

ISSUE PROFILE

Status of the City's Budget

**Report 2002-1
March 2002**

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<http://www.co.honolulu.hi.us/council/ocs/audit>

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II. Introduction

We are pleased to issue another annual report on the status of revenues and expenditures contained in the City's budget. As in previous reports, we have reviewed the prior year's revenues and expenditures for the operating budget and the mid-year status of the current year's major revenue assumptions and major expenditure items (see Chapter III), and the status of the prior year's capital budget appropriations (see Chapter IV). New this year is an overview of certain budget trends which are intended to provide a historical and comparative context to review the upcoming City budget (see Chapter II). Such an overview of budget trends was last provided to the Council in 1997¹.

These reports are based on the audited financial report of the City, the executive operating and capital budget ordinances and any amendments thereto, the executive program and budget documents, as well as the monthly accounting reports from the Department of Budget and Fiscal Services. Other sources are referenced in the Appendix.

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

¹ Office of Council Services, Audit Section, Issue Profile: Budget Perspective Report for the Fiscal Year 1997-98.

III. Budget Trends

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

A. Total Government Spending for Operations

Assessing the amount of government spending is one way to measure the size and level of activity of a government entity. Spending can be viewed as the most basic measure of government, since spending increases or decreases drive tax policy, debt policy, and employment policy.

Government spending on operations is controlled by the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu compares to other jurisdictions.

Relationship to construction spending. Spending on operations and spending on construction projects are related. Construction spending is authorized in the capital budget, and is mostly financed by incurring debt in the form of bonds, notes and commercial paper. Repayment of that debt, including the principal amount and interest, is called debt service payments. Debt service for outstanding debt is paid from the operating budget. Over time, the debt service for any particular municipal bond that the City issues is paid over as long a period as 25 to 35 years.

Construction spending is recorded and reported twice; first in the initial outlay for a project included in the capital budget, and second as a yearly stream of repayments included in the operating budget to retire the debt that financed the initial outlay. To avoid double counting, this section limits its review to spending from the operating budget.

City Spending is Slowing...

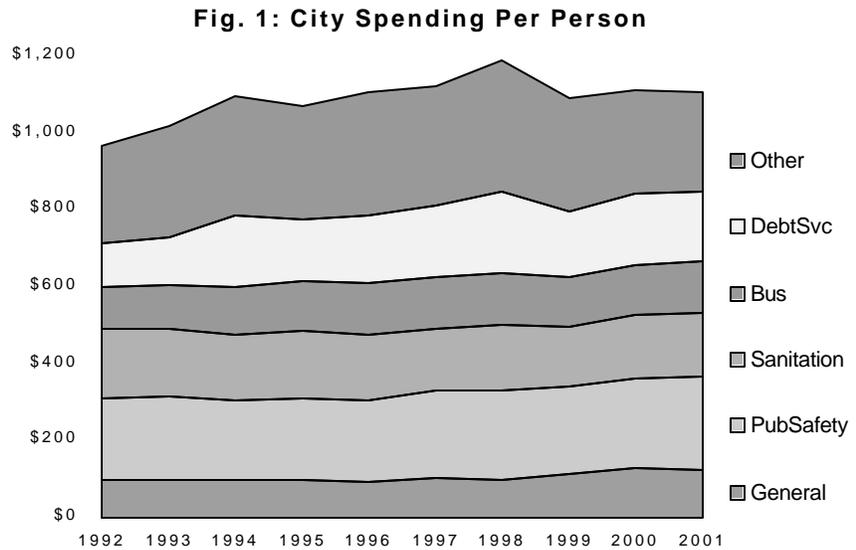
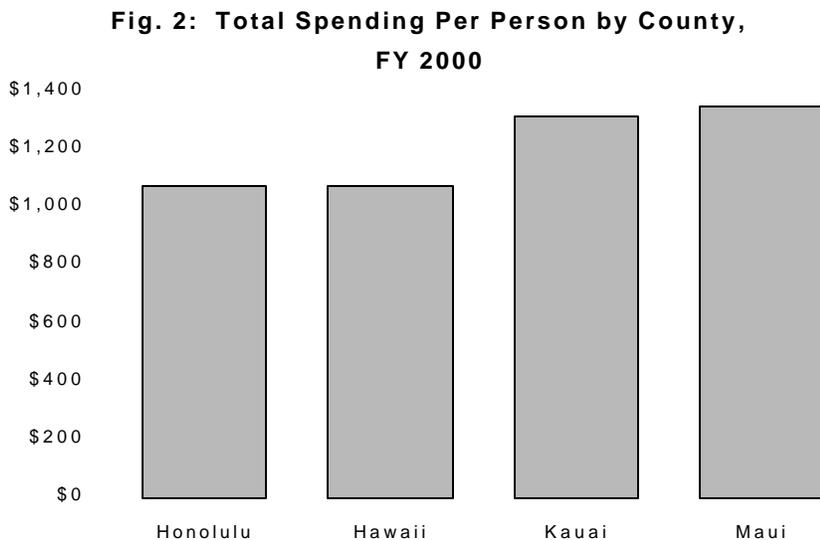


Figure 1. City spending on operations has fallen on a per-person basis after growing over most of the last ten years. Total spending was about \$1,108 per person in FY 2001 after peaking at \$1,187 per person in FY 1998. Debt service, representing payments for outstanding debt for past construction projects, and federal human services programs (included in the chart category “Other”), have been the operating budget components showing the highest rates of growth in the period, although that rate of growth has recently slowed.

Figure 2. In FY 2000, the City and County of Honolulu barely edged out Hawaii County for the lowest per person spending on operations among the four counties at \$1,075, compared to Hawaii County’s \$1,077. Kauai County followed at \$1,319. Maui County led the counties at \$1,351.

It is difficult to determine the reason for Honolulu’s low ranking. It may be due to the economies of scale and density the City enjoys in providing services for a large, mostly urban population.

...And City Spending Per Person is Lowest Among Hawaii’s Counties



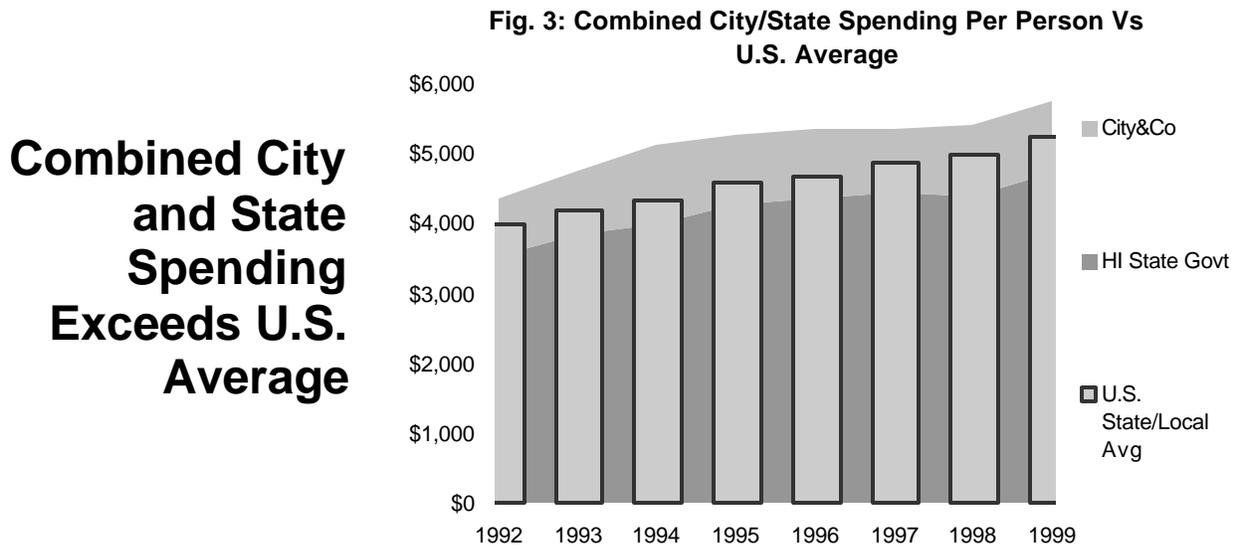


Figure 3. The gap in state and local spending between Oahu residents (as taxpayers of the City and of the State of Hawaii) versus the U.S. as a whole continued from FY 1992 to 1999. Increased City and State government spending was matched by rising U.S. state and local spending. State and City spending on behalf of Oahu residents was \$5,747 per resident in FY 1999, compared to the U.S. average of \$5,235, resulting in a spending gap of \$512. That compares to the gap in FY 1992 of \$371.

B. Debt Service and Total Debt

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

Typically, only a portion of the total amount of the capital budget is funded by the issuance of bonds and other debt instruments. A portion of the budget is funded in cash using federal or state grant funds, while another portion lapses, meaning either not all of the appropriated funds were needed or certain projects or parts thereof were not implemented.

