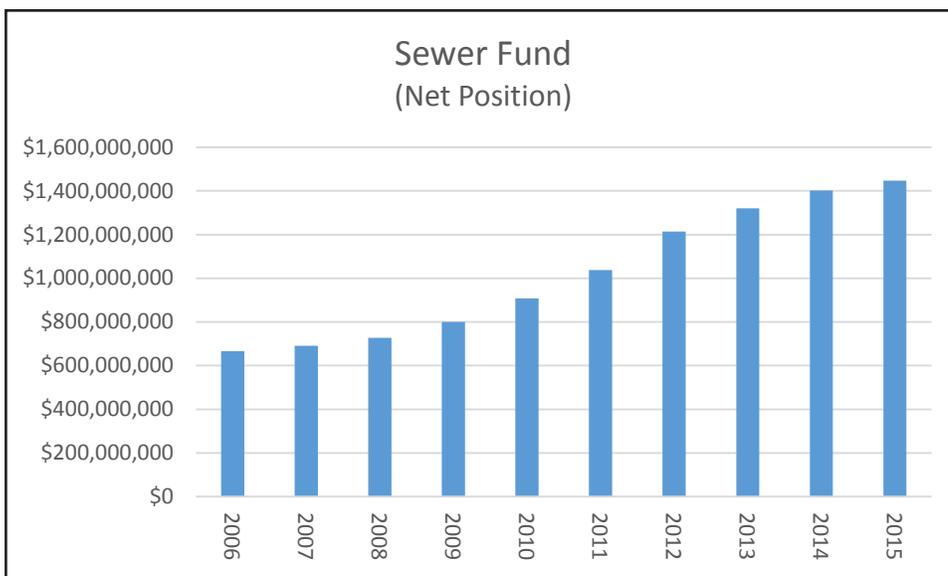
Enterprise funds are used to account for certain government activities that are run like businesses and charge fees to offset operating costs. The City has four enterprise funds: one each for the bus system, the solid waste collection and disposal system (including the H-Power waste to energy facility), 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 3-2: Solid Waste Disposal Facility Fund



Over ten years the Solid Waste Disposal Facility Fund has gone from a negative position to a relatively stable positive balance.

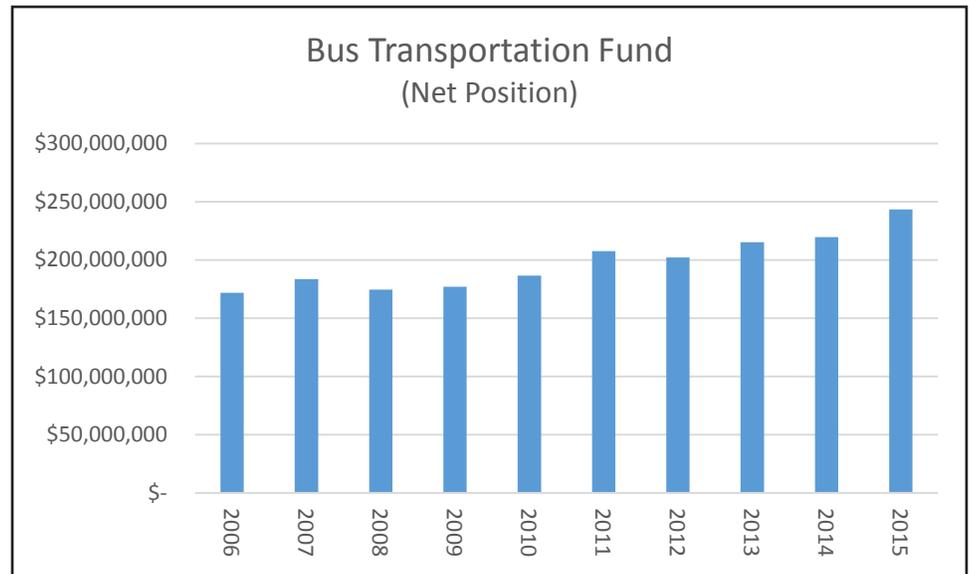
Figure 3-3: Sewer Fund



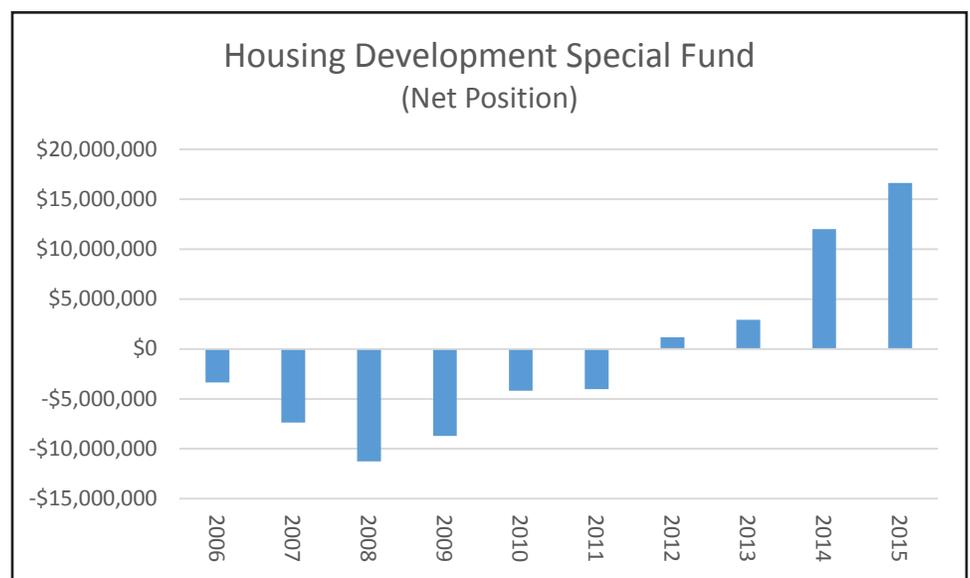
Since the implementation sewer fee increases the Sewer Fund has seen consistent growth even as it is used for capital and operating costs to improve and maintain the City sewer system. Assets in FY 2015 continued to increase.

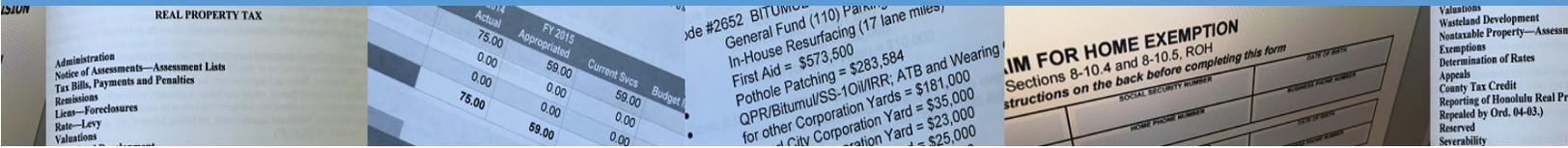
Figure 3-4: Bus Transportation Fund

The Bus Transportation Fund balance has remained relatively stable with an increase of approximately \$70 million over ten years.

**Figure 3-5: Housing Development Special Fund**

The Housing Development Special Fund has come out of consistent negative balances and in the past four fiscal years has posted a positive balance. FY 2015's net position of \$16.6 million is the Fund's highest in the past 10 years.





CHAPTER FOUR

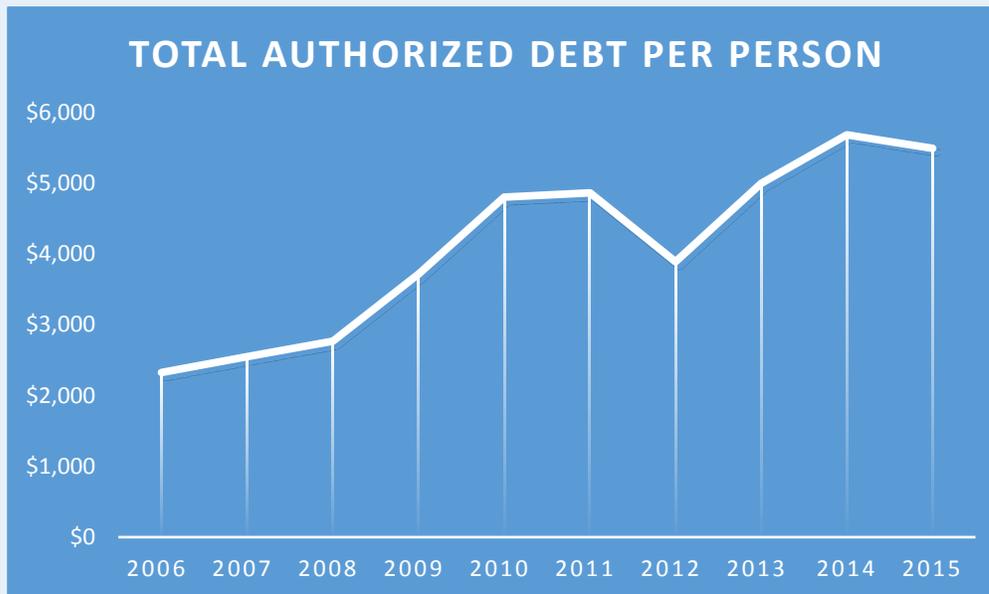
DEBT SERVICE AND TOTAL DEBT

DEBT OVERVIEW

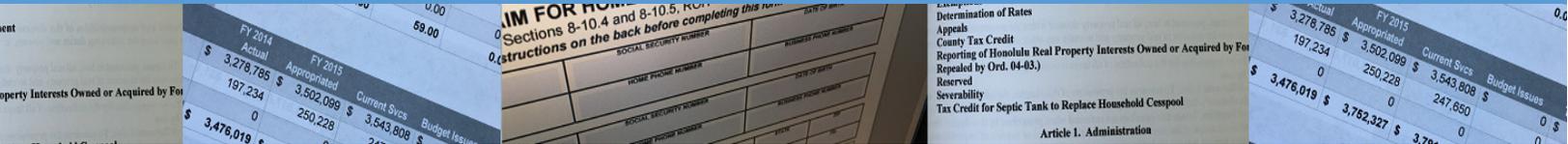
Most spending on construction and other long-lived assets in the capital budget is financed by bonds and other debt instruments. The repayment of the principal and interest on those debt instruments is called debt service.

Typically, most of the monies appropriated in the capital budget are expended. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or part of the appropriations therefor were not implemented because priorities changed, projects were found to be unaffordable, or 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, sewer fees deposited in the

Figure 4-1: Total Authorized Debt Per Person



The chart reflects the total amount of general debt authorized per Honolulu resident. In 2015, authorized debt climbed to a record \$5,494 per resident. This trend appears to be slowing ahead of anticipated increases due to sewer and rail-related debt.



The City's debt service projections remain just under its debt policy limit

sewer fund, or from other special purpose cash sources.

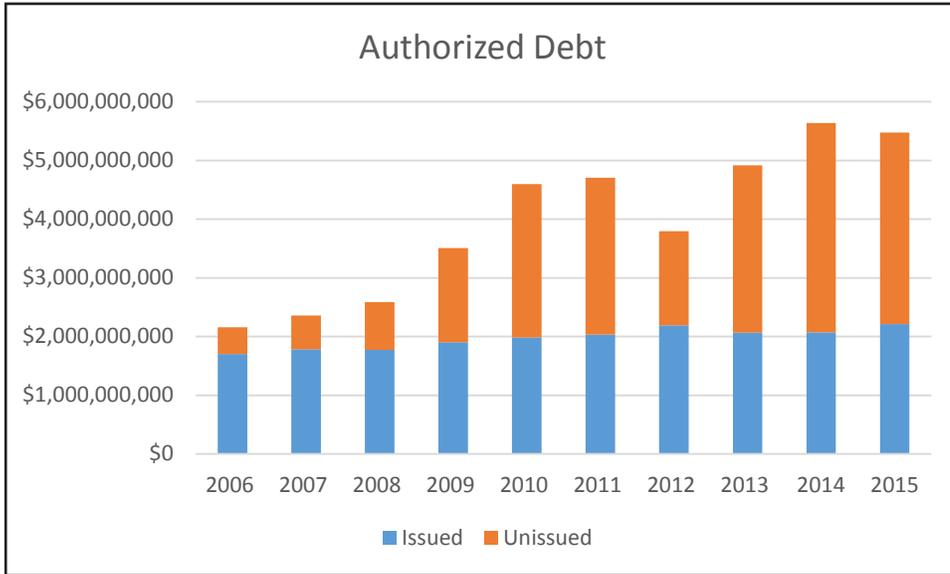
The amount of debt that is authorized to be incurred by the City is made up of bonds already issued and bonds not yet issued. The amount of unissued bonds represents past capital budget appropriations that have not lapsed and are to be financed by bonds that have not yet been issued. It thus represents a backlog of debt to be incurred if the capital projects they fund move forward.

RELATIONSHIP TO CONSTRUCTION SPENDING

Spending on debt service as part of operations is distinct from 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. After the capital budget takes effect, repayment of the principal amount of the debt issued 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 20 years or more.

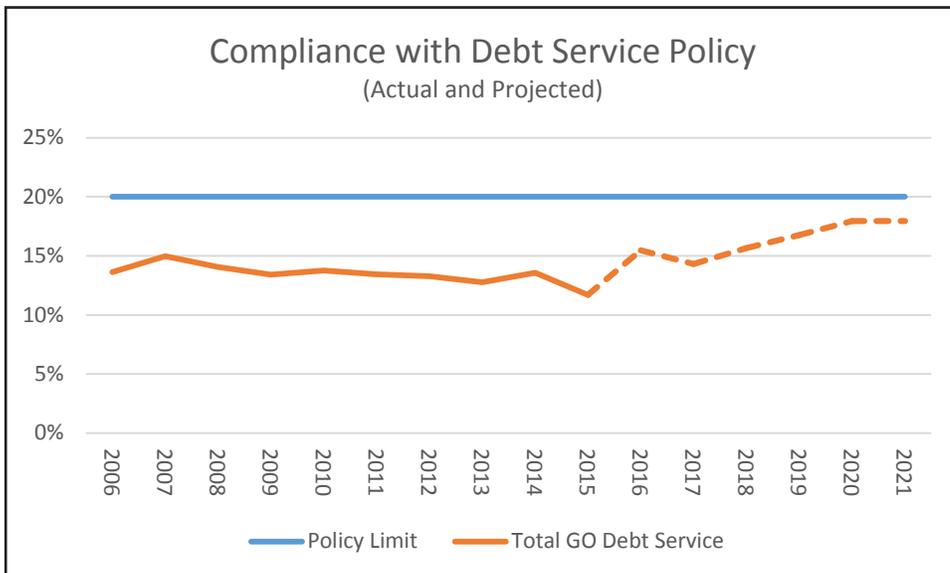
Construction spending information is recorded and reported in the City's financial reports in several ways: as an initial capital budget appropriation, as expenditures made pursuant to the appropriation, as a yearly stream of repayments included in the operating budget to retire the debt that financed 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.

