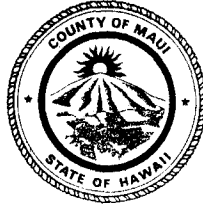


ALAN M. ARAKAWA
MAYOR



KEITH A. REGAN
MANAGING DIRECTOR

OFFICE OF THE MAYOR

Ke'ena O Ka Meia

COUNTY OF MAUI - Kalana O Maui

May 4, 2018

REFERENCE NO. BD-BA 18-66

Honorable Alan Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Riki Hokama
Chair, Budget and Finance Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Hokama:

SUBJECT: FISCAL YEAR ("FY") 2018 GOLF FUND ESTIMATED REVENUE SHORTAGE (BF-140)

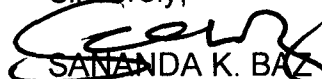
On behalf of the Department of Parks and Recreation, I am transmitting the attached proposed bill for the purpose of addressing the projected shortfall in estimated revenues in the Golf Fund as a result of renovations which have closed a portion of the golf course and a decrease in the golf course concession revenue.

The proposed bill decreases Estimated Revenues, Charges for Current Services by \$355,000, increases Interfund Transfers by \$110,000 and increases Carryover/Savings General Fund by \$110,000. In addition, the bill proposes to increase Supplemental Transfer to Golf Fund within the Department of Finance by \$110,000, and decrease Waiehu Golf Course Program - Golf Fund salaries and operations by \$245,000.

A Certification of additional Revenues for Fiscal Year 2018 to certify the availability of General Fund Carryover/Savings is attached for your information.

Thank you for your attention in this matter. Should you have any questions, please feel free to contact me at Ext. 7212.

Sincerely,


SANDA K. BAZ
Budget Director

Attachment (2)

cc: Keith Regan, Managing Director
Mark Walker, Director of Finance
Ka'ala Buenconsejo, Director of Parks and Recreation

RECEIVED
2018 MAY -7 PM 2:43
OFFICE OF THE
COUNTY COUNCIL

APPROVED FOR TRANSMITTAL

 5/4/18
Mayor

ORDINANCE NO. _____

BILL NO. _____ (2018)

A BILL FOR AN ORDINANCE AMENDING
THE FISCAL YEAR 2018 BUDGET FOR THE COUNTY OF MAUI
AS IT PERTAINS TO ESTIMATED REVENUES;
DEPARTMENT OF FINANCE,
COUNTYWIDE COSTS,
DEPARTEMENT OF PARKS AND RECREATION
WAIEHU GOLF COURSE PROGRAM - GOLF FUND;
TOTAL OPERATING APPROPRIATIONS; AND
TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Ordinance No. 4456, Bill No. 65 (2017), Draft 1, as amended, "Fiscal Year 2018 Budget", is hereby amended as it pertains to Section 2, Estimated Revenues, by decreasing Charges for Current Services in the amount of \$355,000; increasing the Interfund Transfers in the amount of \$110,000; increasing Carryover/Savings from the General Fund in the amount of \$110,000; and by decreasing Total Estimated Revenues in the amount of \$135,000, to read as follows:

"ESTIMATED REVENUES

FROM TAXES, FEES AND ASSESSMENTS:

Real Property Taxes		303,548,805
Circuit Breaker Adjustment		(373,138)
Charges for Current Services	[142,543,137]	<u>142,188,137</u>
Transient Accommodations Tax		21,204,000
Public Service Company Tax		8,500,000
Licenses/Permits/Others		40,354,398
Fuel and Franchise Taxes		21,000,000
Special Assessments		6,002,000
Other Intergovernmental		36,450,000

FROM OTHER SOURCES:

Interfund Transfers	[49,705,630]	<u>49,815,630</u>
Bond		53,237,716
Carryover/Savings:		
General Fund	[6,390,812]	<u>6,500,812</u>
Sewer Fund		5,023,222
Highway Fund		1,530,866
Solid Waste Management Fund		298,920
Golf Fund		363,433
Liquor Fund		722,099
Bikeway Fund		47,276
Water Fund		<u>18,475,916</u>

TOTAL ESTIMATED REVENUES [715,025,092] 714,890,092"

SECTION 2. Fiscal Year 2018 Budget is hereby amended as it pertains to Section 3.B.4.f.(4), Department of Finance, Countywide Costs, Supplemental Transfer to the Golf Fund, by increasing B – Operations and Total by \$110,000, and to Section 3.B.10.d.(1), Department of Parks and Recreation, Waiehu Golf Course Program – Golf Fund, General, by decreasing A – Salaries by \$85,000, decreasing B – Operations by \$160,000 and Total by \$245,000, and decreasing Total appropriations by \$135,000, to read as follows:

