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DEPARTMENT OF BUDGET AND FISCAL SERVICES
KA ʻOIHANA MĀLAMA MOʻOHELU A KĀLĀ
CITY AND COUNTY OF HONOLULU

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March 27, 2025

The Honorable Tyler Dos Santos-Tam, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaiʻi 96813

Dear Chair Dos Santos-Tam and Councilmembers:

SUBJECT: Budget Communication No. 12 – Follow-Up to Departmental Communication No. 223

In response to your request, dated March 24, 2025, attached are responses to the first three follow-up questions to Departmental Communication Number 223. The response to the last question is pending research on the inputs to the bond margin worksheet.

If you have any questions, please contact me by telephone at (808) 768-3901 or by email at andy.kawano@honolulu.gov.

Sincerely,

Andrew T. Kawano
Director

Attachments

APPROVED:

Michael D. Formby, Managing Director
Office of the Managing Director

DEPT. COM. 233 BUD

Questions of March 24, 2025

Attachment

1. **Please resubmit your response to #1 and #3 as the links in DC No. 223 do not work.**

   Resubmittal of response to Budget Communication Number 9, question 1:

   Question – The city administration's financial plan for FY2024 through FY2031 in the form of a chart, showing revenues (tax, non-tax, other) of the executive branch, total expenditures (operating, CIP, HART, other), total lapses, total expenditures, carry-over balance (beginning & end of each FY), and adjustments made to each fiscal year's financial plan following revenue estimates. Please also include the balances of the city's reserve for fiscal stability fund and any contributions made to that fund in each fiscal year.

   Answer: The Strategic Planning Six-Year Projection is the City's multi-year financial plan. Each year's expenditures may vary depending on the availability of resources and other factors.

   The Strategic Planning Six-Year Projection for the FY 2026 budget for FY 2026 through FY 2031 is on pages D-12 to D-16 of the FY 2026 Executive Program and Budget Volume I, attached as Exhibit A.

   The Strategic Planning Six-Year Projection for the FY 2025 budget for FY 2025 through FY 2030 is on pages D-12 to D-16 of the FY 2025 Executive Program and Budget Volume I, attached as Exhibit B.

   The Strategic Planning Six-Year Projection for the FY 2024 budget for FY 2024 through FY 2029 is on pages D-12 to D-16 of the FY 2024 Executive Program and Budget Volume I, attached as Exhibit C.

   The unreserved fund balance as of 6/30/2024 of the Fiscal Stability Fund was $169,089,284. Contributions to the Fiscal Stability Fund are as follows:

   FY 2024: $8,641,792 (actual)

   FY 2025: $5,000,000 (budgeted)

   FY 2026: $10,000,000 (proposed)

Resubmittal of response to Budget Communication Number 9, question 3:

Question – Non-general funds reports, including revenues for each, a detailed summary of the source(s) of revenue, current balances of each, and proposed outlays of those funds in the FY26 executive operating and capital budgets.

Answer: The revenues and details on the sources of revenues are found in the Detailed Statement of Revenues in the FY26 Executive Program and Budget Volume I, attached as Exhibit D.

The unreserved fund balances of funds other than the General Fund as of June 30, 2024 are included in Exhibit E. Note that some grant funds have negative unreserved fund balances because encumbrances are made, but revenue cannot be recorded until services are provided.

The proposed appropriations of these funds are included in Bill 22 (2025) for the Executive Operating Budget, and Bill 23 (2025) for the Executive Capital Budget.

2. **In addition to the response that was provided regarding the expenditures from the FY24 and FY25 capital budget, please include the amounts for encumbrances and transfers (+/-). Please resubmit the tables with these added columns.**

   Answer: The tables showing appropriations, encumbrances and expenditures from the FY24 and FY25 capital budgets are attached as Exhibit F.

3. **Proposed bond issuances for FY27-FY31. Please provide proposed amounts for each fiscal year for GO bonds, Sewer Revenue Bonds, & State Revolving Funds.**

   Answer: The estimated amounts of bond issuance for FY27-FY31 for G.O. bonds and Wastewater Revenue Bonds are shown in Exhibit G. Note that FY27-FY31 bond issuances estimates are based on the Six-Year CIP appropriations, but the actual bond issuance amounts will depend on the actual expenditures of bond funds. State Revolving Funds are loans from the State of Hawaii and therefore are not included in the information on proposed bond issuances.

EXHIBIT A

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES						
Executive						
General Government	$ 305.4	$ 318.8	$ 325.7	$ 337.4	$ 346.2	$ 358.2
Public Safety	657.2	682.3	705.9	724.9	748.3	772.7
Highways and Streets	66.4	68.4	70.4	72.5	74.7	76.9
Sanitation	415.6	427.1	437.7	448.3	459.2	470.5
Human Services	185.7	198.5	205.9	213.8	222.2	231.1
Culture-Recreation	151.9	162.7	169.1	176.2	182.9	189.9
Utilities or Other Enterprises (Mass Transit)	476.7	495.2	518.8	543.5	599.7	641.5
Debt Service	527.7	560.1	597.9	622.0	673.8	720.2
Retirement System Contributions	360.4	372.4	383.3	394.4	405.8	417.6
FICA and Pension Costs	51.0	52.7	54.2	55.7	57.3	58.9
Health Benefits Contributions	90.7	97.0	103.8	111.1	118.9	127.2
Other Post-Employment Benefits	194.7	196.7	198.7	200.6	202.7	204.7
Miscellaneous	279.8	220.3	224.6	229.1	233.8	238.6
Legislative						
General Government	30.0	30.9	31.8	32.8	33.8	34.8
TOTAL OPERATING EXPENDITURES	**$ 3,793.2**	**$ 3,883.1**	**$ 4,027.8**	**$ 4,162.3**	**$ 4,359.3**	**$ 4,542.8**
HART Related Debt Service	$ 169.1	$ 169.4	$ 175.7	$ 229.0	$ 474.6	$ 168.6

EXHIBIT A

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
CAPITAL EXPENDITURES						
General Government	$ 73.3	$ 71.3	$ 54.5	$ 51.5	$ 50.6	$ 115.3
Public Safety	82.5	65.7	114.9	119.8	100.6	73.4
Highways and Streets	207.0	128.4	158.0	90.6	71.7	96.7
Sanitation	533.7	664.4	1,919.7	944.3	533.4	436.2
Human Services	143.8	16.1	16.1	16.0	16.0	16.0
Culture-Recreation	86.1	127.7	85.8	41.2	38.7	40.6
Utilities or Other Enterprises (Mass Transit)	86.0	57.2	65.3	43.3	45.0	45.0
TOTAL CAPITAL EXPENDITURES	**$ 1,212.4**	**$ 1,130.8**	**$ 2,414.3**	**$ 1,306.7**	**$ 856.0**	**$ 823.2**

Operating Expenditure Assumptions:

- Annual increase in salaries assumes a 3% increase in FY 2027 through FY 2031
- Annual increase in current expense & equipment assumes a 3% increase in FY 2027 through FY 2031
- Debt service projections are based on prior year debt issuances and estimated future year debt issuances in the 6-Year CIP.
- HART General Obligation Bond debt service amounts are from the HART
- ERS – Rates in State law
- Health Benefits - 7% annual increase
- OPEB – FY 25 and thereafter based on state law funding requirement
- Risk Management – 5% annual increase
- Other provisionals - 0% increase

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING RESOURCES						
Real Property Tax	$ 1,760.9	$ 1,848.3	$ 1,922.1	$ 1,998.8	$ 2,078.7	$ 2,161.7
Fuel Tax	42.7	42.8	45.9	43.1	43.1	43.1
Motor Vehicle Weight Tax	185.0	190.0	190.0	190.0	190.0	190.0
Public Utility Franchise Tax	60.7	60.7	60.7	60.7	60.7	60.7
Federal Grants	151.0	137.5	137.5	137.6	137.6	137.6
State Grants	23.9	4.4	4.5	4.5	4.5	4.5
Transient Accommodations Tax	108.2	110.7	112.8	114.8	116.8	118.8
Public Service Company Tax	56.8	59.4	62.0	64.7	67.5	70.4
Licenses and Permits	66.2	66.0	67.8	68.0	69.1	69.2
Charges for Services	87.5	91.8	92.9	95.0	97.5	100.0
Sewer Revenues	354.8	525.0	412.3	324.5	204.9	279.4
Bus Transportation Revenues	49.9	51.3	52.8	54.3	55.9	57.5
Solid Waste Disposal Revenues	135.5	135.5	135.5	135.5	135.5	135.5
Other Revenues	83.6	86.2	89.0	89.8	90.1	90.6
Subtotal-Operating Resources	3,166.7	3,409.6	3,385.8	3,381.3	3,351.9	3,519.0
Carry-Over	1,238.1	1,313.4	1,431.5	1,516.4	1,586.5	1,671.2
TOTAL OPERATING RESOURCES	**$ 4,404.8**	**$ 4,723.0**	**$ 4,817.3**	**$ 4,897.7**	**$ 4,938.4**	**$ 5,190.2**
HART Reimbursement for Debt Service	$ 169.1	$ 169.4	$ 175.7	$ 229.0	$ 474.6	$ 168.6

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
CAPITAL RESOURCES						
General Obligation Bonds	$ 577.2	$ 408.2	$ 397.2	$ 307.4	$ 275.0	$ 339.3
General Fund	0.2	0.2	0.2	0.2	0.2	0.2
Bikeway Fund	1.3	0.4	0.5	0.3	-	-
Hanauma Bay Nature Preserve Fund	-	1.0	-	4.4	-	-
Parks and Playgrounds Fund	2.8	-	-	-	-	-
Sewer Fund	103.3	205.1	182.8	133.6	253.2	178.7
Sewer Revenue Bond Improvement Fund	324.1	332.7	1,708.2	794.9	265.5	242.8
Federal Grants Fund	156.3	115.8	103.0	43.5	39.8	39.8
Community Development Fund	5.9	5.9	5.9	5.9	5.8	5.9
Capital Projects Fund	1.8	45.1	0.1	0.1	0.1	0.1
Utilities' Share	-	-	-	-	-	-
Transportation Fund	-	-	-	-	-	-
Golf Fund	-	-	-	-	-	-
Highway Fund	-	-	-	-	-	-
Honolulu Zoo Fund	-	-	-	-	-	-
Solid Waste Special Fund	-	-	-	-	-	-
Clean Water and Natural Lands Fund	29.3	8.0	8.0	8.0	8.0	8.0
Affordable Housing Fund	10.4	8.4	8.4	8.4	8.4	8.4
TOTAL CAPITAL RESOURCES	**$ 1,212.6**	**$ 1,130.8**	**$ 2,414.3**	**$ 1,306.7**	**$ 856.0**	**$ 823.2**

Resource Assumptions:

- Real Property Tax increase of 4% in FY2027 through FY2031
- FY26 Real Property Tax includes $1,761 M. Operating Resources and $16 M. Capital Resources amounting to $1,777 M.
- The future year projections for the Public Service Company, Franchise and Fuel Taxes are based on the Council of Revenues projections and actual revenue trends.
- The County Transient Accommodations Tax is based on estimates provided by the State Department of Taxation.
- All remaining multi-year projections were made by the City agencies based on their historical experience.
- Reimbursements from HART for debt service equals the amount of HART debt service for general obligation bonds.

SUMMARY OF SIX-YEAR PROJECTION OF EXPENDITURES AND RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
EXPENDITURES						
OPERATING	$ 3,793.2	$ 3,883.1	$ 4,027.8	$ 4,162.3	$ 4,359.3	$ 4,542.8
CAPITAL	1,212.4	1,130.8	2,414.3	1,306.7	856.0	823.2
TOTAL EXPENDITURES	**$ 5,005.6**	**$ 5,013.9**	**$ 6,442.1**	**$ 5,469.0**	**$ 5,215.3**	**$ 5,366.0**
RESOURCES						
OPERATING	$ 4,404.8	$ 4,723.0	$ 4,817.3	$ 4,897.7	$ 4,938.4	$ 5,190.2
CAPITAL	1,212.6	1,130.8	2,414.3	1,306.7	856.0	823.2
TOTAL RESOURCES	**$ 5,617.4**	**$ 5,853.8**	**$ 7,231.6**	**$ 6,204.4**	**$ 5,794.4**	**$ 6,013.4**
DIFFERENCE	**$ 611.8**	**$ 839.9**	**$ 789.5**	**$ 735.4**	**$ 579.1**	**$ 647.4**
HART Related Debt Service	$ 169.1	$ 169.4	$ 175.7	$ 229.0	$ 474.6	$ 168.6
HART Reimbursement for Debt Service	$ 169.1	$ 169.4	$ 175.7	$ 229.0	$ 474.6	$ 168.6

EXHIBIT B

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
OPERATING EXPENDITURES						
Executive						
General Government	$ 298.8	$ 313.3	$ 318.1	$ 324.3	$ 335.2	$ 346.3
Public Safety	626.6	645.5	663.2	677.5	695.6	714.0
Highways and Streets	70.2	72.0	73.8	75.7	77.6	79.6
Sanitation	375.7	386.5	395.0	406.6	416.2	426.1
Human Services	159.6	165.5	170.3	175.2	180.2	185.5
Culture-Recreation	151.6	150.8	154.4	157.6	161.7	164.9
Utilities or Other Enterprises (Mass Transit)	427.7	464.2	495.6	522.1	533.4	544.8
Debt Service	556.4	592.2	642.6	676.8	693.6	708.0
Retirement System Contributions	356.9	368.1	377.9	388.0	396.0	404.6
FICA and Pension Costs	49.1	50.8	52.2	53.7	54.8	55.9
Health Benefits Contributions	82.5	87.4	92.7	98.2	104.1	110.3
Other Post-Employment Benefits	112.8	194.7	196.7	198.7	200.6	202.7
Miscellaneous	243.4	167.7	171.9	176.3	180.9	185.6
Legislative						
General Government	28.9	29.8	30.7	31.6	32.5	33.5
TOTAL OPERATING EXPENDITURES	**$ 3,540.2**	**$ 3,688.5**	**$ 3,835.1**	**$ 3,962.3**	**$ 4,062.4**	**$ 4,161.8**
HART Related Debt Service	$ 121.2	$ 221.8	$ 397.1	$ 500.5	$ 208.0	$ 421.1

EXHIBIT B

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
CAPITAL EXPENDITURES						
General Government	$ 87.7	$ 72.2	$ 35.6	$ 41.2	$ 32.5	$ 32.5
Public Safety	62.3	46.4	58.4	58.2	88.4	102.0
Highways and Streets	162.2	169.9	128.4	158.5	92.0	76.7
Sanitation	445.3	1,168.2	969.5	1,746.9	875.1	260.8
Human Services	27.7	14.2	13.5	10.2	10.2	9.5
Culture-Recreation	68.8	51.3	77.6	44.2	51.0	48.4
Utilities or Other Enterprises (Mass Transit)	65.0	64.4	57.2	65.3	43.3	45.0
TOTAL CAPITAL EXPENDITURES	**$ 919.0**	**$ 1,586.6**	**$ 1,340.2**	**$ 2,124.5**	**$ 1,192.5**	**$ 574.9**

Operating Expenditure Assumptions:

- Annual increase in salaries assumes a 2% increase in FY 2026 through FY 2030
- Annual increase in current expense & equipment assumes a 3% increase in FY 2026 through FY 2030
- Debt service projections are based on prior year debt issuances and estimated future year debt issuances in the 6-Year CIP.
- HART General Obligation Bond debt service amounts are from the HART
- ERS – Rates in State law
- Health Benefits - 6% annual increase
- OPEB – FY 25 and thereafter based on state law funding requirement
- Risk Management - 5% annual increase
- Other provisionals - 0% increase

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
OPERATING RESOURCES						
Real Property Tax	$ 1,714.2	$ 1,784.1	$ 1,855.4	$ 1,929.4	$ 2,006.5	$ 2,086.6
Fuel Tax	42.7	42.8	42.9	43.0	43.1	43.1
Motor Vehicle Weight Tax	184.8	184.8	184.8	184.8	184.8	184.8
Public Utility Franchise Tax	61.8	61.8	61.8	61.8	61.8	61.8
Federal Grants	147.2	126.1	121.6	119.8	119.8	119.9
State Grants	23.4	20.7	20.7	8.2	8.2	8.2
Transient Accommodations Tax	93.9	98.7	103.1	107.8	112.6	117.5
Public Service Company Tax	48.1	49.3	50.6	51.9	53.2	54.4
Licenses and Permits	64.6	64.6	65.6	65.7	66.7	66.7
Charges for Services	78.3	87.4	92.0	96.1	101.7	106.9
Sewer Revenues	246.4	517.2	264.4	338.3	185.4	314.3
Bus Transportation Revenues	47.0	47.2	47.4	47.7	47.9	48.1
Solid Waste Disposal Revenues	129.2	129.2	129.2	129.2	129.2	129.2
Other Revenues	60.3	66.3	65.8	65.9	66.1	66.2
Subtotal-Operating Resources	2,941.9	3,280.2	3,105.3	3,249.6	3,187.0	3,407.7
Carry-Over	892.1	1,142.6	1,473.7	1,732.0	2,003.0	2,241.7
TOTAL OPERATING RESOURCES	**$ 3,834.0**	**$ 4,422.8**	**$ 4,579.0**	**$ 4,981.6**	**$ 5,190.0**	**$ 5,649.4**
HART Reimbursement for Debt Service	$ 121.2	$ 221.8	$ 397.1	$ 500.5	$ 208.0	$ 421.1

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
CAPITAL RESOURCES						
General Obligation Bonds	$ 284.9	$ 438.4	$ 314.0	$ 266.7	$ 266.1	$ 266.5
General Fund	2.5	0.2	0.2	0.2	0.2	0.2
Bikeway Fund	1.4	2.1	0.4	0.5	0.3	-
Hanauma Bay Nature Preserve Fund	1.7	-	5.2	-	-	-
Parks and Playgrounds Fund	0.7	-	-	-	-	-
Sewer Fund	211.7	212.9	330.7	119.8	272.7	143.8
Sewer Revenue Bond Improvement Fund	207.6	767.6	575.9	1,611.3	586.7	102.3
Federal Grants Fund	149.9	142.5	90.9	103.1	43.6	39.2
Community Development Fund	6.0	6.0	6.0	6.0	6.0	6.0
Capital Projects Fund	3.4	0.1	0.1	0.1	0.1	0.1
Transportation Fund	-	-	-	-	-	-
Golf Fund	-	-	-	-	-	-
Highway Fund	-	-	-	-	-	-
Honolulu Zoo Fund	-	-	-	-	-	-
Solid Waste Special Fund	-	-	-	-	-	-
Clean Water and Natural Lands Fund	26.4	8.4	8.4	8.4	8.4	8.4
Affordable Housing Fund	22.8	8.4	8.4	8.4	8.4	8.4
TOTAL CAPITAL RESOURCES	**$ 919.0**	**$ 1,586.6**	**$ 1,340.2**	**$ 2,124.5**	**$ 1,192.5**	**$ 574.9**

Resource Assumptions:

- Real Property Tax increase of 4% in FY2026 through FY2030
- FY25 Real Property Tax includes $1,714 M. Operating Resources and $17 M. Capital Resources amounting to $1,731 M.
- The future year projections for the Public Service Company, Franchise and Fuel Taxes are based on the Council of Revenues projections and actual revenue trends.
- The County Transient Accommodations Tax is based on estimates provided by the State Department of Taxation.
- All remaining multi-year projections were made by the City agencies based on their historical experience.
- Reimbursements from HART for debt service equals the amount of HART debt service for general obligation bonds.