Figure 4-2: Authorized Debt



This chart shows the annual change in the amount of debt authorized for the City over the last 10 years. In 2015, the amount of debt authorized but unissued resembled the large debt authorizations of FY 2013 and FY 2014. Compared to unissued debt authorized by the Council, issued debt appears to remain relatively stable.

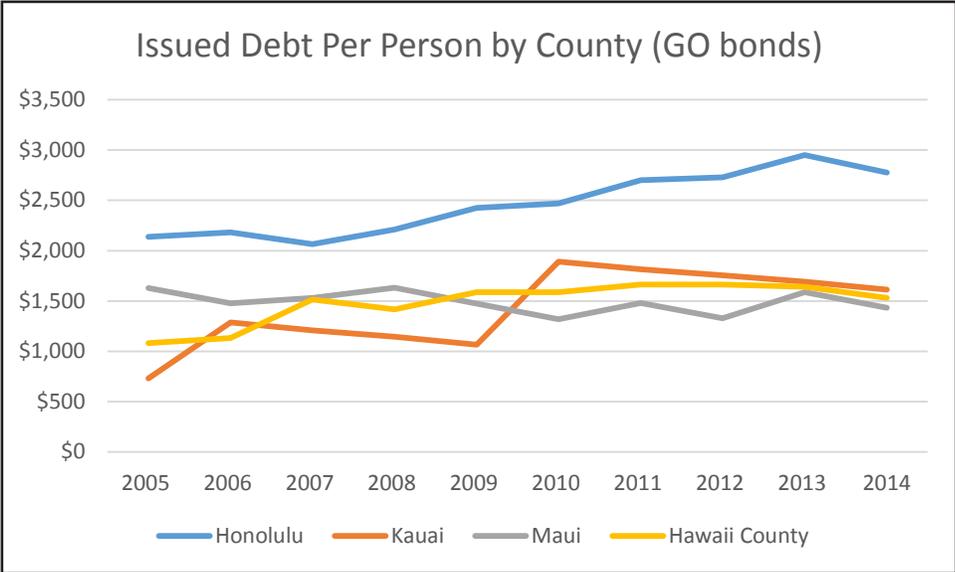
Figure 4-3: Compliance with Debt Service Policy



The City's debt and financial policies, adopted in 1996, set forth two debt affordability guidelines. One specified that gross general debt service be less than 20 percent of the operating budget, the other that net general debt service be less than 20 percent of general revenues. The data show that the net general debt service limit is not likely to be breached in the near future, but may be a concern for the City in the 2020s.

Figure 4-4: Issued Debt Per Person by County

Issued debt whose debt service payments are to be paid with property tax revenues is called general bonded debt. The trend has been for the City to maintain a debt burden higher than that of the other counties and it continues to do so. In 2014, Honolulu's \$2,775 of issued debt per resident far surpassed that of Kauai at \$1,613, Hawaii County at \$1,530, and Maui at \$1,434.



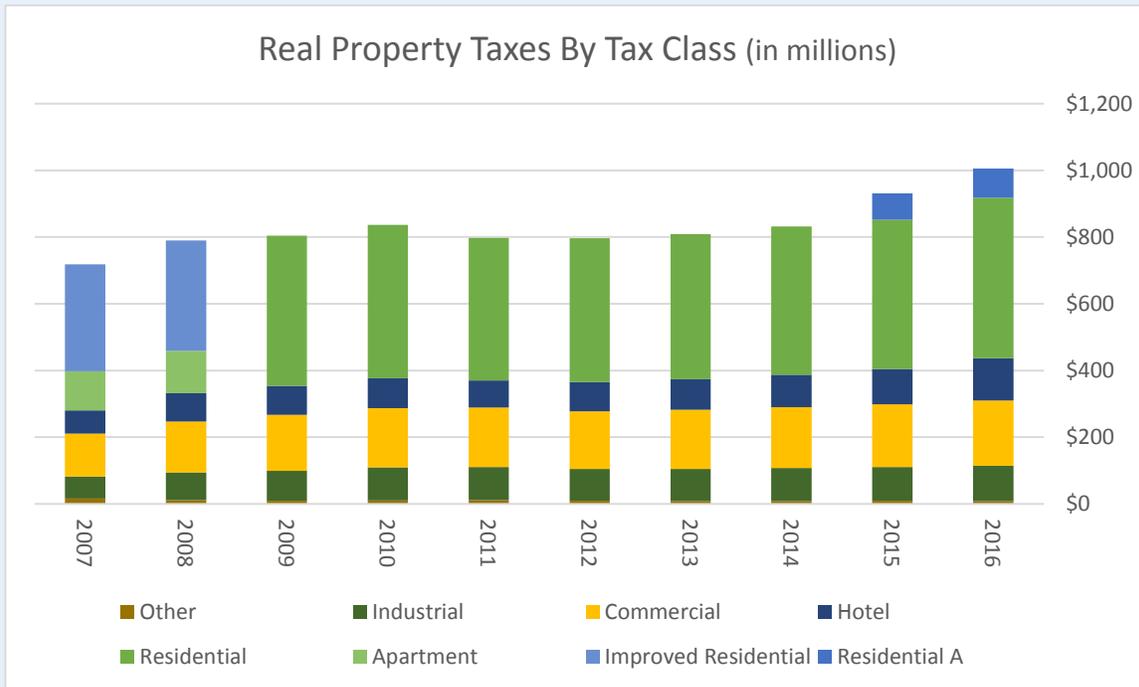


CHAPTER FIVE

REAL PROPERTY TAXES

At just over a third of operating revenues, property taxes remain the City's largest single source of revenues. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the 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.

Figure 5-1: Real Property Taxes by Tax Class



After remaining relatively steady at around \$800 million from FY 2008 to FY 2014, property tax revenues are projected to reach over \$1 billion in FY 2016. All of the larger tax classes saw revenue gains. The creation of the Residential A class, taxed at the rate of \$6.00 per \$1,000 of net taxable real property, is responsible for the bulk of the residential property tax revenue gains in FY 2015, and continues to be a significant source of revenue gains in FY 2016.



Figure 5-2: Ratio of Tax Revenues to Values by Property Class

In FY 2016 residential properties (excluding Residential A properties) produced a revenue to value share ratio of 66 percent. While the Residential A class has a share ratio over 100 percent, it is still far below that of the Hotel (243 percent), Commercial (233 percent), or Industrial (234 percent) properties.

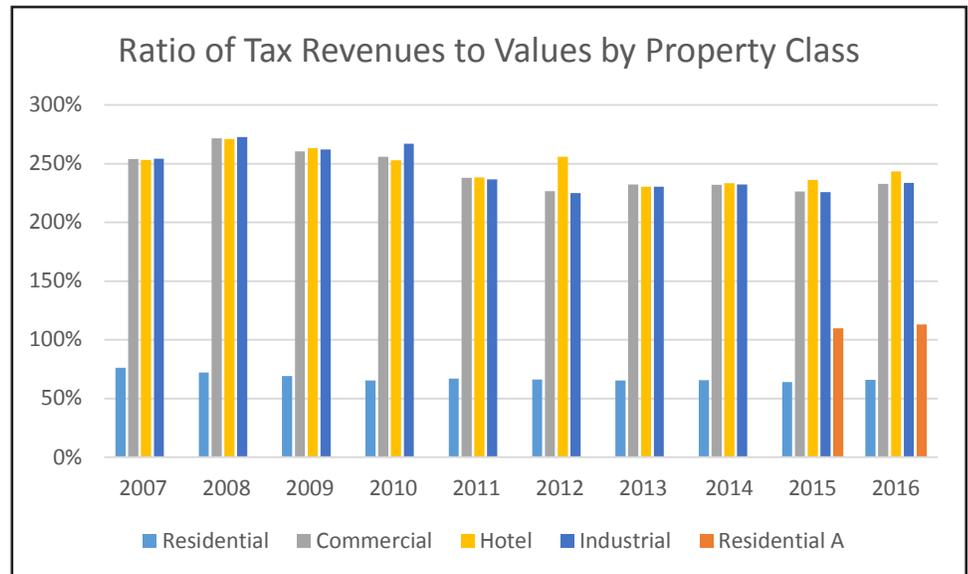


Figure 5-3: Value of Tax Exemptions

As with values in the overall real estate market and property tax assessments, the rise in the value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has picked up in FY 2016. Nearly all tax exemptions benefit the residential and commercial classes of properties, with residential accounting for by far the greater share. In FY 2016, property tax exemptions for all taxable properties represented forgone revenues of over \$100 million, or approximately 10 percent of anticipated property tax receipts.

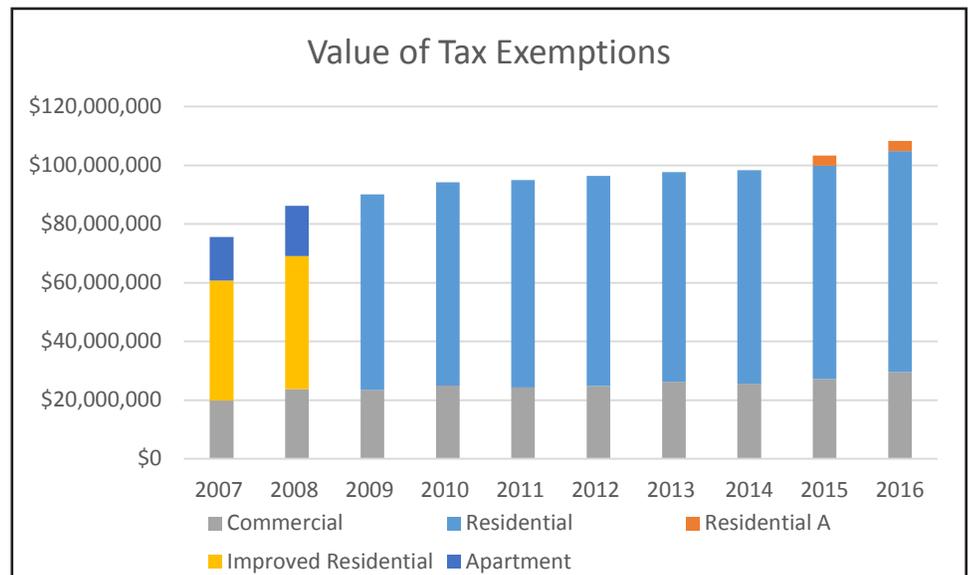
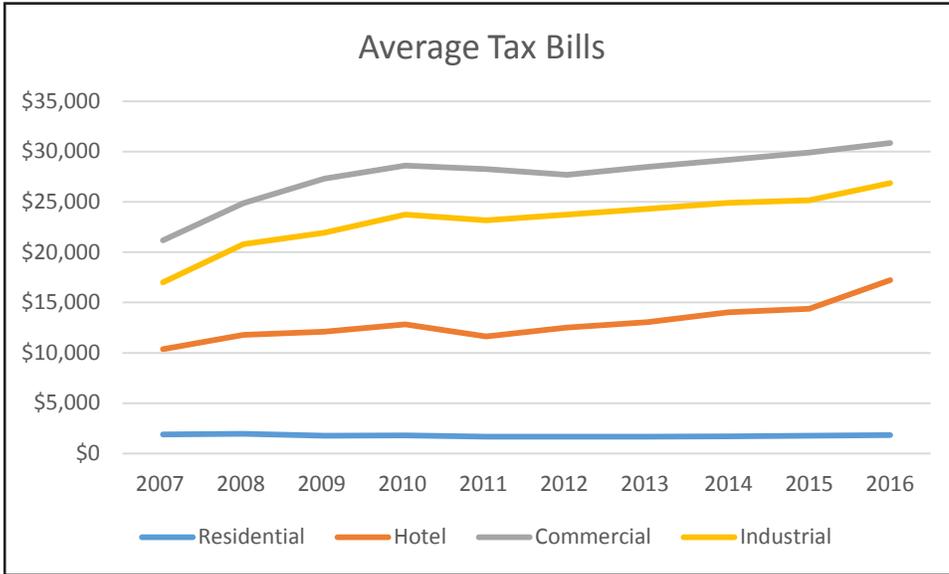
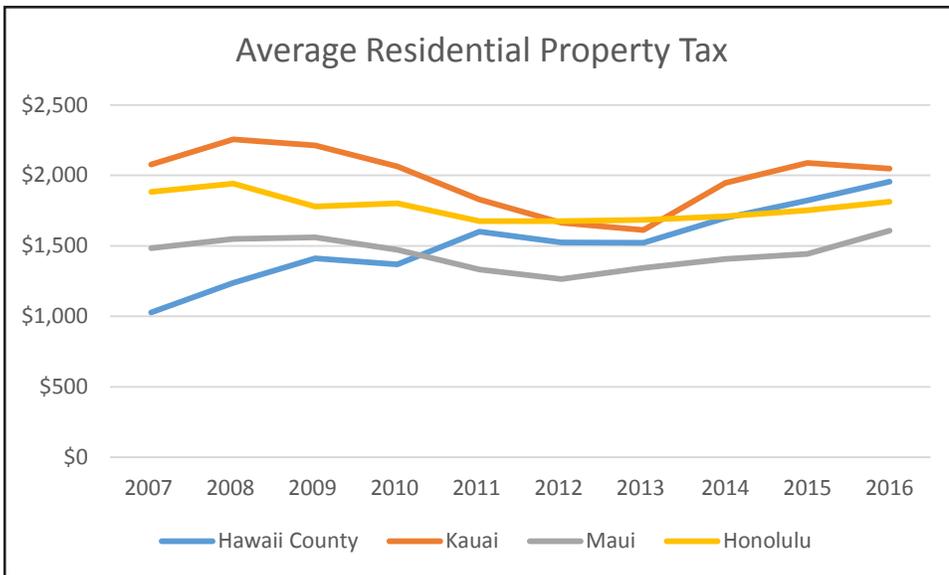


Figure 5-4: Average Tax Bills By Class of Property



The average tax bill for residential properties increased in FY 2016 compared to the prior year, averaging \$1,814, up about \$60 from the prior year. (Note that the calculation for residential properties does not include the higher "Residential A" rate.)

