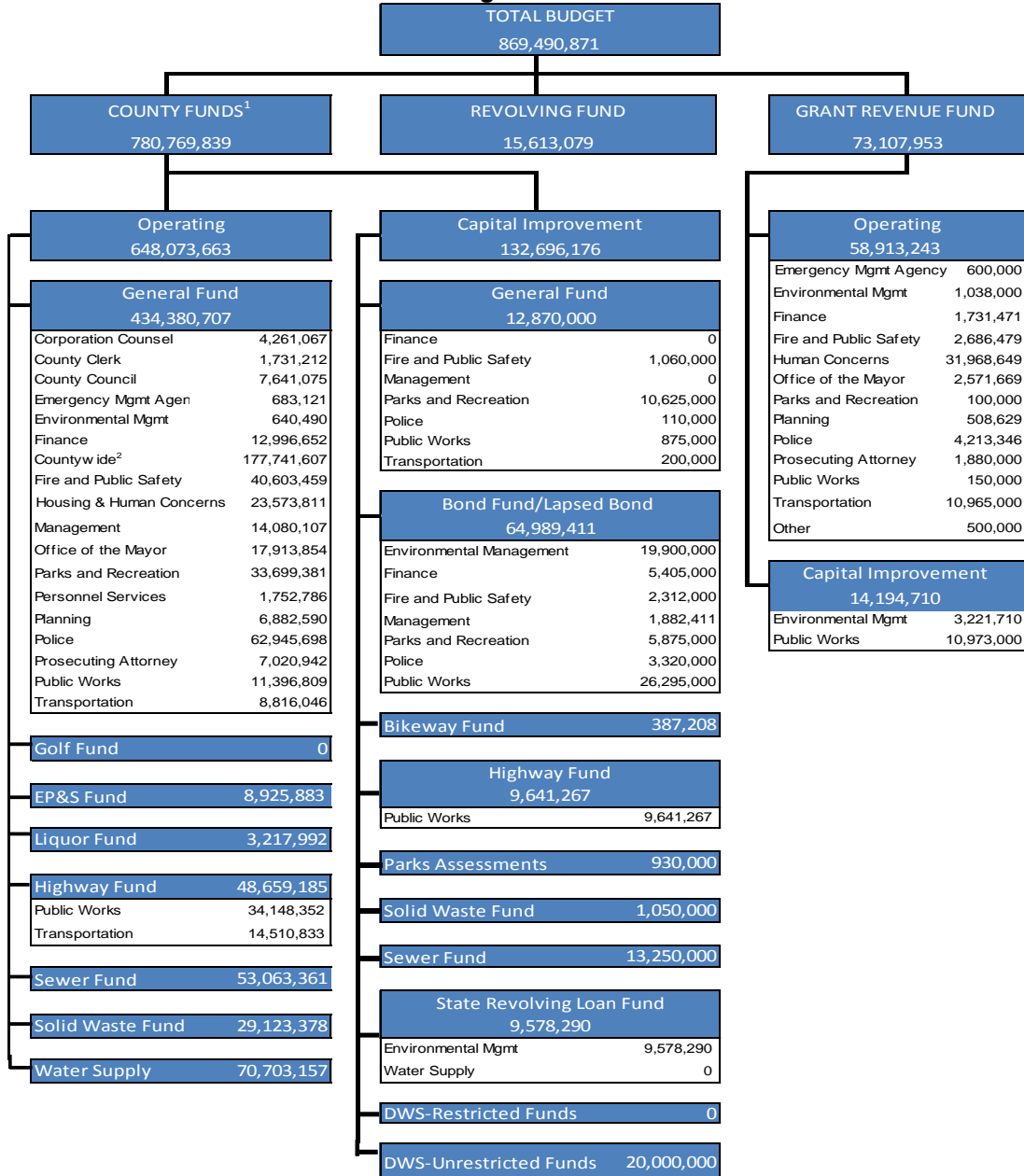


Budget Overview

This section provides a broad overview of the FY 2020 Proposed 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, and are restricted to specific uses. Water Supply, an enterprise fund, is 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 2020 Budget Organization Chart<sup>1</sup>  
Figure 2-1



