



# Status of the City's Finances

2019

OCS

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# I. Introduction

We are pleased to transmit to the Honolulu City Council the *Status of the City's Finances* for 2019. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the City's annual budget cycle. The 2019 report presents the following: (1) details about the status of the operating budget for the prior fiscal year; and (2) the status of capital projects for the most recently ended appropriation period.

We hope that you find the information provided useful during the FY 2020 budget cycle.

## II. Operating Budgets

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. This review covers all of FY 2018 (ending on June 30, 2018) and six months of FY 2019 through December 31, 2018 and is based on the information in the FY 2018 and FY 2019 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 17-32 for FY 2018 and Ordinance 18-23 for FY 2019), unaudited financial statements for FY 2018, and the December 2018 accounting reports for FY 2019 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 2018, the largest general fund revenue variance (that was more than \$1 million and five percent between actual and budgeted revenue amounts) was because \$9.4 million was not collected in Emergency Ambulance Services reimbursements.
- Also in FY 2018, the largest appropriation lapse was over \$27.9 million lapsing from the \$176.0 million appropriation for the City's contribution to the State's Retirement System. In percentage terms, the largest lapse was from the \$3.5 million appropriation for the Provision for Energy Costs activity, where 97.8 percent of the appropriated amount lapsed.

## A. REVIEW OF FY 2018

### GENERAL FUND OVERVIEW

Overall, for FY 2018, actual general fund revenues were \$66 million more than the \$1.598 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 \$101 million lower than the \$1.597 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 2018 totaled \$168.0 million more than the budgeted fund balance of \$1 million. The \$167.8 million ending fund balance computes to a favorable ratio of 11.3 percent compared to FY 2018 expenditures.<sup>1</sup>

### SIGNIFICANT REVENUE VARIANCES FOR GENERAL FUND

The following table shows general fund revenue sources with a variance of both \$1 million and five percent or more between actual and budgeted revenue amounts for FY 2018. Negative amounts mean actual revenues were below the amounts budgeted.

**Table II-1. FY 2018 Major  
General Fund Revenue Variances**

| General Fund Revenue Source                 | Variance From Budget | Percent of Budgeted Amount |
|---|----------------------|----------------------------|
| Emergency Ambulance Services Reimbursements | (\$9,388,000)        | -19.9%                     |

<sup>1</sup> 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

Table II-2 displays expenditure results of activities in the FY 2018 executive operating budget ordinance, listed by agency. Table II-3 displays expenditure results of activities in the FY 2018 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.<sup>2</sup> For each activity, the following information is provided regarding its status at the end of the fiscal year:

**"Appropriation"** - Total appropriated amount as shown in the budget ordinance.

**"Adjusted Appropriation"** - The total appropriated amount as it may have been adjusted by any transfers and grants, from either 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 to the City was less than budgeted.

**"Expended/Encumbered"** - The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.

**"Lapsed"** - The amount that lapsed at the end of the fiscal year and its percentage of the adjusted appropriation.

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<sup>2</sup> Unbudgeted grant and special projects funds are excluded.

| Budgeted Activity  | Appropriation | Adjusted<br>Appropriation | Expended/<br>Encumbered | Lapsed    | Percent<br>Lapsed |
|--|---------------|---------------------------|-------------------------|-----------|-------------------|
| <b>Mayor</b>   |               |                           |                         |           |                   |
| Administration   | 676,722       | 676,722                   | 664,800                 | 11,922    | 1.8%              |
| Contingency  | 18,000        | 18,000                    | 16,473                  | 1,527     | 8.5%              |
| Other Grants*  | -             | 10,000                    | -                       | 10,000    | 100.0%            |
| <b>Managing Director</b>                                   |               |                           |                         |           |                   |
| City Management  | 2,005,102     | 2,017,402                 | 1,846,589               | 170,813   | 8.5%              |
| Culture and the Arts                                       | 478,114       | 478,114                   | 473,857                 | 4,257     | 0.9%              |
| Neighborhood Commission                                    | 721,428       | 709,128                   | 676,156                 | 32,972    | 4.6%              |
| Office of Housing  | 161,242       | 163,942                   | 151,606                 | 12,336    | 7.5%              |
| Office of Climate Change,<br>Sustainability and Resiliency | 717,388       | 872,388                   | 834,271                 | 38,117    | 4.4%              |
| Royal Hawaiian Band  | 2,248,503     | 2,298,747                 | 2,269,569               | 29,178    | 1.3%              |
| Other Grants*  | -             | 101,621                   | 60,577                  | 41,044    | 40.4%             |
| <b>Department of Customer Services</b>                     |               |                           |                         |           |                   |
| Administration   | 606,841       | 616,309                   | 599,379                 | 16,930    | 2.7%              |
| Public Communication                                       | 1,256,360     | 1,419,104                 | 1,326,325               | 92,779    | 6.5%              |
| Satellite City Hall  | 4,564,058     | 4,564,058                 | 4,280,310               | 283,748   | 6.2%              |
| Motor Vehicle, Licensing and Permits                       | 17,610,910    | 17,938,666                | 16,721,831              | 1,216,835 | 6.8%              |
| <b>Department of Budget and Fiscal Services</b>            |               |                           |                         |           |                   |
| Administration   | 2,836,479     | 2,954,091                 | 887,692                 | 2,066,399 | 70.0%             |
| Internal Control   | 475,017       | 577,209                   | 505,854                 | 71,355    | 12.4%             |
| Fiscal/CIP Administration                                  | 1,247,185     | 1,406,117                 | 1,234,597               | 171,520   | 12.2%             |
| Budgetary Administration                                   | 882,799       | 920,949                   | 909,026                 | 11,923    | 1.3%              |
| Accounting and Fiscal Services                             | 4,839,609     | 5,034,805                 | 4,403,051               | 631,754   | 12.5%             |
| Purchasing and General Services                            | 1,929,617     | 1,929,617                 | 1,855,245               | 74,372    | 3.9%              |
| Real Property  | 6,177,655     | 6,465,409                 | 6,096,332               | 369,077   | 5.7%              |
| Treasury   | 2,836,185     | 3,038,908                 | 2,810,548               | 228,360   | 7.5%              |
| Liquor Commission  | 4,259,871     | 4,259,871                 | 3,282,721               | 977,150   | 22.9%             |
| <b>Department of Information Technology</b>                |               |                           |                         |           |                   |
| Administration   | 11,396,768    | 11,437,466                | 11,208,009              | 229,457   | 2.0%              |
| Applications   | 2,175,670     | 2,430,717                 | 2,371,589               | 59,128    | 2.4%              |
| Technical Support  | 1,358,828     | 1,447,628                 | 1,376,873               | 70,755    | 4.9%              |
| Operations   | 1,328,795     | 1,421,400                 | 1,369,092               | 52,308    | 3.7%              |
| ERP-CSR  | 2,470,321     | 2,475,560                 | 2,470,232               | 5,328     | 0.2%              |
| Radio and Network  | 1,145,835     | 1,300,835                 | 1,296,148               | 4,687     | 0.4%              |
| Other Grants*  | -             | 1,806,200                 | 1,261,491               | 544,709   | 30.2%             |
| <b>Department of the Corporation Counsel</b>               |               |                           |                         |           |                   |
| Legal Services   | 8,929,230     | 9,236,286                 | 7,813,679               | 1,422,607 | 15.4%             |
| Ethics Commission  | 411,953       | 411,953                   | 344,699                 | 67,254    | 16.3%             |

| <b>Table II-2 (continued)</b>                  |                      |                                   |                                 |               |                           |
|--|----------------------|-----------------------------------|---------------------------------|---------------|---------------------------|
| <b>EXECUTIVE OPERATING BUDGET</b>              |                      |                                   |                                 |               |                           |
| <b>Appropriations for FY 2018, All Funds</b>   |                      |                                   |                                 |               |                           |
| <b>Budgeted Activity</b>                       | <b>Appropriation</b> | <b>Adjusted<br/>Appropriation</b> | <b>Expended/<br/>Encumbered</b> | <b>Lapsed</b> | <b>Percent<br/>Lapsed</b> |
| Department of the Prosecuting Attorney         |                      |                                   |                                 |               |                           |
| Administration                                 | 6,748,388            | 6,748,388                         | 6,437,346                       | 311,042       | 4.6%                      |
| Prosecution                                    | 14,526,242           | 15,253,988                        | 13,896,051                      | 1,357,937     | 8.9%                      |
| Victim/Witness Assistance                      | 2,095,204            | 3,335,345                         | 2,547,256                       | 788,089       | 23.6%                     |
| Department of Human Resources                  |                      |                                   |                                 |               |                           |
| Administration                                 | 1,242,403            | 1,288,543                         | 1,237,918                       | 50,625        | 3.9%                      |
| Employment and Personnel Services              | 1,974,041            | 2,032,333                         | 1,930,700                       | 101,633       | 5.0%                      |
| Classification and Pay                         | 704,066              | 719,466                           | 715,464                         | 4,002         | 0.6%                      |
| Industrial Safety and Workers'<br>Compensation | 1,266,294            | 1,343,736                         | 1,342,568                       | 1,168         | 0.1%                      |
| Labor Relations and Training                   | 1,392,311            | 1,414,311                         | 1,402,907                       | 11,404        | 0.8%                      |
| Department of Planning and Permitting          |                      |                                   |                                 |               |                           |
| Administration                                 | 4,845,266            | 5,073,204                         | 4,303,784                       | 769,420       | 15.2%                     |
| Site Development                               | 3,932,407            | 4,250,600                         | 3,935,167                       | 315,433       | 7.4%                      |
| Land Use Permits                               | 1,457,889            | 1,517,993                         | 1,446,940                       | 71,053        | 4.7%                      |
| Planning                                       | 2,781,774            | 2,853,566                         | 2,612,864                       | 240,702       | 8.4%                      |
| Customer Service Office                        | 3,203,617            | 3,584,355                         | 3,337,872                       | 246,483       | 6.9%                      |
| Building                                       | 5,845,833            | 6,381,546                         | 5,761,915                       | 619,631       | 9.7%                      |
| Other Grants*                                  | -                    | 251,281                           | 169,304                         | 81,977        | 32.6%                     |
| Department of Facility Maintenance             |                      |                                   |                                 |               |                           |
| Administration                                 | 12,022,830           | 12,319,319                        | 11,971,989                      | 347,330       | 2.8%                      |
| Road Maintenance                               | 25,575,844           | 26,907,501                        | 23,797,980                      | 3,109,521     | 11.6%                     |
| Public Building and Electrical<br>Maintenance  | 33,715,788           | 34,291,020                        | 32,292,526                      | 1,998,494     | 5.8%                      |
| Automotive Equipment Services                  | 17,097,094           | 17,495,662                        | 17,183,382                      | 312,280       | 1.8%                      |
| Other Grants*                                  | -                    | 28,900                            | -                               | 28,900        | 100.0%                    |
| Department of Design and Construction          |                      |                                   |                                 |               |                           |
| Administration                                 | 2,176,115            | 2,276,995                         | 2,254,191                       | 22,804        | 1.0%                      |
| Project and Construction Mgmt                  | 12,981,510           | 13,674,251                        | 12,237,064                      | 1,437,187     | 10.5%                     |
| Land Services                                  | 2,831,790            | 2,851,957                         | 2,678,105                       | 173,852       | 6.1%                      |
| Department of Land Management                  |                      |                                   |                                 |               |                           |
| Administration                                 | 730,612              | 730,612                           | 467,286                         | 263,326       | 36.0%                     |