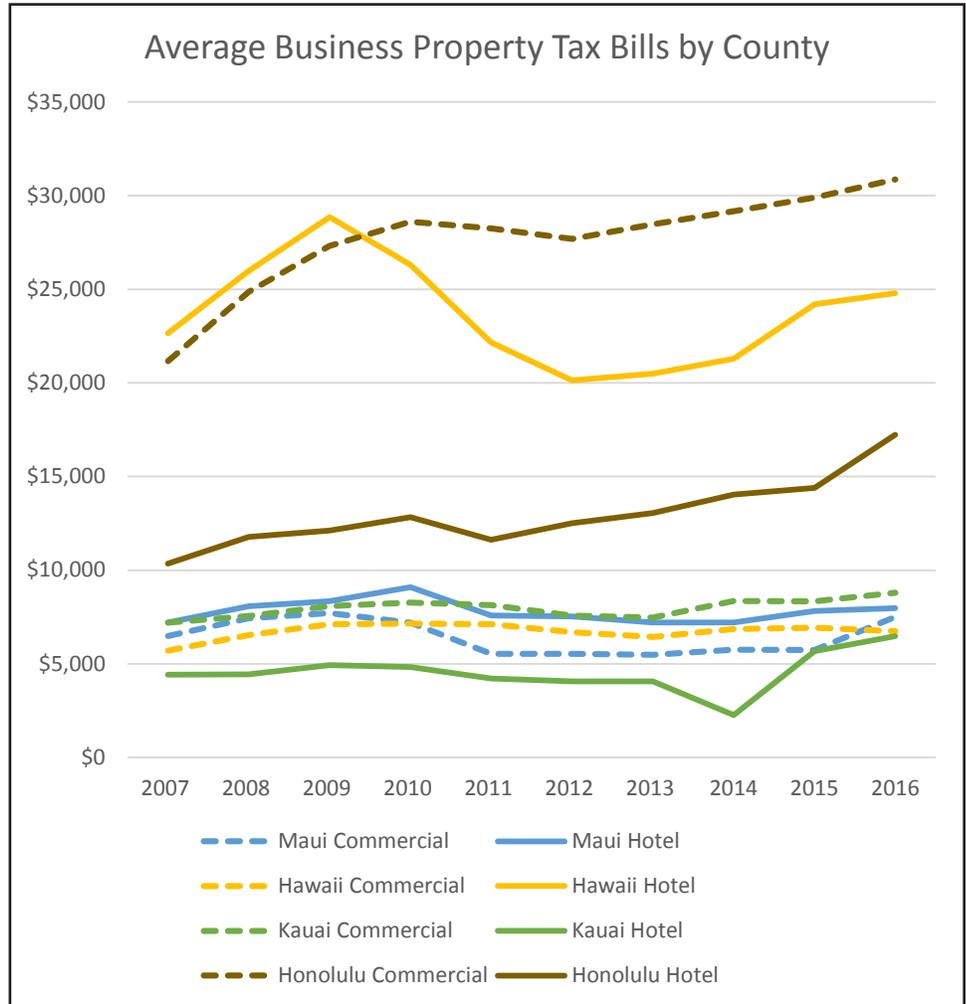
Figure 5-5: Average Residential Property Tax By County

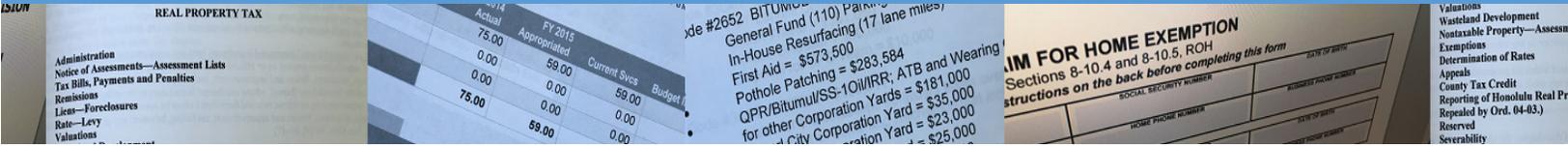


County residential taxes are gradually recovering after the recession. Average Honolulu residential tax bills appear to be in the middle range of average county residential taxes. Kauai has the highest average residential property tax at approximately \$2,050 per residential property.

Figure 5-6: Average Hotel and Commercial Property Tax Bills by County

Average FY 2015 tax bills of commercial and hotel properties continued their recent climb for most counties. Hotel property tax bills increased for all counties while Commercial property tax bills went up for all but Hawaii County. Compared to the other counties, Honolulu has significantly higher average Commercial property tax bills. Hawaii County's average Hotel property tax bills continue to be higher than Honolulu's and much higher than Kauai's and Maui's.





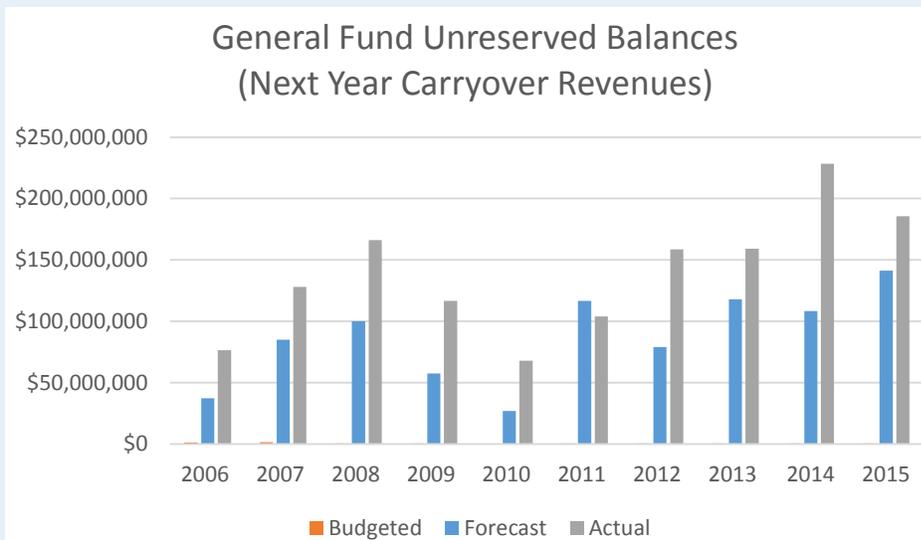
CHAPTER SIX FUND BALANCE

The general fund is the primary fund from which appropriations are made 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 Government Finance Officers Association recommends a minimum amount of unrestricted fund balance of about 17 percent of annual revenues or expenditures, whichever is more predictable. Other sources recommend a range of 5 to 15 percent.

The City's practice has been to budget practically all of the revenues of the general fund, including the carryover from the prior year, for expenditure each fiscal year, thereby leaving no fund balance. Yet by year's end, the City's general fund often has a large balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually one of the largest anticipated revenue sources for the operating budget.

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 point to a breakdown in budget planning; either substantial amounts of appropriations in the operating budget are not being expended, or revenues are being substantially under-estimated, or both. While some level of over-estimation of expenditures and under-estimation of revenues is prudent, processes that lead to substantially and systematically skewed results can be problematic. Thus, although conservative estimation helps to avoid mid-year deficits, taken too far, it means that city services that were budgeted were not provided funds despite the availability of resources, or that projections of resources were found to be unreliable.

Figure 6-1: General Fund Unreserved Balances



The actual unreserved general fund balance recorded at the end of FY 2015 was \$185.6 million in spite of all available moneys having been budgeted. As shown in the chart, it is a longstanding practice of the City to budget all available moneys, planning to have zero (or near zero) funds remaining and leaving no fund balance at the end of a fiscal year. Forecasts are from the budget details submitted by the Administration.

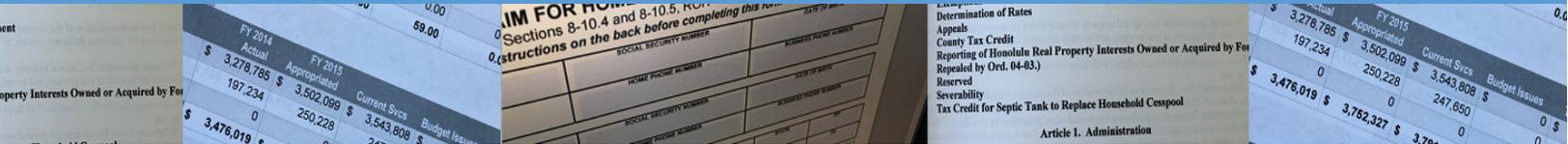


Figure 6-2: Variances in RPT Actual vs Budget

In FY 2015, actual real property tax receipts exceeded projections by \$17.3 million. This collection surplus was a significant contributor to the jump in the unbudgeted general fund balance at the end of that year.

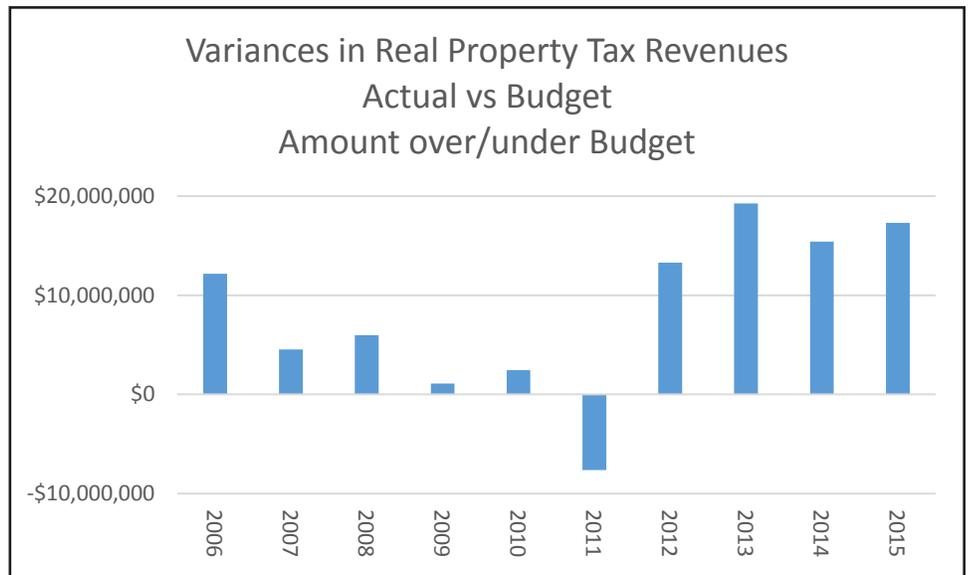
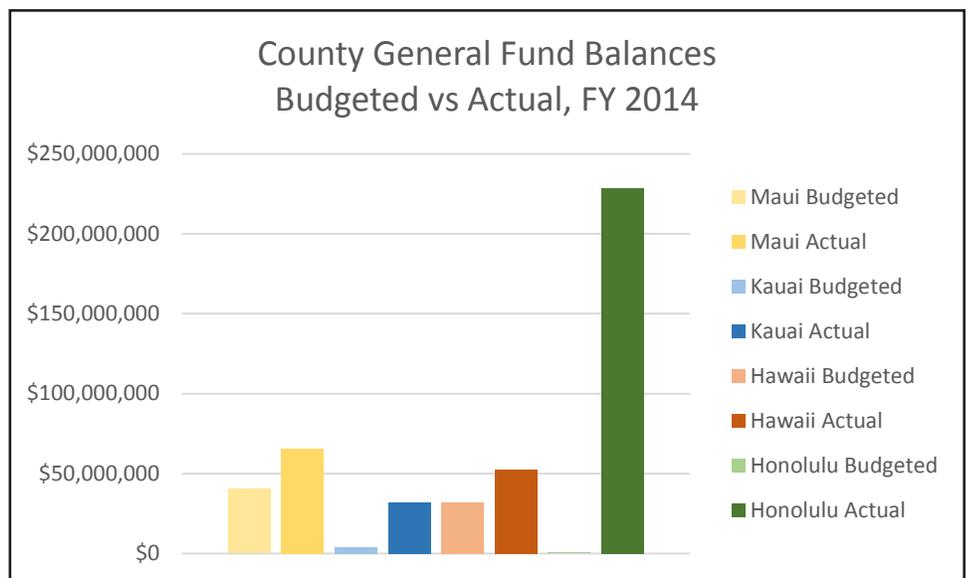


Figure 6-3: County General Fund Balances

The City's practice of budgeting the entire amount of general funds is not a generally recommended budget practice, and not a practice usually shared by the neighbor island counties. For FY 2014, in contrast with the City, each neighbor island county budgeted for a general fund balance at the end of the year ranging between \$3.8 and \$40 million.





CHAPTER SEVEN

OPERATING BUDGETS

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. This review covers all of FY 2015 (ending on June 30, 2015) and six months of FY 2016 through December 31, 2015 and is based on the information in the FY 2015 and FY 2016, Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 14-18 for FY 2015 and Ordinance 15-25 for FY 2016), unaudited financial statements for FY 2015, and the December 2015 accounting reports for FY 2016 from the Department of Budget and Fiscal Services. The review of expenditures includes all fund sources, while the review of revenues only covers the general fund.

Overview

- *In FY 2015, the largest general fund revenue variance was because over \$9.9 million in anticipated and budgeted repayments of debt service from the highway fund was not collected.*
- *Also in FY 2015, the largest appropriation lapse was over \$35.2 million lapsing from the \$405.8 million appropriation for the payment of debt service on City and County Bonds activity. In percentage terms, the largest lapses were from the \$6.0 million appropriation for the Provision for Energy Costs activity and from the \$3.0 million appropriation for the Fireboat activity, where 100 percent of the appropriated amounts lapsed.*



CHAPTER SEVEN

A. REVIEW OF FY 2015

GENERAL FUND OVERVIEW

Overall, for FY 2015, actual general fund revenues were \$77.5 million more than the \$1.370 billion estimated in the budget (these figures include revenues, other financing sources (e.g. 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 \$89.0 million lower than the \$1.370 billion budgeted (these figures include expenditures from departments, miscellaneous expenditures and debt service; other financing uses; and transfers out). The actual unreserved and undesignated fund balance at the end of FY 2015 totaled \$166.5 million more than the budgeted fund balance of \$43,000. The \$166.5 million ending fund balance computes to a favorable ratio of 13.0 percent compared to FY 2015 expenditures.¹

SIGNIFICANT REVENUE VARIANCES FOR GENERAL FUND

The following table shows general fund revenue sources with a variance of both \$1 million and of five percent or more between actual and budgeted revenue amounts for FY 2014. Negative amounts mean actual revenues were below the amounts budgeted.

Figure 7-1: FY 2015 Major General Fund Revenue Variances

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amount
Reimbursement from State: Emergency Ambulance Services	(\$4,354,000)	-11.4%
Reimbursement from State: Fireboat Operations	(\$2,183,000)	-80.4%
Recovery of Debt Service Charges (Hanauma Bay Nature Preserve Fund)	(\$1,007,000)	-77.1%
Recovery of Debt Service Charges (Highway Fund)	(\$9,959,000)	-11.8%

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.

DETAILED EXPENDITURE RESULTS BY ACTIVITY

Figure 7-2 displays expenditure results of activities in the FY 2015 executive operating budget ordinance, listed by agency. Figure 7-3 displays expenditure results of activities in the FY 2015 legislative budget ordinance, listed by agency. In addition, if accounting reports show that an activity received state or federal funds that were not appropriated, that funding is shown in the “Other Grants” line-item for 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 both \$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.² For each activity, the following information is provided regarding its status at the end of the fiscal year:

- *Total appropriated amount as shown in the budget ordinance.*
- *The total appropriated amount as may have been 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.*
- *The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.*
- *The amount that lapsed at the end of the fiscal year and its percentage of the adjusted appropriation.*

² Unbudgeted federal grants and special projects funds are excluded.

