

Michael P. Victorino
Mayor

Sananda K. Baz
Managing Director



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COUNTY OF MAUI
200 S. HIGH STREET
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2019 APR 16 AM 9:06

OFFICE OF THE
COUNTY COUNCIL

REFERENCE NO. **BD-FY 20-056**

April 15, 2019

Honorable Michael P. Victorino
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

 4/15/19

Mayor Date

For Transmittal to:

Honorable Keani N.W. Rawlins-Fernandez, Chair
Economic Development and Budget Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: **FISCAL YEAR ("FY") 2020 BUDGET (BD-7) (EDB-1)
ADDENDUM**

Pursuant to your letter dated March 27, 2019 requesting a breakdown of the Interfund Transfers and our subsequent response dated April 5, 2019, attached please find the following revised tables due to the proper classification of disposal fees for sludge as an Interfund Transfer from the Sewer Fund to the Environmental Protection and Sustainability Fund, versus Charges for Current Services:

- Figure 4-1: 4-Year Comparison: Consolidated Schedule (in Thousands)
- Figure 4-4: 4-Year Comparison: Revenue Schedule by Major Fund (in Thousands)
- Figure 4-5: 4-Year Comparison: Special Revenue Funds Schedule by Sub-Fund (in Thousands)

The attached revised tables reflect the reclassification of revenues which are limited to the Environmental Protection and Sustainability Fund, and do not cause the proposed budget to be out of balance.

Should you have any questions, please contact me at ext. 7212.

April 15, 2019
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Sincerely,

A handwritten signature in black ink, appearing to read "Michele M. Yoshimura". The signature is fluid and cursive, with a prominent loop at the end.

MICHELE M. YOSHIMURA
Budget Director

Attachment

The Financial Summaries section includes summaries about County funds' historical, adopted and proposed revenues and expenditures, operating budget, changes in fund balance, summaries of major revenue sources, and summaries of equivalent personnel.

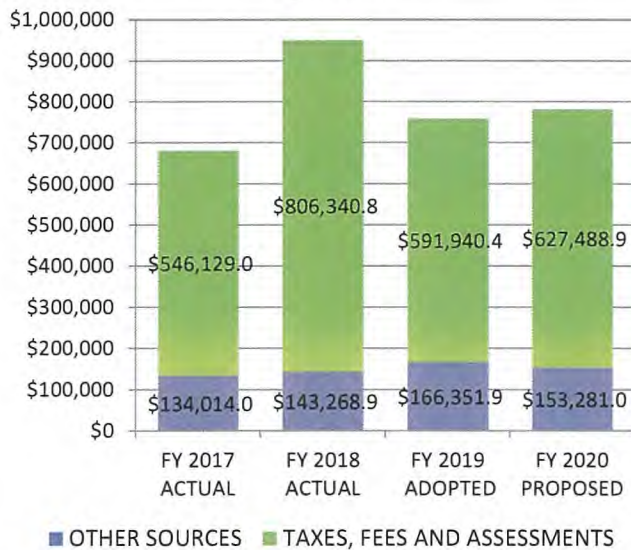
4-Year Comparison: Consolidated Schedule (in Thousands)