| <b>Table II-2 (continued)</b>                |                      |                                   |                                 |               |                           |
|--|----------------------|-----------------------------------|---------------------------------|---------------|---------------------------|
| <b>EXECUTIVE OPERATING BUDGET</b>            |                      |                                   |                                 |               |                           |
| <b>Appropriations for FY 2018, All Funds</b> |                      |                                   |                                 |               |                           |
| <b>Budgeted Activity</b>                     | <b>Appropriation</b> | <b>Adjusted<br/>Appropriation</b> | <b>Expended/<br/>Encumbered</b> | <b>Lapsed</b> | <b>Percent<br/>Lapsed</b> |
| <b>Police Department</b>                     |                      |                                   |                                 |               |                           |
| Police Commission                            | 588,918              | 588,918                           | 541,872                         | 47,046        | 8.0%                      |
| Office of the Chief of Police                | 7,970,643            | 7,970,643                         | 7,581,338                       | 389,305       | 4.9%                      |
| Patrol                                       | 156,055,383          | 156,055,383                       | 154,271,175                     | 1,784,208     | 1.1%                      |
| Special Field Operations                     | 14,683,453           | 14,683,453                        | 14,307,600                      | 375,853       | 2.6%                      |
| Investigations                               | 41,616,460           | 42,496,810                        | 42,018,904                      | 477,906       | 1.1%                      |
| Support Services                             | 33,966,825           | 33,966,825                        | 32,854,157                      | 1,112,668     | 3.3%                      |
| Administrative Services                      | 26,518,296           | 26,518,296                        | 23,673,479                      | 2,844,817     | 10.7%                     |
| Other Grants*                                | -                    | 11,865,908                        | 10,852,993                      | 1,012,915     | 8.5%                      |
| <b>Fire Department</b>                       |                      |                                   |                                 |               |                           |
| Fire Commission                              | 19,146               | 19,146                            | 6,798                           | 12,348        | 64.5%                     |
| Administration                               | 4,129,153            | 4,157,153                         | 4,042,628                       | 114,525       | 2.8%                      |
| Fire Communication Center                    | 3,371,630            | 3,431,630                         | 3,339,501                       | 92,129        | 2.7%                      |
| Fire Prevention                              | 5,153,824            | 5,153,824                         | 4,949,677                       | 204,147       | 4.0%                      |
| Mechanic Shop                                | 2,550,957            | 2,671,185                         | 2,641,543                       | 29,642        | 1.1%                      |
| Training and Research                        | 3,597,980            | 3,597,980                         | 3,083,998                       | 513,982       | 14.3%                     |
| Radio Shop                                   | 363,265              | 365,765                           | 358,934                         | 6,831         | 1.9%                      |
| Fire Operations                              | 107,364,423          | 108,497,423                       | 106,897,149                     | 1,600,274     | 1.5%                      |
| City Radio System                            | 236,394              | 307,420                           | 296,327                         | 11,093        | 3.6%                      |
| Other Grants*                                | -                    | 1,565,319                         | 923,566                         | 641,753       | 41.0%                     |
| <b>Department of Emergency Services</b>      |                      |                                   |                                 |               |                           |
| Administration                               | 628,834              | 663,834                           | 661,489                         | 2,345         | 0.4%                      |
| Emergency Medical Services                   | 32,500,040           | 32,500,040                        | 29,852,200                      | 2,647,840     | 8.1%                      |
| Ocean Safety                                 | 14,323,045           | 15,152,315                        | 13,974,090                      | 1,178,224     | 7.8%                      |
| Health Services                              | 810,915              | 845,806                           | 814,585                         | 31,221        | 3.7%                      |
| Other Grants*                                | -                    | 58,644                            | 12,168                          | 46,477        | 79.3%                     |
| <b>Department of Emergency Management</b>    |                      |                                   |                                 |               |                           |
| Emergency Management Coordination            | 1,443,491            | 4,743,783                         | 3,595,256                       | 1,148,528     | 24.2%                     |
| Other Grants*                                | -                    | 200,000                           | 20,577                          | 179,423       | 89.7%                     |
| <b>Department of the Medical Examiner</b>    |                      |                                   |                                 |               |                           |
| Investigation of Deaths                      | 2,176,361            | 2,215,535                         | 2,049,949                       | 165,586       | 7.5%                      |

**Table II-2 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2018, All Funds**

| <b>Budgeted Activity</b>                     | <b>Appropriation</b> | <b>Adjusted Appropriation</b> | <b>Expended/ Encumbered</b> | <b>Lapsed</b> | <b>Percent Lapsed</b> |
|--|----------------------|-------------------------------|-----------------------------|---------------|-----------------------|
| <b>Department of Community Services</b>      |                      |                               |                             |               |                       |
| Administration                               | 681,941              | 734,576                       | 684,376                     | 50,200        | 6.8%                  |
| Office of Grants Management                  | 8,083,111            | 8,173,183                     | 7,874,368                   | 298,815       | 3.7%                  |
| Oahu Workforce Investment Board              | 334,685              | 334,685                       | 232,791                     | 101,894       | 30.4%                 |
| Elderly Services                             | 9,810,825            | 12,726,635                    | 11,063,233                  | 1,663,401     | 13.1%                 |
| WorkHawaii                                   | 11,053,422           | 12,056,525                    | 7,142,479                   | 4,914,046     | 40.8%                 |
| Community Assistance                         | 57,846,283           | 57,900,537                    | 55,462,628                  | 2,437,909     | 4.2%                  |
| Community Based Development                  | 17,971,431           | 18,881,950                    | 11,141,666                  | 7,740,284     | 41.0%                 |
| Other Grants*                                | -                    | 52,882                        | -                           | 52,882        | 100.0%                |
| <b>Department of Parks and Recreation</b>    |                      |                               |                             |               |                       |
| Administration                               | 2,540,662            | 2,599,566                     | 2,148,887                   | 450,679       | 17.3%                 |
| Urban Forestry                               | 11,032,207           | 11,427,131                    | 11,176,275                  | 250,856       | 2.2%                  |
| Maintenance Support Services                 | 7,729,131            | 8,237,752                     | 7,779,473                   | 458,279       | 5.6%                  |
| Recreation Services                          | 22,383,697           | 22,516,563                    | 21,817,729                  | 698,834       | 3.1%                  |
| Grounds Maintenance                          | 33,241,799           | 34,723,338                    | 33,275,863                  | 1,447,475     | 4.2%                  |
| Other Grants*                                | -                    | 634,633                       | 72,681                      | 561,953       | 88.5%                 |
| <b>Department of Enterprise Services</b>     |                      |                               |                             |               |                       |
| Administration                               | 895,568              | 926,195                       | 909,309                     | 16,886        | 1.8%                  |
| Auditoriums                                  | 6,119,348            | 6,435,408                     | 6,023,555                   | 411,853       | 6.4%                  |
| Honolulu Zoo                                 | 7,833,016            | 8,482,872                     | 7,798,550                   | 684,322       | 8.1%                  |
| Golf Courses                                 | 10,075,423           | 10,456,954                    | 9,878,403                   | 578,551       | 5.5%                  |
| Other Grants*                                | -                    | 231,564                       | 174,486                     | 57,078        | 24.6%                 |
| <b>Department of Transportation Services</b> |                      |                               |                             |               |                       |
| Administration                               | 1,493,960            | 1,532,889                     | 861,855                     | 671,034       | 43.8%                 |
| Transportation Planning                      | 2,372,243            | 2,722,499                     | 1,747,597                   | 974,902       | 35.8%                 |
| Traffic Engineering                          | 2,438,211            | 5,021,507                     | 4,699,364                   | 322,143       | 6.4%                  |
| Traffic Signals and Technology               | 4,488,089            | 4,523,864                     | 4,109,256                   | 414,608       | 9.2%                  |
| Public Transit                               | 260,967,575          | 261,076,187                   | 257,313,868                 | 3,762,319     | 1.4%                  |
| Other Grants*                                | -                    | 1,115,818                     | 715,818                     | 400,000       | 35.8%                 |
| <b>Department of Environmental Services</b>  |                      |                               |                             |               |                       |
| Administration                               | 11,333,149           | 11,333,149                    | 9,740,662                   | 1,592,487     | 14.1%                 |
| Refuse Collection and Disposal               | 163,699,149          | 165,454,660                   | 151,675,232                 | 13,779,428    | 8.3%                  |
| Environmental Quality                        | 9,901,243            | 9,901,243                     | 8,723,873                   | 1,177,370     | 11.9%                 |
| Collection System Maintenance                | 25,668,792           | 25,668,792                    | 18,544,569                  | 7,124,223     | 27.8%                 |
| Treatment and Disposal                       | 73,921,132           | 73,921,132                    | 61,373,034                  | 12,548,098    | 17.0%                 |

**Table II-2 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2018, All Funds**

| Budgeted Activity                                    | Appropriation        | Adjusted<br>Appropriation | Expended/<br>Encumbered | Lapsed             | Percent<br>Lapsed |
|--|----------------------|---------------------------|-------------------------|--------------------|-------------------|
| Debt Service and Miscellaneous                       |                      |                           |                         |                    |                   |
| City and County Bonds                                | 473,964,000          | 473,964,000               | 452,729,236             | 21,234,764         | 4.5%              |
| County Pension                                       | 10,000               | 10,000                    | 6,016                   | 3,984              | 39.8%             |
| Retirement System                                    | 176,547,000          | 176,547,000               | 148,568,931             | 27,978,069         | 15.8%             |
| FICA   | 34,631,000           | 34,631,000                | 28,503,802              | 6,127,198          | 17.7%             |
| Hawaii Employer-Union Health<br>Benefits Trust Fund  | 144,188,000          | 144,188,000               | 129,015,112             | 15,172,888         | 10.5%             |
| Workers' Compensation                                | 18,245,000           | 18,245,000                | 17,126,454              | 1,118,546          | 6.1%              |
| Unemployment Compensation                            | 800,000              | 800,000                   | 264,155                 | 535,845            | 67.0%             |
| Provision for Other Post-Employment<br>Benefits      | 68,110,000           | 68,110,000                | 63,110,000              | 5,000,000          | 7.3%              |
| Salary Adjustments and Accrued<br>Vacation Pay**     | 12,890,920           | 9,571,444                 | 3,319,476               | 9,571,444          | 74.2%             |
| Provision for Vacant Positions**                     | 22,455,382           | 8,373,015                 | 14,082,367              | 8,373,015          | 37.3%             |
| Provision for Grants, Partnerships<br>and Security** | 1,500,000            | 541,075                   | 958,925                 | 541,075            | 36.1%             |
| Provision for Judgments, Settlements<br>and Losses   | 14,200,000           | 14,200,000                | 11,063,132              | 3,136,868          | 22.1%             |
| Risk Management                                      | 10,000,000           | 10,000,000                | 9,512,150               | 487,850            | 4.9%              |
| Provision for Energy Costs**                         | 3,500,000            | 3,422,134                 | 77,866                  | 3,422,134          | 97.8%             |
| <b>TOTAL EXECUTIVE<br/>APPROPRIATIONS</b>            | <b>2,449,940,633</b> | <b>2,479,764,488</b>      | <b>2,273,062,018</b>    | <b>206,702,469</b> | <b>8.3%</b>       |

\* 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 17-32.

\*\* 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.

