

EDB Committee

From: Kristina Cabbat <Kristina.Cabbat@co.maui.hi.us>
Sent: Tuesday, March 31, 2020 3:55 PM
To: EDB Committee
Cc: May-Anne Alibin; Michele Yoshimura; Scott Teruya
Subject: FY 2021 PowerPoint Presentation for EDB Meeting
Attachments: FY 2021 Budget Overview_K.pdf; FY 2021 Budget Countywide Costs_033120.pdf; FY 2021 Budget Revenues_033020ST.pdf

Good Afternoon Committee Chair Rawlins-Fernandez,

Attached please find the following PowerPoint Presentation for 04/01/2020 EDB Meeting.

FY 2021 Budget Overview

FY 2021 Budget Countywide Costs

FY 2021 Budget Estimated Revenues

Mahalo,

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FY 2021 Budget Overview


April 1, 2020

EDB Committee Meeting



FY 2021 BUDGET BILL:

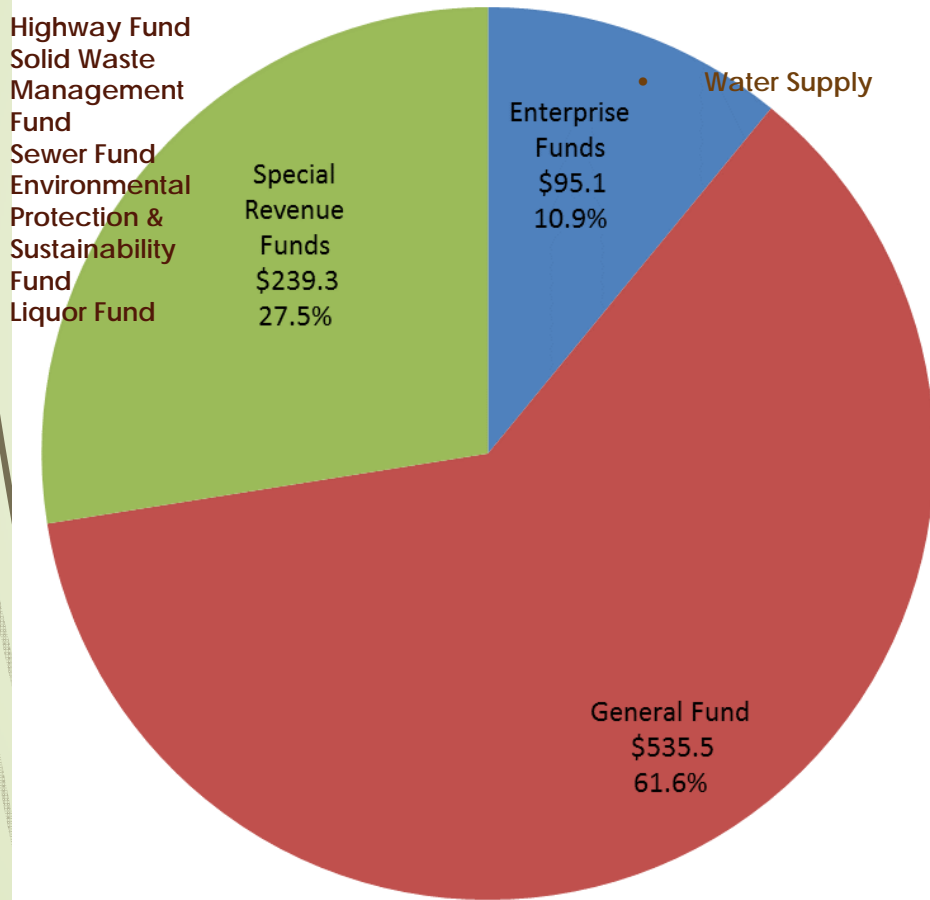
- Operating Budget
- General Budget Provisions
- Appendix A-I, Grants and Restricted Use Revenues
- Appendix A-II, Special Purpose Revenues
- Appendix B, Rates and Fees
- Appendix B-I, Concession/Lease/License Schedule
- Appendix C, Capital Improvement Projects

- 
- Capital Program Bill
 - Bond Authorization Bill
 - Lapsed Bond Proceeds Bill
 - State Revolving Fund Bill
 - Vehicle Disposal Fund
 - Fuel Tax Resolution
 - Bill to amend 2.44.015, MCC, relating to salaries of Deputies in Corporation Counsel and Prosecuting Attorney Offices

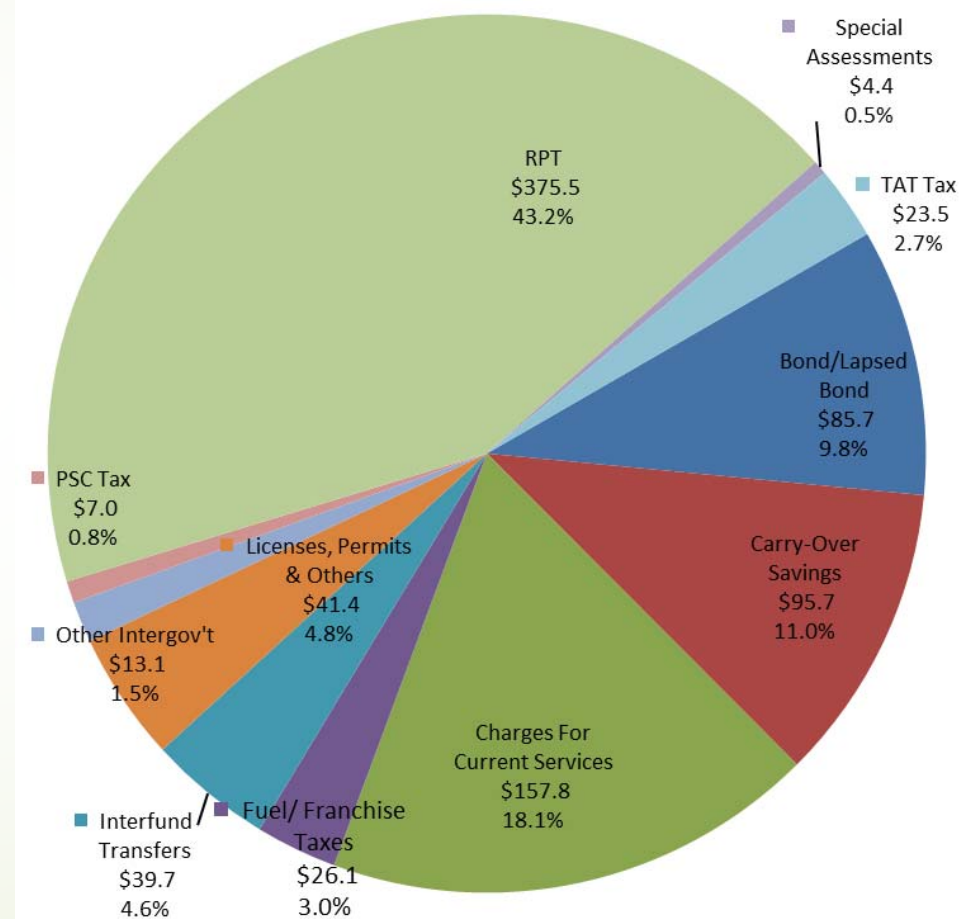
TOTAL BUDGET 973,194,945		
COUNTY FUNDS ¹ 869,834,609		
REVOLVING FUND 16,732,658		
GRANT REVENUE FUND 86,627,678		
Operating 704,223,280		
Capital Improvement 165,611,329		
Operating 65,477,968		
Capital Improvement 21,149,710		
General Fund 483,235,064		
General Fund 17,370,000		
Bond Fund/Lapsed Bond 85,668,000		
Bikeway Fund 300,000		
Highway Fund 14,510,000		
Parks Assessments 0		
Solid Waste Fund 900,000		
Sewer Fund 13,260,000		
State Revolving Loan Fund 13,000,000		
DWS-Restricted Funds 4,443,329		
DWS-Unrestricted Funds 16,160,000		
Emerg Mgmt Agency 1,125,000		
Environmental Mgmt 860,000		
Finance 1,747,371		
Fire and Public Safety 2,820,958		
Human Concerns 38,344,224		
Office of the Mayor 2,605,635		
Parks and Recreation 177,000		
Planning 472,706		
Police 4,963,809		
Prosecuting Attorney 1,816,265		
Public Works 0		
Transportation 10,045,000		
Other 500,000		
Golf Fund 0		
EP&S Fund 12,248,490		
Liquor Fund 3,462,819		
Highway Fund 50,443,950		
Public Works 34,955,006		
Transportation 15,488,944		
Sewer Fund 50,116,339		
Solid Waste Fund 30,248,329		
Water Supply 74,468,289		
Finance 0		
Fire and Public Safety 800,000		
Management 145,000		
Parks and Recreation 13,180,000		
Police 260,000		
Public Works 2,785,000		
Transportation 200,000		
Environmental Management 27,000,000		
Finance 20,455,000		
Fire and Public Safety 800,000		
Management 4,000,000		
Parks and Recreation 14,570,000		
Public Works 15,843,000		
Prosecuting Attorney 1,500,000		
Transportation 1,500,000		
Environmental Mgmt 13,000,000		
Water Supply 0		
Corporation Counsel 4,858,689		
County Clerk 2,053,140		
County Council 9,356,149		
Emerg Mgmt Agency 844,321		
Environmental Mgmt 639,968		
Finance 13,167,026		
Countywide ² 198,500,512		
Fire and Public Safety 45,719,034		
Housing & Human Concerns 28,186,855		
Management 16,852,328		
Office of the Mayor 20,549,282		
Parks and Recreation 37,296,908		
Personnel Services 1,831,315		
Planning 7,045,556		
Police 66,213,091		
Prosecuting Attorney 7,505,349		
Public Works 13,696,696		
Transportation 8,918,845		

REVENUE

COUNTY SOURCES OF FUNDS: \$869.8M
Total Resources by Mayor Fund Type

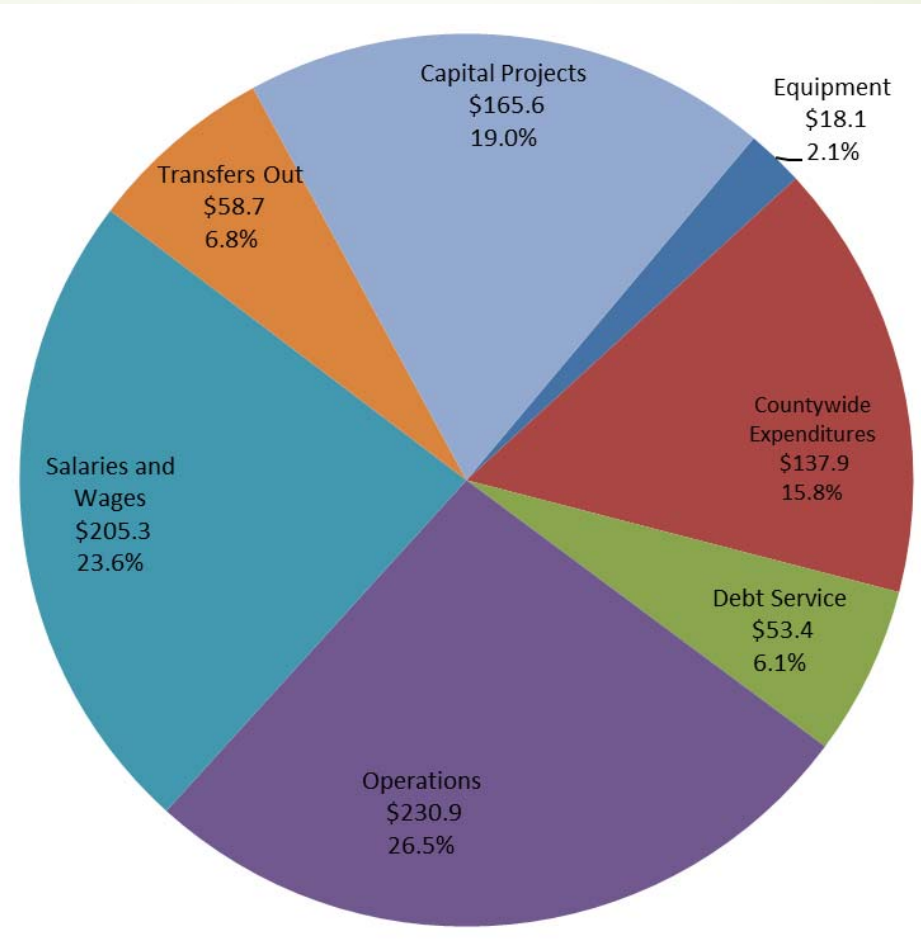


COUNTY SOURCES OF FUNDS: \$869.8M
Total Resources by Revenue Source



EXPENDITURES

COUNTY SOURCES OF FUNDS: \$869.8M
Total Expenditures by Character Type



EXPENDITURES

FUNCTIONAL AREAS

CULTURE AND RECREATION: Parks and Recreation

GENERAL GOVERNMENT: Corporation Counsel, Environmental Management (Administration Program), Finance, Management, Office of the Mayor, Personnel, Planning, Public Works (Administration, Engineering, Special Maintenance, and Development Services Administration)

HIGHWAYS, STREETS, AND TRANSPORTATION:

Environmental Management (Highway Beautification and Disposal of Abandoned Vehicles Revolving Fund), Public Works (Highway Administration; Road, Bridge, and Drainage Maintenance; and Traffic Management), and Transportation

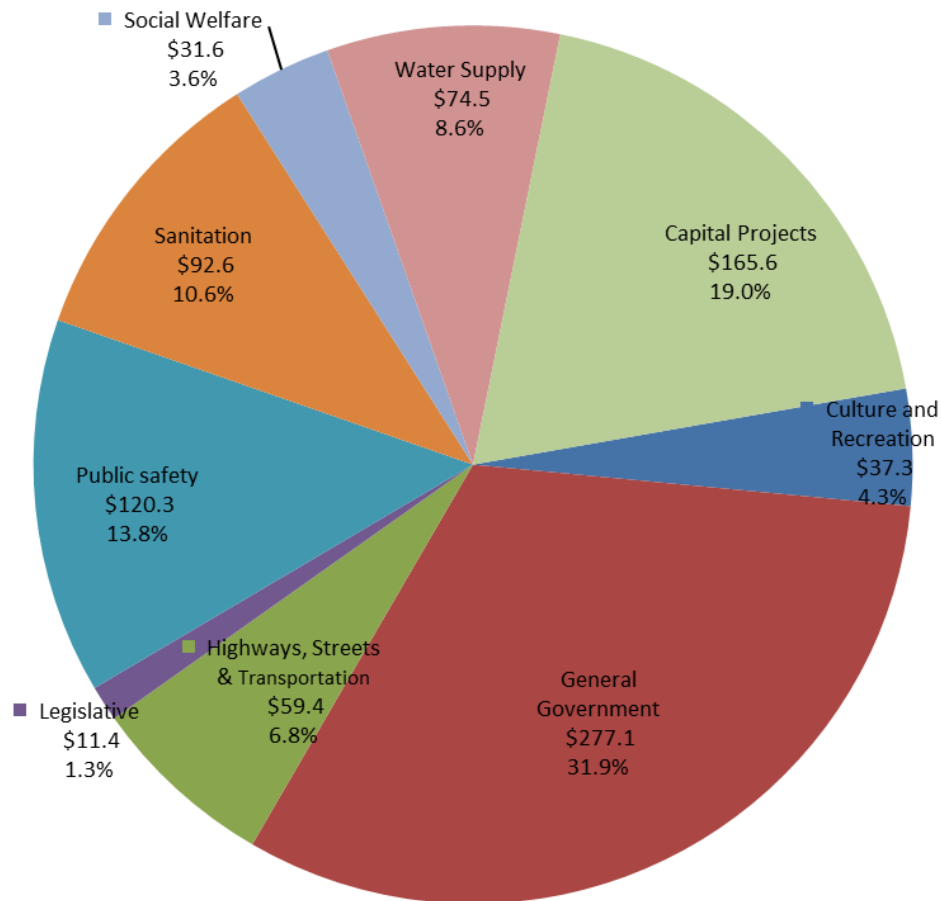
LEGISLATIVE: County Council, County Auditor, and Office of the County Clerk

