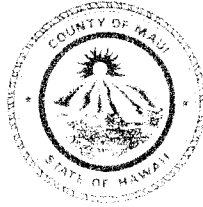


ALAN M. ARAKAWA
MAYOR



KEITH A. REGAN
MANAGING DIRECTOR

OFFICE OF THE MAYOR

Ke'ena O Ka Meia
COUNTY OF MAUI – Kalana O Maui
April 21, 2017

2017 APR 21 PM 3:35
OFFICE OF THE
COUNTY COUNCIL

RECEIVED

Honorable Alan M. Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Handwritten signature of Alan M. Arakawa and the date 4/21/17.

Honorable Riki Hokama
Chair, Budget and Finance Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Hokama:

SUBJECT: REQUESTS/QUESTIONS FROM THE APRIL 19, 2017 MEETING (BD-24) (BF-1)

Pursuant to your letter dated April 20, 2017, I am transmitting responses for the following requests/questions:

1. Provide the total costs for the processing of monthly water / sewer bills. Indicate the amount charged to the Department of Water Supply and the Department of Environmental Management, Wastewater Administration program. Include the page number, index code, and sub-object code from the Budget Details.

Response: Per the Department of Water Supply, the estimated expenditures related to the external cost for the processing of monthly water / sewer bills is \$658,000. The department allocates approximately 38% of these costs to the Department of Environmental Management's Wastewater division in addition to wages and fringe benefit costs for customer service and meter reading staff. This amounts to \$726,957 and is reflected on page 5-22, index code 919005B, and sub-object code 6110 from the Budget Details. This amount is reflected as revenue to the Department of Water Supply through an interfund transfer.

2. As indicated, the anticipated bargaining unit increase for special funds were budgeted in the General Fund. Provide a breakdown of the salary adjustment request as it relates to the appropriate amount that should be appropriated in the General Fund, Highway Fund, Solid Waste Management Fund, Sewer Fund, and Golf Fund. Include the amount of fringe benefits, by type (FICA, ERS, EUTF, etc.), and by fund.

Response: Please see the table below which represents the salary adjustment amounts for each respective fund. The fringe benefits associated with these salary adjustments were included in the FY 2018 fringe benefit calculation and budgeted in each respective department.

FY 18 Salary adjustments included in Countywide costs			
General Fund	\$	5,179,799	
Highway Fund	\$	261,307	
Solid Waste Fund	\$	201,415	
Wastewater Fund	\$	270,304	
Golf Fund	\$	8,865	*Half Year

3. Provide the debt service for the Wastewater and Solid Waste Programs, for FY 2016, FY 2017, and as requested for FY 2018. Explain the variance between fiscal year.

Response: Please see attachment A.

The variances are as follows:

Solid Waste Program

FY16 vs FY17

- *Refunding of 2005 Series A GO Bond and issuance of new GO Bond in October 2015*

FY17 vs FY18

- *Anticipated SRF drawdowns for new SRF loan project: Central Maui Landfill Phase VI-A*

Wastewater Program

FY16 vs FY17

- *Refunding of 2005 Series A and C GO Bond and issuance of new GO bond in October 2015*
- *Addition of new SRF loan projects: Alamaha FM Replacement and South Maui Water Distribution Expansion*

FY17 vs FY18

- *Payoff for 1982 FHA Bond, 2006 Series B GO Bond, and 2014 Series E GO Bond*
- *Anticipated SRF Drawdowns for various new SRF projects*

4. Explain how fringe was calculated for each special fund, including administrative overhead. Include the calculation.

Response: The fringe benefits were calculated based on FY 2016 actual salaries, wages and premium pay, FY 2017's Council Adopted changes to salaries, wages and premium pay and FY 2018's proposed changes to salaries, wages, and premium pay multiplied by the applicable fringe benefit rate for each category based on the memo from the Department of Finance. The ERS percentage was adjusted to include the ERS spiking bills and the EUTF percentage was adjusted to include the anticipated rate increase of 7% that was known at that time. Please see attachment B for the calculation.

Honorable Riki Hokama, Chair
Budget and Finance Committee
Maui County Council
April 21, 2017
Page 3

5. Based on the updated full cost allocation plan, provide the administrative overhead for each special fund for FY 2018.

Response: *Please see the adjusted administrative overhead rate calculated for each special fund in the table presented below.*

	FY 18 proposed	Updated matrix study	Difference
Wastewater	3,948,960	160,412	3,788,548
Solid Waste	4,454,831	584,071	3,870,760
Highway Fund	4,636,722	4,106,853	529,869
Water	5,681,737	1,399,206	4,282,530
Golf**	638,287	367,722	270,565
	19,360,537	6,618,264	12,742,273
**Half year only			

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7212.

