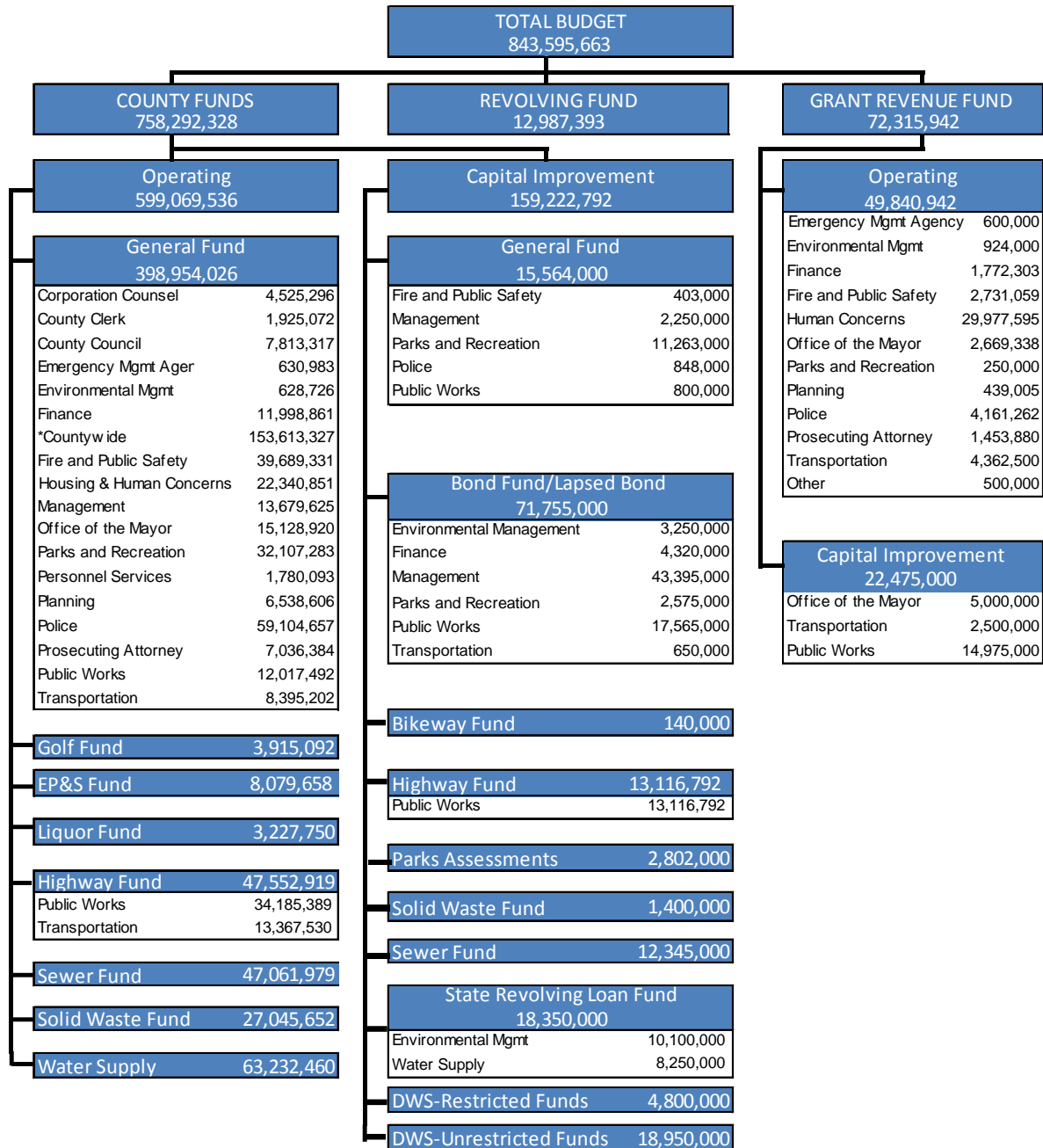


Budget Overview

This section provides a broad overview of the FY 2019 Adopted Budget. County Fund sources include General, Special Revenues and Enterprise Funds. The General Fund is of particular importance to our residents as it provides for the most basic services, such as police, fire and parks. Special Revenue Funds include Liquor, Highway, Wastewater and Solid Waste, are restricted to specific uses. Enterprise Funds include Golf and Water Supply, are supported by fees charged for the services provided. Detailed presentations of the county's historical and adopted revenues, expenditures, and equivalent personnel can be found in the Financial Summaries section of this book.