**Table II-3  
LEGISLATIVE BUDGET  
Appropriations for FY 2018, All Funds**

| <b>Budgeted Activity</b>                    | <b>Appropriation</b> | <b>Adjusted<br/>Appropriation</b> | <b>Expended/<br/>Encumbered</b> | <b>Lapsed</b>      | <b>Percent<br/>Lapsed</b> |
|---|----------------------|-----------------------------------|---------------------------------|--------------------|---------------------------|
| <b>City Council</b>                         |                      |                                   |                                 |                    |                           |
| Administration                              | 5,216,867            | 5,308,554                         | 5,052,499                       | 256,054            | 4.8%                      |
| Council Allotment                           | 215,000              | 215,000                           | 176,226                         | 38,774             | 18.0%                     |
| <b>Office of Council Services</b>           |                      |                                   |                                 |                    |                           |
| Administration                              | 703,950              | 734,795                           | 733,184                         | 1,611              | 0.2%                      |
| Legal Assistance                            | 743,306              | 693,306                           | 479,891                         | 213,415            | 30.8%                     |
| Organized Research and Analysis             | 598,960              | 633,960                           | 624,448                         | 9,512              | 1.5%                      |
| Revisor and References                      | 120,512              | 120,512                           | 114,254                         | 6,258              | 5.2%                      |
| <b>City Clerk</b>                           |                      |                                   |                                 |                    |                           |
| Administration                              | 419,516              | 508,175                           | 433,538                         | 74,637             | 14.7%                     |
| Support Services                            | 325,415              | 325,415                           | 286,688                         | 38,727             | 11.9%                     |
| Council Assistance                          | 976,027              | 988,754                           | 671,995                         | 316,760            | 32.0%                     |
| Elections                                   | 1,852,370            | 1,763,774                         | 1,445,533                       | 318,241            | 18.0%                     |
| <b>City Auditor</b>                         |                      |                                   |                                 |                    |                           |
| Administration                              | 688,732              | 688,732                           | 592,642                         | 96,090             | 14.0%                     |
| Audit                                       | 758,834              | 783,032                           | 638,630                         | 144,402            | 18.4%                     |
| Financial Audit                             | 470,000              | 470,000                           | 470,000                         | -                  | 0.0%                      |
| <b>Miscellaneous</b>                        |                      |                                   |                                 |                    |                           |
| Retirement System                           | 1,825,000            | 2,087,000                         | 2,074,113                       | 12,887             | 0.6%                      |
| FICA  | 775,000              | 665,000                           | 665,000                         | -                  | 0.0%                      |
| EUTF  | 1,850,000            | 1,850,000                         | 1,850,000                       | -                  | 0.0%                      |
| Accumulated Vacation Leave**                | 294,000              | 29,480                            | -                               | 29,480             | 10.0%                     |
| Unemployment Compensation                   | 87,000               | 55,000                            | 34,578                          | 20,422             | 37.1%                     |
| <b>TOTAL LEGISLATIVE<br/>APPROPRIATIONS</b> | <b>17,920,489</b>    | <b>17,920,489</b>                 | <b>16,343,220</b>               | <b>1,577,269</b>   | <b>8.8%</b>               |
| <b>TOTAL CITY APPROPRIATIONS</b>            | <b>2,467,861,122</b> | <b>2,497,684,977</b>              | <b>2,289,405,238</b>            | <b>208,279,739</b> | <b>8.3%</b>               |

\*\* 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.

## MAJOR APPROPRIATION LAPSES BY FUND

Table II-4 displays the amount appropriated, expended/encumbered, and lapsed by fund source. The major fund lapses for FY 2018 that were both at least \$5 million and at least ten percent of adjusted appropriations have been highlighted.<sup>3</sup>

| Fund                                | Appropriation        | Adjusted<br>Appropriation | Expended/<br>Encumbered | Lapsed             | Percent<br>Lapsed |
|-------------------------------------|----------------------|---------------------------|-------------------------|--------------------|-------------------|
| General Fund                        | 1,399,371,887        | 1,399,371,887             | 1,285,702,509           | 113,669,378        | 8.1%              |
| Highway Fund                        | 122,149,556          | 122,149,556               | 116,037,254             | 6,112,302          | 5.0%              |
| Sewer Fund                          | 327,593,165          | 327,593,165               | 293,037,487             | 34,555,678         | 10.5%             |
| Bus Transportation Fund             | 242,120,933          | 242,120,933               | 237,204,295             | 4,916,638          | 2.0%              |
| Liquor Commission Fund              | 6,349,536            | 6,349,536                 | 5,224,612               | 1,124,924          | 17.7%             |
| Bikeway Fund                        | 801,072              | 801,072                   | 711,714                 | 89,358             | 11.2%             |
| Highway Beautification and Disposal | 7,113,531            | 7,113,531                 | 5,690,394               | 1,423,137          | 20.0%             |
| Special Events Fund                 | 10,747,356           | 10,747,356                | 9,954,256               | 793,100            | 7.4%              |
| Honolulu Zoo Fund                   | 11,220,965           | 11,220,965                | 10,278,996              | 941,969            | 8.4%              |
| Zoo Animal Purchase Fund            | -                    | -                         | -                       | -                  |                   |
| Golf Fund                           | 14,871,388           | 14,871,388                | 13,970,191              | 901,197            | 6.1%              |
| Solid Waste Special Fund            | 196,708,184          | 196,708,184               | 179,645,386             | 17,062,798         | 8.7%              |
| Hanauma Bay Nature Preserve Fund    | 5,892,042            | 5,892,042                 | 3,933,491               | 1,958,551          | 33.2%             |
| Rental Assistance Fund              | 233,000              | 233,000                   | 125,462                 | 107,538            | 46.2%             |
| Leasehold Conversion Fund           | 50,000               | 50,000                    | 50,000                  | -                  | 0.0%              |
| Housing Development Special Fund    | 209,800              | 209,800                   | 141,643                 | 68,157             | 32.5%             |
| Patsy T. Mink CORP Fund             | 209,800              | 209,800                   | 171,636                 | 38,164             | 18.2%             |
| Waipio Peninsula Soccer Park Fund   | 87,100               | 87,100                    | 46,422                  | 40,678             | 46.7%             |
| Grants in Aid Fund                  | 7,918,021            | 7,918,021                 | 7,602,713               | 315,308            | 4.0%              |
| Community Development Fund          | 1,562,168            | 1,562,168                 | 1,191,639               | 370,529            | 23.7%             |
| Rehabilitation Loan Fund            | 3,000,000            | 3,000,000                 | 869,780                 | 2,130,220          | 71.0%             |
| Section 8 Contract Fund             | 53,935,846           | 53,935,846                | 53,748,516              | 187,330            | 0.3%              |
| Federal Grants Fund                 | 45,859,155           | 59,429,974                | 43,383,144              | 16,046,830         | 27.0%             |
| Special Projects Fund               | 9,856,617            | 26,109,652                | 20,683,695              | 5,425,957          | 20.8%             |
| <b>TOTAL</b>                        | <b>2,467,861,122</b> | <b>2,497,684,977</b>      | <b>2,289,405,238</b>    | <b>208,279,739</b> | <b>8.3%</b>       |

<sup>3</sup> Grant and special projects funds are excluded from this analysis.

## B. REVIEW OF FY 2019 GENERAL FUND REVENUE ASSUMPTIONS

Major general fund revenue assumptions for FY 2019 have been reviewed as of 12/31/2018. For 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. Changes in transfers between funds were not part of this review.

**Table II-5. FY 2019 Major General Fund Revenue Assumptions**

| General Fund Revenue Assumption   | Amount Budgeted | Status as of 12/31/18 |
|---|-----------------|-----------------------|
| Real Property Taxes- Current Year. <sup>4</sup> Budgeted amount increased by \$99.1 million or 8.5% from prior fiscal year.                   | \$1,265,445,400 | \$217,226,531         |
| Public Service Company Tax. Budgeted amount increased by \$5.0 million or 12.3% from prior fiscal year.                                       | \$46,007,251    | \$19,381,748          |
| Building Permits. Budgeted amount increased \$2.0 million or 10.0% from prior fiscal year.  | \$22,000,000    | \$8,835,929           |
| Investments- Pool. Budget amount increased by \$4.5 million or 142.9% from prior fiscal year.   | \$4,541,878     | \$5,325,190           |
| Recovery State-Emergency Ambulance Services. Budget amount increased by \$4.9 million or 12.5% from prior fiscal year.                        | \$44,382,801    | \$11,564,745          |
| Recovery- Debt Service- Solid Waste Special Fund (Refuse Account). Budgeted amount decreased by \$1.4 million or 9.5% from prior fiscal year. | \$15,638,404    | \$11,429,895          |
| Recovery- Debt Service- Housing Special Fund. Budgeted amount increased by \$1.9 million or 36.7% from prior fiscal year.                     | \$7,425,728     | \$6,903,169           |
| Recovery- Debt Service- Sewer Fund. Budgeted amount decreased by \$1.1 million or negative 50.5% from the prior fiscal year.                  | \$1,046,684     | \$71,475              |
| Recovery- Debt Service- HART. Budgeted amount increased by \$28.6 million or 1324.9% from prior fiscal year.                                  | \$30,800,000    | \$0                   |
| Recovery- Debt Service- Highway Fund. Budgeted amount increased by \$14.9 million or 14.2% from prior fiscal year.                            | \$120,121,423   | \$52,282,847          |
| Recovery- CASE- Highway Fund. Budgeted amount increased \$1.2 million or 9.5% from prior fiscal year.   | \$13,852,700    | \$6,926,350           |
| Recovery CASE- Sewer Fund. Budgeted amount increased \$2.2 million or 12.6% from prior fiscal year.   | \$19,895,700    | \$9,947,850           |

<sup>4</sup> If RPT- Lock Box, RPT Mortgage Company, and RPT – Epay had been included in this figure, the total as of 12/31/18 would be \$695,913,057.

## III. Capital Budget

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 2017 capital budget that ran from July 1, 2016 through June 30, 2018, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.<sup>5</sup> The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 16-15) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2018.

### Overview:

- In FY 2017, the largest appropriation lapse was from the Rehabilitation of Streets project where over \$35 million of the \$135 million appropriation lapsed.
- The budget function that experienced the highest rate of appropriation lapses, excluding federal funds, was Human Services where 88.3 percent of City funds lapsed.
- Among significant fund sources, the General Improvement Bond Fund had the largest lapsing rate at 45.4 percent.

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<sup>5</sup> Federal grant funds are excluded from this review of lapses because federal appropriations do not lapse when city funds lapse.

## A. MAJOR PROJECT LAPSES AND DETAILED RESULTS BY FUNCTION

Table III-1 displays all of the projects in the FY 2017 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 24-month period:

**"Appropriation"** - Total appropriated amount as shown in the budget ordinance.

**"Adjusted Appropriation"** - The total appropriated amount as it may have been adjusted by any applicable grants, from either State or federal sources, or by transfers to or from other projects. 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 to the City was less than budgeted.

**"Expended/Encumbered"** - The amount of the adjusted appropriation that was expended or encumbered during the 24-month period.

**"Lapsed"** - The amount that lapsed at the end of the 24-month period and its percentage of the adjusted appropriation.