Sincerely,



LYNN ARAKI-REGAN
Budget Director

Attachments

xc: Mayor Alan M. Arakawa

DEPT: BUDGET
CODE: BD-24
DATE: 4/21/17

COUNTY OF MAUI ALLOCATION OF DEBT SERVICE TO SPECIAL REVENUE FUNDS				
	FY 2014 ACTUAL	FISCAL 2014-15 BUDGET	FISCAL 2014-15 REQUEST	FISCAL 2015-16 REQUEST
SOLID WASTE FUND				
2001 OCT 01 \$15,775,000 C REF	117,527.13	117,466.25	117,466.25	-
2002 SEP 01 \$13,550,000 B REF	71,565.47	-	-	-
2002 SEP 01 \$12,402,689 C GO&REF	106,764.42	-	-	-
2004 JUN 01 \$15,165,000 B REF	302,103.83	302,508.53	260,438.18	-
2005 JAN 26 \$21,000,000 A G O	96,088.16	107,221.30	97,944.53	77,644.46
2006 AUG 17 \$29,425,000 A G O	812,471.18	812,609.62	659,722.22	507,150.00
2006 SEP 21 \$ 6,920,000 B REF (01A)	26,812.82	26,821.03	26,821.03	26,887.67
2006 SEP 21 \$18,270,000 C REF (02A)	68,947.24	68,968.37	68,968.37	69,139.71
2008 JAN 16 \$34,000,000 A G O	985,173.70	985,004.19	985,004.19	985,700.80
2010 DEC 02 \$23,375,000 A GO	943,197.85	944,234.67	944,234.67	944,353.12
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	500,796.31	500,920.44	500,920.44	500,902.52
2012 NOV 12 GO \$10,645M A REFUNDING	9,325.47	9,325.47	9,325.47	27,127.47
2012 NOV 12 GO \$38.375M B NEW PROJECTS	105,514.66	65,223.82	105,339.44	116,753.31
2014 JULY 14 GO \$35.635M A GO	-	-	307,394.57	307,495.10
2014 JULY 14 GO \$3.75M D REF (04B)	-	-	293,829.06	293,800.29
2014 JULY 14 GO \$18.11M E REF (06A)	-	-	246,076.66	275,116.80
SUB-TOTAL = ALLOCATION SCHEDULES	4,146,288.24	3,940,303.69	4,623,485.08	4,132,071.25
2009 JUL 15 \$ 3,502,173 SRF 52-39 CNTRL MAUI LF GAS COLL	195,970.50	195,532.01	195,532.01	195,091.32
2010 JAN 15 \$ 3,241,038 SRF 41-07 MOLO INTGRD PH #3	184,227.21	183,816.49	183,816.49	183,403.71
SUB-TOTAL S R F LOANS	380,197.71	379,348.50	379,348.50	378,495.03
TOTAL SOLID WASTE FUND	4,526,485.95	4,319,652.19	5,002,833.58	4,510,566.28
SEWER FUND				
1982 SEP 01 \$ 1,500,000 FHA BONDS	93,775.00	94,225.00	94,191.33	93,450.00
2001 OCT 01 \$14,105,000 B REF	160,200.74	160,117.75	160,117.75	-
2001 OCT 01 \$15,775,000 C REF	19,800.09	19,789.83	19,789.83	-
2002 SEP 01 \$13,550,000 B REF	1,137,060.98	-	-	-
2002 SEP 01 \$12,402,689 C GO&REF	41,308.47	-	-	-
2004 JUN 01 \$15,165,000 B REF	10,754.51	10,768.91	9,271.26	-
2005 JAN 26 \$21,000,000 A G O	76,944.80	85,859.92	78,431.33	62,175.58
2005 JAN 26 \$10,195,000 C REF	197,858.05	220,782.64	201,680.57	159,880.07
2006 AUG 17 \$29,425,000 A G O	231,651.01	231,690.48	188,099.37	144,598.13
2006 SEP 21 \$ 6,920,000 B REF (01A)	214,420.28	214,485.98	214,485.98	215,018.85