SUMMARY OF SIX-YEAR PROJECTION OF EXPENDITURES AND RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
EXPENDITURES						
OPERATING	$ 3,540.2	$ 3,688.5	$ 3,835.1	$ 3,962.3	$ 4,062.4	$ 4,161.8
CAPITAL	919.0	1,586.6	1,340.2	2,124.5	1,192.5	574.9
TOTAL EXPENDITURES	**$ 4,459.2**	**$ 5,275.1**	**$ 5,175.3**	**$ 6,086.8**	**$ 5,254.9**	**$ 4,736.7**
RESOURCES						
OPERATING	$ 3,834.0	$ 4,422.8	$ 4,579.0	$ 4,981.6	$ 5,190.0	$ 5,649.4
CAPITAL	919.0	1,586.6	1,340.2	2,124.5	1,192.5	574.9
TOTAL RESOURCES	**$ 4,753.0**	**$ 6,009.4**	**$ 5,919.2**	**$ 7,106.1**	**$ 6,382.5**	**$ 6,224.3**
DIFFERENCE	**$ 293.8**	**$ 734.3**	**$ 743.9**	**$ 1,019.3**	**$ 1,127.6**	**$ 1,487.6**
HART Related Debt Service	$ 121.2	$ 221.8	$ 397.1	$ 500.5	$ 208.0	$ 421.1
HART Reimbursement for Debt Service	$ 121.2	$ 221.8	$ 397.1	$ 500.5	$ 208.0	$ 421.1

EXHIBIT C

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPERATING EXPENDITURES						
Executive						
General Government	$ 282.6	$ 292.2	$ 299.9	$ 306.1	$ 313.2	$ 323.8
Public Safety	591.0	612.3	627.2	645.3	662.9	678.4
Highways and Streets	64.7	68.4	69.2	72.1	73.0	76.1
Sanitation	326.4	333.6	341.4	350.0	358.5	367.6
Human Services	154.1	155.5	157.9	158.4	160.9	163.4
Culture-Recreation	140.6	144.7	147.4	149.5	152.8	155.0
Utilities or Other Enterprises (Mass Transit)	411.3	480.1	487.9	496.6	505.1	513.5
Debt Service	564.7	573.4	611.9	664.2	687.1	698.9
Retirement System Contributions	332.3	343.1	350.8	358.7	367.0	375.6
FICA and Pension Costs	43.8	45.2	46.2	47.2	48.2	49.3
Health Benefits Contributions	79.6	82.5	89.9	98.0	106.8	116.4
Other Post-Employment Benefits	190.9	196.2	203.8	210.9	218.5	226.5
Provision for Vacant Positions	3.5	3.6	3.6	3.7	3.8	3.9
Miscellaneous	133.2	144.5	148.0	151.6	155.2	159.1
Legislative						
General Government	25.6	25.9	26.3	26.7	27.1	27.5
TOTAL OPERATING EXPENDITURES	**$ 3,344.3**	**$ 3,501.2**	**$ 3,611.4**	**$ 3,739.0**	**$ 3,840.1**	**$ 3,935.0**
HART Related Debt Service	$ 92.2	$ 151.5	$ 224.0	$ 243.5	$ 313.2	$ 539.9

EXHIBIT C

STRATEGIC PLANNING SIX-YEAR PROJECTION BY FUNCTION

(Dollars in Millions)

	ESTIMATED					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
CAPITAL EXPENDITURES						
General Government	$ 73.8	$ 44.9	$ 58.1	$ 65.4	$ 62.5	$ 42.2
Public Safety	67.3	58.3	48.9	51.9	70.0	121.9
Highways and Streets	118.0	144.0	163.4	117.6	131.6	77.5
Sanitation	564.9	968.3	627.4	491.3	357.7	1,055.1
Human Services	111.1	11.1	11.1	11.1	11.1	11.1
Culture-Recreation	64.6	53.7	55.5	61.7	24.6	35.9
Utilities or Other Enterprises (Mass Transit)	91.2	50.1	51.1	44.9	44.9	1.4
TOTAL CAPITAL EXPENDITURES	**$ 1,090.9**	**$ 1,330.4**	**$ 1,015.5**	**$ 843.9**	**$ 702.4**	**$ 1,345.1**

Operating Expenditure Assumptions:

- Annual increase in salaries assumes a 3% increase in FY2025, and 2% thereafter
- Annual increase in current expense & equipment 1.5%
- Debt service projections are based on prior year debt issuances and estimated future year debt issuances in the 6-Year CIP.
- HART General Obligation Bond debt service amounts are from the HART
- ERS – Rates in State law
- Health Benefits - 9% annual increase
- OPEB – FY 24 and thereafter based on state law funding requirement
- Risk Management - 5% annual increase
- Other provisionals - 0% increase

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPERATING RESOURCES						
Real Property Tax	$ 1,658.1	$ 1,788.1	$ 1,877.4	$ 1,971.1	$ 2,069.5	$ 2,172.8
Fuel Tax	43.0	43.1	43.3	43.4	43.5	43.6
Motor Vehicle Weight Tax	184.8	184.8	184.8	184.8	184.8	184.8
Public Utility Franchise Tax	53.0	53.8	53.0	53.0	53.0	53.0
Federal Grants	204.1	127.6	127.6	127.5	127.5	127.5
State Grants	22.0	18.2	18.2	18.3	18.3	18.3
Transient Accommodations Tax	94.0	99.1	103.7	107.9	112.4	117.0
Public Service Company Tax	44.5	46.9	49.2	51.5	53.9	56.4
Licenses and Permits	58.6	58.8	61.0	60.9	60.2	63.0
Charges for Services	72.0	74.3	72.0	74.3	73.9	74.5
Sewer Revenues	221.8	12.7	20.4	33.7	127.9	328.9
Bus Transportation Revenues	36.7	38.9	41.1	43.4	45.8	48.4
Solid Waste Disposal Revenues	127.0	127.0	127.0	127.0	127.0	127.0
Other Revenues	61.1	99.1	98.9	99.4	98.5	98.3
Subtotal-Operating Resources	2,880.7	2,772.4	2,877.6	2,996.2	3,196.2	3,513.5
Carry-Over	939.5	995.4	995.9	1,004.2	1,017.6	1,064.3
TOTAL OPERATING RESOURCES	**$ 3,820.2**	**$ 3,767.8**	**$ 3,873.5**	**$ 4,000.4**	**$ 4,213.8**	**$ 4,577.8**
HART Reimbursement for Debt Service	$ 92.2	$ 151.5	$ 224.0	$ 243.5	$ 313.2	$ 539.9

SIX-YEAR PROJECTION OF RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
CAPITAL RESOURCES						
General Obligation Bonds	$ 381.3	$ 386.9	$ 307.5	$ 265.0	$ 276.4	$ 265.2
General Fund	28.3	9.2	12.8	20.7	6.6	8.8
Bikeway Fund	1.1	1.2	0.6	0.6	0.6	-
Hanauma Bay Nature Preserve Fund	-	-	-	-	-	-
Parks and Playgrounds Fund	1.4	-	-	-	-	-
Sewer Fund	236.3	717.4	574.7	424.4	330.2	129.2
Sewer Revenue Bond Improvement Fund	269.7	114.4	2.2	52.0	1.0	911.0
Federal Grants Fund	127.1	84.4	100.7	64.3	70.6	14.1
Community Development Fund	5.5	-	-	-	-	-
Capital Projects Fund	0.1	-	0.1	-	0.1	-
Utilities' Share	-	0.1	0.1	0.1	0.1	-
Transportation Fund	0.2	-	-	-	-	-
Golf Fund	-	-	-	-	-	-
Highway Fund	3.9	-	-	-	-	-
Honolulu Zoo Fund	-	-	-	-	-	-
Solid Waste Special Fund	-	-	-	-	-	-
Clean Water and Natural Lands Fund	27.6	8.4	8.4	8.4	8.4	8.4
Affordable Housing Fund	8.4	8.4	8.4	8.4	8.4	8.4
TOTAL CAPITAL RESOURCES	**$ 1,090.9**	**$ 1,330.4**	**$ 1,015.5**	**$ 843.9**	**$ 702.4**	**$ 1,345.1**

Resource Assumptions:

- Real Property home owner exemption tax credit in FY2024 with assessment increases of 4% in FY2025 and 5% thereafter.
- FY24 Real Property Tax includes $1,658 M. Operating Resources and $16 M. Capital Resources amounting to $1,674 M.
- The future year projections for the Public Service Company, Franchise and Fuel Taxes are based on the Council of Revenues projections and actual revenue trends.
- The County Transient Accommodations Tax is based on estimates provided by the State Department of Taxation.
- All remaining multi-year projections were made by the City agencies based on their historical experience.
- Reimbursements from HART for debt service equals the amount of HART debt service for general obligation bonds.

SUMMARY OF SIX-YEAR PROJECTION OF EXPENDITURES AND RESOURCES

(Dollars in Millions)

	ESTIMATED					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
EXPENDITURES						
OPERATING	$ 3,344.3	$ 3,501.2	$ 3,611.4	$ 3,739.0	$ 3,840.1	$ 3,935.0
CAPITAL	1,090.9	1,330.4	1,015.5	843.9	702.4	1,345.1
TOTAL EXPENDITURES	**$ 4,435.2**	**$ 4,831.6**	**$ 4,626.9**	**$ 4,582.9**	**$ 4,542.5**	**$ 5,280.1**
RESOURCES						
OPERATING	$ 3,820.2	$ 3,767.8	$ 3,873.5	$ 4,000.4	$ 4,213.8	$ 4,577.8
CAPITAL	1,090.9	1,330.4	1,015.5	843.9	702.4	1,345.1
TOTAL RESOURCES	**$ 4,911.1**	**$ 5,098.2**	**$ 4,889.0**	**$ 4,844.3**	**$ 4,916.2**	**$ 5,922.9**
DIFFERENCE	**$ 475.9**	**$ 266.6**	**$ 262.1**	**$ 261.4**	**$ 373.7**	**$ 642.8**
HART Related Debt Service	$ 92.2	$ 151.5	$ 224.0	$ 243.5	$ 313.2	$ 539.9
HART Reimbursement for Debt Service	$ 92.2	$ 151.5	$ 224.0	$ 243.5	$ 313.2	$ 539.9

EXHIBIT D

Detailed Statement of Revenues and Surplus

EXHIBIT D

General Fund (110)

This fund accounts for all financial resources except those required to be accounted for in another fund. The major revenue source in the General Fund is the real property tax.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Taxes			
Real Property Taxes - Current Year	$ 442,006,946	$ 1,733,445,000	$ 1,774,293,000
Real Property Taxes - Prior Year	10,245,136	3,000,000	3,000,000
R P T - Lock Box	491,267,376	0	0
R P T Mortgage Company	575,821,059	0	0
RPT-Omitted Properties	121,940,393	0	0
RPT - Epay	43,572,113	0	0
Public Svc Company Tax	51,258,119	54,106,000	56,792,000
County Transient Accommodation Tax	102,541,687	105,204,000	108,213,000
Total - Taxes	**$ 1,838,652,829**	**$ 1,895,755,000**	**$ 1,942,298,000**
Licenses and Permits			
Auctioneer & Pawn Broker	$ 26,868	$ 5,000	$ 5,000
Firearms	123,926	100,340	80,340
Electric Gun Licenses	700	2,200	2,200
Second-Hand & Junk Dealer	8,408	8,700	8,700
Used Mtr Veh Part Dealer	580	480	480
Wreck Salv Rebld Mtr Veh	616	500	500
Peddler/Itinerant Vendor	1,774	1,000	1,000
Tear Gas/Othr Noxious Sub	200	200	200
Scrap Dealers	1,308	2,600	2,600
HPD Alarm Permits	150,487	50,000	75,000
Regis-Third Party Reviewr	7,000	0	0
Building Permits	21,799,818	25,000,000	25,000,000
Storm Drain Conn Fee	1,000	0	0
NPDES fee	787,078	700,000	700,000
Signs	17,748	17,000	17,000
Motor Vehicle Plate Fees	550,808	550,808	550,808
Mtr Veh Spc No Plate Fee	1,681,892	1,500,000	1,500,000
Motor Vehicle Tag Fees	371,877	373,300	373,300
Motor Veh Trfr Fee & Pen	2,339,843	2,500,000	2,500,000
Dupl Regis/Ownership Cert	154,890	165,300	465,000
Correction Fees	6,240	6,800	6,800
Mvr-Annual Fee	14,250,947	14,285,000	14,285,000
Moped Annual License Fee	143,117	100,000	100,000
Nonresident Vehicle Prmt	11,330	13,500	13,500
Private Trans Reg Fees	18,825	23,710	23,710
Motor Vehicle Drivers Lic	3,039,441	3,222,290	4,200,000
Easement Grants	103,439	100,000	100,000
Newsstands	915	3,680	3,680
Dispensing Rack	2,678	35,890	35,890
Outdoor Dining Permit Fee	600	0	0

General Fund (110)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Excav/Rep-St & Sidewalk	3,755	0	0
Fire Code Permit & Lic	538,728	540,000	565,500
Fireworks License Fees	44,500	44,500	100,000
Camping Permits	350,887	500,000	500,000
Total - Licenses and Permits	**$ 46,542,223**	**$ 49,852,798**	**$ 51,216,208**
Intergovernmental Revenue			
Fish and Wildlife Svcs	$ 55,776	$ 58,000	$ 58,000
Total - Intergovernmental Revenue	**$ 55,776**	**$ 58,000**	**$ 58,000**
Charges for Services			
Duplication-Master Tapes	$ 48,256	$ 45,800	$ 45,800
Data Proc Svc-State	806,742	800,000	800,000
Data Proc Svc-US Govt	970	500	500
Data Proc Svc-Othr County	562,562	450,000	450,000
Legal Services (BWS)	235,600	249,200	260,000
Svc Fee-Dishonored Checks	4,501	7,790	7,790
Service Fee for Card Payment	802,837	711,000	711,000
Sale of Gasoline and Oil	229,012	108,000	246,755
Subdivision Fees	86,700	110,000	110,000
Zoning Reg Applcn Fees	331,885	300,000	300,000
Nomination Fees	2,775	0	0
Short-Term Rental Reg/Renewal Fees	576,600	700,000	700,000
Nonconform Certi Renewal	0	475,000	475,000
Plan Review Fee	2,350,398	2,000,000	2,000,000
Passport Fee	453,980	546,840	570,518
Adm Fee-Mult-Fam Hsg Prgm	11,600	17,000	13,400
Administrative Fees - Public Activity Bonds	100,000	0	0
Exam Fees-Spec Inspectors	0	200	200
Reg Fees-Spec Inspectors	315	2,000	2,000
Military Hsg Fee-Lieu Rpt	1,062,233	989,200	1,000,000
Zoning/Flood Clear Fee	130,800	100,000	100,000
Sidewalk Specs File Fee	400	0	0
Duplicate Copy-Any Record	161,076	152,075	152,000
Copy-Map, Plan, Diagram	465	900	900
Cert Voter Registration	600	0	0
Voter Registration Lists	26,260	0	0
Medical Examiner's Report	3,026	2,500	2,500
Cert-Correctness of Info	890	600	600
Survey	1,000	0	0
Prop Tax Record Search	2,459	4,900	4,900
HPD Alarm Service Charges	232,678	30,000	50,000
Custodial Services	60	90	90
Attendant Services	467,380	416,000	416,000
Spay-Neuter Service	15,655	5,000	5,000
Kitchen & Facility Usage	2,015	2,000	2,000