PUBLIC SAFETY: Emergency Management Agency, Fire and Public Safety, Police, and Prosecuting Attorney

SANITATION: Environmental Management (Wastewater Administration and Operations, Solid Waste Administration and Operations, and Environmental Protection and Sustainability

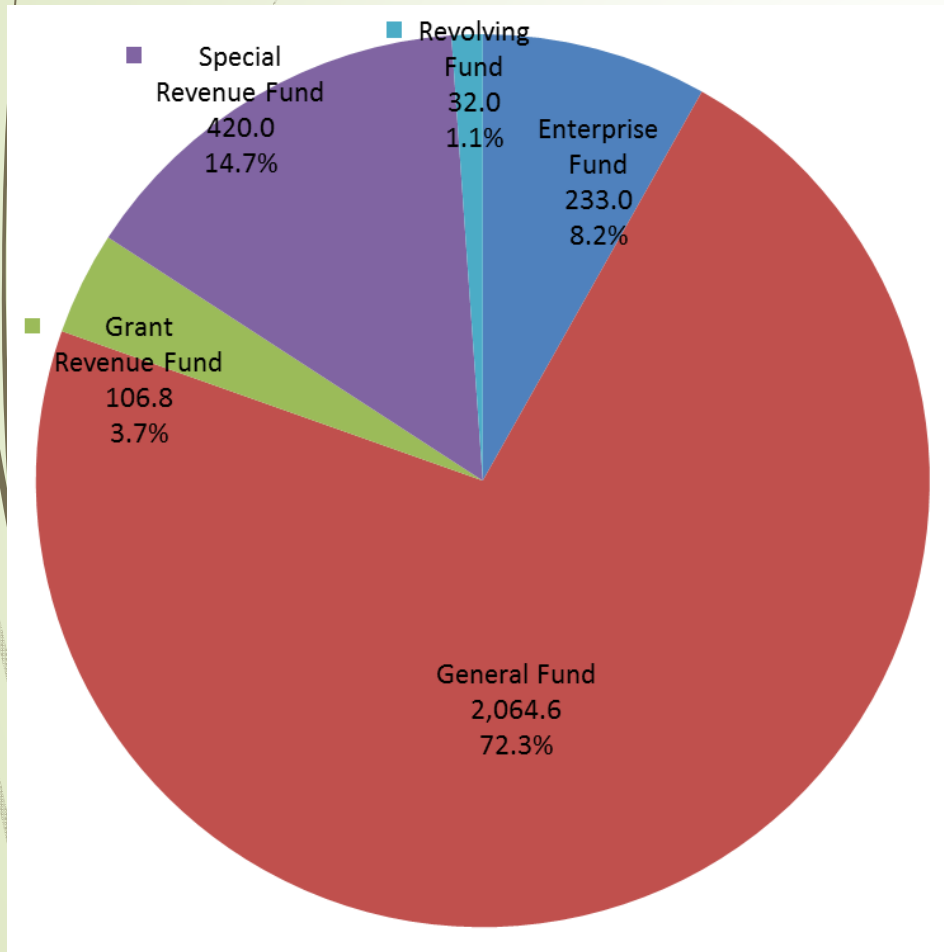
WATER SUPPLY: Water Supply

COUNTY SOURCES OF FUNDS: \$869.8M Total Expenditures by Functional Areas

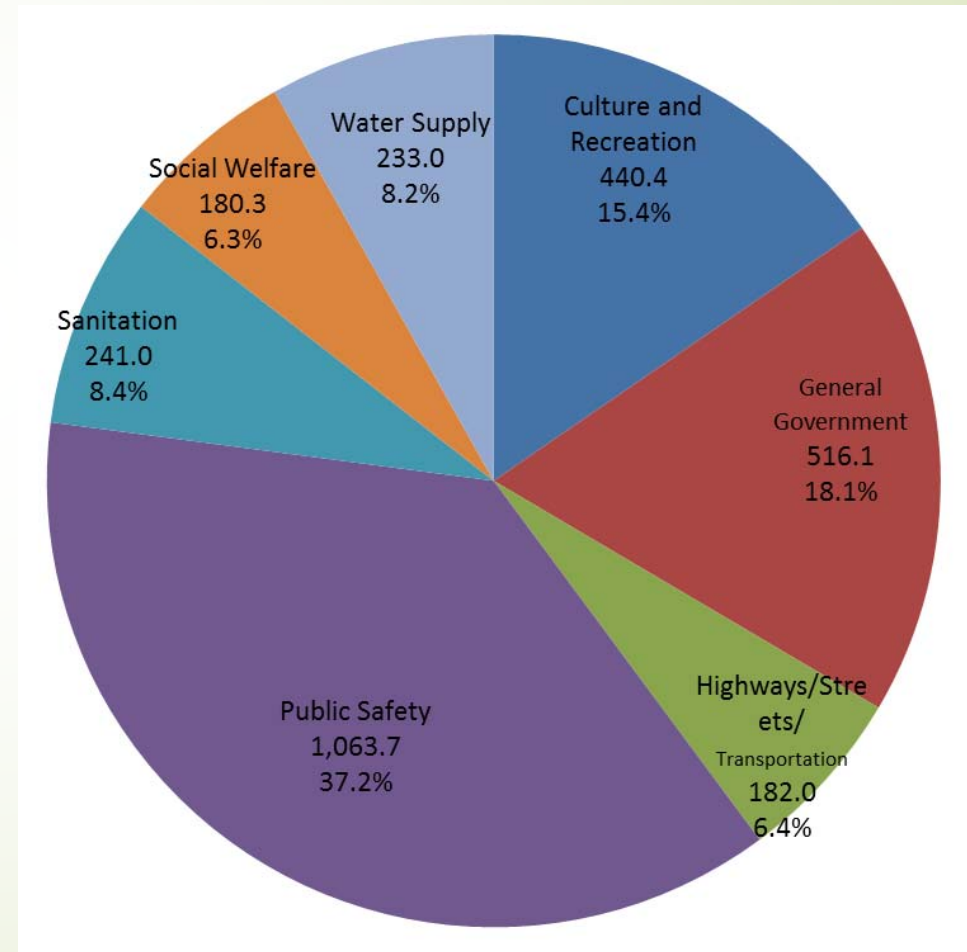


Equivalent Personnel

ALL SOURCES OF FUNDS: 2,856.4
Total E/P by Major Fund Type

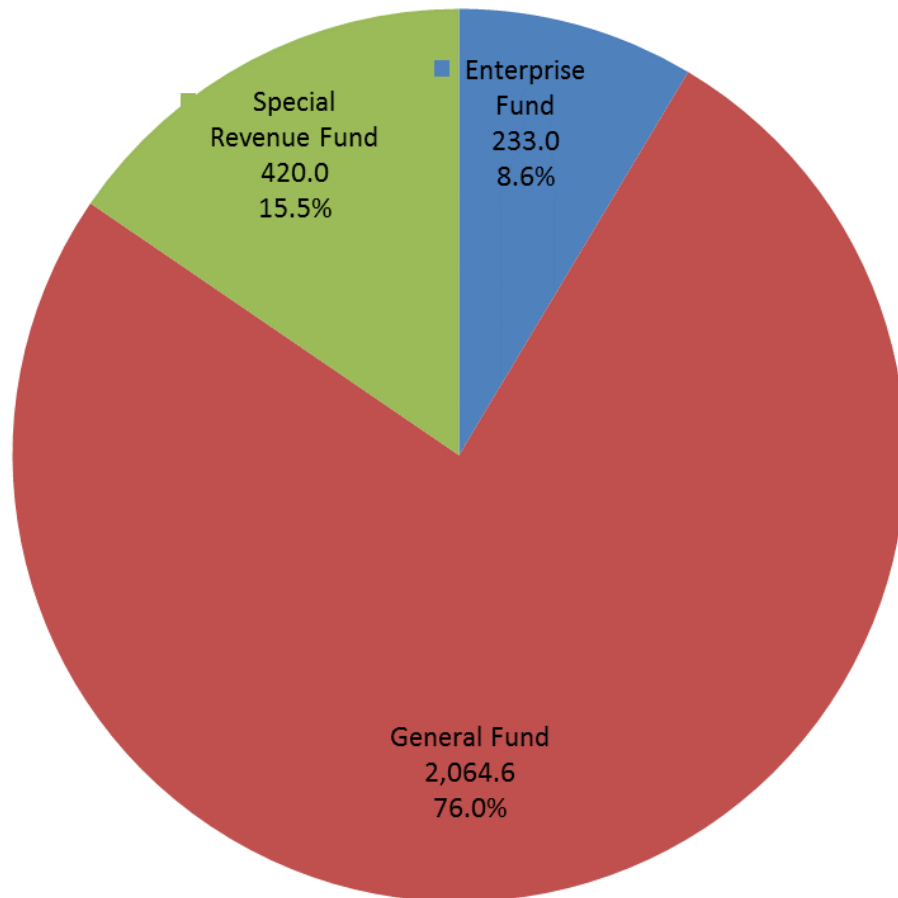


ALL SOURCES OF FUNDS: 2,856.4
Total E/P by Functional Area

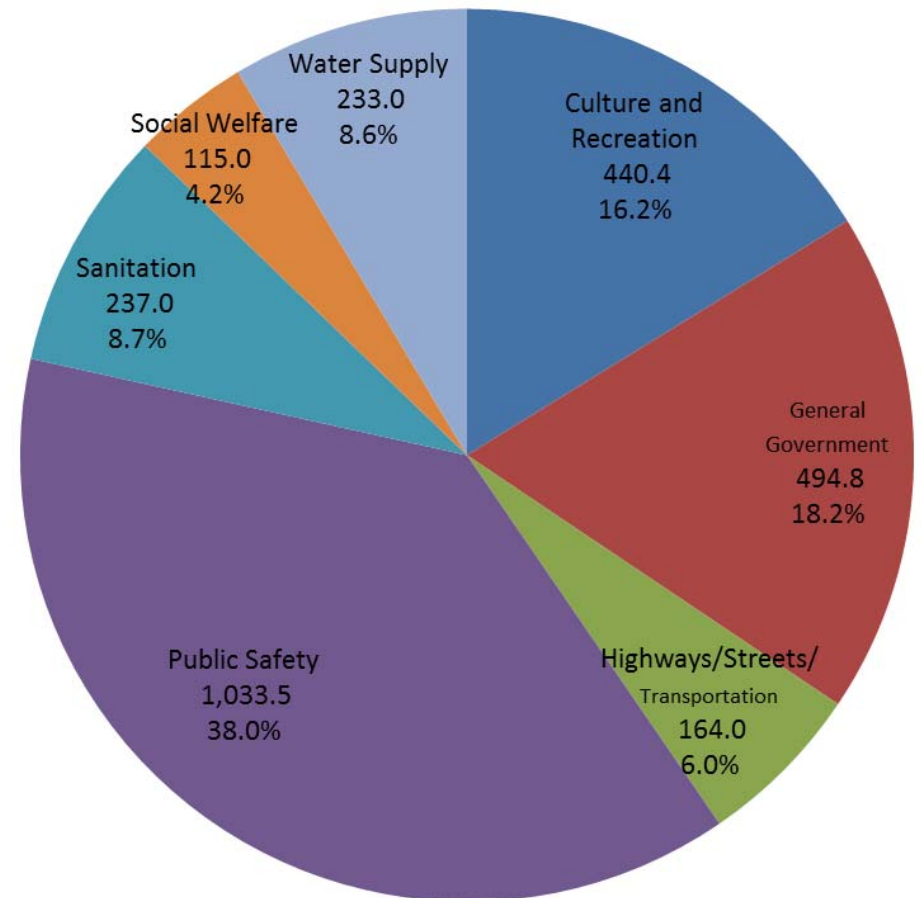


Equivalent Personnel

COUNTY SOURCES OF FUNDS: 2,717.6
Total E/P by Major Fund Type



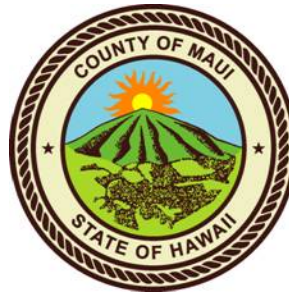
COUNTY SOURCES OF FUNDS: 2,717.6
Total E/P by Functional Area



Equivalent Personnel – the decimal equivalent of a full-time position. A full-time position is equal to 2,080 scheduled hours of work during the fiscal year.

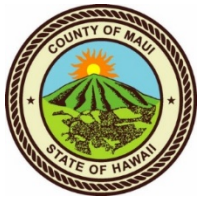


QUESTIONS



Department of Finance FY 2021 Budget Countywide Costs

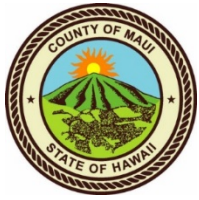
April 1, 2020
EDB Committee Meeting



Budget Summary

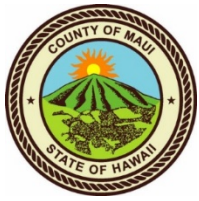
Program/ Character	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change Amount	Change Percent
Countywide Costs					
Fringe Benefits	\$ 91,344,296	\$109,573,783	\$ 123,719,463	\$ 14,145,680	12.9%
Fringe Benefits Reimbursements	\$ (19,753,662)	\$ (20,796,402)	\$ (25,122,155)	\$ (4,325,753)	20.8%
Bond Issuance & Debt Service	\$ 34,627,611	\$ 55,854,195	\$ 47,267,526	\$ (8,586,669)	-15.4%
Supplemental Transfers	\$ 7,109,552	\$ 3,817,809	\$ 2,686,552	\$ (1,131,257)	-29.6%
Insurance Programs & Self Insurance	\$ 7,813,696	\$ 12,365,000	\$ 12,365,000	\$ -	0.0%
Open Space, Natural, Cultural Resources & Scenic Views Preservation	\$ 3,214,857	\$ 3,580,362	\$ 3,754,714	\$ 174,352	4.9%
Affordable Housing Fund	\$ 6,429,714	\$ 14,321,450	\$ 18,773,572	\$ 4,452,122	31.1%
Experimental and Demonstration Housing	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)	-100.0%
General Costs	\$ 846,052	\$ 1,162,000	\$ 2,162,000	\$ 1,000,000	86.1%
Covid - 19	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	100%
Climate Change, Resiliency, & Sustainab	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	100%
Overhead Reimbursements	\$ (18,706,423)	\$ (19,192,625)	\$ (21,386,473)	\$ (2,193,848)	11.4%
Disqualified Projects Tax Exempt	\$ 7,833,111	\$ -	\$ -	\$ -	0%
Emergency Fund	\$ 6,500,000	\$ 6,500,000	\$ 3,780,313	\$ (2,719,687)	-41.8%
Post-Employment Obligations Fund	\$ 18,126,930	\$ 22,249,711	\$ 18,000,000	\$ (4,249,711)	-19.1%
One Main Plaza Lease	\$ 357,848	\$ 367,206	\$ 500,000	\$ 132,794	36.2%
Program Total	\$145,743,582	\$190,802,489	\$ 198,500,512	\$ 7,698,023	4.0%
FUND TOTAL	\$145,743,582	\$190,802,489	\$ 198,500,512	\$ 7,698,023	4.0%

Note: True sum may be different due to rounding.