2006 SEP 21 \$18,270,000 C REF (02A)	110,458.93	110,492.78	110,492.78	110,767.28
2008 JAN 16 \$34,000,000 A G O	692,596.94	692,753.23	692,477.78	692,967.51
2010 DEC 02 \$23,375,000 A GO	187,446.56	187,652.62	187,652.62	187,676.16
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	1,677,641.62	1,678,057.45	1,678,057.45	1,677,997.45
2012 NOV 12 GO \$10,645M A REFUNDING	7,388.30	7,388.30	7,388.30	21,492.30
2012 NOV 12 GO \$38.375M B NEW PROJECTS	169,693.68	190,862.33	169,411.88	187,768.21
2013 NOV 12 GO \$7.865M D SRF REFUNDING	1,259,800.00	1,261,900.00	1,261,900.00	1,263,500.00
2014 JULY 14 GO \$4.38M B GO	-	-	353,383.59	355,428.90
2014 JULY 14 GO \$3.75M D REF (04B)	-	-	10,459.93	10,458.91
2014 JULY 14 GO \$18.11M E REF (06A)	-	-	70,161.14	78,441.04
SUB-TOTAL = ALLOCATION SCHEDULES	6,288,799.96	5,166,827.21	5,507,452.88	5,261,620.39
1994 SEP 05 \$ 4,825,074 SRF 52-14 WAI/KAH	309,327.68	-	-	-
1997 APR 15 \$ 2,644,416 SRF 54-07 LAH PS#3	188,649.40	188,649.40	188,649.40	190,722.49
1997 MAY 15 \$ 9,018,078 SRF 77-06 KIHEI IIB	648,899.50	648,899.50	648,899.50	643,907.83
1998 AUG 01 \$ 3,231,080 SRF 77-09 KIHEI REUSE	223,141.23	221,205.93	221,205.93	219,220.00
2007 FEB 15 \$ 3,300,000 SRF 54-12 LAH PS 5&6	185,432.02	185,009.52	185,009.52	184,584.91
2007 FEB 15 \$ 2,623,957 SRF 52-30 KAH PS MOD	149,040.46	148,700.87	148,700.87	148,359.59
2008 MAY 15 \$ 1,700,000 SRF 54-09 LAH PS#4 MOD	96,859.73	96,640.64	96,640.64	88,398.06
2009 APR 15 \$ 9,931,786 SRF 52-19 WAI PS FM	558,165.32	556,911.80	556,911.80	555,652.00
2009 AUG 15 \$ 2,000,000 SRF 52-32 WAI/KAH ELEC SOLID MOD	111,720.95	111,470.95	111,470.95	111,219.69
2009 SEP 15 \$ 7,050,000 SRF 54-06 LAH PS#1 MOD	398,732.94	397,840.75	397,840.75	396,944.11
2009 OCT 15 \$ 8,438,770 SRF 52-31 EPA CONSENT DECREE	475,212.37	474,149.06	474,149.06	473,080.41
2011 JAN 15 \$ 447,454 SRF 54-11 FRONT ST SEWERLINE	26,310.76	26,252.10	26,252.10	26,193.14
2011 JAN 27 \$ 1,737,541 SRF 54-25 HYATT KAA NAPALI FM	97,383.14	97,167.56	97,167.56	96,950.90
2011 MAR 15 \$ 670,976 SRF 52-28 CTY WIDE PUMP STA MOD	48,638.31	47,933.62	47,933.62	48,905.89
2012 AUG 15 \$ 1,022,918 SRF 77-20 KIHEI FM#2	57,523.58	57,397.63	57,397.63	57,325.55
2013 SRF 54-23 WM RECYCLED WATER	11,338.75	-	46,370.18	69,971.10
2014 SRF 52-35 WAI KAH FM REPLCMT	-	-	170,324.15	169,253.60
2014 SRF 52-28 LAH NO. 3 FORCE MAIN REPLCMT	-	-	231,678.31	230,673.26
2014 SRF 54-34 CW PUMP STATION RENOVATION	-	-	93,288.93	92,703.41
2014 SRF 52-33 CENTRAL OPS & MAIN FACILITY	-	-	28,756.26	28,631.38
EST \$1.5M SOUTH MAUI RECYCLED WATER DISTRIBUTION	-	-	-	84,331.42