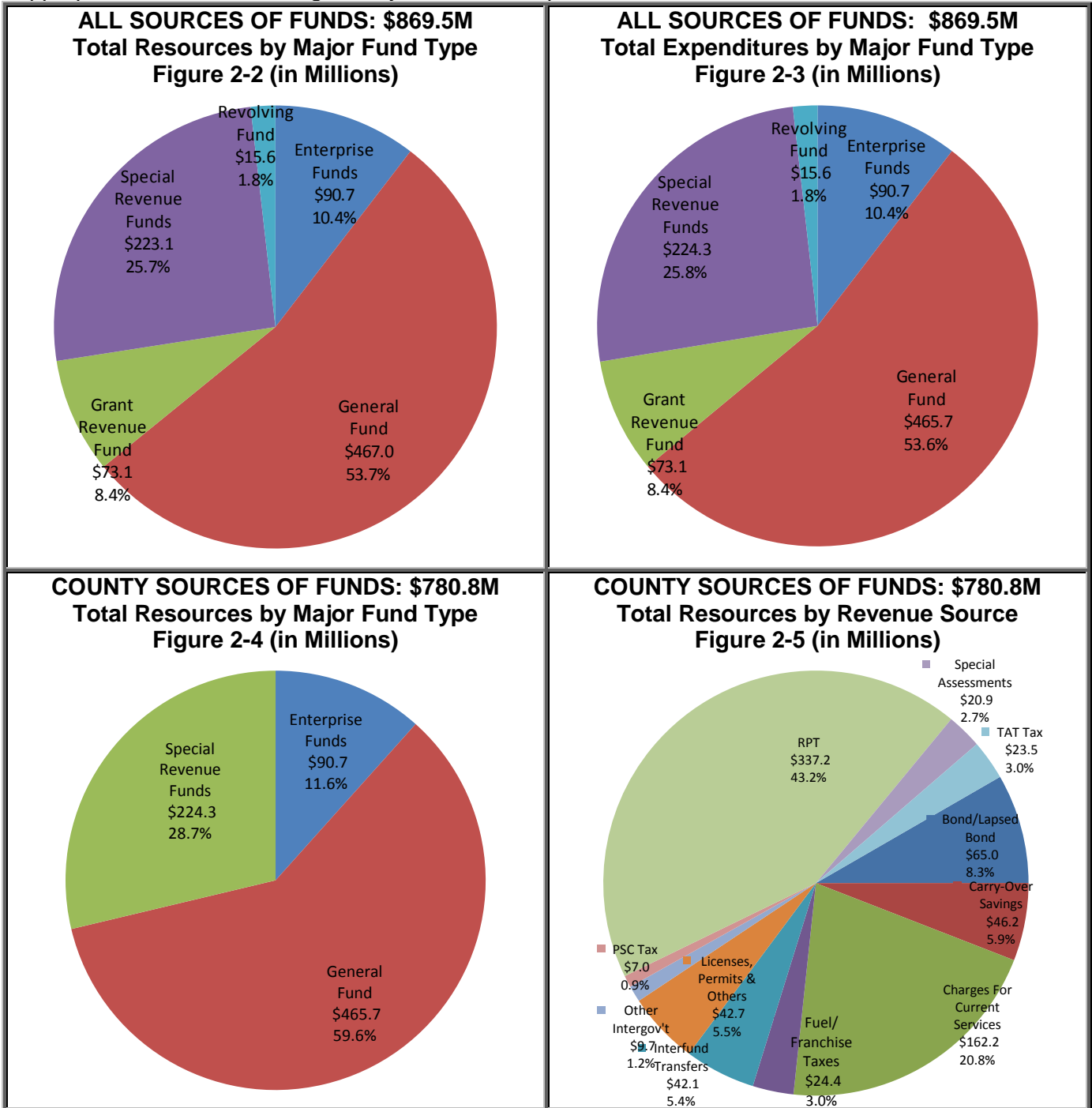
NOTES:  
<sup>1</sup> True sum may be different due to rounding.  
<sup>2</sup> The budget for Countywide includes insurance, debt service payments, interdepartmental transfers and unreimbursed employee benefits.