**Outstanding
City Debt Is
Starting to
Rise...**

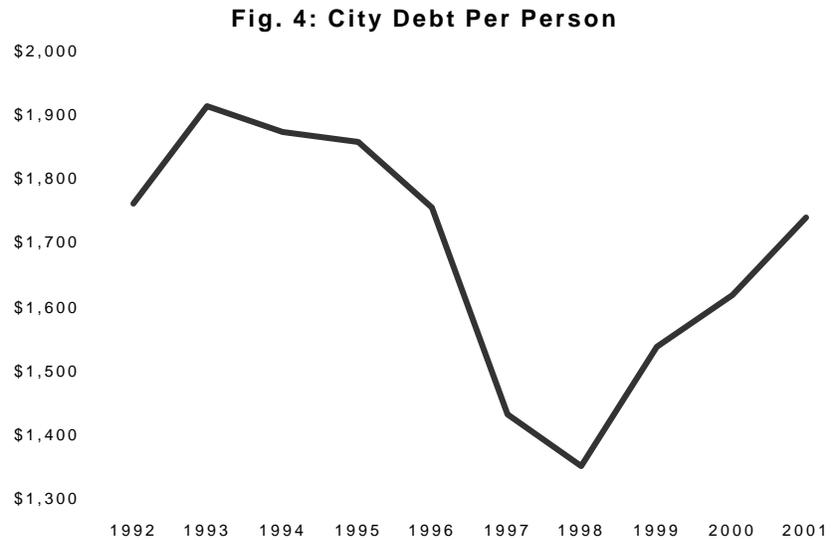
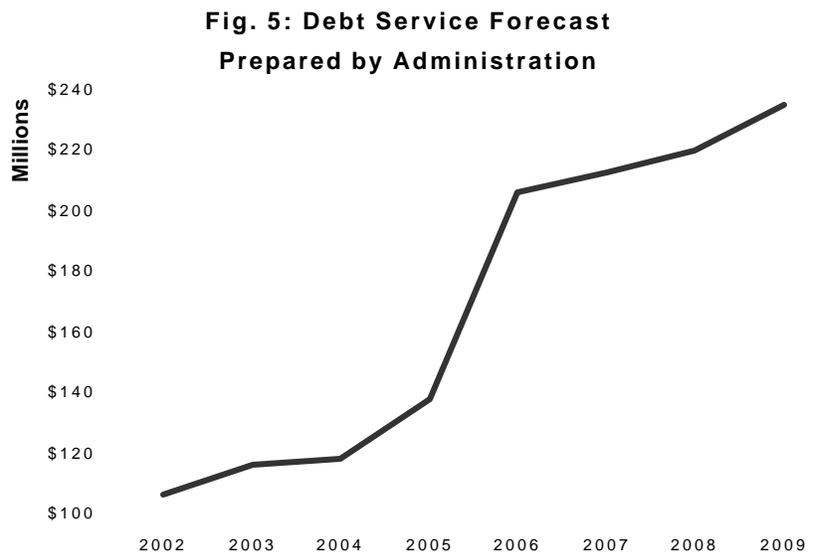


Figure 4. The City's outstanding debt per person is starting to rise again after five years of decline. Per person debt stood at \$1,746 in FY 2001, which is below the peak of \$1,920 in FY 1993 but well above the low of \$1,357 in FY 1998.

Figure 5. The Administration forecasted in May 2001 that based on the current amount of outstanding debt and the continuation of current borrowing levels, annual debt service will rise at a faster rate through FY 2006, and continue to climb thereafter at a slower rate. The forecast rises from \$107 million for debt service for FY 2002 to \$207 million for FY 2006, and ends with \$236 million for FY 2009.

The Administration's forecast is conservative in that it does not include any boost in borrowing to initiate major new projects, such as the Bus Rapid Transit project.

**...And City Debt
Payments Are
Forecast to
Accelerate**



City Debt Ranks in the Middle Among Hawaii's Counties

Fig. 6: Net General Bonded Debt Per Person by County, FY 2000

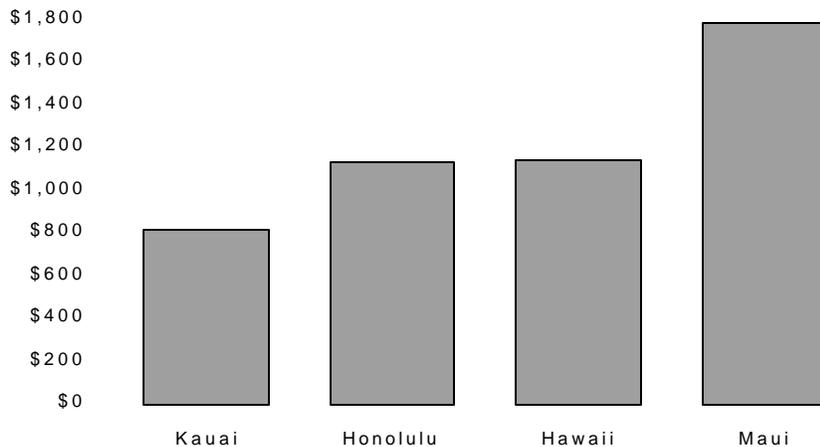
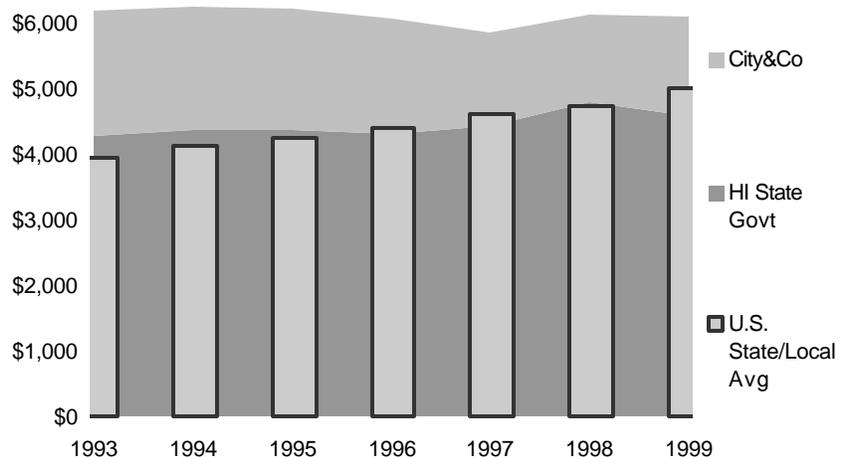


Figure 6. The amount of debt issued that is backed by property taxes is called net general bonded debt. That amount for the City and County of Honolulu in FY 2000 ranked in the middle of Hawaii's four counties, tied with Hawaii County. Maui led at \$1,790 in debt per person, followed by Hawaii and Honolulu counties at \$1,143 and \$1,142, respectively. Kauai carried the least debt at \$823 per person.

Figure 7. Oahu residents bear a heavier debt from state and local government than most mainland residents. During FY 1993 through 1999, although the combined debt amount still exceeded the U.S. average attributable to state and local governments, the gap was steadily closing. By FY 1999, the City's gross debt per person was \$1,543, which when added to the state's \$4,575, totalled \$6,118, topping the U.S. average of \$5,021 of debt per person by \$1,097.

Combined City and State Debt Continues to Exceed U.S. Average

Fig. 7: Combined City/State Debt Per Person Vs U.S. Average



C. Enterprise Funds

Enterprise funds are used to account for certain government activities that are run like businesses and charge fees to offset operating costs. The City has enterprise funds for four activities: the bus system, the solid waste collection and disposal system (including the H-Power garbage to energy plant), one for housing projects, and a new one for the sewer system. The significance of an enterprise fund's year-end balance, known as the fund equity, is that it shows the financial condition of the activity if operations ceased at the end of the period. For example, a positive fund equity would indicate the City could repay all outstanding debt and would fully own the buildings and equipment used by the activity; a negative fund equity would indicate the City would owe money to others. The fund equity is a cumulative amount showing the financial result of all prior years' activities beginning from the fund's establishment, and continuing through the close of the reporting period. The annual change in fund equity shows whether the fund improved or deteriorated financially in the subject year.

Among Enterprise Funds, the Solid Waste Fund Has Had Several Bad Years...

Fig. 8: Annual Change in Enterprise Fund Equity

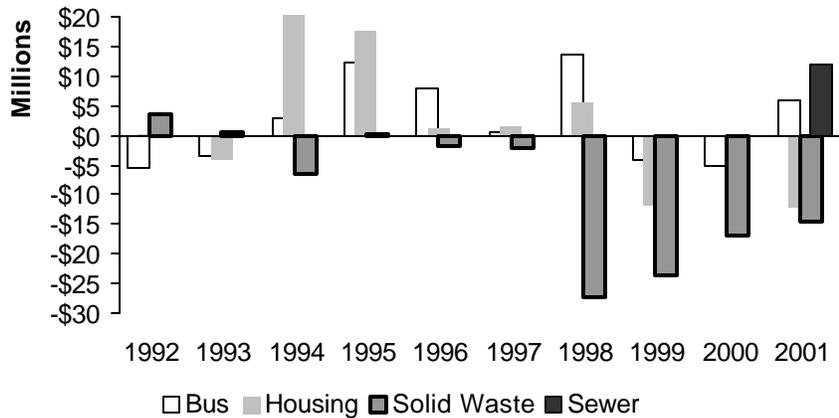


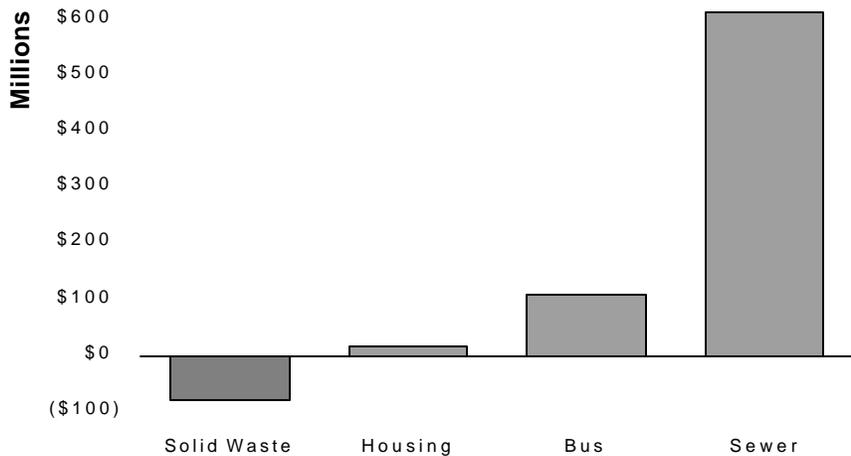
Figure 8. In each of the past ten years, the City’s enterprise funds generally had mixed results, with strong gains for the housing fund in the mid- 1990’s and large losses in the solid waste fund in recent years. In FY 1998, the solid waste fund’s equity was \$27 million less than the prior year. By FY 2001, the loss in fund equity compared to the prior year was \$15 million.

The sewer fund was established as an enterprise fund in FY 2000 and can only post annual change results for one year, FY 2001.

Figure 9. The setbacks in the solid waste fund have hurt the fund’s bottom line. In FY 2001, the fund recorded a fund deficiency of \$78 million, which was the fourth straight year of negative fund equity. In contrast, the sewer fund recorded a positive fund equity of \$612 million, a strong showing for its second year as an enterprise fund. The funds for the bus and housing projects recorded positive fund equity results of \$111 million and \$15 million,

...So the Solid Waste Fund Posted a Large Deficit, While the Sewer Fund Recorded a Large Balance

Fig. 9: Enterprise Funds Fund Equity, FY 2001



III-8

respectively.