The major project lapses for FY 2017 have been highlighted based on the following:

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

| Table III-1<br>EXECUTIVE CAPITAL BUDGET FOR FY 2017<br>24 Month Period Ending June 30, 2018 |   |      |                   |                        |                      |                   |                |
|---|---|------|-------------------|------------------------|----------------------|-------------------|----------------|
| Project Number  | Project Title   | Fund | Appropriation     | Adjusted Appropriation | Expended/ Encumbered | Lapsed            | Percent Lapsed |
| <b>GENERAL GOVERNMENT</b>   |   |      |                   |                        |                      |                   |                |
| <b>STAFF AGENCIES</b>   |   |      |                   |                        |                      |                   |                |
| 1998602   | Procurement of Major Equipment  | GI   | 6,129,300         | 6,129,300              | 3,857,832            | 2,271,468         | 37.1%          |
| 1998602   | Procurement of Major Equipment  | HI   | 2,620,000         | 2,620,000              | 2,396,616            | 223,384           | 8.5%           |
| 1998602   | Procurement of Major Equipment  | WB   | 5,505,600         | 5,505,600              | 4,097,109            | 1,408,491         | 25.6%          |
| 1979110   | Project Adjustments Account   | GI   | 1,000             | 1,000                  | -                    | 1,000             | 100.0%         |
| 1979110   | Project Adjustments Account   | HI   | 1,000             | 1,000                  | -                    | 1,000             | 100.0%         |
| <b>PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS</b>  |   |      |                   |                        |                      |                   |                |
| 2017073   | Ala Moana Transit Plaza - Transit Oriented Development                  | GI   | 14,100,000        | 14,100,000             | -                    | 14,100,000        | 100.0%         |
| 1996611   | Art In Public Facilities  | CP   | 240,000           | 240,000                | 240,000              | -                 | 0.0%           |
| 1996007   | Civic Center Improvements   | GI   | 2,305,000         | 2,405,000              | 1,965,297            | 439,703           | 18.3%          |
| 1998007   | Energy Conservation Improvements  | GI   | 455,000           | 455,000                | 455,000              | -                 | 0.0%           |
|   | Iwilei Hygiene Center   | GI   | 2,000,000         | 2,000,000              | -                    | 2,000,000         | 100.0%         |
| 2015091   | Kapalama Canal Catalytic Project - Transit Oriented Development         | GI   | 400,000           | 400,000                | 400,000              | -                 | 0.0%           |
| 1995006   | Kapolei Consolidated Corporation Yard                                   | GI   | 11,005,000        | 11,005,000             | 10,472,000           | 533,000           | 4.8%           |
| 2017072   | Laie Corporation Yard Improvements                                      | GI   | 250,000           | 250,000                | 250,000              | -                 | 0.0%           |
| 2009025   | Manana Corporation Yard Improvements                                    | GI   | 650,000           | 650,000                | 607,377              | 42,623            | 6.6%           |
| 2004050   | NPDES Modification for Corporation Yards                                | HI   | 250,000           | 250,000                | 250,000              | -                 | 0.0%           |
| 1994015   | Pearl City Corporation Yard Renovations                                 | GI   | 25,000            | 25,000                 | -                    | 25,000            | 100.0%         |
| 2015092   | Pearlridge Bus Transfer Center and Plaza - Transit Oriented Development | GI   | 2,995,000         | 2,995,000              | -                    | 2,995,000         | 100.0%         |
| 1987042   | Public Building Facilities Improvements                                 | GI   | 2,000,000         | 2,031,840              | 1,708,656            | 323,183           | 15.9%          |
|   | Revitalization of Sun Yat-Sen and College Walk Malls                    | GI   | 550,000           | 550,000                | -                    | 550,000           | 100.0%         |
| <b>PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS</b>                                    |   |      |                   |                        |                      |                   |                |
| 1971153   | Land Expenses   | GI   | 250,000           | 250,000                | 28,325               | 221,675           | 88.7%          |
|   | General Improvement Bond Fund   | GI   | 43,115,300        | 43,247,140             | 19,438,062           | 23,502,653        | 54.3%          |
|   | Highway Improvement Bond Fund   | HI   | 2,871,000         | 2,871,000              | 4,465,209            | 224,384           | 7.8%           |
|   | Solid Waste Improvement Bond Fund                                       | WB   | 5,505,600         | 5,505,600              | 4,097,109            | 1,408,491         | 25.6%          |
|   | Capital Projects Funds  | CP   | 240,000           | 240,000                | 240,000              | -                 | 0.0%           |
| <b>TOTAL GENERAL GOVERNMENT</b>   |   |      | <b>51,731,900</b> | <b>51,863,740</b>      | <b>28,240,380</b>    | <b>25,135,529</b> | <b>48.5%</b>   |

**Table III-1  
EXECUTIVE CAPITAL BUDGET FOR FY 2017  
24 Month Period Ending June 30, 2018**

| Project Number                          | Project Title   | Fund | Appropriation     | Adjusted Appropriation | Expended/ Encumbered | Lapsed            | Percent Lapsed |
|---|---|------|-------------------|------------------------|----------------------|-------------------|----------------|
| <b><u>PUBLIC SAFETY</u></b>             |   |      |                   |                        |                      |                   |                |
| <b>POLICE STATIONS AND BUILDINGS</b>    |   |      |                   |                        |                      |                   |                |
| 2015082                                 | Honolulu Police Department Headquarters Improvements                                      | GI   | 1,000,000         | 1,000,000              | 999,999              | 1                 | 0.0%           |
| 2007020                                 | Honolulu Police Department NPDES Small Permit Program                                     | GI   | 1,500,000         | 1,500,000              | 1,470,000            | 30,000            | 2.0%           |
| 2009034                                 | Microwave Radio Spur Equipment and Facilities Upgrade                                     | GI   | 370,000           | 370,000                | 297,743              | 72,257            | 19.5%          |
| 2003022                                 | Police Evidence Warehouse   | GI   | 50,000            | 50,000                 | 32,067               | 17,933            | 35.9%          |
| 2002025                                 | Police Stations Buildings Improvements  | GI   | 2,000,000         | 1,822,660              | 1,447,404            | 375,256           | 20.6%          |
| 2006034                                 | Upgrade Security Camera Systems at Various Police Facilities                              | GI   | 500,000           | 500,000                | 499,700              | 300               | 0.1%           |
| 2005028                                 | Honolulu Police Department Equipment Acquisition  | GI   | 10,427,935        | 10,427,935             | 5,044,710            | 5,383,225         | 51.6%          |
| <b>FIRE STATIONS AND BUILDINGS</b>      |   |      |                   |                        |                      |                   |                |
| 1998021                                 | Fire Station Buildings Improvements   | GI   | 8,650,000         | 8,650,000              | 8,649,746            | 254               | 0.0%           |
| 2007012                                 | Honolulu Fire Department NPDES Small MS4 Permit Program                                   | GI   | 1,505,000         | 1,505,000              | 555,000              | 950,000           | 63.1%          |
| 2017076                                 | Pearl City Fire Station Relocation  | GI   | 50,000            | 50,000                 | 50,000               | -                 | 0.0%           |
| 2005021                                 | Honolulu Fire Department Equipment Acquisition  | GI   | 3,730,000         | 3,730,000              | 3,729,999            | 1                 | 0.0%           |
| <b>TRAFFIC IMPROVEMENTS</b>             |   |      |                   |                        |                      |                   |                |
|   | Moanalua Emergency Bypass Roadway   | GI   | 400,000           | 400,000                | -                    | 400,000           | 100.0%         |
|   | Safe Routes to School   | CP   | -                 | 130,000                | 130,000              | -                 | 0.0%           |
| 2010030                                 | Traffic Engineering Devices at Various Locations  | HI   | 500,000           | 500,000                | 142,000              | 358,000           | 71.6%          |
| 1996306                                 | Traffic Improvements at Various Locations   | HI   | 690,000           | 690,000                | 240,260              | 449,740           | 65.2%          |
| 1996306                                 | Traffic Improvements at Various Locations   | FG   | 2,350,000         | 2,350,000              | 14,319               | 2,335,681         | 99.4%          |
| 1999312                                 | Traffic Signals at Various Locations  | HI   | 750,000           | 750,000                | 196,153              | 553,847           | 73.8%          |
| 1999312                                 | Traffic Signals at Various Locations  | FG   | 3,300,000         | 3,300,000              | 2,107,438            | 1,192,562         | 36.1%          |
| <b>FLOOD CONTROL</b>                    |   |      |                   |                        |                      |                   |                |
| 2000101                                 | Flood Control Improvements at Various Locations   | GI   | 3,570,000         | 3,570,000              | 3,558,000            | 12,000            | 0.3%           |
| 2000101                                 | Flood Control Improvements at Various Locations   | CP   | -                 | 125,000                | 125,000              | -                 | 0.0%           |
|   | Kahuku Regional Flood Study   | CP   | 100,000           | 100,000                | -                    | 100,000           | 100.0%         |
|   | Kalihi Flood Control Improvements   | GI   | 199,000           | 199,000                | -                    | 199,000           | 100.0%         |
| 2017082                                 | Kalihi-Palama Stream Bank Improvements  | HI   | 700,000           | 700,000                | 700,000              | -                 | 0.0%           |
| 2006012                                 | Kawa Stream and Ditch Improvements  | GI   | 3,000,000         | 3,000,000              | 2,387,000            | 613,000           | 20.4%          |
| <b>OTHER PROTECTION</b>                 |   |      |                   |                        |                      |                   |                |
|   | Ocean Safety Lifeguard Towers Replacement   | GI   | 355,000           | 355,000                | 334,064              | 20,936            | 5.9%           |
|   | Ocean Safety Stations   | GI   | 1,000,002         | 1,000,002              | 579,638              | 420,364           | 42.0%          |
| <b>OTHER PROTECTION - MISCELLANEOUS</b> |   |      |                   |                        |                      |                   |                |
|   | Diamond Head Hillside Erosion Mitigation  | CP   | 150,000           | 150,000                | -                    | 150,000           | 100.0%         |
| 2005002                                 | Drainage Outfall Improvements   | GI   | 300,000           | 300,000                | 29,523               | 270,477           | 90.2%          |
| 2015102                                 | Kapalama Canal Erosion Control, Stabilization and Dredging - Transit Oriented Development | GI   | 500,000           | 500,000                | 500,000              | -                 | 0.0%           |
|   | Roadway and Crib Wall Repairs - Tantalus Drive  | GI   | 300,000           | 300,000                | 300,000              | -                 | 0.0%           |
| 2001154                                 | Rock Slide Potential Inspections and Mitigative Improvements                              | HI   | 600,000           | 600,000                | 590,000              | 10,000            | 1.7%           |
| 2002080                                 | Telecommunications Facilities Upgrade   | GI   | 5,855,000         | 5,855,000              | 3,168,380            | 2,686,620         | 45.9%          |
|   | General Improvement Bond Fund   | GI   | 45,261,937        | 45,084,597             | 33,632,972           | 11,451,625        | 25.4%          |
|   | Highway Improvement Bond Fund   | HI   | 3,240,000         | 3,240,000              | 1,868,412            | 1,371,588         | 42.3%          |
|   | Federal Grants Fund   | FG   | 5,650,000         | 5,650,000              | 2,121,757            | 3,528,243         | 62.4%          |
|   | Capital Projects Funds  | CP   | 250,000           | 505,000                | 255,000              | 250,000           | 49.5%          |
| <b>TOTAL PUBLIC SAFETY</b>              |   |      | <b>54,401,937</b> | <b>54,479,597</b>      | <b>37,878,142</b>    | <b>16,601,456</b> | <b>30.5%</b>   |