COUNTY OF MAUI				
ALLOCATION OF DEBT SERVICE				
TO SPECIAL REVENUE FUNDS				
	FY 2014	FISCAL 2014-15		FISCAL 2015-16
	ACTUAL	BUDGET	REQUEST	REQUEST
EST \$2,468,414 CW PUMP STATION RENOVATION (ADDTL DRAW)				6,723.03
EST \$690,715 LAHAINA NO. 3 FORCE MAIN REPLACEMENT (ADDTL DRAW)				39,973.15
SUB-TOTAL S R F LOANS	3,586,376.14	3,258,229.33	3,832,442.64	4,040,984.92
TOTAL SEWER FUND	9,875,176.10	8,425,056.54	9,339,895.52	9,302,605.31

COUNTY OF MAUI ALLOCATION OF DEBT SERVICE TO SPECIAL REVENUE FUNDS				
	FY 2015 ACTUAL	FISCAL 2015-16 BUDGET	FISCAL 2015-16 REQUEST	FISCAL 2016-17 REQUEST
SOLID WASTE FUND				
2001 OCT 01 \$15,775,000 C REF	117,466.23	-	-	-
2004 JUN 01 \$15,165,000 B REF	260,438.18	-	-	-
2005 JAN 26 \$21,000,000 A G O	96,015.71	77,644.46	6,167.98	-
2006 AUG 17 \$29,425,000 A G O	659,722.35	507,150.00	507,150.00	505,512.00
2006 SEP 21 \$ 6,920,000 B REF (01A)	26,821.03	26,887.67	26,887.67	26,857.54
2006 SEP 21 \$18,270,000 C REF (02A)	68,968.37	69,139.71	69,139.71	69,062.26
2008 JAN 16 \$34,000,000 A G O	985,004.31	985,700.80	778,640.10	616,513.76
2010 DEC 02 \$23,375,000 A GO	746,249.06	944,353.12	944,352.86	944,249.12
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	500,920.44	500,902.52	544,393.53	544,672.80
2012 NOV 12 GO \$10,645M A REFUNDING	9,325.48	27,127.47	27,127.48	27,139.90
2012 NOV 12 GO \$38,375M B NEW PROJECTS	105,339.45	116,753.31	105,458.60	105,486.64
2014 JULY 14 GO \$35,635M A GO	307,394.57	307,495.10	307,495.07	307,764.13
2014 JULY 14 GO \$3,75M D REF (04B)	293,829.13	293,800.29	293,800.29	288,436.05
2014 JULY 14 GO \$18,11M E REF (06A)	246,076.69	275,116.80	275,116.80	760,636.80
2015 OCT 15 GO \$15,185M A NEW PROJECTS	-	-	6,918.37	39,088.82
2015 OCT 15 GO \$14,52M B REF (05ABC)	-	-	4,371.11	72,155.11
2015 OCT 15 GO \$23,485M D ADV REF (08A)	-	-	116,883.51	342,098.07
SUB-TOTAL = ALLOCATION SCHEDULES	4,423,571.00	4,132,071.25	4,013,903.08	4,649,673.00
2009 JUL 15 \$ 3,502,173 SRF 52-39 CNTRL MAUI LF GAS COLL	195,532.01	195,091.32	195,091.32	194,648.44
2010 JAN 15 \$ 3,241,038 SRF 41-07 MOLO INTGRD PH #3	183,816.49	183,403.71	183,403.71	182,988.89
SUB-TOTAL S R F LOANS	379,348.50	378,495.03	378,495.03	377,637.33
TOTAL SOLID WASTE FUND	4,802,919.50	4,510,566.28	4,392,398.11	5,027,310.33
SEWER FUND				
1982 SEP 01 \$ 1,500,000 FHA BONDS	94,191.33	93,450.00	93,450.00	93,450.00
2001 OCT 01 \$14,105,000 B REF	160,117.71	-	-	-
2001 OCT 01 \$15,775,000 C REF	19,789.83	-	-	-
2004 JUN 01 \$15,165,000 B REF	9,271.26	-	-	-
2005 JAN 26 \$21,000,000 A G O	76,886.78	62,175.58	4,939.15	-
2005 JAN 26 \$10,195,000 C REF	197,708.87	159,880.07	12,700.67	-
2006 AUG 17 \$29,425,000 A G O	188,099.41	144,598.13	144,598.13	144,131.10
2006 SEP 21 \$ 6,920,000 B REF (01A)	214,485.98	215,018.85	215,018.85	214,777.96
2006 SEP 21 \$18,270,000 C REF (02A)	110,492.78	110,767.28	110,767.28	110,643.19