<sup>1</sup> 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 2020 Revenues and Expenditures**

The County of Maui's FY 2020 proposed revenues and expenditures from all sources of funds total \$869.5 million, while proposed revenues and expenditures financed by county funds totals \$780.8 million. The charts below demonstrate that the FY 2020 budget proposed by the Mayor 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."<sup>2</sup>

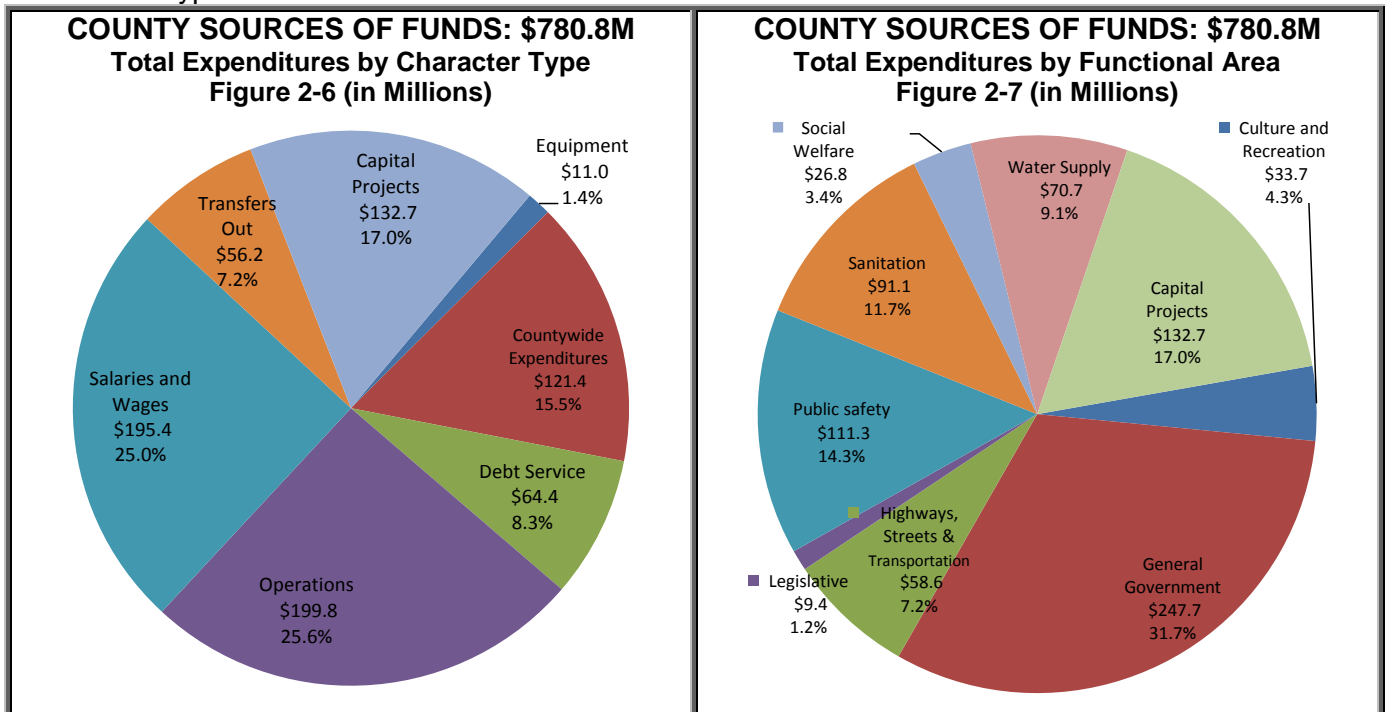


<sup>2</sup> Due to the accounting of the Grant and Revolving Fund, revenues reflect the expected expenditures for the ensuing fiscal year. Anticipated revenues shown in the Budget Ordinance, Appendix A may be different from estimates presented on the charts/tables in this budget book.