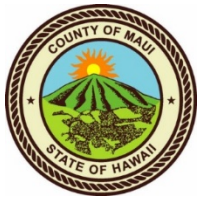
Fringe Benefits

- ▶ ERS
- ▶ FICA
- ▶ EUTF
- ▶ Unemployment Compensation
- ▶ Terminal Pay and Salary Adjustment
- ▶ Interfund Fringe Reimbursement

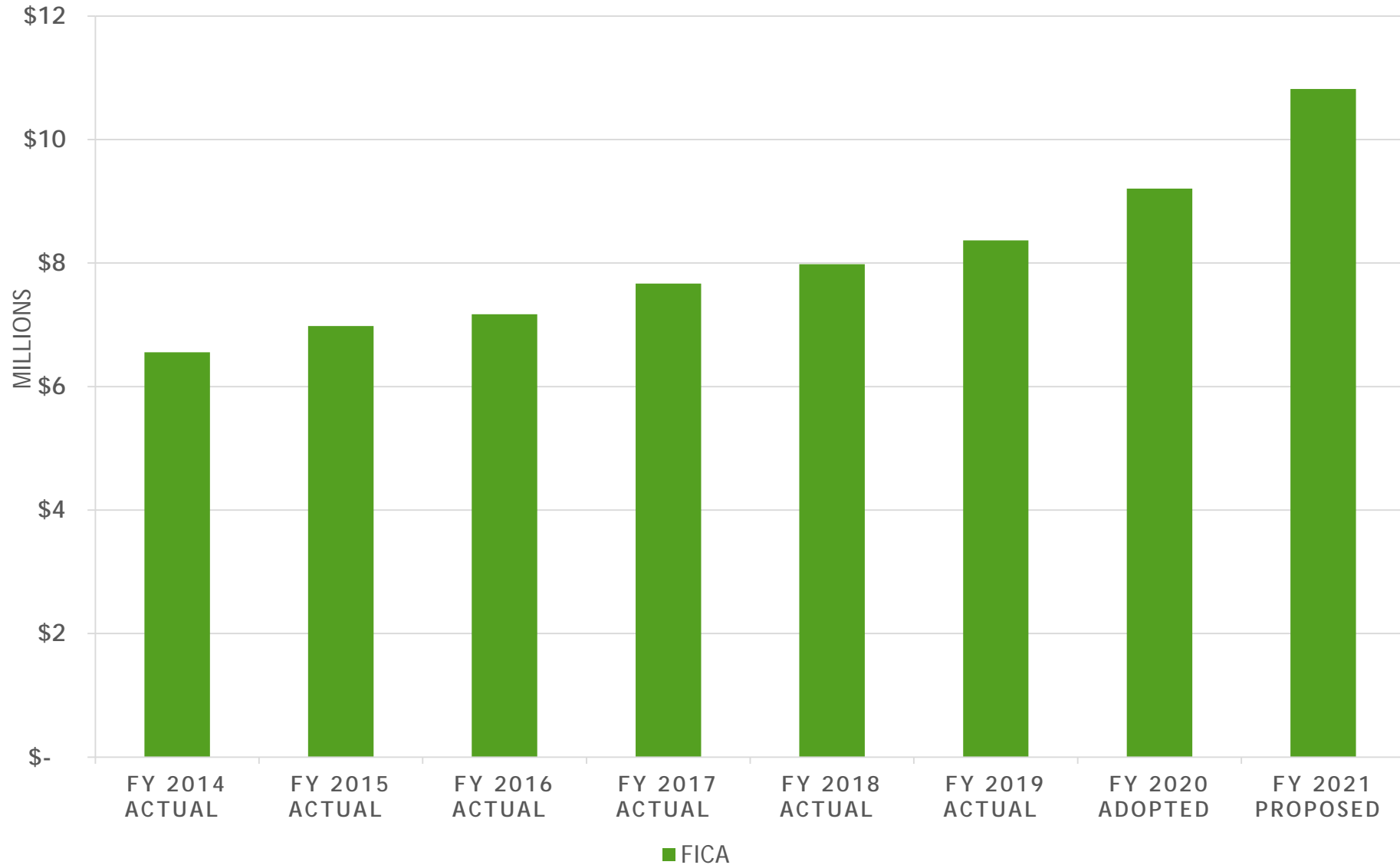


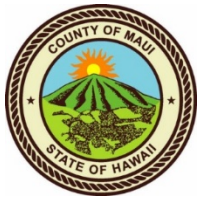
Fringe Benefits: ERS



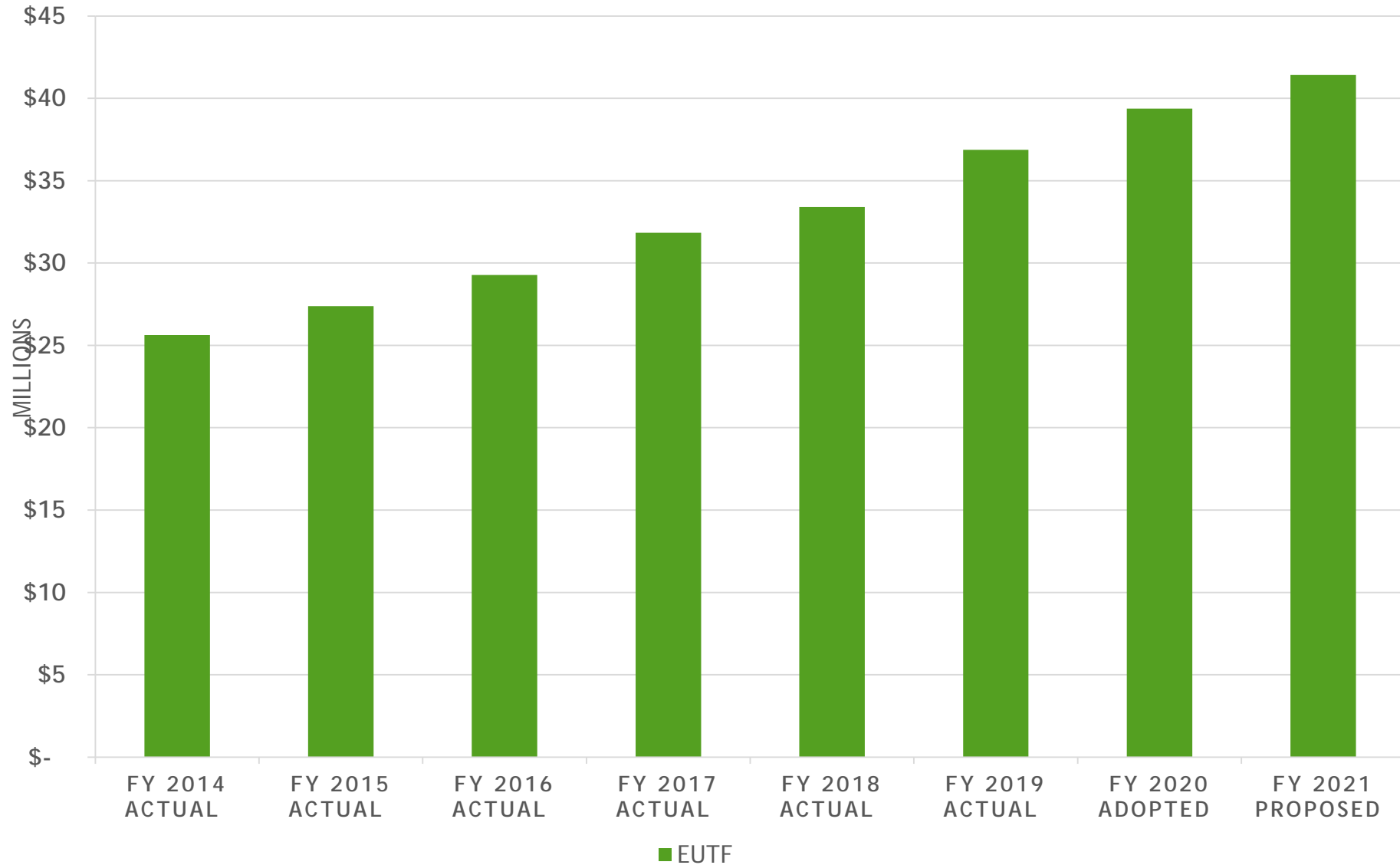


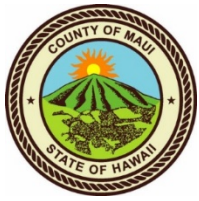
Fringe Benefits: FICA



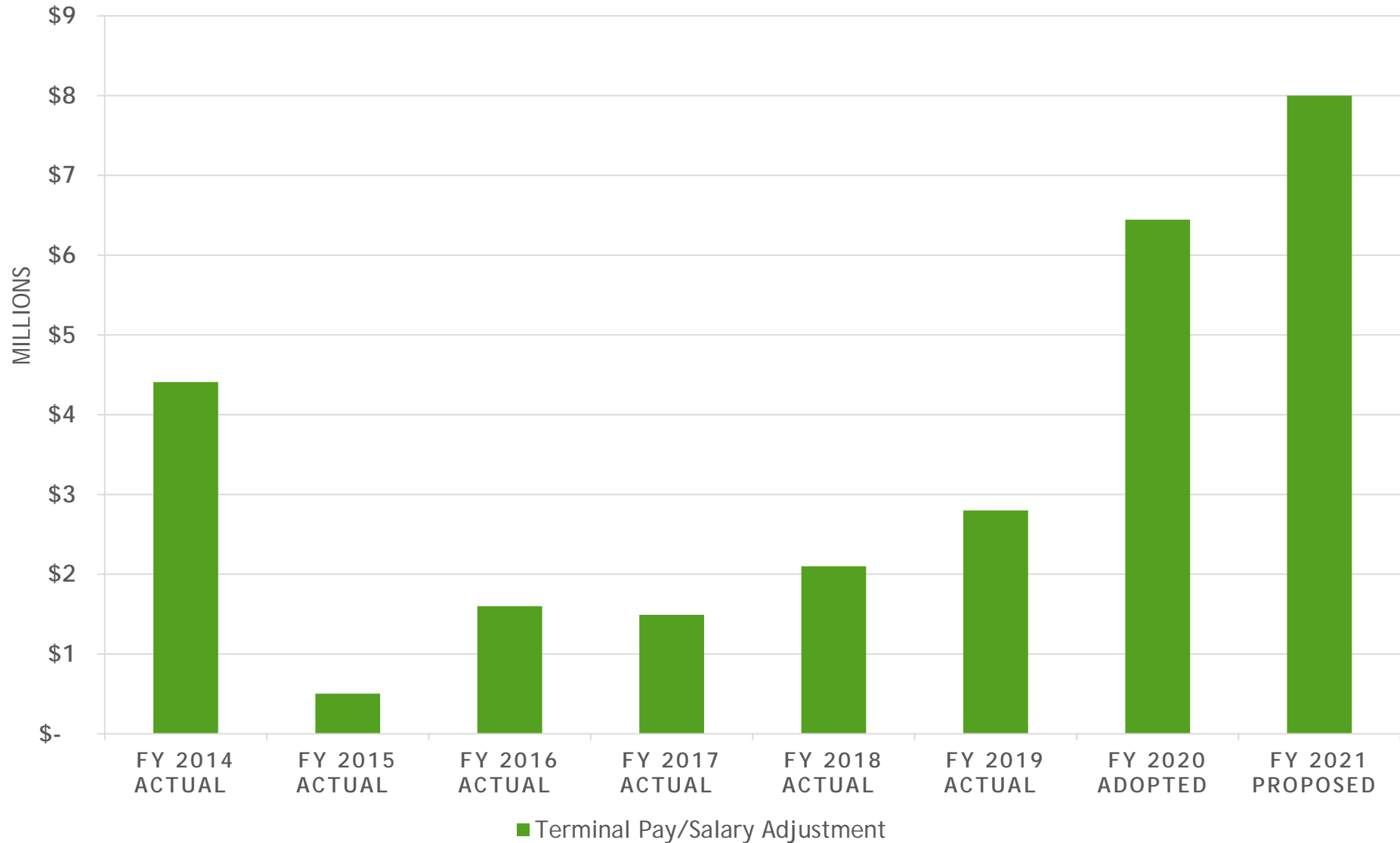


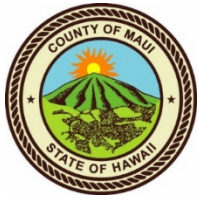
Fringe Benefits: EUTF





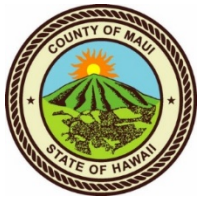
Fringe Benefits: Terminal Pay/ Salary Adjustment





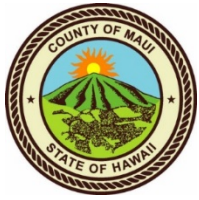
Fringe Benefits & Overhead Cost Reimbursements

- ▶ Contributions for ERS, Retirees Fringe, FICA, EUTF, and OPEB from Special Funds:
 - Environmental Mgmt - Wastewater
 - Environmental Mgmt - Solid Waste
 - Environmental Mgmt - EP&S
 - Public Works - Highways
 - Water Supply
- ▶ Overhead Cost Reimbursements:
 - Contribution from Special Funds listed above and Liquor Control Fund
 - Based on Cost Allocation Plan completed in 2017



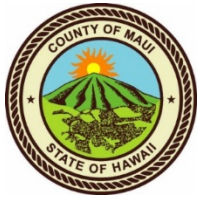
Fringe Benefits and Overhead Reimbursements

	DEM SEWER	DEM SOLID WASTE	DEM EP&S	DPW HIGHWAY	LIQUOR	DWS WATER	TOTAL	County wide
ERS	2,114,973	1,676,963	88,379	2,119,777		3,221,559	9,221,651	907777/ 6370
RETIREEES FRINGE						850,000	850,000	907777/ 6385
FICA	674,148	534,532	28,171	675,679		1,026,872	2,939,402	907777/ 6314
HEALTH	1,862,057	1,476,426	77,810	1,866,287		2,836,315	8,118,895	907777/ 6320
OPEB	915,607	725,985	38,261	917,687		1,394,667	3,992,207	907777/ 6383
OVERHEAD	6,331,699	4,261,582	224,592	6,018,401	1,182,327	3,367,872	21,386,473	907990/ 6350



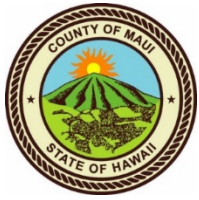
Bond Issuance and Debt Service

- ▶ Bond Floatation Cost: \$200,000
 - ▶ Planned GOB Issue in August/September 2020
- ▶ Debt Service Payments:
 - ▶ Interest: \$13,405,665
 - ▶ Principal: \$33,661,861
- ▶ Does not include any P&I payments for planned 2020 GOB issuance



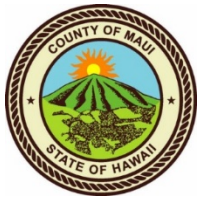
Supplemental Transfers

- ▶ Transfer to Solid Waste Fund:
\$2,351,794
 - ▶ Increase of \$805,541
- ▶ Transfer to EP&S Fund: \$334,758
 - ▶ Decrease of \$1,076,184