D. Real Property Taxes

Property taxes remain the City's largest source of revenues, although the share that it represents has fallen over time as user fees have risen. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the nine classes of real property, to the value of each parcel of taxable real property.

**Residential
Property Tax
Bills Have
Fallen...**

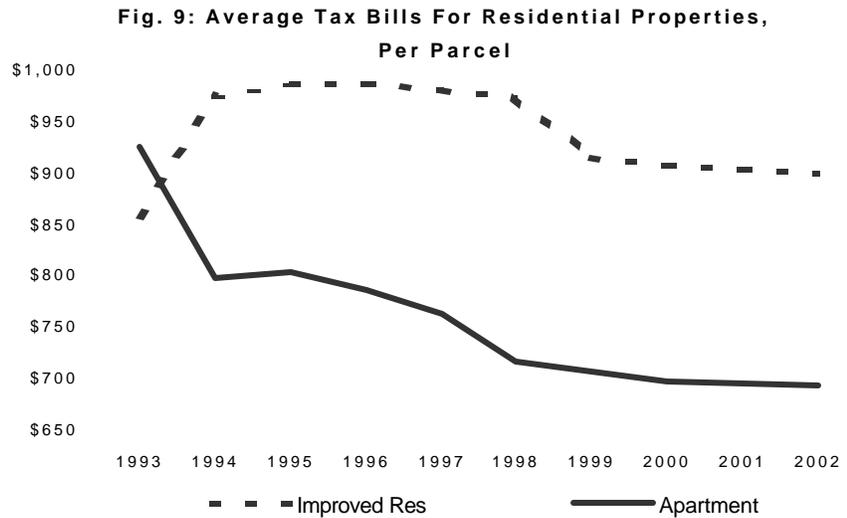
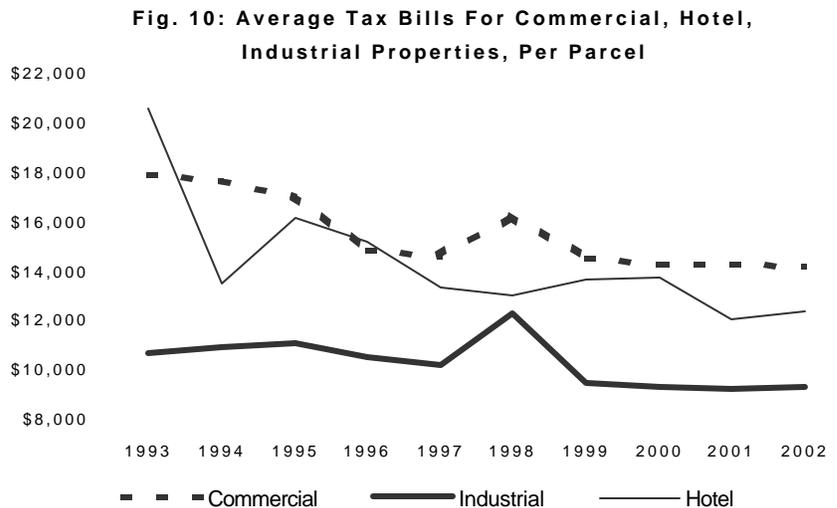


Figure 10. Over time, the average tax bill for residential properties have fallen for both single family properties (classified as Improved Residential for tax purposes) and for multi-family properties (classified as Apartment). The tax reduction for apartments have generally been greater than for single family properties. In FY 2002, single family properties paid an average tax bill of \$903, while multi-family properties paid an average bill of \$697.

Figure 11. Over time, the average tax bill for commercial, industrial and hotel properties have also fallen, but have further tended to converge. The decline in property taxes has been especially significant for hotel and resort properties, whose average tax bill in FY 1993 was \$20,707, but by FY 2002 had fallen by nearly half to \$12,490.

**...As Have Tax
Bills for
Business
Properties**



IV. Executive Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2001 And FY 2002

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2000-01 (FY 2001) and the six months of FY 2001-02 (FY 2002) through December 31, 2001. Our review is based on the information in the FY 2001 and FY 2002 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances 00-19 and 01-24), the Comprehensive Annual Financial Report for FY 2001, and the December 2001 accounting report from the Department of Budget and Fiscal Services. For the sake of brevity, our review of revenues and expenditures for FY 2001, and revenues only for FY 2002, includes just the General Fund. The review of expenditures for FY 2002 includes all fund sources.

A. Review of FY 2001

1. General Fund Overview

C Actual Revenues Under Budget By \$8.9 Million

C Actual Expenditures Under Budget By \$17.6 Million

C Result: Fund Balance Over Budget By \$11.8 Million

Overall, for FY 2001, actual general fund revenues, excluding one-time revenues and transfers, totaled \$552.8 million, which was \$8.9 million less than the \$561.7 million budgeted. Actual general fund expenditures for executive and legislative departments, miscellaneous and debt service totaled \$405 million, which was \$17.6 million lower than the \$422.6 million budgeted. Other financing sources/uses, which include sales of general fixed assets and transfers in and out of the General Fund, were \$5.3 million lower than budgeted amounts. As a result, revenues and other financing sources exceeded expenditures and other uses by \$14.0 million. The actual unreserved and undesignated fund balance for FY 2001, which is the amount carried over into FY 2002, totaled \$19.7 million, compared to a budgeted fund balance of \$7.9 million, meaning the fund balance was higher than the amount budgeted by \$11.8 million.

2. Significant Revenue Variances for General Fund, FY 2001

The following table shows General Fund revenue sources with a variance of \$1 million or more between actual and budgeted revenue amounts for FY 2001. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2001 Major
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget
Real Property Tax	+\$6.0 million
Reimbursement/Recovery for Fireboat Operations	-\$1.3 million
Reimbursement/Recovery for Emergency Ambulance Services	+\$1.1 million
Debt Service Charges – Board of Water Supply	-\$1.5 million
Debt Service Charges – Solid Waste Fund	-\$1.6 million
Debt Service Charges – Housing Fund	-\$1.1 million
Interest Earnings on Investments	+\$1.9 million
Harbor Court Lease Rent	+\$1.8 million
Harbor Court Lease to Fee Conversion	-\$10.0 million
Sundry Refunds	-\$5.7 million

3. Significant Expenditure Variances for General Fund, FY 2001

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

**Table III-2. FY 2001 Major
General Fund Expenditure Variances**

Function	Variance from Budget
General Government	-\$4.9 million
Public Safety	-\$7.4 million
Miscellaneous (Retirement and health benefits, other provisional including collective bargaining, health fund, etc.)	-\$4.2 million

In the General Government function, the only variance that exceeded \$1 million was in the Customer Services Department, which spent \$1.1 million less than the budgeted amount for the department.

For the Public Safety function, most of the expenditure shortfall was due to the Police Department, which spent \$6 million less than the budgeted amount for the department, followed by the Fire Department, which spent \$1.3 million less than the budgeted amount.

According to monthly accounting reports, there were two items within the Miscellaneous function with variances of at least \$1 million – Retirement System Contributions-Employer’s Share, with \$1.1 million in lapsed funds; and Provision for Salary Adjustments and Accrued Vacation Pay, with \$1.0 million in lapsed funds. About 99% of the budgeted amount for Provision for Salary Adjustments and Accrued Vacation Pay was not expended, and lapsed in FY 2001.

B. Review of FY 2002 Through 12/31/01

C For the First Time, Revenues Are Being Collected From the Public Service Company Tax

C Increased Funding For The Bus Is Being Spent

We reviewed the status of the operating budget for FY 2002 as of 12/31/01. The review covered major General Fund revenue assumptions and major program changes in budgeted expenditures for all funds. The revenue assumptions and program changes were found in the budget ordinance or executive operating budget and program. For the purpose of this summary, we defined major revenue assumptions as those that exceeded \$1 million and concerned new sources to the City or a significant increase in existing sources; for example, we did not review changes in transfers between funds. We defined major program changes as new or increased expenditures that exceeded \$1 million and increased the prior year's appropriation by at least 10 percent. Further, we defined major program changes as those that represented policy changes rather than cost increases due to inflation, negotiated salary increases or similar non policy-related changes.

Please note that this review of FY 2002 revenues and expenditures covers only the first half of the fiscal year, and that substantial changes in revenues and expenditures can occur during the last six months of the fiscal year. Because the review covers only the first half of the fiscal year, no overall budget results can be determined.

1. Status of FY 2002 General Fund Revenue Assumptions

The following table describes the status as of 12/31/01 of major revenue assumptions made concerning the general fund for FY 2002.

Table III-3. FY 2002 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount	Status As of 12/31/01
Public Service Company Tax	\$23 million	\$12.1 million collected
Sale of Harbor Court lease fees	\$7 million	Not collected
Developer's Premium (Royal Kunia Golf Course)	\$2.5 million	Not collected

As shown in the table, the largest revenue assumption was the proceeds from the Public Service Company tax, of which slightly more than half had been collected by mid-fiscal year. Harbor Court lease fees and Royal Kunia Golf Course developer payments had not yet been received.

2. FY 2002 Status of Program Changes in Budgeted Expenditures, All Funds

The following table describes the status as of 12/31/01 of major program changes contained in the FY 2002 budget. All major program changes in the budget are listed, even where the status cannot be determined from existing reports.