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
4. Department of Finance				
a. Administration Program	617,636	90,612	1,500	709,748
(1) Provided, that disbursement for salaries and premium pay is limited to 8.8 equivalent personnel.				
b. Accounts Program	952,542	409,400	0	1,361,942
(1) Provided, that disbursement for salaries and premium pay is limited to 17.0 equivalent personnel.				
c. Financial Services Program				
(1) General	4,677,891	1,803,614	1,500	6,483,005
(i) Provided, that disbursement for salaries and premium pay is limited to 98.7 equivalent personnel.				
(ii) Provided, that two positions relating to maintaining geographic information systems maps for the County shall be in the Department of Finance, Financial Services Program, Real Property Tax Assessment Division, pursuant to Section 3.48.010(F), Maui County Code.				
(2) Countywide Service Center – Annual Lease Costs	0	570,000	0	570,000
d. Purchasing Program	375,198	68,331	3,600	447,129
(1) Provided, that disbursement for salaries and premium pay is limited to 7.0 equivalent personnel.				
e. Treasury Program	669,890	554,333	2,500	1,226,723
(1) Provided, that disbursement for salaries and premium pay is limited to 14.0 equivalent personnel.				

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
(2) Provided, that a minimum of two tax sales are held.				
f. Countywide Costs				
(1) Fringe Benefits	0	[93,976,551]	0	[93,976,551]
(i) Provided, that the expenditure of funds related to salary adjustments shall be limited to those cost items required to be authorized by the County Council pursuant to Chapter 89, Hawaii Revised Statutes.		<u>94,086,551</u>		<u>94,086,551</u>
(ii) Provided, that the Council shall approve by resolution the expenditure of any funds for any bargaining unit supplemental agreement regarding EUTF contributions.				
(2) Fringe Benefits Reimbursement	0	(20,535,928)	0	(20,535,928)
(3) Bond Issuance and Debt Service	0	40,859,235	0	40,859,235
(4) Supplemental Transfer to the Golf Fund	0	2,153,414	0	2,153,414
(5) Supplemental Transfer to the Solid Waste Management Fund	0	14,952,702	0	14,952,702
(6) Insurance Programs and Self Insurance	0	12,700,000	0	12,700,000
(7) Transfer to the Open Space, Natural Resources, Cultural Resources, and Scenic Views Preservation Fund	0	3,031,757	0	3,031,757
(8) Transfer to the Affordable Housing Fund	0	6,063,514	0	6,063,514
(9) General Costs	0	1,030,126	6,000	1,036,126
(10) Overhead Reimbursement	0	(21,176,292)	0	(21,176,292)
(11) Post-Employment Obligations	0	17,000,000	0	17,000,000
(i) Provided, that the funds are paid to the State of Hawaii Employer-Union Health				

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
Benefits Trust Fund prior to September 30, 2017.				
(12) One Main Plaza Lease	0	399,259	0	399,259
5. Department of Parks and Recreation				
a. Administration Program				
(1) General	1,767,644	361,032	3,500	2,132,176
(i) Provided, that disbursement for salaries and premium pay is limited to 35.5 equivalent personnel.				
(2) Grant to The Lahaina Restoration Foundation	0	184,904	0	184,904
(3) Grant to Maui Community Correctional Center for Workline Program	0	117,000	0	117,000
(4) Grant for maintenance of County-owned land at Peahi	0	25,000	0	25,000
b. Parks Program	2,808,081	2,908,168	100,197	5,816,446
(1) Provided, that disbursement for salaries and premium pay is limited to 52.0 equivalent personnel.				
(2) Provided, that \$20,000 shall be for gates, barriers, and signage at County-owned land identified as TMKs: 2-7-007-079; 081; 082; and 083.				
c. Recreation and Support Services Program	11,883,766	8,289,726	328,000	20,501,492
(1) Provided, that disbursement for salaries and premium pay is limited to 294.8 equivalent personnel and 8.0 Limited Term Appointment (LTA) equivalent personnel.				
(2) Provided, that \$10,000 shall be for a professional boxing ring for the Alfred "Flako" Boteilho, Sr. Gym in Paia.				

