



Revenues v.
Expenditures
by Council
District

FISCAL YEAR
2019
BUDGET

Why is it important?

- ✓ It is important to understand how our real property tax is generated and spent.
- ✓ To be fair, we must examine what each Council district is generating versus being spent.

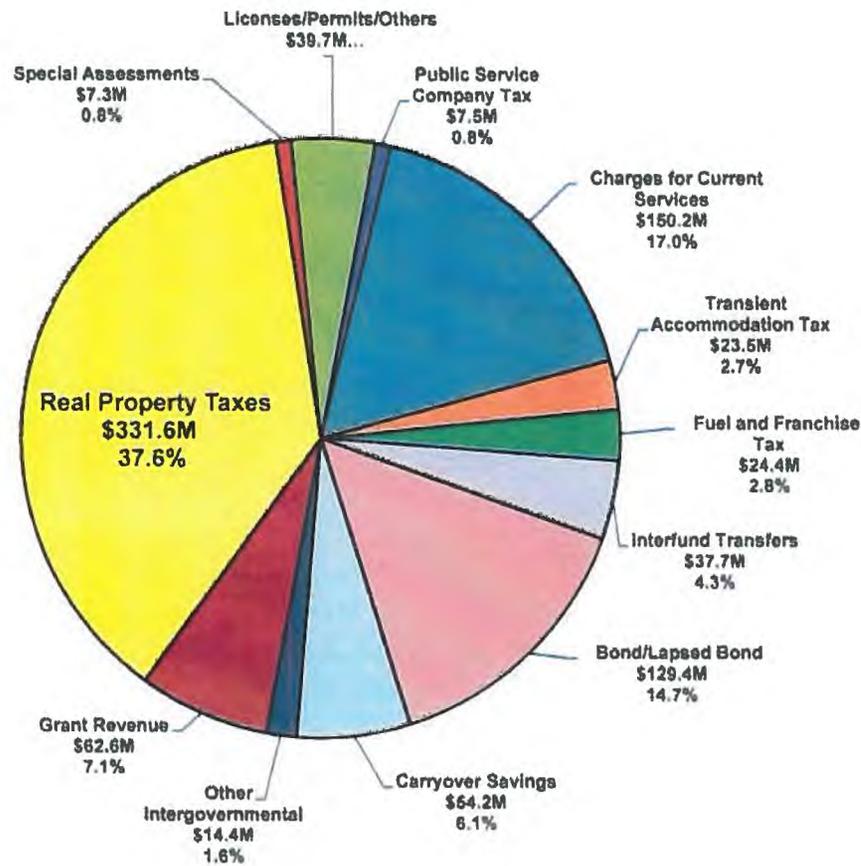
Methodology

- ✓ These figures represent general fund expenditures as adopted in FY 17 and FY 18 and proposed by the Mayor in FY 2019.
- ✓ Costs that could not be associated with a district were lumped together to develop a per resident cost.
- ✓ Costs that could be associated with a district were allocated accordingly.
- ✓ Revenues are from Real Property Tax.

Methodology

- ✓ Although expenditures are all general fund related, this study examines only Real Property Tax revenue and does not take into account other general fund sources (TAT, fees for services, etc.)
- ✓ The FY 2019 general cost allocation per resident is \$2,231.

