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David M. Raatz, Jr., Esq.

Deputy Director of Council Services  
Richelle K. Kawasaki, Esq.

## COUNTY COUNCIL

COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

March 30, 2024

Ms. Maria Zielinski, Acting Director  
Department of Finance  
County of Maui  
Wailuku, Hawaii 96793

Dear Ms. Zielinski:

**SUBJECT: FISCAL YEAR ("FY") 2025 BUDGET** (BFED-1) (FN-5)

May I please request you be prepared to answer the following questions at the BFED Committee meeting on **April 1, 2024**. This will enable the Committee to comprehensively review the FY 2025 Budget. May I further request that, after approval by the Office of the Mayor, you transmit your answers to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by the end of day on **April 4, 2024**.

### **Overall**

1. Provide a status update on the Director of Finance whose appointment was approved by the Council last year, including an explanation of why an Acting Director is necessary. (Page 23, Program Budget) (TP)
2. Provide the impact from the August 2023 wildfires to the estimated revenues for FY 2024, by fund, by revenue type. If the estimated revenues became insufficient to meet the amount appropriated, what remedial action was taken? (Page 254, Program Budget) (YLS)
3. Provide the actual amount of Transient Accommodations Tax ("TAT") collected, by month, for FY 2023 and FY 2024, to date. Explain why the estimated TAT revenue for FY 2025 is \$60,000,000. (Page 89, Program Budget) (TP) (YLS)
4. Initially, the Administration estimated the County would receive approximately \$80,000,000 from the General Excise Tax surcharge

(“GET”) in a full fiscal year. Explain why the estimate for FY 2025 is \$45,000,000. Further, provide the amount of GET collected for Maui County by the State for January and February 2024, by month. (Page 89, Program Budget) (YLS)

5. The “Other Revenue Source” is a bridge loan from Hawaii Community Foundation. Explain why it is a loan and not a grant. Further, explain under what authority the County is able to enter into this loan agreement. If Council approval is required, has the Administration submitted a bill for the Council’s consideration? (Page 1, Bill 60 (2024)) (YLS)
6. Provide the Park Assessment Fund balance available for appropriation in FY 2025, by district. (YLS)
7. Does the estimated Carryover/Savings for FY 2025 include the \$10,000,000 certified for appropriation in Bill 54 (2024) or does the \$49,282,599 for General Fund Carryover/Savings need to be reduced? Additionally, provide a calculation for the proposed FY 2025 Carryover/Savings fund balances. (Page 85, Program Budget) (YLS)
8. Effective December 19, 2023, Ordinance 5583 allows for any Real Property Tax (“RPT”) classification to have tiers.
  - a. Why did the Administration choose not to tier all tax categories, particularly the Agricultural classification, to encourage large landowners to use their properties for active agriculture that would decrease the amount of fallow land, which is a fire hazard during the dry season? (GJ)
  - b. Relating to Owner Occupied properties in the \$1,000,001 - \$3,000,000 tier:
    - i. Why did the Administration propose increasing tax rates on tiers when the option to tier all categories exists? (GJ) (SS)
    - ii. What is the average percentage increase for the values of properties in this tier from last year? How much more will property owners pay in taxes, on average, based on the Mayor’s proposed rate and the rise in property values? (SS)

9. Has there been any significant changes in the valuation of hotel properties this year? (TP)
10. The County is within its key debt ratios. What is the Department's stance on increasing the County's debt ratio to fund more projects with bonds so that cash is available for operating expenses or transfers to revolving funds, like the Affordable Housing Fund? (Pages 61 and 62, Program Budget) (GJ)
11. Relating to the Department's Administration Program which is responsible for administering and collecting the County's TAT: (Page 236, Program Budget)
  - a. The County Auditor's Report 23-01, entitled "Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax," reported that over \$9.3 million of the TAT was delinquent as of June 30, 2022. Were these funds collected? (NUH)
  - b. What was or is being done to reconcile County and State records to properly establish an accurate receivable list and issue collection letters for unpaid TAT? (NUH)
  - c. Has the Department determined which transient accommodations were made before the enactment of the County's TAT ordinance and fall within the three-year timeframe during which the TAT cannot be passed on to the customer? How much time is left in that three-year timeframe? (TP)
  - d. What are the Department's plans for collecting TAT moving forward? (YLS)
  - e. What are the Department's plans to secure software or find replacement software that will assist with collection of the TAT? (YLS)
  - f. Are the recommendations from the County Auditor's Report 23-01 reflected in the Department's FY 2025 budget? If not, how will the Department implement the recommendations? (YLS)