	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
d. Waiehu Golf Course Program – Golf Fund				
(1) General	[920,810]	[766,060]	185,000	[1,871,870]
(i) Provided, that disbursement for salaries and premium pay is limited to 19.5 equivalent personnel.	<u>835,810</u>	<u>606,060</u>		<u>1,626,870</u>
(2) Contribution to General Fund – Employees' Retirement System (ERS) and Federal Insurance Contributions Act (FICA)	0	272,024	0	272,024
(3) Contribution to General Fund – Hawaii Employer-Union Health Benefits Trust Fund (EUTF)	0	173,443	0	173,443
(4) Contribution to General Fund – Other Post-Employment Benefits (OPEB)	0	80,853	0	80,853
(5) Debt Service	0	231,022	0	231,022
(6) Administrative Overhead Charge	0	1,176,047	0	1,176,047

SECTION 3. Fiscal Year 2018 Budget is hereby amended as it pertains to the Total Operating Appropriations to reflect a Total decrease of \$135,000, to read as follows:

"TOTAL OPERATING APPROPRIATIONS	[177,286,835]	[378,483,851]	6,517,299	[562,287,985]
	<u>177,201,835</u>	<u>378,433,851</u>		<u>562,152,985</u>

SECTION 4. Fiscal Year 2018 Budget is hereby amended as it pertains to the Total Appropriations (Operating and Capital Improvement Projects) to reflect a Total decrease of \$135,000, to read as follows:

"TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)		[715,025,092]	<u>714,890,092</u>
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SECTION 5. Material to be repealed is bracketed. New material is underscored.

SECTION 6. This Ordinance shall take effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:



 JEFFREY UEOKA
 Deputy Corporation Counsel

ALAN M. ARAKAWA
Mayor



MARK R. WALKER
Director

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

May 7, 2018

Honorable Alan Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, HI 96793

**SUBJECT: CERTIFICATION OF ADDITIONAL REVENUES FROM THE
GENERAL FUND IN THE AMOUNT OF \$110,000**

Dear Mayor Arakawa:

In accordance with Section 9-9.1 of the Revised Charter of the County of Maui (1983) as amended, I hereby certify that there are available for appropriation revenues received from anticipated sources but in excess of the budget estimate for Fiscal Year 2017-2018.

From Carryover/Savings:

General Fund	\$110,000.00
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Sincerely,


for **MARK WALKER**
Director of Finance

CERTIFICATION OF ADDITIONAL REVENUES FOR FISCAL YEAR 2018

I, ALAN M. ARAKAWA, Mayor of the County of Maui, State of Hawaii, pursuant to Section 9-9.1 of the Revised Charter of the County of Maui (1983), as amended, do hereby certify that there is available for appropriation revenue received from anticipated sources but in excess of the budget estimates for Fiscal Year 2018. The amount available for appropriation is:

From Carryover/Savings:

General Fund \$110,000.00

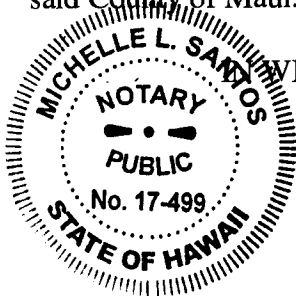
Alan Arakawa

ALAN M. ARAKAWA
Mayor, County of Maui

STATE OF HAWAII)
) SS.
COUNTY OF MAUI)

On this 4th day of May, 2018, before me appeared Alan M. Arakawa, to me personally known, who being by me duly sworn did say that he is the Mayor of the County of Maui, a political subdivision of the State of Hawaii, and that the seal affixed to the foregoing instrument is the lawful seal of the said County of Maui, and that the said instrument was signed and sealed on behalf of said County of Maui pursuant to Section 9-18 of the Charter of the County of Maui; and the said ALAN M. ARAKAWA acknowledged the said instrument to be the free act and deed of said County of Maui.

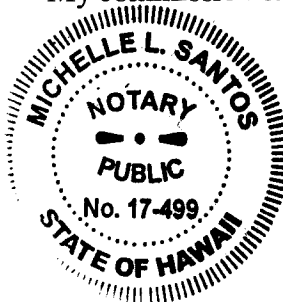
WITNESS WHEREOF, I have hereunto set my hand and official seal.



Michelle L. Santos

Michelle Santos
Notary Public, State of Hawaii
My commission expires: December 3, 2021

Doc. Date: 5-4-18 # Pages: 2
Notary Name: MICHELLE L. SANTOS 2nd Circuit
Doc. Description: Certification of Additional Funds (Stamp or Seal)
Michelle L. Santos 5-4-18
Notary Signature Date



Doc. No. _____
Doc. Description: _____
(Stamp or Seal)
Doc. Name: _____
Doc. Date: _____
Date: _____

