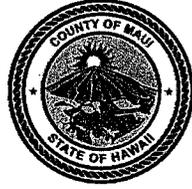


7268

MICHAEL P. VICTORINO
Mayor



SCOTT K. TERUYA
Acting Director

MAY-ANNE A. ALIBIN
Deputy Director

COUNTY OF MAUI
DEPARTMENT OF FINANCE
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793

January 28, 2019

RECEIVED
2019 JAN 29 PM 4:30
OFFICE OF THE
COUNTY COUNCIL

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

APPROVED FOR TRANSMITTAL

Michael P. Victorino

Mayor Date

For Transmittal to:

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

SUBJECT: AMENDMENTS TO THE FISCAL YEAR 2019 BUDGET TO AUTHORIZE TRANSFERS RELATING TO CEATEGORIES OF USE WITHIN A PROGRAM OR DEPARTMENT (DEPARTMENT OF FINANCE) (EDB-156(1))

Dear Chair Rawlins-Fernandez:

This transmission is in receipt to your letter dated January 25, 2019, requesting the following information be submitted:

- (1) What was the originally intended use of the unencumbered \$32,290 within Countywide Costs, Category B? Please explain.

Response: The intended use of the unencumbered funds of \$32,290 within Countywide Costs, Category A, General Costs is to fund the salary for the Internal Control Officer position.

- (2) Is the Internal Control Officer position currently filled and funded? Or is filling and funding this position contingent on the outcome of the Council's audit of the Department of Finance, review of the final report, and recommendations by the appropriate Council

committee, as referenced in Ordinance 4861, Bill 57 (2018), Page 5, Department of Finance, Administration Program, 4.a.(2)?

Response: The Internal Control Officer position is currently vacant; funding for the position is currently under the Countywide Costs-General Costs Program. For Fiscal Year 2019, one equivalent personnel for the position is authorized under the Department of Finance Administration Program. Transfer of the funds and filling of the position is contingent upon the review of the final audit report of the Department of Finance and recommendations by the appropriate Council Committee. A copy of page 5 of Ordinance 4861, Bill 57 (2018) is attached for your reference.

- (3) From Countywide Costs, Category B (Operations), which line item from Ordinance 4861, Bill 57 (2018), will the \$32,290 be transferred from?

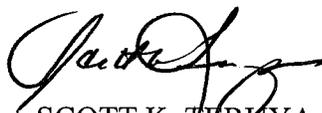
Response: The \$32,290 should be transferred from Department of Finance, Countywide Costs, General Costs, Category A to Department of Finance, Administration Program, Category A. A copy of page 7 of Ordinance 4861, Bill 57 (2018) is attached for your reference.

- (4) Is the transfer of funds being requested for salary, premium pay or reallocation pay?

Response: The transfer of funds are being requested for salary purposes.

Should you have any questions, please feel free to contact me at extension 7474.

Sincerely,



SCOTT K. TERUYA
Acting Director of Finance

Attachments

cc: Budget Director

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
(4) Grant to Community Work Day Program, dba Malama Maui Nui	0	216,000	0	216,000
(5) Contribution to General Fund – Employees' Retirement System (ERS) and Federal Insurance Contributions Act (FICA)	0	96,165	0	96,165
(6) Contribution to General Fund – Hawaii Employer-Union Health Benefits Trust Fund (EUTF)	0	55,370	0	55,370
(7) Contribution to General Fund – Other Post-Employment Benefits (OPEB)	0	28,107	0	28,107
(8) Administrative Overhead Charge	0	222,674	0	222,674
4. Department of Finance				
a. Administration Program	583,754	90,612	1,500	675,866
(1) Provided, that disbursement for salaries and premium pay is limited to 8.8 equivalent personnel.				
(2) Provided, that funds for the Internal Control Officer position are available in the Department of Finance, Countywide Costs and shall be available for transfer upon completion of the Council's audit of the Department of Finance, review of the final report, and recommendations by the appropriate Council Committee. Said transfer shall be completed in accordance with law.				
b. Accounts Program	1,071,549	423,100	0	1,494,649
(1) Provided, that disbursement for salaries and premium pay is limited to 18.0 equivalent personnel.				
(2) Provided, that funds for the Assistant Accounts System Administrator position are available in the Department of Finance, Countywide Costs and shall be available for transfer upon completion of the Council's				

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
(7) Transfer to the Open Space, Natural Resources, Cultural Resources, and Scenic Views Preservation Fund	0	3,214,857	0	3,214,857
(8) Transfer to the Affordable Housing Fund	0	6,429,714	0	6,429,714
(9) General Costs	108,332	1,140,126	6,000	1,254,458
(10) Overhead Reimbursement	0	(19,401,799)	0	(19,401,799)
(11) Transfer to the Emergency Fund	0	6,500,000	0	6,500,000
(12) Post-Employment Obligations (i) Provided, that the funds are paid to the State of Hawaii Employer-Union Health Benefits Trust Fund prior to September 30, 2018.	0	18,126,930	0	18,126,930
(13) One Main Plaza Lease	0	373,451	0	373,451
5. Department of Fire and Public Safety				
a. Administration Program	1,388,244	878,204	2,570	2,269,018
(1) Provided, that disbursement for salaries and premium pay is limited to 16.0 equivalent personnel.				
b. Training Program	794,362	390,263	431,053	1,615,678
(1) Provided, that disbursement for salaries and premium pay is limited to 8.0 equivalent personnel.				
c. Fire/Rescue Operations Program	26,862,462	3,517,175	698,000	31,077,637
(1) Provided, that disbursement for salaries and premium pay is limited to 284.0 equivalent personnel and 3.0 Limited -Term Appointment (LTA) equivalent personnel.				
(2) Provided, that 2.0 LTA equivalent personnel shall be for Battalion Chiefs and 1.0 LTA equivalent personnel shall be for a Fire Equipment Mechanic.				