Figure 7-2: Executive Operating Budget, Appropriations for FY 2015

Budgeted Activity	Approp.	Net Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Mayor					
Administration	660,000	660,000	641,021	18,979	2.9%
Contingency	24,741	24,741	19,656	5,085	20.6%
Managing Director					
City Management	1,883,862	1,966,824	1,854,364	112,460	5.7%
Culture and the Arts	1,848,144	1,848,144	521,485	1,326,660	71.8%
Neighborhood Commission	981,810	981,810	906,236	75,574	7.7%
Office of Housing	188,448	188,448	106,428	82,020	43.5%
Royal Hawaiian Band	2,062,280	2,062,280	2,045,186	17,094	0.8%
Other Grants*	-	568,557	538,362	30,195	5.3%
Department of Customer Services					
Administration	500,062	524,062	513,209	10,853	2.1%
Public Communication	1,410,284	1,505,212	1,348,991	156,221	10.4%
Satellite City Hall	4,258,247	4,258,247	4,143,994	114,253	2.7%
Motor Vehicle, Licensing and Permits	16,268,126	16,960,065	14,771,770	2,188,295	12.9%
Department of Budget and Fiscal Services					
Administration	864,979	911,335	907,419	3,916	0.4%
Internal Control	574,720	574,720	566,512	8,208	1.4%
Fiscal/CIP Administration	1,311,816	1,336,821	1,299,491	37,330	2.8%
Budgetary Administration	817,602	992,533	878,905	113,628	11.4%
Accounting and Fiscal Services	4,674,139	4,846,849	4,365,197	481,652	9.9%
Purchasing and General Services	1,649,881	1,874,743	1,706,542	168,201	9.0%
Real Property	5,771,270	6,093,417	5,794,136	299,281	4.9%
Treasury	2,631,708	2,757,118	2,309,496	447,622	16.2%
Liquor Commission	4,046,972	4,046,972	3,084,171	962,801	23.8%
Department of Information Technology					
Administration	13,304,213	13,304,213	12,360,227	943,986	7.1%
Applications	2,137,436	2,283,957	2,247,714	36,243	1.6%
Technical Support	1,367,480	1,526,312	1,475,826	50,486	3.3%
Operations	1,200,603	1,331,690	1,276,655	55,035	4.1%
ERP-CSR	2,383,502	2,383,502	2,351,676	31,826	1.3%
Radio and Network	850,460	926,488	883,089	43,399	4.7%
Other Grants*	-	3,000,000	1,342,898	1,657,102	55.2%
Department of the Corporation Counsel					
Legal Services	8,017,730	8,326,381	7,655,836	670,545	8.1%
Ethics Commission	383,139	383,139	351,982	31,157	8.1%

Figure 7-2: Executive Operating Budget, Appropriations for FY 2015 (continued)

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Prosecuting Attorney					
Administration	5,905,416	6,063,939	5,092,326	971,613	16.0%
Prosecution	13,794,259	14,254,107	12,975,613	1,278,494	9.0%
Victim/Witness Assistance	2,341,848	3,268,283	2,335,740	932,543	28.5%
Department of Human Resources					
Administration	1,188,031	1,217,590	1,155,543	62,047	5.1%
Employment and Personnel Services	1,693,297	1,698,017	1,645,308	52,709	3.1%
Classification and Pay	489,972	571,890	565,814	6,076	1.1%
Industrial Safety and Workers' Compensation	1,172,685	1,222,333	1,216,068	6,265	0.5%
Labor Relations and Training	1,067,185	1,091,266	1,052,278	38,988	3.6%
Department of Planning and Permitting					
Administration	2,948,253	3,051,024	2,556,085	494,939	16.2%
Site Development	3,752,327	3,832,271	3,592,990	239,281	6.2%
Land Use Permits	831,148	1,154,250	1,149,607	4,643	0.4%
Planning	3,329,812	3,818,874	2,952,760	866,114	22.7%
Customer Service Office	3,012,813	3,289,800	3,032,830	256,970	7.8%
Building	5,213,137	5,656,206	5,374,073	282,133	5.0%
Other Grants*	-	768,704	733,537	35,167	4.6%
Department of Facility Maintenance					
Administration	2,384,228	2,438,019	2,018,941	419,078	17.2%
Road Maintenance	24,023,794	25,364,172	23,311,609	2,052,563	8.1%
Pub Building and Electrical Maint	33,125,295	33,607,576	30,165,661	3,441,915	10.2%
Automotive Equipment Services	18,629,760	19,107,160	18,593,875	513,285	2.7%
Other Grants*	-	560,943	141,840	419,103	74.7%
Department of Design and Construction					
Administration	906,751	914,539	878,217	36,322	4.0%
Project and Construction Mgmt	14,391,745	14,715,173	13,443,342	1,271,831	8.6%
Land Services	2,522,040	2,753,984	2,459,736	294,248	10.7%

Figure 7-2: Executive Operating Budget, Appropriations for FY 2015 (continued)

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Police Department					
Police Commission	481,248	501,248	472,321	28,927	5.8%
Office of the Chief of Police	6,678,359	6,877,821	6,740,454	137,367	2.0%
Patrol	135,991,788	135,891,788	134,313,934	1,577,854	1.2%
Specialized Field Operations	12,777,547	13,277,547	13,239,995	37,552	0.3%
Investigations	37,878,829	37,878,829	36,699,674	1,179,155	3.1%
Support Services	31,318,181	31,397,981	30,595,914	802,067	2.6%
Administrative Services	27,609,945	27,010,145	22,334,262	4,675,883	17.3%
Other Grants*	-	6,212,880	5,004,494	1,208,386	19.4%
Fire Department					
Fire Commission	18,894	18,894	5,306	13,588	71.9%
Administration	3,155,829	3,258,464	3,244,251	14,213	0.4%
Fire Communication Center	2,545,846	2,645,846	2,628,940	16,906	0.6%
Fire Prevention	3,997,859	3,997,859	3,943,437	54,422	1.4%
Mechanic Shop	2,387,586	2,438,448	2,330,988	107,460	4.4%
Training and Research	2,356,828	2,724,424	2,494,362	230,062	8.4%
Radio Shop	326,231	326,231	320,392	5,839	1.8%
Fire Operations	94,956,225	94,867,344	92,704,953	2,162,391	2.3%
Fireboat	2,977,906	2,977,906	-	2,977,906	100.0%
City Radio System	261,298	261,298	260,729	569	0.2%
Other Grants*	-	3,349,987	2,862,684	487,303	14.5%
Department of Emergency Services					
Administration	523,756	550,564	545,323	5,241	1.0%
Emergency Medical Services	29,204,776	29,204,776	26,266,037	2,938,739	10.1%
Ocean Safety	9,462,583	10,043,493	9,731,071	312,422	3.1%
Health Services	623,238	754,020	645,186	108,834	14.4%
Other Grants*	-	63,633	41,795	21,838	34.3%
Department of Emergency Management					
Emergency Management Coordination	1,253,842	5,362,770	2,832,018	2,530,752	47.2%
Other Grants*	-	187,954	22,244	165,710	88.2%
Department of the Medical Examiner					
Investigation of Deaths	1,611,917	1,869,221	1,777,885	91,336	4.9%

Figure 7-2: Executive Operating Budget, Appropriations for FY 2015 (continued)

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Community Services					
Administration	1,386,350	1,530,462	679,212	851,250	55.6%
Office of Special Projects	8,996,841	9,071,891	7,911,018	1,160,873	12.8%
Oahu Workforce Investment Board	272,393	272,393	180,645	91,748	33.7%
Community Assistance	51,956,243	51,956,243	48,626,276	3,329,967	6.4%
Elderly Services	9,581,557	10,009,921	5,875,439	4,134,482	41.3%
Community Based Development	9,887,215	11,522,299	11,042,288	480,011	4.2%
WorkHawaii	11,175,288	14,206,452	8,021,478	6,184,974	43.5%
Other Grants*	-	57,657	4,775	52,882	91.7%
Department of Parks and Recreation					
Administration	2,791,448	2,853,872	2,463,128	390,744	13.7%
Urban Forestry	8,484,464	8,833,997	8,408,153	425,844	4.8%
Maintenance Support Services	5,508,379	5,989,046	5,549,834	439,212	7.3%
Recreation Services	23,317,257	23,795,822	21,979,277	1,816,545	7.6%
Grounds Maintenance	26,526,797	28,148,005	26,171,261	1,976,744	7.0%
Other Grants*	-	485,687	37,953	447,734	92.2%
Department of Enterprise Services					
Administration	861,534	874,767	787,821	86,946	9.9%
Auditoriums	6,350,681	6,349,320	5,835,383	513,937	8.1%
Honolulu Zoo	5,169,550	5,614,656	5,577,017	37,639	0.7%
Golf Courses	9,988,543	10,169,452	9,570,354	599,098	5.9%
Other Grants*	-	290,966	11,722	279,243	96.0%
Department of Transportation Services					
Administration	591,355	571,355	558,921	12,434	2.2%
Transportation Planning	1,670,669	1,703,769	1,465,593	238,176	14.0%
Traffic Engineering	3,067,551	3,385,693	3,091,607	294,086	8.7%
Traffic Signals and Technology	3,879,896	4,225,538	3,451,716	773,822	18.3%
Public Transit	242,249,250	242,979,228	231,651,819	11,327,409	4.7%
Other Grants*	-	558,425	540,703	17,722	3.2%
Department of Environmental Services					
Administration	10,486,663	10,486,663	10,248,150	238,513	2.3%
Refuse Collection and Disposal	155,858,424	158,379,037	149,819,697	8,559,340	5.4%
Environmental Quality	12,677,773	12,852,131	10,798,380	2,053,751	16.0%
Collection System Maintenance	24,590,799	24,590,799	17,589,320	7,001,479	28.5%
Treatment and Disposal	79,408,034	79,408,034	62,413,286	16,994,748	21.4%
Other Grants*	-	210,000	210,000	-	0.0%

Figure 7-2: Executive Operating Budget, Appropriations for FY 2015 (continued)

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Debt Service and Miscellaneous					
City and County Bonds	405,784,000	405,784,000	370,582,411	35,201,589	8.7%
Other Than Bonds	361,000	361,000	359,220	1,780	0.5%
County Pension	17,000	17,000	8,724	8,276	48.7%
Retirement System	122,341,000	122,341,000	122,341,000	-	0.0%
FICA	27,874,000	27,874,000	24,747,076	3,126,924	11.2%
Hawaii Employer-Union Health Benefits Trust Fund	116,088,000	116,088,000	105,636,311	10,451,689	9.0%
Workers' Compensation	16,820,000	16,820,000	14,454,261	2,365,739	14.1%
Unemployment Compensation	800,000	800,000	307,484	492,516	61.6%
Salary Adj and Accrued Vac Pay**	4,950,000	4,923,192	26,808	4,923,192	99.5%
Provision for Other Post-Employment Benefits	47,122,724	47,122,724	47,122,724	-	0.0%
Provision for Vacant Positions**	23,817,632	6,703,154	17,114,478	6,703,154	28.1%
Provision for Grants, Partnerships and Security**	1,500,000	380,501	1,119,499	380,501	25.4%
Provision for Judgments, Settlements	10,000,000	10,000,000	2,062,151	7,937,849	79.4%
Risk Management	8,600,000	8,600,000	6,895,734	1,704,266	19.8%
Provision for Energy Costs**	6,000,000	6,000,000	-	6,000,000	100.0%
TOTAL EXECUTIVE APPROPRIATIONS	2,142,008,271	2,168,018,221	1,971,860,238	196,157,983	9.0%

* Other Grants reflects single purpose monies received from the state and federal governments. Although they are allocated for specific activities within the department, they are broken out into the Other Grants separate line item if those activities did not have any state or federal grant appropriations in Ordinance 14-18.

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

Figure 7-3: Legislative Budget, Appropriations for FY 2015

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
City Council					
Administration	4,788,059	4,918,059	4,401,679	516,380	10.5%
Council Allotment	227,500	227,500	154,028	73,472	32.3%
Salary Commission	600	600	541	59	9.9%
Charter Commission	150,000	150,000	35,616	114,384	76.3%
Office of Council Services					
Administration	557,827	628,452	622,063	6,389	1.0%
Legal Assistance	558,696	542,696	459,421	83,275	15.3%
Organized Research and Analysis	528,828	511,828	433,067	78,761	15.4%
Revisor of Ordinances	65,000	66,000	65,847	153	0.2%
City Clerk					
Administration	381,581	451,581	408,631	42,950	9.5%
Support Services	319,857	314,857	257,685	57,172	18.2%
Council Assistance	866,626	821,626	714,124	107,502	13.1%
Elections	2,543,552	2,523,552	1,622,039	901,513	35.7%
City Auditor					
Administration	456,271	456,271	421,246	35,025	7.7%
Audit	652,527	652,527	606,351	46,176	7.1%
Financial Audit	440,000	440,000	440,000	-	0.0%
Miscellaneous					
Retirement System	1,492,417	1,492,417	1,414,908	77,509	5.2%
FICA	671,014	671,014	554,127	116,887	17.4%
EUTF	2,014,149	2,014,149	1,439,952	574,197	28.5%
Accumulated Vacation Leave**	318,060	149,435	168,625	149,435	47.0%
Unemployment Compensation	75,000	75,000	38,399	36,601	48.8%
TOTAL LEGISLATIVE APPROPRIATIONS	17,107,564	17,107,564	14,089,724	3,017,840	17.6%
TOTAL CITY APPROPRIATIONS	2,159,115,835	2,185,125,785	1,985,949,963	199,175,823	9.1%
<p>** Unlike other activities, for these line items the difference between the original appropriation and the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.</p>					

MAJOR APPROPRIATION LAPSES BY FUND

Figure 7-4 displays the amounts appropriated, expended/encumbered, and lapsed by fund source. The major fund lapses for FY 2015 that were both at least \$5 million and at least ten percent of adjusted appropriations have been highlighted.³

**Figure 7-4: Executive and Legislative Budget for FY 2015
Summary of Results by Fund**

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	1,171,724,309	1,171,724,309	1,079,650,311	92,073,998	7.9%
Highway Fund	115,759,014	115,759,014	106,131,367	9,627,647	8.3%
Sewer Fund	302,346,740	302,346,740	258,399,600	43,947,140	14.5%
Bus Transportation Fund	214,931,778	214,931,778	204,290,525	10,641,253	5.0%
Liquor Commission Fund	5,941,349	5,941,349	4,609,628	1,331,721	22.4%
Bikeway Fund	696,712	696,712	575,136	121,576	17.4%
Highway Beautification and Disposal	4,214,163	4,214,163	2,711,674	1,502,489	35.7%
Special Events Fund	17,712,187	17,712,187	16,358,571	1,353,616	7.6%
Golf Fund	13,666,284	13,666,284	12,467,688	1,198,596	8.8%
Solid Waste Special Fund	186,019,809	186,019,809	175,502,812	10,516,997	5.7%
Hanauma Bay Nature Preserve Fund	5,931,915	5,931,915	5,028,699	903,216	15.2%
Rental Assistance Fund	733,000	733,000	124,093	608,907	83.1%
Leasehold Conversion Fund	15,567	15,567	13,900	1,667	10.7%
Housing Development Special Fund	209,200	209,200	97,714	111,486	53.3%
Clean Water & Natural Lands Fund	25,000	25,000	25,000	-	0.0%
Affordable Housing Fund	100,000	100,000	-	100,000	100.0%
Grants in Aid Fund	5,663,000	5,663,000	5,501,417	161,583	2.9%
Community Development Fund	1,563,500	1,563,500	1,208,671	354,829	22.7%
Rehabilitation Loan Fund	3,205,000	3,205,000	1,532,829	1,672,171	52.2%
Section 8 Contract Fund	47,313,301	47,313,301	46,486,500	826,801	1.7%
Federal Grants Fund	52,044,667	68,200,318	54,488,010	13,712,308	20.1%
Special Projects Fund	9,299,340	19,153,640	10,745,817	8,407,823	43.9%
TOTAL	2,159,115,835	2,185,125,785	1,985,949,963	199,175,823	9.1%

³ Grant and special projects funds are excluded from this analysis.

