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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

April 1, 2025

Mr. Lance Taguchi, County Auditor
Office of the County Auditor
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Taguchi:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (OCA-02)

May I please request you be prepared to answer the following questions at the Budget, Finance, and Economic Development Committee meeting on **April 16, 2025***. This will enable the Committee to comprehensively review the FY 2026 Budget.

May I further request that you transmit your answer to bfed.committee@mauicounty.us by the end of the day on **April 16, 2025**. **Date subject to change without notice.*

However, if a written response is received by **Friday, April 11, 2025**, your Department may be excused from appearing before the Committee on April 16.

Overall

1. What audits are being considered for FY 2026? (TP)

Operations and Equipment (Category "B")

1. Please provide details on the \$380,000 increase in Services. (Page 157, Program Budget) (YLS)
2. Regarding the \$250,000 expansion request for Professional Services to outsource an "additional project," is the funding intended for one project or multiple projects?

Mr. Lance Taguchi
April 1, 2025
Page 2

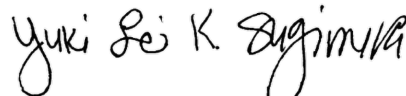
- a. Why is outsourcing necessary, and has there been an increase in the number or complexity of audits or projects requiring this support?
- b. How many projects are typically outsourced per fiscal year, who are they outsourced to, and what deliverables are required?

(Page 4-18, Budget Details) (TC)

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, or Pauline Martins at ext. 8039).

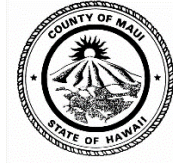
Sincerely,



YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

BFED Committee

From: BFED Committee
Sent: Tuesday, April 1, 2025 11:51 AM
To: County Auditor
Cc: BFED Committee; Lance Taguchi; Camille Sakamoto
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (OCA-02); reply by 4/16/25
Attachments: (OCA-2) Correspondence to County Auditor.pdf



OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI

2145 WELLS STREET, SUITE 303
WAILUKU, MAUI, HAWAII 96793
<http://www.mauicounty.gov/auditor>

April 4, 2025

Honorable Yuki Lei K. Sugimura, Chair
and Members of the Budget, Finance, and Economic
Development Committee
County of Maui
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR ("FY") 2026 BUDGET (BFED-1) (OCA-02)

In response to your letter dated April 1, 2025, please see answers shown in ***bold italic*** text below.

Overall

1. What audits are being considered for FY 2026? (TP)

Projects for inclusion in our Fiscal Year 2026 Plan of Audits are currently being considered. It is premature to provide a full or partial list of the projects under consideration, especially since the Countywide Fraud Risk Assessment project is still in progress.

Operations and Equipment (Category “B”)

1. Please provide details on the \$380,000 increase in Services. (Page 157, Program Budget) (YLS)

\$250,000 expansion for Professional Services. Professional Services may be used to assist with Financial or Performance Audits, evaluations, and other projects. This may include, but are not limited to the following areas: accounting, architecture, engineering, finance, law, planning, property management, real property appraisal, etc.

\$130,000 continuation for Audit Services. The request is for the County’s annual financial audit which includes the Single Audit Report. The significant increase in Federal grants received by the County may increase the number of major programs that will need to be audited.

2. Regarding the \$250,000 expansion request for Professional Services to outsource an “additional project,” is the funding intended for one project or multiple projects? (Page 4-8, Budget Details) (TC)

The expansion request is intended for one additional project; the cost will depend on the complexity of the project. For example, in FY 2025, the Office of the County Auditor contracted a third-party Certified Public Accounting firm to conduct a Countywide Fraud Risk Assessment for \$200,419.

- a. Why is outsourcing necessary, and has there been an increase in the number of complexity of audits or projects requiring this support?

In short, it allows my office to rapidly expand technical expertise without tying the County to additional ongoing salaries, wages, and fringes.

Specifically, projects performed by the Office of the County Auditor are wide-ranging and, depending on the scope, may require the assistance of professionals such as attorneys, engineers, property managers, architects, planners, appraisers, etc. It would not be cost effective for the Office of the County Auditor to maintain this range of expertise within its office. In addition, there may be situations where an independent third-party consultant is required for a Financial or Performance audit, project, or evaluation.