General Fund (110)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Other Misc Services	39,453	30,000	30,000
HPD Special Duty Fees	319,981	310,000	310,000
Ambulance Fees	44,799,876	42,000,000	42,000,000
Electrical Inspection	400	5,000	5,000
Bldg Code Variance/Appeal	5,500	5,000	6,000
City Employees Parking	980,588	820,000	820,000
Kapalama Hale Parking Facility	105,297	80,000	80,000
HPD Parking Lot	140,016	140,000	140,000
Scuba and Snorkeling	22,931	20,000	21,000
Commercial Filming	63,680	60,000	63,000
Summer Fun Program	192,890	200,000	200,000
Fall and Spring Programs	22,000	0	0
Foster Botanic Garden	183,088	175,000	176,750
Fees for Community Garden	42,849	41,000	41,000
Total - Charges for Services	**$ 55,630,279**	**$ 52,112,595**	**$ 52,319,703**
Fines and Forfeits			
Fines Miscellaneous	$ 750	$ 0	$ 0
HPD Alarm Fines	49,639	20,000	40,000
Fines-Storm Water	300	0	0
Fines-Short Term Rental Civil Penalties	1,101,957	50,000	50,000
Fines-Violat Land Use Ord	220,003	0	0
Fines-Viol Bldg Elec Etc	1,491,752	1,500,000	1,700,000
Grade, Grubb & Stockpile	750	0	0
Forfeiture of Seized Prop	433,409	200,000	200,000
Total - Fines and Forfeits	**$ 3,298,560**	**$ 1,770,000**	**$ 1,990,000**
Miscellaneous Revenues			
Investments	$ 4,935,428	$ 0	$ 0
Investments-Pool	65,273,415	52,841,000	25,000,000
Other Sources-Interest Earnings	1,231,030	0	0
Rental Units (City Prop)	822,771	531,288	407,700
Rental Units (Hcd Prop)	1,781,800	734,117	734,117
Other Rents Recreat Facil	1,420	1,319	1,319
Perquisite Housing	31,113	30,992	30,992
Rental of Equipment	7,714	11,800	11,500
Rental for Use of Land	356,833	191,312	191,012
Parking Stalls	96,230	0	0
Telecom Facilities Rental	35,526	193,000	193,000
Land	7,435	0	0
Other Escheats	0	50,000	50,000
Police Department	55,100	45,000	45,000
Develop Prem-Royal Kunia	24,061	55,300	41,000
Recov of Utility Charges	15,768	3,010	3,010
Recov-Workers' Comp Paymt	1,500	0	0
Recov-Overtime Inspection	2,054	0	0

General Fund (110)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Recov-Crt Odr Restitution	3,797	0	0
Recovery-Damages	16,168	0	0
Misc Recov,Collect,Etc	983,419	0	0
Recov State-Emerg Amb Svc	20,356,748	3,500,000	3,500,000
Recov State-Hawaii State ID	726,356	700,000	700,000
Recov State-Motor Vehicle	993,001	1,124,750	1,124,750
Recov Work Comp-3Rd Party	48,667	150,000	0
Recovery-Recycled Materials	16	0	0
Recov-Off Hwy Veh Fuel Tx	29,285	0	0
Recov-State-Comml Drv Lic	491,696	400,000	400,000
Recovery-Interest-Federal Subsidy	240,059	238,694	238,694
Recov-Direct Costs HART	1,645,982	1,300,000	909,900
Reimb State-MV Insp Prgm	718,908	700,000	700,000
Reimb of Admin Cost-Ewa	0	20,000	20,000
Reimb State - DPP Placard	141,804	146,590	146,590
Reimb From Org. Plates	114,310	90,000	90,000
Towing Service Premiums	90,000	90,000	90,000
Other Sundry Realization	13,351	0	0
Sund Refunds-Prior Expend	7,149,591	1,000,000	1,465,915
Sund Refunds-Curr Exp	828,406	50,000	50,000
Sundry Ref-Pcard Rebate	563,282	0	0
Vacation Accum Deposits	562,713	43,600	43,600
Misc Rev/Cash Over/Short	5,015	0	0
Auction Sale-Impound Veh	532,868	600,000	600,000
Auction Sale-Unclaim Prop	31,599	35,000	35,000
Sale-Other Mtls & Suppl	267,560	400,400	400,400
Sale of Scrap Materials	770	0	0
Total - Miscellaneous Revenues	**$ 111,234,569**	**$ 65,277,172**	**$ 37,223,499**
Revolving Fund Revenues			
Repay Dchd Loans-Others	$ 1,208	$ 0	$ 0
Total - Revolving Fund Revenues	**$ 1,208**	**$ 0**	**$ 0**
Utilities or Other Enterprises			
Miscellaneous Revenues	$ 2,585	$ 0	$ 0
Total - Utilities or Other Enterprises	**$ 2,585**	**$ 0**	**$ 0**
Non-Revenue Receipts			
Recov-Debt Svc Wf/Refuse	$ 19,239,257	$ 17,184,000	$ 22,010,000
Recov Debt Sv-Swdf Sp Fd	31,202,664	31,198,000	33,567,000
Recov Debt Svc-Hsg Sp Fd	3,787,248	2,109,000	2,107,000
Recov Debt Svc-Swr Fund	80,766	81,000	81,000
Recov Debt Svc-HART	0	121,238,500	169,103,000
Recov Swr Fd(Wwm Radio)	35,000	35,000	35,000
Recov-Debt Svc Golf Fd	1,851,000	1,828,000	2,190,000
Recov D/S-Spec Events Fd	4,274,000	4,325,000	6,638,000
Recov D/S-Hanauma Bay Fd	1,041,464	285,000	285,000

General Fund (110)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Recov Debt Svc-Zoo Fund	3,593,000	3,602,000	4,289,000
Recov Debt Svc-Hwy Fund	138,497,803	135,898,000	137,717,000
Recov Case - Zoo Fund	829,900	876,700	892,400
Recov CASE-Spec Events Fd	830,800	863,200	1,021,400
Recov CASE-Hanauma Bay Fd	428,000	472,500	378,100
Recov CASE - Hwy Beaut Fd	274,900	253,900	239,500
Recov CASE - Sw Sp Fd	13,646,900	14,689,100	15,734,300
Recov CASE-Golf Fund	945,400	969,500	1,005,600
Recov CASE-Hwy Fund	16,677,500	16,713,100	15,914,200
Recov CASE-Sewer Fund	23,073,600	22,782,500	19,154,900
Recov CASE-Liquor Comm Fd	383,100	389,900	407,800
Recov CASE-Patsy T Mink Central Oahu Reg Pk Fd	1,700	1,700	11,400
Recov CASE - Bikeway Fd	96,400	114,200	112,600
Recov CASE-Waipio Peninsula Soccer Park Fund	5,600	5,600	24,600
Recov CASE-Hsg Dev Sp Fd	224,900	141,000	140,900
Recovery CASE-BWS	3,300,000	3,300,000	3,300,000
Recov CASE-HART	3,258,555	3,500,000	939,549
Trans Fr Ref Gnl Ac-Rent	263,500	263,500	263,500
Trf-Sewer Fund for Rent	472,500	472,500	472,500
Total - Non-Revenue Receipts	**$ 268,315,457**	**$ 383,592,400**	**$ 438,035,249**
Unreserved Fund Balance	**$ 309,933,536**	**$ 585,857,838**	**$ 423,213,047**
Interfund Transfer	**$ (331,135,748)**	**$ (534,818,390)**	**$ (574,043,178)**
Total - General Fund	**$ 2,302,531,274**	**$ 2,499,457,413**	**$ 2,372,310,528**

Highway Fund (120)

This fund accounts for the disposition of proceeds from special revenues earmarked by law for highway and related activities. Major revenue sources include the City fuel tax, vehicle weight tax, and public utility franchise tax.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Taxes			
Franchise Tax - HECO	$ 59,089,394	$ 57,400,000	$ 57,500,000
Franchise Tax - GASCO	3,457,922	3,200,000	3,200,000
Fuel Tax - Current Year	45,100,170	42,555,000	42,680,000
Total - Taxes	**$ 107,647,486**	**$ 103,155,000**	**$ 103,380,000**
Licenses and Permits			
Storm Drain Conn Fee	$ 16,650	$ 17,000	$ 17,000
Non-Storm Wtr Dischg Pmt	400	5,000	5,000
Grading Excavation & Fill	27,498	200,000	200,000
Motor Vehicle Weight Tax	188,461,513	185,000,000	185,000,000
Mtr Veh Spc No Plate Fee	(60)	0	0
Dlnqt Mtr Veh Wt Tax Pen	1,341,514	1,352,240	1,352,240
Other Vehicle Weight Tax	4,786,648	4,800,000	4,800,000
Dlnqt Othr Veh Wt Tax Pen	42,740	44,680	44,680
Taxi Stand Permit Fee	3,065	4,360	4,360
Taxi Stand Decals	3	43	43
Frt Curb Load Zone-Permit	342,226	371,380	371,380
Frt Curb Load Zone-Decals	61,135	65,210	65,210
Pass Loading Zone-Permit	15,990	14,160	14,160
Pass Loading Zone-Decals	2,800	2,960	2,960
Excav/Rep-St & Sidewalk	107,304	70,000	70,000
RPZ Parking Permits	0	66,000	66,000
Total - Licenses and Permits	**$ 195,209,426**	**$ 192,013,033**	**$ 192,013,033**
Charges for Services			
Witness Fees	$ 0	$ 10	$ 10
Sidewalk Specs File Fee	6,200	13,000	13,000
Driveway Specs File Fee	3,200	4,000	4,000
Duplicate Copy-Any Record	217	0	0
Sidewalk Area Cleaning	0	24,000	24,000
Sidewalk Repair	179,010	298,000	298,000
Parking Placards	3,900	4,000	4,000
Car-sharing Parking	4,110	4,110	3,375
Street Parking Meter	3,633,066	5,050,000	5,050,000
Frm Damaged Parking Meter	2,166	2,000	2,000
Kuhio-Kaiolu Parking Lot	21,096	23,000	25,000
Kaimuki Parking Lot #2	149,455	150,000	155,000
Kailua Parking Lot	156,533	157,000	160,000
Kalakaua Parking Lot	133,842	135,000	140,000
Civic Center Parking Lot	62,018	70,000	75,000
Parking Chgs - Salt Lake-	23,320	24,000	24,000

Highway Fund (120)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Parking Charges-Palace Sq	36,844	38,000	40,000
HPD Parking Lot	12,754	13,000	13,500
Kailua Elderly Hsg P/Lot	109,232	110,000	115,000
Lamppost Banner Display	27,560	18,000	18,000
Total - Charges for Services	**$ 4,564,523**	**$ 6,137,120**	**$ 6,163,885**
Fines and Forfeits			
Fines-Storm Water	$ 400	$ 25,000	$ 25,000
Total - Fines and Forfeits	**$ 400**	**$ 25,000**	**$ 25,000**
Miscellaneous Revenues			
Kekaulike Dia Hd Blk Pkg	$ 92,098	$ 99,000	$ 99,200
Marin Tower Pkg Garage	691,407	296,000	296,800
Harbor Court Garage	271,962	340,000	288,000
Kaimuki Parking Lot Concession	596,100	606,000	630,000
Rental for Use of Land	1,300	0	0
Kukui Plaza Garage	585,497	460,000	307,600
Smith-Beretania Parking	85,084	85,000	84,800
Recov-Damaged St Lights	363,501	0	0
Recov-Damaged Traf Signal	314,081	100,000	0
Recovery of Traffic Signs	57,468	38,000	38,000
Other Comp-Loss of Fixed Asset	1,277	10,000	10,000
Recov-Overhead Charges	10,988	12,000	12,000
Recov-Overtime Inspection	39,373	7,000	7,000
Recovery-Recycled Materials	161	0	0
Recovery-Interest-Federal Subsidy	480,118	477,390	477,389
Reimb State-Traf Sig Main	1,008,001	850,000	850,000
Sund Refunds-Prior Expend	33,808	500,000	465,392
Sund Refunds-Curr Exp	561	0	0
Vacation Accum Deposits	71,375	0	0
Misc Rev/Cash Over/Short	25,419	0	0
Sale-Other Mtls & Suppl	4,375	0	0
Total - Miscellaneous Revenues	**$ 4,733,954**	**$ 3,880,390**	**$ 3,566,181**
Unreserved Fund Balance	**$ 84,402,883**	**$ 72,532,507**	**$ 29,050,629**
Interfund Transfer	**$ (190,095,393)**	**$ (194,669,023)**	**$ (170,914,724)**
Total - Highway Fund	**$ 206,463,279**	**$ 183,074,027**	**$ 163,284,004**

Highway Beautification Fund (130)

The Highway Beautification and Disposal of Abandoned Vehicles Revolving Fund accounts for receipts ($7.00 per vehicle) collected for each certificate of registration. These monies are expended primarily for the beautification of highways under the jurisdiction of the City and the disposition of abandoned vehicles.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Hwy Beautification Fees	$ 4,693,785	$ 4,600,000	$ 4,600,000
Total - Charges for Services	**$ 4,693,785**	**$ 4,600,000**	**$ 4,600,000**
Unreserved Fund Balance	**$ 6,031,711**	**$ 5,547,769**	**$ 5,026,882**
Interfund Transfer	**$ (274,900)**	**$ (253,900)**	**$ (239,500)**
Total - Highway Beautification Fund	**$ 10,450,596**	**$ 9,893,869**	**$ 9,387,382**

Bikeway Fund Fund (140)

This fund accounts for receipts from bicycle and moped registration fees, which are earmarked for operating costs and acquisition, design, construction, improvement, repair and maintenance costs related to bikeways, including the installation and repair of storm drains and bridges.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Bicycle Licenses	$ 164,007	$ 251,500	$ 251,500
Moped Annual License Fee	109,572	110,000	110,000
Electric Foot Scooter License	660	0	0
Electric Bicycle Licenses	155,207	148,290	148,290
Total - Licenses and Permits	**$ 429,446**	**$ 509,790**	**$ 509,790**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 566,623	$ 1,800,174	$ 1,645,996
Total - Non-Revenue Receipts	**$ 566,623**	**$ 1,800,174**	**$ 1,645,996**
Unreserved Fund Balance	**$ 1,810,985**	**$ 1,318,170**	**$ 209,090**
Interfund Transfer	**$ (96,400)**	**$ (114,200)**	**$ (112,600)**
Total - Bikeway Fund	**$ 2,710,654**	**$ 3,513,934**	**$ 2,252,276**

Parks and Playgrounds Fund (150)

This fund accounts for all monies received in lieu of providing land in perpetuity or dedicating land, together with facilities for park and playground purposes. These monies must be expended for the purchase of land for parks and playgrounds, purchase of park and playground equipment, and/or other improvement of existing parks and playgrounds.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Subdividers-Park/Playgrnd	$ 716,350	$ 550,280	$ 0
Total - Miscellaneous Revenues	**$ 716,350**	**$ 550,280**	**$ 0**
Unreserved Fund Balance	**$ 5,541,329**	**$ 5,455,193**	**$ 3,883,440**
Total - Parks and Playgrounds Fund	**$ 6,257,679**	**$ 6,005,473**	**$ 3,883,440**

Sewer Fund (170)

This fund accounts for all monies received pursuant to the provisions of the Federal Water Pollution Control Act amendments of 1972 and the Hawaii Revised Statutes and expended for the purposes authorized.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Svc Fee-Dishonored Checks	$ 25	$ 0	$ 0
Sale of Gasoline and Oil	568,443	0	0
Duplicate Copy-Any Record	314	100	100
Sewer Lateral Instal	8,216	100,000	100,000
Sewer Service Charges	455,257,022	450,000,000	450,000,000
Other Sewer Chgs	10,202	10,000	10,000
Wstwtr Sys Facil Chgs	10,104,096	8,000,000	8,000,000
Total - Charges for Services	**$ 465,948,318**	**$ 458,110,100**	**$ 458,110,100**
Fines and Forfeits			
Fines-Indust Ww Discharge	$ 7,500	$ 0	$ 0
Total - Fines and Forfeits	**$ 7,500**	**$ 0**	**$ 0**
Miscellaneous Revenues			
Investments	$ 3,545,194	$ 0	$ 0
Investments-Pool	50,800,763	37,740,000	20,141,000
Rental for Use of Land	42,377	0	0
Recov-Overtime Inspection	289,669	0	0
Sund Refunds-Prior Expend	338,732	0	0
Sund Refunds-Curr Exp	30,383	0	0
Vacation Accum Deposits	139,587	0	0
Sale of Scrap Materials	1,934	0	0
Total - Miscellaneous Revenues	**$ 55,188,639**	**$ 37,740,000**	**$ 20,141,000**
Utilities or Other Enterprises			
Miscellaneous Revenues	$ 1,167	$ 0	$ 0
Total - Utilities or Other Enterprises	**$ 1,167**	**$ 0**	**$ 0**
Unreserved Fund Balance	**$ 728,584,405**	**$ 754,865,069**	**$ 472,967,230**
Interfund Transfer	**$ (23,661,866)**	**$ (23,371,000)**	**$ (19,743,400)**
Total - Sewer Fund	**$ 1,226,068,163**	**$ 1,227,344,169**	**$ 931,474,930**

Transportation Fund (180)