CHAPTER SEVEN

**B. REVIEW OF FY 2016 GENERAL
FUND REVENUE ASSUMPTIONS**

Major general fund revenue assumptions for FY 2016 have been reviewed as of 12/31/2015. For the purpose of this summary, major revenue assumptions are defined as those that involve an amount exceeding \$1 million and concern either new sources to the City or a significant increase or decrease in existing sources. As an example, changes in transfers between funds were not part of this review.

Figure 7-5: FY 2015 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/15
Real Property Taxes- Current Year. Budgeted amount increased by \$76.7 million or 8.3% from prior fiscal year.	\$1,005,471,000	\$156,248,176
Motor Vehicle Drivers License. Budgeted amount decreased by \$1.0 million or -30.4% from prior fiscal year.	\$2,327,020	\$1,066,488
Recovery- Debt Service- Solid Waste Special Fund (Honolulu Solid Waste Disposal Facility Account). Budgeted amount increased by \$5.1 million or 18.3% from prior fiscal year.	\$33,060,000	\$7,658,868
Recovery- Debt Service- HART. Budgeted amount increased by \$8.0 million from prior fiscal year. (New revenue item for FY 2016)	\$8,000,000	\$0
Recovery- Debt Service- Highway Fund. Budgeted amount increased \$19.1 million or 22.6% from prior fiscal year.	\$103,638,000	\$27,981,667
Recovery CASE- Solid Waste Special Fund. Budgeted amount increased by \$1.1 million or 8.6% from prior fiscal year.	\$13,229,000	\$6,614,500
Recovery CASE- Highway Fund. Budgeted amount increased by \$1.2 million or 10.3% from prior fiscal year.	\$13,204,300	\$6,602,150

If RPT- Lock Box, RPT Mortgage Company, and RPT- Epay had been included in the amount for "Real Property Taxes," the total as of 12/31/15 would be \$535,369,648.

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CHAPTER EIGHT

CAPITAL BUDGET

FISCAL YEAR 2014 FUND EXPENDITURE STATUS FOR THE 24-MONTH PERIOD ENDING 06/30/15

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget over the 24-month effective appropriation period for the FY 2014 capital budget that runs from July 1, 2013 through June 30, 2015, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.¹ The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 13-20) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2015.

Overview

- *In FY 2014, the largest appropriation lapse was from the Wastewater Treatment Plant, Pump Station, and Force Main Projects, where 29.8 percent of the \$42.3 million adjusted appropriation lapsed.*
- *The budget function that experienced the highest rate of appropriation lapses, excluding federal funds, was Human Services where 100 percent of City funds lapsed. Among significant fund sources, it was the Solid Waste Improvement Bond Fund at 86.2 percent.*
- *The City continues to expend or encumber close to 100 percent of the funds appropriated by the Council for the Rehabilitation of Streets project. In FY 2014, of the \$118 million of City funds appropriated for the project, only \$33,000 lapsed.*

¹ Federal grant funds are excluded from this review of lapses because federal appropriations do not lapse when city funds lapse.



CHAPTER EIGHT

A. MAJOR PROJECT LAPSES AND DETAILED RESULTS BY FUNCTION

The following table displays all of the projects in the FY 2014 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 24-month period:

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

The major project lapses for FY 2014 have been highlighted based on the following:

- *Projects having adjusted appropriations by fund of \$1 million or more from non-state and non-federal funds; and*
- *Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 24-month period.*

Figure 8-1: Capital Budget, Appropriations for FY 2014

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/Encumbered	Lapsed	Percent Lapsed
GENERAL GOVERNMENT							
STAFF AGENCIES							
1998602	Procurement of Major Equipment	GI	13,073,300	13,073,300	11,202,635	1,870,665	14.3%
1998602	Procurement of Major Equipment	HI	2,588,000	2,588,000	1,819,574	768,426	29.7%
1998602	Procurement of Major Equipment	CP	2,751,002	2,751,002	2,514,805	236,197	8.6%
1998602	Procurement of Major Equipment	CP	87,000	87,000	87,000	-	0.0%
1979110	Project Adjustments Account	GI	1,000	14,423	-	14,423	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							
1996611	Art in Public Facilities	GI	100,000	100,000	10,000	90,000	90.0%
1996007	Civic Center Improvements	GI	2,000,000	2,000,000	1,544,193	455,807	22.8%
2012077	Civic Center Parking Structure - Waterproofing & Reconstruction	GI	1,400,000	1,400,000	1,400,000	-	0.0%
1998007	Energy Conservation Improvements	GI	500,000	500,000	500,000	-	0.0%
	Hauula Civic Center Improvements*	GI	800,000	800,000	-	800,000	100.0%
	Honolulu Hale Improvements*	GI	500,000	500,000	-	500,000	100.0%
	Leeward Coast Animal Control Facility*	GI	100,000	100,000	-	100,000	100.0%
2009025	Manana Corporation Yard Improvements	HI	200,000	200,000	200,000	-	0.0%
2004050	National Pollutant Discharge Elimination System (NPDES) Modification for Corporation Yards	HI	1,800,000	1,800,000	1,625,541	174,459	9.7%
1994015	Pearl City Corporation Yard Renovations	GI	4,300,000	4,300,000	4,014,683	285,317	6.6%
1987042	Public Building Facilities Improvements	GI	2,000,000	2,000,000	1,891,009	108,991	5.4%
	Royal Hawaiian Band Facility*	GI	200,000	200,000	-	200,000	100.0%
2002080	Telecommunications Facilities Upgrade	GI	7,100,000	7,100,000	6,894,348	205,652	2.9%
PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS							
	Haleiwa Public Parking*	GI	750,000	750,000	-	750,000	100.0%
1971153	Land Expenses	GI	200,000	200,000	133,007	66,993	33.5%
	Capital Projects Fund	CP	2,839,002	2,839,002	2,601,805	237,197	8.4%
	General Improvement Bond Fund	GI	33,024,300	33,037,723	27,589,875	5,447,848	16.5%
	Highway Improvement Bond Fund	HI	4,589,000	4,589,000	3,645,115	943,885	20.6%
	TOTAL GENERAL GOVERNMENT		40,452,302	40,465,725	33,836,795	6,628,930	16.4%
* Indicates Council-added project.							

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/Encumbered	Lapsed	Percent Lapsed
<u>PUBLIC SAFETY</u>							
POLICE STATIONS AND BUILDINGS							
2007020	Honolulu Police Department NPDES Small MS4 Permit Program	GI	1,270,000	1,270,000	1,270,000	-	0.0%
2009034	Microwave Radio Spur Equip and Facilities Upgrade	GI	600,000	600,000	599,918	82	0.0%
2002025	Police Stations Buildings Improvements	GI	2,000,000	2,000,000	1,951,855	48,145	2.4%
2006034	Upgrade Security Camera Systems at Various Police Facilities	GI	530,000	530,000	530,000	-	0.0%
2014075	Wahiawa Police Station	GI	1,000,000	900,000	532,400	367,600	40.8%
2006039	Waianae Police Station Replacement	GI	650,000	650,000	650,000	-	0.0%
2005028	Honolulu Police Department Equipment Acquisition	GI	627,000	627,000	614,234	12,766	2.0%
2005028	Honolulu Police Department Equipment Acquisition	HI	3,306,000	3,306,000	3,293,003	12,997	0.4%
FIRE STATIONS AND BUILDINGS							
1998021	Fire Station Buildings Improvements	GI	2,000,000	2,000,000	1,948,837	51,163	2.6%
2007012	Honolulu Fire Department NPDES Small MS4 Permit Program	GI	2,355,000	2,355,000	1,425,873	929,127	39.5%
2014079	Kuakini Fire Station Relocation	GI	3,270,000	3,270,000	3,183,748	86,252	2.6%
	Waialua Fire Station Relocation*	GI	1,500,000	1,500,000	-	1,500,000	100.0%
2005021	Honolulu Fire Department Equipment Acquisition	GI	3,378,000	3,378,000	3,283,354	94,646	2.8%
TRAFFIC IMPROVEMENTS							
	Computerized Traffic Control System	FG	-	6,293	6,293	-	0.0%
2011027	Honolulu Traffic Management Center Air Conditioning System Improvements	HI	851,000	851,000	698,200	152,800	18.0%
	Pahia Road Pedestrian Safety Light*	HI	30,000	30,000	-	30,000	100.0%
	Pulama Road Emergency Bypass Route*	HI	250,000	250,000	-	250,000	100.0%
2010030	Traffic Engineering Devices at Various Locations	HI	5,500,000	5,500,000	289,281	5,210,719	94.7%
1996306	Traffic Improvements at Various Locations	HI	1,250,000	1,250,000	348,351	901,649	72.1%
1996306	Traffic Improvements at Various Locations	FG	2,778,000	2,778,000	557,406	2,220,594	79.9%
2006016	Traffic Signal Maintenance Facility	HI	80,000	80,000	-	80,000	100.0%
1999312	Traffic Signals at Various Locations	HI	972,000	972,000	627,298	344,702	35.5%
1999312	Traffic Signals at Various Locations	FG	3,880,000	3,880,000	2,432,828	1,447,172	37.3%
2003223	Waipio Point Access Road Improvements	HI	35,000	35,000	35,000	-	0.0%
2003223	Waipio Point Access Road Improvements	FG	140,000	141,976	141,976	-	0.0%
FLOOD CONTROL							
2000101	Flood Control Improvements at Various Locations	GI	2,160,000	2,160,000	2,058,930	101,070	4.7%
2014072	Kahaluu Flood Control Lagoon Dredging	GI	350,000	350,000	350,000	-	0.0%
2014087	Kahawainui Stream Dredging, Laie	GI	350,000	350,000	350,000	-	0.0%
2014098	Kiikii Stream Dredging, Waialua	GI	350,000	350,000	350,000	-	0.0%
OTHER PROTECTION - MISCELLANEOUS							
2005002	Drain Outfall Improvements	GI	170,000	170,000	170,000	-	0.0%
1997504	Kuaheha Street Area Movement, Palolo Valley	GI	5,620,000	5,620,000	3,803,691	1,816,309	32.3%
2001154	Rock Slide Potential Inspections and Mitigative Improvements	HI	1,445,000	1,445,000	1,273,529	171,471	11.9%
	Varona Village Improvements*	GI	500,000	500,000	-	500,000	100.0%
	Federal Grants Fund	FG	6,798,000	6,806,268	3,138,502	3,667,767	53.9%
	General Improvement Bond Fund	GI	28,680,000	28,580,000	23,072,840	5,507,160	19.3%
	Highway Improvement Bond Fund	HI	13,719,000	13,719,000	6,564,663	7,154,337	52.1%
TOTAL PUBLIC SAFETY			49,197,000	49,105,268	32,776,004	16,329,264	33.3%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
HIGHWAYS AND STREETS							
BIKEWAYS AND BIKE PATHS							
1979063	Bicycle Projects	FG	720,000	831,312	330,930	500,382	60.2%
1979063	Bicycle Projects	CP	334,000	334,000	207,120	126,880	38.0%
2014026	Multimodal Bike Plan	HI	100,000	100,000	100,000	0	0.0%
HIGHWAYS, STREETS AND ROADWAYS							
1988001	Curb Ramps at Various Locations, Oahu	HI	3,265,000	3,265,000	3,175,446	89,554	2.7%
1988001	Curb Ramps at Various Locations, Oahu	CP	-	166,666	166,666	-	0.0%
2011089	Farrington Highway Improvements*	HI	2,740,000	2,740,000	-	2,740,000	100.0%
2011089	Farrington Highway Improvements	FG	-	7,000	213	6,787	97.0%
1998515	Guardrail Improvements	HI	800,000	800,000	13,162	786,838	98.4%
	Guardrail Improvements in Waikane*	HI	100,000	100,000	-	100,000	100.0%
2011092	Haleiwa Walkway Improvements*	HI	6,500,000	6,500,000	-	6,500,000	100.0%
2004015	Highway Structure Improvements	HI	720,000	720,000	511,042	208,958	29.0%
	Kapolei Parkway Construction	FG	-	1,697	1,697	-	0.0%
1995525	Kuakini Street Extension*	HI	1,000,000	1,000,000	434,624	565,376	56.5%
1995525	Kuakini Street Extension	FG	-	2,033,914	1,534,497	499,417	24.6%
	Laie Pedestrian/Bicycle Path*	HI	250,000	250,000	-	250,000	100.0%
	Nehoa Street Sidewalk Project*	HI	5,500,000	5,500,000	-	5,500,000	100.0%
	Paoakalani Avenue Sidewalk Construction*	HI	500,000	500,000	-	500,000	100.0%
1998537	Reconstruction of Concrete Sidewalks	HI	1,000,000	1,000,000	-	1,000,000	100.0%
1997502	Rehabilitation of Streets	HI	118,000,000	118,000,000	117,967,172	32,828	0.0%
1997502	Rehabilitation of Streets	CP	2,000,000	2,000,000	-	2,000,000	100.0%
1991064	Utility Share Expenses	UT	100,000	103,201	103,200	1	0.0%
1995515	Waikiki Improvements	HI	6,000,000	6,000,000	5,729,174	270,826	4.5%
2013026	Kalaeloa Boulevard Restoration	HI	241,000	241,000	239,322	1,678	0.7%
2013026	Kalaeloa Boulevard Restoration	FG	121,000	121,000	10,400	110,600	91.4%
BRIDGES, VIADUCTS, AND GRADE SEPARATION							
	Ahilama Bridge Replacement*	HI	250,000	250,000	-	250,000	100.0%
2000060	Bridge Inspection, Inventory and Appraisal	HI	450,000	450,000	387,000	63,000	14.0%
2000060	Bridge Inspection, Inventory and Appraisal	FG	720,000	720,000	640,000	80,000	11.1%
1998520	Bridge Rehabilitation at Various Locations	HI	5,500,000	5,500,000	5,046,520	453,480	8.2%
2005008	Rehabilitation of North School Street Bridge Over Kalihi Stream	HI	1,110,000	1,110,000	252,890	857,110	77.2%
STORM DRAINAGE							
2000052	Drainage Improvements at Various Locations	HI	2,490,000	2,490,000	2,341,837	148,163	6.0%
2011096	Waialua Beach Road - Remediate Ponding*	HI	1,500,000	1,500,000	-	1,500,000	100.0%
2010051	NPDES MS4 Erosion Prone Area Improvements	HI	1,325,000	1,325,000	1,060,002	264,998	20.0%
2014095	NPDES MS4 Structural BMPs for City Industrial Facilities	HI	250,000	250,000	250,000	-	0.0%
2014053	NPDES MS4 Structural BMPs for Trash Reduction	HI	400,000	400,000	400,000	-	0.0%
2014050	Storm Drainage BMPs, Wailupe-Kuliouou-Niu Stream	HI	200,000	200,000	200,000	-	0.0%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
STREET LIGHTING							
2010108	Kionaole Road Street Lighting Improvements*	GI	150,000	150,000	84,547	65,453	43.6%
2007043	Street Light Meter Cabinets, Transformers and Street Lighting Improvements	HI	395,000	395,000	359,818	35,182	8.9%
2007043	Street Light Meter Cabinets, Transformers and Street Lighting Improvements	CP	605,000	605,000	-	605,000	100.0%
	Capital Projects Fund	CP	2,939,000	3,105,666	373,786	2,731,880	88.0%
	Federal Grants Fund	FG	1,561,000	3,714,923	2,517,738	1,197,185	32.2%
	General Improvement Bond Fund	GI	150,000	150,000	84,547	65,453	43.6%
	Highway Improvement Bond Fund	HI	160,586,000	160,586,000	138,468,010	22,117,990	13.8%
	Utilities Share	UT	100,000	103,201	103,200	1	0.0%
	TOTAL HIGHWAYS AND STREETS		165,336,000	167,659,790	141,547,281	26,112,510	15.6%