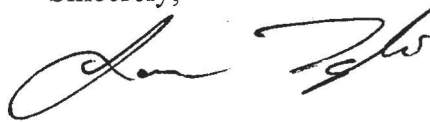
Honorable Yuki Lei K. Sugimura, Chair
and Members of the Budget, Finance, and Economic
Development Committee
April 4, 2025
Page 3

- b. How many projects are typically outsourced per fiscal year, who are they outsourced to, and what deliverables are required?

April 2021: Assessment of the County of Maui, Department of Planning, Zoning Administration and Enforcement Division. For deliverables, see Attachment 1, excerpt from the Assessment (i.e., Executive Summary).

July 2024: Countywide Fraud Risk Assessment. For deliverables, see Attachment 2, excerpt from RFP No. 25-01oca.

Sincerely,



LANCE T. TAGUCHI, CPA
County Auditor

Assessment of the Zoning Administration and Enforcement Division, Department of Planning



Submitted by

Spire Hawaii LLP for the
Office of the County Auditor
County of Maui
State of Hawai'i

EXECUTIVE SUMMARY

On April 6, 2021, the Maui County Council (“Council”) passed Resolution No. 21-63, and authorized the County Auditor to execute a contract for an assessment of ZAED. This assessment was conducted pursuant to the authority of the Council and the County Auditor, as provided in the County Charter.

The scope of the assessment consisted of:

- Evaluating ZAED’s processing of permits and other land use compliance applications and determining if any backlog exists.
- Evaluating ZAED’s enforcement of zoning and land use regulations and determining if any backlog exists.
- Surveying ZAED employees.
- Surveying ZAED customers.
- Reviewing the Zucker Report.

Finding 1: The conditions under which ZAED is required to process applications contribute to lengthy permit review times and inconsistencies. ZAED does not have performance measures for reviewing applications. A backlog of permit applications exists.

ZAED processes several types of permit and land use applications. Some are processed by ZAED alone, and for others, ZAED is one step in a process that requires approval by multiple government agencies. To review ZAED’s processing of permit and land use compliance applications, we obtained an understanding of the application process through interviews with ZAED employees involved in the application review process and requests for documents, workflows, and SOPs relating to the process. We also reviewed documentation of the application review process and processing time through data from the KIVA system used by the County for permitting and enforcement recordation and tracking.

One of the Council concerns for this assessment of ZAED was that processing times for permit applications can be very lengthy. However, delays are often caused by the involvement of multiple county and State agencies in the review process. Since the reviewing agencies are diverse and have their own priorities, it is not unusual that substantial delays are caused when these other agencies do not timely process applications. Applicants may also delay the process by not responding to requests by the reviewing agencies to supplement or correct applications, sometimes for weeks or months.

However, ZAED also has internal problems that affect its processing time. Data provided by the Department of Public Works (“DPW”) shows that ZAED effectively complied with the statutory requirement in Maui County Code (“MCC”) section 16.26B.105.3.1., which requires, for building permits, that reviewing agencies such as ZAED provide their concurrence or provide substantive written comments on the construction documents no later than 30 calendar days from the date the building official sends the required documents to the departments. In Fiscal Year (“FY”) 2021 ZAED achieved 95 percent compliance but did not perform as well in prior years.

Internal reasons for delays are staffing issues caused by vacancies and turnover, and the imposition of additional workload without sufficient consideration for staffing. ZAED lost the majority of its supervisory personnel in 2021, and only one has been filled as of January 2022. Since experienced staff is relied upon to provide guidance or historical information to newer staff, the departures represent a significant loss of expertise. Additional turnover could be expected, based on the results of the employee survey. Since there is a small pool of unemployed in Maui, ZAED and the Department should focus on retaining its existing employees, including addressing concerns about working conditions in the employee survey and reviewing whether its compensation is sufficient for retention.

Reviewing applications and enforcement are not the only duties of ZAED employees, and they have been asked to staff other projects. These include short-term rental regulation, which appears to be a responsibility of the Current Division. Another program reducing available review time is the public inquiry “hot line,” or POC initiative staffed by ZAED employees. Employees reported that staffing the hot line takes away from their regular duties, and that they are required to deal with many extraneous calls for other Planning sections or unrelated Maui County agencies. Although the hot line may be a valuable public service, consideration should be given to the reality that providing staffing this service is at the expense of resources that could be used reviewing applications and enforcement.