FY 2019 Budget Organization Chart¹
Figure 2-1



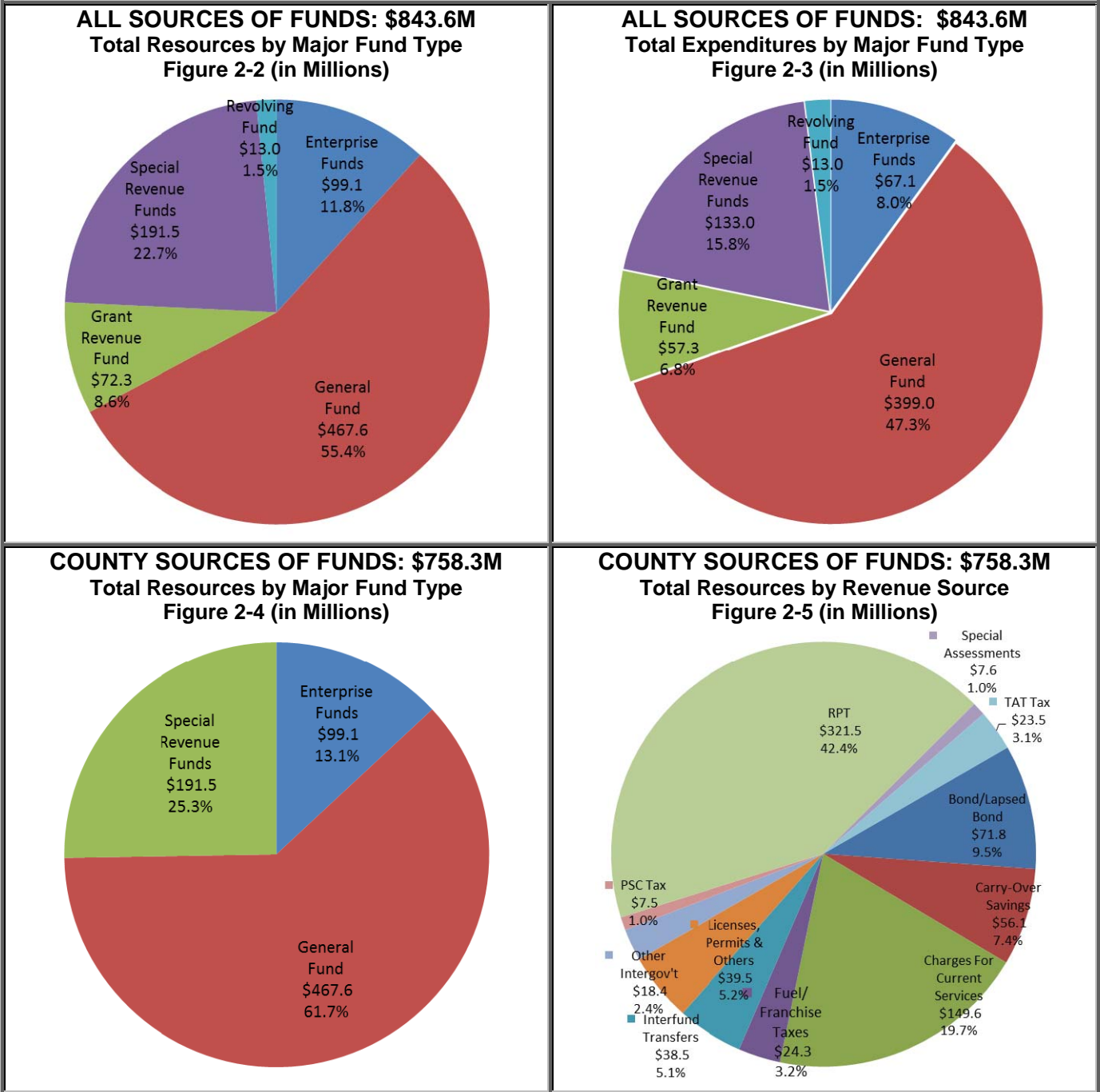
NOTE: The budget for Countyw ide includes insurance, debt service payments, interdepartmental transfers and unreimbursed employee benefits.