**Budget Overview**

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 43.2% Charges for Current Services at 20.8% Bond/Lapsed Bond at 8.3% and Carryover Savings at 5.9%. 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, Operations, Salaries and Wages, and Capital Improvement Projects make up the largest portions of the county’s total budget at 25.6%, 25.0%, and 17.0% 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 31.7%, 17.0%, and 14.3%, respectively. The General Government functional area includes the following departments: Corporation Counsel, Environmental Management’s Administration, 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 2020 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	\$3.5	\$0.7	\$0.0	\$0.0	\$0.0	\$0.1	\$4.3
County Clerk	\$1.0	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$1.7
County Council	\$4.7	\$2.8	\$0.0	\$0.0	\$0.0	\$0.1	\$7.6
Emergency Management Agency	\$0.5	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.7
Environmental Management	\$16.3	\$49.5	\$0.0	\$0.0	\$24.6	\$1.4	\$91.8
Finance	\$8.2	\$4.8	\$0.0	\$0.0	\$0.0	\$0.1	\$13.0
Finance-Countywide <sup>1</sup>	\$0.0	-\$22.5	\$121.3	\$55.8	\$23.2	\$0.0	\$177.7
Fire and Public Safety	\$33.9	\$5.9	\$0.0	\$0.0	\$0.0	\$0.8	\$40.6
Housing and Human Concerns	\$4.6	\$18.8	\$0.0	\$0.0	\$0.0	\$0.2	\$23.6
Liquor Control	\$1.6	\$1.6	\$0.0	\$0.0	\$0.0	\$0.0	\$3.2
Management	\$4.8	\$8.5	\$0.0	\$0.0	\$0.0	\$0.8	\$14.1
Office of the Mayor	\$2.8	\$15.1	\$0.0	\$0.0	\$0.0	\$0.0	\$17.9
Parks and Recreation	\$18.9	\$14.2	\$0.0	\$0.0	\$0.0	\$0.6	\$33.7
Personnel Services	\$1.3	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$1.8
Planning	\$4.6	\$2.2	\$0.0	\$0.0	\$0.0	\$0.1	\$6.9
Police	\$50.4	\$10.5	\$0.0	\$0.0	\$0.0	\$2.0	\$62.9
Prosecuting Attorney	\$6.6	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$7.0
Public Works	\$16.2	\$18.3	\$0.0	\$0.0	\$8.4	\$2.6	\$45.5
Transportation	\$0.5	\$22.8	\$0.0	\$0.0	\$0.0	\$0.0	\$23.3
Water Supply	\$15.0	\$44.8	\$0.0	\$8.7	\$0.0	\$2.2	\$70.7
<b>Total Expenditures<sup>2</sup></b>	<b>\$195.4</b>	<b>\$199.8</b>	<b>\$121.4</b>	<b>\$64.4</b>	<b>\$56.2</b>	<b>\$11.0</b>	<b>\$648.1</b>