MAUI COUNTY REVENUE SOURCES
MAYOR'S PROPOSED FY 2018-2019 BUDGET



Methodology

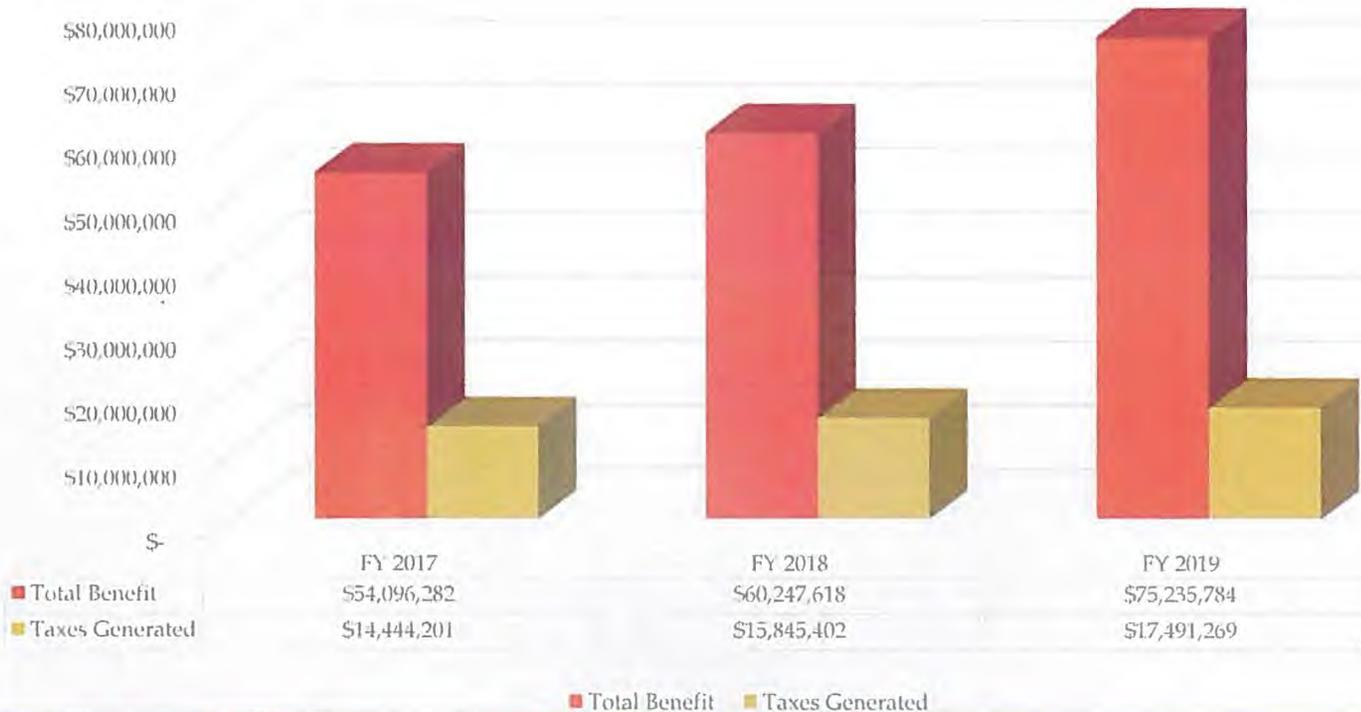
- ✓ Estimated population is 164,637 and broken down by district by the 2010 Maui County Data Book information from the U.S. Census.
- ✓ Population figures were updated proportionately based on U.S. Census estimates. Exact numbers will not be known until the next U.S. Census in 2020.

Wailuku, Waihee

2010 Population:
26,927

2018 est. Population:
28,615

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$1,890	\$2,105	\$2,629
Taxes generated per resident	\$505	\$554	\$611
Net per resident	\$(1,386)	\$(1,552)	\$(2,018)



Kahului

2010 Population:
27,044

2018 est. Population:
28,740

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$1,994	\$2,169	\$2,587
Taxes generated per resident	\$660	\$711	\$755
Net per resident	\$(1,333)	\$(1,458)	\$(1,832)



West Maui

2010 Population:
24,584

2018 est. Population:
26,126

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$2,145	\$2,316	\$2,765
Taxes generated per resident	\$4,084	\$4,498	\$4,852
Net per resident	\$1,939	\$2,182	\$2,088

