

Michael P. Victorino
Mayor

Sananda K. Baz
Managing Director



OFFICE OF THE MAYOR
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
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April 7, 2022

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

APPROVED FOR TRANSMITTAL

Michael P. Victorino 4/7/22

Mayor Date

For Transmittal to:

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

Dear Chair Rawlins-Fernandez:

SUBJECT: **FISCAL YEAR ("FY") 2023 BUDGET** (BFED-1)

As it relates to the FY 2023 Program Budget Book, I am transmitting the following revised pages:

1. Financial Summaries (pages 68, 69, 73, 74 and 75), correction to the amount for the Bond Fund for FY 2023 Proposed for the General Fund and Solid Waste Management Fund. In calculating the Bond Fund for the Solid Waste Management program, the wrong amount was inadvertently used for its equipment. The correct amount for equipment for Solid Waste Management is \$5,320,000 not \$3,200,000. The appropriate changes are reflected on the attached sheets. This change does not impact the total budget amount.
2. Financial Summaries (pages 68 and 69), these pages are provided to reflect the actual amount of revenue by fund and not in a rounded format.

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

Sincerely,

A handwritten signature in blue ink, reading "Michele M. Yoshimura".

MICHELE M. YOSHIMURA
Budget Director

Attachments

Financial Summaries

Revenue and Expenditure Summary

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

Figure 4-4

MAJOR SOURCES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
GENERAL FUND						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$3,981.4	\$4,391.0	\$4,013.4	\$3,400.0	-\$613.4	-15.3%
FINES, FORFEITS & PENALTIES	\$0.0	\$1,932.9	\$1,500.0	\$1,900.0	\$400.0	26.7%
LICENSES & PERMITS	\$9,794.8	\$9,384.1	\$8,522.0	\$8,522.0	\$0.0	0.0%
MISCELLANEOUS	\$1,120.8	\$1,974.3	\$606.0	\$600.0	-\$6.0	-1.0%
OTHER INTERGOVERNMENTAL	\$29.2	\$75.6	\$50.0	\$50.0	\$0.0	0.0%
PUBLIC SERVICE COMPANY TAX	\$8,283.9	\$7,639.3	\$7,500.0	\$6,900.0	-\$600.0	-8.0%
REAL PROPERTY TAXES	\$356,089.8	\$373,438.8	\$384,969.8	\$420,367.1	\$35,397.4	9.2%
SPECIAL ASSESSMENTS	\$966.6	\$603.0	\$950.0	\$2,275.0	\$1,325.0	139.5%
TRANSIENT ACCOMMODATIONS TAX	\$19,570.0	\$0.0	\$0.0	\$60,000.0	\$60,000.0	N/A
USE OF MONEY & PROPERTY	\$6,187.0	\$4,766.0	\$2,299.4	\$3,444.0	\$1,144.6	49.8%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$17,521.8	\$60,462.7	\$38,650.0	\$90,610.0	\$51,960.0	134.4%
CARRY-OVER SAVINGS	\$103,918.3	\$103,287.7	\$56,738.3	\$45,114.0	-\$11,624.3	-20.5%
INTERFUND CHARGES	\$36,592.4	\$23,986.5	\$25,083.5	\$30,510.1	\$5,426.7	21.6%
INTERFUND TRANSFERS	\$1,063.1	\$0.0	\$0.0	\$0.0	\$0.0	N/A
TOTAL GENERAL FUND	\$565,119.1	\$591,941.8	\$530,882.4	\$673,692.2	\$142,809.8	26.9%
SPECIAL REVENUE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$90,955.4	\$77,982.3	\$82,958.5	\$89,789.5	\$6,831.0	8.2%
FUEL & FRANCHISE TAXES	\$25,447.6	\$20,833.3	\$23,500.0	\$23,000.0	-\$500.0	-2.1%
LICENSES & PERMITS	\$27,796.4	\$29,443.2	\$27,944.5	\$28,539.8	\$595.3	2.1%
MISCELLANEOUS	\$370.7	\$43.8	\$40.8	\$40.8	\$0.0	0.0%
OTHER INTERGOVERNMENTAL	\$17,139.4	\$5,892.9	\$12,900.0	\$5,000.0	-\$7,900.0	-61.2%
SPECIAL ASSESSMENTS	\$1,387.0	\$120.6	\$0.0	\$0.0	\$0.0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$49,627.9	\$62,670.0	\$13,042.1	26.3%
CARRY-OVER SAVINGS	\$31,166.1	\$49,343.0	\$8,216.7	\$41,422.2	\$33,205.5	404.1%
INTERFUND CHARGES	\$1,144.2	\$150.5	\$415.0	\$225.0	-\$190.0	-45.8%
INTERFUND TRANSFERS	\$6,019.6	\$10,857.0	\$10,759.1	\$14,278.7	\$3,519.6	32.7%
TOTAL SPECIAL REVENUE FUNDS	\$201,426.4	\$194,666.6	\$216,362.4	\$264,965.9	\$48,603.5	22.5%
ENTERPRISE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$67,309.2	\$66,447.0	\$64,390.6	\$67,000.0	\$2,609.4	4.1%
MISCELLANEOUS	\$98.5	\$0.0	\$23.0	\$23.0	\$0.0	100.0%
OTHER INTERGOVERNMENTAL	\$2,539.4	\$791.9	\$4,250.0	\$0.0	-\$4,250.0	n/a
SPECIAL ASSESSMENTS	\$6,245.0	\$4,349.7	\$6,465.0	\$3,300.0	-\$3,165.0	-49.0%
USE OF MONEY & PROPERTY	\$3,262.2	\$104.4	\$619.9	\$619.9	\$0.0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
CARRY-OVER SAVINGS	\$30,160.3	\$42,005.0	\$19,535.1	\$34,500.0	\$14,964.9	76.6%
INTERFUND TRANSFERS	\$777.8	\$708.3	\$955.3	\$955.3	\$0.0	0.0%
TOTAL ENTERPRISE FUNDS	\$110,392.4	\$114,406.3	\$96,238.8	\$106,398.1	\$10,159.3	10.6%
TOTAL COUNTY FUNDS	\$876,937.9	\$901,014.7	\$843,483.7	\$1,045,056.3	\$201,572.6	23.9%

