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OFFICE OF THE
COUNTY COUNCIL

MEMO TO: BFED-23 File

F R O M: Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee

Yuki Lei K. Sugimura

SUBJECT: **TRANSMITTAL OF INFORMATIONAL DOCUMENT RELATING TO BILL 15 (2025), AMENDING THE FISCAL YEAR 2025 BUDGET: ESTIMATED REVENUES; DEPARTMENT OF FINANCE (COUNTYWIDE COSTS) AND CAPITAL IMPROVEMENT PROJECTS (DEPARTMENT OF MANAGEMENT, COUNTYWIDE); AND BILL 17 (2025), AMENDING THE FISCAL YEAR 2025 BUDGET: GENERAL BUDGET PROVISIONS, SECTION 18 (A) (BFED-23)**

The attached informational document pertains to Item 23 on the Committee's agenda.

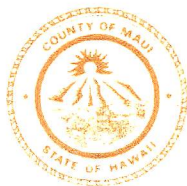
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Attachment

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

RECEIVED
2025 JAN 29 AM 10:38
OFFICE OF THE
COUNTY CLERK

January 28, 2025

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard T. Bissen, Jr.

Mayor Date 1-29-25

For Transmittal to:

Honorable Alice L. Lee, Chair
and Members of the Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

SUBJECT: TEMPORARY TRANSFERS/LOANS FROM THE GENERAL FUND AND DEPARTMENT OF WATER SUPPLY REVENUE FUND TO THE NEXT GENERAL OBLIGATION BONDS FUND – AS OF DECEMBER 31, 2024

Pursuant to Section 18 of the General Budget Provisions, Ordinance No. 5657, Fiscal Year 2025 Budget, transmitted herewith is a summary of the temporary transfers/loans that have occurred from the General Fund and Department of Water Supply (DWS) Revenue Fund to the General Obligation Bonds (GOB) Series Fund, as of December 31, 2024. Section 18(C) of the General Budget Provisions further states the following:

“Proceeds of tax-exempt general obligation bonds, state loans, or notes may be applied to reimburse or repay a transfer or loan that was used to fund public improvement costs paid before the issuance date, if the expenditure was: (1) not made prior to 60 days before the County's adoption of a declaration of official intent to finance the public improvement or the approval by ordinance authorizing the projects to be funded with general obligation bonds, notes, or state

Honorable Alice L. Lee, Chair, and Members of the County Council
January 28, 2025
Page 2

loans; (2) not made more than 18 months prior to the issuance date or the date the public improvement funded by the transfer or loan was placed-in-service, whichever is later; and (3) not made more than three years before the issuance date, unless the cost is attributable to a 'preliminary expenditure'."

The County of Maui's next General Obligation Bond (GOB) issuance based on the attached report, historical capital expenditures, and budgeted capital projects authorized to be funded by GOB will be in the fall of 2025.

Thank you for your attention to this matter. Should you have any questions, please contact me at extension 7474.

Sincerely,



MARCY MARTIN
Director of Finance

MM:scp

Attachment

cc: Budget Office

COUNTY OF MAUI
 REPORT TO THE COUNTY COUNCIL FROM THE FINANCE DIRECTOR
 TRANSFER/LOANS FROM THE GENERAL FUND AND DWS REVENUE FUND
 2025 PROPOSED GO BOND
 AS OF DECEMBER 31, 2024