This fund accounts for all monies generated by or received from bus, handi-van and rail, and Joint Traffic Management Center (JTMC) parking garage. The funds from the bus, handi-van and rail are used for the management, operation, maintenance and administration of the bus, handi-van and rail transportation system. JTMC parking garage revenues are used for expenses of operation, maintenance, improvement and betterment of the JTMC parking garage facilities.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Supplemental Frt Curb Load Zone-Permits	$ 229,780	$ 230,000	$ 230,000
Supplemental Frt Curb Load Zone-Decals	22,550	20,000	20,000
Total - Licenses and Permits	**$ 252,330**	**$ 250,000**	**$ 250,000**
Charges for Services			
Svc Fee-Dishonored Checks	$ 25	$ 0	$ 0
JTMC Parking	189,697	189,000	189,000
Spc Handicap Transp Fares	1,430,095	1,600,000	1,648,000
Total - Charges for Services	**$ 1,619,817**	**$ 1,789,000**	**$ 1,837,000**
Miscellaneous Revenues			
Rental Units (City Prop)	$ 434,786	$ 435,000	$ 435,000
Other City Facilities	53,222	0	0
Recovery-Recycled Materials	153	0	0
Sund Refunds-Prior Expend	290,887	0	0
Vacation Accum Deposits	49,913	0	0
Sale of Scrap Materials	280	0	0
Total - Miscellaneous Revenues	**$ 829,241**	**$ 435,000**	**$ 435,000**
Utilities or Other Enterprises			
Bus Fare	$ 43,418,622	$ 42,542,000	$ 43,818,260
U-Pass	1,603,762	2,000,000	2,000,000
Recovery of Damages	107,113	0	0
Bus Advertising	123,096	176,400	176,400
Ots-Emplee Parking Chge	148,448	182,800	182,800
Other Bus Transportation	23,789	0	0
Rail Fare	1,465,557	1,840,000	2,070,000
Total - Utilities or Other Enterprises	**$ 46,890,387**	**$ 46,741,200**	**$ 48,247,460**
Non-Revenue Receipts			
Bus Subsidy-General Fund	$ 151,832,197	$ 321,279,874	$ 346,641,124
Bus Subsidy-Highway Fund	34,920,090	42,057,923	17,283,524
Total - Non-Revenue Receipts	**$ 186,752,287**	**$ 363,337,797**	**$ 363,924,648**
Unreserved Fund Balance	**$ 98,929,567**	**$ 30,107,030**	**$ 56,952,390**
Total - Transportation Fund	**$ 335,273,629**	**$ 442,660,027**	**$ 471,646,498**

Liquor Commission Fund (190)

This fund accounts for all monies collected by as well as received on behalf of the Liquor Commission and used for the operational and administrative costs of the Liquor Commission.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Direct Wine Shipper	$ 103,752	$ 100,000	$ 100,000
Personal Shipment Permit	3,276	3,000	3,000
Basic Liquor Lic(New Lic)	572,880	360,000	360,000
Liquor Applcn Filing Fee	4,750	3,500	4,000
Addtl Liqr Lic (Gr Sale)	3,868,299	2,500,000	3,000,000
Renewal Liquor License	2,988,840	3,000,000	2,900,000
Total - Licenses and Permits	**$ 7,541,797**	**$ 5,966,500**	**$ 6,367,000**
Charges for Services			
Service Fee for Card Payment	$ (93,979)	$ 0	$ 0
Liqr Licensee Change Name	1,170	1,500	1,500
Charge for Photo Id	103,290	110,000	110,000
Charges for Publications	1,152	1,500	1,500
Duplicate Copy-Any Record	2,257	2,000	2,000
City Employees Parking	5,880	4,800	6,720
Total - Charges for Services	**$ 19,770**	**$ 119,800**	**$ 121,720**
Fines and Forfeits			
Fines-Liquor Commission	$ 33,100	$ 50,000	$ 35,000
Total - Fines and Forfeits	**$ 33,100**	**$ 50,000**	**$ 35,000**
Miscellaneous Revenues			
Sund Refunds-Prior Expend	$ 834	$ 0	$ 0
Vacation Accum Deposits	5,248	0	0
Misc Rev/Cash Over/Short	13	0	0
Total - Miscellaneous Revenues	**$ 6,095**	**$ 0**	**$ 0**
Unreserved Fund Balance	**$ 3,043,873**	**$ 4,135,183**	**$ 2,360,911**
Interfund Transfer	**$ (383,100)**	**$ (389,900)**	**$ (407,800)**
Total - Liquor Commission Fund	**$ 10,261,535**	**$ 9,881,583**	**$ 8,476,831**

Rental Assistance Fund (203)

This fund accounts for all net receipts from the Hale Pauahi parking structure which are expended for monthly rental assistance payments to landlords on behalf of an eligible applicant.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Parking Stalls	$ 291,788	$ 0	$ 0
Total - Miscellaneous Revenues	**$ 291,788**	**$ 0**	**$ 0**
Unreserved Fund Balance	**$ 1,608,926**	**$ 1,746,119**	**$ 1,506,719**
Total - Rental Assistance Fund	**$ 1,900,714**	**$ 1,746,119**	**$ 1,506,719**

Grants in Aid Fund (220)

This fund shall be used by the City to award grants in aid to federal income tax exempt non-profit organizations that provide services to economically and/or socially disadvantaged populations or provide services for public benefit in the areas of the arts, culture, economic development or the environment.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments-Pool	$ 400,085	$ 305,000	$ 150,000
Total - Miscellaneous Revenues	**$ 400,085**	**$ 305,000**	**$ 150,000**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 9,705,654	$ 9,962,711	$ 10,420,978
Total - Non-Revenue Receipts	**$ 9,705,654**	**$ 9,962,711**	**$ 10,420,978**
Unreserved Fund Balance	**$ 1,024,111**	**$ 727,447**	**$ 746,934**
Total - Grants in Aid Fund	**$ 11,129,850**	**$ 10,995,158**	**$ 11,317,912**

Transit Construction Mitigation Fund (225)

This fund shall be used to receive and expend moneys to mitigate negative economic impacts from the construction of the Honolulu High-Capacity Transit Corridor Project.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
Transfer Fr General Fd	$ 0	$ 550,000	$ 300,000
Total - Non-Revenue Receipts	**$ 0**	**$ 550,000**	**$ 300,000**
Unreserved Fund Balance	**$ 0**	**$ 0**	**$ 300,000**
Total - Transit Construction Mitigation Fund	**$ 0**	**$ 550,000**	**$ 600,000**

Hanauma Bay Nature Preserve Fund (230)

This fund accounts for receipts from the parking, admission and other fees to Hanauma Bay Nature Preserve and is earmarked primarily for the operation, maintenance, and improvement of the Nature Preserve.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Service Fee for Card Payment	$ 31,148	$ 68,226	$ 68,226
Hanauma Bay Parking	297,190	282,421	282,421
Hanauma Bay-Admission	7,613,004	6,174,000	6,174,000
Total - Charges for Services	**$ 7,941,342**	**$ 6,524,647**	**$ 6,524,647**
Miscellaneous Revenues			
Investments-Pool	$ 186,957	$ 290,000	$ 100,000
Perquisite Housing	1,931	3,090	3,090
Hanauma Beach Park Conces	79,253	35,000	65,000
Hanauma Snorkling Rental	595,561	580,000	580,000
Hanauma Gift Shop Concess	69,783	50,000	50,000
Automatic Teller Machines	10,012	1,800	1,800
Recoveries - Others	5,261,500	0	0
Sund Refunds-Prior Expend	3,080	0	0
Misc Rev/Cash Over/Short	2	0	0
Total - Miscellaneous Revenues	**$ 6,208,079**	**$ 959,890**	**$ 799,890**
Unreserved Fund Balance	**$ 3,216,331**	**$ 10,778,186**	**$ 8,162,896**
Interfund Transfer	**$ (1,469,464)**	**$ (757,500)**	**$ (663,100)**
Total - Hanauma Bay Nature Preserve Fund	**$ 15,896,288**	**$ 17,505,223**	**$ 14,824,333**

Reserve for Fiscal Stability Fund (240)

This fund is designated as a reserve for economic and revenue downturns and emergency situations.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Easement Grants	$ 0	$ 0	$ 20
Total - Licenses and Permits	**$ 0**	**$ 0**	**$ 20**
Miscellaneous Revenues			
Investments-Pool	$ 5,860,515	$ 4,610,000	$ 2,300,000
Land	0	685,000	0
Total - Miscellaneous Revenues	**$ 5,860,515**	**$ 5,295,000**	**$ 2,300,000**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 8,641,792	$ 5,000,000	$ 10,000,000
Total - Non-Revenue Receipts	**$ 8,641,792**	**$ 5,000,000**	**$ 10,000,000**
Unreserved Fund Balance	**$ 154,586,977**	**$ 169,089,284**	**$ 179,384,284**
Total - Reserve for Fiscal Stability Fund	**$ 169,089,284**	**$ 179,384,284**	**$ 191,684,304**

Solid Waste Special Fund (250)

This fund accounts for all revenues derived from the operation of the City's Refuse Division, solid waste disposal programs, glass recycling program, and other recycling programs.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Refuse Collector-Lic	$ 6,583	$ 7,000	$ 7,000
Refuse Collector-Decal	896	900	900
Glass Recycler	500	300	300
Total - Licenses and Permits	**$ 7,979**	**$ 8,200**	**$ 8,200**
Intergovernmental Revenue			
Pymt Fr St-Glass Disp Fee	$ 504,233	$ 560,000	$ 400,000
Total - Intergovernmental Revenue	**$ 504,233**	**$ 560,000**	**$ 400,000**
Charges for Services			
Pre-Paid Coll/Disp Chgs	$ 40,691	$ 0	$ 0
Business Premises	348,486	295,000	295,000
Disposal Charges	7,169,094	4,000,000	6,500,000
Disp Chgs Surcharge-Other	4,302,832	4,440,000	4,440,000
Disp Chgs Surcharge - C&C	2,019,477	2,500,000	2,500,000
Total - Charges for Services	**$ 13,880,580**	**$ 11,235,000**	**$ 13,735,000**
Fines and Forfeits			
Fines-Unpaid Civil	$ 1,550	$ 0	$ 2,000
Total - Fines and Forfeits	**$ 1,550**	**$ 0**	**$ 2,000**
Miscellaneous Revenues			
Investments	$ 244,069	$ 0	$ 0
Investments-Pool	5,540,357	4,284,000	2,170,000
Recovery-Recycled Materials	297,881	0	500,000
Recovery-Damaged Refuse Carts	6,600	0	3,500
Sund Refunds-Prior Expend	846,971	0	0
Sund Refunds-Curr Exp	13,262	0	0
Vacation Accum Deposits	100,995	0	0
Sale of Scrap Materials	1,033,726	1,000,000	1,100,000
Total - Miscellaneous Revenues	**$ 8,083,861**	**$ 5,284,000**	**$ 3,773,500**
Utilities or Other Enterprises			
Tip Fees-Private Direct	$ 29,939,522	$ 27,000,000	$ 29,000,000
Electrical Energy Revenue	69,898,701	67,920,000	69,920,000
Tip Fees-Other	16,552,115	21,500,000	21,500,000
S/H Disposal Chrg H-Power	603,477	244,000	400,000
Easement-AES Barbers Pt	45,457	0	0
Total - Utilities or Other Enterprises	**$ 117,039,272**	**$ 116,664,000**	**$ 120,820,000**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 124,041,970	$ 155,773,038	$ 152,373,414
Total - Non-Revenue Receipts	**$ 124,041,970**	**$ 155,773,038**	**$ 152,373,414**
Unreserved Fund Balance	**$ 67,269,525**	**$ 55,123,596**	**$ 40,692,984**

Solid Waste Special Fund (250)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Interfund Transfer	$ (64,352,321)	$ (63,334,600)	$ (71,574,800)
Total - Refuse Genl Operating Acct -SWSF	$ 266,476,649	$ 281,313,234	$ 260,230,298

Land Conservation Fund (260)

The fund accounts for all gifts, voluntary contributions to the city, and all revenues designated by ordinance or resolution for deposit into the fund. All monies deposited into this fund shall be used to purchase or otherwise acquire lands or property entitlements for natural resource land conservation purposes of the city.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Unreserved Fund Balance			
Unreserved Fund Balance	$ 220	$ 220	$ 220
Total - Unreserved Fund Balance	**$ 220**	**$ 220**	**$ 220**
Total - Land Conservation Fund	**$ 220**	**$ 220**	**$ 220**

Clean Water and Natural Lands Fund (270)

This fund accounts for monies transferred from real property tax revenues to be used to purchase or otherwise acquire real estate or any interest therein for land conservation in the city and costs related to the operation, maintenance, and management of lands acquired by way of this fund. The monies may be used for the purposes of: protection of watershed lands to preserve water quality and water supply; preservation of forests, beaches, coastal areas and agricultural lands; public outdoor recreation and education, including access to beaches and mountains; preservation of historic or cultural important land areas and sites; protection of significant habitats or ecosystems, including buffer zones; conservation of land in order to reduce erosion, floods, landslides, and runoff; and acquisition of public access to public land and open spaces.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments-Pool	$ 2,003,806	$ 1,710,000	$ 800,000
Total - Miscellaneous Revenues	**$ 2,003,806**	**$ 1,710,000**	**$ 800,000**
Non-Revenue Receipts			
Transfer Fr General Fd-RPT	$ 8,354,697	$ 8,642,280	$ 8,871,465
Total - Non-Revenue Receipts	**$ 8,354,697**	**$ 8,642,280**	**$ 8,871,465**
Unreserved Fund Balance	**$ 54,862,290**	**$ 65,102,795**	**$ 20,545,226**
Total - Clean Water and Natural Lands Fund	**$ 65,220,793**	**$ 75,455,075**	**$ 30,216,691**

Climate Resiliency Fund (275)

This fund accounts for monies transferred from real property tax revenues to be used in each fiscal year's operating and capital program budgets to support initiatives and projects aimed at mitigating the impacts of climate change, enhancing the resilience of the City's infrastructure, and communities, and promoting sustainable practices.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
Transfer Fr General Fd-RPT	$ 0	$ 0	$ 8,871,465
Total - Non-Revenue Receipts	**$ 0**	**$ 0**	**$ 8,871,465**
Total - Climate Resiliency Fund	**$ 0**	**$ 0**	**$ 8,871,465**

Affordable Housing Fund (280)

This fund accounts for monies transferred from real property tax revenues to provide for and maintain affordable rental housing for persons earning sixty percent or less of the median household income in the city. Monies may be used for: the provision and expansion of affordable rental housing and suitable living environments in projects, which may include mixed-use, mixed-income projects, having residential units that are principally for persons of low and moderate income through land acquisition for, development of, construction of, and/or capital improvements or rehabilitation to such housing, provided that the funded housing remains affordable for at least sixty years.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments-Pool	$ 1,118,473	$ 980,000	$ 400,000
Total - Miscellaneous Revenues	**$ 1,118,473**	**$ 980,000**	**$ 400,000**
Non-Revenue Receipts			
Transfer Fr General Fd-RPT	$ 8,354,697	$ 8,642,280	$ 8,871,465
Total - Non-Revenue Receipts	**$ 8,354,697**	**$ 8,642,280**	**$ 8,871,465**
Unreserved Fund Balance	**$ 21,106,119**	**$ 23,610,034**	**$ 1,574,200**
Total - Affordable Housing Fund	**$ 30,579,289**	**$ 33,232,314**	**$ 10,845,665**

Community Development Fund (310)

This fund accounts for monies provided by the Federal government under the Housing and Community Development Act of 1974, as amended; the National Affordable Housing Act of 1990, as amended; monies generated as program income; and monies carried over from prior years. Funds are expended to carry out the objectives of the Acts. Funds under the HOME program are funded under the Federal Grants Projects Fund beginning in fiscal year 1977.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Intergovernmental Revenue			
CDBG-Program Income	$ 255,022	$ 1,115,000	$ 1,115,000
US Dept of Housing and Urban Development	3,935,648	7,831,489	7,929,895
Total - Intergovernmental Revenue	**$ 4,190,670**	**$ 8,946,489**	**$ 9,044,895**
Total - Community Development Fund	**$ 4,190,670**	**$ 8,946,489**	**$ 9,044,895**

Patsy T. Mink Central Oahu Regional Park Fund (321)

This fund accounts for monies generated from the Patsy T. Mink Central Oahu Regional Park. Funds are expended for the improvement, maintenance and repair of the Park. All appropriations from this fund must be used to supplement, and not supplant, other city fund appropriations for the Patsy T. Mink Central Oahu Regional Park.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Attendant Services	$ 120,685	$ 125,000	$ 125,000
Parks District V Fees	139,554	140,000	140,000
Total - Charges for Services	**$ 260,239**	**$ 265,000**	**$ 265,000**
Unreserved Fund Balance	**$ 679,099**	**$ 961,641**	**$ 1,191,881**
Interfund Transfer	**$ (1,700)**	**$ (1,700)**	**$ (11,400)**
Total - Patsy T. Mink Central Oahu Regional Park Fund	**$ 937,638**	**$ 1,224,941**	**$ 1,445,481**

Waipio Peninsula Soccer Park Fund (322)