Table III-4. FY 2002 Major Program Changes (All Funds)

Item	Budgeted Amount	Status As Of 12/31/01
Mayor's budget and Council budget amendments increased previous year's budget amount by \$18.8 million for the Public Transit activity of the Department of Transportation Services. A portion of the increase is due to increased services.	\$132.5 million	\$63 million allotted; \$59.8 million expended.
Mayor's budget and Council budget amendments increased previous year's budget amount by \$1 million for the Public Communication activity of the Department of Customer Services.	\$2.8 million	\$1.1 million allotted; \$1 million expended
Mayor's budget added \$1.7 million in funds for the Administration activity of the Department of Design and Construction (reduced to \$1.6 million by Council amendment).	\$7.2 million	\$3.1 million allotted; \$2.8 million expended.
Mayor's budget added \$2.8 million in current expense funds for the Treatment and Disposal activity of the Department of Environmental Services.	\$18.7 million in current expenses	Cannot determine status of this program change from monthly accounting reports.
Mayor's budget added \$3.8 million in current expense funds for the Public Building and Electrical Maintenance activity of the Department of Facility Maintenance	\$10.4 million in current expenses	Cannot determine status of this program change from monthly accounting reports.
Mayor's budget added \$1.1 million in funds for the City Management activity of the Managing Director.	\$3.9 million	\$1.6 million allotted; \$1.3 million expended.
Mayor's budget added \$1.2 million in current expense funds for the Recreation Services activity of the Department of Parks and Recreation.	\$4.5 million	Cannot determine status of this program change from monthly accounting reports.
Mayor's budget and Council amendments added \$1.4 million in current expense funds to the Grounds Maintenance activity of the Department of Parks and Recreation.	\$5.9 million	Cannot determine status of this program change from monthly accounting reports.
Mayor's budget, as modified by Council amendment, added \$1.5 million in salary funds to the Training activity of the Police Department.	\$8.4 million in salaries	Cannot determine status of this program change from monthly accounting reports.
Mayor's Budget added \$1 million in funds for Provision for Risk Management.	\$4.5 million	All of budgeted amount was allotted; \$3.6 million expended from the General Fund.

As shown in the table, the largest program change was the \$18.8 million in additional funding for the Public Transit Activity. Slightly less than half of the \$132.5 million budgeted for the activity was allotted and spent by mid-fiscal year.

The remaining program changes are substantially smaller in amount. Unfortunately, the status of many of these changes at mid-fiscal year cannot be determined from existing reports.

V. Executive Capital Budget

FY 2001 Project and Fund Expenditure Status At End of 18-Month Period Ending 12/31/01

This part of the report presents the status of budgeted expenditures for projects and funds in the executive capital budget for FY 2001 at the end of the 18-month spending period ending December 31, 2001, beyond which date appropriations lapse.

Overview

- C The major lapsing projects of FY 2001 were: **Kapahulu Community Center, Salt Lake Boulevard Enhancement, Seismic Retrofit at Bridges, Wailupe Stream Flood Control, and Lualualei Homestead Road Improvements.**
- C The budget function that experienced the highest rate of lapses in FY 2001 was **Public Safety** (27 percent of adjusted appropriations lapsing).
- C The source of funding that experienced the highest rate of lapses in FY 2001 was the **Sewer Fund** (39 percent of adjusted appropriations lapsing).

A. Project Expenditures, Encumbrances, and Lapses

In Table IV-1 below, we have highlighted the major project lapses for FY 2001, based on the information in Table IV-2 that follows. The criteria were:

- (1) Projects having adjusted appropriations of \$1 million or more; and
- (2) Lapses of 60 percent or more of the adjusted appropriation that were incurred at the end of the 18-month period.

The following five projects met the criteria.

Table IV-1. Major Project Lapses

Function	Project	Adjusted Appropriation	Lapsed Amount
Public Safety	Wailupe Stream Flood Control	\$1,000,000	\$987,500
Highways and Streets	Lualualei Homestead Road Improvements	\$1,700,000	\$940,000
Highways and Streets	Salt Lake Blvd Enhancement	\$2,125,000	\$2,032,000
Highways and Streets	Seismic Retrofit at Bridges	\$1,544,000	\$1,144,000
Culture-Recreation	Kapahulu Community Center	\$5,002,000	\$5,002,000

Table IV-2 displays all of the projects in the FY 2001 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 18-month period:

- (1) Total appropriated amount as shown in the budget ordinance, as amended.
- (2) The total appropriated amount as may be adjusted by any applicable grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if the grant adds to the amount appropriated. In rare instances, the adjusted amount may be lower than the appropriation if the grant was anticipated at the time of appropriation but the amount received was less.
- (3) The amount of the adjusted appropriation expended during the 18-month period.
- (4) The amount of the adjusted appropriation encumbered at the end of the 18-month period.
- (5) The amount of the adjusted appropriation that lapsed at the end of the 18-month period.²

² Certain projects in the Finance Director's quarterly accounting report displayed negative lapse amounts. We understand these reflected computer errors that have since been corrected and that appropriations were not exceeded.

Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2001
18 Month Period Ending December 31, 2001

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount (shown in bold) due to anticipated addition or decrease in Single Purpose Monies

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended	Encumb.	Lapsed
GENERAL GOVERNMENT						
Staff Agencies:						
DEPT. OF BUDGET AND FISCAL SERVICES						
98601	Electronic Work Flow Systems	2,454,000	2,453,685	2,094,099	349,820	9,766
98602	Procurement of Major Equipment	12,997,760	12,997,760	3,670,055	9,216,415	111,290
79110	Project Adjustments Account	7,000	105,494	0	0	105,494
DEPT. OF PLANNING AND PERMITTING						
01808	Chinatown Revitalization	50,000	50,000	0	50,000	0
98605	Geographic Information System	150,000	150,000	0	150,000	0
01806	Kalihi Palama Community Planning	300,000	300,000	10,000	290,000	0
01809	Kalunawaikaala Watershed Initiative, Pupukea	300,000	300,000	0	300,000	0
99029	Kapahulu Community Master Plan	700,000	700,000	8,000	692,000	0
01807	Makiki\McCully-Moiliili\Manoa Comm. Master Plan	120,000	120,000	0	120,000	0
01111	North Shore Public Facilities and Econ. Devel. Plan	31,000	31,000	0	31,000	0
01810	Waialua Town Master Plan	200,000	200,000	0	200,000	0
Public Facilities-Additions and Improvements						
DEPT. OF DESIGN AND CONSTRUCTION						
01102	Aiea Town Center, Aiea	5,260,000	5,260,000	100,750	5,159,250	0
96611	Art in Public Facilities	37,200	37,200	9,996	19,000	8,204
96007	Civic Center Improvements	380,000	380,000	83,324	228,215	68,461
97002	Commemorative Monument and Plaque	40,000	40,000	40,000	0	0
98007	Energy Conservation Improvements	2,200,000	2,200,000	0	2,200,000	0
89006	Fuel Storage and Piping Sys. R&R Various City Fac.	220,000	220,000	108,749	25,514	85,737
99028	Global Positioning System	550,000	550,000	0	547,039	2,961
98032	Halawa Corporation Yard	970,000	970,000	0	970,000	0
01106	Hauula Community Center Renovation	150,000	150,000	11,302	129,548	9,150
01046	Honolulu Municipal Building - Misc. Mech. Upgrades	280,000	280,000	3,990	205,215	70,795
95513	Kapalama Incinerator Demolition	300,000	300,000	0	300,000	0
92030	Kapolei Civic Center	1,700,000	1,700,000	359,211	1,340,789	0
00086	Keehi Corporation Yard	100,000	100,000	0	10,000	90,000
95512	Kewalo Corporation Yard	100,000	100,000	0	100,000	0
71231	Koolaupoko-Kaneohe Corporation Yard	250,000	186,776	0	176,776	10,000
95201	Kulana Nani Apartment Renovations, TMK: 4-6-31-15	910,000	910,000	633,847	270,999	5,154
01123	Mililani Mauka Civic Center	50,000	50,000	0	50,000	0
71153	Miscellaneous Land Acquisition Expenses	3,300,000	3,300,000	1,907,950	491,652	900,398
87042	Miscellaneous Public Building Facilities Imp.	830,000	830,000	622,781	203,032	4,187
01109	Moiliili Revitalization	165,000	165,000	137,555	27,445	0
99025	Relocation of Wastewater Field Services	350,000	350,000	0	350,000	0
01108	Wahiawa Civic Center Master Plan	100,000	100,000	0	0	100,000
71233	Waianae Corporation Yard, TMK 8-6-01-22	60,000	60,000	0	60,000	0
	Wireless Communication Master Plan	100,000	100,000		100,000	0
General Government Totals		35,711,960	35,746,915	9,801,609	24,363,709	1,581,597

**Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2001
18 Month Period Ending December 31, 2001**

**a - Some, but not all, council-added projects not assigned a project number.
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Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended	Encumb.	Lapsed
	PUBLIC SAFETY					
	Police Stations and Buildings:					
	DEPT. OF DESIGN AND CONSTRUCTION					
	Ala Moana Com. Policing Storefront - Kapiolani Blvd	15,000	15,000	4,975	0	10,025
	East Honolulu Police Sub-Station	1,000	1,000	0	0	1,000
	Kahuku Police Station Renovations	85,000	85,000	15,000	70,000	0
	HONOLULU POLICE DEPARTMENT					
01010	National Crime Information Center (NCIC) 2000	331,000	331,000	331,000	0	0
	Radar Speed Detectors with LED Display	120,000	120,000	6,015	113,985	0
01011	SWAT Command Vehicle	500,000	500,000	500,000	0	0
	Fire Stations and Buildings:					
	DEPT. OF DESIGN AND CONSTRUCTION					
90002	Fire Department Headquarters and Museum	200,000	200,000	0	0	200,000
98021	Fire Station Building Improvements (CDBG)	75,000	75,000	0	75,000	0
	Kahaluu Fire Station, Water Rescue Equipment	14,000	14,000	7,530	0	6,470
01059	Training Burn Structure	75,000	75,000	0	75,000	0
	HONOLULU FIRE DEPARTMENT					
98034	Fire Apparatus Acquisitions	740,000	740,000	704,481	0	35,519
98034	Fire Safety Plan	50,000	50,000	0	0	50,000
	Traffic Improvements:					
	DEPT. OF DESIGN AND CONSTRUCTION					
01115	Traffic Calming Improvements	2,710,000	2,710,000	134,009	2,556,108	19,883
96306	Traffic Improvements at Various Locations III	330,000	330,000	20,445	91,334	218,221
	Traffic Signalization - Int. Hikimoe/Mokuola Sts.	100,000	100,000	0	0	100,000
	Traffic Signalization - Keeaumoku/Wilder	100,000	100,000	0	11,508	88,492
	Traffic Signalization - South King Street	100,000	100,000	0	84,498	15,502
	Flood Control:					
	DEPT. OF DESIGN AND CONSTRUCTION					
99503	Kahawainui Stream Flood Control Proj./Poohaili St.	35,000	35,000	0	35,000	0
	Kamehameha Highway Flood Remediation-Haleiwa	1,000,000	1,000,000	0	1,000,000	0
00034	Kamiloiki Stream Dredging	60,000	60,000	0	60,000	0
90021	Kawa Stream Improvements, Kaneohe	56,000	56,000	38,750	17,250	0
	Ke Iki Road Relief Drain/Flapper Valve Replacement	25,000	25,000	0	23,834	1,166
00101	Miscellaneous Flood Control Improvements	600,000	600,000	0	300,000	300,000
95522	Puuhulu Pl/Puhawaii/Hakalina/Paakea Flood Control	90,000	90,000	0	90,000	0
01016	Wailupe Stream Flood Control	1,000,000	1,000,000	12,500	0	987,500
	Other Protection:					
	DEPT. OF DESIGN AND CONSTRUCTION					
01103	Aina Haina Slide Zone Remediation	730,000	730,000	8,500	323,128	398,372
00029	Ala Wai Canal Watershed	190,000	190,000	2,881	83,180	103,939
	Alewa Drive Retaining Wall (TMK: 1-8-34:35)	97,000	97,000	1,475	85,000	10,525
01036	Anti-Crime Security Cameras - Chinatown	220,000	220,000	2,500	175,039	42,461
01138	Anti-Crime Security Cameras - Keeaumoku	51,000	51,000	0	0	51,000
01139	Anti-Crime Security Cameras - North Shore	25,000	25,000	0	25,000	0
01104	Hausten Drainage Ditch	200,000	200,000	0	200,000	0
	Kamanaiki Street Guardrail	3,000	3,000	0	0	3,000
00005	Makiki Stream Improvement	175,000	175,000	2,000	25,000	148,000
	Rock Slide Potential Inspections	102,000	102,000	0	100,000	2,000
	Public Safety Totals	10,205,000	10,205,000	1,792,061	5,619,864	2,793,075

