

Michael P. Victorino
Mayor



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March 27, 2019

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

APPROVED FOR TRANSMITTAL

For Transmittal to:

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

Michael P. Victorino 3/27/19
Mayor Date

Dear Chair Rawlins-Fernandez:

SUBJECT: FISCAL YEAR ("FY") 2020 BUDGET (EDB-1)

I am transmitting the following revised pages for the FY 2020 Program Budget Book:

1. Pages 1 through 10 for the section entitled "Reader's Guide to the Budget." The revised pages correct the references to the FY in the various text boxes and tables.
2. Page 52 of the section entitled "Budget and Financial Policies." The calendar in the Program Budget Book is for FY 2021, whereas it should have been for FY 2020.
3. Page iv of the Table of Contents.

Thank you for your understanding and cooperation in replacing the revised pages. Should you have any questions, please contact me at ext. 7212.

Sincerely,

A handwritten signature in cursive script, appearing to read "Michele M. Yoshimura".

MICHELE M. YOSHIMURA
Budget Director

Reader's Guide to the Budget

Welcome! The Mayor's Proposed Budget for Fiscal Year 2020, begins on July 1, 2019 and ends on June 30, 2020. This document has been prepared to help you, the reader, learn about the issues affecting the Maui County community, how Mayor Victorino and his administration propose to meet the communities' needs, and to provide information necessary for our policymakers, the members of the Maui County Council, to make important resource decisions.

The budget document is organized into several sections. Each section and its contents are described below:

Introduction – The introduction includes the Mayor's Budget Message, which succinctly communicates the administration's priorities in driving the budget process and highlights major changes and key initiatives included in the FY 2020 budget. This section also includes a list of the administration's goals and corresponding icons which appear throughout the document to illustrate how our various departmental objectives and capital improvement projects align with the Mayor's broader goals for Maui County, the County's long-term financial plan, directory of county officials, the organization chart, and county profile.

Budget Overview – The Budget Overview section provides a broad overview of the FY 2020 Proposed Budget and a summary of organization changes.

Budget and Financial Policies – This section highlights the budget guidelines and financial policies of the County of Maui.

Financial Summaries – This section includes summaries of County funds' historical and adopted revenues and expenditures, ensuing fiscal year's operating budget by department, changes in fund balance, summaries of major revenue sources, and a summary of equivalent personnel.

Department Program Summaries are presented in alphabetical order. This section includes organization charts for each department for the purpose of detailing the department's structure as well as the Department Summaries and Program Narratives, Goals and Objectives, and Performance Measurements.

Capital Improvement Program (CIP) - This section represents the County of Maui's financial plan and planned expenditures for the County's capital projects including descriptions, justifications for projects, as well as future anticipated operations and maintenance costs that should be planned for.

Glossary and Abbreviations - This section contains a glossary of budget-related terms, a useful acronym table, and an index.

The following pages explain the layout of a department's operating budget overview in Section 5 Department Program Summaries and a capital project page in Section 6 Capital Improvement Program (CIP).

The county's budget is comprised of many different funds, of which, the General Fund is the most notable. The General Fund includes the operating funds for the majority of county departments including, Fire and Public Safety, Housing and Human Concerns, Police, Parks and Recreation, and a portion of Public Works. This fund also provides funding for capital projects and supplemental transfers to the Environmental Protection and Sustainability Fund.