In addition to application processing delays, we also found that consistency in ZAED is an issue because the County, the Department and ZAED do not have robust and clear laws, policies, procedures, and other standards to ensure consistency. To review applications in its jurisdiction, ZAED must comply with numerous County and State laws and regulations. As guidance, it relies heavily on numerous Departmental memoranda. The memoranda are not easy to find or readily available to the public. A prior audit of the County’s planning code, MCC Title 19 (“Title 19”), surmised that the need for the numerous internal memoranda is “..undoubtedly attributable to the fact that Title 19 as it is currently written is

outdated and difficult to apply without a lot of interpretation and additional explanation.”²

If the laws and regulations used to review permits are not clear, the risk of inconsistency increases. Consistency in ZAED decision-making is important because without it, the public will not be protected as required by law, applicants may not be treated fairly, and trust in the regulatory system may be lost.

ZAED does not have sufficient and effective performance goals. The Planning Department reports on certain “performance measures” applicable to ZAED’s work in its Annual Reports, comparing actual permits or other matters reviewed to an estimate for that year. However, as the Department itself notes, many of the measures are data, not indicators of performance.

As to the existence of a backlog, we examined data from the KIVA system to determine whether a backlog exists. Using building permits as an example, the data shows a backlog because the number of applications filed exceeded the number of permits reviewed in FY 2018 and 2021.

Recommendations:

1. The Department and ZAED should jointly create and adopt quantifiable performance measures that reflect good or poor performance. Further, the Department and ZAED should consider establishing a process where performance is monitored throughout the year and compared to goals. This would allow management to analyze why targets are not being met and address causes, such as reviewers having to deal with changes to laws or SOPs or the performance of individual reviewers.
2. To address delays caused by a system that requires the involvement of multiple county and State agencies in the application review process, the County should consider implementing the recommendations in 2018 Title 19 Report and explore the formation of technical review committees that include State and County agencies to shorten review times.
3. To address delays caused by applicants’ failure to respond to requests by the reviewing agencies to supplement or correct applications, the County could consider best practices for addressing delays from incomplete or defective applications including establishing response windows and issuing detailed “how-to” instructions and explanations that will help applicants understand the permitting process and requirements from the outset.

² Report by Orion Planning+Design entitled “Title 19 Zoning Code Audit, Final Report – March 2018.” (“Title 19 Report”), page 14.

4. To reduce risk to the County from inconsistency, the Department should consider accelerating the revisions to Title 19, County Plans, and other policies and documents governing land use collectively, as recommended in the Title 19 Report, to the extent relevant and feasible. When implemented together, the recommendations, would provide the clarity for plan reviewers in ZAED, provide clarity and consistency for zoning enforcement officers and encourage greater consistency within the division.
5. To address its backlog and loss of institutional knowledge, the ZAED sections reviewing applications should quantify their personnel and resource needs and make them known to the Director, who determines what ZAED receives from the overall Planning budget. Given the limited availability of qualified persons to fill vacancies, the Department and ZAED should also develop retention strategies (including addressing issues in the employee survey, compensation plans, and succession plans) so that existing expertise is not lost prematurely.

Finding 2: ZAED’s enforcement of land use and zoning regulations is hindered by a lack of training, forms, and processes. A backlog likely exists.

The Enforcement section primarily responds to Requests for Service (“RFS”), which are complaints from the public. It also responds to requests from other sections in Planning or county agencies. The position of the Director and the section is that it does not have sufficient personnel to conduct other types of investigations, such as drive-by inspections.

Examination of the enforcement process identifies the need for additional tools to improve their ability to enforce, including training, clearer and more understandable forms and procedures, and more legal support from Corporation Counsel.

Inspectors and others who determine whether actions meet or do not meet legal standards must be aware that their work is like that of law enforcement and must be trained to understand the enforcement scheme including the rights and responsibilities involved. To make their work more efficient, the development of easy-to-use forms and plain language decision-making criteria could be considered. These measures might also ensure consistency and ensure that enforcement actions are supported by complete and organized records that explain why and how a decision was made.