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	HIGHWAYS AND STREETS					
	Bikeways and Bikepaths:					
	DEPT. OF DESIGN AND CONSTRUCTION					
94306	Bicycle Racks in Public Parking Facilities	25,000	25,000	24,435	0	565
79063	Miscellaneous Bikeway Projects	1,510,000	1,510,000	0	1,240,262	269,738
00041	Young Street Park Boulevard and Bikeway	250,000	191,363	4,775	186,588	0
	Highways, Streets, and Roadways:					
	DEPT. OF DESIGN AND CONSTRUCTION					
	Ala Moana/Moiliili Street Beautification Proj	560,000	560,000	51,000	509,000	0
99320	Electronic Parking Meter Conversion	100,000	100,000	99,986	0	14
01080	Haleiwa Main Street, North Shore Facilities	482,000	482,000	7,000	473,000	2,000
01075	Hawaii Theater Area Improvements	200,000	200,000	23,153	143,426	33,421
01083	Kaimuki Business District Master Plan	1,000,000	1,000,000	0	1,000,000	0
01035	Kalaioopua Place Improvements, Tantalus	500,000	500,000	12,610	487,390	0
98540	Kalihi Street Improvements - Realign and S	300,000	300,000	0	100,000	200,000
97305	King Street Improvements	1,700,000	1,700,000	105,313	1,282,710	311,977
01076	Kuilei Neighborhood Improvements, Moiliili	75,000	75,000	28,400	46,600	0
93099	Lualualei Homestead Road Improvements	1,900,000	1,900,000	0	960,000	940,000
	Makiki Town Center and Wilder Ave. Revit.	800,000	800,000	10,000	369,000	421,000
98524	Manana Infrastructure Improvements, Pea	143,000	143,000	0	102,000	41,000
00112	McCully/Moiliili Street Beautification	250,000	250,000	64,417	145,583	40,000
98537	Miscellaneous Sidewalk Improvements	3,865,000	3,865,000	299,425	3,422,580	142,995
01110	Miscellaneous Signage/Marker Improvemen	1,335,000	1,335,000	100,829	752,511	481,660
91064	Miscellaneous Utility Share Expenses	100,000	699,547	518,530	176,506	4,511
	Mokauea Street Improvements	1,070,000	1,070,000	0	1,070,000	0
98542	Mokuola Street, Waipahu	270,000	270,000	3,526	266,474	0
98523	North-South Road	500,000	500,000	0	500,000	0
98312	Punchbowl Street Improvements	801,000	801,000	66,185	733,815	1,000
97502	Rehabilitation of Streets, Oahu	12,250,000	21,110,000	6,685,238	6,724,762	7,700,000
01037	Resurfacing of Streets	25,700,000	25,700,000	5,031,388	20,895,379	(226,767)
00055	Salt Lake Blvd. Enhancement	2,125,000	2,125,000	18,000	75,000	2,032,000
89123	Salt Lake Boulevard Widening	1,003,000	20,860,356	7,134	13,477,287	7,375,935
01082	San Antonio/Concordia One Way Coup	275,000	237,000	0	237,000	0
01074	Tree Well Covers	50,000	50,000	500	31,614	17,886
00127	Utilities Relocation, Undergrounding of Ove	1,375,000	1,375,000	17,000	1,240,000	118,000
00106	Village Park Connector Road, Waipahu	1,730,000	1,730,000	132,390	1,561,710	35,900
01077	Waianae Coast Emergency Alternate Rout	1,002,000	1,002,000	499,938	500,062	2,000
95515	Waikiki Improvements	3,650,000	3,650,000	1,837,871	1,803,443	8,686
01110	Waikiki Park and Parking	1,000	1,000	0	0	1,000
	Waikiki Publications Kiosks	330,000	330,000	0	330,000	0
	West Loch Estates - Laulaunui Street	82,000	82,000	0	49,700	32,300
88001	Wheelchair Ramps at Various Locations, C	8,900,000	8,900,000	1,257,723	7,547,121	95,156

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	Bridges, Viaducts, and Grade Separation:					
	DEPT. OF DESIGN AND CONSTRUCTION					
00060	Bridge Inspection, Inventory and Appra	810,000	934,000	163,230	452,198	318,572
98517	Seismic Retrofit at Bridges	600,000	1,544,000	0	400,000	1,144,000
	Storm Drainage:					
	DEPT. OF DESIGN AND CONSTRUCTION					
01039	Carlos Long Street Drainage Improvement	10,000	10,000	0	10,000	0
01078	Kahaloa Dr. and Woodlawn Dr. Drainage I	125,000	125,000	11,640	24,160	89,200
97505	Moala Place Drainage Improvements, Wah	101,000	101,000	7,003	24,890	69,107
99507	Pahemo Street Relief Drain Study, Waima	75,000	75,000	0	75,000	0
01073	Palolo Stream Master Plan	250,000	250,000	0	250,000	0
01040	Storm Drain Filters	200,000	200,000	14,000	186,000	0
00008	Water Quality Improvement, Salt Lake	175,000	175,000	0	145,000	30,000
	Street Lighting:					
	DEPT. OF DESIGN AND CONSTRUCTION					
	Anti-Crime Street Lt. Imp. - Ala Moana	500,000	500,000	24,000	474,691	1,309
01028	Anti-Crime Street Lt. Imp. - Chinatown/Ala	250,000	250,000	3,000	54,360	192,640
01043	Anti-Crime Street Lt. Imp. - Hauula	20,000	20,000	0	20,000	0
01071	Anti-Crime Street Lt. Imp. - Kahuku	15,000	15,000	0	0	15,000
	Anti-Crime Street Lt. Imp. - Waianae	7,500	7,500	0	0	7,500
00089	Anti-Crime Street Lt. Imp. -Waikiki, Kalaka	1,390,000	1,390,000	0	755,115	634,885
	Anti-Crime Street Lt. Imp. - Waipahu	400,000	400,000	0	98,973	301,027
	West Loch Streetlights	1,000,000	1,000,000	0	873,235	126,765
	Highways and Streets Totals	82,137,500	#####	17,129,639	72,284,145	23,011,982

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	SANITATION					
	Waste Collection and Disposal:					
	DEPT. OF DESIGN AND CONSTRUCTION					
95516	Automated Refuse Collection System	2,465,000	2,465,000	149,416	2,254,750	60,834
97500	Convenience Centers Improvements	60,000	60,000	21,678	38,322	0
01072	Kawailoa Transfer Station, Green Waste Recycling	94,000	94,000	0	94,000	0
99500	Keehi Transfer Station Structural Improvements	565,000	565,000	28,913	536,087	0
						0
	Improvement District-Sewers:					0
	DEPT. OF DESIGN AND CONSTRUCTION					0
						0
81040	Kahaluu Sewers, Section 3, Improvement District	4,000	4,000	0	0	4,000
	Kailua Road Sewer Improvement District	105,000	105,000	0	105,000	0
						0
	Sewage Collection and Disposal:					0
	DEPT. OF DESIGN AND CONSTRUCTION					0
						0
	Ahuimanu Preliminary Treatment Facility	500,000	500,000	0	90,000	410,000
97804	Ala Moana & Kapiolani Trunk Sewer Replacement/Rehab.	11,700,000	11,700,000	0	11,700,000	0
00078	Central Oahu Facilities Plan	175,000	175,000	0	175,000	0
95812	Hart Street Wastewater Pump Station Alt.	5,900,000	6,935,500	20,260	6,905,240	10,000
71318	Hart Street Wastewater Pump Station Force Main	6,743,000	5,707,500	4,827,197	880,303	0
00067	Honouliuli WWTP Solids Handling System	5,100,000	5,100,000	0	4,779,464	320,536
01122	Kahuku WWTP Force Main Replacement	800,000	800,000	246,595	0	553,405
96801	Kainehe St./Hamakua Dr./Keolu Dr. Sewer Rehabilitation	26,250,000	26,250,000	0	26,243,460	6,540
86018	Kalaheo Avenue Reconstructed Sewer, Kailua	750,000	750,000	350,014	399,986	0
99806	Kalihi Stream Bank/Sewerline Reconstruction	170,000	170,000	0	150,000	20,000
	Kaneohe Preliminary Treatment Facility	500,000	500,000	23,639	76,361	400,000
99809	Miscellaneous Noise/Odor Abatement Systems	960,000	960,000	0	960,000	0
00038	Miscellaneous Wastewater Equipment	3,000,000	3,000,000	896,548	1,677,225	426,227
97,822	Nimitz Highway Reconstructed Sewer	180,000	180,000	167,317	12,683	0
01124	Project Management for Wastewater Projects	4,500,000	4,500,000	3,562,379	0	937,621
96800	Public Baths Wastewater Pump Station Modification	2,950,000	2,950,000	0	2,206,705	743,295
92017	Sand Island WWWTP Disinfect. Fac. & Eff. Pump Station	19,510,300	19,510,300	4,880,668	14,629,632	0
89071	Sand Island Wastewater Treatment Plant, Unit I, Ph. 2A	1,000,000	1,000,000	674,713	325,287	0
00071	Small Mainline Proj. (SMPR) & Lateral Small Proj.(LSPR)	1,200,000	1,200,000	41,206	462,794	696,000
96807	Wahiawa Wastewater Treatment Plant Conversion	4,400,000	4,400,000	222,187	4,069,813	108,000
98806	Wastewater Facilities Replacement Reserve	3,000,000	3,000,000	0	869,799	2,130,201
99803	Wilhelmina Rise Sewer Rehabilitation	1,300,000	1,300,000	0	1,300,000	0
	Sanitation Totals	103,881,300	103,881,300	16,112,730	80,941,911	6,826,659