| Table III-1 (continued)                        |  |      |               |                        |                      |            |                |
|--|--|------|---------------|------------------------|----------------------|------------|----------------|
| EXECUTIVE CAPITAL BUDGET FOR FY 2017           |  |      |               |                        |                      |            |                |
| 24 Month Period Ending June 30, 2018           |  |      |               |                        |                      |            |                |
| Project Number                                 | Project Title  | Fund | Appropriation | Adjusted Appropriation | Expended/ Encumbered | Lapsed     | Percent Lapsed |
| <b>HIGHWAYS AND STREETS</b>                    |  |      |               |                        |                      |            |                |
| <b>BIKEWAYS AND BIKEPATHS</b>                  |  |      |               |                        |                      |            |                |
| 1979063  | Bikeway Improvements   | HI   | 560,000       | 560,000                | 504,400              | 55,600     | 9.9%           |
| 1979063  | Bikeway Improvements   | FG   | 640,000       | 816,000                | 527,998              | 288,002    | 35.3%          |
|  | Kapahulu Avenue Bikepath Improvements                                    | GI   | 120,000       | 120,000                | -                    | 120,000    | 100.0%         |
|  | Oahu Pedestrian Master Plan  | GI   | 500,000       | 500,000                | -                    | 500,000    | 100.0%         |
|  | Pedestrian and Bicycle Path, Kahaluu, Oahu                               | HI   | 200,000       | 200,000                | -                    | 200,000    | 100.0%         |
|  | Pedestrian and Bicycle Path, Kailua, Oahu                                | HI   | 200,000       | 200,000                | -                    | 200,000    | 100.0%         |
| <b>HIGHWAYS, STREETS AND ROADWAYS</b>          |  |      |               |                        |                      |            |                |
|  | Acquisition of Kakaako Roadway   | HI   | 50,000        | 50,000                 | -                    | 50,000     | 100.0%         |
| 2017084  | Complete Streets   | HI   | 1,400,000     | 1,400,000              | 200,000              | 1,200,000  | 85.7%          |
| 1988001  | Curb Ramps at Various Locations, Oahu                                    | HI   | 2,130,000     | 2,130,000              | 2,130,000            | -          | 0.0%           |
| 2011089  | Farrington Highway Improvements  | HI   | 1,000,000     | 1,000,000              | 505,000              | 495,000    | 49.5%          |
| 1998515  | Guardrail Improvements   | HI   | 260,000       | 260,000                | 260,000              | -          | 0.0%           |
|  | Hanakahi Street Improvements   | HI   | 400,000       | 400,000                | -                    | 400,000    | 100.0%         |
| 2004015  | Highway Structure Improvements   | HI   | 250,000       | 250,000                | 250,000              | -          | 0.0%           |
|  | Kapaa Quarry Road Improvements   | HI   | 500,000       | 500,000                | -                    | 500,000    | 100.0%         |
|  | Kapalama Multi-modal Study - Transit Oriented Development                | HI   | 400,000       | 400,000                | -                    | 400,000    | 100.0%         |
|  | Kuaahelani Avenue and Meheula Parkway Improvements                       | HI   | 100,000       | 100,000                | -                    | 100,000    | 100.0%         |
|  | Kuakini Street Extension   | HI   | 185,000       | 185,000                | 53,791               | 131,209    | 70.9%          |
|  | Kuakini Street Extension   | FG   | -             | 168,000                | 155,887              | 12,113     | 7.2%           |
|  | Kupuna Loop and Kupuohi Street Improvements                              | HI   | 260,000       | 260,000                | -                    | 260,000    | 100.0%         |
|  | Lai Road Improvements  | HI   | 215,000       | 215,000                | -                    | 215,000    | 100.0%         |
| 2017081  | Makakilo Drive Extension   | HI   | 1,500,000     | 1,500,000              | 1,500,000            | -          | 0.0%           |
|  | Puuhale Road Improvements  | GI   | 200,000       | 200,000                | -                    | 200,000    | 100.0%         |
| 2015093  | Rail Station Connectivity - Transit Oriented Development                 | GI   | 3,500,000     | 3,500,000              | 3,421,190            | 78,810     | 2.3%           |
| 1997502  | Rehabilitation of Streets  | HI   | 135,000,000   | 135,000,000            | 99,982,084           | 35,017,916 | 25.9%          |
|  | Tantalus and Round Top Master Plan                                       | GI   | 300,000       | 300,000                | -                    | 300,000    | 100.0%         |
| 1991064  | Utility Share Expenses   | CP   | 100,000       | 100,000                | -                    | 100,000    | 100.0%         |
|  | Wahiawa Roadways Improvements  | GI   | 1,000,000     | 1,000,000              | -                    | 1,000,000  | 100.0%         |
|  | Waianae Coast Emergency Access Roads                                     | HI   | 3,000,000     | 3,000,000              | -                    | 3,000,000  | 100.0%         |
| 1995515  | Waikiki Improvements   | HI   | 1,000,000     | 1,000,000              | -                    | 1,000,000  | 100.0%         |
| <b>BRIDGES, VIADUCTS, AND GRADE SEPARATION</b> |  |      |               |                        |                      |            |                |
| 1998520  | Bridge Rehabilitation at Various Locations                               | HI   | 2,600,000     | 2,600,000              | 2,473,000            | 127,000    | 4.9%           |
|  | Bridge Inspection, Inventory and Appraisal                               | FG   | -             | 994,353                | 603,130              | 391,223    | 39.3%          |
| <b>STORM DRAINAGE</b>                          |  |      |               |                        |                      |            |                |
| 2007099  | Drainage Improvements at Nakula Street and Eames Street                  | HI   | 200,000       | 200,000                | -                    | 200,000    | 100.0%         |
| 2000052  | Drainage Improvements at Various Locations                               | HI   | 4,950,000     | 4,950,000              | 4,410,644            | 539,356    | 10.9%          |
| 2017074  | Erosion Control Improvements   | HI   | 800,000       | 800,000                | 800,000              | -          | 0.0%           |
| 2010051  | NPDES MS4 Erosion Prone Area Improvements                                | HI   | 1,650,000     | 1,650,000              | 1,280,926            | 369,074    | 22.4%          |
| 2014095  | NPDES MS4 Structural BMPs for City Industrial Facilities                 | HI   | 270,000       | 270,000                | 53,790               | 216,210    | 80.1%          |
| 2014053  | NPDES MS4 Structural BMPs for Trash Reduction                            | HI   | 420,000       | 420,000                | 420,000              | -          | 0.0%           |
| 2015047  | NPDES MS4 TMDL Structural BMP Improvements Program                       | HI   | 350,000       | 350,000                | 350,000              | -          | 0.0%           |
| 2010057  | Storm Drainage Best Management Practices, Downtown-Chinatown             | HI   | 400,000       | 400,000                | -                    | 400,000    | 100.0%         |
| 2001021  | Storm Drainage Best Management Practices in the Vicinity of Kaelepu Pond | HI   | 1,320,000     | 1,320,000              | 1,319,920            | 80         | 0.0%           |
| 2001022  | Storm Drainage BMPs in the Vicinity of Kuapa Pond                        | HI   | 420,000       | 420,000                | 420,000              | -          | 0.0%           |
| 2014050  | Storm Drainage BMPs Waiupe-Kuliouou-Niu Stream                           | HI   | 420,000       | 420,000                | -                    | 420,000    | 100.0%         |
| 2003140  | Storm Drain Outlets in Waikiki Beach                                     | HI   | 670,000       | 670,000                | -                    | 670,000    | 100.0%         |
| 2003135  | Storm Drain Outlets near Ala Wai Canal                                   | HI   | 250,000       | 250,000                | 250,000              | -          | 0.0%           |
| 2009106  | Waikiki Drain Outfall Improvements                                       | HI   | 670,000       | 670,000                | 622,962              | 47,038     | 7.0%           |
| <b>STREET LIGHTING</b>                         |  |      |               |                        |                      |            |                |
| 2007043  | Street Light Meter Cabinets, Transformers and Street Lighting Imp        | HI   | 1,250,000     | 1,250,000              | 1,250,000            | -          | 0.0%           |
|  | General Improvement Bond Fund  | GI   | 5,620,000     | 5,620,000              | 3,421,190            | 2,198,810  | 39.1%          |
|  | Highway Improvement Bond Fund  | GI   | 165,250,000   | 165,250,000            | 119,036,516          | 46,213,484 | 28.0%          |
|  | Federal Grant  | FG   | 640,000       | 1,978,353              | 1,287,016            | 691,337    | 34.9%          |
|  | Capital Projects Funds   | CP   | 100,000       | 100,000                | -                    | 100,000    | 100.0%         |
| <b>TOTAL HIGHWAYS AND STREETS</b>              |  |      | 171,610,000   | 172,948,353            | 123,744,721          | 49,203,632 | 28.4%          |

Table III-1 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2017  
 24 Month Period Ending June 30, 2018