**NOTES:**

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

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

**FY 2020 Equivalent Personnel<sup>3</sup>**

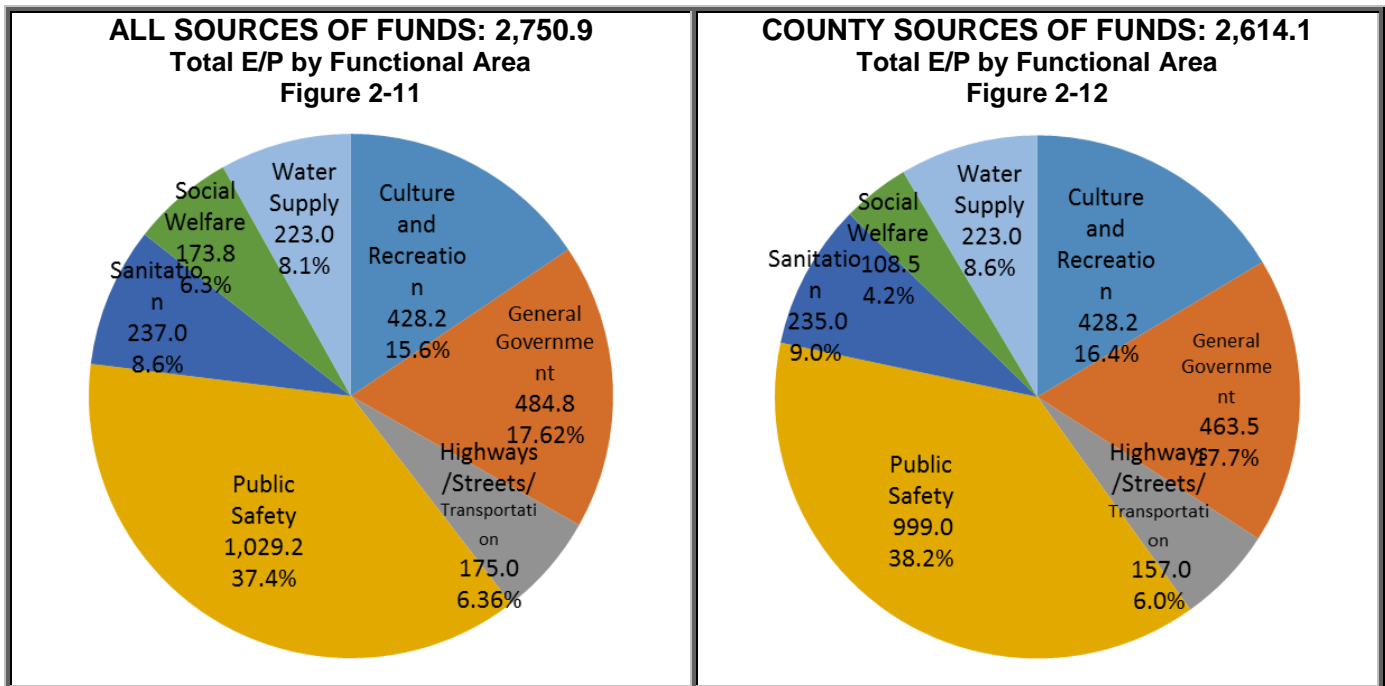
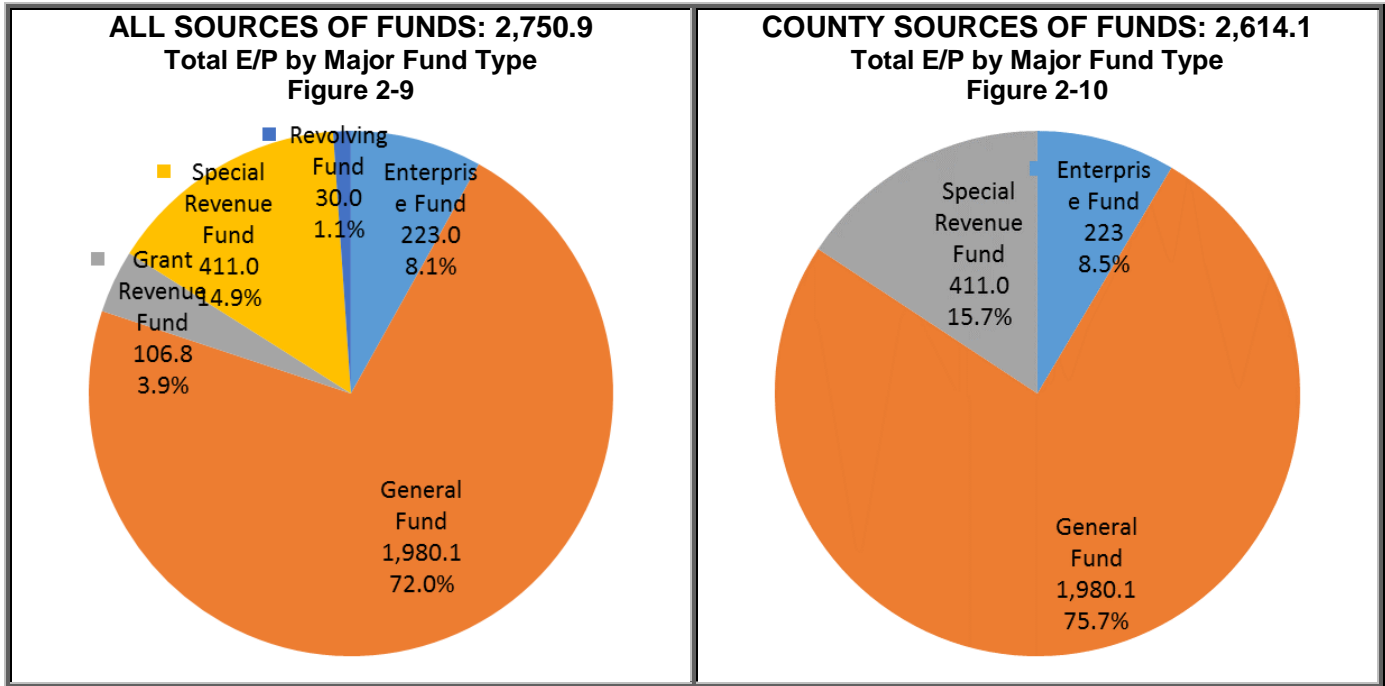
The County of Maui's FY 2020 proposed E/P from all sources of funds totals 2,750.9. As shown in Figure 2-9 on the next page, the total E/P by major fund type is detailed as follows: General Fund 72.0%; Special Revenue Fund 14.9%; Enterprise Fund 8.1%; Grant Revenue Fund 3.9%, and Revolving Fund 1.1%. The proposed E/P count of 2,750.9 is an increase of 54.5 or 2.0% from the FY 2019 adopted E/P count of 2,696.4.