Figure 4-1

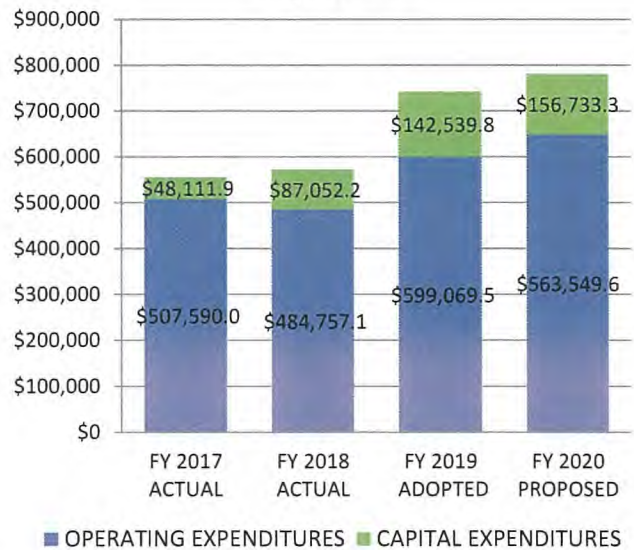
MAJOR SOURCES/USES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
ESTIMATED REVENUES						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$141,334.0	\$147,026.8	\$149,631.7	\$159,270.2	\$9,638.5	6.4%
FUEL & FRANCHISE TAXES	\$23,402.4	\$24,396.7	\$24,311.0	\$24,300.0	-\$11.0	0.0%
LICENSES, PERMITS & OTHERS	\$41,845.7	\$44,958.0	\$39,501.0	\$42,728.8	\$3,227.8	8.2%
OTHER INTERGOVERNMENTAL	\$18,807.4	\$23,977.3	\$18,425.0	\$9,653.3	-\$8,771.7	-47.6%
PUBLIC SERVICE COMPANY TAX	\$7,662.1	\$6,958.0	\$7,500.0	\$7,000.0	-\$500.0	-6.7%
REAL PROPERTY TAXES	\$272,988.7	\$311,302.2	\$321,485.7	\$337,192.6	\$15,706.8	4.9%
SPECIAL ASSESSMENTS	\$16,604.6	\$12,881.9	\$7,602.0	\$20,930.0	\$13,328.0	175.3%
TRANSIENT ACCOMMODATIONS TAX	\$23,484.0	\$234,840.0	\$23,484.0	\$23,484.0	\$0.0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$1,291.8	\$2,564.5	\$71,755.0	\$64,989.4	-\$6,765.6	-9.4%
CARRY-OVER SAVINGS	\$83,657.6	\$89,554.1	\$56,111.7	\$46,216.9	-\$9,894.8	-17.6%
INTERFUND TRANSFERS	\$49,064.6	\$51,150.3	\$38,485.2	\$45,004.7	\$6,519.4	16.9%
TOTAL ESTIMATED REVENUES	\$680,143.0	\$949,609.7	\$758,292.3	\$780,769.8	\$22,477.5	3.0%
EXPENDITURES AND OTHER USES						
OPERATING EXPENDITURES						
CULTURE AND RECREATION	\$32,058.9	\$30,165.1	\$36,022.4	\$33,699.4	-\$2,323.0	-6.4%
GENERAL GOVERNMENT	\$176,923.8	\$153,626.3	\$219,910.9	\$247,666.0	\$27,755.0	12.6%
HIGHWAYS, STREETS, AND TRANSPORTATION	\$45,558.2	\$47,910.6	\$55,948.1	\$57,475.2	\$1,527.1	2.7%
LEGISLATIVE	\$6,669.2	\$6,856.2	\$9,738.4	\$9,372.3	-\$366.1	-3.8%
PUBLIC SAFETY	\$94,690.4	\$96,534.9	\$106,461.4	\$111,253.2	\$4,791.9	4.5%
SANITATION	\$75,106.7	\$75,512.8	\$82,187.3	\$91,112.6	\$8,925.3	10.9%
SOCIAL WELFARE	\$20,928.6	\$20,673.4	\$25,568.6	\$26,791.8	\$1,223.2	4.8%
WATER SUPPLY	\$55,654.3	\$53,477.8	\$63,232.5	\$70,703.2	\$7,470.7	11.8%
CAPITAL EXPENDITURES	\$48,111.9	\$87,052.2	\$142,539.8	\$132,696.2	-\$9,843.6	-6.9%
TOTAL EXPENDITURES AND OTHER USES	\$555,701.9	\$571,809.4	\$741,609.3	\$780,769.8	\$39,160.5	5.3%

Note: True sum may be different due to rounding.