This fund accounts for monies generated from the Waipio Peninsula Soccer Park. Funds are expended for the improvement, maintenance and repair of the Park. All appropriations from this fund must be used to supplement, and not supplant, other city fund appropriations for the Waipio Peninsula Soccer Park.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Attendant Services	$ 52,004	$ 52,000	$ 52,000
Parks District V Fees	90,952	90,000	90,000
Total - Charges for Services	**$ 142,956**	**$ 142,000**	**$ 142,000**
Unreserved Fund Balance	**$ 499,519**	**$ 636,875**	**$ 666,780**
Interfund Transfer	**$ (5,600)**	**$ (5,600)**	**$ (24,600)**
Total - Waipio Peninsula Soccer Park Fund	**$ 636,875**	**$ 773,275**	**$ 784,180**

Honolulu Zoo Fund (323)

This fund accounts for monies generated by operations of the Honolulu Zoo and monies transferred from real property tax revenues. The monies may be used for the operations, repair, maintenance, and improvement of the Honolulu Zoo, salaries of persons employed at the Zoo and related expenses, acquisition of zoo animals, and debt service for capital improvements at the Zoo.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Service Fee for Card Payment	$ 30,912	$ 0	$ 0
Zoo Parking Lot	1,345,281	1,300,000	1,300,000
Honolulu Zoo	5,076,637	5,503,000	5,609,000
Total - Charges for Services	**$ 6,452,830**	**$ 6,803,000**	**$ 6,909,000**
Miscellaneous Revenues			
Investments-Pool	$ 120,513	$ 93,000	$ 30,000
Honolulu Zoo Food Conces	407,767	350,000	350,000
Sund Refunds-Prior Expend	2,303	0	0
Sund Refunds-Curr Exp	1,476	0	0
Misc Rev/Cash Over/Short	(360)	0	0
Total - Miscellaneous Revenues	**$ 531,699**	**$ 443,000**	**$ 380,000**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 0	$ 0	$ 876,439
Transfer Fr General Fd-RPT	8,354,697	8,642,280	8,871,465
Total - Non-Revenue Receipts	**$ 8,354,697**	**$ 8,642,280**	**$ 9,747,904**
Unreserved Fund Balance	**$ 5,091,970**	**$ 3,827,780**	**$ 1,704,341**
Interfund Transfer	**$ (4,422,900)**	**$ (4,478,700)**	**$ (5,181,400)**
Total - Honolulu Zoo Fund	**$ 16,008,296**	**$ 15,237,360**	**$ 13,559,845**

Golf Fund (350)

This fund accounts for all receipts derived from the operation of the City's golf facilities. All funds are expended for the management, operation and maintenance of the municipal golf courses.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Golf Course Fees	$ 8,823,437	$ 8,090,000	$ 8,924,000
Total - Charges for Services	**$ 8,823,437**	**$ 8,090,000**	**$ 8,924,000**
Miscellaneous Revenues			
Golf Course Cart Rentals	$ 3,278,173	$ 2,950,000	$ 3,237,000
Rental for Use of Land	6,000	6,000	6,000
Golf Course-Pro Shops	5,900	2,400	2,400
Golf Course Food Conces	49,341	60,000	60,000
Golf Course Driving Range	318,497	150,000	300,000
Sund Refunds-Prior Expend	702	0	0
Sund Refunds-Curr Exp	248	0	0
Vacation Accum Deposits	696	0	0
Misc Rev/Cash Over/Short	(400)	0	0
Total - Miscellaneous Revenues	**$ 3,659,157**	**$ 3,168,400**	**$ 3,605,400**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 5,404,467	$ 8,143,200	$ 7,368,556
Total - Non-Revenue Receipts	**$ 5,404,467**	**$ 8,143,200**	**$ 7,368,556**
Unreserved Fund Balance	**$ 2,886,454**	**$ 1,655,982**	**$ 1,220,072**
Interfund Transfer	**$ (2,796,400)**	**$ (2,797,500)**	**$ (3,195,600)**
Total - Golf Fund	**$ 17,977,115**	**$ 18,260,082**	**$ 17,922,428**

Special Events Fund (360)

This fund accounts for all revenues derived from the operation of the City's auditorium facilities and Waikiki Shell. All funds are expended for the operation of the Department of Enterprise Services.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Charges for Services			
Surcharge On Tickets	$ 144,722	$ 54,000	$ 54,000
Other Misc Services	8,400	8,400	8,400
Total - Charges for Services	**$ 153,122**	**$ 62,400**	**$ 62,400**
Miscellaneous Revenues			
Investments-Pool	$ 425,877	$ 323,000	$ 150,000
Rental for Use of Land	6,607	7,200	7,200
Arena	478,234	320,000	320,000
Assembly Hall (Pikake Room)	54,927	85,000	60,000
Meeting Room	57,733	54,000	54,000
Exhibition Pavilion	401,691	420,000	600,000
Theater-Concert Hall	30,517	450,000	450,000
Waikiki Shell	360,764	380,000	190,000
Galleria (Other Area)	21,997	20,000	15,000
Riser and Chair Setup	3,308	4,500	4,500
Chair and Table Setup	147,281	100,000	130,000
Stage Setup	77,737	70,000	100,000
Moving Equipment	11,014	2,000	2,000
Ushering Service	170,697	150,000	250,000
Spotlight and Sound Setup	67,510	100,000	85,000
Excessive Cleanup	994	20,000	25,000
Piano	870	5,000	1,000
Box Office Service	1,716,259	600,000	650,000
Other Personal Services	88,960	100,000	100,000
Food Conces-Auditoriums	782,265	700,000	800,000
Parking-Auditoriums	1,807,148	1,800,000	1,800,000
Ala Moana Conces-Waikiki	70,933	70,000	70,000
Kapiolani Beach Conces	401,451	250,000	320,000
Waikiki Beach Food Conces	241,061	285,000	285,000
Sandy Beach Mob Fd Conces	72,488	75,000	75,000
Pouring Rts-Vending Mach	29,721	20,000	20,000
Waikiki Beach Conces-Othr	1,734,848	1,300,000	1,000,000
Automatic Teller Machines	(5,360)	0	0
Sund Refunds-Prior Expend	778	0	0
Sund Refunds-Curr Exp	1,253	0	0
Vacation Accum Deposits	1,837	0	0
Total - Miscellaneous Revenues	**$ 9,261,400**	**$ 7,710,700**	**$ 7,563,700**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 5,828,935	$ 5,897,599	$ 8,617,572
Total - Non-Revenue Receipts	**$ 5,828,935**	**$ 5,897,599**	**$ 8,617,572**

Special Events Fund (360)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Unreserved Fund Balance	$ 9,836,400	$ 9,286,959	$ 5,205,735
Interfund Transfer	$ (5,104,800)	$ (5,188,200)	$ (7,659,400)
Total - Special Events Fund	$ 19,975,057	$ 17,769,458	$ 13,790,007

Special Projects Fund (380)

This fund accounts for all monies received under special contracts entered into, by and between the City and the State. Monies received from various sources for operating and capital improvement expenditures for which no financing has been provided in other funds, such as contributions from property owners exclusive of improvement district assessment collections, are also accounted for in this fund.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Easement Grants	$ 0	$ 0	$ 750,810
Total - Licenses and Permits	**$ 0**	**$ 0**	**$ 750,810**
Intergovernmental Revenue			
Mayor's Lei Day Program	$ 35,000	$ 0	$ 0
LEPC Emergency Planning	48,727	68,159	90,000
Wireless Enhanced 911	2,434,936	1,349,600	1,887,100
AFC Admin Assist's Pay	245,400	250,700	260,728
State Department of Transportation	191,149	125,779	58,944
State Department of Health	4,454,253	15,677,972	16,658,516
State Department of Human Services	4,112,526	1,998,516	1,938,045
State Dept of Land & Natural Resources	2,191,140	1,300,000	1,300,000
State Dept of the Attorney General	1,059,273	2,343,038	1,413,163
State Department of Budget and Finance	0	165,404	165,404
Total - Intergovernmental Revenue	**$ 14,772,404**	**$ 23,279,168**	**$ 23,771,900**
Charges for Services			
Plan Review Fee	$ 870,247	$ 1,515,600	$ 1,145,453
Total - Charges for Services	**$ 870,247**	**$ 1,515,600**	**$ 1,145,453**
Miscellaneous Revenues			
Land	$ 0	$ 828,000	$ 0
Contributions to The City	368,456	100,000	105,000
Private Grants to The City	145,000	0	0
Total - Miscellaneous Revenues	**$ 513,456**	**$ 928,000**	**$ 105,000**
Total - Special Projects Fund	**$ 16,156,107**	**$ 25,722,768**	**$ 25,773,163**

Federal Grants Fund (390)

This fund accounts for all monies received from the Federal government as grants for specific projects as well as supporting monies from other sources, where such monies are not accountable in any other fund. All monies placed in this fund are maintained in separate accounts identified with, and expended for, the intended purpose.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Federal Grants Fund - Operating			
Intergovernmental Revenue			
HOME Grant	$ 1,813,922	$ 0	$ 0
Workforce Investment Act	0	363,100	90,800
Housing Opportunity-HOPWA	22,427	0	0
Voc Rehab Svs for Blind	106,549	0	0
First to Work Program	0	1,820,042	1,820,042
Program On Aging	0	1,479,059	0
Federal DOT Grants	12,117	0	0
EPA Grant Projects	50,513	0	0
HOME Grant-Program Income	764,526	0	140,168
FTA-49 USC Chapter 53	90,676,759	31,000,000	21,000,000
FHWA Traffic Ctrl Ctr Ops	0	120,000	120,000
FHWA-Bridge Inspections	0	2,160,000	2,160,000
US Dept of Transportation-FHWA	45,894	0	0
Emerg Shelter Grants Prgm	1,198,416	0	0
Community Prosecution	98,824	189,527	182,200
US Dept of Agriculture	290,005	300,000	309,000
Fema Grant	454,300	0	0
US Dept of Health & Human Services	826,185	5,747,149	5,827,788
US Dept of Justice	2,071,042	1,705,448	1,533,754
US Dept of Interior	161,406	0	0
US Dept of Labor	3,354,727	7,940,093	7,812,136
US Dept of Transportation	1,116,548	0	0
US Dept of Education	30,000	677,800	574,800
US Dept of Treasury	50,000	0	0
US Dept of Housing and Urban Development	677,978	4,628,126	2,960,315
HIDTA Program	1,596,145	0	0
Homeland Security Grants	3,075,805	0	0
Total - Intergovernmental Revenue	**$ 108,494,088**	**$ 58,130,344**	**$ 44,531,003**
Miscellaneous Revenues			
Investments	$ 18,994	$ 0	$ 0
Sund Refunds-Prior Expend	31,680	0	0
Sund Refunds-Curr Exp	2,127	0	0
Total - Miscellaneous Revenues	**$ 52,801**	**$ 0**	**$ 0**
Non-Revenue Receipts			
State Grants	$ 0	$ 86,391	$ 84,358
Federal Grants	0	98,300	98,300
Total - Non-Revenue Receipts	**$ 0**	**$ 184,691**	**$ 182,658**

Federal Grants Fund (390)

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Total - Federal Grants Fund - Operating	**$ 108,546,889**	**$ 58,315,035**	**$ 44,713,661**

Federal Grants Fund - CIP

Intergovernmental Revenue			
HOME Grant	$ 1,037,817	$ 0	$ 0
CDBG-Program Income	53,661	0	0
EPA Grant Projects	0	800,000	0
HOME Grant-Program Income	584,811	485,889	409,832
FTA-49 USC Chapter 53	0	65,967,000	79,283,000
FHWA Traffic Ctrl Ctr Ops	0	12,875,000	23,000,000
US Dept of Transportation-FHWA	39	67,598,000	52,173,000
Emerg Shelter Grants Prgm	73,759	0	0
US Dept of Transportation	0	0	124,000
US Dept of Housing and Urban Development	0	1,420,198	1,347,318
Total - Intergovernmental Revenue	**$ 1,750,087**	**$ 149,146,087**	**$ 156,337,150**
Total - Federal Grants Fund - CIP	**$ 1,750,087**	**$ 149,146,087**	**$ 156,337,150**
Total - Federal Grants Fund - (390)	**$ 110,296,976**	**$ 207,461,122**	**$ 201,050,811**

Housing & Comm Dev Rehab Fund (410)

This fund makes loan monies available-primarily to low and moderate income applicants unable to secure or qualify for funds-under the Rehabilitation Loan Program sponsored by the Federal government.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments	$ 287,437	$ 0	$ 153,000
Other Sources-Interest Earnings	395	0	0
Total - Miscellaneous Revenues	**$ 287,832**	**$ 0**	**$ 153,000**
Revolving Fund Revenues			
Principal	$ 218,096	$ 2,000,000	$ 1,843,000
Interest	4,452	0	4,000
Late Charge	196	0	0
Total - Revolving Fund Revenues	**$ 222,744**	**$ 2,000,000**	**$ 1,847,000**
Total - Housing & Comm Dev Rehab Fund	**$ 510,576**	**$ 2,000,000**	**$ 2,000,000**

Pauahi Project Expend, HI R-15 Fund (430)

This fund was created to facilitate financing of the Pauahi Project redevelopment plan providing for the acquisition, clearance, construction of site improvements, and sale or lease of home, apartment, and commercial sites to private parties for development in accordance with said plans.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments	$ 50,404	$ 0	$ 0
Total - Miscellaneous Revenues	**$ 50,404**	**$ 0**	**$ 0**
Unreserved Fund Balance	**$ 1,032,164**	**$ 1,082,568**	**$ 1,082,568**
Total - Pauahi Project Expend, HI R-15 Fund	**$ 1,082,568**	**$ 1,082,568**	**$ 1,082,568**

Housing & Comm Dev Sec 8 Fund (470)

This fund accounts for all monies received from the Federal government under the Housing and Community Development Act of 1974 for the purpose set forth under Title II of the Act.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Intergovernmental Revenue			
Sec 8 Mainstream Voucher	$ 1,799,838	$ 1,814,515	$ 1,814,515
Sec 8 Mod Rehab (001)	227,710	205,000	205,000
Sec 8 Exstg Hsg Vou Prgm	88,317,195	88,471,126	101,174,635
Total - Intergovernmental Revenue	**$ 90,344,743**	**$ 90,490,641**	**$ 103,194,150**
Miscellaneous Revenues			
Investments	$ 437,672	$ 0	$ 0
Other Sources-Interest Earnings	14,645	0	0
Other Escheats	29,120	0	0
Sund Refunds-Curr Exp	1,501	0	0
Total - Miscellaneous Revenues	**$ 482,938**	**$ 0**	**$ 0**
Total - Housing & Comm Dev Sec 8 Fund	**$ 90,827,681**	**$ 90,490,641**	**$ 103,194,150**

Leasehold Conversion Fund (490)

This fund accounts for all monies to assist lessees of land upon which are situated either residential condominium, cooperative housing, or residential planned development to purchase those lands at fair and reasonable prices.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments	$ 7,084	$ 0	$ 0
Total - Miscellaneous Revenues	**$ 7,084**	**$ 0**	**$ 0**
Unreserved Fund Balance	**$ 136,361**	**$ 143,445**	**$ 143,445**
Total - Leasehold Conversion Fund	**$ 143,445**	**$ 143,445**	**$ 143,445**

General Improvement Bond Fund (610)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for public improvements specified to be expended from this fund.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
General Obligation Bonds-Taxable	$ 52,000,000	$ 0	$ 0
General Obligation Bonds	72,007,558	129,641,600	195,142,040
Total - Non-Revenue Receipts	**$ 124,007,558**	**$ 129,641,600**	**$ 195,142,040**
Total - General Improvement Bond Fund	**$ 124,007,558**	**$ 129,641,600**	**$ 195,142,040**

Taxable General Improvement Bond Fund (615)

This fund accounts for proceeds of taxable general obligation bonds issued to pay all or part of those appropriations for public improvements specified to be expended from this fund.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
General Obligation Bonds	$ 0	$ 0	$ 90,000,000
Total - Non-Revenue Receipts	**$ 0**	**$ 0**	**$ 90,000,000**
Total - Taxable General Improvement Bond Fund	**$ 0**	**$ 0**	**$ 90,000,000**

Highway Improvement Bond Fund (620)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for highway and related public improvements specified to be expended from this fund.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
General Obligation Bonds	$ 50,002,797	$ 127,775,000	$ 185,667,380
Total - Non-Revenue Receipts	**$ 50,002,797**	**$ 127,775,000**	**$ 185,667,380**
Total - Highway Improvement Bond Fund	**$ 50,002,797**	**$ 127,775,000**	**$ 185,667,380**

Capital Projects Fund (640)

This fund accounts for monies received from sources other than the federal government, in form of grants, entitlements, shared revenues or payments in lieu of taxes, to fund capital projects, and city monies appropriated for capital projects.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Intergovernmental Revenue			
State Department of Transportation	$ 0	$ 3,260,000	$ 0
Total - Intergovernmental Revenue	**$ 0**	**$ 3,260,000**	**$ 0**
Miscellaneous Revenues			
Othr Share of Constr Cost	$ 0	$ 100,000	$ 100,000
Total - Miscellaneous Revenues	**$ 0**	**$ 100,000**	**$ 100,000**
Non-Revenue Receipts			
Id B&I Rdmptn Fund	$ 540	$ 0	$ 0
State Grants	0	0	1,700,000
Total - Non-Revenue Receipts	**$ 540**	**$ 0**	**$ 1,700,000**
Total - Capital Projects Fund	**$ 540**	**$ 3,360,000**	**$ 1,800,000**

Housing Development Special Fund (655)

This fund accounts for the proceeds of general obligation bonds and bond anticipation notes authorized and issued for the purpose of developing housing for sale or for rental and for the proceeds from the sale or rental of housing.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Licenses and Permits			
Easement Grants	$ 80,926	$ 80,000	$ 80,000
Total - Licenses and Permits	**$ 80,926**	**$ 80,000**	**$ 80,000**
Charges for Services			
Chinatown Gateway-Parking	$ 137,378	$ 67,000	$ 67,100
River-Nimitz-Parking	39,907	48,000	45,000
Total - Charges for Services	**$ 177,285**	**$ 115,000**	**$ 112,100**
Miscellaneous Revenues			
Rental Units (Hcd Prop)	$ 33,423	$ 0	$ 0
Sund Refunds-Prior Expend	2,331	0	0
Hsg Buyback-Shared Equity	1,578,390	0	0
Total - Miscellaneous Revenues	**$ 1,614,144**	**$ 0**	**$ 0**
Revolving Fund Revenues			
Repay Dchd Loans-Others	$ 70,849	$ 0	$ 0
Total - Revolving Fund Revenues	**$ 70,849**	**$ 0**	**$ 0**
Non-Revenue Receipts			
Transfer Fr General Fd	$ 50,019	$ 484,954	$ 313,239
Total - Non-Revenue Receipts	**$ 50,019**	**$ 484,954**	**$ 313,239**
Unreserved Fund Balance	**$ 6,730,611**	**$ 4,699,652**	**$ 2,453,543**
Interfund Transfer	**$ (4,012,148)**	**$ (2,250,000)**	**$ (2,247,900)**
Total - Housing Development Special Fund	**$ 4,711,686**	**$ 3,129,606**	**$ 710,982**

Sewer Revenue Bond (670)

This fund accounts for proceeds of revenue bonds issued to pay all or part of those appropriations for improvements, repairs, and maintenance of the wastewater system.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Miscellaneous Revenues			
Investments	$ 128,407	$ 0	$ 0
Investments-Pool	5,622,467	3,920,000	1,913,000
Total - Miscellaneous Revenues	**$ 5,750,874**	**$ 3,920,000**	**$ 1,913,000**
Non-Revenue Receipts			
Sale of Sewer Rev Bonds	$ 200,002,375	$ 207,559,000	$ 324,054,000
State Revolving Fund	44,000,000	0	0
Total - Non-Revenue Receipts	**$ 244,002,375**	**$ 207,559,000**	**$ 324,054,000**
Total - Sewer Revenue Bond	**$ 249,753,249**	**$ 211,479,000**	**$ 325,967,000**

Sld Wst Improvement Bond Fund (680)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for solid waste disposal and related public improvements specified to be expended from this fund.

