

April 1, 2019

MEMO TO: EDB-1 File

F R O M: Tasha Kama  
Councilmember

SUBJECT: **PROPOSED FISCAL YEAR 2020 BUDGET FOR THE COUNTY OF MAUI** (EDB-1) (TK) (Q-001)

I am submitting the following questions on the Fiscal Year 2020 Budget:

1. On Page 17, it is stated that “most of the departments’ goals and measures were new.” Is this a warning that goals and measures may be “ill-defined” or a “work in progress?” Do Departments have a deadline for completing the development of goals and measures (recognizing that there we should strive for continuous improvement). Budget Office.
2. On Page 17, it is stated that “a policy was established to increase the Emergency Fund to 20% of General Fund operating expenditures.” How much is 20% of General Fund operating expenditures and has the County reached that goal? Budget Office.
3. On Page 35, the language discussing the appropriation of annual revenue to the Affordable Housing Fund suggests that this is a “choice” or “option” for the County. It should be noted that the 2% minimum allocation of real property tax revenue is mandated in the County Charter. Budget Office.
4. In Figure 2-13, page 44, what is the need by Housing & Human Concerns for a “Park Caretaker I” in the Human Concerns Program? Department of Housing and Human Concerns.
5. In Figure 2-13, page 44, why is the Department proposing to transfer a planner from the Parks Program to the Administration Program? Department of Parks and Recreation.
6. On Page 54, emergency appropriations and emergency notes are discussed. Has Maui County ever issued “emergency notes?” If yes, what were the circumstances of their issuance? Finance Department.

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Committee chair

7. On Page 55, it is stated that the Emergency Fund balance is expected to be \$35.3 Million as of the end of FY 2019. What percentage of General Fund revenue is \$35.3 Million? Why is the emergency fund policy described differently here (percentage of GF revenue) than on Page 17 (percentage of GF operating expenditure)? Finance Department.
8. On Page 55, the narrative discusses the audit of accounts. It is stated that “within six months after the beginning of each fiscal year, the County Council shall provide for an independent audit.” It also states that an audit for performed in 2017. Shouldn’t an audit been conducted for FY 2018? Office of Council Services.
9. On Page 57, the last sentence of the bulleted paragraph for “Revolving Fund” does not make sense. What is “GBP?” Budget Office.
10. On Page 86, there is a reference to Figure 4-16. This reference should be to Figure 4-15. Budget Office.
11. On Page 102, for Goal #2 for the Legal Services Program of Corporation Counsel, why are the latest actual measure from FY 2017? Why is the FY 2019 and FY 2020 estimates of the measure on this goal increasing? If you only needed 3 special counsels in FY 2017, why increase to 5? Corporation Counsel.
12. On Page 103, for Goal #7 for the Legal Services Program of Corporation Counsel, the measure is stated in absolute value of departments. Could you please provide this measure in a percentage? Corporation Counsel.