Estimated Revenues By Major Source
(in Thousands)
Figure 4-2



Expenditures and Other Uses
(in Thousands)
Figure 4-3



4-Year Comparison: Revenue Schedule by Major Fund (in Thousands)
Figure 4-4

MAJOR SOURCES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
GENERAL FUND						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$2,482.8	\$2,730.0	\$1,517.7	\$4,400.0	\$2,882.3	189.9%
FINES, FORFEITS & PENALTIES	\$2,149.1	\$2,277.6	\$2,000.0	\$2,000.0	\$0.0	0.0%
LICENSES & PERMITS	\$8,066.8	\$9,122.8	\$7,522.0	\$8,022.0	\$500.0	6.6%
MISCELLANEOUS	\$1,336.4	\$683.2	\$1,000.0	\$700.0	-\$300.0	-30.0%
OTHER INTERGOVERNMENTAL	\$91.4	\$141.0	\$75.0	\$75.0	\$0.0	0.0%
PUBLIC SERVICE COMPANY TAX	\$7,662.1	\$6,958.0	\$7,500.0	\$7,000.0	-\$500.0	-6.7%
REAL PROPERTY TAXES	\$272,988.7	\$311,302.2	\$321,485.7	\$337,192.6	\$15,706.8	4.9%
SPECIAL ASSESSMENTS	\$500.0	\$842.5	\$2,802.0	\$930.0	-\$1,872.0	-66.8%
TRANSIENT ACCOMODATIONS TAX	\$23,484.0	\$234,840.0	\$23,484.0	\$23,484.0	\$0.0	0.0%
USE OF MONEY & PROPERTY	\$3,072.8	\$4,362.5	\$3,100.0	\$5,013.5	\$1,913.5	61.7%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$1,291.8	\$2,564.5	\$50,290.0	\$17,544.4	-\$32,745.6	-65.1%
CARRY-OVER SAVINGS	\$24,562.4	\$42,458.3	\$19,654.4	\$22,483.5	\$2,829.0	14.4%
INTERFUND CHARGES	\$28,387.9	\$28,407.9	\$26,116.0	\$35,817.1	\$9,701.0	37.1%
INTERFUND TRANSFERS	\$1,805.9	\$1,916.3	\$1,063.1	\$1,063.1	\$0.0	0.0%
TOTAL GENERAL FUND	\$377,882.2	\$648,606.7	\$467,610.0	\$465,725.1	-\$1,884.9	-0.4%
SPECIAL REVENUE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$74,418.8	\$79,878.8	\$84,348.1	\$89,980.2	\$5,632.0	6.7%
FUEL & FRANCHISE TAXES	\$23,402.4	\$24,396.7	\$24,311.0	\$24,300.0	-\$11.0	0.0%
LICENSES & PERMITS	\$23,850.8	\$26,427.6	\$25,332.6	\$26,530.3	\$1,197.7	4.7%
MISCELLANEOUS	\$65.1	\$29.3	\$40.0	\$40.0	\$0.0	0.0%
OTHER INTERGOVERNMENTAL	\$9,666.6	\$5,483.8	\$10,100.0	\$9,578.3	-\$521.7	-5.2%
SPECIAL ASSESSMENTS	\$743.6	\$406.3	\$0.0	\$0.0	\$0.0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$21,465.0	\$47,445.0	\$25,980.0	121.0%
CARRY-OVER SAVINGS	\$22,450.9	\$34,971.1	\$18,652.4	\$19,371.1	\$718.7	3.9%
INTERFUND CHARGES	\$1,090.0	\$340.0	\$340.0	\$340.0	\$0.0	0.0%
INTERFUND TRANSFERS	\$14,314.3	\$17,495.7	\$6,945.6	\$6,756.7	-\$189.0	-2.7%
TOTAL SPECIAL REVENUE FUNDS	\$170,002.5	\$189,429.4	\$191,534.8	\$224,341.6	\$32,806.8	17.1%
ENTERPRISE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$64,432.4	\$64,418.0	\$63,765.8	\$64,890.0	\$1,124.2	1.8%
MISCELLANEOUS	\$2,210.6	\$640.4	\$23.0	\$23.0	\$0.0	100.0%
OTHER INTERGOVERNMENTAL	\$9,049.4	\$18,352.5	\$8,250.0	\$0.0	-\$8,250.0	-100.0%
SPECIAL ASSESSMENTS	\$15,361.1	\$11,633.1	\$4,800.0	\$20,000.0	\$15,200.0	316.7%
USE OF MONEY & PROPERTY	\$1,094.0	\$1,414.6	\$483.4	\$400.0	-\$83.4	-17.3%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
CARRY-OVER SAVINGS	\$36,644.3	\$12,124.7	\$17,804.9	\$4,362.4	-\$13,442.6	-75.5%
INTERFUND TRANSFERS	\$3,466.6	\$2,990.4	\$4,020.4	\$1,027.8	-\$2,992.6	-74.4%
TOTAL ENTERPRISE FUNDS	\$132,258.3	\$111,573.6	\$99,147.6	\$90,703.2	-\$8,444.4	-8.5%
TOTAL COUNTY FUNDS	\$680,143.0	\$949,609.7	\$758,292.3	\$780,769.8	\$22,477.5	3.0%

Note: True sum may be different due to rounding.