Note: True sum may be different due to rounding.

Financial Summaries

Revenue and Expenditure Summary

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

Figure 4-5

MAJOR SOURCES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
BIKEWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$72.8	\$98.8	\$0.0	\$0.0	\$0.0	n/a
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$151.3	\$114.3	\$0.0	\$0.0	\$0.0	n/a
INTERFUND TRANSFERS	\$0.0	\$127.8	\$0.0	\$0.0	\$0.0	n/a
TOTAL BIKEWAY FUND	\$224.1	\$340.9	\$0.0	\$0.0	\$0.0	n/a
EP&S FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$6,100.1	\$1,973.7	\$2,154.1	\$2,358.8	\$204.7	9.5%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$6,466.9	-\$524.4	\$898.1	-\$1,279.9	-\$2,177.9	-242.5%
INTERFUND TRANSFERS	\$4,263.2	\$1,973.6	\$4,989.9	\$8,952.9	\$3,963.0	79.4%
TOTAL EP&S FUND	\$16,830.3	\$3,423.0	\$8,042.1	\$10,031.9	\$1,989.8	24.7%
HIGHWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$2,400.0	\$2,356.6	\$2,400.0	\$1,600.0	-\$800.0	-33.3%
FUEL & FRANCHISE TAXES	\$25,447.6	\$20,833.3	\$23,500.0	\$23,000.0	-\$500.0	-2.1%
LICENSES & PERMITS	\$25,512.7	\$26,655.3	\$25,517.7	\$26,000.0	\$482.3	1.9%
MISCELLANEOUS	\$0.0	\$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	\$25,622.9	\$28,250.0	\$2,627.1	10.3%
CARRY-OVER SAVINGS	\$13,055.7	\$18,436.6	\$1,574.1	\$17,264.6	\$15,690.5	996.8%
INTERFUND CHARGES	\$1,144.2	\$150.5	\$415.0	\$225.0	-\$190.0	-45.8%
INTERFUND TRANSFERS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
TOTAL HIGHWAY FUND	\$67,560.1	\$68,432.4	\$79,029.7	\$96,339.6	\$17,309.9	21.9%
LIQUOR FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$2,211.0	\$2,692.3	\$2,426.8	\$2,539.8	\$113.0	4.7%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$1,038.8	\$1,532.1	\$674.2	\$858.0	\$183.8	27.3%
INTERFUND TRANSFERS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
TOTAL LIQUOR FUND	\$3,249.8	\$4,224.5	\$3,101.0	\$3,397.7	\$296.8	9.6%
SOLID WASTE MANAGEMENT FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$24,413.0	\$22,101.9	\$25,083.8	\$24,200.0	-\$883.8	-3.5%
MISCELLANEOUS	\$8.5	\$0.0	\$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	\$3,555.0	\$18,020.0	\$14,465.0	406.9%
CARRY-OVER SAVINGS	\$880.1	\$6,053.1	-\$451.1	\$5,320.3	\$5,771.4	-1279.5%
INTERFUND TRANSFERS	\$1,756.3	\$8,755.6	\$5,769.2	\$5,325.7	-\$443.4	-7.7%
TOTAL SOLID WASTE FUND	\$27,058.0	\$36,910.5	\$33,956.9	\$52,866.1	\$18,909.2	55.7%
SEWER FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$58,042.2	\$51,550.1	\$53,320.6	\$61,630.7	\$8,310.1	15.6%