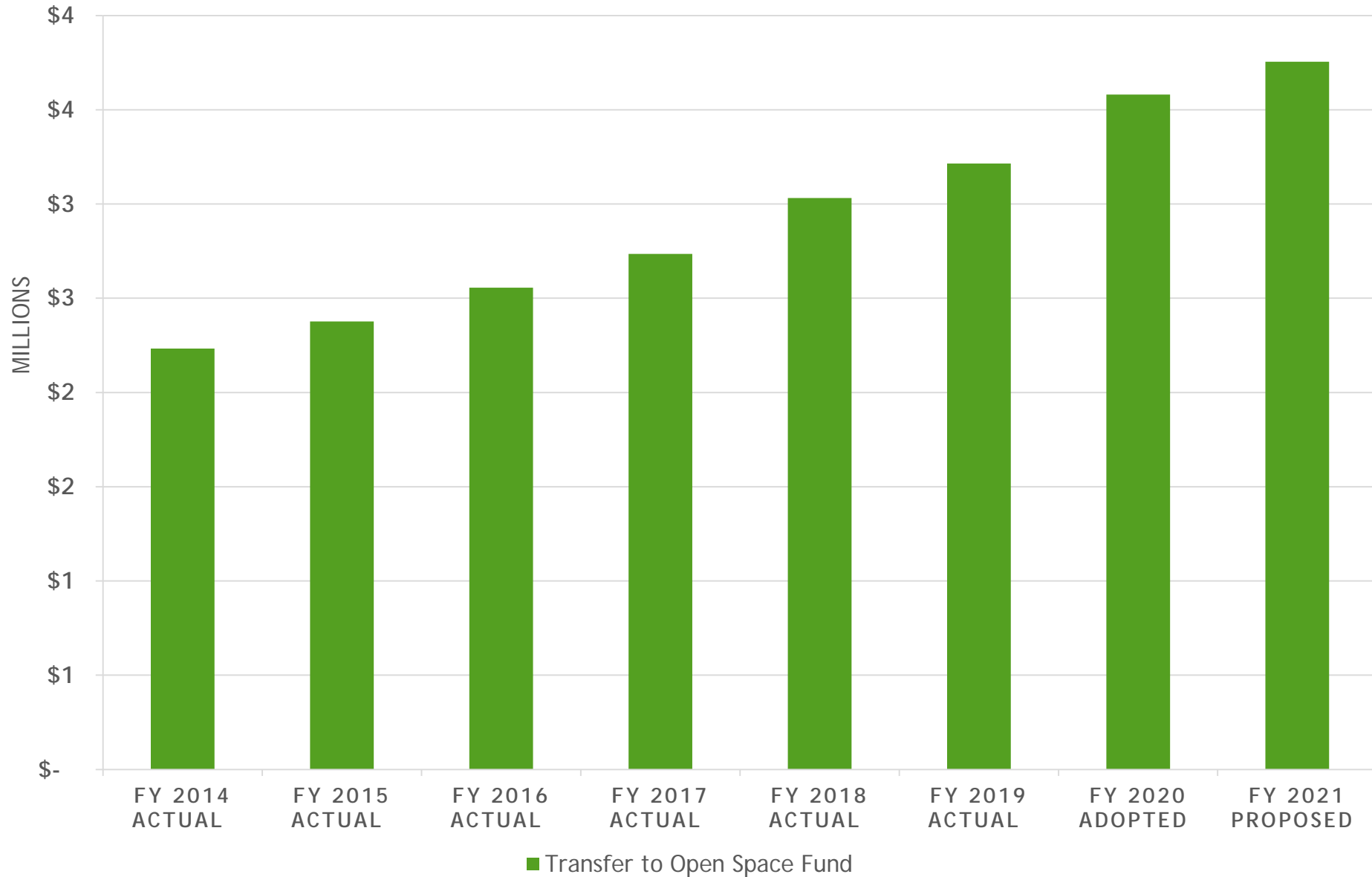


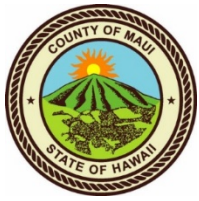
Insurance & Self-Insurance

- ▶ Based on estimates from Corporation Counsel:
 - ▶ Workers Compensation: \$4,000,000
 - ▶ Insurance Program: \$2,365,000 (flat prior year)
 - ▶ Self Insurance: \$6,000,000 (flat prior year)

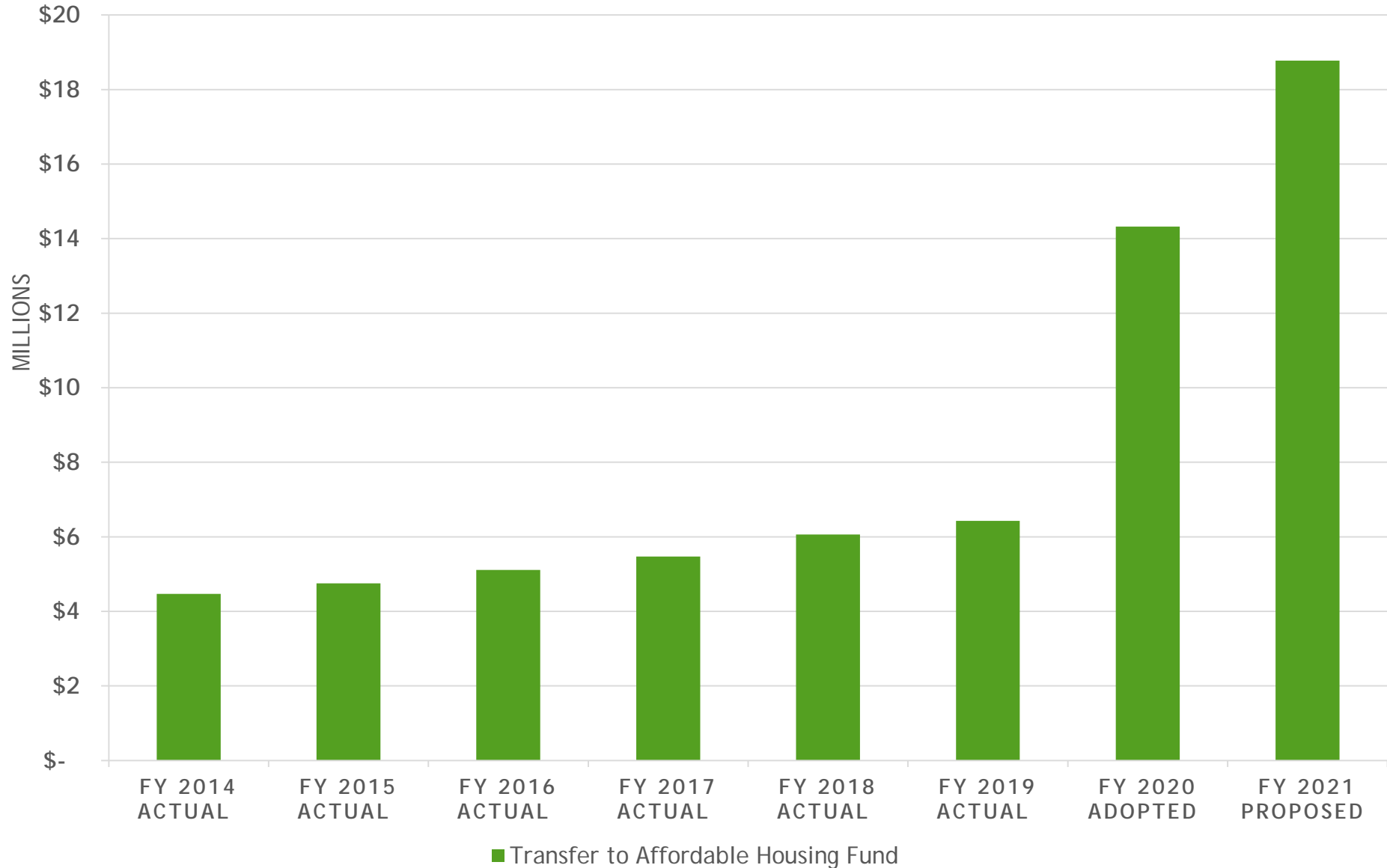


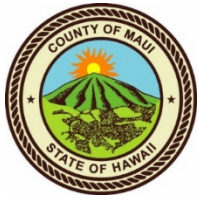
Transfer to Open Space Fund





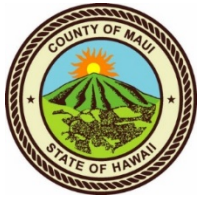
Transfer to Affordable Housing Fund





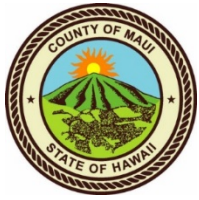
General Costs

- ▶ Telephone System: \$351,000 (flat from prior FY)
- ▶ Rentals & Facilities: \$1,140,000
- ▶ Centralized Postage: \$300,000 (flat from prior FY)
- ▶ Copy Machine Expense/Lease: \$21,000 (flat from prior FY)
- ▶ County Grant Matching: \$300,000
 - ▶ Increase of \$200,000



Emergency Fund and OPEB Fund

- ▶ Emergency Fund: \$3,780,313
 - ▶ Decrease of \$2,719,687
- ▶ OPEB: \$18,000,000
 - ▶ Decrease of \$4,249,711

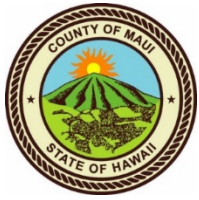


One Main Plaza Lease

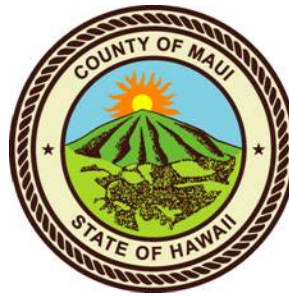
- ▶ Office of Economic Development and Housing and Human Concerns
- ▶ Lease: \$500,000
 - ▶ Increase of \$132,794

COVID-19 and Climate Change, Resiliency, & Sustainability

- ▶ COVID-19: \$10,000,000
- ▶ Climate Change Resiliency
& Sustainability: \$2,000,000

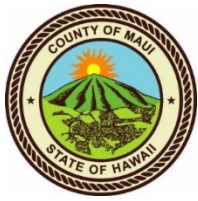


Questions?



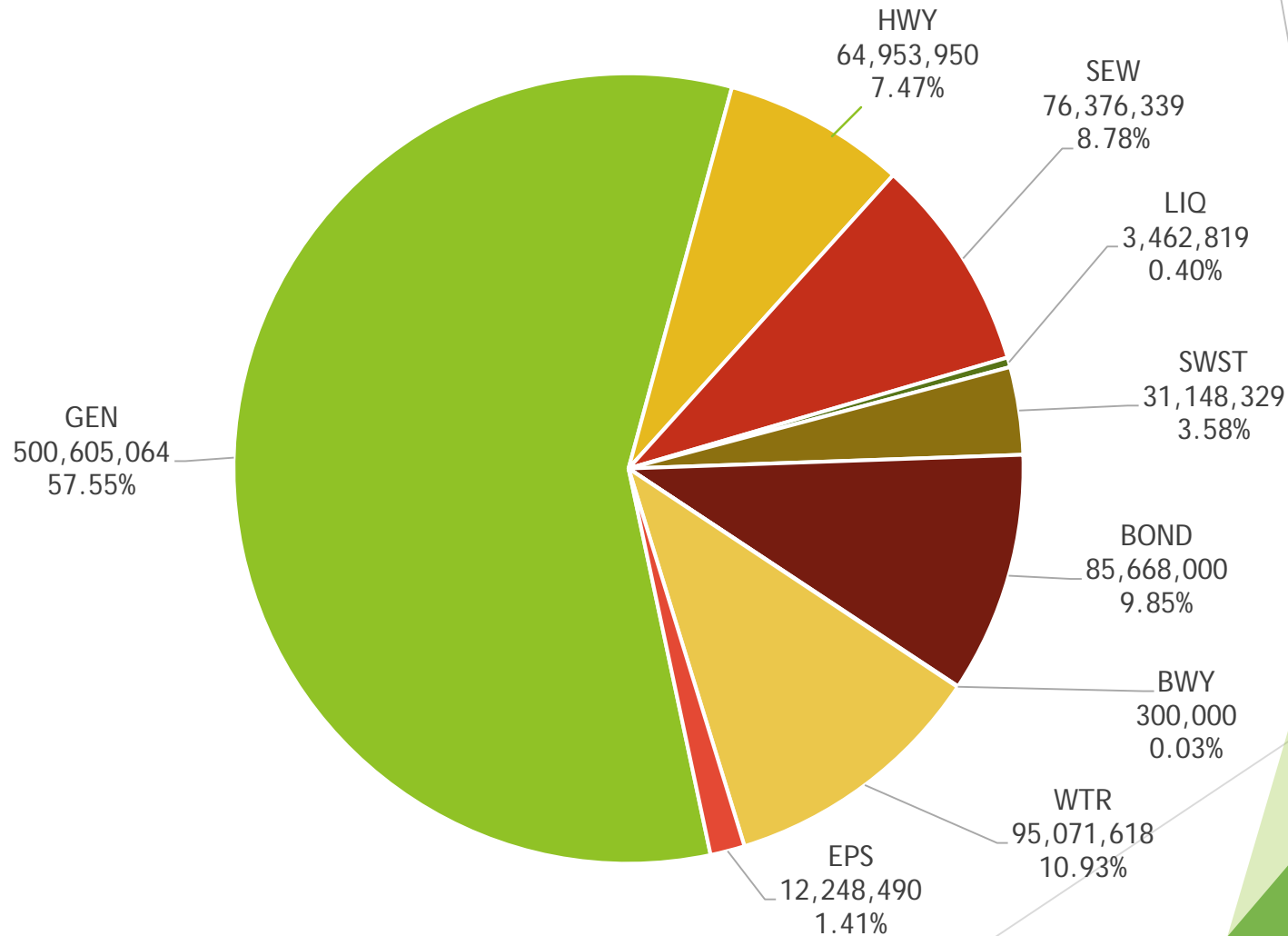
Department of Finance FY 2021 Budget Estimated Revenues

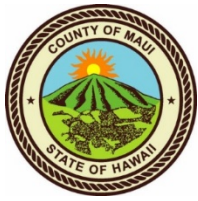
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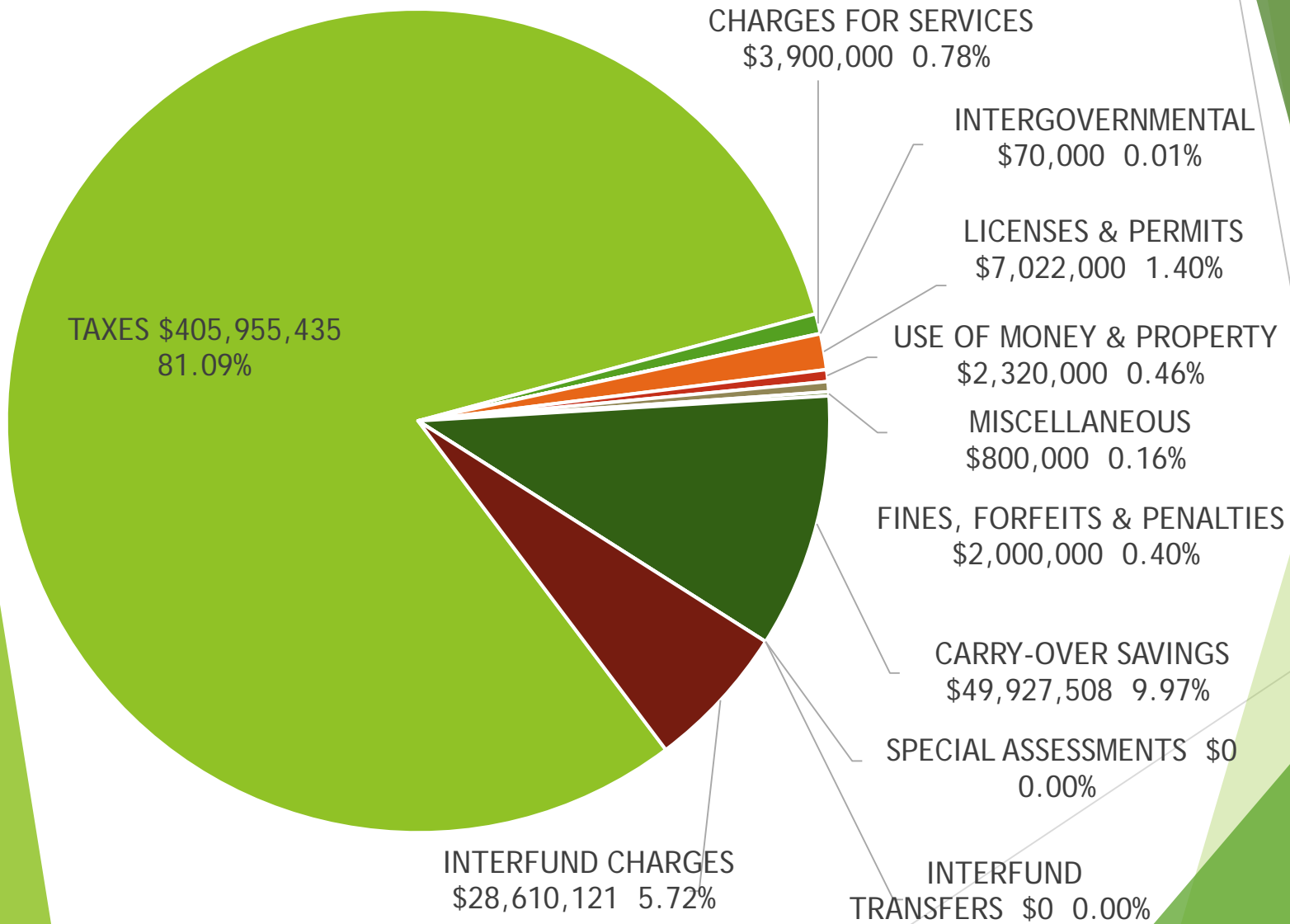
Proposed Estimated Revenues