Bond ORD	Index	Project Title	Bond Appropriation	Bond Project Pre-authorization (Encumbrance)	Temporary Loan Transfers (Actuals)
5101	317232	West Maui Recycled Water System Expansion	*	4,020,000.00	
5219	320208	Kihei Waste Water Pump Station #7 Relocation	*	800,000.00	799,977.00
5219	320209	Kihei Waste Water Pump Station No. 9 Modification/Upgrade	*	2,300,000.00	2,300,000.00
5219	320219	Lahaina Wastewater Reclamation Facility R-1 Process Expansion	*	10,500,000.00	10,500,000.00
5219	320231	Makawao Fire Station Renovation/Addition	*	770,000.00	770,000.00
5219	320234	Puko'o Fire Station Renovation	*	500,000.00	390,000.00
5219	320235	Haiku Fire Station	*	800,000.00	800,000.00
5219	320237	100 Mahalani Street Renovations	*	2,000,000.00	
5219	320242	Helene Hall Improvements	*	1,300,000.00	1,300,000.00
5219	320244	Lanai Youth Center and Skate Park	*	4,000,000.00	
5219	320270	Kalepa Rockfall Repairs	*	4,250,000.00	3,892,244.08
5354	320281	OCS Office Renovations	*	519,000.00	519,000.00
5351	320293	Haiku Park Restroom	*	745,000.00	745,000.00
5219	326201	Haiku Road Slope Stability Improvements	*	5,499,950.00	2,693,167.92
5219	326202	Lanai Baseyard Improvements	*	816,670.00	816,670.00
5219	326203	North South Collector Road (Waipulani St to Kaonoulu St)	*	51,359.00	
5219	326206	Bus Stops and Shelters	*	138,863.83	138,863.83
5219	326214	Central Maui Landfill Phase II/III Interface Development	*	25,054.58	
5219	326220	Napili No. 1 FM Replacement	*	8,085.00	
5219	326222	West Maui Recycled Water System Expansion	*	5,965,458.45	5,965,458.45
5219	326228	CW Equipment 1500-GPM Pumper Truck	*	470,969.94	
5219	326233	Puko'o Fire Station Relocation	*	22,161.97	
5377	326236	60 South Church Street Building Renovations	*	7,000,000.00	7,000,000.00
5219	326241	Old Hana School Improvements	*	159,721.70	159,721.70
5219	326247	Velma McWayne Santos Center Improvements	*	1,911,858.19	1,796,172.19
5219	326248	War Memorial Gym Building Improvements	*	14,961,083.50	14,961,083.50
5289	326280	Waiale Road Extension	*	192,465.97	
5327	326290	Central Maui Transit Hub	*	158,803.00	158,803.00
5219	326C27	CW Equipment	*	1,324,685.87	
	326279	One Dozer for Hana Landfill			626,773.61
	326281	Backhoe Loader for Central Maui Landfill			0.00
	326282	Backhoe Loader for Molokai Landfill			286,098.67
	326296	19500lb GVWR Truck Cab & Chassis			184,851.10
		Total CW Equipment			1,097,723.38
5331	326C59	CW Facilities Maintenance Program	*	280,167.75	
	326283	Maui County Service Center			58,609.65
	326298	Kalana O Maui Façade Repair Project			75,000.00
	326299	County Courthouse Basement Renovations			75,000.00
		Total CW Facilities Maintenance Program			208,609.65
5219	326C62	CW Bridge and Drainage Program	*	978,430.00	
	326278	Iao Bridge Lead Paint Abatement			67,841.01
	326285	Planning and Design Iao Bridge			378,122.00
	326297	Waiale Road Drainage Improvements			188,735.71
		Total CW Bridge and Drainage Program			634,698.72
5219	326C63	CW Drainline Replacement Program	*	705,214.18	
	326295	Kihei 7 Force Main Replacement Project			0.00
	326506	Wakea Ave & Molokai Akau St Drainline Replacement			460,242.98
		Total CW Drainline Replacement Program			460,242.98
5219	326C67	CW Federal Aid Program	*	5,652,337.77	
	326255	Papalua Traffic Signal Improvements at Wainee St			380,138.21
	326284	Makawao Avenue Pavement Rehab-Apana Rd to Piiholo Rd			37,720.00
	326286	Lower Honoapiilani Road (Honoapiilani Hwy to Hoohui Road)			43,760.14
	326287	Lahainaluna Road (Honoapiilani Hwy to Lahainaluna High School)			36,895.60
	326288	Lower Main Street (Haia Place to Kahului Beach Road)			27,426.91
	326289	South Kihei Road (Uwapo Road to Kaonoulu Street)			27,426.91
	326291	Kahana Nui Bridge Replacement			210,900.00
	326292	Lower Honoapiilani Rd Complete Streets			1,199,925.00
	326293	Iolani/Liholani/Makani Rd Pavement Reconstruction			369,900.00
		Total CW Federal Aid Program			2,334,092.77
5219	326C68	CW Road Resurfacing and Pavement Preservation	*	2,577,608.67	
	326207	Pukalani Terrace Subdivision Pavement Reconstruction			1,508,145.17
	326208	Millyard Subdivision Pavement Reconstruction, Phase 1			1,069,463.50
		Total CW Road Resurfacing and Pavement Preservation			2,577,608.67
5409	330201	OCS Office Renovations		301,045.00	301,045.00
5490	330203	Velma McWayne Santos Center Improvements		1,855,000.00	1,855,000.00
5394	330209	Kihei No. 3 Force Main Replacement		4,800,000.00	4,800,000.00
5394	330210	Kihei Wastewater Reclamation Facility Grit System Replacement		4,000,000.00	599,991.00
5394	330215	Spreckelsville Force Main Replacement		3,600,000.00	3,600,000.00
5394	330220	Central Maui Landfill Gas Collection System Reliability		2,000,000.00	2,000,000.00
5394	330221	Central Maui Landfill Phase II/III Interface Development		700,000.00	700,000.00
5394	330222	Central Maui Landfill Phase III-B Lateral Expansion		13,500,000.00	13,500,000.00
5394	330237	Napili Wastewater Pump Station No. 2 Modifications		4,000,000.00	
5461	330239	CW Equipment SW Dozers/Trucks/Grinder		5,155,000.00	5,143,276.07
5394	330240	CW Equipment Fire Hazmat/Tankers		4,000,000.00	3,687,803.47
5394	330241	CW Equipment PW Vacuum Truck		600,000.00	572,077.14
		Total CW Equipment		9,755,000.00	9,403,156.68
5394	330244	Puko'o Fire Station Renovation		500,000.00	
5394	330245	Haiku Fire Station		1,000,000.00	167,942.00
5394	330247	60 South Church Street Building Renovations		810,000.00	810,000.00
5394	330248	Halau of OIwi Arts		43,000,000.00	43,000,000.00