¹ The Revolving fund is not presented in CAFR but included in this budget to provide an overview of the total funds from all sources.

Budget Overview

FY 2019 Revenues and Expenditures

The County of Maui’s FY 2019 adopted revenues and expenditures from all sources of funds total \$843.6 million, while adopted revenues and expenditures financed by county funds totals \$758.3 million. The charts below demonstrate that the FY 2019 budget adopted by the Council is balanced as required by the County Charter, defined as “estimated revenues, proposed expenditures and total appropriations for the ensuing fiscal year shall be equal in amount.”²



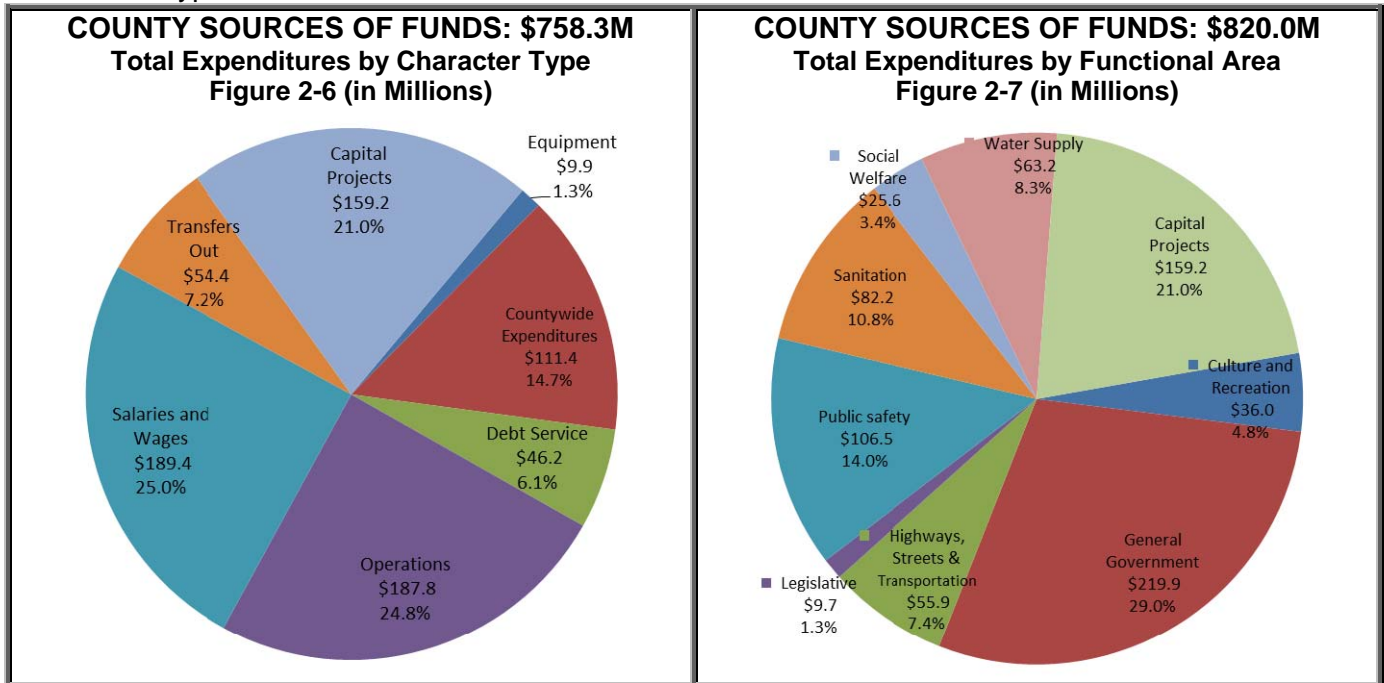
² Due to the accounting of the Grant and Revolving Fund, revenues reflect the expected expenditures for the ensuing fiscal year. Anticipated revenues shown in the Budget Ordinance, Appendix A may be different from estimates presented on the charts/tables in this budget book.