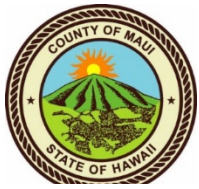
County Sources: \$869,834,609





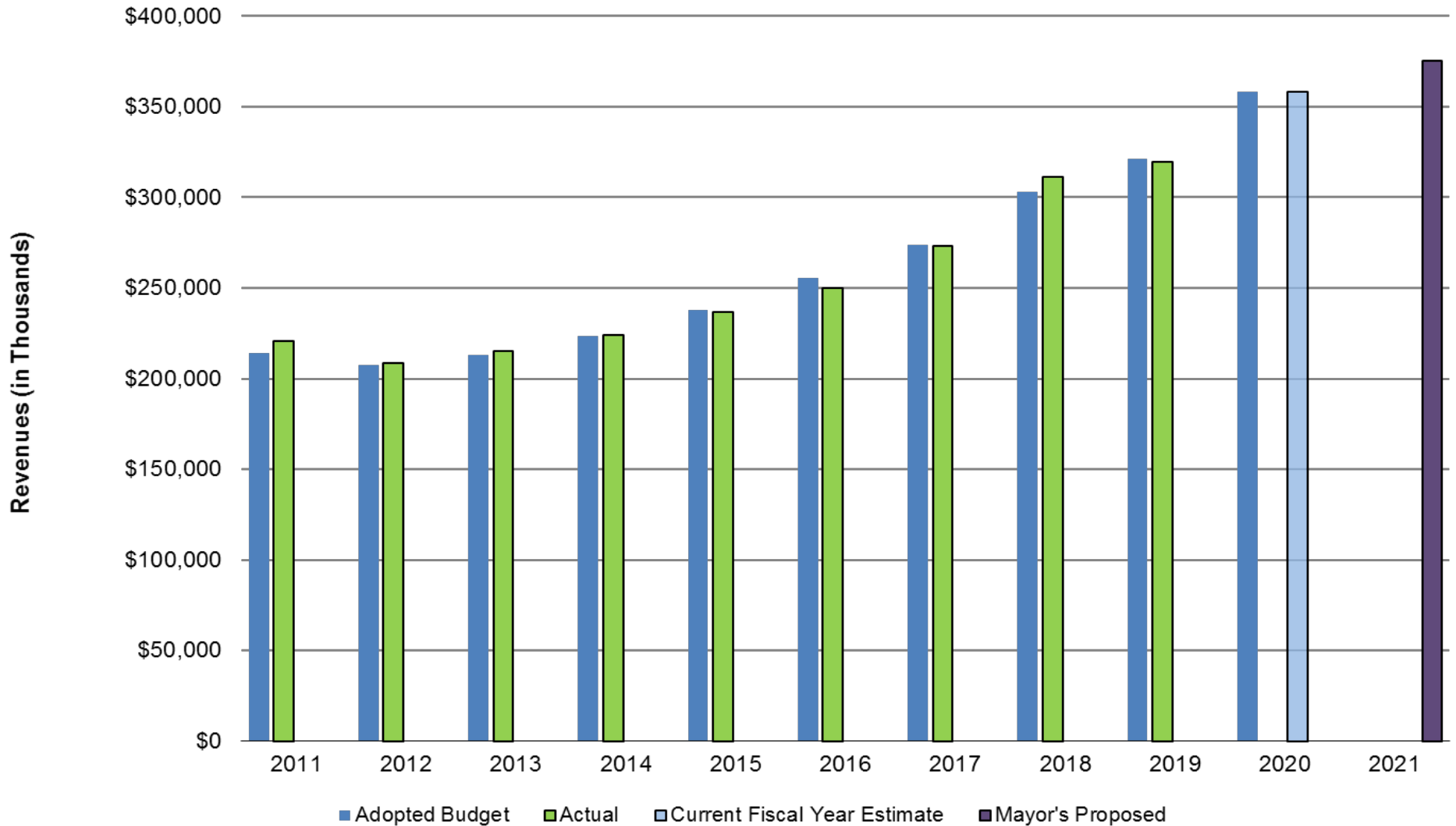
General Fund: \$500,605,064

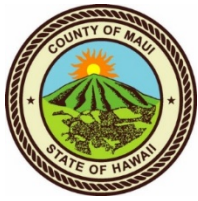




General Fund

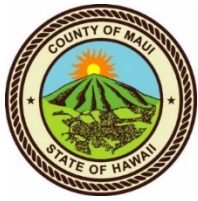
Real Property Tax





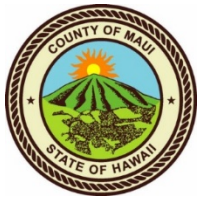
General Fund: RPT Proposed Rates

Classification	FY 2020 Adopted	FY 2021 Proposed	Change \$	Change %
Apartment	\$6.31	\$5.55	-\$0.76	-12.0%
Commercial	\$7.39	\$6.29	-\$1.10	-14.9%
Industrial	\$7.48	\$7.11	-\$0.37	-4.9%
Agricultural	\$5.94	\$5.94	\$0	0%
Conservation	\$6.43	\$6.43	\$0	0%
Hotel & Resort	\$11.00	\$9.37	-\$1.63	-14.8%
Time Share	\$14.40	\$14.40	\$0	0%
Commercialized Residential	\$4.60	\$4.60	\$0	0%



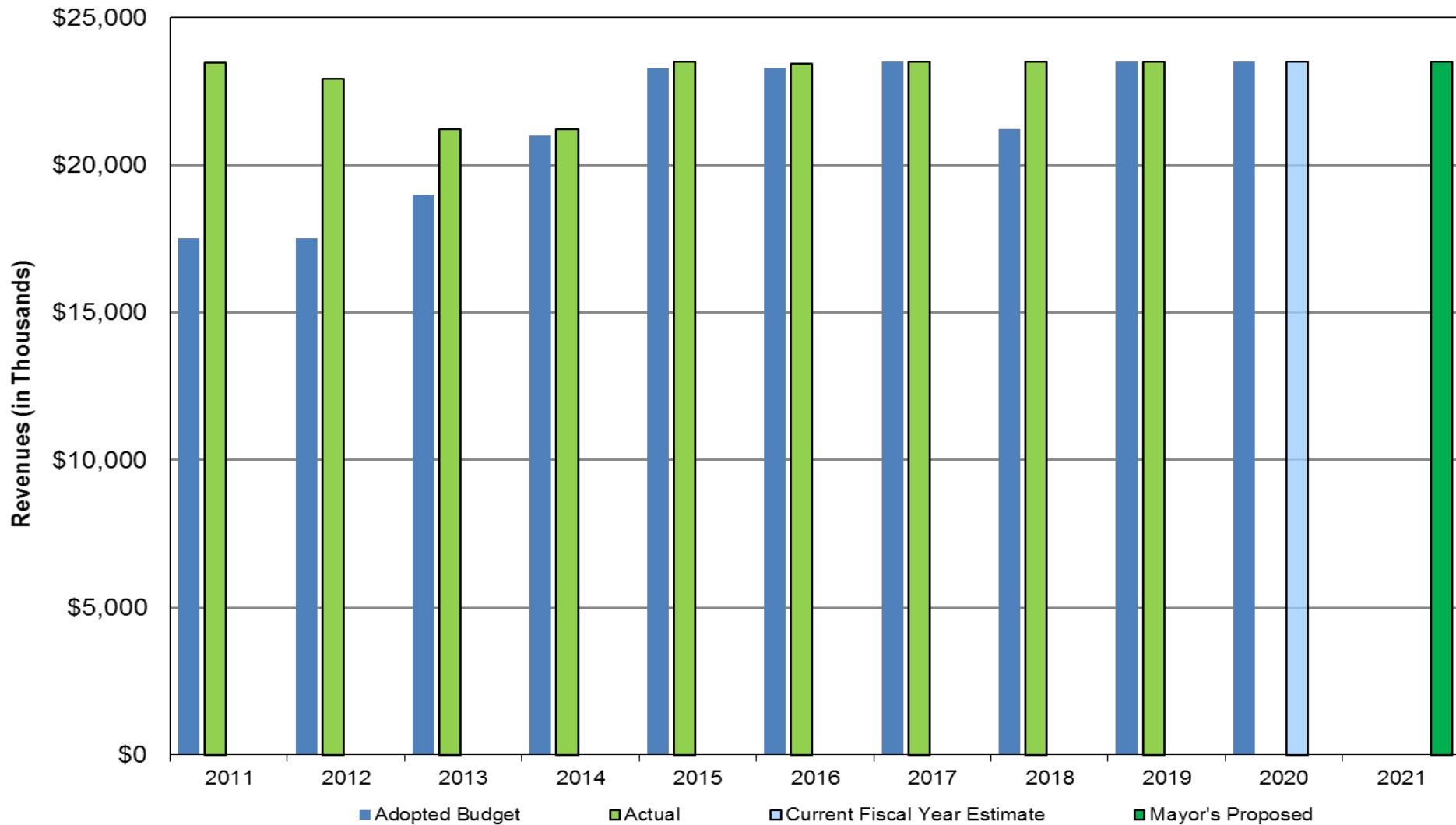
General Fund: RPT Proposed Tiered Rates

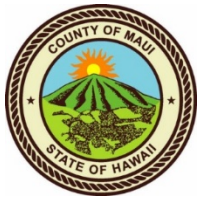
Classification	FY 2020 Adopted	FY 2021 Proposed
Homeowner	\$2.90	N/A
Owner Occupied	N/A	\$2.61
Residential	\$5.60	N/A
Non-Owner Occupied:		
<=\$800,000		\$5.60
\$800,001 - \$1,500,000		\$6.20
>\$1,500,000		\$6.50
Short-Term Rental	\$10.75	
<=\$900,000		\$10.75
>\$900,000		\$11.00