MISCELLANEOUS	\$362.2	\$40.5	\$40.8	\$40.8	\$0.0	n/a
OTHER INTERGOVERNMENTAL	\$17,139.4	\$5,892.9	\$12,900.0	\$5,000.0	-\$7,900.0	-61.2%
SPECIAL ASSESSMENTS	\$1,387.0	\$120.6	\$0.0	\$0.0	\$0.0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0.0	\$0.0	\$20,450.0	\$16,400.0	-\$4,050.0	-19.8%
CARRY-OVER SAVINGS	\$9,573.3	\$23,731.2	\$5,521.3	\$19,259.1	\$13,737.8	248.8%
INTERFUND TRANSFERS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	n/a
TOTAL SEWER FUND	\$86,504.1	\$81,335.3	\$92,232.7	\$102,330.6	\$10,097.9	10.9%
TOTAL SPECIAL REVENUE FUNDS	\$201,426.4	\$194,666.6	\$216,362.4	\$264,965.9	\$48,603.5	22.6%

Note: True sum may be different due to rounding.

Financial Summaries

Fund Balance

FY 2023 Fund Summary (County Funds)

Consolidated Schedule (in Thousands)

Figure 4-9

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL FUNDS
BEGINNING FUND BALANCE	\$103,287.7	\$49,343.0	\$42,005.0	\$194,635.6
TRANSFERRED TO ESTIMATED REVENUES	-\$103,287.7	-\$49,343.0	-\$42,005.0	-\$194,635.6
ESTIMATED REVENUES				
FROM TAXES, FEES AND ASSESSMENTS				
CHARGES FOR CURRENT SERVICES	\$3,400.0	\$89,789.5	\$67,000.0	\$160,189.5
FUEL & FRANCHISE TAXES	\$0.0	\$23,000.0	\$0.0	\$23,000.0
LICENSES, PERMITS & OTHERS	\$14,466.0	\$28,580.6	\$642.9	\$43,689.4
OTHER INTERGOVERNMENTAL	\$50.0	\$5,000.0	\$0.0	\$5,050.0
PUBLIC SERVICE COMPANY TAX	\$6,900.0	\$0.0	\$0.0	\$6,900.0
REAL PROPERTY TAXES	\$420,367.1	\$0.0	\$0.0	\$420,367.1
SPECIAL ASSESSMENTS	\$2,275.0	\$0.0	\$3,300.0	\$5,575.0
TRANSIENT ACCOMODATIONS TAX	\$60,000.0	\$0.0	\$0.0	\$60,000.0
FROM OTHER SOURCES				
BOND/LAPSED BOND	\$90,610.0	\$62,670.0	\$0.0	\$153,280.0
CARRY-OVER SAVINGS	\$45,114.0	\$41,422.2	\$34,500.0	\$121,036.2
INTERFUND TRANSFERS	\$30,510.1	\$14,503.7	\$955.3	\$45,969.1
TOTAL ESTIMATED REVENUES	\$673,692.2	\$264,965.9	\$106,398.1	\$1,045,056.3
EXPENDITURES AND OTHER USES				
OPERATING EXPENDITURES				
CULTURE AND RECREATION	\$38,066.7	\$0.0	\$0.0	\$38,066.7
GENERAL GOVERNMENT	\$343,799.6	\$0.0	\$0.0	\$343,799.6
HIGHWAYS, STREETS, AND TRANSPORTATION	\$12,356.0	\$53,171.6	\$0.0	\$65,527.6
LEGISLATIVE	\$12,053.6	\$0.0	\$0.0	\$12,053.6
PUBLIC SAFETY	\$125,943.8	\$0.0	\$0.0	\$125,943.8
SANITATION	\$0.0	\$98,458.5	\$0.0	\$98,458.5
SOCIAL WELFARE	\$29,732.4	\$3,397.7	\$0.0	\$33,130.2
WATER SUPPLY	\$0.0	\$0.0	\$77,048.1	\$77,048.1
CAPITAL EXPENDITURES	\$111,740.0	\$109,938.0	\$29,350.0	\$251,028.0
TOTAL EXPENDITURES AND OTHER USES	\$673,692.2	\$264,965.9	\$106,398.1	\$1,045,056.3
ENDING FUND BALANCE	\$0.0	\$0.0	\$0.0	\$0.0