Budget Overview

FY 2019 Revenues and Expenditures (Cont'd)

Figure 2-5 on the prior page, Total Resources by Revenue Source, illustrates that the four largest sources of the county's revenue are derived from Real Property Taxes (RPT) at 42.4%, Charges for Current Services at 19.7%, Bond/Lapsed Bond at 9.5% and Carryover Savings at 7.4%. For detailed discussion on revenues, please refer to the Revenue Overview in the Financial Summaries section of this budget book.

The pie charts below outline the distribution of County Fund sources according to Total Expenditures by Character Type and Functional Area.



As shown in the Total Expenditures by Character Type pie chart above, Capital Improvement Projects, Salaries and Wages, and Operations make up the largest portions of the county's total budget at 21%, 25%, and 24.8% of the total, respectively. Salaries and Wages, Operations and Equipment are part of ongoing costs of delivering county services. Countywide Expenditures, Debt Service and Transfers Out are categorized as part of special operations costs. The table on the next page provides the Operating Expenditures by Character Type, at the department level.

The Total Expenditures by Functional Area pie chart shows that the largest expenditures belong to the General Government, Capital Improvement Projects, and Public Safety functional areas at 29%, 21%, and 14%, respectively. The General Government functional area includes the following departments: Corporation Counsel, Environmental Management's Administration & Environmental Protection & Sustainability Programs, Finance, Management, Office of the Mayor, Personnel, Planning, and Public Works' Administration, Engineering, Special Maintenance and Development Services Administration programs. The Public Safety functional area includes the following: Emergency Management Agency, Fire and Public Safety, Police, and Prosecuting Attorney. For an explanation of other functional areas, please refer to the Financial Summaries section of this book. Some departments and agencies encompass programs and activities that could be assigned to more than one functional area. Therefore, some of the assignments do not follow strict budget schedule groupings but instead reflect primary mission or purpose of a department or agency.

Budget Overview

FY 2019 Revenues and Expenditures (Cont'd)