General Fund

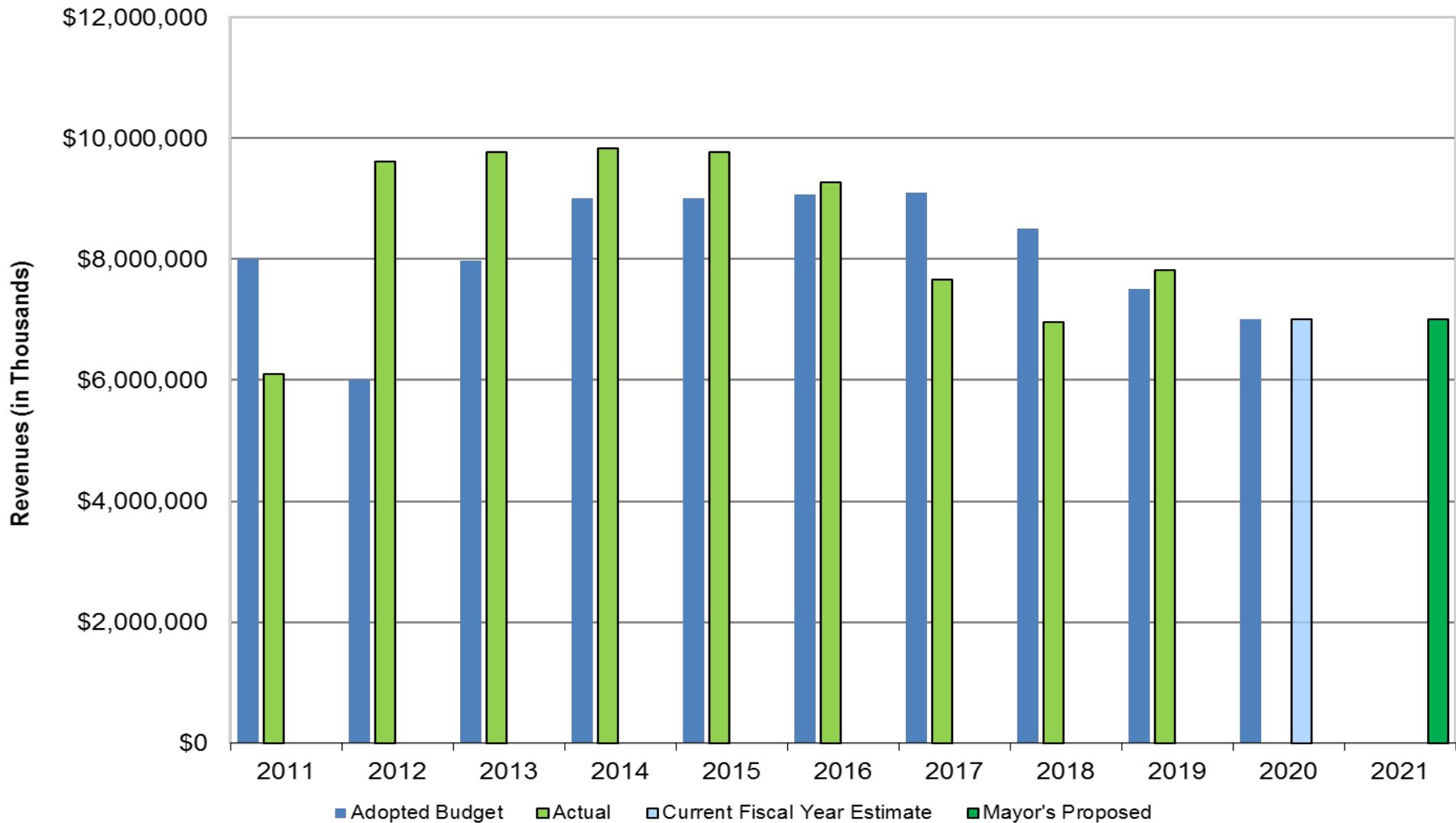
Transient Accommodations Tax

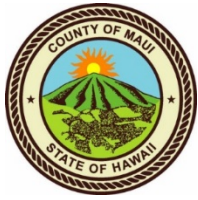




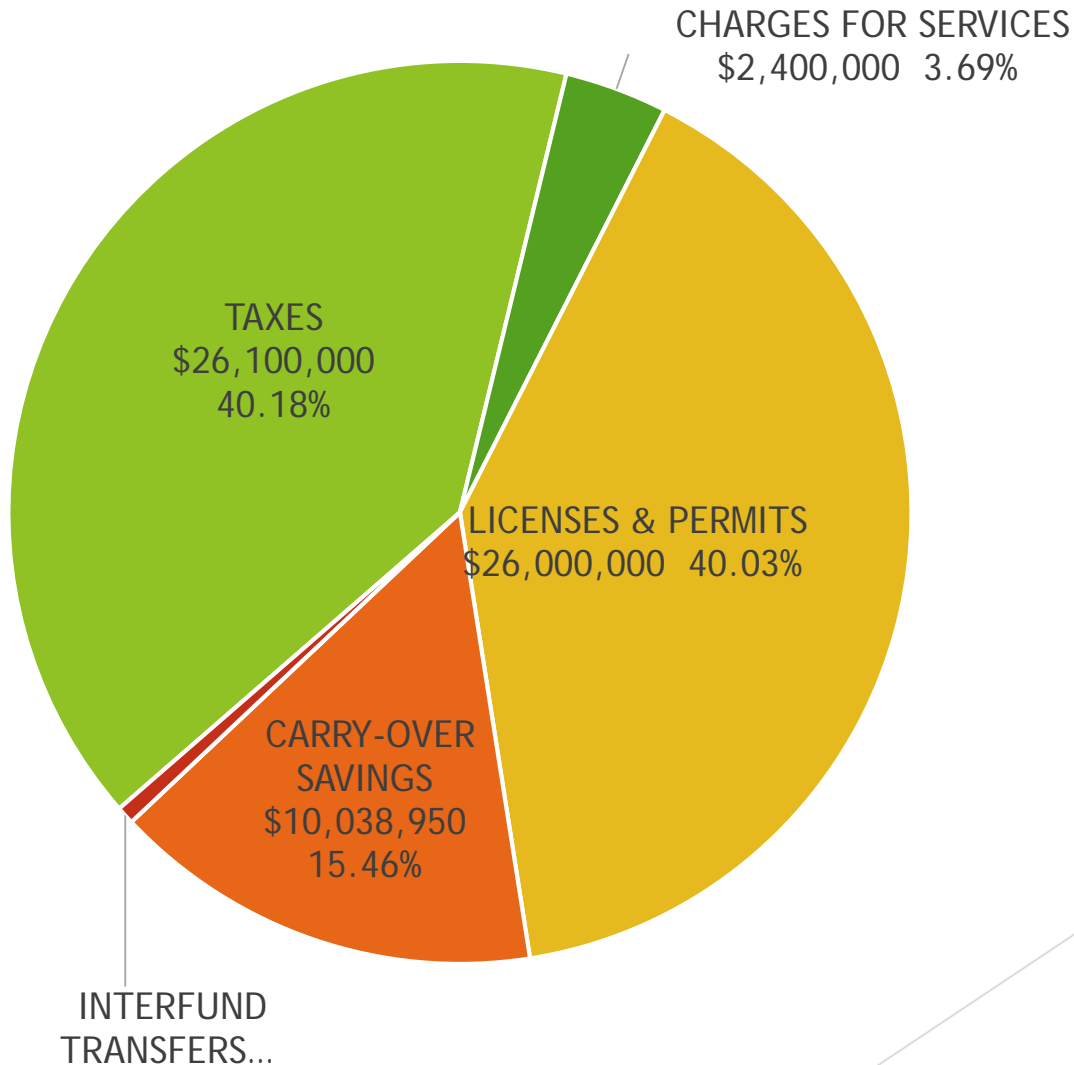
General Fund

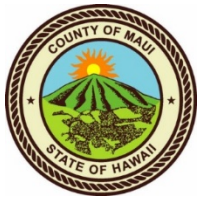
Public Service Company Tax





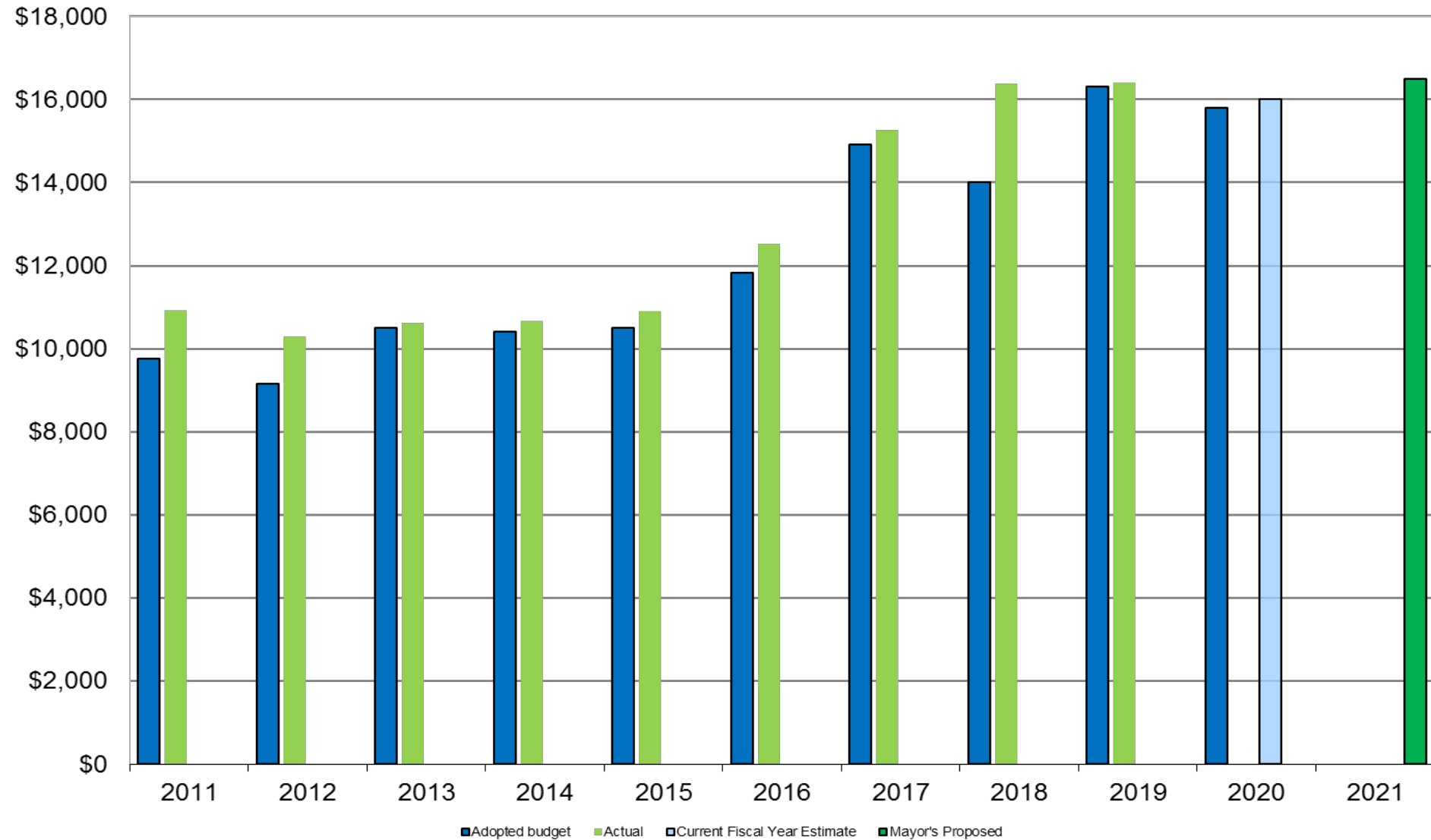
Highway Fund: \$64,953,950

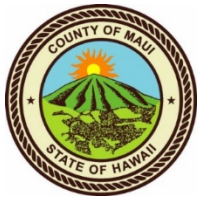




Highway Fund

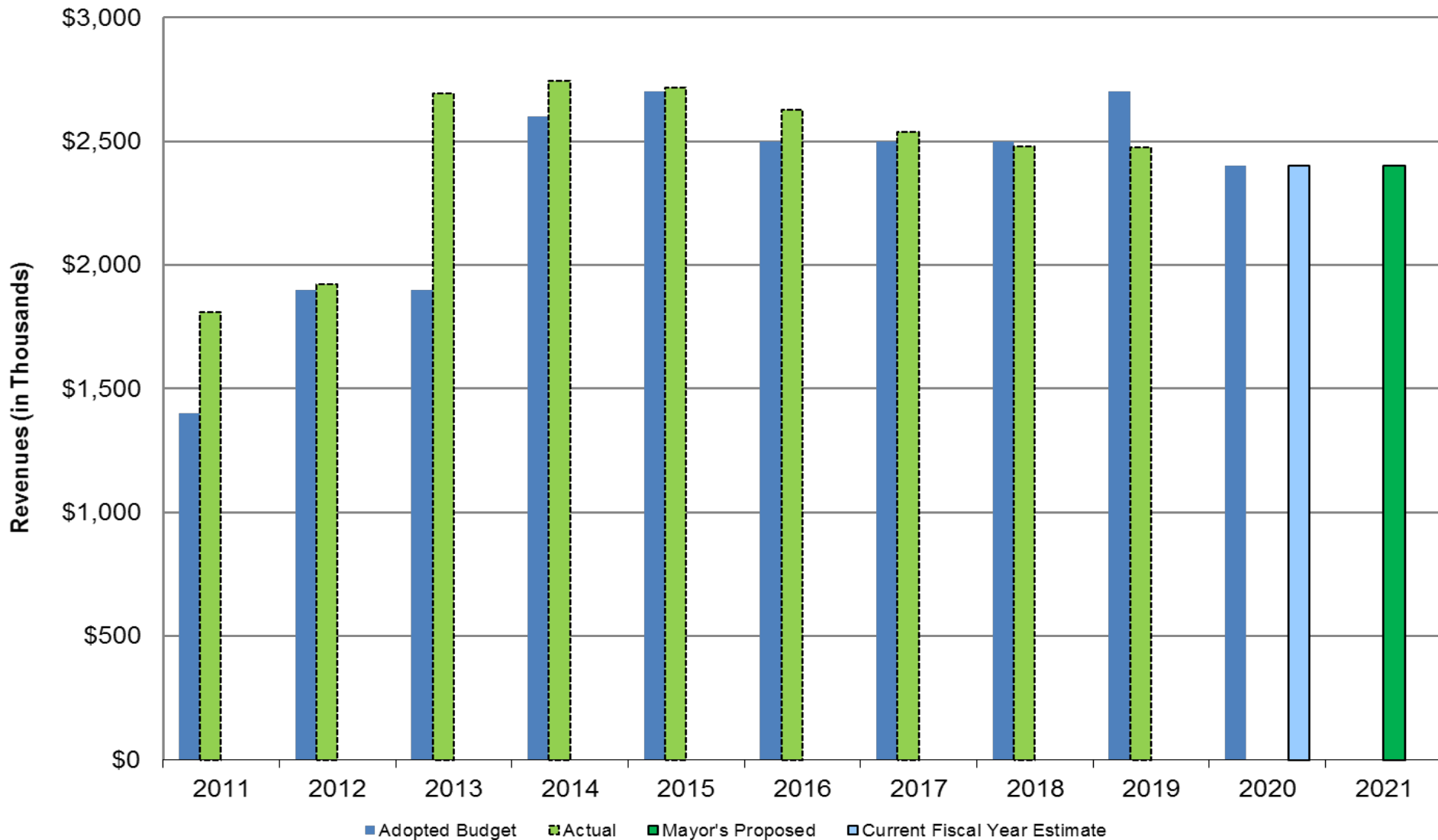
Fuel Tax

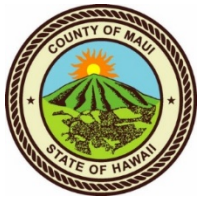




Highway Fund

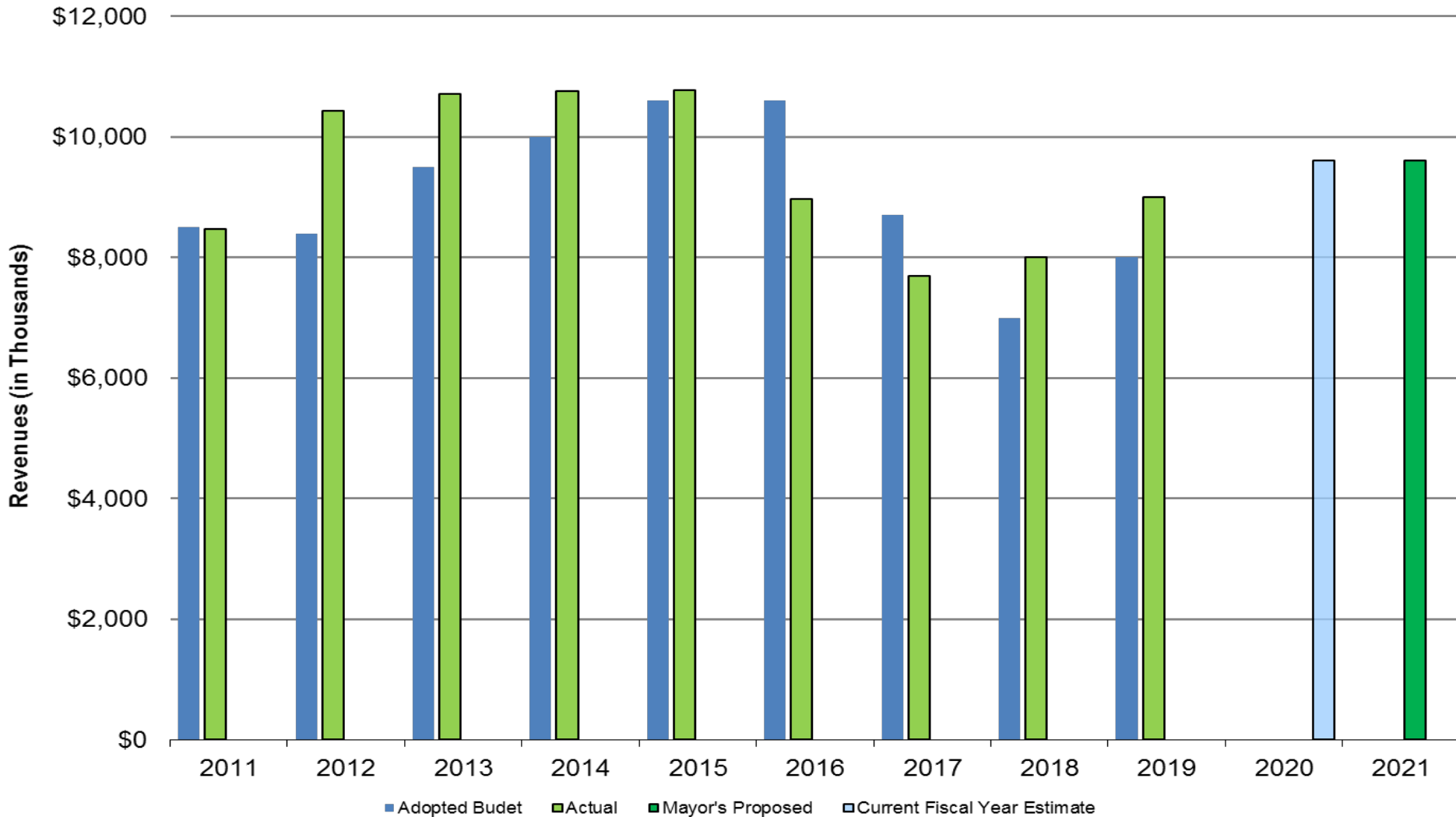
Public Transit Bus Fares