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	HEALTH AND HUMAN RESOURCES					
	Health Services:					
	DEPT. OF DESIGN AND CONSTRUCTION					
01014	Kapolei Ambulance Unit Facility	50,000	50,000	0	50,000	0
	LifeGuard Towers	200,000	200,000	51,775	148,225	0
01101	Miilani Ambulance Facility	100,000	100,000	20,687	69,313	10,000
	Ocean Safety Headquarters	275,000	275,000	24,990	250,000	10
	Telecommunications Project	1,900,000	1,900,000	1,894,550	0	5,450
	Human Resources:					
	DEPT. OF COMMUNITY SERVICES					
	Administrative Costs	0	24,081	24,081	0	0
01783	<i>Aiea Mill Elderly Housing, (former Aiea Sugar Mill site) (SE)</i>	3,840,000	0	0	0	0
01787	<i>Alzheimer's Integrated Care Center, Salvation Army (CDBG)</i>	550,000	0	0	0	0
01793	Boys and Girls Club (CDBG)	300,000	300,000	0	300,000	0
	<i>Child and Family Services</i>	0	7,042	0	7,042	0
	<i>Central Oahu Youth Services</i>	0	10,000	0	10,000	0
	Community Development Financial Institution (CDBG)	50,000	50,000	50,000	0	0
99014	Community Investment Program (CDBG)	1,000,000	0	0	0	0
	COYSA	0	65,000	39,677	25,323	0
01789	Easter Seals Hawaii (CDBG)	15,000	15,000	15,000	0	0
95207	Emergency Shelter Grants Program (CDBG/ESG)	728,000	0	0	0	0
	<i>Ewa Villages Area H</i>	0	1,536,121	0	1,536,121	0
	<i>Ewa Villages Nonprofit Development Corp.</i>	0	1,898,000	0	1,898,000	0
	<i>Fresh Start</i>	0	31,000	31,000	0	0
01790	Friendship Community Services (Varona) (CDBG)	2,900,000	0	0	2,900,000	(2,900,000)
	<i>Hale Kipa</i>	0	55,000	17,399	37,601	0
00753	Hawaii Human Development Corporation (CDBG)	180,000	270,000	87,000	3,000	180,000
	<i>Hawaii Human Development Corporation (SE)</i>	1,000,000	0	0	0	0
	<i>Hawaii Livestock Co-op - New Slaughterhouse Facility (CDBG)</i>	300,000	300,000	0	0	300,000
	<i>Hawaii Ola Waimanalo Development (CDBG)</i>	50,000	0	0	0	0
92065	Homeless Service Center (SE)	250,000	0	0	0	0
01791	Ho'olana Enrichment (CDBG)	411,075	411,075	406,318	4,757	0
00119	<i>Housing Opportunities for Persons with AIDS (HOPWA)</i>	375,000	0	0	0	0
01784	Housing Opportunities Program (CDBG)	210,000	190,000	0	190,000	0
96205	<i>Housing Partnership Program (HOME/SE)</i>	4,760,200	0	0	0	0
	Institute for Community Economic Empowerment (CDBG)	75,000	75,000	71,553	3,447	0
	Institute for Human Services - Homeless Resource Center	300,000	44,000	44,000	0	0
01047	<i>Institute for Human Services Renovation (CDBG/ESG)</i>	500,000	0	0	0	0
	<i>Japanese Cultural Center</i>	0	50,000	0	50,000	0
01792	Kalaeloa Single Resident Occupancy Project (CDBG)	611,000	611,000	0	611,000	0
	Kalani Garden Apartments Erosion Control (CDBG/SE)	50,000	45,009	0	0	45,009
01794	Kalihi, Palama, Chinatown Community EZ (CDBG)	220,000	220,000	0	220,000	0
01786	Ka Pa Ola (CDBG)	575,000	575,000	368,641	206,359	0
95518	Kitchen Incubator Program (CDBG)	550,000	550,000	0	550,000	0
98110	Kokua Kalihi Valley Health Clinic (CDBG)	153,000	153,000	0	153,000	0
01785	Meals on Wheels (CDBG)	49,005	49,005	49,005	0	0
	Mokuleia Commercial Aquaculture Development Project	140,000	140,000	0	140,000	0
	<i>Moiilili Community Center</i>	0	75,000	0	75,000	0
01781	Ohana Ola Kahumana, Phase II (CHDO Set-Aside) (HOME)	1,190,200	30,598	21,572	9,026	0
01788	ORI, Anuenue Hale, Inc. (CDBG)	1,500,000	1,500,000	1,206,500	293,500	0
	ORI, Anuenue Hale, Inc. - Elder Day Care Program	500,000	500,000	451,312	48,688	0
	Parents and Children Together (PACT) (CDBG)	25,000	25,000	18,648	6,352	0
98115	Project Dana (CDBG)	25,000	25,000	21,315	3,685	0

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	Puu Honua Project (PACT) (CDBG)	25,000	25,000	0	25,000	0
	<i>Roman Catholic Church in the State of Hawaii</i>	<i>0</i>	<i>6,919</i>	<i>0</i>	<i>6,917</i>	<i>2</i>
93043	Sisters Offering Support (CDBG)	25,000	25,000	13,337	11,663	0
88085	<i>Special Needs Housing Program (CDBG/SE)</i>	<i>1,558,479</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Unassigned Projects</i>	<i>0</i>	<i>1,315,879</i>	<i>0</i>	<i>1,000,000</i>	<i>315,879</i>
	<i>Waimanalo Construction Foundation (SE)</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Waipahu Community Foundation (CDBG)	200,000	200,000	92,153	107,847	0
	West Oahu Family YMCA - Wahiawa (CDBG)	70,000	70,000	57,465	12,535	0
01795	<i>Woman's Addiction Treatment Center - St. Francis (CDBG)</i>	<i>100,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	World Youth Network (CDBG)	121,000	61,000	56,000	5,000	0
	Health and Human Services Totals	28,081,959	14,058,729	5,133,978	10,968,401	(2,043,650)

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	CULTURE-RECREATION					
	Participant, Spectator and Other Recreation: DEPT. OF DESIGN AND CONSTRUCTION					
	Ahuimanu Community Park, TMK: 4-7-60: 29	240,000	240,000	40,000	200,000	0
	Ala Moana Regional Park	165,000	165,000	0	131,530	33,470
00097	Ala Wai Canal Shower/Restroom	300,000	300,000	0	300,000	0
01098	Feral Cat Management Program	30,000	30,000	0	0	30,000
	Asing Community Park	400,000	400,000	30,311	396,695	(27,006)
98136	Bayview Park (Kahu O Waikalua Park)	260,000	260,000	3,500	256,500	0
98040	Central Oahu Regional Park	10,045,000	10,045,000	2,505,597	7,539,403	0
01099	Citron Street Property Purchase	50,000	50,000	0	0	50,000
88110	City Beautification Program	900,000	900,000	587,105	195,902	116,993
00134	Diamond Head Road Recreation Master Plan	400,000	400,000	65,000	326,800	8,200
	Ehukai Beach Park Improvements	25,000	25,000	0	25,000	0
94101	Ewa Beach Community Park	220,000	220,000	35,422	88,180	96,398
95106	Ewa Beach Park	190,000	190,000	43,622	127,270	19,108
85053	Ewa Mahiko District Park	400,000	435,000	5,000	430,000	0
	Ewa Mahiko District Park: TMK: 9-1-017:046	1,000	1,000	0	0	1,000
98142	Haiku Valley Nature Preserve (Haiku Stairs)	1,300,000	1,300,000	13,226	718,527	568,247
75104	Hale'iwa Alii Beach Park	50,000	50,000	0	0	50,000
72109	Hau'ula Beach Park	500,000	500,000	46,006	491,767	(37,773)
93071	Hau'ula Community Park	500,000	500,000	0	413,800	86,200
	Heeia Kea Park	4,000,000	4,000,000	0	4,000,000	0
88027	Ho'omaluhia Botanical Garden, Kaneohe	100,000	100,000	61,116	38,884	0
	Ho'omaluhia Botanical Garden, Kaneohe	450,000	456,000	14,317	441,575	108
01091	Ka'iwi Park, East Oahu	5,000,000	5,000,000	0	5,000,000	0
71406	Kahalua Regional Park	1,000,000	1,000,000	0	996,884	3,116
87001	Kahuku District Park	75,000	75,000	1,000	74,000	0
01089	Kaiaka Bay Beach Park, Haleiwa	300,000	300,000	0	300,000	0
71418	Kailua District Park	200,000	200,000	22,985	177,015	0
	Kailua District Park	350,000	350,000	0	349,800	200
01088	Kailua Park (Windward Regional Park)	4,201,000	4,201,000	0	4,100,000	101,000
	Kalakaua District Park	680,000	680,000	58,348	326,635	295,017
97106	Kalama Beach Park (Boettcher Estate)	100,000	97,700	12,693	80,628	4,379
	Kalama Beach Park (Boettcher Estate)	25,000	19,000	0	17,479	1,521
	Kalihi Valley District Park	946,000	946,000	42,175	903,825	0
01105	Kalo Place Mini Park, Moiliili	50,000	50,000	0	0	50,000
00093	Kaluapuhi Neighborhood Park, Kaneohe	200,000	200,000	18,203	120,175	61,622
01092	Kamaio Neighborhood Park, Mililani	21,000	21,000	0	0	21,000
	Kamehameha Highway Scenic Viewplane Enhancement	150,000	150,000	0	0	150,000
99125	Kamokila Community Park, Ewa Beach	390,000	352,367	41,148	297,102	14,117
88031	Kaneohe Community Park, Kaneohe	55,650	55,650	0	0	55,650
98164	Kaneohe District Park, Kaneohe	280,000	280,000	36,500	217,100	26,400
	Kaneohe District Park Gymnasium Roof Reconstruction	625,000	625,000	397,587	158,936	68,477
94108	Kaoma'aiku Neighborhood Park, Mililani	330,000	330,000	26,826	301,378	1,796
00099	Kapahulu Community Center	5,002,000	5,002,000	0	0	5,002,000
98100	Kapi'olani Regional Park, Waikiki	50,000	50,000	0	50,000	0
	Kapolei Community Park	200,000	200,000	200,000	0	0
96101	Kapolei Community Park, Ewa	100,000	100,000	13,900	84,000	2,100
00145	Kaunala Bay Beach Park	27,000	27,000	0	0	27,000
01084	Kawai Nui Gateway Park, Kailua	250,000	250,000	61,609	142,438	45,953
91144	Kawaiku'i Beach Park, Aina Haina	200,000	200,000	4,000	189,033	6,967
01093	Kealohi Neighborhood Park, Mililani	60,000	60,000	4,905	26,645	28,450
01057	Keeaumoku Park	1,000	1,000	0	0	1,000
71364	Koko Head District Park	70,000	70,000	17,860	52,140	0
	Koko Head District Park	1,000	1,000	0	0	1,000
01114	Kualoa Regional Park	800,000	800,000	12,720	287,280	500,000

**Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2001
18 Month Period Ending December 31, 2001**

**a - Some, but not all, council-added projects not assigned a project number.
b - Variation from appropriated amount (shown in bold) due to anticipated addition or decrease in Single Purpose Monies**

Proj. # (a)	Project Title	Approp.	Adjusted	Expended	Encumb.	Lapsed
		Approp. (b)				
00135	Kupehau Slopes Park, Kalhi Valley	250,000	250,000	0	250,000	0
71449	Lanakila District Park, Liliha	300,000	300,000	0	299,800	200
	Laukahi Slopes Park	50,000	50,000	0	50,000	0
95114	Mali Beach Park	50,000	50,000	0	50,000	0
	Mali Kai Community Park: 11.0 Acres	408,000	408,000	0	408,000	0
89094	Maka'unulau Community Park, Mililani	250,000	250,000	8,800	29,200	212,000
	Maka'unulau Community Park, Mililani	2,000	2,000	0	0	2,000
94109	Makakilo Community Park, Makakilo	125,000	125,000	16,150	108,500	350
99,030	Makakilo Neighborhood Park, Makakilo	70,000	70,000	20,969	49,031	0
71377	Makiki District Park	2,100,000	2,100,000	0	2,157,214	(57,214)
98044	Manana Community Park and Youth Facility, Manana	1,050,000	1,050,000	152,581	687,850	209,569
	Manoa Valley District Park	2,500,000	2,500,000	10,340	1,572,653	917,007
01100	Manoa Valley District Park Master Plan Imp., Manoa	120,000	120,000	28,600	66,090	25,310
	Mauna Lahilahi Beach Park: 8.74 Acres	1,000	1,000	0	0	1,000
01085	Melemanu Neighborhood Park, Mililani	500,000	500,000	45,913	263,129	190,958
	Memorial for "Iwi Kupuna" in Waikiki.	250,000	250,000	250,000	0	0
75152	Mililani District Park, Mililani	645,000	645,000	77,498	552,602	14,900
00131	Mililani District Park - Swimming Pool	41,000	41,000	0	11,200	29,800
92110	Mililani Town Center Neighborhood Park, Mililani	300,000	300,000	12,593	184,247	103,160
	Moanalua Community Park	31,000	31,000	0	0	31,000
93083	Na Pueo Mini Park, Alewa	100,000	100,000	13,500	95,000	(8,500)
71477	Nanakuli Beach Park, Nanakuli	50,000	50,000	0	50,000	0
	Nanakuli Beach Park - Zablach Beach Lighting Imp.	7,500	7,500	0	0	7,500
01118	Noholoa Neighborhood Park, Mililani	36,000	36,000	0	35,000	1,000
00011	Nuuuanu Valley Beautification, Nuuanu	735,000	735,000	16,500	341,500	377,000
95127	One'ula Beach Park, Ewa Beach	120,000	120,000	20,400	91,020	8,580
01096	Pacific Palisades Community Park, Pearl City	130,000	130,000	1,500	128,500	0
01087	Palalailai Neighborhood Park	70,000	70,000	500	24,578	44,922
00109	Pawaa Park, Pawaa	470,000	470,000	459,830	0	10,170
	Pawaa Park Expansion, Pawaa	1,000	1,000	0	0	1,000
	Pokai Bay Beach Park; 13.2 Acres	75,000	75,000	0	75,000	0
71455	Pu'uloa Neighborhood Park, Honouliuli	280,000	280,000	16,680	248,010	15,310
99115	Reconstruct and Refurbish Play Courts, Rec. Dist 1	825,000	825,000	39,328	564,223	221,449
99116	Reconstruct and Refurbish Play Courts, Rec. Dist 2	825,000	825,000	18,528	363,629	442,843
99117	Reconstruct and Refurbish Play Courts, Rec. Dist 3	825,000	825,000	29,728	707,219	88,053
99118	Reconstruct and Refurbish Play Courts, Rec. Dist 4	825,000	825,000	29,723	643,678	151,599
98105	Reconstruct Wastewater Systems for Various Parks	500,000	500,000	42,383	229,735	227,882
98128	Recreation District No. 1 - Misc. Improvements	640,000	640,000	22,737	355,895	261,368
98129	Recreation District No. 2 - Misc. Improvements	4,109,000	4,109,000	139,231	2,411,626	1,558,143
98130	Recreation District No. 3 - Misc. Improvements	772,325	772,325	77,760	432,876	261,689
98131	Recreation District No.4 - Misc. Improvements	588,000	588,000	331,769	182,931	73,300
	Salt Lake District Park - Gymnasium Roof	400,000	400,000	0	400,000	0
	Salt Lake District Park	76,000	76,000	0	75,000	1,000
	Salt Lake District Park	2,575,000	2,575,000	838,362	1,685,996	50,642
94123	Salt Lake District Park - Makai	225,000	225,000	5,000	151,200	68,800
	Salt Lake District Park - Mauka	2,000	2,000	0	0	2,000
	Senior Citizen Multi-Purpose Center	320,000	320,000	27,500	292,500	0
	Smith-Beretania Park	8,000,000	8,000,000	41,412	7,958,588	0
	Sunset Beach Neighborhood Park	140,000	140,000	23,567	102,533	13,900
	Sunset Beach Recreation Center	300,000	300,000	0	300,000	0
	Swanzy Beach Park Play Apparatus	200,000	200,000	0	76,122	123,878
01051	Wahiawa Beautification Program	10,000	10,000	0	0	10,000
00095	Wahiawa Botanical Garden/Lake Wilson Study	1,800,000	1,800,000	212,507	1,180,994	406,499
71480	Waiahole Beach Park	575,000	575,000	43,415	450,000	81,585
00113	Waialua Bandstand (Phase - II)	333,000	333,000	8,693	323,092	1,215
85041	Waialua District Park	51,000	51,000	0	50,000	1,000
92122	Waimanalo Beach Park	155,000	155,000	21,425	118,795	14,780
	Waimanalo Canoe Halau	120,000	120,000	0	120,000	0
88155	Waimanalo District Park	1,695,000	1,695,000	0	1,187,000	508,000
	Waimanalo District Park - ballfields	1,200,000	1,200,000	0	1,200,000	0
00098	Waimanalo Equestrian Park	150,000	150,000	0	150,000	0
	Waimaea Valley Park	5,200,000	5,200,000	5,100,000	0	100,000
98032	Waipio Peninsula Recreation Complex	4,130,000	4,130,000	2,897,937	1,232,063	0

Table IV-2
 EXECUTIVE CAPITAL BUDGET FOR FY 2001
 18 Month Period Ending December 31, 2001

a - Some, but not all, council-added projects not assigned a project number.
 b - Variation from appropriated amount (shown in bold) due to anticipated addition or decrease in Single Purpose Monies

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expended	Encumb.	Lapsed
	Special Recreational Facilities: DEPT. OF DESIGN AND CONSTRUCTION					
01045	Blaisdell Center - Arena Roof and Catwalk	305,000	305,000	0	280,000	25,000
01105	Blaisdell Center - Concert Hall RR	250,000	275,000	0	275,000	0
98011	Blaisdell Center - Main/East Concourse Imp.	330,000	330,000	22,500	307,500	0
99012	Enterprise Facilities - Miscellaneous Imp.	1,000,000	1,000,000	79,288	720,926	199,786
01053	Golf Courses - Miscellaneous Imp.	1,000,000	1,002,300	0	902,230	100,070
00023	Honolulu Zoo - Asian Trop. Forest Elephant Fac.	5,970,000	5,970,000	0	5,709,311	260,689
01054	Honolulu Zoo - Commissary	740,000	740,000	0	730,415	9,585
98805	Honolulu Zoo - Employees' Lounge	740,000	740,000	0	740,000	0
93065	Honolulu Zoo - Hawaiian Islands Complex	330,000	330,000	0	330,000	0
97103	Honolulu Zoo - Miscellaneous Imp.	1,201,000	1,201,000	102,597	1,072,403	26,000
93078	Honolulu Zoo - New Discovery Center	800,000	800,000	0	800,000	0
01056	Honolulu Zoo - Stage Lighting	110,000	110,000	0	100,000	10,000
	Honolulu Zoo - Veterinarian Clinic	201,000	201,000	0	200,000	1,000
	Culture-Recreation Totals	103,926,475	103,948,842	15,730,425	73,315,930	14,902,487