Operating Expenditures by Character Type
(in Thousands)
Figure 2-8

DEPARTMENT	SALARIES AND WAGES	OPERATIONS	COUNTYWIDE EXPENDITURES	DEBT SERVICE	TRANSFERS OUT	EQUIPMENT	TOTAL
Corporation Counsel	\$3,486.4	\$1,030.5	\$0.3	\$0.0	\$0.0	\$8.1	\$4,525.3
County Clerk	\$1,036.2	\$879.1	\$0.0	\$0.0	\$0.0	\$9.8	\$1,925.1
County Council	\$4,546.4	\$3,176.4	\$12.0	\$0.0	\$0.0	\$78.5	\$7,813.3
Emergency Management Agency	\$439.4	\$191.6	\$0.0	\$0.0	\$0.0	\$0.0	\$631.0
Environmental Management	\$15,452.2	\$46,242.7	\$0.0	\$0.0	\$19,763.8	\$1,357.3	\$82,816.0
Finance	\$7,776.3	\$4,192.1	\$0.0	\$0.0	\$0.0	\$30.4	\$11,998.9
Finance-Countywide ¹	\$0.0	-\$21,276.6	\$111,334.4	\$40,295.4	\$23,254.1	\$6.0	\$153,613.3
Fire and Public Safety	\$33,296.7	\$5,135.0	\$32.4	\$0.0	\$0.0	\$1,225.3	\$39,689.3
Housing and Human Concerns	\$4,482.0	\$17,640.7	\$0.0	\$0.0	\$0.0	\$218.1	\$22,340.9
Liquor Control	\$1,582.5	\$1,549.3	\$0.0	\$0.0	\$0.0	\$96.0	\$3,227.8
Management	\$4,584.4	\$8,552.3	\$0.0	\$0.0	\$0.0	\$542.9	\$13,679.6
Office of the Mayor	\$2,528.7	\$12,580.3	\$0.0	\$0.0	\$0.0	\$19.9	\$15,128.9
Parks and Recreation	\$18,912.6	\$15,864.6	\$0.0	\$0.0	\$230.5	\$1,014.7	\$36,022.4
Personnel Services	\$1,323.0	\$449.3	\$0.0	\$0.0	\$0.0	\$7.8	\$1,780.1
Planning	\$4,478.8	\$1,981.8	\$0.0	\$0.0	\$0.0	\$78.0	\$6,538.6
Police	\$47,729.4	\$9,774.8	\$33.7	\$0.0	\$0.0	\$1,566.7	\$59,104.7
Prosecuting Attorney	\$6,548.0	\$472.9	\$0.0	\$0.0	\$0.0	\$15.5	\$7,036.4
Public Works	\$15,931.7	\$19,946.1	\$0.0	\$0.0	\$7,228.6	\$3,096.6	\$46,202.9
Transportation	\$507.3	\$21,252.9	\$0.0	\$0.0	\$0.0	\$2.5	\$21,762.7
Water Supply	\$14,785.5	\$38,150.5	\$0.0	\$5,869.0	\$3,882.1	\$545.3	\$63,232.5
Total Expenditures²	\$189.4	\$187.8	\$111.4	\$46.2	\$54.4	\$9.9	\$599.1

NOTES:

¹ The budget for Countywide Costs includes insurance, debt service payments including Water Supply, inter-departmental transfers and unreimbursed employee benefits.

² Total amount does not include budgeted expenditures for the Capital Projects, Grant Revenues, and Revolving Fund.