Source of Receipts	FY 2024 Actual	FY 2025 Estimate	FY 2026 Est Rev
Non-Revenue Receipts			
General Obligation Bonds	$ 0	$ 27,532,000	$ 106,357,000
Total - Non-Revenue Receipts	**$ 0**	**$ 27,532,000**	**$ 106,357,000**
Total - Sld Wst Improvement Bond Fund	**$ 0**	**$ 27,532,000**	**$ 106,357,000**

EXHIBIT E

EXHIBIT 1
Unreserved Fund Balances
As of 6/30/2024

GENERAL AND OTHER RESERVES FUNDS		
F110	General Fund	585,857,837.87
F240	Fiscal Stability Fund	169,089,284.10
OTHER FUNDS		
F120	Highway Fund	72,532,506.92
F130	Highway Beautification and Disposal of Abandoned Vehicles Fund	5,547,769.07
F140	Bikeway Fund	1,318,170.45
F150	Parks and Playground Funds	5,455,192.74
F190	Liquor Commission Fund	4,135,183.31
F203	Rental Assistance Fund	1,746,118.77
F210	Improvement District Revolving Fund	1,962,571.89
F220	Grants in Aid Fund	727,447.38
F230	Hanauma Bay Nature Preserve Fund	10,778,186.39
F270	Clean Water and Natural Lands Fund	65,102,794.91
F280	Affordable Housing Fund	23,610,033.80
F310	Community Development Fund	(1,471,000.00)
F321	Patsy T Mink Central Oahu Regional Park Fund	961,640.64
F322	Waipio Pennisula Soccer Park Fund	636,874.99
F323	Honolulu Zoo Fund	3,827,780.45
F350	Golf Fund	1,655,982.24
F360	Special Events Fund	9,286,959.41
F380	Special Projects Fund	(2,225,000.00)
F390	Federal Grants Fund	(190,268,000.00)
F400	Housing and Community Development Revolving Fund	253,470.07
F410	Housing and Community Development Rehabilitation Fund	-
F430	Pauahi Project Expenditures Hawaii R-15 Fund	1,082,567.50
F470	Housing and Community Development Section 8 Contract Fund	8,792,389.16
F490	Leasehold Conversion Fund	143,444.79
ENTERPRISE FUNDS		
F170	Sewer Fund	754,865,068.69
F180	Transportation Fund	30,107,029.84
F250/F255/F256/F259	Refuse General Operating Account SWSF	55,123,596.47
F655	Housing Development Special Fund	4,699,651.76

EXHIBIT
E

EXHIBIT F

GENERAL GOVERNMENT
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUBRANCES, AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2019011	Honolulu Authority for Rapid Transit Project Contingency	12,000,000.00	12,000,000.00	0.00	0.00
1998602	Procurement of Major Equipment	22,318,325.00	184,800.00	13,937,276.67	8,196,248.33
1979110	Project Adjustments Account	2,000.00	0.00	0.00	2,000.00
2012077	Civic Center Parking Structure - Reconstruction	10,200,000.00	0.00	0.00	10,200,000.00
2019090	Electrification of Transportation Infrastructure	10,250,000.00	0.00	350,000.00	9,900,000.00
1998007	Energy Conservation Improvements	1,675,000.00	0.00	1,029,701.00	645,299.00
2019079	Halawa Corporation Yard Improvements	1,000,000.00	0.00	1,000,000.00	0.00
2020074	Kalihi-Palama Bus Facility Improvements	2,020,000.00	19,590.00	2,000,000.00	410.00
1995006	Kapolei Consolidated Corporation Yard	620,000.00	0.00	0.00	620,000.00
2017072	Lale Corporation Yard Improvements	865,000.00	0.00	0.00	865,000.00
2019092	Medical Examiner Building Improvements and Expansion	900,000.00	262,109.39	20,005.61	617,885.00
2020072	Municipal Parking Facilities Improvement	2,520,000.00	0.00	0.00	2,520,000.00
2022107	Pearl City Bus Facility	300,000.00	0.00	0.00	300,000.00
1994015	Pearl City Corporation Yard Renovations	540,000.00	0.00	535,000.00	5,000.00
1987042	Public Building Facilities Improvements	680,000.00	0.00	230,000.00	450,000.00
2022106	Traffic Signal Maintenance Facility	1,400,000.00	57,541.00	910,327.00	432,132.00
2019151	Municipal Facilities Improvements	1,000,000.00	397,555.38	602,444.62	0.00
2024077	Kakaako Land Acquisition	9,900,000.00	0.00	0.00	9,900,000.00
2024086	Kalihi-Palama Land Acquisition	7,000,000.00	0.00	0.00	7,000,000.00
1971153	Land Expenses	200,000.00	7,162.00	0.00	192,838.00
	TOTAL GENERAL GOVERNMENT	**85,390,325.00**	**12,928,757.77**	**20,614,754.90**	**51,846,812.33**

EXHIBIT
F

PUBLIC SAFETY
FY2024 CAPITAL BUDGET EXPENDITURES
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2015082	HPD Headquarters Improvements	3,300,000.00	10,015.00	84,117.00	3,205,868.00
2002025	Police Stations Buildings Improvements	4,200,000.00	199,592.83	889,838.16	3,110,569.01
1995009	Wai'anae Police Substation Improvements	2,000,000.00	112,085.25	228,576.75	1,659,338.00
2005028	Honolulu Police Department Equipment Acquisition	2,260,000.00	0.00	2,070,255.07	189,744.93
1998021	Fire Station Buildings Improvements	4,980,000.00	136,560.55	736,636.61	4,106,802.84
2007012	Honolulu Fire Department NPDES Small MS4 Permit Program	1,020,000.00	0.00	0.00	1,020,000.00
2002023	Waialua Fire Station Relocation	500,000.00	0.00	0.00	500,000.00
2005021	Honolulu Fire Department Equipment Acquisition	6,731,180.00	638,218.50	92,180.00	6,000,781.50
2020032	Crosswalk Installation at Various Locations	100,000.00	0.00	0.00	100,000.00
1999311	Computerized Traffic Control System	7,050,000.00	0.00	0.00	7,050,000.00
2020028	Oahu Traffic Signal Controller Modernization	6,875,000.00	0.00	0.00	6,875,000.00
2010030	Traffic Engineering Devices at Various Locations	2,250,000.00	0.00	1,997,941.86	252,058.14
1996306	Traffic Improvements at Various Locations	3,000,000.00	748,945.84	8,106.09	2,242,948.07
2024026	Traffic Signal at Kapolei Parkway and Kama'aha Avenue	1,000,000.00	0.00	0.00	1,000,000.00
1999312	Traffic Signals at Various Locations	3,670,000.00	0.00	86,700.00	3,583,300.00
2000101	Flood Control Improvements at Various Locations	4,030,000.00	194,621.87	100,149.00	3,735,229.13
2022129	Waiele Stream Flood Risk Management Project	2,004,000.00	135,051.00	0.00	1,868,949.00
2024072	HESD Administration and Kalihi Station	5,899,500.00	0.00	0.00	5,899,500.00
2024076	HESD Ocean Safety - Ambulance Facility - Kakaako	800,000.00	0.00	0.00	800,000.00
2017089	Ocean Safety Stations	770,000.00	58,770.41	91,895.59	619,334.00
2005002	Drainage Outfall Improvements	440,000.00	0.00	85,000.00	355,000.00
2015102	Kapalama Canal Erosion Control, Stabilization, and Dredging - TOD	432,000.00	0.00	0.00	432,000.00
2001154	Rock Slide Potential Inspections and Mitigative Improvements	4,550,000.00	26,658.28	32,570.84	4,490,770.88
2002080	Telecommunications Facilities Upgrade	6,580,000.00	42,074.16	2,023,758.22	4,514,167.62
	TOTAL PUBLIC SAFETY	**74,441,680.00**	**2,302,593.69**	**8,527,725.19**	**63,611,361.12**

HIGHWAYS AND STREETS
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
1979063	Bikeway Improvements	3,867,000.00	0.00	420,581.09	3,446,418.91
2024087	Affordable Housing Infrastructure Development	20,000,000.00	0.00	0.00	20,000,000.00
2024073	Affordable Housing Infrastructure Regional Planning - Haiawa	2,000,000.00	0.00	0.00	2,000,000.00
2024074	Affordable Housing Infrastructure Regional Planning - Iwilei	2,000,000.00	0.00	0.00	2,000,000.00
2024075	Affordable Housing Infrastructure Planning - West O'ahu	2,000,000.00	0.00	0.00	2,000,000.00
2022130	Complete Streets - Kalihi	1,000,000.00	0.00	0.00	1,000,000.00
1988001	Curb Ramps at Various Locations, Oahu	1,000,000.00	0.00	1,000,000.00	0.00
1998515	Guardrail Improvements	1,140,000.00	139,940.04	480,000.00	520,059.96
2011089	Farrington Highway Improvements	15,220,000.00	0.00	0.00	15,220,000.00
2007091	Paakea Road	1,000,000.00	0.00	0.00	1,000,000.00
2023113	Pedestrian Crossing Beacons	450,000.00	0.00	0.00	450,000.00
1997502	Rehabilitation of Streets	36,254,000.00	852,213.97	24,406,950.63	10,994,835.40
1991084	Utility Share Expenses	100,000.00	0.00	0.00	100,000.00
1995515	Waikiki Improvements	3,500,000.00	0.00	0.00	3,500,000.00
2018087	Reconstruction of Sidewalks	2,000,000.00	285,407.85	1,514,592.15	200,000.00
2019026	Intermodal Connectivity Improvements	33,200,000.00	0.00	0.00	33,200,000.00
2003223	Waipio Point Access Road Improvements	500,000.00	0.00	0.00	500,000.00
1998520	Bridge Rehabilitation at Various Locations	3,504,000.00	135,605.67	1,423,394.04	1,945,000.29
2000052	Drainage Improvements at Various Locations	11,920,000.00	39,300.40	7,229,164.95	4,651,534.65
2017074	Erosion Control Improvements	8,200,000.00	101,682.71	2,688,941.42	5,409,375.87
2019152	NPDES Improvements Along Kuhio Beach	850,000.00	0.00	0.00	850,000.00
2018071	NPDES MS4 Erosion Prone Area Improvements	1,250,000.00	144,250.00	747,072.93	358,677.07
2018072	NPDES MS4 Retrofit Structural BMP Improvments Program	1,200,000.00	0.00	0.00	1,200,000.00
2018074	NPDES MS4 Structural BMPS for Trash Reduction	800,000.00	0.00	800,000.00	0.00
2018075	NPDES MS4 TMDL Structural BMP Improvments Program	250,000.00	0.00	250,000.00	0.00
2019074	Rehabilitation/Reconstruction of Storm Drains & Catch Basins	850,000.00	185,677.50	664,322.50	0.00
2018077	Storm Drainage Best Management Practice in the Salt Lake Drainage System	1,700,000.00	0.00	0.00	1,700,000.00
2018078	Storm Drainage Best Magmt Practices in the Vicinity of Kaelepulu Pond	2,000,000.00	0.00	0.00	2,000,000.00
2007043	Street Light Meter Cabinets, Transformers, and Street Lighting Improvements	1,840,000.00	0.00	41,470.00	1,798,530.00
	TOTAL HIGHWAYS AND STREETS	159,595,000.00	1,884,078.14	41,666,489.71	116,044,432.15

SANITATION
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2018046	Enhanced Materials Recovery Facility	1,001,000.00	0.00	0.00	1,001,000.00
2023056	Ewa Refuse Convenience Center	5,600,000.00	0.00	0.00	5,600,000.00
2017050	Kapaa Transfer Station Renovation	601,000.00	0.00	0.00	601,000.00
2015046	Kashi Transfer Station - Modifications/Rehabilitation	5,751,000.00	0.00	0.00	5,751,000.00
2010046	Oahu Sanitary Landfill	501,000.00	0.00	0.00	501,000.00
2010054	Refuse Facilities Improvements at Various Locations	1,950,000.00	0.00	0.00	1,950,000.00
2014063	Solid Waste To Energy Facility (H-POWER) Access Improvements	6,002,000.00	0.00	0.00	6,002,000.00
2014065	Solid Waste To Energy Facility (H-POWER) Improvements	25,003,000.00	0.00	0.00	25,003,000.00
2020052	Solid Waste to Energy Facility (H-Power) Refurbishment/Improvements	12,002,000.00	0.00	12,000,000.00	2,000.00
2002008	Waipahu Refuse Facility & Convenience Center	502,000.00	0.00	0.00	502,000.00
1997811	Ewa Beach Sewers, Section 4, Improvement District	51,602,000.00	0.00	0.00	51,602,000.00
2015053	Kailua Sewers, Section 10, Improvement District	301,000.00	0.00	301,000.00	0.00
2005064	Kamehameha Highway Sewers, Improvement District, Kaneohe	500,000.00	0.00	500,000.00	0.00
2023046	Collection System Maintenance (CSM) Pearl City Warehouse	15,701,000.00	0.00	100,000.00	15,601,000.00
2017053	ENV Support Facilities at Honouliuli WWTP	6,601,000.00	0.00	2,600,000.00	4,001,000.00
2019065	Hart Street/Waikamilo Road Replacement Sewer	602,000.00	414,000.00	186,000.00	2,000.00
2009111	Heeia Wastewater Pump Station Improvements	1,500,000.00	0.00	900,000.00	600,000.00
2012058	Honouliuli Wastewater Treatment Plant Secondary Treatment	1,000,000.00	0.00	1,000,000.00	0.00
2010053	Honouliuli WWTP Effluent Treatment & Outfall Improvements	3,001,000.00	0.00	3,000,000.00	1,000.00
2019047	Honouliuli WWTP Headworks, PS, Energy Svgs, Solids Proc, and Misc Imp.	168,000,000.00	0.00	187,284,934.74	-19,284,934.74
2013054	Kahala Wastewater Pump Station and Force Main System Improvements	1,502,000.00	0.00	1,500,000.00	2,000.00
2017058	Kailua Road Wastewater Pump Station Improvements	275,000.00	0.00	0.00	275,000.00
2017055	Kailua Wastewater Treatment Plant-Solids Handling System Improvements	38,300,000.00	0.00	2,000,000.00	36,300,000.00
2016050	Kailua Wastewater Treatment Plant Upgrade, Phase 2	2,002,000.00	772,746.05	127,253.95	1,102,000.00
2019064	Kailua WWTP - System Improvements	4,001,000.00	0.00	0.00	4,001,000.00
2002037	Kalaniana'ole Highway - Sewer System Improvements	2,501,000.00	0.00	500,000.00	2,001,000.00
2005076	Kalihi/Nuuanu Area Sewer Rehabilitation/Improvements	1,001,000.00	0.00	1,001,000.00	0.00
2012049	Kamehameha Highway WWPS Force Main System Improvements	351,000.00	0.00	350,000.00	1,000.00
2010060	Kamehameha Highway WWPS Upgrade, Mapunapuna	502,000.00	0.00	500,000.00	2,000.00
2008074	Manoa Sewer System Improvements	602,000.00	0.00	602,000.00	0.00
2008078	Palolo Valley Sewer Rehabilitation/Relief	250,000.00	0.00	0.00	250,000.00
2018057	Pearl City/Waipahu Trunk Sewer	1,000,000.00	0.00	0.00	1,000,000.00
2013060	Pearl City Wastewater PS, Force Main, and Sewer System Alternatives	501,000.00	0.00	500,000.00	1,000.00
2001124	Project Management for Wastewater Projects	9,287,000.00	6,517,674.46	0.00	2,769,325.54
2012059	Sand Island Wastewater Treatment Plant Secondary Treatment	38,401,000.00	0.00	6,000,000.00	32,401,000.00
2018054	Sand Island WWTP Solids System Improvements/Upgrade	9,002,000.00	0.00	9,000,000.00	2,000.00
2007068	Sewer Condition Assessment Program	5,001,000.00	0.00	0.00	5,001,000.00
2013063	Sewer I/I Relief and Rehabilitation Projects - Ala Moana Tributary Basin	7,602,000.00	0.00	0.00	7,602,000.00
2013065	Sewer I/I Relief and Rehabilitation Projects - Leeward Area	11,001,000.00	0.00	0.00	11,001,000.00
2000071	Sewer Mainline and Lateral Projects	26,300,000.00	0.00	10,937,806.25	15,362,193.75
2013069	Wahiawa,Whitmore Village and Mokakilo Area WWPS and Facilities Improvements	29,501,000.00	0.00	0.00	29,501,000.00
2020050	Wahiawa WWTP - Effluent System & Storage	11,000,000.00	0.00	7,923,500.00	3,076,500.00
2022048	Wahiawa WWTP - System Improvements	1,402,000.00	0.00	1,400,000.00	2,000.00
2013100	Waianae Wastewater Treatment Plant Outfall Improvements/Rehabilitation	7,502,000.00	0.00	0.00	7,502,000.00
2017056	Waimalu Wastewater Pump Station Force Main System	1,902,000.00	0.00	0.00	1,902,000.00
2019066	Waimanalo Wastewater Treatment Plant - Solids System Improvements	1,201,000.00	0.00	1,201,000.00	0.00
2012053	Waipahu Wastewater Pump Station Force Main	902,000.00	0.00	0.00	902,000.00
2000038	Wastewater Equipment	17,370,790.00	1,847,556.52	3,307,212.37	12,216,019.11
1998808	Wastewater Facilities Replacement Reserve	5,000,000.00	0.00	0.00	5,000,000.00
2003151	Wastewater Planning and Programming	392,000.00	292,860.49	0.00	99,139.51
2007073	Wastewater Program Management	5,002,000.00	538,261.52	3,461,738.48	1,002,000.00
2001052	Wastewater Treatment Plant, Pump Station, and Force Main Projects	16,600,000.00	0.00	5,000,000.00	11,600,000.00
	TOTAL SANITATION	565,177,790.00	10,383,101.04	283,483,445.79	291,311,243.17