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
SANITATION							
WASTE COLLECTION AND DISPOSAL							
2005063	Kapaa/Kalaheo Landfill Gas Flare System	WB	750,000	750,000	-	750,000	100.0%
2010046	Oahu Secondary Landfill - Site Selection Study	WB	400,000	400,000	-	400,000	100.0%
2014055	Refuse Facilities Energy Savings Project	WB	1,350,000	1,350,000	-	1,350,000	100.0%
2010054	Refuse Facilities Improvements at Various Locations	WB	1,350,000	1,350,000	708,227	641,773	47.5%
2014063	Solid Waste to Energy Facility Access Improvements	WB	2,132,000	2,132,000	32,000	2,100,000	98.5%
2014065	Solid Waste to Energy Facility Improvements	WB	100,000	100,000	100,000	-	0.0%
2011047	Solid Waste to Energy Facility - Rehabilitation	CP	3,002,000	3,002,000	3,000,000	2,000	0.1%
SEWAGE COLLECTION AND DISPOSAL							
2008063	Ahuimanu Wastewater Preliminary Treatment Facility Force Main	CP	503,000	503,000	379,879	123,121	24.5%
2006046	Ala Moana Wastewater Pump Station Force Mains No. 3 and 4	SR	204,000	204,000	200,000	4,000	2.0%
2008069	Aliamanu No. 1 and No. 2 Wastewater Pump Station Force Mains	SR	2,302,000	2,375,629	2,373,629	2,000	0.1%
2011046	Awa Street Wastewater Pump Station, Force Main and Sewer System Improvements	CP	1,200,000	1,200,000	1,000,000	200,000	16.7%
2007065	Central Oahu Wastewater Facilities and Effluent Reuse	SR	503,000	503,000	503,000	-	0.0%
2008070	Chinatown Sewer Rehabilitation	SR	4,001,000	1,000	-	1,000	100.0%
2013050	Fort DeRussy Wastewater Pump Station, Force Main, and and Sewer System Alternatives	CP	201,000	201,000	201,000	-	0.0%
2012047	Hart Street Wastewater Pump Station Force Main System Improvements	CP	302,000	302,000	-	302,000	100.0%
2014064	Honouliuli Wastewater Treatment Plant Energy Improvements	SR	15,003,000	54,671	-	54,671	100.0%
2010053	Honouliuli Wastewater Treatment Plant Outfall Improvements/Rehabilitation	CP	501,000	501,000	501,000	-	0.0%
2012058	Honouliuli Wastewater Treatment Plant Secondary Treatment	CP	1,001,000	1,001,000	1,001,000	-	0.0%
2013053	Honouliuli Wastewater Treatment Plant Upgrade, Phase 2	CP	801,000	801,000	801,000	-	0.0%
2007066	Iwilei/Kalihi Kai Sewer Rehabilitation/Reconstruction	SR	3,453,000	3,000	-	3,000	100.0%
2009107	Kahanahou Wastewater Pump Station Upgrade and Sewer Improvements	CP	1,051,000	1,051,000	1,001,000	50,000	4.8%
2009109	Kailua Wastewater Treatment Plant and Sewer Basin Facilities	CP	1,001,000	1,001,000	1,000,000	1,000	0.1%
2013103	Kailua Wastewater Treatment Plant Energy Improvements	SR	10,003,000	10,003,000	9,868,654	134,346	1.3%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/Encumbered	Lapsed	Percent Lapsed
2010048	Kailua Wastewater Treatment Plant Outfall Improvements/Rehabilitation	CP	302,000	302,000	301,000	1,000	0.3%
2013056	Kailua Wastewater Treatment Plant - Tunnel Influent Pump Station and Headworks Facility	SR	2,001,000	2,001,000	2,000,000	1,000	0.0%
2005075	Kalihi/Nuuanu Area Sewer Rehabilitation	SR	2,002,000	2,002,000	1,782,496	219,504	11.0%
2012049	Kamehameha Highway Wastewater Pump Station Force Main System Improvements	CP	601,000	601,000	601,000	-	0.0%
2009108	Kaneohe Bay #2 Wastewater Pump Station Force Main	SR	1,902,000	3,376,700	3,376,658	42	0.0%
2012055	Kaneohe/Kailua Sewer Tunnel	SR	62,002,000	48,002,000	47,114,296	887,704	1.8%
2012051	Kunia Wastewater Pump Station Force Main System Improvements	CP	301,000	301,000	301,000	-	0.0%
	Laie Sewers	FG	-	1,050,000	-	1,050,000	100.0%
2008077	Old Sewer Tunnel Rehabilitation	SR	5,002,000	2,752,000	2,491,150	260,850	9.5%
1997812	Pacific Palisades WWPS, Force Main and Alternative Diversion Sewer Line	CP	1,102,000	1,102,000	1,100,000	2,000	0.2%
2013060	Pearl City Wastewater Pump Station, Force Main, and Sewer System Alternatives	CP	503,000	503,000	301,000	202,000	40.2%
2001124	Project Management for Wastewater Projects	CP	8,329,000	8,329,000	6,354,761	1,974,239	23.7%
2003120	Renton Road Sewer and Manhole Rehabilitation/Reconstruction	SR	7,902,000	4,702,000	4,682,515	19,485	0.4%
2010049	Sand Island Wastewater Basin Odor Control	CP	1,003,000	1,003,000	1,000,001	2,999	0.3%
1994511	Sand Island Wastewater Treatment Plant Expansion, Primary Treatment	SR	9,402,000	8,402,000	8,399,900	2,100	0.0%
2013062	Sand Island Wastewater Treatment Plan Improvements/Upgrade	CP	601,000	601,000	601,000	-	0.0%
2012054	Sand Island Wastewater Treatment Plan Solids Handling	SR	1,500,000	1,500,000	1,500,000	-	0.0%
2007068	Sewer Condition Assessment Program	CP	3,000,000	3,000,000	3,000,000	-	0.0%
2013063	Sewer I/I Relief and Rehabilitation Projects - Ala Moana Tributary Basin	CP	402,000	402,000	401,000	1,000	0.2%
2013064	Sewer I/I Relief and Rehabilitation Projects - Hart St. Tributary Basin	CP	402,000	402,000	401,000	1,000	0.2%
2013065	Sewer I/I Relief and Rehabilitation Projects - Leeward Area	CP	102,000	102,000	101,000	1,000	1.0%
2013066	Sewer I/I Relief and Rehabilitation Projects - Windward Area	CP	102,000	102,000	101,000	1,000	1.0%
2000071	Sewer Mainline and Lateral Projects	CP	14,302,000	14,302,000	12,956,683	1,345,317	9.4%
2002043	Sewer Manhole and Pipe Rehabilitation at Various Locations	SR	5,602,000	5,602,000	5,599,271	2,729	0.0%
2013067	Waianae Wastewater Treatment Plant Improvements/Upgrade	CP	801,000	801,000	800,000	1,000	0.1%
2013100	Waianae Wastewater Treatment Plant Outfall Improvements/Rehabilitation	CP	401,000	401,000	401,000	-	0.0%
2008080	Waikalua Wastewater Pump Station Upgrade and Alternative Diversion Sewer	CP	450,000	450,000	450,000	-	0.0%
2012053	Waipahu Wastewater Pump Station Force Main (New)	SR	6,400,000	5,400,000	5,400,000	-	0.0%
2007071	Waipio Wastewater Pump Station Upgrade	CP	201,000	201,000	201,000	-	0.0%
2000038	Wastewater Equipment	CP	9,253,942	9,253,942	7,199,658	2,054,284	22.2%
1998806	Wastewater Facilities Replacement Reserve	CP	5,000,000	5,000,000	4,608,124	391,876	7.8%
2003151	Wastewater Planning and Programming	CP	254,000	254,000	156,868	97,132	38.2%
2007073	Wastewater Program Management	CP	5,001,000	5,001,000	3,677,549	1,323,451	26.5%
2001062	Wastewater Treatment Plant, Pump Station, and Force Main Projects	CP	11,101,000	11,101,000	11,077,477	23,523	0.2%
2001062	Wastewater Treatment Plant, Pump Station, and Force Main Projects	SR	-	42,300,000	29,683,249	12,616,752	29.8%
2013101	Windward Area Wastewater Pump Station Facilities Improvements	CP	503,000	503,000	501,000	2,000	0.4%
	Capital Projects Fund	CP	73,580,942	73,580,942	65,478,001	8,102,941	11.0%
	Federal Grants Fund	FG	-	1,050,000	-	1,050,000	
	Sewer Revenue Bond Fund	SR	139,184,000	139,184,000	124,974,817	14,209,183	10.2%
	Solid Waste Improvement Bond Fund	WB	6,082,000	6,082,000	840,227	5,241,773	86.2%
	TOTAL SANITATION		218,846,942	219,896,942	191,293,045	28,603,897	13.0%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
HUMAN SERVICES							
HUMAN SERVICES							
2007076	Community Development Block Grant (CDBG) Program	CD	40,585,154	40,585,154	14,310,893	26,274,261	64.7%
1995207	Emergency Solutions Grants (ESG) Program	FG	760,815	760,815	549,362	211,453	27.8%
	Ewa Villages - Area H	FG	-	50,673	50,673	-	0.0%
2007077	Home Investment Partnerships (HOME) Program	FG	4,671,325	4,671,325	2,211,325	2,460,000	52.7%
	Homeless Refuge (Puuhonua) Project*	CP	300,000	300,000	-	300,000	100.0%
2000119	Housing Opportunities for Persons with AIDs (HOPWA) Program	FG	477,883	477,883	464,212	13,671	2.9%
2013002	Housing Partnership Program	CP	6,500,000	6,500,000	-	6,500,000	100.0%
	Kakaako Affordable Housing for Artists Project*	CP	1,101,000	1,101,000	-	1,101,000	100.0%
	Capital Projects Fund	CP	7,901,000	7,901,000	-	7,901,000	100.0%
	Community Development Fund	CD	40,585,154	40,585,154	14,310,893	26,274,261	64.7%
	Federal Grants Fund	FG	5,910,023	5,960,696	3,275,572	2,685,124	45.0%
	TOTAL HUMAN SERVICES		54,396,177	54,446,850	17,586,465	36,860,385	67.7%