FY 2019 Equivalent Personnel³

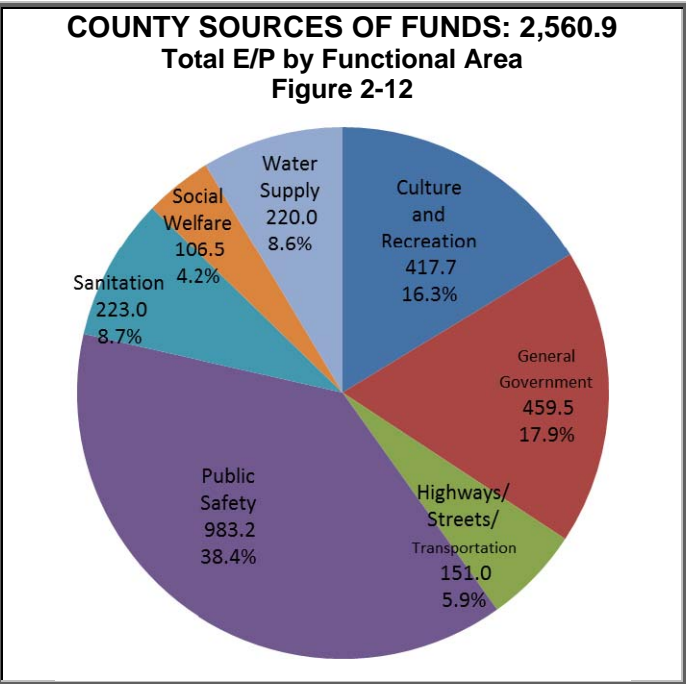
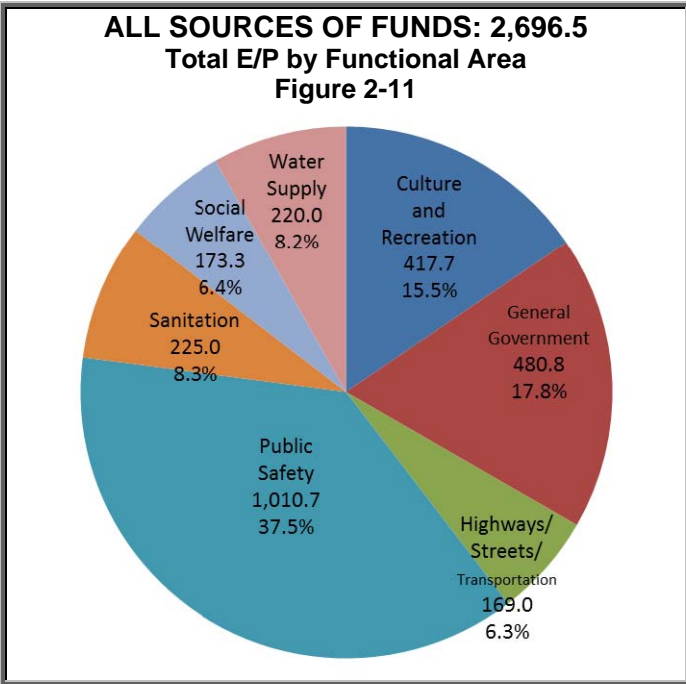
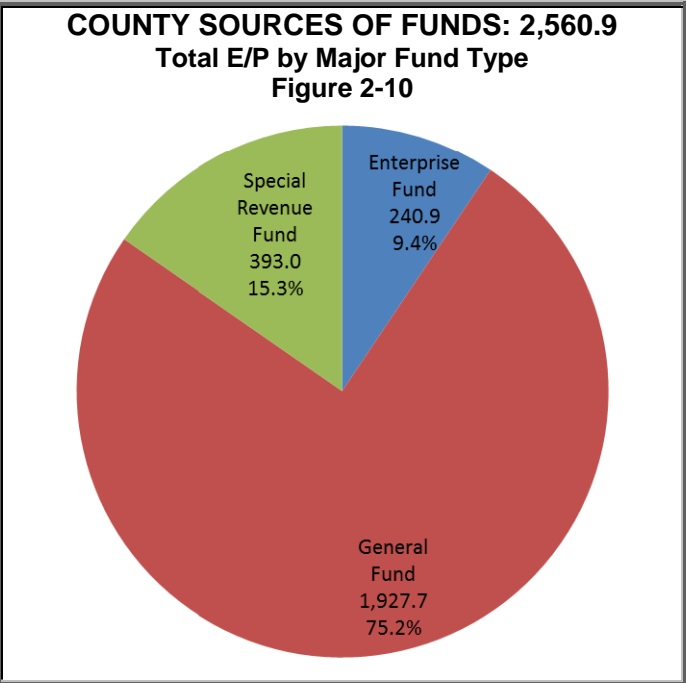
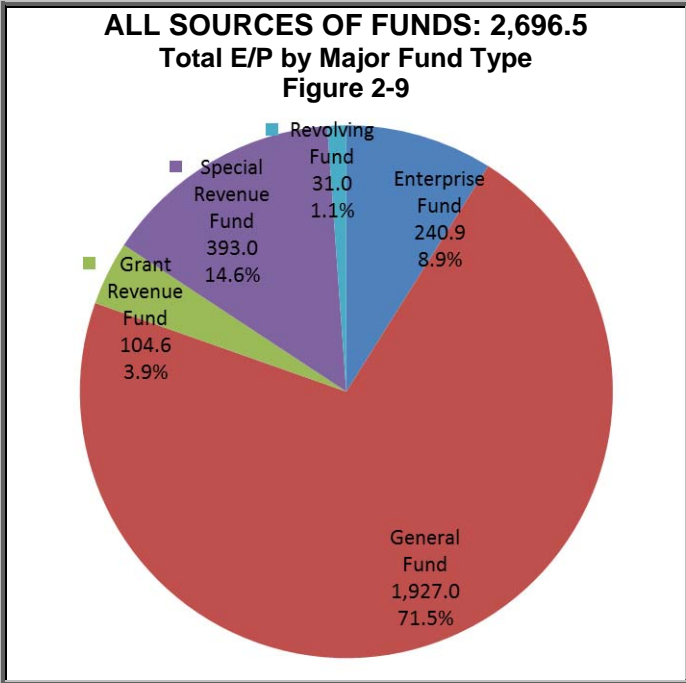
The County of Maui's FY 2019 adopted E/P from all sources of funds totals 2,696.5. As shown in Figure 2-9 on the next page, the total E/P by major fund type is detailed as follows: General Fund 71.5%; Special Revenue Fund 14.6%; Enterprise Fund 8.9%; Grant Revenue Fund 3.9%, and Revolving Fund 1.1%. The adopted E/P count of 2,696.5 is an increase of 47.2 or 1.8% from the FY 2018 adopted E/P count of 2,649.3.