The second identified issue is the backlog. In fieldwork, we were told that the backlog is caused by various reasons, including insufficient personnel to take on increased enforcement from vacation rental violations; requests to do inspections for other divisions, such as the Current Division; the loss of the section's clerk, which resulted in inspectors needing to do additional paperwork; more appeals than in the past, and more attorneys involved in enforcement matters, so the cases take longer.

Recommendations:

1. The Department and ZAED should consider providing inspectors with additional tools to improve their ability to enforce, including training applicable to enforcing laws, clearer and more understandable forms and procedures, and more legal support from Corporation Counsel.
2. The Department and ZAED should jointly create and adopt quantifiable performance measures that reflect good or poor performance. Further, the Department and ZAED should consider establishing a process where performance is monitored throughout the year and compared to goals.
3. To address its backlog, the enforcement section should quantify its personnel and resource needs and make them known to the Director, who determines what ZAED receives from the overall Planning budget. Given the limited availability of qualified persons to fill vacancies, the Department and ZAED should also develop retention strategies (including addressing issues in the employee survey, compensation plans, and succession plans) so that existing expertise is not lost prematurely.

Finding 3: The employee survey had a high response rate, which usually indicates that employees have high expectations that the survey results may result in some positive outcome. The ratings and comments in the survey clearly indicate that employees have little confidence in Departmental leadership. Departmental leadership is described as heavily politicized, and unconcerned with the welfare or input of staff.

The ratings and comments clearly indicate lack of confidence in Departmental leadership. Employees' responses also clearly indicate that the way work is done, managed, and organized in the Division and Department needs to be improved, and the staff do not perceive that they are properly engaged in the improvement process. Improvements appear to be required in all aspects of the work including materials, information, staffing, authority, and support from other units.

As organizations have become more technical, the retention of skilled, motivated employees is critical. Retention of such employees depends to great extent on their perceived opportunity to learn and progress in their careers. This requires the presence of a learning environment which must include access to training, information, career encouragement, a positive attitude toward taking the risks required to learn, and the absence of favoritism. All of these factors appear to be deficient at ZAED.

The improvement of organizational performance, service, culture, and morale all depend upon open, constructive communication between the various levels of the organization. Survey results indicate that communication between the Department and ZAED is severely damaged. Unless communication is improved and trust developed with Departmental leadership, it is very unlikely that any significant improvements will be possible.

Given that government employees tend to be paid significantly less than those in the private sector, a very significant motivating factor is the perception that they are fulfilling an honorable and important service to the public. When the mission has become unclear and politicized as survey results indicate, the result can be a sense of helplessness with a corresponding negative effect on morale, performance, and ultimately on service quality.

Recommendations:

1. Survey data always portrays a limited perspective on any complex organizational situation. It is essential to seek out alternative views and information to balance and inform the survey data. This survey result portrays a very negative view of Departmental leadership and its relationship to political forces. It is important to evaluate and verify whether this is a valid view.

2. Survey results indicate that the Division has many assets. The high response rate, and positive ratings on the Maslow factors, positive ratings, and comments about perceptions of other employees, supervisors, and managers other than Departmental leadership suggest that, with proper Departmental leadership, the morale and performance of the Division could be significantly improved.
3. The most fundamental aspect of any organization is its mission and the values it embraces. When a government entity that is tasked with a service and compliance mission that is heavily influenced by politics and the potential for financial gain, there is an inevitable crisis and test of the morality of the leadership involved, usually at the level of the Executive Branch, County Council, and the Departmental leadership. It appears that a decision must be made whether to task Departmental leadership with establishing an objective, principle, and policy-based operation, or allow the Department to continue to run in a manner in which that objectivity is questioned by its employees.
4. If the senior leadership referred to above does not opt to pursue an objective, principle-based operation, then it is best to just accept the current circumstances as inevitable and invest no further efforts in making improvements. Limited, band-aid approaches to such organizational situations seldom if ever produce any benefit. If, however there is a sincere motivation to create a viable, objective operation, the place to start is with an honest dialogue between Departmental leadership and key managers at other levels of the organization to develop a plan for addressing the most improvable factors in the organization which include:
 - a. Clarification of the mission of ZAED and its relationship to the other divisions.
 - b. Improvement of the processes that are an impediment to positive morale and effective service to the public.
 - c. Enhancement of the training, information access, and materials required for staff to do their jobs properly.
5. Given the lack of trust that is evidenced in the survey feedback it is likely that a “guiding coalition” coordinating committee made up of leadership, management and staff level individuals should be formed to plan and execute the required changes in the Department and Division.

