

ORDINANCE NO. _____

BILL NO. 112 (2023)

A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024
BUDGET FOR THE COUNTY OF MAUI, REVENUES;
DEPARTMENT OF FINANCE, COUNTYWIDE COSTS;
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 \$20,000,000 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>20,000,000</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	 19,150,000

FROM OTHER SOURCES:

Interfund Transfers	67,291,088
Bond/Lapsed Bond	61,545,000
Carryover/Savings:	
General	39,887,306
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	[1,071,873,812]	<u>1,091,873,812"</u>
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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 \$16,000,000 and a new appropriation entitled "Transfer to the General Excise Tax Fund – Department of Hawaiian Home Lands" in the amount of \$4,000,000, 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	14,471,521	14,471,521
(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>16,000,000</u>	<u>16,000,000</u>
(18) <u>Transfer to the General Excise Tax Fund – Department of Hawaiian Home Lands</u>	<u>0</u>	<u>4,000,000</u>	<u>4,000,000”</u>

SECTION 3. Fiscal Year 2024 Budget Total Operating Appropriations is amended to reflect an increase of \$20,000,000 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	240,749,239	[679,921,239] <u>699,921,239</u>	[920,670,478] <u>940,670,478”</u>

SECTION 4. Fiscal Year 2024 Budget Total Appropriations (Operating and Capital Improvements Projects) is amended to reflect an increase of \$20,000,000, to read as follows:

<u>“TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)</u>	<u>[1,071,873,812]</u>	<u>1,091,873,812”</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 conditional language for three projects and the General Excise Tax Fund – Department of Hawaiian Home Lands, 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>16,000,000</u>	<u>16,000,000</u>
<u>(1) Up to \$5,500,000 must be for Waste Water Pump Station #5 in Lāhainā, Maui, Hawai‘i.</u>			

(2) Up to \$5,500,000 must be for
Waste Water Pump Station
#6 in Lāhainā, Maui, Hawai'i.

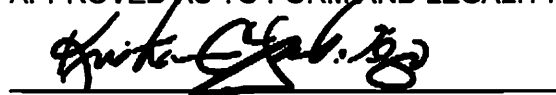
(3) Up to \$5,000,000 must be for
the Kamaole Weir Water
Treatment Facility in
Makawao, Maui, Hawai'i.

DD. <u>General Excise Tax Fund –</u>	<u>0</u>	<u>4,000,000</u>	<u>4,000,000"</u>
<u>Department of Hawaiian Home Lands</u>			
<u>(Chapter 3.100, Maui County Code)</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 "Alice L. Lee", written over a horizontal line.

ALICE L. LEE

Upon the request of the Mayor.