The FY 2019 adopted total E/P from County Fund sources is 2,560.9. As shown in Figure 2-10 on the next page, the General Fund makes up 75.2% of the total County Fund E/P; Special Revenue Fund, 15.3%; and the Enterprise Fund, 9.4% of the total. The total E/P adopted count funded by County Fund sources for FY 2019 is an increase of 36.7 or 1.5% from the FY 2018 adopted E/P of 2,524.2. Please refer to the FY 2019 Summary of Organizational Changes section starting on the next page for brief explanations of the changes in the E/P count by department.

³ Total does not include Council Services, County Clerk, and Office of the Mayor as these departments do not report equivalent personnel. Disbursement for salaries and premium pay is not restricted by Section 5 of the County's General Budget Provision.

Budget Overview

FY 2019 Equivalent Personnel (Cont'd)



Summary of Organization Changes

As part of continued efforts to improve services to County of Maui citizens and visitors, the Mayor proposed a modest number of changes in the county’s organizational structure beginning in FY 2019. These changes and implementation of identified key service improvements are anticipated to assist the county in accomplishing the goal of providing the highest possible level of services in the most efficient and cost-effective manner.

Budget Overview

Summary of Organization Changes (Cont'd)

Furthermore, these additional changes are anticipated to occur as part of the current administration's ongoing management review process to provide efficient delivery of service, reduce duplication of efforts, and to meet additional or expanded needs.