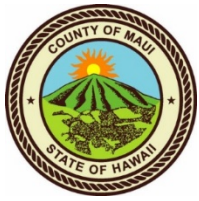




Highway Fund

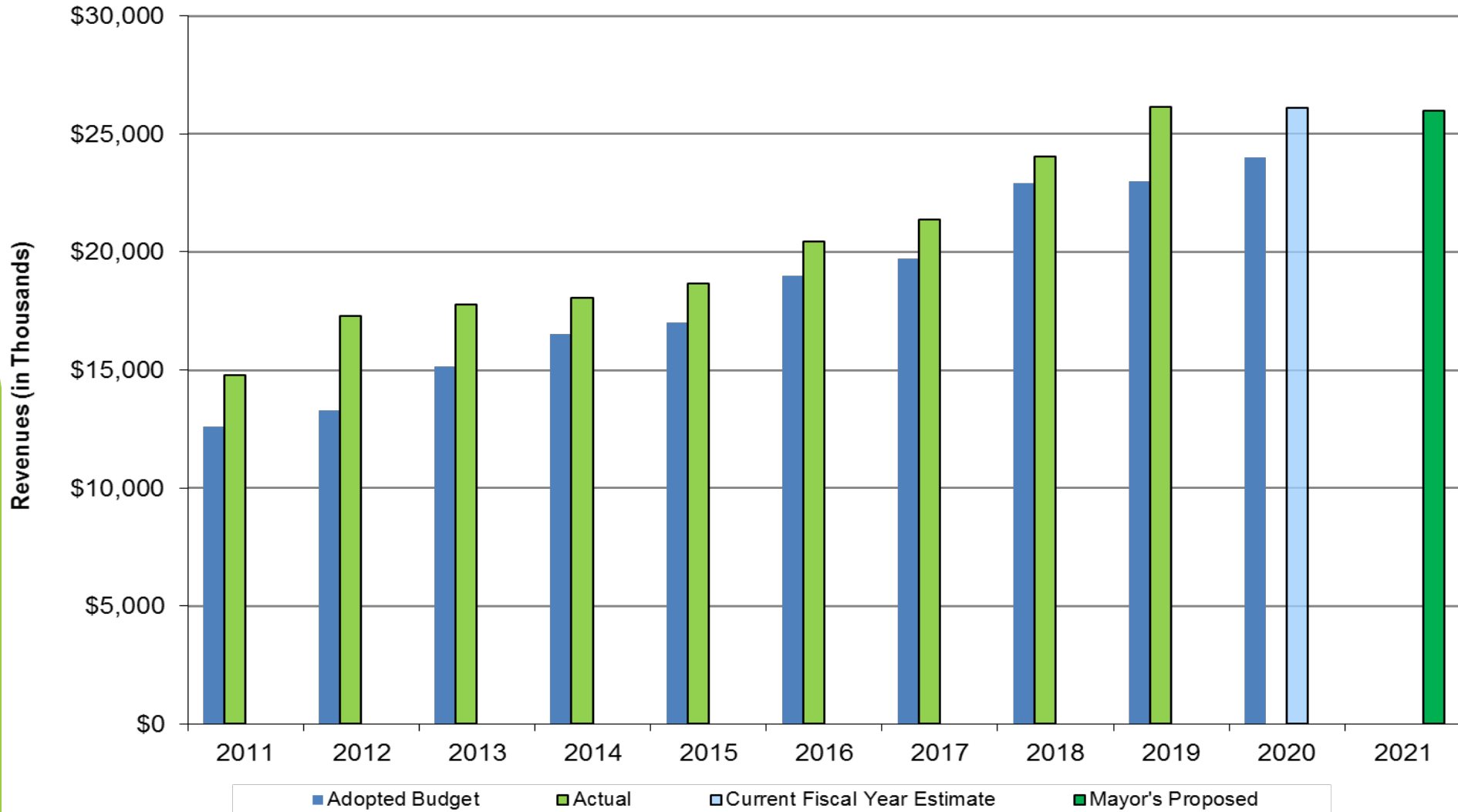
Franchise Tax

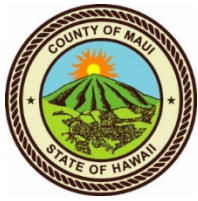




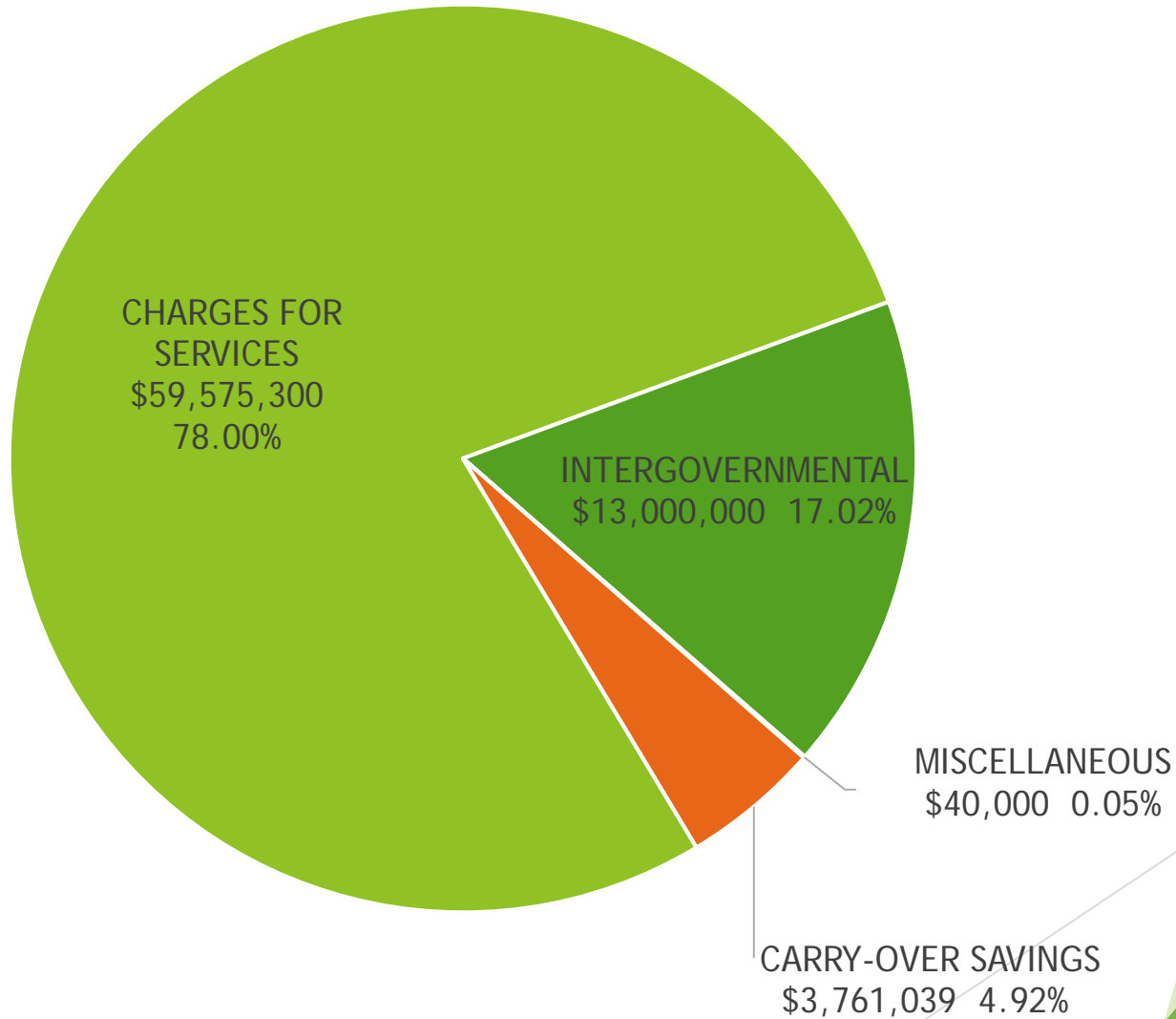
Highway Fund

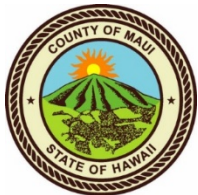
Street Use Weight Tax





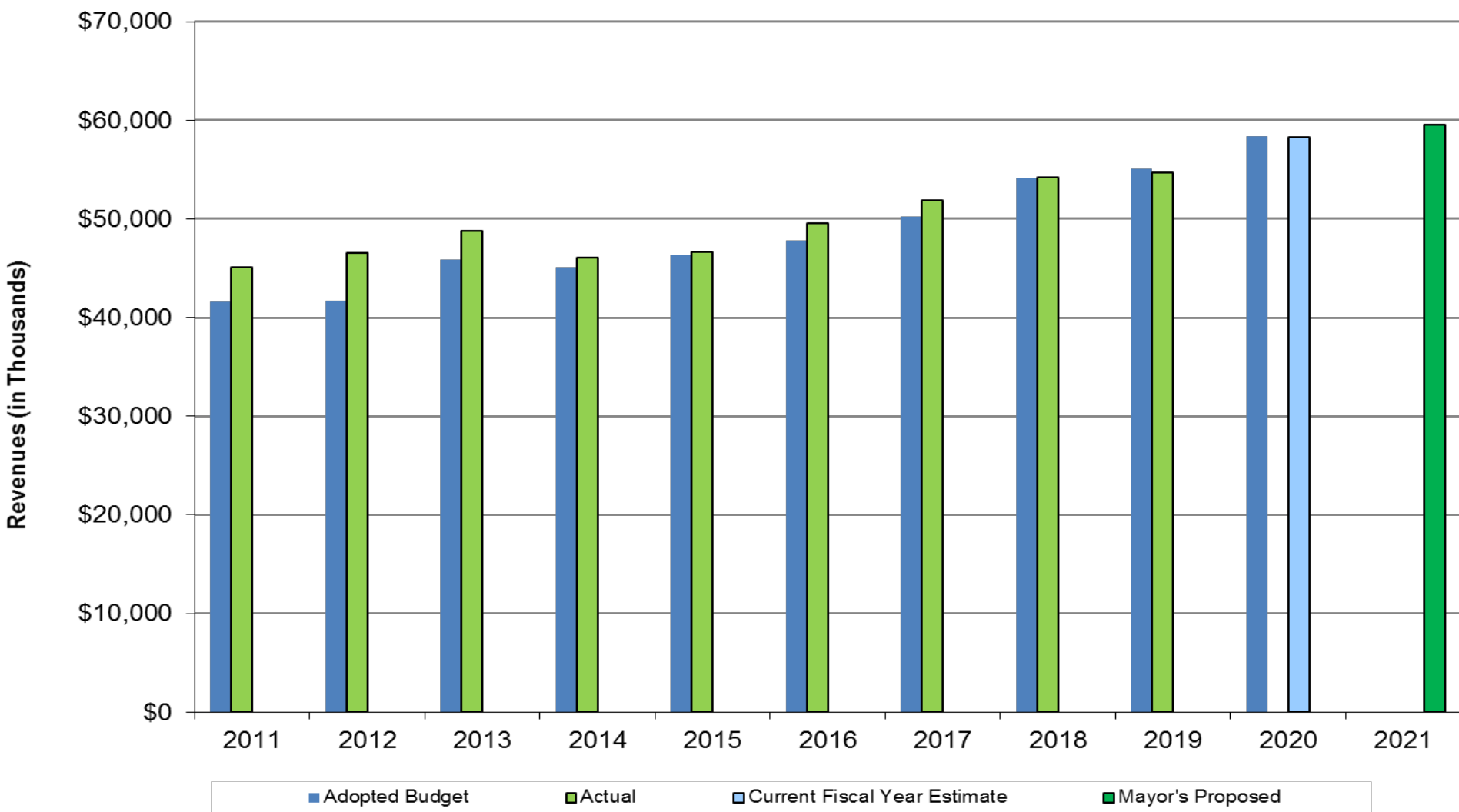
Sewer Fund: \$76,376,339

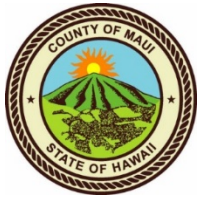




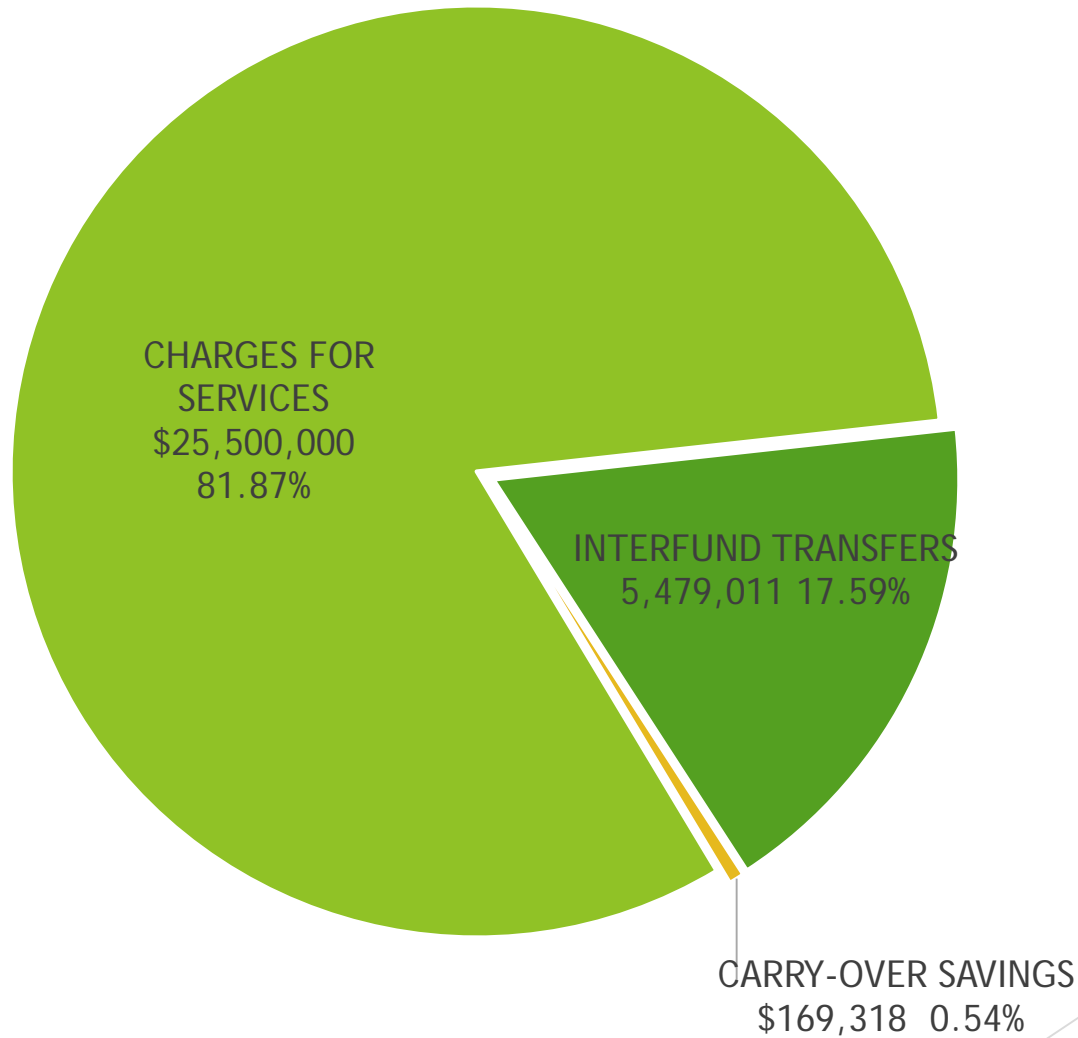
Sewer Fund

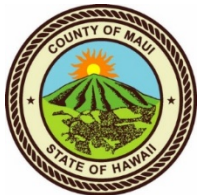
Sewer, Cesspool, Septic, & Reclaim Fees