COUNTY OF MAUI
REPORT TO THE COUNTY COUNCIL FROM THE FINANCE DIRECTOR
TRANSFER/LOANS FROM THE GENERAL FUND AND DWS REVENUE FUND
2025 PROPOSED GO BOND
AS OF DECEMBER 31, 2024

Bond ORD	Index	Project Title	Bond Appropriation	Bond Project Pre-authorization (Encumbrance)	Temporary Loan Transfers (Actuals)
5512	330259	Lanai Youth Center and Skate Park	10,668,000.00	9,320,600.00	9,320,600.00
5394	330262	War Memorial Football Stadium and Track Rehabilitation	7,200,000.00	7,189,527.48	1,722,302.10
5485	330263	War Memorial Gym Building Improvements	10,806,793.00	10,806,793.00	
5394	330271	Lahaina Civic Center Rehabilitation	1,000,000.00	1,000,000.00	929,905.00
5394	330275	Communications Facilities Development Project	3,400,000.00		
5472	330291	Lahaina Antenna Replacement	3,000,000.00		
5394	330292	Repair of Kaupakalua Road in the Vicinity of Lepo Street	2,300,000.00	2,193,019.48	
5394	330293	lao Stream Flood Control Program	7,700,000.00	5,502,377.33	151,331.33
5394	330296	Front Street Sidewalk, Railing and Seawall Repair	5,200,000.00		
5478	330298	Transportation Baseyard	9,436,902.00	7,416,902.00	3,750.00
5394	330C78	CW Facilities Maintenance Program	850,000.00		
	330223	KOM Plaza Deck Repairs		850,000.00	34,889.00
		Total CW Facilities Maintenance Program		850,000.00	34,889.00
5458	330C79	DPW Highway Division CW Facilities Maintenance Program	2,357,000.00		
	330204	Lanai Baseyard Improvements		384,330.00	
	330212	Makawao Baseyard Security Upgrades		299,652.63	
	330224	Makawao Baseyard Equipment Storage Building Replacement		466,017.37	92,211.31
		Total DPW Highways Division CW Facilities Maintenance Program		1,150,000.00	92,211.31
5394	330C81	CW Bridge and Drainage Program	6,500,000.00		
	330208	lao Bridge Lead Paint Abatement		681,796.75	3,361.28
	330213	Alaalaua and Puuha Bridge Repairs		1,427,589.00	
		Total CW and Drainage Program		2,109,385.75	3,361.28
5394	330C82	CW Drainage Replacement Program	3,500,000.00		
	330214	Replacement/Catchall		277,609.00	127,262.00
	330217	Replacement/Review Fees		50.00	50.00
	330218	Central and West Maui Drainline Repair		3,222,341.00	
		Total CW Drainage Replacement Program		3,500,000.00	127,312.00
5394	330C89	CW Road Resurfacing and Pavement Preservation	5,050,000.00		
	330205	Millyard Subdivision Pavement Reconstruction		20,761.62	10,309.83
	330206	Pukalani Terrace Subdivision Pavement Reconstruction		3,127,427.21	402,394.94
	330207	Piilani Highway Pavement Reconstruction		1,810,067.67	262,466.15
	330216	Lower Kula Road Pavement Reconstruction		91,246.00	73,696.00
		Total CW Road Resurfacing and Pavement Preservation		5,049,502.50	748,866.92
5465	330C90	CW Federal Aid Program	3,919,000.00		
	330219	Makawao Ave Pavement		2,249,919.96	22,056.80
		Total CW Federal Aid Program		2,249,919.96	22,056.80
5615	340208	War Mem Football Stadium & Track	3,630,048.00	3,630,048.00	