Note: True sum may be different due to rounding.

FY 2023 Fund Summary by Major Fund (General Fund)

General Fund Schedule (in Thousands)

Figure 4-10

	GENERAL FUND	TOTAL GENERAL FUND
BEGINNING FUND BALANCE	\$103,287.7	\$103,287.7
TRANSFERRED TO ESTIMATED REVENUES	-\$103,287.7	-\$103,287.7
ESTIMATED REVENUES		
FROM TAXES, FEES AND ASSESSMENTS		
CHARGES FOR CURRENT SERVICES	\$3,400.0	\$3,400.0
FUEL & FRANCHISE TAXES	\$0.0	\$0.0
LICENSES, PERMITS & OTHERS	\$14,466.0	\$14,466.0
OTHER INTERGOVERNMENTAL	\$50.0	\$50.0
PUBLIC SERVICE COMPANY TAX	\$6,900.0	\$6,900.0
REAL PROPERTY TAXES	\$420,367.1	\$420,367.1
SPECIAL ASSESSMENTS	\$2,275.0	\$2,275.0
TRANSIENT ACCOMODATIONS TAX	\$60,000.0	\$60,000.0
FROM OTHER SOURCES		
BOND/LAPSED BOND	\$90,610.0	\$90,610.0
CARRY-OVER SAVINGS	\$45,114.0	\$45,114.0
INTERFUND TRANSFERS	\$30,510.1	\$30,510.1
TOTAL ESTIMATED REVENUES	\$673,692.2	\$673,692.2
EXPENDITURES AND OTHER USES		
OPERATING EXPENDITURES		
CULTURE AND RECREATION	\$38,066.7	\$38,066.7
GENERAL GOVERNMENT	\$343,799.6	\$343,799.6
HIGHWAYS, STREETS, AND TRANSPORTATION	\$12,356.0	\$12,356.0
LEGISLATIVE	\$12,053.6	\$12,053.6
PUBLIC SAFETY	\$125,943.8	\$125,943.8
SANITATION	\$0.0	\$0.0
SOCIAL WELFARE	\$29,732.4	\$29,732.4
WATER SUPPLY	\$0.0	\$0.0
CAPITAL EXPENDITURES	\$111,740.0	\$111,740.0
TOTAL EXPENDITURES AND OTHER USES	\$673,692.2	\$673,692.2
ENDING FUND BALANCE	\$0.0	\$0.0

Note: True sum may be different due to rounding.

FY 2023 Fund Summary by Major Fund (Non-General Fund)

Special Revenue Funds Schedule (in Thousands)