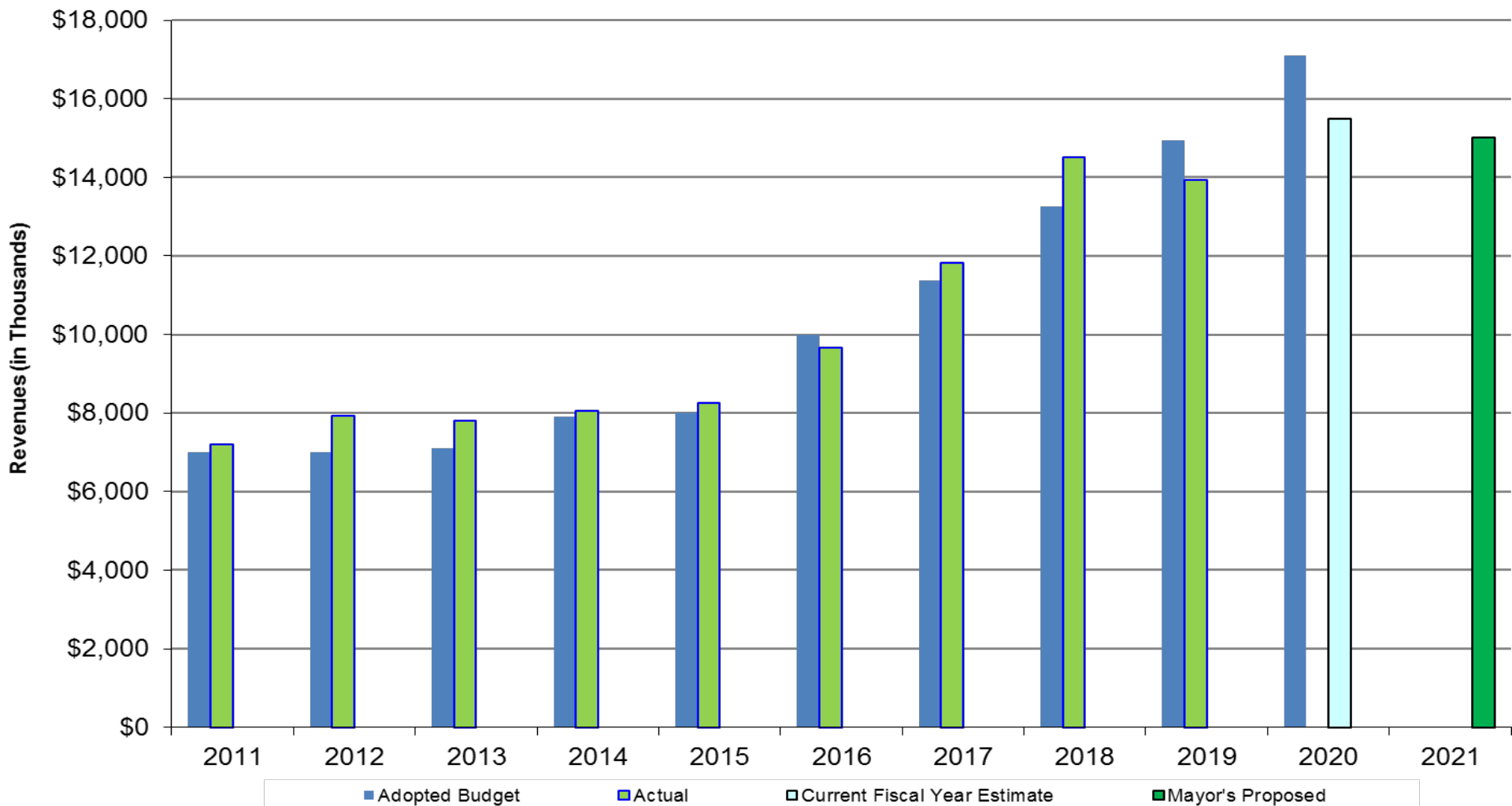
Solid Waste Fund: \$31,148,329

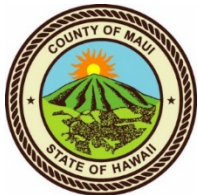




Solid Waste Fund

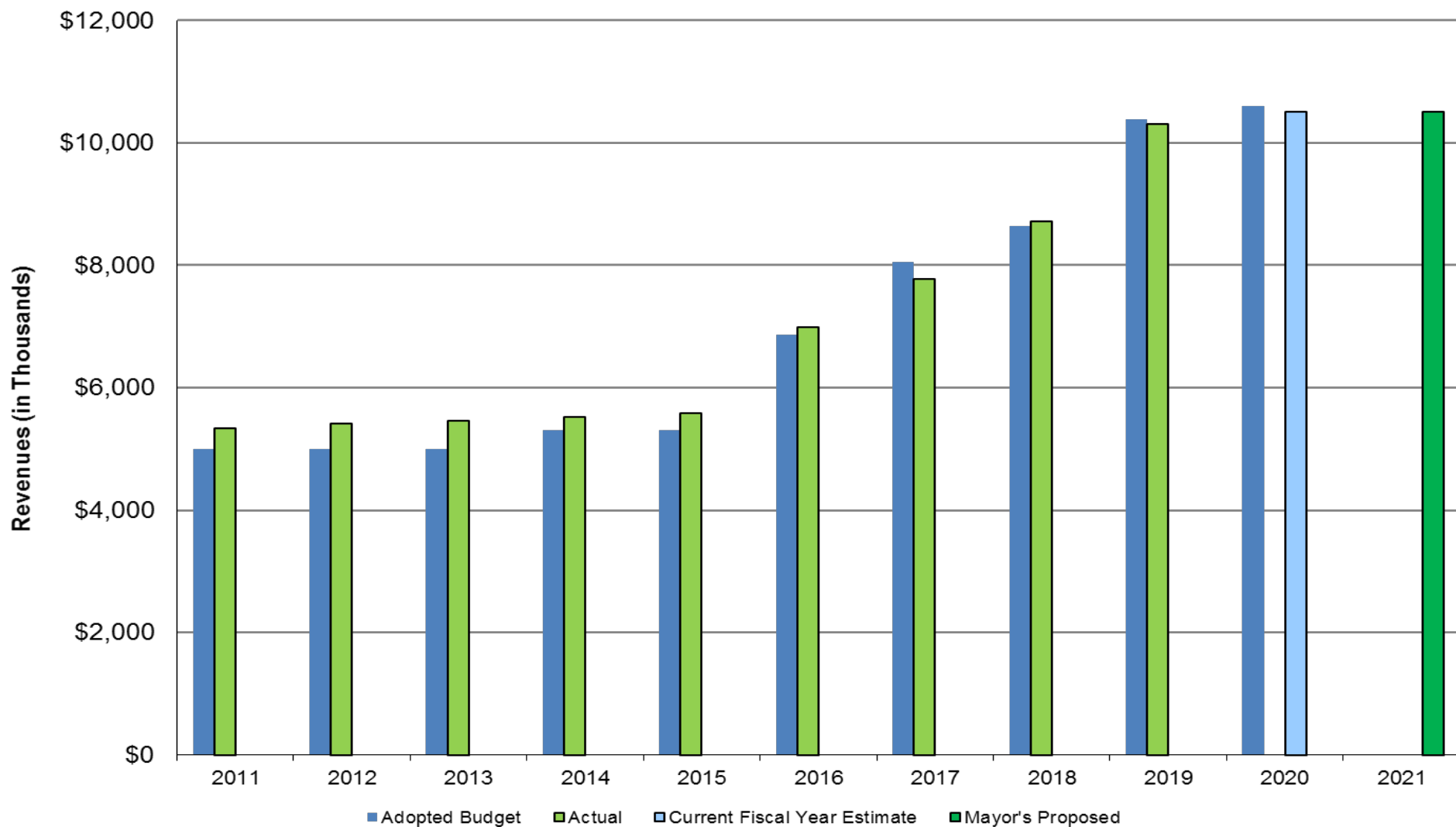
Landfill Tipping and Permit Fees

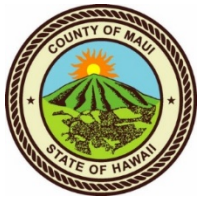




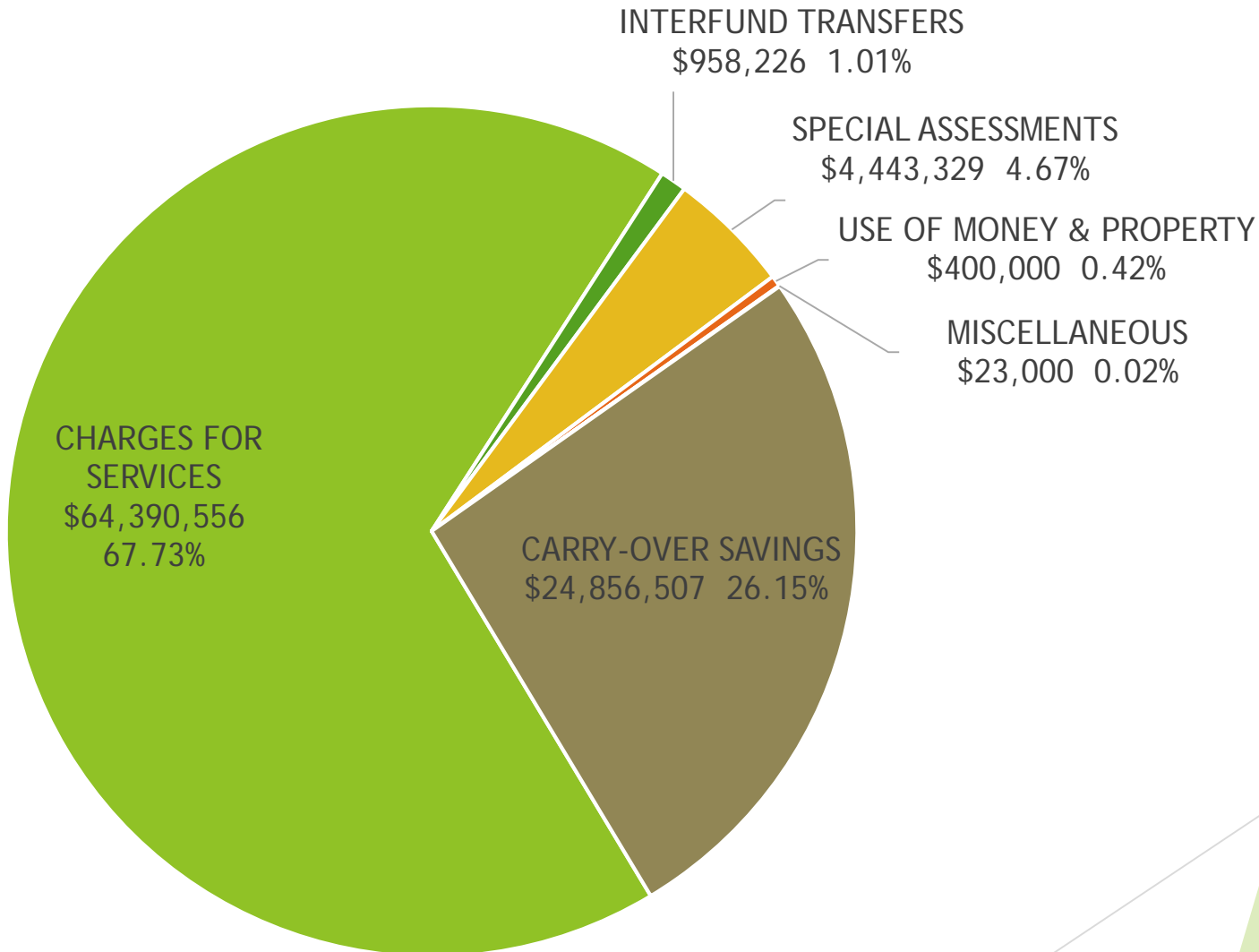
Solid Waste Fund

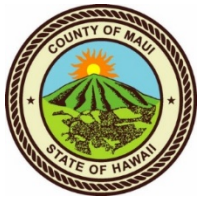
Refuse Collection Fees





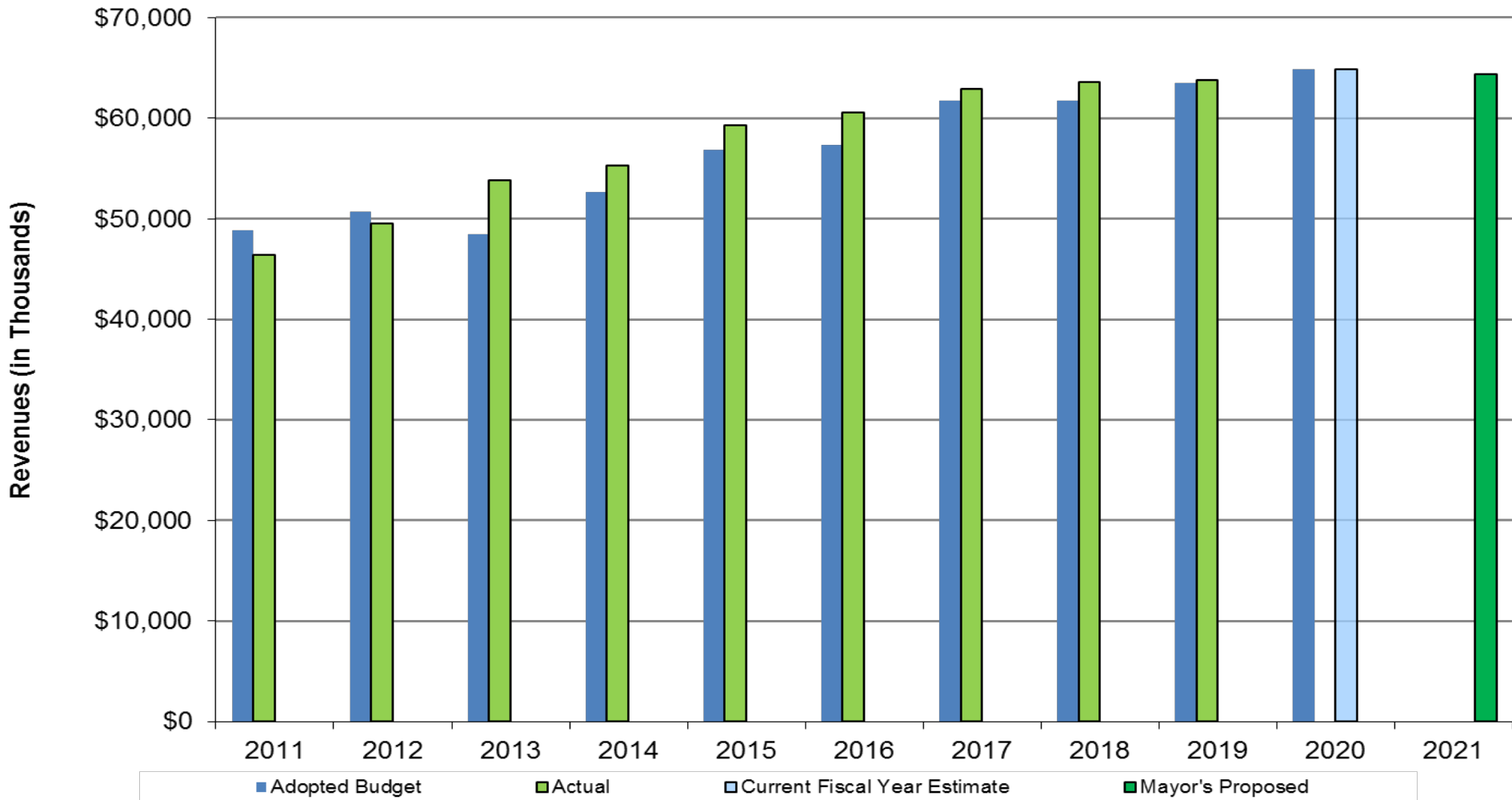
Water Supply Fund: \$95,071,618

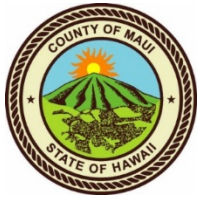




Water Supply Fund

Water Service Fees





QUESTIONS