Explanation of Organization Changes Related to Personnel
Figure 2-13

DEPARTMENT	FY 2018 ADOPTED	FY 2019 ADOPTED	CHANGE NO. OF E/P	EXPLANATION OF CHANGES
Emergency Mangement	6.8	6.0	-0.8	Deletion of three (.25 EP ea) Civil Defense District Coordinators.
Environmental Management	224.0	230.0	6.0	Expansion positions for a Geographic Information System Technician I under the Wastewater Administration Program, a Building Maintenance Repairer I under the Wastewater Operations Program and 4.0 Laborer I under the Solid Waste Operations Program. Transfer of .25 EP Civil Engineer V from the Solid Waste Administration Program and 3.75 from the Environmental Protection & Sustainability Program (EP&S)-Solid Waste Management Fund to the EP&S Program under the newly created EP&S Fund.
Finance	162.8	164.8	2.0	Restoration of 1.0 Internal Control Officer deleted in FY 2018 under the Administration Program and 1.0 Assistant Accounts System Administrator deleted in FY 2018 under the Accounts Program.
Fire and Public Safety	385.5	384.5	-1.0	Expansion positions for a Building Maintenance Repairer under the Administration/Maintenance Program and Fire Equipment Mechanic under the Fire/Rescue Operations Program. Deletion of 3.0 Fire Fighter Trainees due to deletion of the US Department of Homeland Security Federal Emergency Management Agency Assistance to Firefighters Fire Prevention and Safety Grant.
Housing and Human Concerns	141.8	148.3	6.5	Expansion positions for 4.0 (8) Enhance Fitness Instructors at less that 8 hours per week and 1.0 Senior Services Program Assistant III under the Human Concerns Program; .5 to increase an Aging & Disability Services Specialist (Lanai) from half-time to full-time and expansion of 1.0 Aging and Disability Services Specialist I under the Aging and Disability Resource Center Expansion grant.
Management	56.0	60.5	4.5	Restoration of 0.5 Executive Assistant I deleted in FY 2017. Expansion positions for 1.0 Information System Analyst IV under the Information Technology Services Program and 1.0 Planner V, 1.0 Office Operations Assistant II and 1.0 Civil Engineer III for the newly created Maui Redevelopment Program.
Parks and Recreation	409.7	417.7	8.0	Transfers between programs: 1.0 Electric Pump Mechanic Maintenance Repairer I, 1.0 Electric Pump Mechanic Maintenance Repairer II and 1.0 Park Project Coordinator from Recreation and Support Program to Parks Program and 1.0 Planner VI from the Administration Program to the Parks Program. Expansion positions for 1.0 Recreation Leader III for PALS under the Recreation and Support Services Program; .5 Auto Mechanic, .5 Golf Operations Clerk and the restoration of .5 for a Golf Operations Clerk reduced in FY 2018 for the Waiehu Golf Course Program; .5 to increase a Building Maintenance Repairer I from half-time to full-time for Hana Parks; .5 to increase Park Caretaker from half-time to full-time for Molokai Parks. Decrease of 1.0 for an Arborist transferred to the Department of Public Works. The FY 2019 Budget also reflects 1.0 District Supervisor III and 1.0 Office Operations Assistant II for Central Maui Parks which were approved in a FY 2018 budget amendment.
Planning	68.0	71.0	3.0	Expansion positions for 1.0 Planner V, 1.0 Zoning Inspector Trainee, 1.0 Zoning Inspector II and 1.0 Office Operations Assistant II under the Administration and Planning Program. Transfer of 1.0 Planner V from the Department of Planning to the Department of Management.
Police	527.2	535.2	8.0	Expansion positions for 6.0 Police Officer II for Central Maui Patrol under the Uniformed Patrol Services Program; and 1.0 Emergency Services Dispatch Coordinator and 1.0 Police Sergeant under the Technical and Support Services Program.
Prosecuting Attorney	82.0	85.0	3.0	Expansions for 1.0 Deputy Prosecuting Attorney and 1.0 Office Operations Assistant II under the General Prosecution Program; and 1.0 Victim/Witness Counselor I under the Special Needs Advocacy Program grant.
Public Works	277.0	285.0	8.0	Expansion positions for 1.0 Engineering Support Technician II for the Engineering Program; 1.0 Clerk III under the Special Maintenance Program; 5.0 Laborer II position for Road Maintenance Wailuku under the Road, Bridge, and Drainage Maintenance Program and transfer of 1.0 Arborist from the Department of Parks and Recreation. Transfer of 1.0 Construction Equipment Mechanic I, 1.0 Highway Construction & Maintenance Supervisor I, 1.0 Highway Construction & Maintenance Supervisor II, 1.0 Equipment Operator IV and 2.0 Laborer II from the Road, Bridge, and Drainage Maintenance Program to the Special Maintenance Program.
TOTAL¹	2,340.8	2,388.0	47.2	

Note: ¹ Totals reflect those departments with organizational changes only, including Grant Revenue and Revolving Funds. For detailed summaries relating to E/P by department, please refer to the Financial Summaries section of this budget book.