Finding 4: The positive survey responses point to the knowledge and capability of the ZAED staff. Many of the negative responses and comments point to issues with staff empathy with customer issues, responsiveness and timeliness, inconsistencies, and varied interpretations within the application process.

In January of 2022, a Customer Service Survey was conducted to measure and report on customer satisfaction levels for ZAED, spanning its offering of services. The survey was emailed to 3,100 people across the target audiences. Three hundred thirty completed responses were received which equals to a response rate of 10.6 percent. The survey consisted of seven demographic and background information questions, and a main survey consisting of ten objective multiple-choice items alongside one open-ended question for qualitative richness and greater context.

The majority of the survey respondents filed building permits followed by SMA applications. Small landowners or homeowners provided the most responses out of all applicant types. The aggregation of consultants or professionals (architect, developer, management company, contractor, other company representatives) was the other large group. We asked whether the customer, in their interactions relating to permitting or complaints, interacted with another agency, division or department in addition to ZAED. Of the respondents, 72.29 percent stated that they did. Only 27.71 percent stated they interacted only with ZAED.

The weighted average results of six out of the ten multiple choice questions were closer to an overall “neither agree or disagree,” meaning that responses were neutral. Only questions referring to the prompt and timely handing of the applications as well as the respondent’s level of overall displayed weighted averages closer to “somewhat disagree.” This means that there were equal numbers of respondents who felt their experience was good as there were who felt their experience was bad. However, a majority agreed that the permitting process took too long.

There were more questions in the survey that people felt positive about. The responses focused on their characterization of the service and aptitude: reliability, helpfulness, knowledge of the subject matter, information that is readily available, and information that was clearly presented and easy to understand.

Respondents felt more strongly about the questions to which they responded negatively, specifically relating to the level of responsiveness, the level of care and consideration for personal situations and needs, and the process taking too much time. Architects, developers, and neighbors responded negatively to the majority of the questions. Conversely, other company representatives, small landowners or homeowners and attorneys responded positively to the majority of the questions.

We also analyzed how people responded to the survey based on application type. We segmented the data by application type, sorted their answers to the questions, and categorized them by highlighting if they respond more negatively, neutrally, or positively. Significantly, respondents who filed building permit and sign permit applications answered most questions positively. Those who filed the following types of applications answered negatively: certificate of occupancy, comprehensive signage plan, flood development permit, farm plan, off-site approval, parking waiver, SMA, and subdivision. The results are significant because they indicate a variety of application types that people feel negatively about. It would be necessary to determine whether ZAED was individually responsible for the permits or was only partly responsible for reviewing applications (such as for SMAs) as a factor in interpreting the results of this segmentation.

Over 72 percent of the survey responses reflected a myriad of reactions that involve other agencies in addition to ZAED. Only 27 percent of the respondents specifically directed responses at ZAED. The positive survey responses point to the knowledge and capability of the ZAED staff. Many of the negative responses and comments point to issues related to staff empathy with customer issues, responsiveness and timeliness, inconsistencies, and varied interpretations within the application process.

The survey results show that more clarity and transparency are needed during the application process, and applications should be directed to the correct agency with decision making authority. The results also emphasize the need to make improvements to the application process, as well as improve the quality and quantity of information needed by customers.

Recommendations to address Finding 4:

1. The Department and ZAED can use the analysis results of the customer survey segmentation by application type to focus on the types of permits with the most negative responses such as comprehensive signage plan, flood development permit and SMA; and develop solutions to improve on the permit process and determine how those solutions can help those in ZAED. Addressing these application types could help identify where issues occurred, what the issue is addressing, and, more importantly, ZAED responsibilities or involvement in the issues.
2. The Department and ZAED should jointly meet and discuss with applicant types who responded more negatively to the survey to better understand their dissatisfaction with the current permitting process, to gain further insight and determine if there are potential solutions. The feedback gained from these discussions could provide greater clarity of the applicant issues, determine which issues are valid or invalid, and provide a better basis for future solutions.

