

ORDINANCE NO. _____

BILL NO. 88 (2024)

A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024
BUDGET FOR THE COUNTY OF MAUI, REVENUES;
DEPARTMENT OF FINANCE, COUNTYWIDE COSTS; GENERAL BUDGET
PROVISIONS; AND APPENDIX A, PART II, GENERAL EXCISE TAX FUND AND
GENERAL EXCISE TAX FUND – DEPARTMENT OF HAWAIIAN HOME LANDS

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

SECTION 1. Ordinance No. 5528, Bill No. 22, CD1, FD2 (2023), as amended, "Fiscal Year 2024 Budget", Section 2, Estimated Revenues, is amended to add "General Excise Tax" to the section entitled "From Taxes, Fees and Assessments" in the amount of \$28,835,741 and increasing the total accordingly, to read as follows:

"ESTIMATED REVENUES

FROM TAXES, FEES AND ASSESSMENTS:

Real Property Taxes	534,949,079
Circuit Breaker Adjustment	(325,398)
Transient Accommodations Tax	60,000,000
<u>General Excise Tax</u>	<u>28,835,741</u>
Charges for Current Services	172,264,662
Public Service Company Tax	7,000,000
Licenses/Permits/Others	45,268,317
Fuel and Franchise Taxes	23,500,000
Special Assessments	6,700,000

Other Intergovernmental 20,652,403

FROM OTHER SOURCES:

Interfund Transfers	82,345,088
Bond/Lapsed Bond	70,109,048
Carryover/Savings:	
General	108,255,701
Sewer Fund	10,073,191
Highway Fund	8,000,039
Solid Waste Management Fund	4,945,233
Environmental Protection and Sustainability Fund	665,143
Liquor Fund	855,282
Bikeway Fund	199,760
Water Fund	9,905,110

TOTAL ESTIMATED REVENUES [1,165,362,658] 1,194,198,399

SECTION 2. Fiscal Year 2024 Budget, Section 3.B.5.g, Department of Finance, Countywide Costs, is amended by adding a new appropriation entitled "Transfer to the General Excise Tax Fund" in the amount of \$23,068,593 and a new appropriation entitled "Transfer to the General Excise Tax Fund – Department of Hawaiian Home Lands" in the amount of \$5,767,148, to read as follows:

<u>"FUNCTION AND PROGRAMS</u>	<u>A - Salaries</u>	<u>B – Operations & Equipment</u>	<u>Total</u>
5. Department of Finance			
g. Countywide Costs			
(1) Fringe Benefits	0	149,958,463	149,958,463
(2) Fringe Benefits Reimbursement	0	(32,462,719)	(32,462,719)
(3) Bond Issuance and Debt Service	0	56,308,805	56,308,805
(4) Supplemental Transfer to the Environmental Protection and Sustainability Fund	0	6,549,383	6,549,383
(5) Supplemental Transfer to the Highway Fund	0	16,614,455	16,614,455
(6) Supplemental Transfer to the Solid Waste Fund	0	8,929,310	8,929,310
(7) Insurance Programs and Self Insurance	0	34,471,521	34,471,521
(8) Transfer to the Open Space, Natural Resources, Cultural Resources, and Scenic Views Preservation Fund	0	5,377,015	5,377,015
(9) Transfer to the Affordable Housing Fund	0	43,016,123	43,016,123
(10) General Costs	0	3,312,000	3,312,000
(11) Overhead Reimbursement	0	(25,955,695)	(25,955,695)
(12) Transfer to the Emergency Fund	0	28,213,408	28,213,408
(13) Post-Employment Obligations	0	20,228,767	20,228,767
(14) One Main Plaza Lease	0	500,000	500,000
(15) Transfer to the Managed Retreat Fund	0	12,000,000	12,000,000
(16) Maintenance costs for the Haggai Institute	0	2,000,000	2,000,000

(17) <u>Transfer to the General Excise Tax Fund</u>	<u>0</u>	<u>23,068,593</u>	<u>23,068,593</u>
(18) <u>Transfer to the General Excise Tax Fund – Department of Hawaiian Home Lands</u>	<u>0</u>	<u>5,767,148</u>	<u>5,767,148</u>

SECTION 3. Fiscal Year 2024 Budget Total Operating Appropriations is amended to reflect an increase of \$28,835,741 in Category B and Total Appropriations, to read as follows:

