

FISCAL YEAR 2018 BUDGET

Revenues v. Expenditures by Council District

RECEIVED AT BF MEETING ON 4-28-17 Sybmitted by Chair Hokama



✓ 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 16 and FY 17 and proposed by the Mayor in FY 2018.
- 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 2018 general cost allocation per resident is \$1,860.



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.



Total Benefit Taxes Generated

		FY 2016	FY 2017	FY 2018
Kahului 2010 Population:	Benefit per resident	\$2,130	\$2,123	\$2,152
	Taxes generated per resident	\$614	\$660	\$700
27,044	Net per resident	\$(1,516)	\$(1,462)	\$(1,452)
2017 est. Population:				
28,740	***FY 16 to FY 17 fluc	tuation due to updat	ed population number	S.
\$70,000,000 \$60,000,000 \$50,000,000 \$40,000,000 \$30,000,000				
\$20,000,000				
\$10,000,000				
			FY	2010
\$-	FY 2016	FY 2017	11	2018
\$- Total Benefit	FY 2016 \$57,614,532	FY 2017 \$61,008,743	\$61,8	2018 44,452

		FY 2016	FY 2017	FY 2018
West	Benefit per resident	\$2,295	\$2,274	\$2,298
Mari	Taxes generated per resident	\$4,196	\$4,084	\$4,507
Iviaui	Net per resident	\$1.901	\$1.810	\$2,208
2010 Population:		4-11-01	4-/	
24,584	***FY 16 to FY 17 fluc	ctuation due to upda	ted population number	s.
2017 est. Population: 26,126 \$120,000,000				
\$100,000,000				
\$80,000,000				
\$60,000,000				
\$40,000,000				
\$20,000,000				
\$-	FY 2016	FY 2017	FY	2018
Total Benefit	\$56,426,944	\$59,407,555	\$60,0	50,544
Taxes Generated	\$103,166,866	\$106,691,728	\$117,7	/49,167
	To	otal Benefit 🛛 🗖 Taxes Gene	orated	8

South Maui

2010 Population: 24,815

2017 est. Population: 26,371 \$120,000,000

	FY 2016	FY 2017	FY 2018
Benefit per resident	\$2,379	\$2,341	\$2,338
Taxes generated per resident	\$3,602	\$3,566	\$3,887
Net per resident	\$1,223	\$1,225	\$1,549
***FY 16 to FY 17 fluct	uation due to updated p	population numbers.	



Total Benefit Taxes Generated





		FY 2016	FY 2017	FY 2018
Hana,	Benefit per resident	\$2,534	\$2,478	\$2,497
Keanae,	Taxes generated per resident	\$633	\$628	\$651
Huelo	Net per resident	\$(1,901)	\$(1,850)	\$(1,846)
2010 Population: 4,744	***FY 16 to FY 17 fluc	tuation due to updated	population numbers.	
2017 est. Population: 5,041 \$14,000,000		1		
\$12,000,000				
\$10,000,000				
\$8,000,000		100		
\$6,000,000				
\$4,000,000				
\$-				
Total Benefit	FY 2016 \$12,019,330	FY 2017 \$12,494,989	FY 2018 \$12,589,604	
Taxes Generated	\$3,002,724	\$3,167,681	\$3,284,049	
The second second second	■Total Ber	nefit Taxes Generated		12



		FY 2016	FY 2017	FY 2018
	Benefit per resident	\$2,938	\$2,854	\$2,865
Molokai	Taxes generated per resident	\$567	\$539	\$587
2010 Population:	Net per resident	\$(2,372)	\$(2,315)	\$(2,278)
7,345	***FY 16 to FY 17 fluc	ctuation due to upda	ted population numbers	5.
2017 est. Population: 7,805 \$25,000,000			-	
\$20,000,000				
\$15,000,000				
\$10,000,000				
\$5,000,000				
\$-				
	FY 2016	FY 2017	FY 2018	00
Taxes Generated	\$4,161,791	\$4,204,185	\$4,581,64	9
	Total Be	enefit Taxes Generate	ed	14



Summary by District for FY 2018





Conclusions

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