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
CULTURE - RECREATION							
PARTICIPANT, SPECTATOR AND OTHER RECREATION							
1998134	Aiea District Park*	GI	600,000	600,000	-	600,000	100.0%
	Aina Haina Park Improvements*	GI	200,000	200,000	-	200,000	100.0%
1998107	Ala Moana Regional Park	GI	2,500,000	2,500,000	2,432,338	67,662	2.7%
1998107	Ala Moana Regional Park	CP	321,039	321,039	-	321,039	100.0%
	Ala Wai Community Park	FG	-	272,126	272,126	-	0.0%
2010072	Banzai Rock Skate Park*	GI	1,000,000	1,000,000	-	1,000,000	100.0%
	Canoe Halau at Haleiwa Regional Park*	GI	500,000	500,000	50,000	450,000	90.0%
2007054	Department of Parks and Recreation NPDES Small MS4 Permit Program	GI	1,310,000	1,310,000	-	1,310,000	100.0%
2010089	Division of Urban Forestry/Horticulture Services Office Replacement	GI	100,000	100,000	-	100,000	100.0%
2014105	Division of Urban Forestry Tree Farm - Patsy T Mink Central Oahu Regional Park	GI	100,000	100,000	100,000	-	0.0%
1973059	Hanauma Bay Nature Preserve	CP	1,000,000	1,000,000	809,875	190,125	19.0%
	Hauula Community Park Improvements*	GI	150,000	150,000	-	150,000	100.0%
	Ewa Mahiko District Park	FG	-	584,060	584,060	-	0.0%
	Kahuku District Park Improvements*	GI	3,200,000	3,200,000	-	3,200,000	100.0%
	Kahuku Municipal Golf Course*	CP	3,850,300	3,850,300	-	3,850,300	100.0%
	Kalihi Waena Neighborhood Park*	GI	200,000	200,000	-	200,000	100.0%
1996106	Kamamalu Neighborhood Park	GI	80,000	80,000	79,592	408	0.5%
	Kamehameha Field Community Park*	GI	200,000	200,000	-	200,000	100.0%
	Kawela Bay Land Acquisition*	GI	5,000,000	5,000,000	4,250,000	750,000	15.0%
	KEY Project Improvements*	CP	220,000	220,000	30,000	190,000	86.4%
2010077	Kualoa Regional Park - Reconstruction of Wastewater System	GI	1,000,000	950,000	887,126	62,875	6.6%
	Kuhio Beach Pedestrian Promenade*	GI	150,000	150,000	-	150,000	100.0%
	Laenani Neighborhood Park Improvements*	GI	145,000	145,000	-	145,000	100.0%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
	Makaha Beach Park Consolidation*	GI	91,000	91,000	-	91,000	100.0%
	Makaha Beach Park Master Plan*	GI	1,966,000	1,966,000	-	1,966,000	100.0%
	Makiki Community Library Roof Repair, Makiki District Park*	GI	200,000	200,000	-	200,000	100.0%
2001100	Manoa Valley District Park	GI	1,600,000	1,600,000	1,592,470	7,530	0.5%
	Miilani Mauka District Park*	GI	2,915,000	2,915,000	-	2,915,000	100.0%
2008046	Mitigative Improvements at Parks	GI	500,000	500,000	87,965	412,035	82.4%
	Nuuanu Valley Park - Play Apparatus*	GI	200,000	200,000	-	200,000	100.0%
	Paiko Ridge*	CP	3,500,000	3,500,000	-	3,500,000	100.0%
1998180	Palolo Valley District Park*	GI	600,000	600,000	-	600,000	100.0%
	Papahana Kuaola: Haiku - Heeia*	CP	900,000	900,000	-	900,000	100.0%
	Patsy T. Mink Central Oahu Regional Park Dog Obedience* and Training Facility	GI	100,000	100,000	-	100,000	100.0%
	Patsy T. Mink Central Oahu Regional Park - Parking Expansion	GI	100,000	100,000	-	100,000	100.0%
2007075	Puu O Hulu Community Park, Maili*	GI	505,000	505,000	-	505,000	100.0%
1998105	Reconstruct Wastewater Systems for Parks	GI	300,000	300,000	300,000	-	0.0%
1998128	Recreation District No. 1 Improvements	GI	1,500,000	1,500,000	1,349,204	150,796	10.1%
1998129	Recreation District No. 2 Improvements	GI	1,500,000	1,500,000	1,466,148	33,852	2.3%
1998130	Recreation District No. 3 Improvements	GI	1,500,000	1,500,000	1,371,277	128,723	8.6%
1998131	Recreation District No. 4 Improvements	GI	1,500,000	1,500,000	1,450,600	49,400	3.3%
2005117	Recreation District No. 5 Improvements	GI	300,000	300,000	293,682	6,318	2.1%
2002072	Renovate Recreational Facilities	GI	4,500,000	4,528,800	4,119,716	409,084	9.0%
2002072	Renovate Recreational Facilities	CP	1,039,313	1,039,313	706,674	332,639	32.0%
2014096	Thomas Square	GI	1,000,000	1,000,000	820,000	180,000	18.0%
	Turtle Bay Agricultural Lands*	CP	1,500,000	1,500,000	1,500,000	-	0.0%
1971480	Waiahole Beach Park*	GI	500,000	500,000	-	500,000	100.0%
	Waipio Neighborhood Park (TMK: 9-4-115:002; 12.30 Acres)*	GI	425,000	425,000	-	425,000	100.0%
	Whitmore Agricultural Lands*	CP	2,000,000	2,000,000	-	2,000,000	100.0%
	Whitmore Gym, Wahiawa	GI	1,008,000	1,008,000	-	1,008,000	100.0%
SPECIAL RECREATION FACILITIES							
2014074	Blaisdell Arena Fire Alarm System Replacement	GI	600,000	487,777	487,547	230	0.0%
2014076	Blaisdell Center Master Plan	GI	350,000	350,000	350,000	-	0.0%
2010097	Blaisdell Center - Repl Pikake Room Chillers, Pumps, Cooling	GI	520,000	520,000	456,529	63,471	12.2%
1995003	Blaisdell Center - Utility Infrastructure Improvements	GI	200,000	200,000	200,000	-	0.0%
2007019	Department of Enterprise Services NPDES Small MS4 Permit Program	GI	4,320,000	4,320,000	4,292,570	27,430	0.6%
1999012	Enterprise Facilities Improvements	GI	500,000	550,000	548,461	1,539	0.3%
2001053	Golf Course Improvements	GI	200,000	220,000	219,000	1,000	0.5%
2001097	Honolulu Zoo Improvements	GI	500,000	550,000	550,000	-	0.0%
2007044	Honolulu Zoo - Reptile/Amphibian Complex	GI	1,600,000	1,700,000	1,700,000	-	0.0%
2013081	Waikiki Shell	GI	520,000	520,000	519,998	2	0.0%
	Capital Projects Fund	CP	14,330,652	14,330,652	3,046,549	11,284,103	78.7%
	General Improvement Bond Fund	GI	48,555,000	48,641,577	29,974,223	18,667,354	38.4%
	Federal Grants Fund	FG	-	856,185	856,185	-	0.0%
	TOTAL CULTURE - RECREATION		62,885,652	63,828,414	33,876,958	29,951,457	46.9%

Figure 8-1: Capital Budget, Appropriations for FY 2014 (continued)

Project Number	Project Title	Fund	Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
<u>UTILITIES OR OTHER ENTERPRISES</u>							
MASS TRANSIT							
2006018	Alapai Transportation Management Center	HI	10,804,000	10,804,000	8,909,155	1,894,845	17.5%
2006018	Alapai Transportation Management Center	FG	6,306,000	6,772,828	1,228,637	5,544,191	81.9%
1978005	Bus and Handi-Van Acquisition Program	HI	4,862,000	4,862,000	4,123,588	738,412	15.2%
1978005	Bus and Handi-Van Acquisition Program	FG	19,448,000	19,448,000	16,094,617	3,353,383	17.2%
2001116	Bus Stop ADA Access Improvements	HI	598,000	598,000	349,348	248,652	41.6%
2003007	Bus Stop Site Improvements	HI	505,000	505,000	375,116	129,884	25.7%
2006004	Kalihi - Palama Bus Facility Improvements	HI	301,000	301,000	-	301,000	100.0%
	Middle Street Intermodal Center	FG	-	1,339,386	1,201,286	138,100	10.3%
2006001	Pedestrian - Transit Connections	HI	276,000	276,000	176,920	99,080	35.9%
2008036	Transit Safety and Security Projects	HI	86,000	86,000	82,795	3,205	3.7%
2008036	Transit Safety and Security Projects	FG	330,000	746,938	297,744	449,194	60.1%
2003009	Wahiawa Transit Center*	HI	500,000	500,000	-	500,000	100.0%
2003009	Wahiawa Transit Center	FG	-	200,000	200,000	-	0.0%
	Highway Improvement Bond Fund	HI	17,932,000	17,932,000	14,016,922	3,915,078	21.8%
	Federal Grants Fund	FG	26,084,000	28,507,152	19,022,284	9,484,868	33.3%
	TOTAL UTILITIES OR OTHER ENTERPRISES		44,016,000	46,439,152	33,039,206	13,399,946	28.9%

CHAPTER EIGHT

B. MAJOR PROJECT ADJUSTMENTS

In Figure 8-2 below, major project adjustments for FY 2014 have been highlighted, based on the detailed information in Figure 8-1. Adjustments either increase or decrease the authorized appropriation for a project. Authority in the budget ordinance for such adjustments include the Project Adjustments Account (a project contained in the General Government function, Staff Agencies program) and a related proviso which allow the unused portion of a project appropriation to be transferred to another project for which appropriations are less than needed, a proviso relating to limited purpose monies, and a proviso allowing sewer project transfers to protect public health and safety or to meet federal or state requirements.

The highlight criterion was projects having an adjustment of \$1,000,000 or more, up or down, to the initial appropriation established by ordinance. The following table, comparing the original appropriation to the amount of the adjustment, shows projects that met this criterion:

Figure 8-2: Major Project Adjustments

Function	Project	Ord 13-20 Appropriation	Adjustment Amount
Sanitation	Honouliuli Wastewater Treatment Plant Energy Improvements	\$15,003,000	(\$14,948,329)
Sanitation	Kaneohe/Kailua Sewer Tunnel	\$62,002,000	(\$14,000,000)
Sanitation	Wastewater Treatment Plant, Pump Station, and Force Main Projects	\$0	\$42,300,000

CHAPTER EIGHT

C. SUMMARY OF RESULTS

In Figure 8-3 on the following page, 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 Human Services function had the largest relative lapses at 67.7 percent of adjusted appropriations. That distinction holds with or without Federal Grants included in the calculation. That is because of the amount of funding that lapsed from three projects funded from the Capital Projects fund (including the Affordable Housing fund): the Homeless Refuge (Puuhonua) Project, the Housing Partnership Program and the Kakaako Affordable Housing for Artists Project, which all lapsed 100 percent of budgeted funding. Among fund sources, the Highway Improvement Bond Fund had the largest total lapse of all of the fund sources at \$34.1 million.

**Figure 8-3: Executive Capital Budget FY 2014
Summary of Results by Function and Fund**

		Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
General Government						
Capital Projects Fund	CP	2,839,002	2,839,002	2,601,805	237,197	8.4%
General Improvement Bond Fund	GI	33,024,300	33,037,723	27,689,875	5,347,848	16.2%
Highway Improvement Bond Fund	HI	4,589,000	4,589,000	3,645,115	943,885	20.6%
Total		40,452,302	40,465,725	33,936,795	6,528,930	16.1%
Public Safety						
Federal Grants Fund	FG	6,798,000	6,806,268	3,138,502	3,667,767	53.9%
General Improvement Bond Fund	GI	28,680,000	28,580,000	22,422,840	6,157,160	21.5%
Highway Improvement Bond Fund	HI	13,719,000	13,719,000	6,564,663	7,154,337	52.1%
Total		49,197,000	49,105,268	32,126,004	16,979,264	34.6%
Highways and Streets						
Capital Projects Fund	CP	2,939,000	3,105,666	373,786	2,731,880	88.0%
Federal Grants Fund	FG	1,561,000	3,714,923	2,517,738	1,197,185	32.2%
General Improvement Bond Fund	GI	150,000	150,000	84,547	65,453	43.6%
Highway Improvement Bond Fund	HI	160,586,000	160,586,000	138,468,010	22,117,990	13.8%
Utilities Share	UT	100,000	103,201	103,200	1	0.0%
Total		165,336,000	167,659,790	141,547,281	26,112,510	15.6%
Sanitation						
Capital Projects Fund	CP	73,580,942	73,580,942	65,478,001	8,102,941	11.0%
Federal Grants Fund	FG	-	1,050,000	-	1,050,000	100.0%
Sewer Revenue Bond Fund	SR	139,184,000	139,184,000	124,974,817	14,209,183	10.2%
Solid Waste Improvement Bond Fund	WB	6,082,000	6,082,000	840,227	5,241,773	86.2%
Total		218,846,942	219,896,942	191,293,045	28,603,897	13.0%
Human Services						
Capital Projects Fund	CP	7,901,000	7,901,000	-	7,901,000	100.0%
Community Development Fund	CD	40,585,154	40,585,154	14,310,893	26,274,261	64.7%
Federal Grants Fund	FG	5,910,023	5,960,696	3,275,572	2,685,124	45.0%
Total		54,396,177	54,446,850	17,586,465	36,860,385	67.7%
Culture-Recreation						
Capital Projects Fund	CP	14,330,652	14,330,652	3,046,549	11,284,103	78.7%
General Improvement Bond Fund	GI	48,555,000	48,641,577	29,974,223	18,667,354	38.4%
Federal Grants Fund	FG	-	856,185	856,185	-	0.0%
Total		62,885,652	63,828,414	33,876,958	29,951,457	46.9%

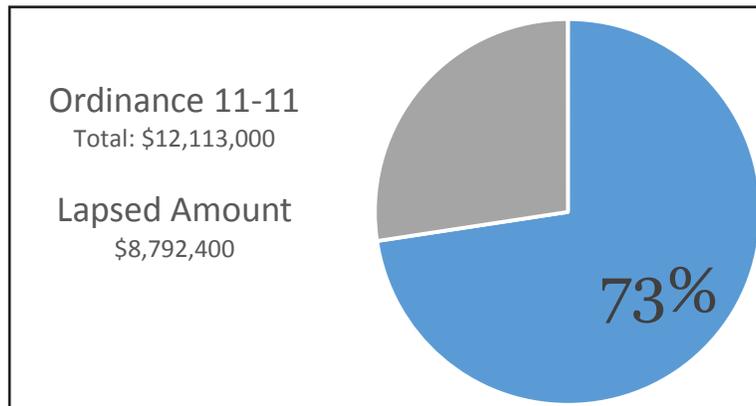
**Figure 8-3: Executive Capital Budget FY 2014
Summary of Results by Function and Fund (Continued)**

		Appropriation	Adjusted Appropriation	Expended/ Encumbered	Lapsed	Percent Lapsed
Utilities or Other Enterprises						
Highway Improvement Bond Fund	HI	17,932,000	17,932,000	14,016,922	3,915,078	21.8%
Federal Grants Fund	FG	26,084,000	28,507,152	19,022,284	9,484,868	33.3%
Total		44,016,000	46,439,152	33,039,206	13,399,946	28.9%
All Functions						
Capital Projects Fund	CP	101,590,596	101,757,262	71,500,141	30,257,121	29.7%
Community Development Fund	CD	40,585,154	40,585,154	14,310,893	26,274,261	64.7%
Federal Grants Fund	FG	40,353,023	46,895,225	28,810,280	18,084,945	38.6%
General Improvement Bond Fund	GI	110,409,300	110,409,300	80,171,486	30,237,814	27.4%
Highway Improvement Bond Fund	HI	196,826,000	196,826,000	162,694,710	34,131,290	17.3%
Sewer Revenue Improvement Bond Fund	SR	139,184,000	139,184,000	124,974,817	14,209,183	10.2%
Solid Waste Improvement Bond Fund	WB	6,082,000	6,082,000	840,227	5,241,773	86.2%
Utilities Share	UT	100,000	103,201	103,200	1	0.0%
Grand Total		635,130,073	641,842,142	483,405,753	158,436,388	24.7%

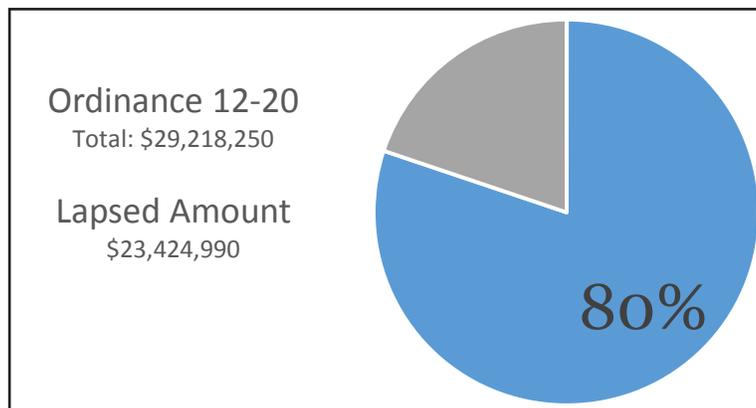
CHAPTER EIGHT

D. STATUS OF COUNCIL ADDED PROJECTS

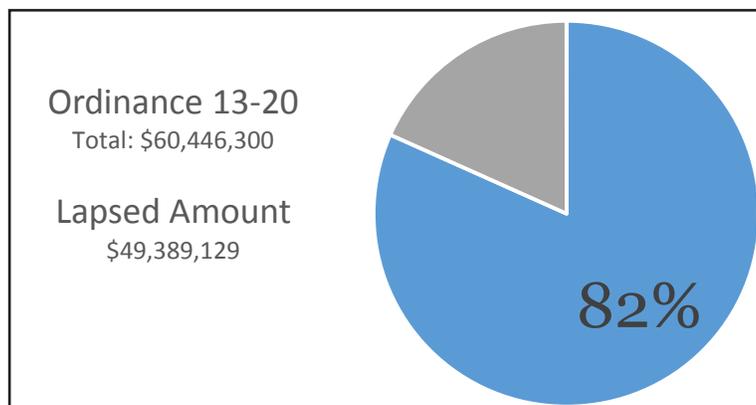
Figure 8-4: Status of Council Added Projects



Ord 11-11 Overall Total: \$547,417,100



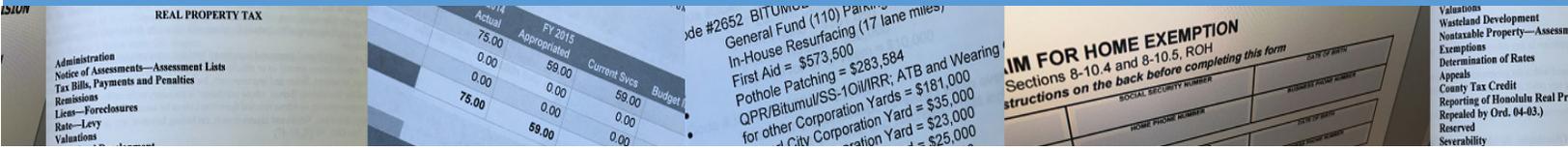
Ord 12-20 Overall Total: \$620,092,040



Ord 13-20 Overall Total: \$635,130,073

This figure illustrates the rate of appropriation lapses for Council-initiated projects for FY 2011, FY 2012 and FY 2013. For the purposes of this report, "Council-initiated projects" includes projects added by the Council (as listed on the amendment list) and does not include projects amended by the Council. The rate of appropriation lapses has been expressed as both a dollar and percent amount of the total appropriation. For more detailed information regarding specific Council-initiated projects for FY 2014, please refer to Figure 8-1 and look for projects marked with an asterisk (*).