5627	340209	Lanai Youth Center and Skate Park	2,914,000.00	2,912,141.91	1,663,000.40
5625	340210	Transportation Baseyard Facility	2,020,000.00	2,019,846.88	18,367.00
5530	340213	Kaiola Place Sewer Extension	1,000,000.00		
5530	340214	Kihei WW Pump Station No. 9	500,000.00	500,000.00	
5530	340222	CML Gas System Expansion	400,000.00	400,000.00	
5530	340223	Central Maui LF Land Prchse	2,000,000.00	8,082.72	
5530	340224	CML Ph II/III Interfc Devt	1,200,000.00	1,965,509.53	382,927.99
5530	340227	Kahului Beach Rd Sewer Line	1,500,000.00	9,120.00	3,000.00
5530	340228	Wailuku-Kahului EPA Compliance	1,000,000.00	509,582.31	242,426.17
5530	340232	Lahaina WWRF R-1 Process Exp	1,350,000.00	1,350,000.00	887,633.03
5530	340233	Napili No. 2 FM Replacement	1,500,000.00		
5530	340234	W Maui EPA Compl Sewer Rehab	2,000,000.00	710,942.00	390,298.64
5530	340235	Napili WWPS #2 Modifications	1,000,000.00		
5530	340242	60 South Church St Bldg Reno	150,043.00	150,043.00	
5530	340243	Wailuku Civic Hub	3,515,000.00	3,514,247.94	3,514,247.94
5530	340251	Old Hana School Imprvmt	3,000,000.00	3,000,000.00	2,000.00
5530	340288	Maui Lani Parkway Extension	1,000,000.00	998,995.12	
5530	340294	Kula Agricultural Prk Ph 1 Ext	10,000,000.00	4,137,877.22	
5530	340C70	RadioSystem Facility Upgrades	3,980,000.00		
	340201	Lahaina Antennae Replacement		234,168.88	
	340230	GENWATCH 3 Radio System Management System		521,449.00	
		Total RadioSystem Facility Upgrades		755,617.88	0.00
5530	340C75	CW DPW Baseyard Facilities	2,300,000.00		
	340202	Makawao Baseyard Equipment Storage Building Replacement		418,914.76	
	340203	Lanai Baseyard Improvements		243,200.00	28,812.82
	340215	Lahaina Fuel Tanks		768,888.88	
	340217	Hana Cesspool Repl		453,468.17	453,468.17
	340219	Makawao Vehicle Entrance		9,555.49	
	340221	Makawao Baseyard Garage		167,000.00	167,000.00
	340231	Labor and Materials for Renovation of Wailuku Tire Shop Building Repair		212,317.29	
		Total CW DPW Baseyard Facilities		2,273,344.59	649,280.99
5530	340C76	CW Facility Maintenance Program	4,250,000.00		
	340204	Kalana O Maui Façade Repair Project		2,947,325.68	2,410,871.84
	340225	David Trask Bld Emer		53,507.00	
	340229	Design Services for Above-Ground Fuel Storage Tank		70,843.12	
	340236	Building Security		462,476.45	
	340239	Design Svcs for Hazard Materials Abatement and Int/Ext Repairs for Old Cty Courthouse Bldg		708,054.17	
		Total CW Facility Maintenance Program		4,242,206.42	2,410,871.84
5530	340C80	CW Drainline Replacement Program	5,000,000.00		
	340207	Wailea and Makena Culvert Assessment		753,227.00	483,281.47
	340218	Central and West Maui Drainline Repair		2,384,976.00	3,000.00
	340237	South Maui Drainline Repairs		360,000.00	67,100.00
	340238	S. Kaunakaikai Drainline		1,501,797.00	
		Total CW Drainline Replacement Program		5,000,000.00	553,381.47