| Project Number                        | Project Title   | Fund | Appropriation | Adjusted Appropriation | Expended/ Encumbered | Lapsed     | Percent Lapsed |
|---------------------------------------|---|------|---------------|------------------------|----------------------|------------|----------------|
| <b>SANITATION</b>                     |   |      |               |                        |                      |            |                |
| <b>WASTE COLLECTION AND DISPOSAL</b>  |   |      |               |                        |                      |            |                |
| 2017048                               | Kapaa Refuse Collection Facilities Renovation   | WB   | 680,000       | 680,000                | 664,037              | 15,963     | 2.3%           |
| 2017050                               | Kapaa Transfer Station Renovation   | WB   | 150,000       | 150,000                | 148,527              | 1,473      | 1.0%           |
| 2017047                               | Kawailoa Transfer Station - Loadout Modifications                                       | WB   | 250,000       | 250,000                | 204,850              | 45,150     | 18.1%          |
| 2015046                               | Keehi Transfer Station - Loadout Modifications  | WB   | 350,000       | 350,000                | 267,910              | 82,090     | 23.5%          |
| 2014052                               | Leeward Refuse Collection Baseyard  | WB   | 501,000       | 501,000                | 499,980              | 1,020      | 0.2%           |
| 2014055                               | Refuse Facilities Energy Savings Project  | WB   | 12,002,000    | 12,002,000             | 12,001,000           | 1,000      | 0.0%           |
| 2010054                               | Refuse Facilities Improvements at Various Locations                                     | WB   | 1,600,000     | 1,600,000              | 1,378,878            | 221,122    | 13.8%          |
| 2014063                               | Solid Waste to Energy Facility (H-Power) - Access Improvements                          | WB   | 550,000       | 550,000                | -                    | 550,000    | 100.0%         |
| 2011047                               | Solid Waste to Energy Facility (H-Power) - Rehabilitation                               | CP   | 3,000,000     | 3,000,000              | 3,000,000            | -          | 0.0%           |
| 2017049                               | Waimanalo Gulch Landfill - Access Roadway Reconstruction                                | WB   | 1,201,000     | 1,201,000              | -                    | 1,201,000  | 100.0%         |
| 2017046                               | Waimanalo Gulch Landfill - Leachate Disposal Project                                    | WB   | 400,000       | 400,000                | -                    | 400,000    | 100.0%         |
| <b>SEWAGE COLLECTION AND DISPOSAL</b> |   |      |               |                        |                      |            |                |
| 2008063                               | Ahuimanu Wastewater Preliminary Treatment Facility Force Main and Sewer Improvements    | SR   | 2,202,000     | 2,202,000              | 2,200,000            | 2,000      | 0.1%           |
| 2013046                               | Ahuimanu Wastewater Pre-Treatment Facility Improvements and Equalization Facility       | CP   | 1,001,000     | 1,001,000              | 1,001,000            | -          | 0.0%           |
| 2015049                               | Ala Moana-Kakaako Trunk Sewer   | CP   | 1,001,000     | 1,001,000              | -                    | 1,001,000  | 100.0%         |
| 2015050                               | Ala Moana Wastewater Pump Station No. 3   | SR   | 30,001,000    | 30,001,000             | -                    | 30,001,000 | 100.0%         |
| 2017051                               | Ala Moana Wastewater Pump Station Odor Control  | CP   | 501,000       | 501,000                | -                    | 501,000    | 100.0%         |
| 2011046                               | Awa Street Wastewater Pump Station, Force Main and Sewer System Improvements            | SR   | 83,502,000    | 83,502,000             | 83,501,000           | 1,000      | 0.0%           |
| 2017059                               | Beretania Street Sewer Improvements   | CP   | 251,000       | 251,000                | 251,000              | -          | 0.0%           |
| 2009099                               | Dowsett Highlands Relief Sewer  | SR   | 32,502,000    | 32,502,000             | 32,500,000           | 2,000      | 0.0%           |
| 2017053                               | ENV Support Facilities at Honouliuli WWTP   | CP   | 501,000       | 501,000                | 500,000              | 1,000      | 0.2%           |
| 2012056                               | Ewa Beach Wastewater Pump Station Force Main System Improvements                        | CP   | 5,600,000     | 5,278,400              | 5,278,400            | -          | 0.0%           |
| 2012046                               | Halawa Wastewater Pump Station Force Main System Improvements                           | SR   | 3,502,000     | 3,502,000              | 1,251,600            | 2,250,400  | 64.3%          |
| 2017054                               | Hart Street WWPS Force Main Improvements - Phase 3                                      | CP   | 901,000       | 901,000                | 901,000              | -          | 0.0%           |
| 2010062                               | Hele Street Sewer Relief/Rehabilitation, Kailua   | CP   | 10,401,000    | 251,184                | 251,000              | 184        | 0.1%           |
| 2013051                               | Honolulu Area Wastewater Pump Station Facilities Improvements                           | CP   | 400,000       | 400,000                | 400,000              | -          | 0.0%           |
| 2010069                               | Honouliuli Wastewater Basin Odor Control  | SR   | 1,501,000     | 1,501,000              | 127,212              | 1,373,788  | 91.5%          |
| 2012058                               | Honouliuli Wastewater Treatment Plant Secondary Treatment                               | SR   | 62,501,000    | 84,264,000             | 76,626,225           | 7,637,775  | 9.1%           |
| 2010053                               | Honouliuli Wastewater Treatment Plant Upgrade - Phase 2                                 | CP   | 10,801,000    | 12,512,100             | 12,512,100           | -          | 0.0%           |
| 2013054                               | Kahala Wastewater Pump Station and Force Main System Improvements                       | CP   | 1,300,000     | 1,300,000              | 1,300,000            | -          | 0.0%           |
| 2009107                               | Kahanahou Wastewater Pump Station Upgrade and Sewer Improvements                        | SR   | 3,700,000     | 3,700,000              | 2,000,000            | 1,700,000  | 45.9%          |
| 2012048                               | Kailua Road Wastewater Pump Station Force Main System Improvements                      | SR   | 3,101,000     | 3,101,000              | 1,976,973            | 1,124,027  | 36.2%          |
| 2008071                               | Kailua Wastewater Treatment Plant Improvements  | SR   | 1,300,000     | 1,300,000              | 1,300,000            | -          | 0.0%           |
| 2017055                               | Kailua Wastewater Treatment Plant - Solids Handling System Improvements                 | CP   | 401,000       | 401,000                | -                    | 401,000    |                |
| 2013056                               | Kailua Wastewater Treatment Plant - Tunnel Influent Pump Station and Headworks Facility | SR   | 51,300,000    | 51,300,000             | 27,006,708           | 24,293,292 | 47.4%          |
| 2012049                               | Kamehameha Highway Wastewater Pump Station Force Main System Improvements               | CP   | 6,300,000     | 13,192,300             | 13,192,300           | -          | 0.0%           |
| 2012055                               | Kaneohe/Kailua Sewer Tunnel   | SR   | 3,801,000     | 3,801,000              | 2,300,000            | 1,501,000  | 39.5%          |
| 2012051                               | Kunia Wastewater Pump Station Force Main System Improvements                            | CP   | 950,000       | 511,000                | 510,935              | 65         | 0.0%           |

**Table III-1 (continued)**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2017**  
**24 Month Period Ending June 30, 2018**

| Project Number                        | Project Title  | Fund | Appropriation      | Adjusted Appropriation | Expended/ Encumbered | Lapsed             | Percent Lapsed |
|---------------------------------------|--|------|--------------------|------------------------|----------------------|--------------------|----------------|
| <b>SANITATION</b>                     |  |      |                    |                        |                      |                    |                |
| <b>SEWAGE COLLECTION AND DISPOSAL</b> |  |      |                    |                        |                      |                    |                |
| 2008078                               | Palolo Valley Sewer Rehabilitation   | CP   | 6,702,000          | 9,674,976              | 9,674,976            | -                  | 0.0%           |
| 2001124                               | Project Management for Wastewater Projects   | CP   | 8,745,000          | 8,745,000              | 7,181,236            | 1,563,764          | 17.9%          |
| 2010049                               | Sand Island Wastewater Basin Odor Control  | SR   | 802,000            | 802,000                | 800,000              | 2,000              | 0.2%           |
| 1994511                               | Sand Island Wastewater Treatment Plant Expansion, Primary Treatment                              | SR   | 7,000,000          | 7,000,000              | 7,000,000            | -                  | 0.0%           |
| 2009102                               | Sand Island Wastewater Treatment Plant Outfall Improvements/ Rehabilitation                      | SR   | 6,101,000          | 6,101,000              | 848,832              | 5,252,168          | 86.1%          |
| 2015055                               | Sand Island Wastewater Treatment Plant Return Flow Treatment                                     | SR   | 25,001,000         | 25,001,000             | 1,001,000            | 24,000,000         | 96.0%          |
| 2012059                               | Sand Island Wastewater Treatment Plant Secondary Treatment                                       | CP   | 4,001,000          | 4,001,000              | 4,001,000            | -                  | 0.0%           |
| 2007068                               | Sewer Condition Assessment Program   | CP   | 2,500,000          | 1,834,040              | 1,629,000            | 205,040            | 11.2%          |
| 2013063                               | Sewer I/I Relief and Rehabilitation Projects - Ala Moana Tributary Basin                         | SR   | 17,502,000         | 20,063,084             | 16,206,826           | 3,856,258          | 19.2%          |
| 2013064                               | Sewer I/I Relief and Rehabilitation Projects - Hart St. Tributary Basin                          | SR   | 31,702,000         | 7,377,916              | 1,755,744            | 5,622,172          | 76.2%          |
| 2013065                               | Sewer I/I Relief and Rehabilitation Projects - Leeward Area                                      | CP   | 202,000            | 202,000                | 201,000              | 1,000              | 0.5%           |
| 2013066                               | Sewer I/I Relief and Rehabilitation Projects - Windward Area                                     | CP   | 603,000            | 603,000                | 601,000              | 2,000              | 0.3%           |
| 2000071                               | Sewer Mainline and Lateral Projects  | CP   | 19,500,000         | 19,500,000             | 19,445,093           | 54,907             | 0.3%           |
| 2013069                               | Wahiawa, Whitmore Village and Makakilo Area Wastewater Pump Stations and Facilities Improvements | CP   | 201,000            | 201,000                | 201,000              | -                  | 0.0%           |
| 2013067                               | Waianae Wastewater Treatment Plant Improvements/Upgrade  | SR   | 1,501,000          | 1,501,000              | 1,500,000            | 1,000              | 0.1%           |
| 2013100                               | Waianae Wastewater Treatment Plant Outfall Improvements/ Rehabilitation                          | CP   | 101,000            | 101,000                | 101,000              | -                  | 0.0%           |
| 2008080                               | Waikalua Wastewater Pump Station Upgrade and Alternative Diversion Sewer                         | SR   | 1,801,000          | 1,801,000              | -                    | 1,801,000          | 100.0%         |
| 2006055                               | Waikapoki Wastewater Pump Station Upgrade  | SR   | 2,501,000          | 2,501,000              | 1,853,500            | 647,500            | 25.9%          |
| 2017056                               | Waimalu Wastewater Pump Station Force Main System  | CP   | 801,000            | 801,000                | 801,000              | -                  | -              |
| 2000038                               | Wastewater Equipment   | CP   | 9,824,700          | 9,824,700              | 5,013,059            | 4,811,641          | 49.0%          |
| 1998806                               | Wastewater Facilities Replacement Reserve  | CP   | 5,000,000          | 5,000,000              | 1,000,907            | 3,999,093          | 80.0%          |
| 2003151                               | Wastewater Planning and Programming  | CP   | 315,000            | 315,000                | 153,710              | 161,290            | 51.2%          |
| 2007073                               | Wastewater Program Management  | CP   | 2,502,000          | 2,502,000              | -                    | 2,502,000          | 100.0%         |
| 2001062                               | Wastewater Treatment Plant, Pump Station, and Force Main Projects                                | CP   | 16,600,000         | 16,600,000             | 13,876,147           | 2,723,853          | 16.4%          |
|                                       | Sewer Revenue Improvement Bond Fund  | SR   | 372,824,000        | 372,824,000            | 261,755,621          | 111,068,379        | 29.8%          |
|                                       | Solid Waste Improvement Bond Fund  | WB   | 17,684,000         | 17,684,000             | 15,165,183           | 2,518,817          | 14.2%          |
|                                       | Capital Projects Funds   | CP   | 120,906,700        | 120,906,700            | 102,977,863          | 17,928,837         | 14.8%          |
|                                       | <b>TOTAL SANITATION</b>  |      | <b>511,414,700</b> | <b>511,414,700</b>     | <b>379,898,666</b>   | <b>131,516,034</b> | <b>25.7%</b>   |

Table III-1 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2017  
 24 Month Period Ending June 30, 2018

| Project Number               | Project Title   | Fund | Appropriation     | Adjusted Appropriation | Expended/ Encumbered | Lapsed            | Percent Lapsed |
|------------------------------|---|------|-------------------|------------------------|----------------------|-------------------|----------------|
| <b><u>HUMAN SERVICES</u></b> |   |      |                   |                        |                      |                   |                |
| <b>HUMAN SERVICES</b>        |   |      |                   |                        |                      |                   |                |
| 2007076                      | Community Development Block Grant (CDBG) Program            | CD   | 8,838,413         | 8,838,413              | 8,776,569            | 61,844            | 0.7%           |
|                              | Community Revitalization Initiative                         | GI   | 18,000,000        | 18,000,000             | 2,000,000            | 16,000,000        | 88.9%          |
| 1995207                      | Emergency Solutions Grants (ESG) Program                    | FG   | 609,980           | 609,980                | 609,980              | -                 | 0.0%           |
| 2007077                      | Home Investment Partnerships (HOME) Program                 | FG   | 1,656,651         | 1,656,651              | 1,306,628            | 350,023           | 21.1%          |
| 2000119                      | Housing Opportunities for Persons with AIDs (HOPWA) Program | FG   | 427,601           | 427,601                | 427,601              | -                 | 0.0%           |
| 2013002                      | Housing Partnership Program                                 | CP   | 5,600,000         | 5,600,000              | 2,000,000            | 3,600,000         | 64.3%          |
| 2013002                      | Housing Partnership Program                                 | CP   | 500,000           | 500,000                | -                    | 500,000           | 100.0%         |
|                              | Oahu Preservation and Revitalization Initiative             | GI   | 10,000,000        | 10,000,000             | -                    | 10,000,000        | 100.0%         |
|                              | General Improvement Bond Fund                               | GI   | 28,000,000        | 28,000,000             | 2,000,000            | 26,000,000        | 92.9%          |
|                              | Community Development Fund                                  | CD   | 8,838,413         | 8,838,413              | 8,776,569            | 61,844            | 0.7%           |
|                              | Federal Grants Fund   | FG   | 2,694,232         | 2,694,232              | 2,344,209            | 350,023           | 13.0%          |
|                              | Capital Projects Funds                                      | CP   | 6,100,000         | 6,100,000              | 2,000,000            | 4,100,000         | 67.2%          |
|                              | <b>TOTAL HUMAN SERVICES</b>                                 |      | <b>45,632,645</b> | <b>45,632,645</b>      | <b>15,120,778</b>    | <b>30,511,867</b> | <b>66.9%</b>   |