Reader's Guide to the Budget

Presented within the County of Maui operating budget are details of each department budget as well as program summaries. The program summary for each department includes the following sections:

- **Department Summary:** Includes an organizational chart, strategies to accomplish the department/agency's mission or purpose and the links to each countywide outcome, description of the department/agency's purpose, charts of ensuing fiscal year expenditures and equivalent personnel, summary of equivalent personnel by program, strategies to accomplish the department/agency's mission or purpose, and a description of the external factors impacting the department/agency's operations.
- **Program Narratives:** Includes a brief statement of the program's purpose or function, countywide outcome(s), population served, services provided, key activity goals and measures, detailed expenditures summary by character and object, equivalent personnel summary by position title, significant funding changes from the current fiscal year's budget, and grant subsidy detail, if applicable. A program may be funded by more than one type of fund. The type of funding for the program described is indicated in the titles of the summaries. Programs that are funded through Grant Revenue Fund and Revolving Funds are also presented. Adjustments due to inflationary factors were determined by the following rates and assumptions:

Continuation Budget Changes from FY 2019 Adopted Budget: Includes a brief explanation of changes for items with increases and/or decreases of \$10,000 or more from the FY 2019 Adopted Budget, at the object level. The **Continuation Budget Changes** table includes the Mayor's allowable adjustments that are generally categorized as either inflationary adjustments or other allowable budget adjustments for the following purposes:

1. **Personnel Related Items** – Funds required for longevity pay based on the most current bargaining unit contracts.
2. **Annualization of Programs and New Facilities** – Increases to annualize programs or new facilities that were funded only for a portion of FY 2019.
3. **Operating Reserves** – Operating costs to make facilities operational and functional are allowed in the continuation budget for authorized capital projects scheduled for completion during FY 2020.
4. **Nonrecurring Items** – Nonrecurring or one-time items approved by the County Council that may be removed from the continuation budget, including equipment and vehicle purchases included in the FY 2019 Adopted Budget.
5. **Statutorily Established Salary Increases** – Salary increases required by statutes for specified position classifications.
6. **Equipment – On-Going Lease** – Increases relating to on-going leased equipment such as copy machines.
7. **Salary Adjustments** – The salary related amounts based on the authorized budget for FY 2019 plus any necessary annualizing of positions.
8. **Allowable Inflationary Adjustments** - Departments use allowable inflationary adjustment rates as provided by the Budget Office to accurately project budgetary needs created by inflation for FY 2020. The rates are used to develop increases and/or decreases in those items subject to the inflationary factors. Requests for increases and/or decreases in funding related to inflation are considered for Water, Sewer, Electricity, Propane, Gasoline and Diesel Fuel. Below is the Schedule of Inflationary Factor that was provided to the departments in order to calculate these adjustments:

Reader's Guide to the Budget

<u>Item</u>	<u>Sub-Object Code</u>	<u>FY 2020</u>	
<u>Water</u>	6178	0.05	*
<u>Sewer</u>	6150	0.05	*
<u>Electricity</u>	6120	0.12	*
<u>Propane</u>	6022	0.05	*
<u>Gasoline and Diesel Fuel</u>	6022/6023	0.20	*

*Inflationary factors are applied to the average of FY 2017 and FY 2018 actual expenditures. Reductions should be reflected for energy savings measures. Increases other than inflation need to be presented as an expansion.

In addition to the allowable continuation items mentioned above, departmental proposals to change a program by redirecting funds from one program to another are also reflected as part of the Continuation Budget Request.

- **Expansion Budget Requests from FY 2019 Adopted Budget** - Includes the following items: increase in salaries and premium pay, including equivalent personnel; additional operating funds above those allowed in the continuation budget, including new and/or pilot programs; equipment purchases; funds to replace grant awards no longer provided to the county; and any expansion request that is related to information technology.
- **County Grant Subsidy Detail** - Includes the name of grantee/program, prior fiscal years' actual amounts, current fiscal year's appropriation amount, and ensuing fiscal year's proposed amount for each line item grant. It also includes a description of each county grant subsidy program. This section is presented as applicable to the department.

Reader's Guide to the Budget

Examples of the detailed expenditures summary by character and object, equivalent personnel summary by position title, continuation and expansion budget changes from current fiscal year's budget, and county grant subsidy detail are presented on the next few pages with descriptions to help readers gain a better understanding of the information provided.