COUNTY OF MAUI
REPORT TO THE COUNTY COUNCIL FROM THE FINANCE DIRECTOR
TRANSFER/LOANS FROM THE GENERAL FUND AND DWS REVENUE FUND
2025 PROPOSED GO BOND
AS OF DECEMBER 31, 2024

Bond ORD	Index	Project Title	Bond Appropriation	Bond Project Pre-authorization (Encumbrance)	Temporary Loan Transfers (Actuals)
5530	340C85	CW Road Resurfing and Pavement Preservation	8,050,000.00		
	340205	Piiholo Road Pavement Rehabilitation		3,931,985.00	
	340206	Millyard Subdivision Pavement Recon		985,050.00	973,550.00
	340286	Pavement Preservation East Maui		1,999,337.58	254,350.00
		Total CW Road Resurfing and Pavement Preservation		<u>6,916,372.58</u>	<u>1,227,900.00</u>
5530	340C87	East Maui Rockfl & Embnk Repr	3,900,000.00		
	340212	Emergency Makai Slope Repair at Alelele		3,241,736.00	2,633,596.00
	340216	Piilani Hwy Slope Stabilization		400,000.00	85,227.89
	340226	Kalepa Rockfall Netting Replacement - Construction Management		200,000.00	
	340287	East Maui Rockfl & Embnk Repr			
		Total East Maui Rockfl & Embnk Repr		<u>3,841,736.00</u>	<u>2,718,823.89</u>
5530	340C92	Bus Stops and Shelters	600,000.00		
	340211	Central Maui Transit Hub		81,900.00	22,398.07
	340220	Maui Bus Stops Ph 7		256,430.00	
		Total Bus Stops and Shelters		<u>338,330.00</u>	<u>22,398.07</u>
5659	350202	North Kihei Mauka Trans	6,000,000.00		
5659	350203	North Kihei Reuse Dist Exp	1,500,000.00		
5659	350204	Sprecklesville FM Replacement	2,600,000.00		
5659	350205	Prefab Bld w/ Solar Pwr at CML	1,000,000.00		
5659	350206	Napili WWPS #1 Modifications	5,500,000.00	614,334.00	
5659	350207	Haiku Fire Station	14,500,000.00		
5659	350219	Front Street Improvements	688,839.00	150,000.00	
5659	350221	Transportation Baseyard Facility	2,600,000.00		
5659	350C01	CW EPA Compliance Prj	2,700,000.00		
5659	350C08	Pump Station Temp Repairs	5,000,000.00		
5659	350C09	Road/Sidewalk Repr Aug23 Fires	5,000,000.00		
5659	350C10	Roadway Connectivity Evacuation	5,000,000.00		
5659	350C11	Roadway Cnnet Evac-Land Acquis	8,000,000.00		
5659	350C12	Storm Drain/Flood/Wtr Qual Imp	8,000,000.00		
5659	350C14	CW Drainline Replacement Program	3,000,000.00		
	350225	Central and West Maui Drainline Repair (FY 2024)		2,594,070.00	
5659	350C15	CW DPW Baseyard Facilities	3,750,000.00		
5659	350C16	CW Rockfall & Embnk Repair	7,400,000.00		
	350222	130 Iao Valley Road Guardrail & Wall Replacement		3,650.23	
5659	350C17	CW Federal Aid Program	10,435,000.00		
5659	350C18	CW Rd Resurf/Pvmnt Preservation	1,700,000.00		
5659	350C20	CW Bus Stops & Shelters	600,000.00		
TOTAL LOANS FROM GENERAL FUND			<u>416,846,619.37</u>	<u>258,660,398.35</u>	<u>91,752,554.92</u>
TOTAL LOANS FROM DWS REVENUE FUND			<u>0.00</u>	<u>-</u>	<u>-</u>
TOTAL LOANS			<u>416,846,619.37</u>	<u>258,660,398.35</u>	<u>91,752,554.92</u>

Bond Appropriation includes amount from prior year(s) bond issuance.