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CHAPTER NINE

HONOLULU AUTHORITY FOR RAPID TRANSPORTATION

A. HART OPERATING BUDGET

ACTUAL VERSUS BUDGETED REVENUES AND OPERATING EXPENDITURES, FY 2014 AND FY 2015

This is a comparison of actual versus budgeted revenues and expenditures for the HART operating budget. The review covers FY 2014 and FY 2015. Negative revenue variance amounts mean actual revenues were below the amounts budgeted.

Figure 9-1: FY 2014 and FY 2015 HART Budget Revenue Variances

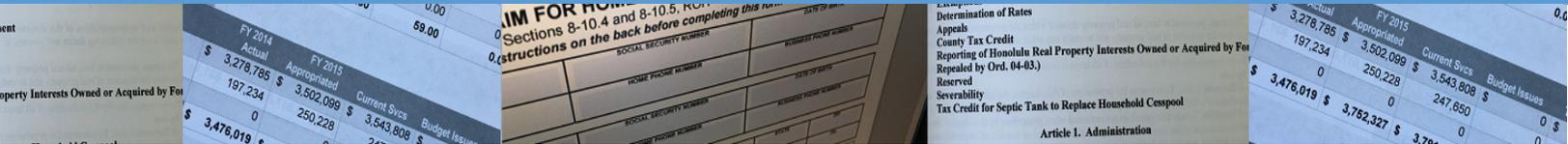
Revenue Source	FY 2014 Budgeted	FY 2014 Actual	Variance From Budget
State GET Surcharge	\$214,000,000	\$218,390,853	\$4,390,853
FTA Reimbursement	\$442,000,000	\$107,116,948	(\$334,883,052)

Revenue Source	FY 2015 Budgeted	FY 2015 Actual	Variance From Budget
State GET Surcharge	\$224,000,000	\$223,666,342	(\$333,658)
FTA Reimbursement	\$382,200,000	\$158,034,519	(\$224,165,481)

Figure 9-2: FY 2014 and FY 2015 Operating Budget Expenditure Variances

FY 2014 Budgeted	FY 2014 Actual	Variance from Budget
\$20,917,259	\$19,416,780	\$1,500,479

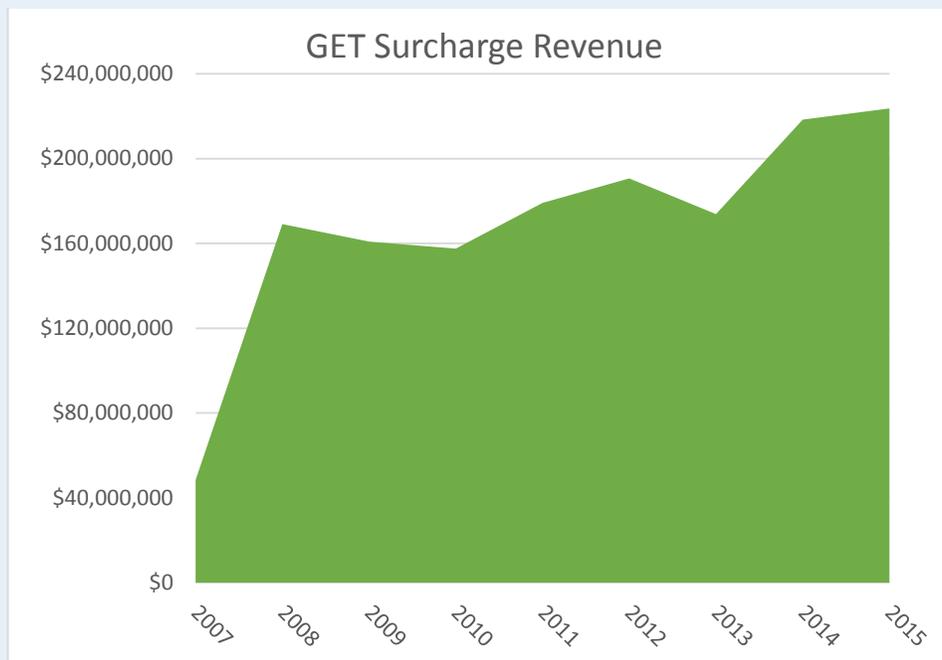
FY 2015 Budgeted	FY 2015 Actual	Variance from Budget
\$21,481,029	\$17,730,898	\$3,750,131



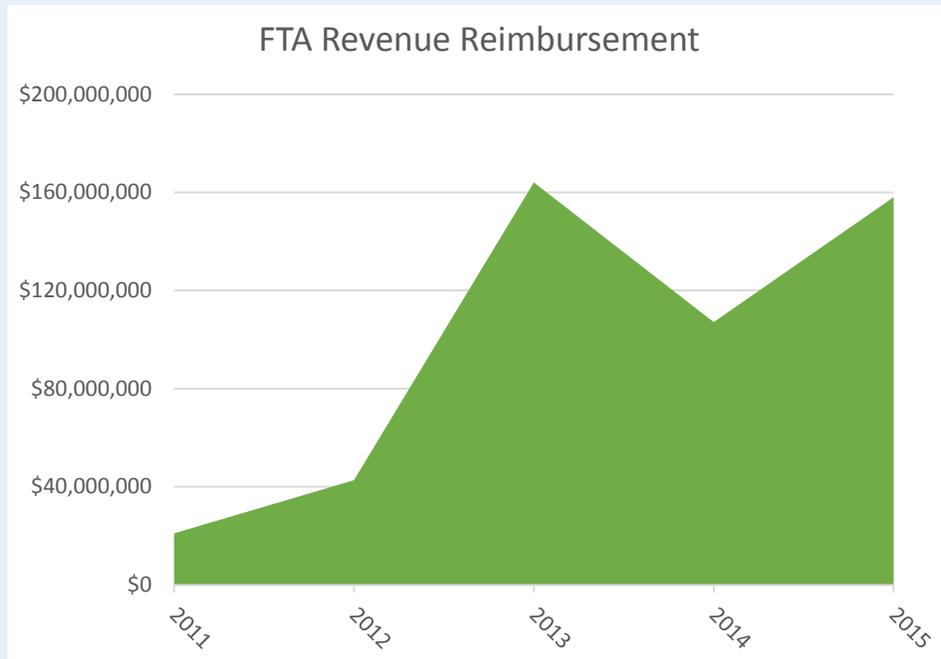
HART HISTORICAL REVENUES

HART has two revenue sources for the rail project. The State General Excise Tax County Surcharge and reimbursements from the Federal Transit Authority (FTA) for rail design and construction expenses. The historical revenues trends for HART are shown in the following two charts.

Figure 9-3: GET Surcharge Revenue



This chart shows the amount of historical general excise tax surcharge revenues raised by the City. GET surcharge revenues have increased by over \$50 million since the first full fiscal year of collections in 2008.

Figure 9-4: FTA Reimbursement Revenues

Under the Full Funding Grant Agreement entered into by the City and the FTA, the FTA has agreed to reimburse the City for expenses relating to the construction of the rail project. This chart shows the historical reimbursement made by the FTA to the City for expenses relating to the transit project. As spending on the project has increased, the reimbursement amounts have increased significantly.

CHANGE IN REVENUES AND OPERATING EXPENDITURES, FY 2013, FY 2014, FY 2015

This is a comparison of the actual revenues and operating expenses for HART for FY 2013, FY 2014 and FY 2015.

Figure 9-5: FY 2014 and FY 2015 HART Budget Revenue Variances

Revenue Source	FY 2014 Actual	FY 2013 Actual	Variance
State GET Surcharge	\$218,390,853	\$173,822,505	\$44,568,348
FTA Reimbursement	\$107,116,948	\$164,053,218	(\$56,936,270)

Revenue Source	FY 2015 Actual	FY 2014 Actual	Variance
State GET Surcharge	\$223,666,342	\$218,390,853	\$5,275,489
FTA Reimbursement	\$158,034,519	\$107,116,948	\$50,917,571

Figure 9-6: FY 2014 HART Actual Expenditure Variances

Operating Expenses	FY 2014 Actual	FY 2013 Actual	Variance
Administration and General	\$12,015,351	\$8,491,401	\$3,523,950
Fringe Benefits	\$3,835,579	\$2,927,337	\$908,242
Contractual Services	\$1,145,619	\$1,943,572	(\$797,953)
Insurance	\$1,909,200	\$1,864,032	\$45,168
Utilities	\$221,445	\$89,990	\$131,455
Materials and Supplies	\$245,541	\$77,703	\$167,838
Depreciation	\$36,622	\$18,529	\$18,093
Maintenance	\$7,423	\$11,768	(\$4,345)
Total Operating Expenses	\$19,416,780	\$15,424,332	\$3,992,448

Figure 9-7: FY 2015 HART Actual Expenditure Variances

Operating Expenses	FY 2015 Actual	FY 2014 Actual	Variance
Administration and General	\$11,721,853	\$12,015,351	(\$293,498)
Fringe Benefits	\$4,383,253	\$3,835,579	\$547,674
Contractual Services	\$1,092,851	\$1,145,619	(\$52,768)
Insurance	\$357,133	\$1,909,200	(\$1,552,067)
Utilities	\$83,590	\$221,445	(\$137,855)
Materials and Supplies	\$69,422	\$245,541	(\$176,119)
Depreciation	\$17,722	\$36,622	(\$18,900)
Maintenance	\$5,074	\$7,423	(\$2,349)
Total Operating Expenses	\$17,730,898	\$19,416,780	(\$1,685,882)

B. HART CAPITAL ASSETS

CHANGE IN NET CAPITAL ASSETS, FY 2014, FY 2014 and FY 2015

This is a comparison of the Net Capital Assets for HART for FY 2013, FY 2014 and FY 2015.

Figure 9-8: FY 2013-2014 and FY 2014-2015 Net Capital Assets Variances

FY 2014 Actual	FY 2013 Actual	Variance
\$1,184,636,596	\$857,964,509	\$326,672,087

FY 2015 Actual	FY 2014 Actual	Variance
\$1,708,618,647	\$1,184,636,596	\$523,982,051

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CHAPTER TEN

APPENDIX: DATA SOURCES

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Executive Operating Budget Ordinance. 99-PQ, Operating Funds, BFS Director's Report For the Fiscal Years Ended June 30, 2014 and June 30, 2015.

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Calculation based on Ordinances 05-18, 07-29, 11-17, and 12-7 setting sewer rates. Calculation is for 9,000 gallons usage for single family dwelling/duplex.

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Sewer Fund. Proprietary Funds, Statement of Net Position, Comprehensive Annual Financial Report, City and County of Honolulu.

Figure 3-4

Bus Transportation Fund. Proprietary Funds, Statement of Net Position, Comprehensive Annual Financial Report, City and County of Honolulu.

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Compliance with General Obligation Debt Service Policy (Actual and Projected). Policy Resolutions 96-26 through 06-222 and Executive Program and Budget, City and County of Honolulu, Budget Summaries, Debt Service and General Fund Detailed Statement of Revenues. Only sewer, solid waste, and housing debt service are excluded. Departmental Communication 101, 2012. FY 2016 Executive Program and Budget, City and County of Honolulu, Strategic Planning Six Year Projection by Function, of Resources.

Figure 4-4

General Bonded Debt Per Person by County. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu; CAFR for Maui, Hawaii, Kauai counties; Resident Population: Hawaii Data Book.

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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 5-2

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.

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Value of Tax Exemptions. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.

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General Fund Unreserved Balances by County. General Fund Schedule of Revenues, Expenditures and changes in Fund Balance, Budget vs. Actual, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.

Chapter 7 General Fund Overview

General Fund Overview. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance; General Fund, Schedule of Revenues, Budget and Actual; and General Fund, Budgetary Comparison Schedule; both from Comprehensive Annual Financial Report, City and County of Honolulu. Detailed Statement of Revenues, Executive Program and Budget. Amendment to General Fund Detailed Statement of Revenues, executive operating budget ordinance. GL5, City and County of Honolulu Enterprise Resource Planning System.

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Major General Fund Revenue Variances. GL5, City and County of Honolulu Enterprise Resource Planning System; CAFR General Fund, Schedule of Revenues, Budget and Actual.

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Executive and Legislative Budget Summary of Results by Fund. Executive operating and legislative budget ordinances, 99-PA, City and County of Honolulu Enterprise Resource Planning System

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Executive Capital Budget. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System; Executive Capital Budget Ordinance.

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Executive Capital Budget. Summary of Results by Function and Fund. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System.

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Executive Operating Budget Ordinances 13-19 and 14-18. HART Operating Budget Ordinances 13-22 and 14-20. FY 2014 and FY 2015 Executive Program and Budget. Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).

Figure 9-2

Executive Operating Budget Ordinances 13-19 and 14-18. HART Operating Budget Ordinances 13-22 and 14-20. FY 2014 and FY 2015 Executive Program and Budget. Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).

Figure 9-3

Historical General Excise Tax Surcharge Revenues, D-720 (2015), HART Quarterly Report to the Council regarding the County Surcharge.

Figure 9-4

Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015). Financial Plan for the Full Funding Grant Agreement (June 2012).

Figure 9-5

Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).

Figure 9-6

Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).

Figure 9-7

Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).

Figure 9-8

Financial Statements and Independent Auditor's Report, Honolulu Authority for Rapid Transportation (2013, 2014, 2015).