**Table IV-2
EXECUTIVE CAPITAL BUDGET FOR FY 2001
18 Month Period Ending December 31, 2001**

a - Some, but not all, council-added projects not assigned a project number.
 b - Variation from appropriated amount (shown in bold) due to anticipated addition or decrease in Single Purpose Monies

Proj. # (a)	Project Title	Appropriation	Adjusted Approp. (b)	Expended	Encumbered	Lapsed
	UTILITIES OR OTHER ENTERPRISES					
	Mass Transit:					
	DEPT. OF TRANSPORTATION SERVICES					
01501	Alapai Transit Center	580,000	580,000	0	400,000	180,000
97401	Aloha Stadium Transit Center	250,000	250,000	0	100,000	150,000
78005	Bus Acquisition Program	8,950,000	16,083,000	496,651	14,584,724	1,001,625
01120	Bus Bay Improvements	340,000	340,000	0	324,250	15,750
01507	Bus Route Study II	120,000	568,000	418,118	99,859	50,023
01116	Bus Stop ADA Access Improvements	120,000	600,000	0	600,000	0
78009	Bus Stop Site Improvements	650,000	730,000	20,226	632,825	76,949
99300	Bus/Paratransit Support Equip. Upgrade	320,000	1,249,731	321,233	423,898	504,600
01502	Dillingham Boulevard Transit Improvements	450,000	450,000	0	450,000	0
93063	Handi-Van Acquisition Program	2,450,000	4,664,000	2,237,620	355,032	2,071,348
	Handi-Van Facility	60,000	60,000	0	0	60,000
01500	Kapolei Transit Center	1,000,000	1,000,000	108,690	891,310	0
99314	Primary Corridor Trans. System Study	4,000,000	5,000,000	912,672	3,965,000	122,328
01503	Transit Center Development	600,000	600,000	73,750	526,250	0
01504	Transit Stop Improvements	990,000	990,000	0	990,000	0
01506	Transportation Planning Program	100,000	893,440	12,327	586,177	294,936
01505	Traveler Information at Various Locations	600,000	600,000	0	293,160	306,840
	Utilities Totals	21,580,000	34,658,171	4,601,287	25,222,485	4,834,399

B. Results by Function and Fund Source

In Table IV-3 below, the results are summarized by budget function (e.g. General Government, Public Safety, etc.) and by fund source. Among other things, this summary reveals which budget functions and fund sources are subject to large lapses in appropriations. As shown in the table, among budget function areas, the Public Safety function had the largest relative lapses, 27 percent of adjusted appropriations, due in part to the lapse in the Wailupe Stream project highlighted above. Among fund sources, the Sewer Fund had the largest relative lapses of all of the fund sources at 39 percent, followed closely by the Capital Projects Fund at 38 percent.

Table IV-3
Executive Capital Budget, FY 2001
Summary of Results By Function and Fund

	Adj. Approp.	Expended	Encumbered.	Lapsed	% Lapsed
General Government					
General Improvement Bond Fund	34,423,279	9,167,761	23,742,710	1,512,808	4.4%
Highway Improvement Bond Fund	1,000	0	0	1,000	100.0%
Federal Grants Capital Projects Fund	1,321,637	633,848	620,999	66,790	5.1%
Capital Projects Fund	0	0	0	0	NA
Sewer Fund	1,000	0	0	1,000	100.0%
Sewer Revenue Bond Fund	0	0	0	0	NA
Total	35,746,916	9,801,609	24,363,709	1,581,598	4.4%
Public Safety					
General Improvement Bond Fund	6,389,000	1,635,108	2,501,377	2,252,515	35.3%
Highway Improvement Bond Fund	3,741,000	156,955	3,043,486	540,559	14.4%
Federal Grants Capital Projects Fund	75,000	0	75,000	0	0.0%
Capital Projects Fund	0	0	0	0	NA
Sewer Fund	0	0	0	0	NA
Sewer Revenue Bond Fund	0	0	0	0	NA
Total	10,205,000	1,792,063	5,619,863	2,793,074	27.4%
Highways and Streets					
General Improvement Bond Fund	3,980,000	1,837,871	2,133,443	8,686	0.2%
Highway Improvement Bond Fund	76,387,500	14,701,142	54,996,456	6,689,902	8.8%
Federal Grants Capital Projects Fund	29,196,677	0	13,537,789	15,658,888	53.6%
Capital Projects Fund	2,550,904	535,479	1,448,649	566,776	22.2%
Sewer Fund	0	0	0	0	0
Sewer Revenue Bond Fund	0	0	0	0	0
Total	112,115,081	17,074,492	72,116,337	22,924,252	20.4%
Sanitation					
General Improvement Bond Fund	3,184,000	200,007	2,923,159	60,834	0
Highway Improvement Bond Fund	0	0	0	0	0
Federal Grants Capital Projects Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Sewer Fund	12,700,000	4,523,773	3,176,179	5,000,048	39.4%
Sewer Revenue Bond Fund	87,997,300	11,388,951	74,842,573	1,765,776	2.0%
Total	103,881,300	16,112,731	80,941,911	6,826,658	6.6%

Table IV-3
Executive Capital Budget, FY 2001
Summary of Results By Function and Fund

	Adj. Approp.	Expended	Encumbered.	Lapsed	% Lapsed
Health and Human Services					
General Improvement Bond Fund	2,525,000	1,992,003	517,537	15,460	0.6%
Highway Improvement Bond Fund	0	0	0	0	0
Federal Grants Capital Projects Fund	11,534,089	3,141,977	10,451,226	(2,059,114)	-17.9%
Capital Projects Fund	0	0	0	0	0
Sewer Fund	0	0	0	0	0
Sewer Revenue Bond Fund	0	0	0	0	0
Total	14,059,089	5,133,980	10,968,763	(2,043,654)	-14.5%
Culture-Recreation					
General Improvement Bond Fund	92,410,867	15,729,119	63,740,060	12,941,688	14.0%
Highway Improvement Bond Fund	7,500,000	0	7,500,000	0	0
Federal Grants Capital Projects Fund	0	0	0	0	0
Capital Projects Fund	4,037,975	1,303	2,075,872	1,960,800	48.6%
Sewer Fund	0	0	0	0	0
Sewer Revenue Bond Fund	0	0	0	0	0
Total	103,948,842	15,730,422	73,315,932	14,902,488	14.3%
Utilities or Other Enterprises					
General Improvement Bond Fund	60,000	0	0	60,000	100.0%
Highway Improvement Bond Fund	21,270,000	584,545	17,581,593	3,103,862	14.6%
Federal Grants Capital Projects Fund	13,355,171	4,016,741	7,640,891	1,697,539	12.7%
Capital Projects Fund	0	0	0	0	0
Sewer Fund	0	0	0	0	0
Sewer Revenue Bond Fund	0	0	0	0	0
Total	34,685,171	4,601,286	25,222,484	4,861,401	14.0%
Grand Total	414,641,399	70,246,583	292,548,999	51,845,817	12.5%
Totals By Fund					
General Improvement Bond Fund	142,972,146	30,561,869	95,558,286	16,851,991	11.8%
Highway Improvement Bond Fund	108,899,500	15,442,642	83,121,535	10,335,323	9.5%
Federal Grants Capital Projects Fund	55,482,574	7,792,566	32,325,905	15,364,103	27.7%
Capital Projects Fund	6,588,879	536,782	3,524,521	2,527,576	38.4%
Sewer Fund	12,701,000	4,523,773	3,176,179	5,001,048	39.4%
Sewer Revenue Bond Fund	87,997,300	11,388,951	74,842,573	1,765,776	2.0%
Total	414,641,399	70,246,583	292,548,999	51,845,817	12.5%

VI. Appendix: Data Sources

Chapter II

- Figure 1. City Spending Per Person. Actual Expenditures: Executive Program and Budget, various years.
- Figure 2. Total Spending Per Person by County. Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County, FY 2000.
- Figure 3. Combined City/State Spending Per Person Vs U.S. Average. Expenditures: U.S. and Hawaii State: U.S. Census Bureau; Honolulu: Executive Program and Budget, various years.
- Figure 4. City Debt Per Person. Comprehensive Annual Financial Report, City and County of Honolulu, various years.
- Figure 5. Debt Service Forecast Prepared by Administration. Department of Budget and Fiscal Services, Departmental Communication 444 (May 10, 2001).
- Figure 6. Net General Bonded Debt Per Person by County. Net Debt: U.S. Census Bureau; Resident Population: Hawaii Data Book, 2000.
- Figure 7. Combined City/State Debt Per Person Vs U.S. Average. U.S. and Hawaii state: U.S. Census Bureau; Honolulu: Executive Program and Budget, various years.
- Figure 8. Enterprise Funds Annual Change in Fund Equity. Comprehensive Annual Financial Report, City and County of Honolulu, various years.
- Figure 9. Enterprise Fund Equity. Comprehensive Annual Financial Report, City and County of Honolulu, FY 2001.

Figure 10. Property Taxes From Residential Property. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years.

Figure 11. Property Taxes From Commercial, Hotel, Industrial Property. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years.

Chapter III

Section A1. Comprehensive Annual Financial Report, City and County of Honolulu, Fiscal Year ended June 30, 2001, General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance.

Table III-1. *Ibid*, General Fund, Schedule of Revenues, Budget and Actual.

Table III-2. *Ibid*, General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance.

Table III-3. Ordinance 01-24, Executive Operating Budget Ordinance for FY 2001.

Table III-4. *Ibid*; Executive Program and Budget for FY 2001, Volume I.

Chapter IV

Table IV-1. CIFIS 99-PQ, Finance Director's Quarterly Report for the 18 months ended December 31, 2001, Executive Program and Budget for FY 2000, Volume II; Ordinance 00-20, Executive Capital Budget Ordinance for FY 2000.

Table IV-2. *Ibid*.