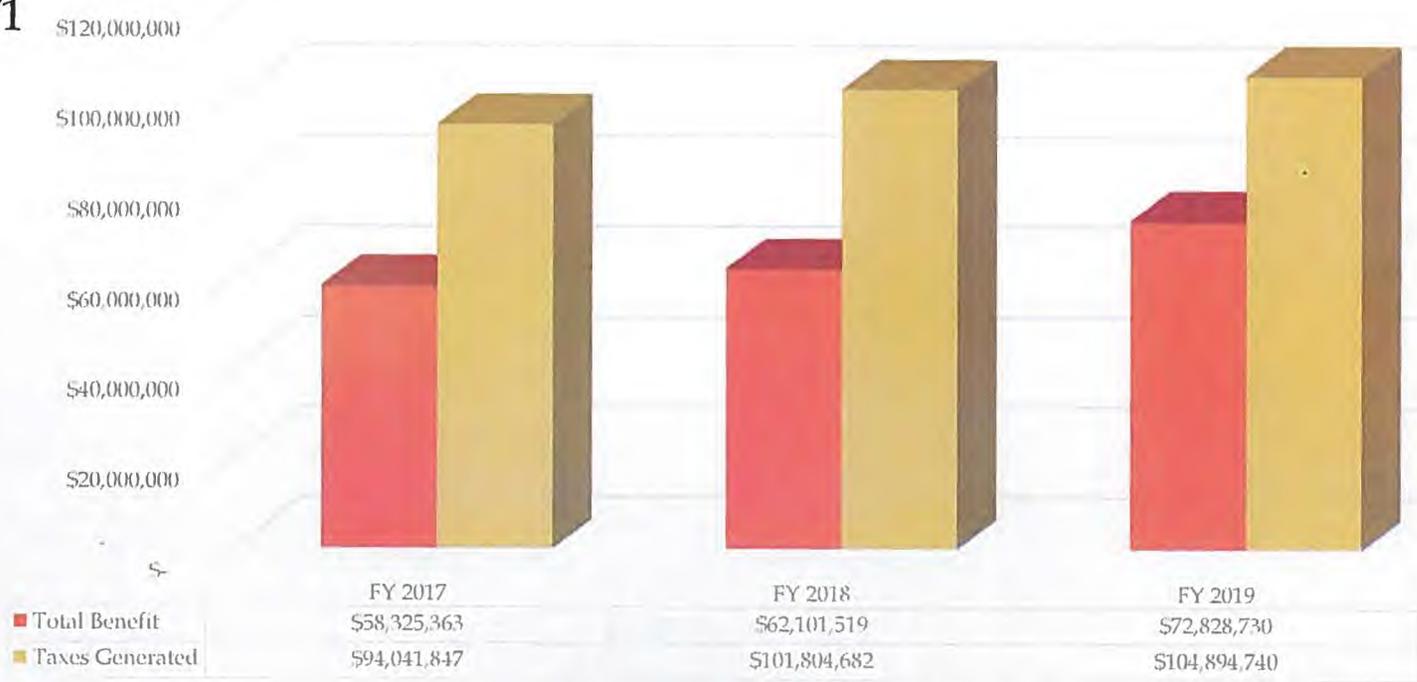


South Maui

2010 Population:
24,815

2018 est. Population:
26,371

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$2,212	\$2,355	\$2,762
Taxes generated per resident	\$3,566	\$3,860	\$3,978
Net per resident	\$1,354	\$1,506	\$1,216