The FY 2020 proposed total E/P from County Fund sources is 2,614.1. As shown in Figure 2-10 on the next page, the General Fund makes up 75.7% of the total County Fund E/P; Special Revenue Fund, 15.7%; and the Enterprise Fund, 8.5% of the total. The total E/P count funded by County Fund sources for FY 2020 as proposed is an increase of 53.3 or 2.1% from the FY 2019 adopted E/P of 2,560.9. Please refer to the FY 2020 Summary of Organizational Changes section starting on the next page for brief explanations of the changes in the E/P count by department.

<sup>3</sup> 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 2020 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 2020. These proposed 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 2019 ADOPTED	FY 2020 PROPOSED	CHANGE NO. OF E/P	EXPLANATION OF CHANGES
Emergency Management Agency	6.0	7.0	1.0	Expansion position for 1.0 Emergency Specialist I under Emergency Management Program.
Environmental Management	230.0	242.0	12.0	Expansion positions for 1.0 Civil Engineer under Wastewater Administration Program, 3.0 Landfill Operators, 2.0 Landfill Attendants, and 4.0 Laborer I under Solid Waste Operations Program, and 1.0 Environmental Program Specialist and 1.0 Office Operations Assistant II under EP&S Program.
Finance	164.8	170.8	6.0	Expansion positions for 1.0 Real Property Manager I under Administration Program, 1.0 Revenue Manager under Treasury Program, and 4.0 Limited Term Appointment for Service Representative under Financial Services Program. Transfer of 1.0 Real Property Manager from Financial Services Program to Administration Program.
Fire and Public Safety	384.5	387.5	3.0	Expansion positions for 1.0 Information/Communications Manager and 1.0 Officer Operations Assistant II under Administration/Maintenance Program, 1.0 SCBA Technician under Training Program. Transfer of 1.0 Fire Fighter IV from Revolving Fund to General Fund - Prevention Program.
Housing & Human Concerns	148.3	148.8	0.5	Transfers of 0.5 Senior Services Program Aid (HT-Lanai) and 1.0 Senior Services Program Assistant II (Lanai) from Grant Revenue Fund to General Fund under Human Concerns Program. Increase 0.5 for an existing position Park Caretaker I under Human Concerns Program.
Management	60.5	61.0	0.5	Increase 0.5 for an existing position Executive Assistant I under Management Program.
Parks and Recreation	417.7	428.2	10.5	Transfers of 1.0 Planner VI from Parks Program to Administration Program and 20.9 EP from Waiehu Golf Course, Golf Fund to General Fund - Parks Program. Expansion positions for 1.0 Parks Permit Clerk I and increase Parks Permit Support Clerk from 0.5 to 1.0 EP under Administration Program, 1.0 Computer Applications Support Technical II and increase Power Mower Repairer from 0.5 EP to 1.0 EP under Parks Program, and 6.0 Park Caretaker I and increase Recreation Aide from 0.5 EP to 1.0 EP under Recreation & Support Services Program.
Planning	71.0	73.5	2.5	Expansion positions for 2.0 Planner III and 1.0 Planner IV under Administration & Planning Program.
Police	535.2	548.2	13.0	Expansion positions for 18 Police Cadets (0.5 EP each) and 5 Police Sergeant (.25 EP each) under General Fund & (.75 EP) under Grant Revenue Fund for Technical & Support Services Program.
Prosecuting Attorney	85.0	86.5	1.5	Expansion positions for two Limited Term Appointment Internship Law Clerk (.25 E/P each) under Administration Program, and 1.0 Office Operations Assistant II under General Prosecution Program.