Expenditures Summary by Character & Object

Represents the different types of account codes within the county's budget. <i>See table below for detailed descriptions of Character Types and Object Descriptions.</i>		Actual expenditures recorded in the Integrated Financial Accounting System (IFAS) for FY 2017 and FY 2018.		Budget adopted by the Council for FY 2019.		Mayor's Proposed Budget for FY 2020.	
Program/ Character		FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed	Change Amount	Change Percent
Emergency Management Program							
Salaries and Wages	Represent subtotals for each character type.	\$356,528	\$354,276	\$439,406	\$466,544	\$27,138	6.2%
Operations		\$160,332	\$93,326	\$191,577	\$216,577	\$25,000	13.0%
Equipment		\$0	\$0	\$0	\$0		
Program Total		\$516,860	\$447,602	\$630,983	\$683,121	Indicates the change in dollars and percent from FY 2019 Adopted to FY 2020 Proposed.	
Program Total - E/P		6.75	6.75	6.0	7.0		
FUND TOTAL		\$516,860	\$447,602	\$630,983	\$683,121	\$52,138	8.3%
Salaries and Wages		\$356,528	\$354,276	\$439,406	\$466,544	\$27,138	6.2%
Operations		\$160,332	\$93,326	\$191,577	\$216,577	\$25,000	13.0%
Equipment		\$0	\$0	\$0	\$0	\$0	N/A
FUND TOTAL - E/P		6.75	6.75	6.0	7.0	1.0	16.7%
		Total sum of all character types.					

The budget details provide the account type at the object level. The Object Descriptions found within each Character Type are listed in the table below.

Character Type	Object Description ¹
Salaries and Wages	Wages and Salaries, Other Premium Pay and Fringes
Countywide Expenditures	Fringe Benefits and Employee Welfare, Pensions, Other Employee Welfare, Other Costs, Materials and Supplies, and Services
Operations	Materials and Supplies, Services, Utilities, Other Costs, Budgeted Expenditures, Interest Expense, Debt Service, Interfund Cost Reclassification, Non-Operating Expenses, Non-Operating Grant Expenses, Amortization of Debt Expense, Non-Budget Expenditures, and Special Projects
Debt Service	Debt Service, Interest and Issuance Costs and Principal Costs
Transfers Out	Transfers out to General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Other Governmental Funds, Proprietary Funds, and Full Accrual Fund
Transfers In	Transfers in to General Fund, Special Revenue Funds, and Other Governmental Funds

¹ Each object type consists of various sub-object codes. The sub-object code is the county's lowest level of account detail. For a list of sub-object descriptions under each object type, please contact the Budget Office.

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Character Type	Object Description
Equipment or Capital Outlays	Land, Buildings, Leasehold Improvements, Machinery and Equipment, Lease Purchases, Asset Disposal, Transferred to Fixed Assets, and Capital Improvement Program (CIP) Expenditure

Provides the title of each position.

Provides the E/P count per position title as adopted by County Council for FY 2017, FY 2018 and FY 2019.

Mayor's Proposed E/P count for FY 2020.

Indicates the change in E/P count and percentage from FY 2019 Adopted to FY 2020 Proposed.

Equivalent Personnel by Position Title

POSITION DESCRIPTION FY20 PROPOSED	2017 ADOPTED	2018 ADOPTED	2019 ADOPTED	2020 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
Emergency Management Officer	1.0	1.0	1.0	1.0	0.0	N/A
CD Staff Specialist III	1.0	1.0	1.0	1.0	0.0	N/A
CD Plans & Operations Officer	1.0	1.0	1.0	1.0	0.0	N/A
Secretary I	1.0	1.0	1.0	1.0	0.0	N/A
CD Staff Specialist III	1.0	1.0	1.0	1.0	0.0	N/A
CD Staff Specialist IV	1.0	1.0	1.0	1.0	0.0	N/A
Emergency Management Specialist I	1.0	1.0	1.0	1.0	0.0	N/A
Civil Defense District Coordinator	1.0	1.0	1.0	1.0	0.0	N/A
Civil Defense District Coordinator	1.0	1.0	1.0	1.0	0.0	N/A
Civil Defense District Coordinator	1.0	1.0	1.0	1.0	0.0	N/A
Program Total	10.0	10.0	10.0	10.0	0.0	N/A

Provides the total E/P count by program for each fiscal year.