Figure 4-11

	BIKEWAY FUND	EP&S FUND	HIGHWAY FUND	LIQUOR FUND	SOLID WASTE MANAGEMENT FUND	SEWER FUND	TOTAL SPECIAL REVENUE FUNDS
BEGINNING FUND BALANCE	\$114.3	-\$524.4	\$18,436.6	\$1,532.1	\$6,053.1	\$23,731.2	\$49,343.0
TRANSFERRED TO ESTIMATED REVENUES	-\$114.3	\$524.4	-\$18,436.6	-\$1,532.1	-\$6,053.1	-\$23,731.2	-\$49,343.0
ESTIMATED REVENUES							
FROM TAXES, FEES AND ASSESSMENTS							
CHARGES FOR CURRENT SERVICES	\$0.0	\$2,358.8	\$1,600.0	\$0.0	\$24,200.0	\$61,630.7	\$89,789.5
FUEL & FRANCHISE TAXES	\$0.0	\$0.0	\$23,000.0	\$0.0	\$0.0	\$0.0	\$23,000.0
LICENSES, PERMITS & OTHERS	\$0.0	\$0.0	\$26,000.0	\$2,539.8	\$0.0	\$40.8	\$28,580.6
OTHER INTERGOVERNMENTAL	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,000.0	\$5,000.0
SPECIAL ASSESSMENTS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
FROM OTHER SOURCES							
BOND/LAPSED BOND	\$0.0	\$0.0	\$28,250.0	\$0.0	\$18,020.0	\$16,400.0	\$62,670.0
CARRY-OVER SAVINGS	\$0.0	-\$1,279.9	\$17,264.6	\$858.0	\$5,320.3	\$19,259.1	\$41,422.2
INTERFUND TRANSFERS	\$0.0	\$8,952.9	\$225.0	\$0.0	\$5,325.7	\$0.0	\$14,503.7
TOTAL ESTIMATED REVENUES	\$0.0	\$10,031.9	\$96,339.6	\$3,397.7	\$52,866.1	\$102,330.6	\$264,965.9
EXPENDITURES AND OTHER USES							
OPERATING EXPENDITURES							
HIGHWAYS, STREETS, AND TRANSPORTATION	\$0.0	\$0.0	\$53,171.6	\$0.0	\$0.0	\$0.0	\$53,171.6
SANITATION	\$0.0	\$10,031.9	\$0.0	\$0.0	\$32,096.1	\$56,330.6	\$98,458.5
SOCIAL WELFARE	\$0.0	\$0.0	\$0.0	\$3,397.7	\$0.0	\$0.0	\$3,397.7
CAPITAL EXPENDITURES	\$0.0	\$0.0	\$43,168.0	\$0.0	\$20,770.0	\$46,000.0	\$109,938.0
TOTAL EXPENDITURES AND OTHER USES	\$0.0	\$10,031.9	\$96,339.6	\$3,397.7	\$52,866.1	\$102,330.6	\$264,965.9
ENDING FUND BALANCE	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Note: True sum may be different due to rounding.