<u>FUNCTION AND PROGRAMS</u>	<u>A - Salaries</u>	<u>B – Operations & Equipment</u>	<u>Total</u>
TOTAL OPERATING APPROPRIATIONS	240,723,927	[756,283,446] 785,119,187	[997,007,373] 1,025,843,114

SECTION 4. Fiscal Year 2024 Budget Total Appropriations (Operating and Capital Improvements Projects) is amended to reflect an increase of \$28,835,741, to read as follows:

<u>TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)</u>	<u>[1,165,362,658]</u>	<u>1,194,198,399</u>
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SECTION 5. Fiscal Year 2024 Budget, Section 14, General Budget Provisions, is amended by revising the reference from “BB” to “DD” as it relates to the Special Purpose Revenues, to read as follows:

“SECTION 14. **Special purpose revenues.** The special purpose revenues set forth in Part II of Appendix A are expected to be on hand as of June 30, 2023, or derived by the County during Fiscal Year 2024, from the programs or activities described in the Revised Charter of the County of Maui (1983), as amended, Maui County Code, or Hawaii Revised Statutes at the references set forth under A through [BB] DD in this ordinance. The balance remaining in each of the revolving or special funds as of June 30, 2023, is reappropriated to the particular fund. Revenues derived from the particular program or activities during the fiscal year must be deposited into the applicable special purpose revenue fund. Expenditures from a fund must be through appropriations set forth in Part II of Appendix A.”

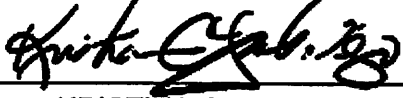
SECTION 6. Fiscal Year 2024 Budget, Appendix A, Part II, “Special Purpose Revenues – Schedule of Revolving/Special Funds for Fiscal Year 2024”, is amended by adding the General Excise Tax Fund with anticipated revenues of in the amount of \$23,068,593 and the General Excise Tax Fund – Department of Hawaiian Home Lands with anticipated revenues in the amount of \$5,767,148, to read as follows:

	<u>ESTIMATED BALANCE AS OF 6/30/2023</u>	<u>ANTICIPATED REVENUES FOR FY 2024</u>	<u>TOTAL FOR FY 2024</u>
<u>CC. General Excise Tax Fund (Chapter 3.100, Maui County Code)</u>	<u>0</u>	<u>23,068,593</u>	<u>23,068,593</u>
<u>DD. General Excise Tax Fund – Department of Hawaiian Home Lands (Chapter 3.100, Maui County Code)</u>	<u>0</u>	<u>5,767,148</u>	<u>5,767,148</u>

SECTION 7. Material to be repealed is bracketed. New material is underscored.

SECTION 8. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO
Deputy Corporation Counsel

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Michael A. Lee". The signature is written in black ink and is positioned above a horizontal line.

Upon the request of the Mayor.

DIGEST

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GENERAL EXCISE TAX FUND - DEPARTMENT OF HAWAIIAN HOME LANDS

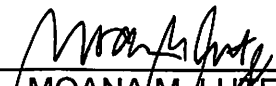
This bill proposes to amend the Fiscal Year 2024 Budget, by 1) adding "General Excise Tax" to the section entitled "From Taxes, Fees and Assessments" in the amount of \$28,835,741 and increasing the total accordingly; 2) adding two new appropriations under Department of Finance, Countywide Costs, entitled "Transfer to the General Excise Tax Fund" in the amount of \$23,068,593 and "Transfer to the General Excise Tax Fund - Department of Hawaiian Home Lands" in the amount of \$5,767,148 and updating the Total Operating Appropriations and Total Appropriations accordingly; 3) revising the reference in Section 14 of the General Budget Provisions from "BB" to "DD"; and 4) adding the General Excise Tax Fund and the General Excise Tax Fund - Department of Hawaiian Home Lands to Appendix A, Part II.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO
HEREBY CERTIFY that the foregoing BILL NO. 88 (2024) was passed on First Reading
by the Council of the County of Maui, State of Hawaii, on the 21st day of May, 2024, by
the following vote:

AYES: Councilmembers Tom Cook, Gabriel Johnson, Natalie A. Kama,
Tamara A. M. Paltin, Keani N. W. Rawlins-Fernandez, Shane M.
Sinenci, Nohelani U'u-Hodgins, Vice-Chair Yuki Lei K. Sugimura,
and Chair Alice L. Lee.

NOES: None.

DATED at Wailuku, Maui, Hawaii, this 28th of May, 2024.



MOANA M. LUTEY, COUNTY CLERK
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,
County of Maui, for use and examination by the public.