Continuation Budget Changes (+/- \$10,000) from FY 2019 Adopted Budget

EXPLANATION OF BUDGET CHANGES	CHANGE AMOUNT	CHANGE E/P
Salaries and Wages		
WAGES AND SALARIES:		
907014A-5101 Regular Wages: Adjustments in salaries based on 3% increase for Director and Deputy Director per Salary Commission, step movement for Internal Control Analyst, lower step for the Private Secretary, transferred of the Real Property Manager from RPA and restored funding for the Internal Control Officer position.	\$164,654	2.0
Operations		
None	\$0	
Equipment		
None	\$0	
TOTAL CONTINUATION BUDGET	\$164,654	2.0

Items are presented by index code along with explanations of changes from FY 2019 Adopted to FY 2020 Proposed, including change in E/P, if any.

NOTE: The total amount of Continuation Budget Changes is purposely omitted since amounts presented include only those that are +/- \$10,000 from the FY 2019 Adopted Budget.

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Expansion Budget Request from FY 2019 Adopted Budget

EXPLANATION OF BUDGET CHANGES	A description of the change(s) and additional appropriation amount adopted in the fiscal year.	CHANGE AMOUNT	CHANGE E/P
Salaries and Wages			
912014A-5101 Regular Wages: Funding for proposed ex Emergency Specialist I.		\$27,288	1.0
Operations			
912061B-6317 County Grant Subsidy: Increase funding for the grant to American Red Cross.		\$25,000	
Equipment			
None	Total Expansion Budget in both dollar and E/P amounts, if any, for FY 2020.	\$0	
TOTAL EXPANSION BUDGET		\$52,288	1.0

County Grant Subsidy Detail

Name of Grantee/Program	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed
Development Impact Fee Study	-\$3,095	\$0	\$0	\$0
Small Town Planning	\$0	-\$15,178	\$0	\$0
University of Hawaii Maui College Sea Grant	\$83,916	\$103,935	\$104,000	\$104,000
Wailuku First Friday Events	\$25,000	\$0	\$0	\$0
Dune Management and Public Shoreline Access	N/A	N/A	N/A	\$100,000
ADA Shoreline Access Improvements	N/A	N/A	N/A	\$75,000
Lahaina Restoration Foundation -- Old Pioneer Mill Office Restoration	N/A	N/A	N/A	\$30,000
TOTAL COUNTY GRANT SUBSIDY – ADMINISTRATION & PLANNING PROGRAM	\$105,821	\$88,757	\$104,000	\$309,000

County Grant Subsidy Program Description University of Hawaii Maui College Sea Grant

Provides a description of the grant award program.

Grant funding provides 80% of the salary, 35% employee fringe and nominal indirect costs (3.5%) for the University of Hawaii Maui College Sea Grant extension agent on Maui, who essentially works full-time with the Planning Department's shoreline planners and assists with the county's compliance with State Coastal Zone Management Law (Chapter 205A, HRS).

Reader's Guide to the Budget

Guidelines to the Capital Project Sheet

Listed below are the terminologies and abbreviations used in capital project sheets. Project sheets provide detailed information about the proposed capital project, its relevance to strategic plans, and financial information.

Each project sheet contains the following components:

Project Name: This is a descriptive name that provides the reader with some basic information about the project.

CBS No.: This is a unique identification number assigned to the project for tracking and Capital Budget System (CBS) purposes.

Department Name: Name of the department responsible for managing the capital project.