Financial Summaries

Revenue and Expenditure Summary

4-Year Comparison: Revenue Schedule by Major Fund

Figure 4-4

MAJOR SOURCES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
GENERAL FUND						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$3,981,363	\$4,391,013	\$4,013,409	\$3,400,000	-\$613,409	-15.3%
FINES, FORFEITS & PENALTIES	\$0	\$1,932,891	\$1,500,000	\$1,900,000	\$400,000	26.7%
LICENSES & PERMITS	\$9,794,823	\$9,384,089	\$8,522,000	\$8,522,000	\$0	0.0%
MISCELLANEOUS	\$1,120,823	\$1,974,316	\$606,018	\$600,000	-\$6,018	-1.0%
OTHER INTERGOVERNMENTAL	\$29,207	\$75,645	\$50,000	\$50,000	\$0	0.0%
PUBLIC SERVICE COMPANY TAX	\$8,283,871	\$7,639,279	\$7,500,000	\$6,900,000	-\$600,000	-8.0%
REAL PROPERTY TAXES	\$356,089,800	\$373,438,763	\$384,969,752	\$420,367,117	\$35,397,365	9.2%
SPECIAL ASSESSMENTS	\$966,610	\$603,024	\$950,000	\$2,275,000	\$1,325,000	139.5%
TRANSIENT ACCOMODATIONS TAX	\$19,570,000	\$0	\$0	\$60,000,000	\$60,000,000	N/A
USE OF MONEY & PROPERTY	\$6,187,043	\$4,765,976	\$2,299,444	\$3,444,000	\$1,144,556	49.8%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$17,521,779	\$60,462,679	\$38,650,000	\$90,610,000	\$51,960,000	134.4%
CARRY-OVER SAVINGS	\$103,918,279	\$103,287,678	\$56,738,319	\$45,113,974	-\$11,624,345	-20.5%
INTERFUND CHARGES	\$36,592,400	\$23,986,476	\$25,083,453	\$30,510,132	\$5,426,679	21.6%
INTERFUND TRANSFERS	\$1,063,134	\$0	\$0	\$0	\$0	N/A
TOTAL GENERAL FUND	\$565,119,131	\$591,941,829	\$530,882,395	\$673,692,223	\$142,809,828	26.9%
SPECIAL REVENUE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$90,955,382	\$77,982,342	\$82,958,531	\$89,789,521	\$6,830,990	8.2%
FUEL & FRANCHISE TAXES	\$25,447,565	\$20,833,316	\$23,500,000	\$23,000,000	-\$500,000	-2.1%
LICENSES & PERMITS	\$27,796,436	\$29,443,161	\$27,944,500	\$28,539,791	\$595,291	2.1%
MISCELLANEOUS	\$370,726	\$43,827	\$40,776	\$40,776	\$0	0.0%
OTHER INTERGOVERNMENTAL	\$17,139,368	\$5,892,906	\$12,900,000	\$5,000,000	-\$7,900,000	-61.2%
SPECIAL ASSESSMENTS	\$1,386,998	\$120,551	\$0	\$0	\$0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0	\$0	\$49,627,900	\$62,670,000	\$13,042,100	26.3%
CARRY-OVER SAVINGS	\$31,166,129	\$49,342,965	\$8,216,653	\$41,422,188	\$33,205,535	404.1%
INTERFUND CHARGES	\$1,144,180	\$150,548	\$415,000	\$225,000	-\$190,000	-45.8%
INTERFUND TRANSFERS	\$6,019,596	\$10,856,961	\$10,759,077	\$14,278,651	\$3,519,574	32.7%
TOTAL SPECIAL REVENUE FUNDS	\$201,426,380	\$194,666,577	\$216,362,437	\$264,965,927	\$48,603,490	22.5%
ENTERPRISE FUNDS						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$67,309,209	\$66,446,975	\$64,390,556	\$67,000,000	\$2,609,444	4.1%
MISCELLANEOUS	\$98,486	\$0	\$23,000	\$23,000	\$0	0.0%
OTHER INTERGOVERNMENTAL	\$2,539,399	\$791,918	\$4,250,000	\$0	-\$4,250,000	n/a
SPECIAL ASSESSMENTS	\$6,244,966	\$4,349,681	\$6,465,000	\$3,300,000	-\$3,165,000	-49.0%
USE OF MONEY & PROPERTY	\$3,262,191	\$104,444	\$619,858	\$619,858	\$0	0.0%
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0	\$0	\$0	\$0	\$0	0.0%
CARRY-OVER SAVINGS	\$30,160,321	\$42,004,996	\$19,535,117	\$34,499,993	\$14,964,876	76.6%
INTERFUND TRANSFERS	\$777,804	\$708,254	\$955,297	\$955,297	\$0	0.0%
TOTAL ENTERPRISE FUNDS	\$110,392,375	\$114,406,267	\$96,238,828	\$106,398,148	\$10,159,320	10.6%
TOTAL COUNTY FUNDS	\$876,937,887	\$901,014,673	\$843,483,660	\$1,045,056,298	\$201,572,638	23.9%

Note: True sum may be different due to rounding.