HUMAN SERVICES
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2016001	Affordable Housing Strategic Development Program	8,378,000.00	0.00	0.00	8,378,000.00
2017002	Community Revitalization Initiative	18,000,000.00	10,313,987.53	150,000.00	7,536,012.47
1995207	Emergency Solutions Grants (ESG) Program*	1,713,119.98	530,046.79	722,283.52	460,789.67
2007077	Home Investment Partnerships (HOME) Program*	3,829,357.53	1,037,817.37	2,066,516.16	725,022.00
2000119	Housing Opportunities for Persons With Aids (HOPWA) Program	725,143.00	0.00	725,143.00	0.00
2020004	Affordable Housing	170,000,000.00	41,100,102.25	0.00	128,899,897.75
2024001	Affordable Housing for Homeless	20,000,000.00	0.00	494,950.00	19,505,050.00
2018002	Affordable Housing with Preference in Transit Oriented Development Areas Program	35,000,000.00	0.00	0.00	35,000,000.00
2024002	Homeless Service Facilities	35,000,000.00	0.00	0.00	35,000,000.00
	*Adjusted appropriation due to reprogramming				
	TOTAL HUMAN SERVICES	**292,645,620.51**	**52,981,953.94**	**4,158,894.68**	**235,504,771.89**

*with amendment $1,068,402.98 per Ord 23-16EX06 11/06/23
**with amendment $3,104,335.53 per Ord 23-16EX03 7/21/2023

Adjusted Appropriation due to reporogramming.

CULTURE - RECREATION
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2024079	Ala Wai Community Park Canoe Halau	162,000.00	0.00	0.00	162,000.00
2002117	Ala Wai Community Park - Clubhouse	400,000.00	0.00	400,000.00	0.00
2024080	Ala Wai Neighborhood Park Canoe Halau	400,000.00	0.00	0.00	400,000.00
1993050	Asing Community Park Improvements	150,000.00	0.00	0.00	150,000.00
2015080	Comfort Stations at Various Parks	250,000.00	0.00	0.00	250,000.00
2019084	Community Development Block Grant Program Park Improvements	5,431,719.00	1,128,876.32	249,000.00	4,053,842.68
2007054	Department of Parks and Recreation NPDES Small MS4 Permit Program	3,250,000.00	422,252.42	1,728,087.58	1,099,660.00
2010089	Division of Urban Forestry/Horticulture Services Office Replacement	800,000.00	0.00	0.00	800,000.00
2014105	Division of Urban Forestry Tree Farm - Patsy T. Mink Central O'ahu Regional Park	800,000.00	0.00	0.00	800,000.00
2003062	Hale'iwa Ali'i Beach Park	30,000.00	0.00	0.00	30,000.00
1977069	Hale'iwa Beach Park	150,000.00	0.00	0.00	150,000.00
2022110	Hale'iwa Beach Park Mauka - Canoe Halau	500,000.00	0.00	489,717.51	10,282.49
2009027	Herbert K. Pilila'au Community Park	515,000.00	0.00	0.00	515,000.00
2007018	Honowai Neighborhood Park	150,000.00	0.00	0.00	150,000.00
2013084	Ho'omaluhia Botanical Garden	3,965,000.00	665,392.88	747,874.94	2,551,732.18
2000092	Ka'a'awa Beach Park	50,000.00	0.00	0.00	50,000.00
2019139	Kahala Community Park Improvements	100,000.00	0.00	0.00	100,000.00
1971406	Kahalu'u Regional Park	150,000.00	0.00	0.00	150,000.00
2024081	Kahuku Swimming Pool and Recreation Center	1,500,000.00	0.00	427,177.00	1,072,823.00
2020079	Kaiua Beach Park Boat Ramp	750,000.00	50,030.68	699,969.32	0.00
2018095	Kalanjana'ole Beach Park	500,000.00	0.00	0.00	500,000.00
2019142	Kamanele Square Improvements	150,000.00	0.00	0.00	150,000.00
2024082	Kapolei Archery Range	200,000.00	0.00	0.00	200,000.00
1973116	Kapolei Regional Park	645,479.00	0.00	74,556.00	570,923.00
2002087	Kaupuni Neighborhood Park	1,000,000.00	0.00	0.00	1,000,000.00
1975076	Koko Crater Botanical Garden	300,000.00	0.00	280,000.00	20,000.00
2020083	Koko Head Shooting Complex	2,300,000.00	0.00	900,000.00	1,400,000.00
2000107	Kupuohi Neighborhood Park	100,000.00	0.00		100,000.00
2024083	Makalei Beach Park Seawall Improvements	500,000.00	0.00	0.00	500,000.00
2024084	Maunalua Bay Beach Park Canoe Halau	200,000.00	0.00	0.00	200,000.00
1995123	Mitsuo "Mits" Shito Waikele Neighborhood Park	75,000.00	0.00	0.00	75,000.00
1998109	Newtown Neighborhood Park Improvements	70,000.00	0.00	0.00	70,000.00
1995127	One'ula Beach Park	2,700,000.00	229,997.75	670,002.25	1,800,000.00
1998040	Patsy T. Mink Central Oahu Regional Park	413,358.00	0.00	0.00	413,358.00
2024071	Playcourt At Various Parks - New	1,500,000.00	0.00	0.00	1,500,000.00
2009041	Preservation and Conservation Lands	27,631,000.00	0.00	0.00	27,631,000.00
1998188	Pupu'ole Street Mini Park	150,000.00	0.00	0.00	150,000.00
2022125	Pu'ulua Beach Park	1,000,000.00	0.00	0.00	1,000,000.00
2007075	Pu'u O Hulu Park	200,000.00	0.00	122,304.00	77,696.00
2002072	Renovate Recreational Facilities	5,313,825.00	4,287.88	3,318,004.78	1,991,532.34
2016090	Sandy Beach Park (Wawamalu)	300,000.00	0.00	0.00	300,000.00
2024085	Sandy Beach Parking Lot Expansion	303,000.00	0.00	0.00	303,000.00
2015119	Swanzy Beach Park	50,000.00	0.00	0.00	50,000.00
1998117	Waikiki War Memorial Complex/Waikiki Beach	500,000.00	0.00	500,000.00	0.00
1998031	Waipi'o Peninsula Recreation Complex, Waipi'o Peninsula	600,000.00	0.00	0.00	600,000.00
2020096	Waipahu Uka Neighborhood Park	150,000.00	0.00	0.00	150,000.00
2014076	Blaisdell Center Redevelopment	4,000,000.00	288,999.85	149,961.15	3,561,039.00
1999012	Enterprise Facilities Improvements	230,000.00	70,838.82	120,204.18	38,957.00
2001053	Golf Course Improvements	1,760,000.00	127,558.22	813,918.96	818,522.82
2017079	Honolulu Zoo - Bird Facility	100,000.00	0.00	0.00	100,000.00
2017078	Honolulu Zoo - Hawai'i Island Exhibit	1,100,000.00	0.00	0.00	1,100,000.00
2001097	Honolulu Zoo Improvements	1,335,000.00	196,172.68	65,934.32	1,072,893.00
2015084	Honolulu Zoo Water System Upgrade	970,000.00	0.00	65,000.00	905,000.00
	TOTAL CULTURE-RECREATION	75,850,381.00	3,184,407.50	11,821,711.99	60,844,261.51

UTILITIES OR OTHER ENTERPRISES
FY2024 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2023 - June 30, 2025)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
1978005	Bus and Handi-Van Acquisition Program	87,262,000.00	0.00	0.00	87,262,000.00
2001116	Bus Stop ADA Access and Site Improvements	1,856,000.00	0.00	0.00	1,856,000.00
1999317	Middle Street Intermodal Transit Center	2,112,000.00	0.00	0.00	2,112,000.00
	TOTAL UTILITIES OR OTHER ENTERPRISES	**91,230,000.00**	**0.00**	**0.00**	**91,230,000.00**

GENERAL GOVERNMENT
FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2019011	Honolulu Authority for Rapid Transit Project Contingency	10,000,000.00	10,000,000.00	0.00	0.00
1998602	Procurement of Major Equipment	12,560,600.00	0.00	77,019.86	12,483,580.14
1979110	Project Adjustments Account	2,000.00	0.00	0.00	2,000.00
1996007	Civic Center Improvements	4,350,000.00	43,627.80	2,981,306.48	1,325,065.72
2012077	Civic Center Parking Structure-Reconstruction	9,010,000.00	0.00	0.00	9,010,000.00
2019090	Electrification of Transportation Program Infrastructure	10,900,000.00	0.00	0.00	10,900,000.00
1998007	Energy Conservation Improvements	2,705,000.00	0.00	0.00	2,705,000.00
2020074	Kalihi-Palama Bus Facility Improvements	2,326,000.00	0.00	329,374.00	1,996,626.00
1995006	Kapolei Consolidated Corporation Yard	325,000.00	0.00	0.00	325,000.00
2019092	Medical Examiner Building Improvements and Expansion	935,000.00	0.00	0.00	935,000.00
2020072	Municipal Parking Facilities Improvement	3,300,000.00	0.00	0.00	3,300,000.00
2022107	Pearl City Bus Facility	4,251,000.00	0.00	748,770.00	3,502,230.00
1994015	Pearl City Corporation Yard Renovations	250,000.00	0.00	173,336.00	76,664.00
2015092	Pearlridge Bus Transfer Center and Plaza	13,463,000.00	0.00	0.00	13,463,000.00
1987042	Public Building Facilities Improvements	4,422,000.00	188,199.90	236,965.10	3,996,835.00
2019151	Municipal Facilities Improvements	2,000,000.00	205,364.96	1,032,358.30	762,276.74
2024086	Kalihi-Palama Land Acquisition	7,000,000.00	0.00	0.00	7,000,000.00
1971153	Land Expenses	200,000.00	0.00	0.00	200,000.00
	TOTAL GENERAL GOVERNMENT	**87,999,600.00**	**10,437,192.66**	**5,579,129.74**	**71,983,277.60**

PUBLIC SAFETY
FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2025076	HPD Headquarters - Annex	8,600,000.00	275,000.00	0.00	8,325,000.00
2015082	HPD Headquarters Improvements	800,000.00	0.00	0.00	800,000.00
2003027	Pearl City Police Station	750,000.00	0.00	0.00	750,000.00
2003022	Police Evidence Warehouse	200,000.00	0.00	0.00	200,000.00
2002025	Police Stations Buildings Improvements	1,600,000.00	0.00	53,616.00	1,546,384.00
2005028	Honolulu Police Department Equipment Acquisition	4,875,000.00	0.00	0.00	4,875,000.00
1998021	Fire Station Buildings Improvements	4,500,000.00	0.00	13,251.00	4,486,749.00
2017076	Pearl City Fire Station Relocation	1,750,000.00	0.00	0.00	1,750,000.00
2002023	Waialua Fire Station Relocation	750,000.00	0.00	0.00	750,000.00
2005021	Honolulu Fire Department Equipment Acquisition	7,905,000.00	178,494.00	123,477.58	7,603,028.42
1999311	Computerized Traffic Control System	4,400,000.00	0.00	0.00	4,400,000.00
2020028	Oahu Traffic Signal Controller Modernization	5,000,000.00	0.00	0.00	5,000,000.00
2010030	Traffic Engineering Devices at Various Locations	1,100,000.00	0.00	0.00	1,100,000.00
1996306	Traffic Improvements at Various Locations	3,100,000.00	0.00	0.00	3,100,000.00
1999312	Traffic Signals at Various Locations	5,746,000.00	0.00	0.00	5,746,000.00
2000101	Flood Control Improvements at Various Locations	740,000.00	0.00	0.00	740,000.00
2014087	Kahawainui Stream Dredging	1,760,000.00	0.00	0.00	1,760,000.00
2017082	Kalihi-Palama Stream Bank Improvements	800,000.00	0.00	0.00	800,000.00
1999015	Kahuku Ambulance Unit Facility Improvements (TMK: 5-6-006:020)	300,000.00	0.00	0.00	300,000.00
2025075	Ocean Safety First Responder Center	500,000.00	0.00	0.00	500,000.00
2017089	Ocean Safety Stations	225,000.00	0.00	0.00	225,000.00
1998012	Waipio Ambulance Unit Facility (TMK: 9-4-122:103)	4,000,000.00	0.00	0.00	4,000,000.00
2005002	Drainage Outfall Improvements	225,000.00	0.00	0.00	225,000.00
2001154	Rock Slide Potential Inspections and Mitigative Improvements	2,220,000.00	0.00	0.00	2,220,000.00
2002080	Telecommunications Facilities Upgrade	7,330,000.00	0.00	0.00	7,330,000.00
	TOTAL PUBLIC SAFETY	69,176,000.00	453,494.00	190,344.58	68,532,161.42