District: One of eight community districts within Maui County: Hana, Paia-Haiku, Makawao-Pukalani-Kula, Wailuku-Kahului, Kihei-Makena, West Maui, Lanai and Molokai. A designation of Countywide indicates the project benefits or is used in more than one district.

CBS No. CBS-3177

Project Name: Bridge Inspection and Evaluation of Various County Bridges
Department: Department of Public Works
District: Countywide
Project Type: Other Projects
Anticipated Life: 2 years



Prior Years	Appr	Ensuig	Subsequent Years					Total
Expend/Encl	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6-Year
80,000	0	300,000	300,000	0	0	0	0	600,000

PROJECT DESCRIPTION
Bridge inspections will be done in accordance with the requirements of the FHWA National Bridge Inspection Standards and the American Association of State Highway and Transportation Officials (AASHTO) Manual for Condition Evaluation of Bridges. Report for each bridge shall include inspection findings, recommendations for repair, and cost estimates.

PROJECT JUSTIFICATION
The bridge inspections are a pre-requisite for qualification into the FHWA bridge replacement/rehabilitation program. This program prioritizes bridges for replacement/rehabilitation repairs, making them eligible for 80% Federal funding.

STRATEGIC PLAN ALIGNMENT	
Department's Strategic Plan	Countywide Priority Results
Goal #2: Provide routine maintenance by resurfacing, reconstructing, rehabilitating or preserving county roads and bridges to ensure accessibility and a safe riding surface. 1. Rehabilitate and maintain county road and bridge infrastructure on a regular basis to maximize lifespan of such infrastructure.	A Suitable Public Infrastructure An Efficient, Effective, and Responsive Government A Prepared, Safe, and Livable County

Operating Impact Narrative
No direct impact on operations.

FUNDING DETAILS									
Phase Description	Fund Code	Appr	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Other	GF	0	300,000	300,000	0	0	0	0	

Schedule of Activities			
Activity	Start	End	Amount
Other	07/01/2020	12/01/2021	600,000
Total Capital Project Costs			600,000
Total O&M Costs			0
Total Capital & Operating Costs			600,000

Methods of Financing (Ensuig + 5 Years)	
Funding Source	Amount
Federal Fund	0
General Fund	600,000
Highway Fund	0
Total Funding Requirements	600,000

Project Type: Maui County has eight different project types:

- Drainage:** Projects include road drainage and gulch improvements and drainage master plans.
- Government Facilities:** Projects include construction, improvements, or repairs to facilities such as fire and police stations, youth centers, base yards, historic sites and other general government facilities.
- Other Project:** Includes capital projects for the county that are not classified project types and for capital equipment related projects.

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4. **Parks and Recreation:** Projects include playing field construction, gym improvements, swimming pool construction and repair, and court resurfacing.
5. **Road Improvements:** Projects include new construction, resurfacing, safety improvements, bikeways, sidewalks, and bridge repair and maintenance.
6. **Sanitation:** Projects include landfill facility expansion, closure and composting/recycling projects.
7. **Wastewater:** Projects include pump station improvements, facility upgrades and transmission system improvements.
8. **Water Supply:** Projects include construction, repair and maintenance of facilities and infrastructure of water utility.

Anticipated Life Cycle: The projected useful life (number of years) of a capital project.

Project Description: Briefly describes the capital project, type and scope of work that will be done and other relevant information regarding the project.

Project Justification: Justifies the need for the project and describes the major benefits or reasons why this project is required. It may include information such as relieving current inadequacies, meeting new and/or increase service demands, benefits to the environment, health and safety issues, etc.

Strategic Plan Alignment: Identifies the capital project's relevance to the department's strategic plan, the Countywide Priority Results, and the County's General Plan or Island Plans.

Operating Impact Narrative: Defines the project's impact on the annual operating budget for the departments. It includes items such as changes in staffing levels, anticipated expenses for salaries, operations, maintenance, and utility.

Start/End Date: Dates each project phase is anticipated to start and be completed.