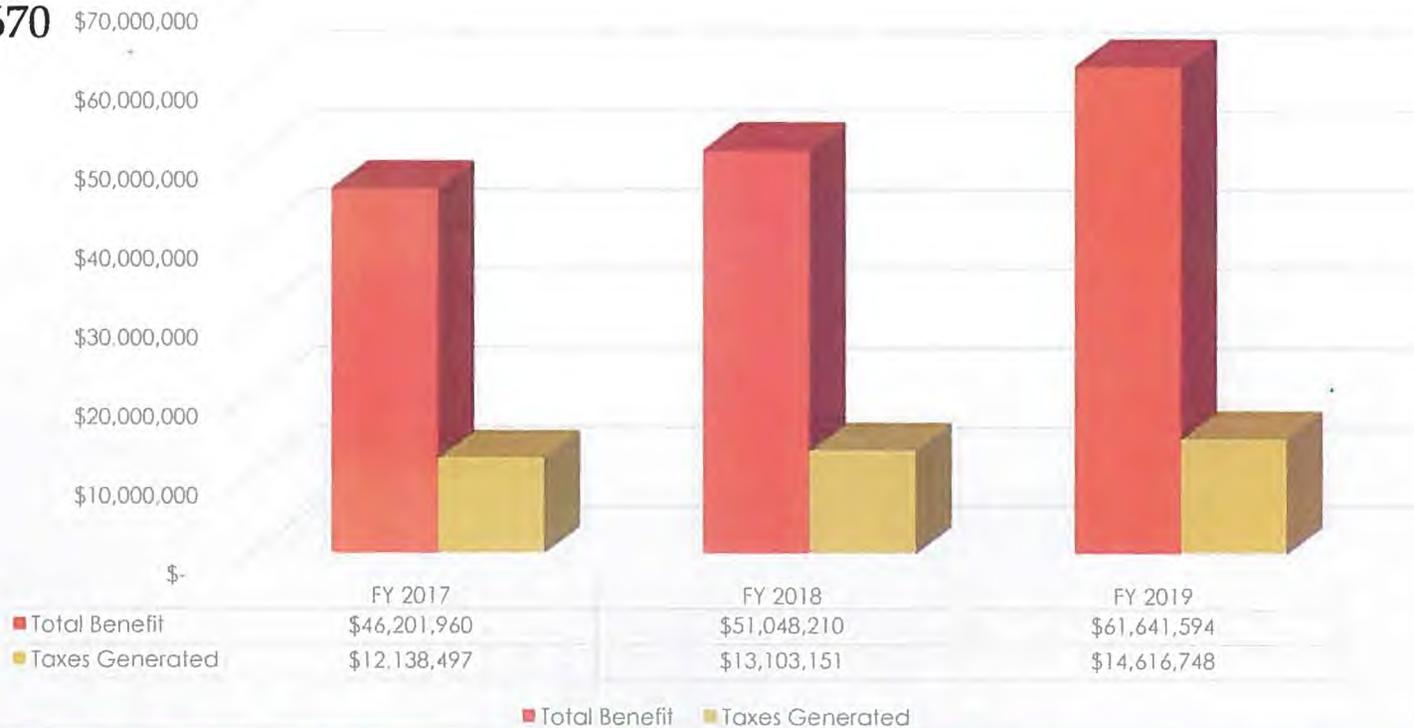
■ Total Benefit ■ Taxes Generated

Kula, Pukalani, Ulupalakua

2010 Population:
22,274

2018 est. Population:
23,670

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$1,952	\$2,157	\$2,604
Taxes generated per resident	\$513	\$554	\$618
Net per resident	\$(1,439)	\$(1,603)	\$(1,987)