Financial Summaries

Revenue and Expenditure Summary

4-Year Comparison: Special Revenue Funds Schedule by Sub-Fund

Figure 4-5

MAJOR SOURCES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
BIKEWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$72,781	\$98,833	\$0	\$0	\$0	n/a
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$151,314	\$114,292	\$0	\$0	\$0	n/a
INTERFUND TRANSFERS	\$0	\$127,759	\$0	\$0	\$0	n/a
TOTAL BIKEWAY FUND	\$224,095	\$340,884	\$0	\$0	\$0	n/a
EP&S FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$6,100,148	\$1,973,748	\$2,154,114	\$2,358,829	\$204,715	9.5%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$6,466,919	-\$524,400	\$898,082	-\$1,279,856	-\$2,177,938	-242.5%
INTERFUND TRANSFERS	\$4,263,248	\$1,973,612	\$4,989,905	\$8,952,909	\$3,963,004	79.4%
TOTAL EP&S FUND	\$16,830,315	\$3,422,960	\$8,042,101	\$10,031,882	\$1,989,781	24.7%
HIGHWAY FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$2,400,000	\$2,356,567	\$2,400,000	\$1,600,000	-\$800,000	-33.3%
FUEL & FRANCHISE TAXES	\$25,447,565	\$20,833,316	\$23,500,000	\$23,000,000	-\$500,000	-2.1%
LICENSES & PERMITS	\$25,512,675	\$26,655,348	\$25,517,694	\$26,000,000	\$482,306	1.9%
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	n/a
SPECIAL ASSESSMENTS	\$0	\$0	\$0	\$0	\$0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0	\$0	\$25,622,900	\$28,250,000	\$2,627,100	10.3%
CARRY-OVER SAVINGS	\$13,055,663	\$18,436,640	\$1,574,122	\$17,264,640	\$15,690,518	996.8%
INTERFUND CHARGES	\$1,144,180	\$150,548	\$415,000	\$225,000	-\$190,000	-45.8%
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL HIGHWAY FUND	\$67,560,083	\$68,432,419	\$79,029,716	\$96,339,640	\$17,309,924	21.9%
LIQUOR FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
LICENSES & PERMITS	\$2,210,980	\$2,692,330	\$2,426,806	\$2,539,791	\$112,985	4.7%
FROM OTHER SOURCES						
CARRY-OVER SAVINGS	\$1,038,818	\$1,532,136	\$674,182	\$857,954	\$183,772	27.3%
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL LIQUOR FUND	\$3,249,798	\$4,224,466	\$3,100,988	\$3,397,745	\$296,757	9.6%
SOLID WASTE MANAGEMENT FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$24,413,032	\$22,101,878	\$25,083,804	\$24,200,000	-\$883,804	-3.5%
MISCELLANEOUS	\$8,487	\$0	\$0	\$0	\$0	n/a
OTHER INTERGOVERNMENTAL	\$0	\$0	\$0	\$0	\$0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0	\$0	\$3,555,000	\$18,020,000	\$14,465,000	406.9%
CARRY-OVER SAVINGS	\$880,147	\$6,053,070	-\$451,073	\$5,320,339	\$5,771,412	-1279.5%
INTERFUND TRANSFERS	\$1,756,348	\$8,755,590	\$5,769,172	\$5,325,742	-\$443,430	-7.7%
TOTAL SOLID WASTE FUND	\$27,058,014	\$36,910,538	\$33,956,903	\$52,866,081	\$18,909,178	55.7%
SEWER FUND:						
FROM TAXES, FEES AND ASSESSMENTS						
CHARGES FOR CURRENT SERVICES	\$58,042,202	\$51,550,149	\$53,320,613	\$61,630,692	\$8,310,079	15.6%
MISCELLANEOUS	\$362,239	\$40,477	\$40,776	\$40,776	\$0	n/a
OTHER INTERGOVERNMENTAL	\$17,139,368	\$5,892,906	\$12,900,000	\$5,000,000	-\$7,900,000	-61.2%
SPECIAL ASSESSMENTS	\$1,386,998	\$120,551	\$0	\$0	\$0	n/a
FROM OTHER SOURCES						
BOND/LAPSED BOND	\$0	\$0	\$20,450,000	\$16,400,000	-\$4,050,000	-19.8%
CARRY-OVER SAVINGS	\$9,573,268	\$23,731,227	\$5,521,340	\$19,259,111	\$13,737,771	248.8%
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL WASTEWATER FUND	\$86,504,076	\$81,335,311	\$92,232,729	\$102,330,579	\$10,097,850	10.9%
TOTAL SPECIAL REVENUE FUNDS	\$201,426,380	\$194,666,577	\$216,362,437	\$264,965,927	\$48,603,490	22.5%

Note: True sum may be different due to rounding.

BFED Committee

From: Melissa Agtunong <Melissa.P.Agtunong@co.maui.hi.us>
Sent: Thursday, April 7, 2022 4:11 PM
To: BFED Committee
Subject: FY 2023 Budget (BFED-1)
Attachments: (BFED-1) Financial Summaries.pdf

Please see attached.

Mahalo,
Melissa Jahja (Agtunong)
Office of the Mayor | County of Maui
(808)270-8263