Project Phase: Each capital project includes estimated project costs in the following phases:

1. **Acquisition-Land or Building:** Covers all aspects of the project associated with or incidental to the acquisition of any interest in land or building required in connection with the project, including appraisal necessary for the acquisition.
2. **Planning:** Includes feasibility studies, environmental assessments/impact statements, and permitting.
3. **Design:** Includes topographic surveys, development of plans and specifications, and preparation of cost estimates.
4. **New Construction:** A new construction project is a single undertaking involving construction of one or more facilities. Included in the project are: 1) all work necessary to accomplish a specific purpose and produce a complete and usable new structure; 2) the equipment installed and made part of the facility; and 3) site development.
 - Construction of or site work for a new plant, including erection, installation, or assembly of a new building, structure, or utility system.
 - Any addition, expansion, or extension to a structure that adds to its overall exterior dimensions.
 - Complete replacement of a facility that, because of age, hazardous conditions, obsolescence, structural and building safety conditions or other causes, is beyond the point

Reader's Guide to the Budget

where it may be economically repaired or renovated and can no longer be used for its designated purpose.

5. **Renovations:**

- Alteration of interior space arrangement and other physical characteristics, such as utilities, so that a structure may be more effectively used for its present designated functional purpose.
- Conversion of interior arrangement and other physical characteristics, such as utilities and fix equipment installed on and made a part of the facility or structure, so that an existing structure may be effectively utilized for a new functional purpose.
- Renovation of most or all of a facility or structure or an existing mechanical system to comply with current building code requirements or to modernize it so that it may be more effectively used for its designated functional purpose.
- Restoration of a facility or structure to the maximum extent possible to its former or original state (historic property).
- Relocation from one site to another of a facility or structure either by moving it intact or by disassembling it and subsequently reassembling it.
- Major repair to restore a facility, mechanical system, or utility system to a condition that allows it to continue to be appropriately used, including the reprocessing or replacement of parts or materials that have deteriorated by action of the elements or "wear and tear" in use.

6. **Furniture, Fixture, and Equipment:** Equipment is a tangible resource of a permanent or long-term nature used in an operation or activity.

7. **Other:** Any additional costs (i.e. construction management services) associated with this project, which do not fit one of the preceding categories.

Funding Code: Project funding is identified as potential sources for capital projects for planning purposes. The source codes on each project sheet indicates the following:

AH	Affordable Housing Fund
BW	Bikeway Fund
GB	General Obligation Bond issues secured by the county's General Fund
GF	General Fund
FD	Federal funds, usually related to highway and public transportation system projects. Generally, federal funds are provided at the rate of \$4 to \$1 county match for the construction portion of qualifying projects
HF	Highway Fund
LBF	Lapsed Bond funds are proceeds from the issuance of general obligation bonds that lapse six months after the end of the fiscal year
LF	Liquor Control Fund
OG	Other grant fund sources not identified in other funding codes
PA	Park assessment is land, or funds in lieu of land, that is dedicated or paid to the county as a condition of the approval of a subdivision. The funds may be used for the purpose of providing parks and playgrounds
SRF	State Revolving Loan Fund for Water and Wastewater projects
ST	State funded projects
SW	Solid Waste Fund
WF	Wastewater Fund
WR	Restricted Water Fund
WU	Unrestricted Water Fund



★ This page has been intentionally left blank. ★

The County Charter provides that the Council must pass the budget on or before the tenth day of June of the fiscal year currently ending. If it fails to do so, the budget submitted by the Mayor will be deemed enacted as the budget for the ensuing fiscal year. The budget is controlled by a budget ordinance and a Capital Improvement Program ordinance. The enacted budget will be in effect on and after the first day of the fiscal year to which it applies. By virtue of the adoption of the budget, the several amounts listed in the budget column entitled "Appropriations" must be appropriated to the specified departments and programs.

FY 2020 Budget Process Calendar

FISCAL YEAR 2020

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