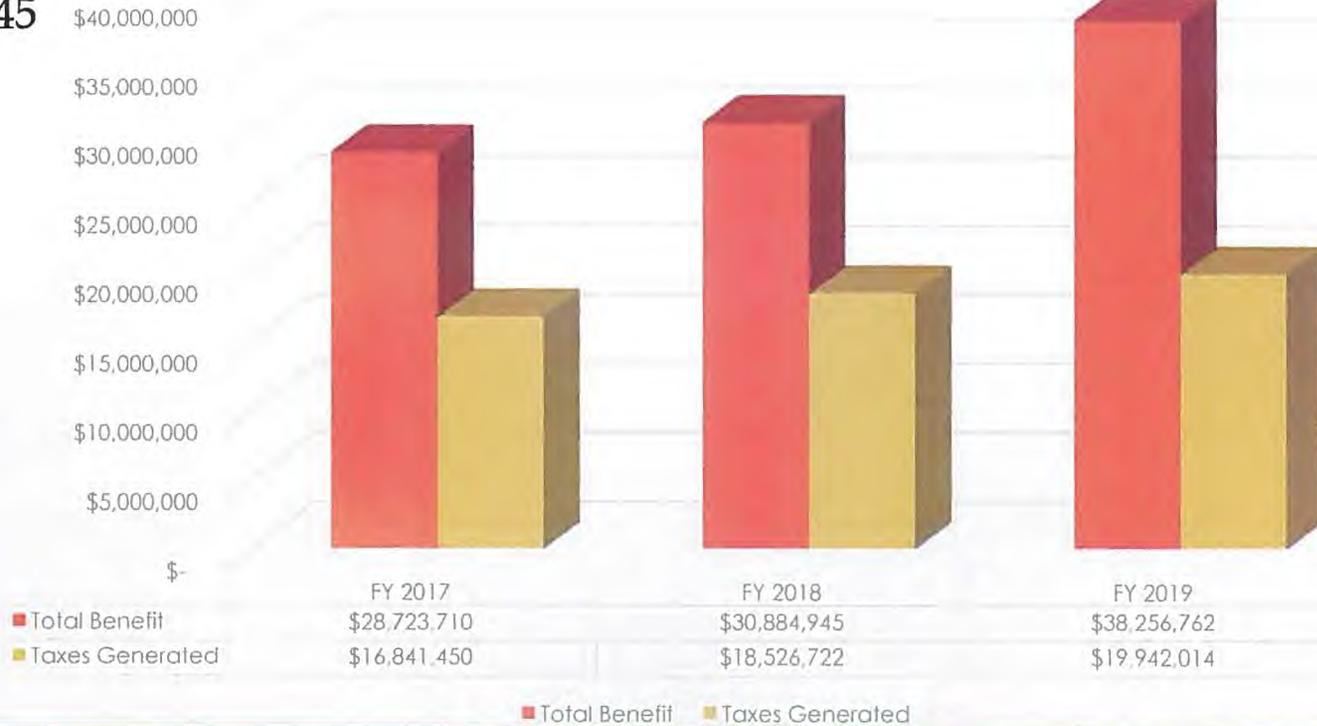


Makawao, Haiku, Paia

2010 Population:
13,593

2018 est. Population:
14,445

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$1,988	\$2,138	\$2,648
Taxes generated per resident	\$1,166	\$1,238	\$1,381
Net per resident	\$(823)	\$(856)	\$(1,268)



Hana, Keanae, Huelo

2010 Population:
4,744

2018 est. Population:
5,041

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$2,349	\$2,515	\$3,055
Taxes generated per resident	\$628	\$645	\$748
Net per resident	\$(1,721)	\$(1,870)	\$(2,307)