2008 JAN 16 \$34,000,000 A G O	692,477.86	692,967.51	547,399.66	433,421.58
2010 DEC 02 \$23,375,000 A GO	148,305.92	187,676.16	187,676.10	187,655.49
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	1,678,057.45	1,677,997.45	1,823,690.06	1,824,625.60
2012 NOV 12 GO \$10,645M A REFUNDING	7,388.30	21,492.30	21,492.30	21,502.14
2012 NOV 12 GO \$38,375M B NEW PROJECTS	169,411.89	187,768.21	169,603.53	169,648.62
2012 NOV 12 GO \$7,865M D SRF REFUNDING	1,261,900.00	1,263,500.00	1,263,500.00	1,258,500.00
2014 JULY 14 GO \$4,38M B GO	353,383.46	355,428.90	355,428.90	356,566.50
2014 JULY 14 GO \$3,75M D REF (04B)	10,459.94	10,458.91	10,458.91	10,267.95
2014 JULY 14 GO \$18,11M E REF (06A)	70,161.15	78,441.04	78,441.04	216,872.04
2015 DCT 15 GO \$14,52M B REF (05ABC)	-	-	12,500.97	206,356.65
2015 OCT 15 GO \$23,485M D ADV REF (08A)	-	-	82,171.46	240,501.83
SUB-TOTAL = ALLOCATION SCHEDULES	5,462,589.91	5,261,620.39	5,133,837.01	5,488,920.65
1994 SEP 05 \$ 4,825,074 SRF 52-14 WAI/KAH	-	-	-	-
1997 APR 15 \$ 2,644,416 SRF 54-07 LAH PS#3	188,649.40	190,722.49	190,722.49	-
1997 MAY 15 \$ 9,018,078 SRF 77-06 KIHEI IIB	648,899.50	643,907.83	643,907.83	-
1998 AUG 01 \$ 3,231,080 SRF 77-09 KIHEI REUSE	221,205.93	219,220.00	219,220.00	217,182.13
2007 FEB 15 \$ 3,300,000 SRF 54-12 LAH PS 5&6	185,009.52	184,584.91	184,584.91	184,158.18
2007 FEB 15 \$ 2,623,957 SRF 52-30 KAH PS MOD	148,700.87	148,359.59	148,359.59	148,016.59
2008 MAY 15 \$ 1,700,000 SRF 54-09 LAH PS#4 MOD	96,640.64	88,398.06	96,420.44	96,199.16
2009 APR 15 \$ 9,931,786 SRF 52-19 WAI PS FM	556,911.80	555,652.00	555,652.00	554,385.99
2009 AUG 15 \$ 2,000,000 SRF 52-32 WAI/KAH ELEC SOLID MOD	111,470.95	111,219.69	111,219.69	110,967.17
2009 SEP 15 \$ 7,050,000 SRF 54-06 LAH PS#1 MOD	397,840.75	396,944.11	396,944.11	396,043.06
2009 OCT 15 \$ 8,438,770 SRF 52-31 EPA CONSENT DECREE	474,149.06	473,080.41	473,080.41	472,006.51
2011 JAN 15 \$ 447,454 SRF 54-11 FRONT ST SEWERLINE	26,252.10	26,193.14	26,193.14	26,133.89
2011 JAN 27 \$ 1,737,541 SRF 54-25 HYATT KAAPALI FM	97,167.56	96,950.90	96,950.90	96,733.16
2011 MAR 15 \$ 670,976 SRF 52-28 CTY WIDE PUMP STA MOD	54,079.89	58,905.89	58,905.89	58,772.18
2012 AUG 15 \$ 1,022,918 SRF 77-20 KIHEI FM#2	55,046.84	54,925.55	54,925.55	54,803.53
2013 SRF 54-23 WM RECYCLED WATER	46,370.18	69,971.10	69,971.10	69,817.33
2013 52-40 \$ 1,128,000 SRF ALAMAHA FM REPL	63,429.68	-	63,290.78	63,151.17
2014 SRF 52-35 WAI KAH FM REPLCMT	170,324.15	169,253.60	218,240.07	216,859.86
2014 SRF 52-28 LAH NO. 3 FORCE MAIN REPLCMT	231,678.31	230,673.26	272,415.62	271,219.79
2014 SRF 54-34 CW PUMP STATION RENOVATION	93,288.93	92,703.41	166,259.46	165,207.31
2014 SRF 52-33 CENTRAL OPS & MAIN FACILITY	28,756.26	28,631.38	28,631.38	28,505.72
2013 SRF 54-10 LAHAINA WWPS #2 MODIFICATION	-	84,831.42	89,107.19	126,315.04
2015 SRF 77-17 S MAUI RECYCLED WATER DISTRIBUTION EXPANSION	-	76,783.03	131,043.67	130,217.48