HIGHWAYS AND STREETS
FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
1979063	Bikeway Improvements	5,163,000.00	0.00	0.00	5,163,000.00
2021140	Bougainville Drive Protective Barriers for Pedestrian Safety	40,000.00	0.00	0.00	40,000.00
1988001	Curb Ramps at Various Locations, Oahu	1,015,000.00	0.00	0.00	1,015,000.00
1998515	Guardrail Improvements	990,000.00	0.00	367,000.00	623,000.00
1997502	Rehabilitation of Streets, Oahu	50,000,000.00	0.00	0.00	50,000,000.00
2003107	Renton Road Improvements	275,000.00	0.00	0.00	275,000.00
1981064	Utility Share Expenses	100,000.00	0.00	0.00	100,000.00
2025143	Reconstruction of Guardrails	250,000.00	187,897.37	41,927.63	20,174.80
2018087	Reconstruction of Sidewalks	2,000,000.00	0.00	0.00	2,000,000.00
2019026	Intermodal Connectivity Improvements	3,500,000.00	0.00	0.00	3,500,000.00
2025026	Pedestrian Improvements for California Avenue	800,000.00	0.00	0.00	800,000.00
2003223	Waipio Point Access Road Improvements	1,200,000.00	0.00	0.00	1,200,000.00
2020105	Ala Wai Bridge	61,737,000.00	0.00	0.00	61,737,000.00
1998520	Bridge Rehabilitation at Various Locations	3,000,000.00	0.00	497,902.00	2,502,098.00
2000052	Drainage Improvements at Various Locations	2,000,000.00	0.00	0.00	2,000,000.00
2017074	Erosion Control Improvements	350,000.00	27.50	0.00	349,972.50
2019081	Reconstruction of Storm Drain Structures, Kakaako	8,000,000.00	0.00	0.00	8,000,000.00
2025101	Stormwater Pump Station Improvements	501,000.00	0.00	0.00	501,000.00
2019152	NPDES Improvements Along Kuhio Beach	1,800,000.00	0.00	0.00	1,800,000.00
2018071	NPDES MS4 Erosion Prone Area Improvements	1,025,000.00	0.00	150,000.00	875,000.00
2018072	NPDES MS4 Retrofit Structural BMP Improvements Program	3,500,000.00	0.00	0.00	3,500,000.00
2020153	NPDES MS4 Struct BMPS for City Industrial Facilities-Kapolei-Waianae	500,000.00	0.00	0.00	500,000.00
2018074	NPDES MS4 Structural BMPS for Trash Reduction	2,600,000.00	0.00	0.00	2,600,000.00
2018075	NPDES MS4 TMDL Structural BMP Improvements Program	250,000.00	0.00	250,000.00	0.00
2019074	Rehabilitation/Reconstruction of Storm Drains & Catch Basins	4,260,000.00	0.00	0.00	4,260,000.00
2018076	Storm Drainage Best Management Practices, Downtown-Chinatown	2,500,000.00	0.00	0.00	2,500,000.00
2018077	Storm Drainage Best Management Practice in the Salt Lake Drainage System	600,000.00	0.00	0.00	600,000.00
2020152	Storm Drainage BMPS in the Vicinity of Wahiawa Reservoir	500,000.00	0.00	0.00	500,000.00
2007043	Street Light Meter Cabinets & Transformers, and Street Lighting Improvements	5,035,000.00	0.00	0.00	5,035,000.00
	TOTAL HIGHWAYS AND STREETS	**163,491,000.00**	**187,924.87**	**1,306,829.63**	**161,996,245.30**

SANITATION
FY 2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2018046	Enhanced Materials Recovery Facility	1,002,000.00	0.00	0.00	1,002,000.00
2017050	Kapaa Transfer Station Renovation	10,802,000.00	0.00	0.00	10,802,000.00
2017047	Kawailoa Transfer Station - Modifications/Rehabilitation	1,001,000.00	0.00	0.00	1,001,000.00
2015046	Keehi Transfer Station - Modifications/Rehabilitation	8,751,000.00	0.00	0.00	8,751,000.00
2010054	Refuse Facilities Improvements at Various Locations	975,000.00	0.00	0.00	975,000.00
2002008	Waipahu Refuse Facility & Convenience Center	5,001,000.00	0.00	0.00	5,001,000.00
1971276	Diamond Head Sewers, Improvement District	401,000.00	0.00	0.00	401,000.00
1997811	Ewa Beach Sewers, Section 4, Improvement District	42,002,000.00	0.00	0.00	42,002,000.00
1981040	Kahaluu Sewers, Section 3, Improvement District	702,000.00	0.00	0.00	702,000.00
2013046	Ahuimanu Wastewater Pre-Treatment Facility Imps and Equalization Facility	501,000.00	0.00	0.00	501,000.00
2015050	Ala Moana Blvd Wastewater Pump Station and Sewer Improvements	1,501,000.00	0.00	0.00	1,501,000.00
2019046	Awa Street WWPS Improvements/Rehab	1,601,000.00	0.00	0.00	1,601,000.00
2025046	Central Oahu Water Recycling Facilities, Mililani	1,000,000.00	0.00	0.00	1,000,000.00
2023046	Collection System Maintenance (CSM) Pearl City Warehouse	9,701,000.00	0.00	0.00	9,701,000.00
2023047	Energy Improvements at Wastewater Facilities	2,001,000.00	0.00	0.00	2,001,000.00
2017053	ENV Support Facilities at Honouliuli WWTP	2,501,000.00	0.00	0.00	2,501,000.00
2012056	Ewa Beach Wastewater Pump Station Force Main System Improvements	501,000.00	0.00	0.00	501,000.00
2012046	Halawa Wastewater Pump Station Force Main System Improvements	1,501,000.00	0.00	0.00	1,501,000.00
1995812	Hart Street Wastewater Pump Station Upgrade	2,001,000.00	0.00	0.00	2,001,000.00
2017054	Hart Street WWPS Force Main Improvements Phase 3	351,000.00	0.00	0.00	351,000.00
2009111	Heeia Wastewater Pump Station Improvements	7,600,000.00	0.00	0.00	7,600,000.00
2023049	Honolulu Area Sewer Reconstruction/Rehabilitation	1,001,000.00	0.00	0.00	1,001,000.00
2012058	Honouliuli Wastewater Treatment Plant Secondary Treatment	10,050,000.00	0.00	9,499,000.00	551,000.00
2019047	Honouliuli WWTP Headworks, PS, Energy Svgs, Solids Proc, and Misc Imp.	92,671,000.00	0.00	81,547,829.84	11,123,170.16
2019069	Kahuku WWTP- Septage Receiving, SBR and Sludge Thickening Improvements	2,001,000.00	0.00	0.00	2,001,000.00
2023051	Kailua/Kaneohe Area Sewer Reconstruction/Rehabilitation	1,001,000.00	0.00	0.00	1,001,000.00
2019071	Kailua Wastewater Treatment Plant	32,501,000.00	0.00	0.00	32,501,000.00
2017055	Kailua Wastewater Treatment Plant-Solids Handling System Improvements	2,003,000.00	0.00	0.00	2,003,000.00
2019064	Kailua WWTP - System Improvements	12,001,000.00	0.00	0.00	12,001,000.00
2002037	Kalanianaole Highway Sewer System Improvements	1,601,000.00	0.00	0.00	1,601,000.00
2023052	Kalihi Kai Area Sewer Reconstruction/Rehabilitation	1,001,000.00	0.00	0.00	1,001,000.00
2005075	Kalihi/Nuuanu Area Sewer Rehabilitation Improvements	2,001,000.00	0.00	0.00	2,001,000.00
2012049	Kamehameha Highway Wastewater Pump Station Force Main System Improvements	1,001,000.00	0.00	0.00	1,001,000.00
2010060	Kamehameha Highway WWPS Upgrade, Mapunapuna	931,000.00	0.00	0.00	931,000.00
2022046	Kaneohe/Kailua Sewer Tunnel - Decommission Old Facilities	200,000.00	0.00	0.00	200,000.00
2019048	Lualualei WWPS Force Main-Shoreline Protection	401,000.00	0.00	0.00	401,000.00
2008057	North Shore Regional Wastewater Alternatives	2,000,000.00	0.00	0.00	2,000,000.00
1997812	Pacific Palisades WWPS, Force Main, and Sewer Improvements	2,001,000.00	0.00	0.00	2,001,000.00
2008078	Palolo Valley Sewer Rehabilitation/Relief	501,000.00	0.00	0.00	501,000.00
2018057	Pearl City/Waipahu Trunk Sewer	15,002,000.00	0.00	0.00	15,002,000.00
2013060	Pearl City Wastewater PS, Force Main, and Sewer System Alternatives	750,000.00	0.00	350,000.00	400,000.00
2001124	Project Management for Wastewater Projects	9,550,000.00	4,633,375.67	0.00	4,916,624.33
2013062	Sand Island Wastewater Treatment Plant Improvements/Upgrade	100,000.00	0.00	100,000.00	0.00
2012059	Sand Island Wastewater Treatment Plant Secondary Treatment	54,831,000.00	0.00	0.00	54,831,000.00
2018054	Sand Island WWTP Solids System Improvements/Upgrade	14,000,000.00	0.00	12,972,600.00	1,027,400.00
2007068	Sewer Condition Assessment Program	5,001,000.00	0.00	0.00	5,001,000.00
2013066	Sewer I/I Relief and Rehabilitation Projects - Windward Area	5,801,000.00	0.00	0.00	5,801,000.00
2017061	Sewer I/I Relief & Rehab Projects - Windward, Increment 2	601,000.00	0.00	0.00	601,000.00
2000071	Sewer Mainline and Lateral Projects	26,300,000.00	0.00	0.00	26,300,000.00
2020048	Sewer Relief & Rehabilitation - Ala Moana Basin	4,500,000.00	0.00	0.00	4,500,000.00
2013069	Wahiawa, Whitmore Village and Makakilo Area WWPS and Facilities Improvements	1,000,000.00	0.00	0.00	1,000,000.00
2020050	Wahiawa WWTP - Effluent System & Storage	2,150,000.00	0.00	0.00	2,150,000.00
2022048	Wahiawa WWTP - System Improvements	3,250,000.00	0.00	0.00	3,250,000.00
2020051	Waimalu Trunk Sewers - Rehabilitation/Replacement	1,001,000.00	0.00	0.00	1,001,000.00
2017056	Waimalu Wastewater Pump Station Force Main System	1,202,000.00	0.00	0.00	1,202,000.00
2019066	Waimanalo WWTP - Solids System Improvements	1,201,000.00	0.00	0.00	1,201,000.00
2018053	Waipahu WWPS Force Mains Rehabilitation	1,002,000.00	0.00	0.00	1,002,000.00
2000038	Wastewater Equipment	10,545,800.00	0.00	1,187,948.86	9,357,851.14
1998808	Wastewater Facilities Replacement Reserve	5,000,000.00	0.00	0.00	5,000,000.00
2003151	Wastewater Planning and Programming	425,000.00	241,301.13	0.00	183,698.87
2007073	Wastewater Program Management	5,002,000.00	0.00	0.00	5,002,000.00
2001082	Wastewater Treatment Plant, Pump Station, and Force Main Projects	13,400,000.00	0.00	0.00	13,400,000.00
2019051	West Loch Estates WWPS Upgrade	251,000.00	0.00	0.00	251,000.00
	TOTAL SANITATION	448,129,800.00	4,874,676.80	105,657,378.70	337,597,744.50

HUMAN SERVICES
FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2017002	Community Revitalization Initiative	25,000,000.00	0.00	0.00	25,000,000.00
1995207	Emergency Solutions Grants (ESG) Program	644,717.00	0.00	637,549.38	7,167.62
2007077	Home Investment Partnerships (HOME) Program	485,889.00	0.00	0.00	485,889.00
2000119	Housing Opportunities for Persons With AIDS (HOPWA) Program	725,143.00	0.00	0.00	725,143.00
2025002	Renovations and Improvements at 524 Ka'aahi St. (TMK 1-5-007:033)	1,000,000.00	0.00	0.00	1,000,000.00
1988085	Special Needs Housing	1,000,000.00	0.00	0.00	1,000,000.00
2020004	Affordable Housing	50,000,000.00	0.00	0.00	50,000,000.00
2025001	Affordable Housing Development	22,848,000.00	0.00	506,500.00	22,341,500.00
2025145	Iwilei Kuwili Station TOD Area Redevelopment	3,000,000.00	0.00	0.00	3,000,000.00
	TOTAL HUMAN SERVICES	**104,703,749.00**	**0.00**	**1,144,049.38**	**103,559,699.62**

CULTURE - RECREATION

FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE

(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
2020076	Aala Park Improvements	250,000.00	0.00	0.00	250,000.00
2024079	Ala Wai Community Park Canoe Halau	1,000,000.00	0.00	0.00	1,000,000.00
2002117	Ala Wai Community Park - Clubhouse	300,000.00	0.00	0.00	300,000.00
2024080	Ala Wai Neighborhood Park Canoe Halau	1,000,000.00	0.00	0.00	1,000,000.00
2025072	College Walk and River Street Malls	500,000.00	0.00	0.00	500,000.00
2019084	Community Development Block Grant Program Park Improvements	6,021,719.00	0.00	29,021.00	5,992,698.00
2025074	Department of Parks and Recreation Corporation Yard, Manana	1,200,000.00	0.00	0.00	1,200,000.00
2007054	Department of Parks and Recreation NPDES Small MS4 Permit Program	4,450,000.00	5,979.00	0.00	4,444,021.00
2002051	Dog Parks	200,000.00	0.00	0.00	200,000.00
2016101	Hanauma Bay Nature Preserve	1,660,000.00	0.00	0.00	1,660,000.00
2021077	Hauula Community Park Improvements	1,000,000.00	0.00	0.00	1,000,000.00
2009027	Herbert K. Pilliaau Community Park	501,000.00	0.00	0.00	501,000.00
2000092	Ka'a'awa Beach Park	150,000.00	0.00	0.00	150,000.00
2020079	Kailua Beach Park Boat Ramp	640,000.00	0.00	0.00	640,000.00
1996108	Kamamalu Neighborhood Park	500,000.00	0.00	0.00	500,000.00
1994108	Kaoma'alku Neighborhood Park, Mililani (TMK 9-5-01:068, 12.378 Acres)	2,000,000.00	0.00	0.00	2,000,000.00
2021080	Kapapapuhi Point Park-West Loch	250,000.00	0.00	0.00	250,000.00
1973116	Kapolei Regional Park	700,000.00	0.00	0.00	700,000.00
2002067	Kaupuni Neighborhood Park	101,000.00	0.00	0.00	101,000.00
2007048	Keehi Lagoon Beach Park	1,500,000.00	0.00	0.00	1,500,000.00
1975076	Koko Crater Botanical Garden	500,000.00	0.00	0.00	500,000.00
2017106	Koko Head Riding Stables	400,000.00	0.00	0.00	400,000.00
2014093	Kualoa Regional Park	1,293,200.00	12,990.92	38,049.08	1,242,160.00
2000107	Kupuohi Neighborhood Park (Village Park, Waipahu)	200,000.00	0.00	0.00	200,000.00
2016072	Ma'ili Beach Park	1,000,000.00	0.00	0.00	1,000,000.00
2018097	Makalapa Neighborhood Park Improvements	200,000.00	0.00	0.00	200,000.00
1971377	Makiki District Park	250,000.00	0.00	0.00	250,000.00
2002110	Mililani Mauka District Park Improvements	200,000.00	0.00	0.00	200,000.00
1973105	Moanalua Valley Neighborhood Park, (TMK: 1-1-12:35 POR.)	250,000.00	0.00	0.00	250,000.00
1998109	Newtown Neighborhood Park Improvements	50,000.00	0.00	0.00	50,000.00
1995127	Oneula Beach Park, Ewa Beach	100,000.00	0.00	0.00	100,000.00
1998114	Pearl City District Park (TMK: 9-7-036:123, 9.95 Acres)	2,000,000.00	0.00	0.00	2,000,000.00
2024071	Playcourts at Various Parks - New	10,000,000.00	0.00	0.00	10,000,000.00
2009041	Preservation and Conservation Lands	26,429,000.00	0.00	0.00	26,429,000.00
1998131	Recreation District No. 4 Improvements	433,985.00	0.00	0.00	433,985.00
2005117	Recreation District No. 5 Improvements	867,970.00	0.00	0.00	867,970.00
2002072	Renovate Recreational Facilities	22,000,000.00	1,879,741.65	1,706,125.19	18,414,133.16
2016090	Sandy Beach Park (Wawamalu)	400,000.00	0.00	0.00	400,000.00
2023111	Waikiki Surf Racks	460,000.00	0.00	459,387.00	613.00
1998117	Waikiki War Memorial Complex/Waikiki Beach	300,000.00	0.00	0.00	300,000.00
1992122	Waimanalo Beach Park	3,750,000.00	0.00	50,000.00	3,700,000.00
1985043	Waipio Neighborhood Park (TMK: 9-4-115:02 POR.; 4.7 Acres)	200,000.00	0.00	0.00	200,000.00
2014076	Blaisdell Center Redevelopment	5,811,000.00	0.00	0.00	5,811,000.00
1999012	Enterprise Facilities Improvements	125,000.00	0.00	0.00	125,000.00
2001053	Golf Course Improvements	1,790,000.00	0.00	0.00	1,790,000.00
2017078	Honolulu Zoo - Hawaii Island Exhibit	770,000.00	0.00	0.00	770,000.00
2001097	Honolulu Zoo Improvements	2,325,000.00	0.00	147,000.00	2,178,000.00
1993077	Honolulu Zoo - Veterinary Clinic	2,025,000.00	0.00	0.00	2,025,000.00
1998028	Pali Golf Course - Maintenance Facility, Kaneohe	150,000.00	0.00	0.00	150,000.00
	TOTAL CULTURE-RECREATION	**108,203,874.00**	**1,898,711.57**	**2,429,582.27**	**103,875,580.16**

UTILITIES OR OTHER ENTERPRISES
FY2025 CAPITAL BUDGET EXPENDITURES, ENCUMBRANCES, AND BALANCE
(July 1, 2024 - June 30, 2026)

Project No.	Project Title	Appropriation	Expenditures	Encumbrances	Balance
1978005	Bus and Handi-Van Acquisition Program	54,929,000.00	0.00	4,198,500.00	50,730,500.00
2001116	Bus Stop ADA Access and Site Improvements	1,405,000.00	0.00	0.00	1,405,000.00
1999317	Middle Street Intermodal Transit Center	8,687,000.00	0.00	0.00	8,687,000.00
	TOTAL UTILITIES OR OTHER ENTERPRISES	**65,021,000.00**	**0.00**	**4,198,500.00**	**60,822,500.00**

EXHIBIT G

Exhibit G: Estimated bond issuances for FY27-FY31

Fiscal Year	G.O. Bonds	Wastewater Revenue Bonds
FY 2027	$487,166,000	$268,755,000
FY 2028	$408,192,000	$398,376,000
FY 2029	$397,178,000	$578,927,000
FY 2030	$307,448,000	$623,783,000
FY 2031	$274,978,000	$623,178,000