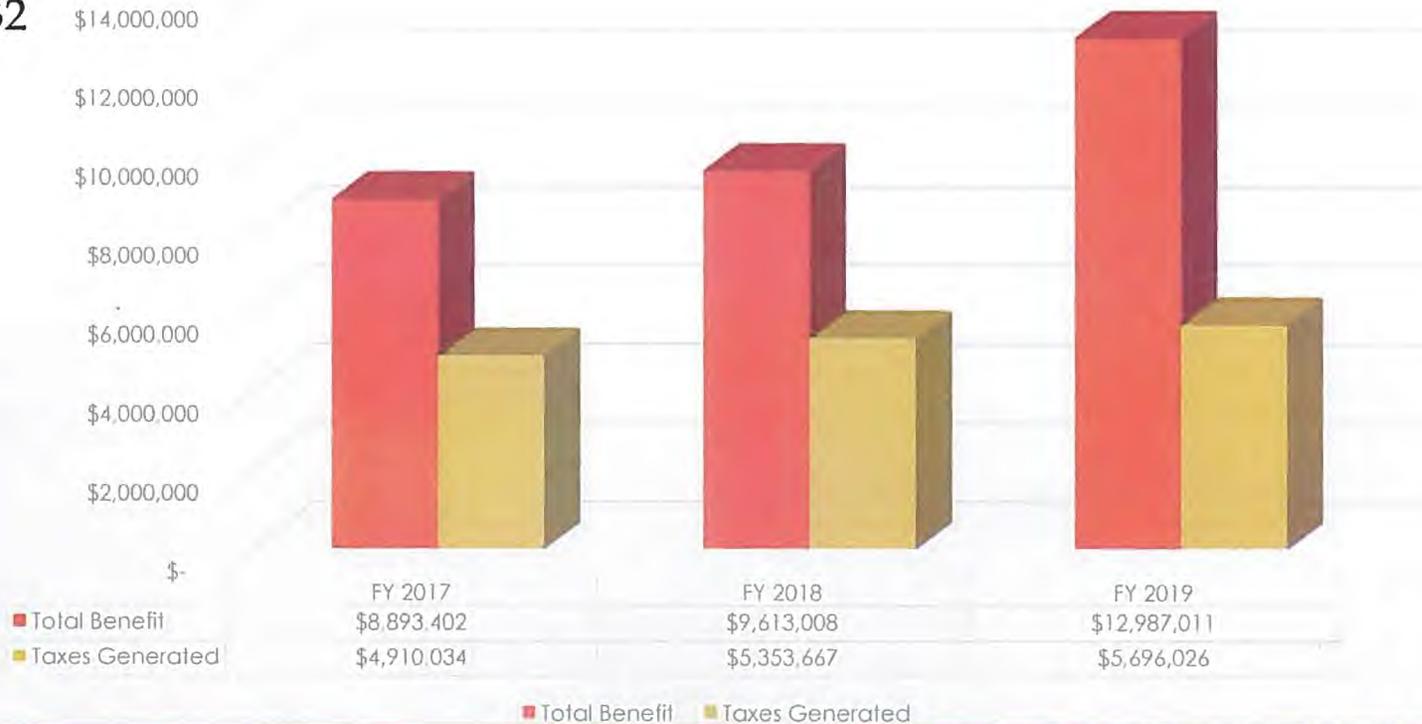


Lanai

2010 Population:
3,135

2018 est. Population:
3,332

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$2,669	\$2,885	\$3,898
Taxes generated per resident	\$1,474	\$1,607	\$1,709
Net per resident	\$(1,196)	\$(1,278)	\$(2,188)