**Table III-1 (continued)**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2017**  
**24 Month Period Ending June 30, 2018**

| Project Number                                     | Project Title   | Fund | Appropriation | Adjusted Appropriation | Expended/ Encumbered | Lapsed    | Percent Lapsed |
|--|---|------|---------------|------------------------|----------------------|-----------|----------------|
| <b><u>CULTURE - RECREATION</u></b>                 |   |      |               |                        |                      |           |                |
| <b>PARTICIPANT, SPECTATOR AND OTHER RECREATION</b> |   |      |               |                        |                      |           |                |
|  | Aiea District Park  | GI   | 1,300,000     | 1,300,000              | 1,300,000            | -         | 0.0%           |
|  | Aina Haina Nature Preserve Expansion, Wailupe   | CP   | 4,056,000     | 4,056,000              | 4,056,000            | -         | 0.0%           |
|  | Aina Koa Neighborhood Park  | GI   | 250,000       | 250,000                | -                    | 250,000   | 100.0%         |
| 1998107  | Ala Moana Regional Park   | GI   | 3,000,000     | 3,000,000              | 2,980,072            | 19,928    | 0.7%           |
| 1998107  | Ala Moana Regional Park   | CP   | 321,039       | 321,039                | 321,039              | -         | 0.0%           |
| 2010072  | Banzai Rock Skate Park  | GI   | 100,000       | 100,000                | -                    | 100,000   | 0.0%           |
| 2015110  | Crane Community Park  | GI   | 75,000        | 75,000                 | -                    | 75,000    | 100.0%         |
| 2007054  | Department of Parks and Recreation National Pollutant Discharge Elimination System Small Permit Program | GI   | 1,000,000     | 1,000,000              | 969,238              | 30,762    | 3.1%           |
| 2014073  | Division of Urban Forestry (DUF) Administration and Arboriculture Relocation                            | GI   | 100,000       | 100,000                | -                    | 100,000   | 100.0%         |
|  | Ewa Beach Skate Park  | GI   | 185,000       | 185,000                | 174,940              | 10,060    | 5.4%           |
|  | Ewa Villages Community Center   | GI   | 100,000       | 100,000                | -                    | 100,000   | 100.0%         |
|  | Hakipuu Loi Kalo  | CP   | 650,000       | 650,000                | -                    | 650,000   | 100.0%         |
|  | Haleiwa Beach Park  | GI   | 1,000,000     | 1,000,000              | -                    | 1,000,000 | 100.0%         |
| 2016101  | Hanauma Bay Nature Preserve   | CP   | 1,200,000     | 1,200,000              | 1,040,681            | 159,319   | 13.3%          |
|  | Hans L'Orange Neighborhood Park   | GI   | 200,000       | 200,000                | 199,000              | 1,000     | 0.5%           |
|  | Helemano Wilderness Recreation Area   | CP   | 2,000,000     | 2,000,000              | -                    | 2,000,000 | 100.0%         |
| 2014091  | Kahuku Municipal Golf Course  | CP   | 7,019,000     | 7,019,000              | 6,352,363            | 666,637   | 9.5%           |
|  | Kalama Beach Park Building and Comfort Station  | GI   | 500,000       | 500,000                | -                    | 500,000   | 100.0%         |
|  | Kamamalu Neighborhood Park  | GI   | 100,000       | 100,000                | 13,598               | 86,402    | 86.4%          |
|  | Kamehameha Community Park   | GI   | 390,000       | 390,000                | -                    | 390,000   | 100.0%         |
|  | Kanewai Springs, Kuliouou   | CP   | 1,000,000     | 1,000,000              | 1,000,000            | -         | 0.0%           |
| 1973116  | Kapolei Regional Park   | GI   | 1,000,000     | 1,000,000              | 905,000              | 95,000    | 9.5%           |
|  | Koko Head District Park Lighting Improvements   | GI   | 150,000       | 150,000                | -                    | 150,000   | 100.0%         |
|  | Koko Head Riding Stables  | GI   | 650,000       | 650,000                | -                    | 650,000   | 100.0%         |
|  | Koolauloa Regional Park Master Plan   | GI   | 100,000       | 100,000                | -                    | 100,000   | 100.0%         |
| 2014093  | Kualoa Regional Park  | GI   | 300,000       | 300,000                | 300,000              | -         | 0.0%           |
|  | Kuhio Beach Comfort Station Improvements  | GI   | 200,000       | 200,000                | -                    | 200,000   | 100.0%         |
|  | Leeward Coast Parks Improvements  | GI   | 1,350,000     | 1,350,000              | -                    | 1,350,000 | 100.0%         |
|  | Mauna Lahilahi Beach Park Protective Breakwater   | GI   | 800,000       | 800,000                | 800,000              | -         | 0.0%           |
|  | Mililani Mauka District Park  | GI   | 500,000       | 500,000                | -                    | 500,000   | 100.0%         |
| 2016113  | Old Stadium Park Improvements   | GI   | 250,000       | 250,000                | -                    | 250,000   | 100.0%         |
| 1995127  | Oneula Beach Park, Ewa Beach  | GI   | 1,000,000     | 1,000,000              | 508,500              | 491,500   | 49.2%          |
| 1998180  | Palolo Valley District Park   | CP   | 50,000        | 50,000                 | -                    | 50,000    | 100.0%         |
| 2014113  | Patsy T. Mink Central Oahu Regional Park - Parking Expansion  | GI   | 50,000        | 50,000                 | -                    | 50,000    | 100.0%         |
| 2015104  | Pearl Harbor Historic Trail   | GI   | 900,000       | 900,000                | -                    | 900,000   | 100.0%         |
|  | Puukua, Waimea  | CP   | 275,000       | 275,000                | 195,000              | 80,000    | 29.1%          |
| 1998105  | Reconstruct Wastewater Systems for Parks  | GI   | 1,000,000     | 1,000,000              | 868,512              | 131,488   | 13.1%          |
| 1998128  | Recreation District No. 1 Improvements  | GI   | 1,500,000     | 1,500,000              | 1,424,070            | 75,931    | 5.1%           |
| 1998129  | Recreation District No. 2 Improvements  | GI   | 2,175,000     | 2,175,000              | 1,458,954            | 716,046   | 32.9%          |
| 1998130  | Recreation District No. 3 Improvements  | GI   | 1,500,000     | 1,500,000              | 1,497,131            | 2,869     | 0.2%           |
| 1998131  | Recreation District No. 4 Improvements  | GI   | 1,500,000     | 1,500,000              | 1,400,402            | 99,598    | 6.6%           |
| 2005117  | Recreation District No. 5 Improvements  | GI   | 2,310,000     | 2,310,000              | 310,000              | 2,000,000 | 86.6%          |
| 2002072  | Renovate Recreational Facilities  | GI   | 4,500,000     | 4,500,000              | 4,460,765            | 39,235    | 0.9%           |
| 2002072  | Renovate Recreational Facilities  | CP   | 1,014,909     | 1,014,909              | 206,128              | 808,781   | 79.7%          |
|  | Senator Fong's Plantation Garden  | CP   | 1,100,000     | 1,100,000              | -                    | 1,100,000 | 100.0%         |
| 2016081  | Wahiawa District Park   | GI   | 6,400,000     | 6,400,000              | 5,322,578            | 1,077,422 | 16.8%          |
|  | Waialua District Park Lighting Improvements   | GI   | 3,000,000     | 3,000,000              | 100,000              | 2,900,000 | 96.7%          |
| 2009044  | Waimanalo Bay Beach Park  | GI   | 2,000,000     | 2,000,000              | 1,999,248            | 752       | 0.0%           |
| 1998031  | Waipio Peninsula Recreation Complex, Waipio Peninsula   | GI   | 300,000       | 300,000                | -                    | 300,000   | 100.0%         |
| 1992121  | Whitmore Gym, Wahiawa   | GI   | 1,000,000     | 1,000,000              | -                    | 1,000,000 | 100.0%         |
|  | Wilson Community Park   | GI   | 220,000       | 220,000                | -                    | 220,000   | 100.0%         |

Table III-1 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2017  
 24 Month Period Ending June 30, 2018

| Project Number                       | Project Title  | Fund | Appropriation     | Adjusted Appropriation | Expended/ Encumbered | Lapsed            | Percent Lapsed |
|--------------------------------------|--|------|-------------------|------------------------|----------------------|-------------------|----------------|
| <b>CULTURE - RECREATION</b>          |  |      |                   |                        |                      |                   |                |
| <b>SPECIAL RECREATION FACILITIES</b> |  |      |                   |                        |                      |                   |                |
| 2014076                              | Blaisdell Center Redevelopment   | GI   | 6,000,000         | 6,000,000              | 6,000,000            | -                 | 0.0%           |
| 2007019                              | Department of Enterprise Services Golf Course National Pollutant Discharge Elimination System Small Permit Prog. | GI   | 3,000,000         | 2,900,000              | 1,473,724            | 1,426,276         | 49.2%          |
| 1999012                              | Enterprise Services Facilities Improvements  | GI   | 500,000           | 545,500                | 543,629              | 1,871             | 0.3%           |
| 2001053                              | Golf Course Improvements   | GI   | 500,000           | 500,000                | 499,896              | 104               | 0.0%           |
| 2001097                              | Honolulu Zoo Improvements  | GI   | 1,680,000         | 1,680,000              | 1,675,610            | 4,390             | 0.3%           |
|                                      | Honolulu Zoo Area Parking Lot Improvements   | GI   | 500,000           | 500,000                | -                    | 500,000           | 100.0%         |
| 2017077                              | Honolulu Zoo Pries Building Renovation   | GI   | 150,000           | 150,000                | 150,000              | -                 | 0.0%           |
| 2015084                              | Honolulu Zoo Water System Upgrade  | GI   | 200,000           | 200,000                | 200,000              | -                 | 0.0%           |
| 2007025                              | Ted Makalena Golf Course - New Cart Paths  | GI   | 1,050,000         | 1,150,000              | 1,150,000            | -                 | 0.0%           |
|                                      | General Improvement Bond Fund  | GI   | 56,535,000        | 56,580,500             | 38,684,865           | 17,895,635        | 31.6%          |
|                                      | Capital Projects Funds   | CP   | 18,685,948        | 18,685,948             | 13,171,212           | 5,514,736         | 29.5%          |
|                                      | <b>TOTAL CULTURE - RECREATION</b>  |      | <b>75,220,948</b> | <b>75,266,448</b>      | <b>51,856,077</b>    | <b>23,410,371</b> | <b>31.1%</b>   |