COUNTY OF MAUI				
ALLOCATION OF DEBT SERVICE				
TO SPECIAL REVENUE FUNDS				
	FY 2015	FISCAL 2015-16		FISCAL 2016-17
	ACTUAL	BUDGET	REQUEST	REQUEST
SUB-TOTAL S R F LOANS	3,895,872.32	4,001,911.77	4,296,046.22	3,486,695.25
TOTAL SEWER FUND	9,358,462.23	9,263,532.16	9,429,883.23	8,975,615.90

COUNTY OF MAUI ALLOCATION OF DEBT SERVICE TO SPECIAL REVENUE FUNDS				
	FY 2016 ACTUAL	FISCAL 2016-17 BUDGET	FISCAL 2017-18 REQUEST	FISCAL 2017-18 REQUEST
SOLID WASTE FUND				
2001 OCT 01 \$15,775,000 C REF	-	-	-	-
2004 JUN 01 \$15,165,000 B REF	-	-	-	-
2005 JAN 26 \$21,000,000 A G O	6,167.98	-	-	-
2006 AUG 17 \$29,425,000 A G O	507,150.00	505,512.00	505,512.00	-
2006 SEP 21 \$ 6,920,000 B REF (01A)	26,887.67	26,857.54	26,857.54	26,852.41
2006 SEP 21 \$18,270,000 C REF (02A)	69,139.71	69,062.26	69,062.26	69,049.05
2008 JAN 16 \$34,000,000 A G O	778,640.10	616,513.76	616,087.32	615,283.84
2010 DEC 02 \$23,375,000 A G O	749,626.80	944,249.12	944,249.12	944,671.24
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	500,902.52	544,672.80	501,168.31	501,239.29
2012 NOV 12 GO \$10.645M A REFUNDING	27,127.48	27,139.90	27,139.90	27,041.57
2012 NOV 12 GO \$38.375M B NEW PROJECTS	105,458.60	105,486.64	105,486.64	105,363.98
2014 JULY 14 GO \$35.635M A GO	307,495.07	307,764.13	307,764.13	307,488.95
2014 JULY 14 GO \$3.75M D REF (04B)	293,800.29	288,436.05	288,436.05	-
2014 JULY 14 GO \$18.11M E REF (06A)	275,116.80	760,636.80	760,636.80	759,880.80
2015 OCT 15 GO \$15.185M A NEW PROJECTS	6,918.37	39,088.82	39,088.82	35,974.26
2015 OCT 15 GO \$14.52M B REF (05ABC)	4,371.11	72,155.11	72,155.11	70,055.90
2015 OCT 15 GO \$23.485M D ADV REF (08A)	116,883.51	342,098.07	342,098.07	342,098.07
SUB-TOTAL = ALLOCATION SCHEDULES	3,775,686.01	4,649,673.00	4,605,742.07	3,804,999.36
2009 JUL 15 \$ 3,502,173 SRF 52-39 CNTRL MAUI LF GAS COLL	195,091.32	194,648.44	194,648.44	194,203.31
2010 JAN 15 \$ 3,241,038 SRF 41-07 MOLO INTGRD PH #3	183,403.71	182,988.89	182,988.89	182,571.96
Anticipated SRF drawdowns in which principal payments have not been included				200,000.00
SUB-TOTAL S R F LOANS	378,495.03	377,637.33	377,637.33	576,775.27
TOTAL SOLID WASTE FUND	4,154,181.04	5,027,310.33	4,983,379.40	4,381,774.63
SEWER FUND				
1982 SEP 01 \$ 1,500,000 FHA BONDS	93,389.57	93,450.00	-	-
2001 OCT 01 \$14,105,000 B REF	-	-	-	-
2001 OCT 01 \$15,775,000 C REF	-	-	-	-
2004 JUN 01 \$15,165,000 B REF	-	-	-	-
2005 JAN 26 \$21,000,000 A G O	4,939.15	-	-	-
2005 JAN 26 \$10,195,000 C REF	12,700.67	-	-	-
2006 AUG 17 \$29,425,000 A G O	144,598.13	144,131.10	144,131.10	-
2006 SEP 21 \$ 6,920,000 B REF (01A)	215,018.85	214,777.96	214,777.96	214,736.89
2006 SEP 21 \$18,270,000 C REF (02A)	110,767.28	110,643.19	110,643.19	110,622.04
2008 JAN 16 \$34,000,000 A G O	547,399.66	433,421.58	433,121.79	432,556.93
2010 DEC 02 \$23,375,000 A G O	148,977.19	187,655.49	187,655.49	187,739.38