Molokai

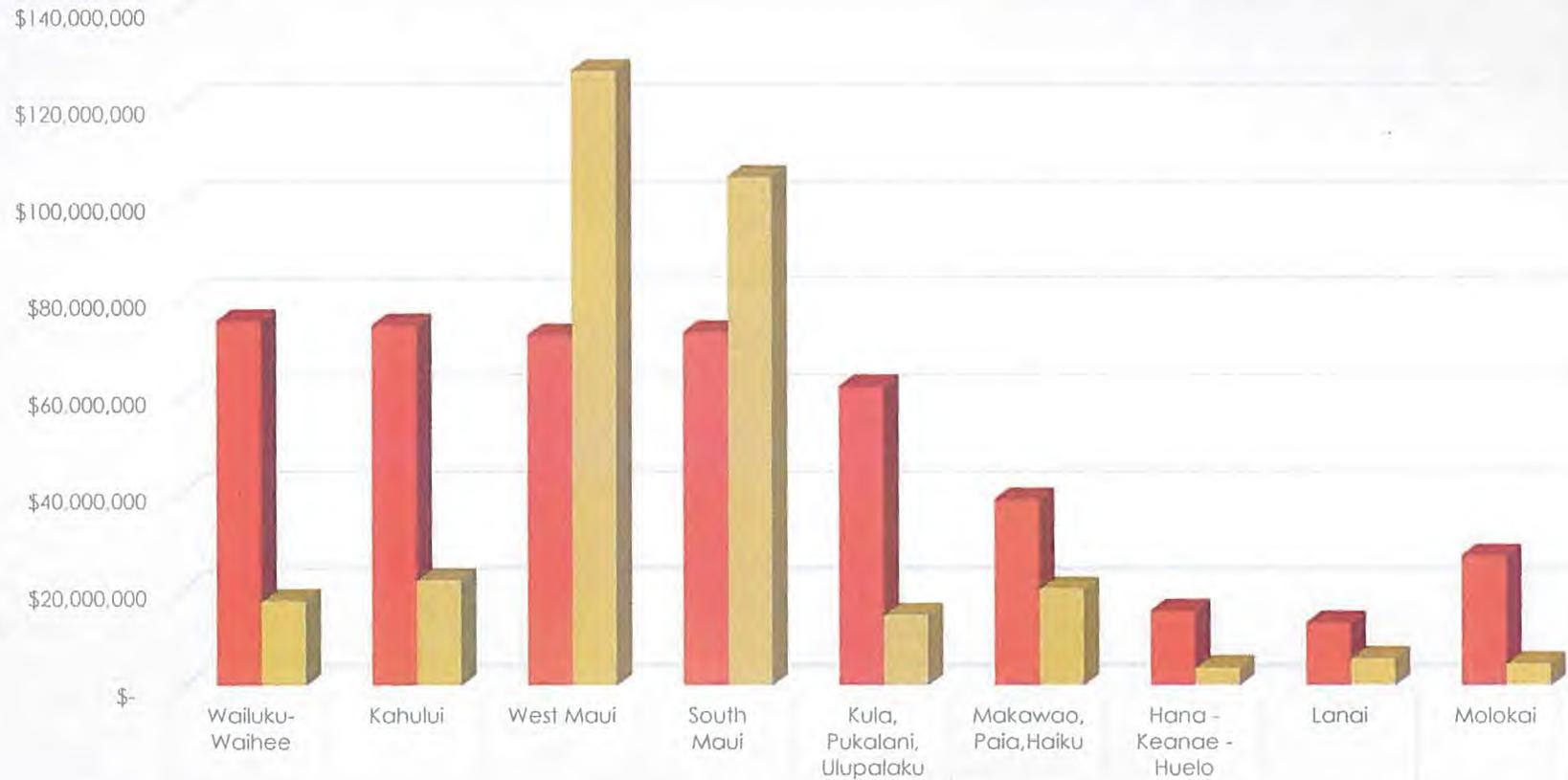
2010 Population:
7,345

2018 est. Population:
7,805

	FY 2017	FY 2018	FY 2019
Benefit per resident	\$2,724	\$2,882	\$3,418
Taxes generated per resident	\$539	\$580	\$593
Net per resident	\$(2,186)	\$(2,302)	\$(2,825)



Summary by District for FY 2019



■ Total Benefit	\$75,235,784	\$74,344,103	\$72,226,184	\$72,828,730	\$61,641,594	\$38,256,762	\$15,398,709	\$12,987,011	\$26,677,857
■ Taxes Generated	\$17,491,269	\$21,705,071	\$126,769,360	\$104,894,740	\$14,616,748	\$19,942,014	\$3,770,369	\$5,696,026	\$4,630,950

■ Total Benefit ■ Taxes Generated

Conclusions

- ✓ As expected, West and South Maui generate more revenue than services received, mainly due to hotel, resorts and timeshares.
- ✓ Molokai, on a per resident basis, generates the least amount of revenue, followed by Wailuku and Waihee, and Kula, Pukalani, and Ulupalakua.
- ✓ Lanai, on a per resident basis, expends the most, followed by Molokai, mainly due to their geographic location.