Finding 5: ZAED substantially completed its implementation of the Zucker recommendations within its jurisdiction and control.

An audit of the Department was documented in the Zucker Report issued in March 2006. The Zucker Report included 128 recommendations for improving the Planning Department and addressing the audit issues. ZAED was assigned to implement 25 of the 128 recommendations in the Zucker Report. Of these, seven were completed, two are pending and ongoing, five are not relevant and cannot be implemented, ten are either outside ZAED's jurisdiction or require action by other County entities, and the disposition of one is unknown.³

Recommendations:

1. For the recommendations that are not completed, ZAED needs to continue to scan old case files and prepare administrative rules and procedures for plan reviews, which will be difficult with the loss of key staff with institutional memory.
2. Planning and ZAED also need to review findings and recommendations made by two other reports and implement those that would improve the planning and permitting system. These are the Title 19 Report and the "User Fee Study, Department of Planning FY 2009-10; County of Maui, Hawaii; Final Results Dec 2, 2009" by the Matrix Consulting Group. Although some time has passed since these reports were issued, their work should be leveraged to make the planning and permitting system more effectual and cost effective.

³ There was no documentation provides that enables us to determine the status of Recommendation 127, which recommends that ZAED have a retreat to discuss employee survey responses.

This Request for Proposals describes the scope and nature of the work that is required of the Contractor. Also, this Request for Proposals is intended to assist prospective proposers in the preparation of proposals for the assessment. Unless otherwise expressly provided in the contract, all provisions of these specifications and instructions shall be part of the contract recommended by the County Auditor and entered into by the Contractor and the Council Chair.

II. SPECIFICATIONS

A. Definitions. Unless the context requires otherwise, terms used in this document shall have the following definitions:

1. “Contractor” means a certified public accountant or a certified public accounting firm, licensed to practice in the State of Hawaii, which contracts with the Council Chair to conduct a Countywide Fraud Risk Assessment of the County of Maui.
2. “County Auditor” means the head of the Office of the County Auditor, pursuant to Section 3-9.1 of the Revised Charter of the County of Maui (1983), as amended, or designated representative.
3. “Council Chair” means the Chair of the Council of the County of Maui, as the Chief Procurement Officer of the County’s Legislative Branch, or designated representative.
4. “County” means the County of Maui.
5. “Evaluation Committee” means the three-person committee formed by the County Auditor to evaluate the proposals.

B. Assessment Objectives. The objectives of the assessment are as follows:

1. Identify the inherent fraud risks related to the unique operations of each County department and rank each risk by significance and likelihood of occurrence.
2. Create a roadmap to link the identified fraud risks to applicable preventative and detective controls; determine if existing controls are adequately designed and operating to mitigate identified fraud risks.
3. Specifically identify fraud risks which have ineffective or nonexistent controls.

BFED Committee

From: County Auditor
Sent: Friday, April 4, 2025 11:38 AM
To: BFED Committee
Cc: Lance Taguchi
Subject: OCA-02 response RE: FISCAL YEAR 2026 BUDGET (BFED-1) (OCA-02); reply by 4/16/25
Attachments: 250403a01-BFED-1_OCA-02.pdf

Aloha, BFED Committee. As requested, please see attachment. Thank you.

Camille Sakamoto
Administrative Officer
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County of Maui
2145 Wells Street, Suite 303
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(808) 463-3192
<http://www.mauicounty.gov/auditor>

From: BFED Committee <BFED.Committee@mauicounty.us>
Sent: Tuesday, April 1, 2025 11:51 AM
To: County Auditor <County.Auditor@mauicounty.us>
Cc: BFED Committee <BFED.Committee@mauicounty.us>; Lance Taguchi <Lance.Taguchi@mauicounty.us>; Camille Sakamoto <Camille.Sakamoto@mauicounty.us>
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (OCA-02); reply by 4/16/25