**Budget Overview**

**Summary of Organization Changes (Cont'd)**

**Explanation of Organization Changes Related to Personnel (Cont'd)**

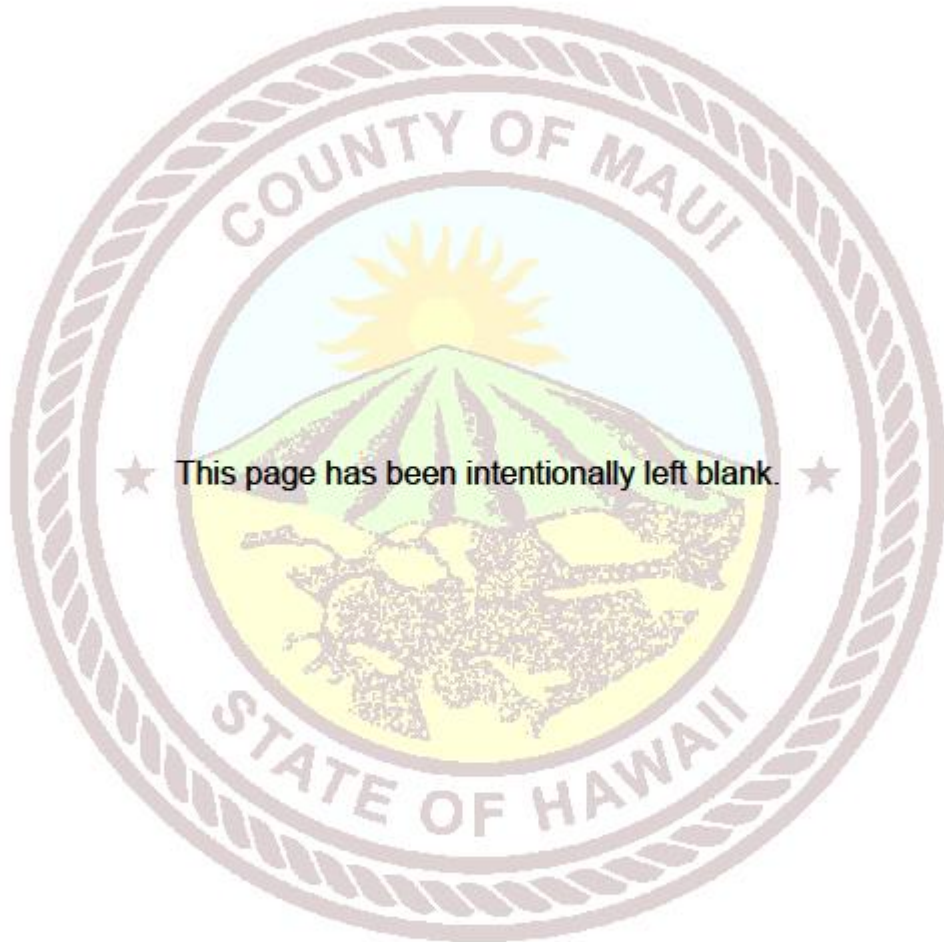
**Figure 2-13**

DEPARTMENT	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE NO. OF E/P	EXPLANATION OF CHANGES
Public Works	285.0	286.0	1.0	Transfers of 1.0 Civil Engineering V & 1.0 Engineering Support Technical II from Engineering Program (MS4 Program) to Special Maintenance Program. Transfers of 1.0 Construction Equipment, 1.0 Highway Construction & Maintenance Supervisor I, 1.0 Highway Construction & Maintenance Supervisor II, 2.0 Equipment Operator IV, and 1.0 Laborer II from General Fund - Special Maintenance Program (Pavement Preservation) to Highway Fund - Road, Bridge & Drainage Maintenance Program. Expansion position for 1.0 Construction Equipment Mechanic II under Special Maintenance Program.
Water	220.0	223.0	3.0	Expansion positions for 2.0 Pipefitter Helper and 1.0 Pipefitter I under Water Operations Program.
<b>TOTAL<sup>1</sup></b>	<b>2,607.9</b>	<b>2,662.4</b>	<b>54.5</b>	

**NOTE:**

<sup>1</sup> 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.





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