Table III-1 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2017  
 24 Month Period Ending June 30, 2018

| Project Number                               | Project Title                               | Fund | Appropriation     | Adjusted Appropriation | Expended/ Encumbered | Lapsed            | Percent Lapsed |
|--|---|------|-------------------|------------------------|----------------------|-------------------|----------------|
| <b><u>UTILITIES OR OTHER ENTERPRISES</u></b> |   |      |                   |                        |                      |                   |                |
| <b>MASS TRANSIT</b>                          |   |      |                   |                        |                      |                   |                |
| 2006018                                      | Alapai Transportation Management Center     | HI   | 185,000           | 185,000                | 16,387,482           | 37,573            | 20.3%          |
| 2006018                                      | Alapai Transportation Management Center     | FG   | 501,000           | 14,611,000             | -                    | 501,000           | 3.4%           |
| 1978005                                      | Bus and Handi-Van Acquisition Program       | HI   | 4,839,000         | 4,839,000              | 3,138,838            | 4,085,704         | 84.4%          |
| 1978005                                      | Bus and Handi-Van Acquisition Program       | FG   | 16,443,000        | 16,443,000             | 11,702,778           | 12,765,144        | 77.6%          |
| 2001116                                      | Bus Stop ADA Access Improvements            | HI   | 495,000           | 495,000                | 297,900              | 495,000           | 100.0%         |
| 2001117                                      | Bus Stop ADA Access Improvements            | FG   | 145,000           | 145,000                | -                    | 145,000           | 100.0%         |
| 2016035                                      | Multimodal Transit Fare Collection System   | HI   | 7,000,000         | 7,000,000              | 5,000,000            | -                 | 0.0%           |
| 2008036                                      | Transit Safety and Security Projects        | HI   | 85,000            | 85,000                 | 52,518               | 85,000            | 100.0%         |
| 2008037                                      | Transit Safety and Security Projects        | FG   | 331,000           | 331,000                | 177,648              | 331,000           | 100.0%         |
|  | Highway Improvement Bond Fund               | HI   | 12,604,000        | 12,604,000             | 24,876,738           | 4,703,278         | 37.3%          |
|  | Federal Grants Fund                         | FG   | 17,420,000        | 31,530,000             | 11,880,426           | 13,742,144        | 43.6%          |
|  | <b>TOTAL UTILITIES OR OTHER ENTERPRISES</b> |      | <b>30,024,000</b> | <b>44,134,000</b>      | <b>36,757,164</b>    | <b>18,445,421</b> | <b>41.8%</b>   |

## B. MAJOR PROJECT ADJUSTMENTS

In Table III-2 below, major project adjustments for FY 2017 have been highlighted, based on the detailed information in Table III-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.

Projects having an adjustment of \$1,000,000 or more, up or down, to the initial appropriation established by ordinance are included in the following table, comparing the original appropriation to the amount of the adjustment.

**Table III-2. Major Project Adjustments**

| Function   | Project  | Ord 16-15<br>Appropriation | Adjusted<br>Appropriation |
|------------|--|----------------------------|---------------------------|
| Sanitation | Hele Street Sewer Relief/Rehabilitation, Kailua                            | \$10,401,000               | \$251,184                 |
| Sanitation | Honouliuli Wastewater Treatment Plant Secondary Treatment                  | \$62,501,000               | \$84,264,000              |
| Sanitation | Honouliuli Wastewater Treatment Plant Upgrade – Phase 2                    | \$10,801,000               | \$12,512,100              |
| Sanitation | Kamehameha Highway Wastewater Pump Station Force Main System Improvements  | \$6,300,000                | \$13,192,300              |
| Sanitation | Palolo Valley Sewer Rehabilitation   | \$6,702,000                | \$9,674,976               |
| Sanitation | Sewer I/I Relief and Rehabilitation Projects – Ala Moana Tributary Basin   | \$17,502,000               | \$20,063,084              |
| Sanitation | Sewer I/I Relief and Rehabilitation Projects – Hart Street Tributary Basin | \$31,702,000               | \$7,377,916               |

## C. SUMMARY OF RESULTS

In Table III-3 below, the results discussed in the preceding chapters 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 have been 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 66.9 percent of adjusted appropriations. That distinction holds (88.3 percent) with Federal Grants being excluded in the calculation. This is primarily due to the amount of funding that lapsed from the Community Revitalization Initiative and Oahu Preservation and Revitalization Initiative projects funded from the general improvement bond fund, which together lapsed funding totaling \$26 million in appropriations. Among fund sources, the sewer revenue improvement bond fund had the largest total lapse of all the fund sources at \$111 million.

|                                     |    | Appropriation | Adjusted<br>Appropriation | Expended/<br>Encumbered | Lapsed      | Percent<br>Lapsed |
|-------------------------------------|----|---------------|---------------------------|-------------------------|-------------|-------------------|
| <b>General Government</b>           |    |               |                           |                         |             |                   |
| General Improvement Bond Fund       | GI | 43,115,300    | 43,247,140                | 19,438,062              | 23,502,653  | 54.3%             |
| Highway Improvement Bond Fund       | HI | 2,871,000     | 2,871,000                 | 4,465,209               | 224,384     | 7.8%              |
| Solid Waste Improvement Bond Fund   | WB | 5,505,600     | 5,505,600                 | 4,097,109               | 1,408,491   | 25.6%             |
| Capital Projects Funds              | CP | 240,000       | 240,000                   | 240,000                 | -           | 0.0%              |
| <b>Total</b>                        |    | 51,731,900    | 51,863,740                | 28,240,380              | 25,135,529  | 48.5%             |
| <b>Public Safety</b>                |    |               |                           |                         |             |                   |
| General Improvement Bond Fund       | GI | 45,261,937    | 45,084,597                | 33,632,972              | 11,451,625  | 25.4%             |
| Highway Improvement Bond Fund       | HI | 3,240,000     | 3,240,000                 | 1,868,412               | 1,371,588   | 42.3%             |
| Federal Grants Fund                 | FG | 5,650,000     | 5,650,000                 | 2,121,757               | 3,528,243   | 62.4%             |
| Capital Projects Funds              | CP | 250,000       | 505,000                   | 255,000                 | 250,000     | 49.5%             |
| <b>Total</b>                        |    | 54,401,937    | 54,479,597                | 37,878,142              | 16,601,456  | 30.5%             |
| <b>Highways and Streets</b>         |    |               |                           |                         |             |                   |
| General Improvement Bond Fund       | GI | 5,620,000     | 5,620,000                 | 3,421,190               | 2,198,810   | 39.1%             |
| Highway Improvement Bond Fund       | HI | 165,250,000   | 165,250,000               | 119,036,516             | 46,213,484  | 28.0%             |
| Federal Grant                       | FG | 640,000       | 1,978,353                 | 1,287,016               | 691,337     | 34.9%             |
| Capital Projects Funds              | CP | 100,000       | 100,000                   | -                       | 100,000     | 100.0%            |
| <b>Total</b>                        |    | 171,610,000   | 172,948,353               | 123,744,721             | 49,203,632  | 28.4%             |
| <b>Sanitation</b>                   |    |               |                           |                         |             |                   |
| Sewer Revenue Improvement Bond Fund | SR | 372,824,000   | 372,824,000               | 261,755,621             | 111,068,379 | 29.8%             |
| Solid Waste Improvement Bond Fund   | WB | 17,684,000    | 17,684,000                | 15,165,183              | 2,518,817   | 14.2%             |
| Capital Projects Funds              | CP | 120,906,700   | 120,906,700               | 102,977,863             | 17,928,837  | 14.8%             |
| <b>Total</b>                        |    | 511,414,700   | 511,414,700               | 379,898,666             | 131,516,034 | 25.7%             |

**Table III-3 (continued)  
Executive Capital Budget FY 2017  
Summary of Results by Function and Fund**

|                                       |    | <b>Appropriation</b> | <b>Adjusted<br/>Appropriation</b> | <b>Expended/<br/>Encumbered</b> | <b>Lapsed</b>      | <b>Percent<br/>Lapsed</b> |
|---------------------------------------|----|----------------------|-----------------------------------|---------------------------------|--------------------|---------------------------|
| <b>Human Services</b>                 |    |                      |                                   |                                 |                    |                           |
| General Improvement Bond Fund         | GI | 28,000,000           | 28,000,000                        | 2,000,000                       | 26,000,000         | 92.9%                     |
| Community Development Fund            | CD | 8,838,413            | 8,838,413                         | 8,776,569                       | 61,844             | 0.7%                      |
| Federal Grants Fund                   | FG | 2,694,232            | 2,694,232                         | 2,344,209                       | 350,023            | 13.0%                     |
| Capital Projects Funds                | CP | 6,100,000            | 6,100,000                         | 2,000,000                       | 4,100,000          | 67.2%                     |
| <b>Total</b>                          |    | <b>45,632,645</b>    | <b>45,632,645</b>                 | <b>15,120,778</b>               | <b>30,511,867</b>  | <b>66.9%</b>              |
| <b>Culture-Recreation</b>             |    |                      |                                   |                                 |                    |                           |
| General Improvement Bond Fund         | GI | 56,535,000           | 56,580,500                        | 38,684,865                      | 17,895,635         | 31.6%                     |
| Capital Projects Funds                | CP | 18,685,948           | 18,685,948                        | 13,171,212                      | 5,514,736          | 29.5%                     |
| <b>Total</b>                          |    | <b>75,220,948</b>    | <b>75,266,448</b>                 | <b>51,856,077</b>               | <b>23,410,371</b>  | <b>31.1%</b>              |
| <b>Utilities or Other Enterprises</b> |    |                      |                                   |                                 |                    |                           |
| Highway Improvement Bond Fund         | HI | 12,604,000           | 12,604,000                        | 24,876,738                      | 4,703,278          | 37.3%                     |
| Federal Grants Fund                   | FG | 17,420,000           | 31,530,000                        | 11,880,426                      | 13,742,144         | 43.6%                     |
| <b>Total</b>                          |    | <b>30,024,000</b>    | <b>44,134,000</b>                 | <b>36,757,164</b>               | <b>18,445,421</b>  | <b>41.8%</b>              |
| <b>All Functions</b>                  |    |                      |                                   |                                 |                    |                           |
| Capital Projects Fund                 | CP | 146,282,648          | 146,537,648                       | 118,644,075                     | 27,893,573         | 19.0%                     |
| Community Development Fund            | CD | 8,838,413            | 8,838,413                         | 8,776,569                       | 61,844             | 0.7%                      |
| Federal Grants Fund                   | FG | 26,404,232           | 41,852,585                        | 17,633,408                      | 18,311,747         | 43.8%                     |
| General Improvement Bond Fund         | GI | 178,532,237          | 178,532,237                       | 97,177,089                      | 81,048,723         | 45.4%                     |
| Highway Improvement Bond Fund         | HI | 183,965,000          | 183,965,000                       | 150,246,875                     | 52,512,734         | 28.5%                     |
| Sewer Revenue Improvement Bond Fund   | SR | 372,824,000          | 372,824,000                       | 261,755,621                     | 111,068,379        | 29.8%                     |
| Solid Waste Improvement Bond Fund     | WB | 23,189,600           | 23,189,600                        | 19,262,291                      | 3,927,309          | 16.9%                     |
| <b>Grand Total</b>                    |    | <b>940,036,130</b>   | <b>955,739,483</b>                | <b>673,495,927</b>              | <b>294,824,309</b> | <b>30.8%</b>              |

## IV. APPENDIX: DATA SOURCES

### Chapter II

|                        |  |
|------------------------|--|
| 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. |
| Table II-1.            | Major General Fund Revenue Variances. GL5, City and County of Honolulu Enterprise Resource Planning System; CAFR General Fund, Schedule of Revenues, Budget and Actual.  |
| Table II-2.            | Major Appropriation Lapses by Activity. Executive operating budget ordinance, 99-PA, City and County of Honolulu Enterprise Resource Planning System.  |
| Table II-3.            | Legislative Budget. Legislative budget ordinance, 99-PA, 99-PQ, City and County of Honolulu Enterprise Resource Planning System.   |
| Table II-4.            | 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.  |
| Table II-5.            | Major General Fund Revenue Assumptions. GL5, City and County of Honolulu Enterprise Resource Planning System.  |

### Chapter III

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