4-Year Comparison: Special Revenue Funds Schedule by Sub-Fund (in Thousands)

Figure 4-5

MAJOR SOURCES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
BIKEWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$61.8	\$82.1	\$50.0	\$0.0	-\$50.0	-100.0%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$59.0	\$398.9	\$11.7	\$387.2	\$375.5	3200.2%
INTERFUND TRANSFERS	\$87.9	\$0.0	\$78.3	\$0.0	-\$78.3	-100.0%
TOTAL BIKEWAY FUND	\$208.7	\$481.0	\$140.0	\$387.2	\$247.2	176.6%
EP&S FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$0.0	\$0.0	\$1,212.3	\$1,370.0	\$157.7	13.0%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$0.0	\$0.0	\$0.0	\$2,587.7	\$2,587.7	n/a
INTERFUND TRANSFERS	\$0.0	\$0.0	\$3,937.4	\$4,968.2	\$1,030.8	26.2%
TOTAL EP&S FUND	\$0.0	\$0.0	\$5,149.7	\$8,925.9	\$3,776.2	73.3%
HIGHWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$2,540.2	\$2,478.2	\$2,700.0	\$2,400.0	-\$300.0	-11.1%
FUEL & FRANCHISE TAXES	\$23,402.4	\$24,396.7	\$24,311.0	\$24,300.0	-\$11.0	0.0%
LICENSES & PERMITS	\$21,388.8	\$24,039.1	\$23,000.0	\$23,999.4	\$999.4	4.3%
MISCELLANEOUS	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	n/a
SPECIAL ASSESSMENTS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$18,215.0	\$24,145.0	\$5,930.0	32.6%
CARRY-OVER SAVINGS	\$8,863.0	\$16,443.6	\$10,318.7	\$7,261.0	-\$3,057.7	-29.6%
INTERFUND CHARGES	\$1,090.0	\$340.0	\$340.0	\$340.0	\$0.0	n/a
TOTAL HIGHWAY FUND	\$57,284.9	\$67,697.5	\$78,884.7	\$82,445.5	\$3,560.7	4.5%
LIQUOR FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$2,400.2	\$2,306.5	\$2,282.6	\$2,530.9	\$248.3	10.9%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$1,667.3	\$1,614.9	\$945.2	\$687.1	-\$258.1	-27.3%
INTERFUND TRANSFERS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
TOTAL LIQUOR FUND	\$4,067.4	\$3,921.3	\$3,227.8	\$3,218.0	-\$9.8	-0.3%
SOLID WASTE FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$19,887.8	\$23,225.7	\$25,309.9	\$27,815.0	\$2,505.1	9.9%
MISCELLANEOUS	\$29.4	\$7.6	\$0.0	\$0.0	\$0.0	n/a
OTHER INTERGOVERNMENTAL	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$2,750.0	\$18,800.0	\$16,050.0	583.6%
CARRY-OVER SAVINGS	\$2,597.4	\$4,315.5	\$3,135.8	\$569.9	-\$2,565.9	-81.8%
INTERFUND TRANSFERS	\$14,226.3	\$17,495.7	\$2,930.0	\$1,788.5	-\$1,141.5	-39.0%
TOTAL SOLID WASTE FUND	\$36,741.0	\$45,044.5	\$34,125.7	\$48,973.4	\$14,847.7	43.5%
WASTEWATER FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$51,990.8	\$54,174.9	\$55,126.0	\$58,395.2	\$3,269.2	5.9%
MISCELLANEOUS	\$35.2	\$21.7	\$40.0	\$40.0	\$0.0	n/a
OTHER INTERGOVERNMENTAL	\$9,666.6	\$5,483.8	\$10,100.0	\$9,578.3	-\$521.7	-5.2%
SPECIAL ASSESSMENTS	\$743.6	\$406.3	\$0.0	\$0.0	\$0.0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$500.0	\$4,500.0	\$4,000.0	800.0%
CARRY-OVER SAVINGS	\$9,264.2	\$12,198.2	\$4,241.0	\$7,878.2	\$3,637.2	85.8%
INTERFUND TRANSFERS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
TOTAL WASTEWATER FUND	\$71,700.5	\$72,285.0	\$70,007.0	\$80,391.7	\$10,384.7	14.8%
TOTAL SPECIAL REVENUE FUNDS	\$170,002.5	\$189,429.4	\$191,534.8	\$224,341.6	\$32,806.8	17.1%

Note: True sum may be different due to rounding.