2010 DEC 02 \$46,300,000 B GO&REF (98A, 01A, 01C, 02C)	1,677,997.45	1,824,625.60	1,678,887.82	1,679,125.58
2012 NOV 12 GO \$10.645M A REFUNDING	21,492.30	21,502.14	21,502.14	21,424.24
2012 NOV 12 GO \$38.375M B NEW PROJECTS	169,603.53	169,648.62	169,648.62	169,451.35
2012 NOV 12 GO \$7.865M D SRF REFUNDING	1,263,500.00	1,258,500.00	1,258,500.00	1,261,750.00
2014 JULY 14 GO \$4.38M B GO	355,428.90	356,566.50	356,566.50	354,433.50
2014 JULY 14 GO \$3.75M D REF (04B)	10,458.91	10,267.95	10,267.95	-
2014 JULY 14 GO \$18.11M E REF (06A)	78,441.04	216,872.04	216,872.04	216,656.49
2015 OCT 15 GO \$14.52M B REF (05ABC)	12,500.97	206,356.65	206,356.65	200,353.11
2015 OCT 15 GO \$23.485M D ADV REF (08A)	82,171.46	240,501.83	240,501.83	240,501.83
SUB-TOTAL = ALLOCATION SCHEDULES	4,949,385.06	5,488,920.65	5,249,433.08	5,089,351.34
1994 SEP 05 \$ 4,825,074 SRF 52-14 WAI/KAH	-	-	-	-
1997 APR 15 \$ 2,644,416 SRF 54-07 LAH PS#3	190,722.49	-	-	-
1997 MAY 15 \$ 9,018,078 SRF 77-06 KIHEI IIB	643,907.83	-	-	-
1998 AUG 01 \$ 3,231,080 SRF 77-09 KIHEI REUSE	219,220.00	217,182.13	217,182.13	107,084.57
2007 FEB 15 \$ 3,300,000 SRF 54-12 LAH PS 5&6	184,584.91	184,158.18	184,158.18	183,729.29
2007 FEB 15 \$ 2,623,957 SRF 52-30 KAH PS MOD	148,359.59	148,016.59	148,016.59	147,671.88
2008 MAY 15 \$ 1,700,000 SRF 54-09 LAH PS#4 MOD	96,420.44	96,199.16	96,199.16	95,976.74
2009 APR 15 \$ 9,931,786 SRF 52-19 WAI PS FM	555,652.00	554,385.99	554,385.99	553,113.45
2009 AUG 15 \$ 2,000,000 SRF 52-32 WAI/KAH ELEC SOLID MOD	111,219.69	110,967.17	110,967.17	110,713.39
2009 SEP 15 \$ 7,050,000 SRF 54-06 LAH PS#1 MOD	396,944.11	396,043.06	396,043.06	395,137.33
2009 OCT 15 \$ 8,438,770 SRF 52-31 EPA CONSENT DECREE	473,080.41	472,006.51	472,006.51	470,927.05
2011 JAN 15 \$ 447,454 SRF 54-11 FRONT ST SEWERLINE	26,193.14	26,133.89	26,133.89	26,074.33
2011 JAN 27 \$ 1,737,541 SRF 54-25 HYATT KAHANAPALI FM	96,950.90	96,733.16	96,733.16	96,514.32
2011 MAR 15 \$ 670,976 SRF 52-28 CTY WIDE PUMP STA MOD	58,905.89	58,772.18	58,772.18	58,637.77
2012 AUG 15 \$ 1,022,918 SRF 77-20 KIHEI FM#2	54,925.55	54,803.53	54,803.53	54,680.91
2013 SRF 54-23 WM RECYCLED WATER	69,971.10	69,817.33	69,817.33	69,662.75
2013 52-40 \$ 1,128,000 SRF ALAMAHA FM REPL	63,290.78	63,151.17	63,151.17	63,010.87
2014 SRF 52-35 WAI KAH FM REPLCMT	218,240.07	216,859.86	216,859.86	215,476.10
2014 SRF 52-28 LAH NO. 3 FORCE MAIN REPLCMT	272,415.62	271,219.79	271,219.79	270,021.16
2014 SRF 54-34 CW PUMP STATION RENOVATION	166,259.46	165,207.31	165,207.31	164,153.14
2014 SRF 52-33 CENTRAL OPS & MAIN FACILITY	28,631.38	28,505.72	28,505.72	28,379.76
2013 SRF 54-10 LAHAINA WWPS #2 MODIFICATION	89,107.19	126,315.04	126,315.04	125,512.56
2015 SRF 77-17 S MAUI RECYCLED WATER DISTRIBUTION EXPANSION	142,040.06	130,217.48	152,106.12	151,144.07

COUNTY OF MAUI				
ALLOCATION OF DEBT SERVICE TO SPECIAL REVENUE FUNDS				
	FY 2016	FISCAL 2016-17		FISCAL 2017-18
	ACTUAL	BUDGET	REQUEST	REQUEST
Additional wastewater contribution to assist in decreasing debt service				2,000,000.00
SUB-TOTAL S R F LOANS	4,307,042.61	3,486,695.25	3,508,583.89	5,387,621.44
TOTAL SEWER FUND	9,256,427.67	8,975,615.90	8,758,016.97	10,476,972.78

ENVIRONMENTAL MANAGEMENT - WASTEWATER FUND
Special Operating Costs - Includes Salary adj and Expansion

ENVIRONMENTAL MANAGEMENT - WASTEWATER FUND

Index Code	Sub object		FY 2017 CO	FY 2018 MP	FY 2018 Adj	FY 2016 Actual plus FY17 CO increase and FY18 increase	7,119,091
							Rate
919011	6370	ERS	1,267,914	1,637,391	369,477		23.00% **Adjusted due to ERS spiking bills
919011	6314	FICA	570,562	544,610	(25,952)		7.65%
919013	6320	Health	1,288,052	1,381,816	93,764		**Adjusted due to anticipated 19.41% increase in EUTF premiums
919017	6350	Overhead	4,151,453	3,948,960	(202,493)		55.47% **Based on cost allocation plan (Matrix)
919043	6383	OPEB	719,727	648,549	(71,178)		9.11%
					163,618		

ENVIRONMENTAL MANAGEMENT - SOLIDWASTE FUND
Special Operating Costs - Includes Salary adj and Expansion

ENVIRONMENTAL MANAGEMENT - SOLIDWASTE FUND

Index Code	Sub object		FY 2017 CO	FY 2018 MP	FY 2018 Adj	FY 2016 Actual plus FY17 CO increase and FY18 increase	Rate
						5,443,342	
919501	6370	ERS	1,075,129	1,251,969	176,840		23.00% **Adjusted due to ERS spiking bills
919501	6314	FICA	483,808	416,416	(67,392)		7.65%
							**Adjusted due to anticipated
919503	6320	Health	1,092,205	1,056,553	(35,652)		19.41% increase in EUTF premiums
919507	6350	Overhead	5,226,264	4,454,831	(771,433)		81.84% **Based on cost allocation plan (Matrix)
919535	6383	OPEB	610,293	495,888	(114,405)		9.11%
					(812,042)		

PARKS - GOLF FUND
Special Operating Costs - Includes Salary adj and Expansion

PARKS - GOLF FUND

Index Code	Sub object		FY 2017 CO	FY 2018 MP	FY 2018 Adj	FY 2016 Actual plus FY17 CO increase and FY18 increase	
915306	6370	ERS	159,690	110,789	(48,901)	481,690	Rate
915306	6314	FICA	71,860	36,849	(35,011)		23.00% **Adjusted due to ERS spiking bills
							7.65%
915314	6320	Health	162,226	93,496	(68,730)		**Adjusted due to anticipated
915330	6350	Overhead	1,244,733	638,287	(606,446)		19.41% increase in EUTF premiums
915357	6383	OPEB	90,647	43,882	(46,765)		132.51% **Based on cost allocation plan (Matrix)
					(805,853)		9.11%

PUBLIC WORKS - HIGHWAY FUND
Special Operating Costs - Includes salary adj and Expansion

PUBLIC WORKS - HIGHWAY FUND

Index Code	Sub object		FY 2017 CO	FY 2018 MP	FY 2018 Adj	FY 2016 Actual plus FY17 CO increase and FY18 increase	
						7,258,488	Rate
916619	6370	ERS	1,195,934	1,669,452	473,518		23.00% **Adjusted due to ERS spiking bills
916619	6314	FICA	538,171	555,274	17,103		7.65%
916627	6320	Health	1,214,929	1,408,873	193,944		**Adjusted due to anticipated 19.41% increase in EUTF premiums
916833	6350	Overhead	4,500,585	4,636,722	136,137		63.88% **Based on cost allocation plan (Matrix)
916636	6383	OPEB	678,868	661,248	(17,620)		9.11%
					803,082		