12. Has the Department's TAT Office renovation at the County Service Center been completed? (TP)
13. Please confirm whether Maui County's unemployment rate was above 11% in the fourth quarter of FY 2023. Please also explain whether the total tax rate imposed on transactions subject to the Maui County surcharge is 4.5% or 4.6667%. (Page 237, Program Budget) (TP)
14. Please justify allocating \$120,297 for travel. (Page 238, Program Budget) (GJ)
15. Relating to the Department's proposed budget of \$3,069,990 for Services: (Page 238, Program Budget) (TK)
  - a. Does the Services category also include Subobject codes 6112 - Contractual Service, 6129 - Other Services, and 6132 - Professional Services?
  - b. For Professional Services, has the Department secured consultants and if so, will the funds be used to continue those contracts or will the funds be used to hire new consultants? If the funds will be used to hire new consultants, is the time needed to hire them accounted for in the Department's budget request?
16. Explain what 20% of "Emergency Fund Balance from the General Fund operating expenditures at end of the fiscal year" means in layperson's terms. Is it the same as Carryover/Savings? (Page 239, Program Budget) (TP)
17. Explain why the Department does not expect to implement a reconciliations process to State TAT data by January 2025. When does the Department expect this to be implemented? Is this a funding need? (Page 240, Program Budget) (GJ) (TP)
18. Why does the Department's Administration Program not anticipate receiving any grants? Is the Department not applying for grants? (Page 246, Program Budget) (GJ)

19. What is the available balance of the American Rescue Plan Act of 2021 – Coronavirus State & Local Fiscal Recovery Funds? If funds are still available, when do they need to be expended? (Page 246, Program Budget; FN-3, BFED-1, FY24) (TP) (YLS)
20. What was the \$50,000 Local Assistance and Tribal Consistency Fund grant in FY 2024 used for? Explain whether the County will continue to receive this grant. (Page 246, Program Budget) (TK) (SS) (YLS)
21. How many, including the total amount of, federal grants has the County received so far in FY 2024? How is the Council and the public informed when the County receives such grants? (TP) (SS)
22. Explain how federal grants received for wildfire recovery will be reconciled and reported to the Council. What information will be included in those reports? (SS)
23. Why is the average number of worker compensation claims processed per month by the Accounts Program considered a measure of timeliness? If the number of monthly claims submitted drops, this number would decline regardless of how quickly the staff processes those claims. A more meaningful success measure would be the average time in weeks to process a complete claim for compensation. Is this measurement available? (Page 250, Program Budget) (TK)
24. Has the Countywide Federal Grant Manager position been described and filled? (Page 253, Program Budget) (TP)
25. Relating to the Real Property Assessment Program:
  - a. Under August 2023 Wildfire Impacts, please explain this statement: “The division is now tasked with reassessing the areas for years to come.” (Page 254, Program Budget) (TP)
  - b. The Program’s narrative description describes a dramatic workload increase resulting from the August 2023 wildfires, but there is no request for additional positions and no apparent request for contracted services. How will the Program address the increase in workload? (Pages 254 and 257, Program Budget) (TK)

- c. What is the impact to FY 2025 RPT revenue because of losses caused by the wildfires? What is the impact to RPT revenue because of short-term rentals becoming long-term rentals? (Page 254, Program Budget) (YLS)
  - d. Relating to Goal #1, explain where and when the public sessions are held. Is it possible to do an online session that East Maui residents could attend? (Page 255, Program Budget) (SS)
  - e. Relating to Goal #4, item 2: (Page 255, Program Budget) (GJ)
    - i. How many agriculture-dedicated parcels and non-dedicated agriculture use parcels exist in the County?
    - ii. How did the Department select 400 and 500, respectively, for the two success measurements? Do these measurements ensure the Department reviews all agricultural use parcels at least once every six years?
    - iii. How often does the Department verify an agricultural parcel that received “agricultural use”?
    - iv. How many staff does the Department require to achieve 100% for both success measurements?
26. What is the status of the lease for the Lahaina Parking Lot concession? (TP)
27. Explain the proposed expansion for salary adjustments to reinstate Council cuts from FY 2024. What is this funding for? (Pages 8-5, 8-11, 8-28, 8-34; Budget Details) (TC) (SS)
28. Relating to the Motor Vehicles & Licensing Program, Goal #4, the projected 2025 average wait time is 40 minutes, which is longer than the success measurement of 30 minutes. What would it take to achieve “success” based on that measure? Is success achievable given the challenges of staffing? Are there technological improvements that could be made to the system to reach the 30-minute average wait time? (Page 260, Program Budget) (TK)
29. Will the Division of Motor Vehicle and Licensing continue to provide services on select Saturdays in FY 2025? What was the outcome after consulting with the Hawaii Government Employees Association on this matter? (TP)

30. Has the discussion, planning, and cost analysis phase for the reissuance and replacement of rainbow license plates that have lost their retro-reflectivity been finalized? Does this attribute to the \$1 increase for the sale and replacement of license plates? (FN-3, BFED-1, FY24; Page 11, Appendix B) (TP)
31. If actual costs for various programs exceed the allotted grant award amount, is the County tasked with making up any shortfalls or does the program end when grant funds are exhausted? (Page 264, Program Budget) (TP)
32. The Purchasing Program administers bidding and procurement in compliance with State and County procurement law. How often is procurement training provided to County departments? (Page 266, Program Budget) (NUH)
33. Bill 95, CD1, FD2 (2023) exempted RPT for property that was destroyed, damaged, or made inaccessible by the August 2023 wildfires. The FY 2024 tax adjustment for real property that was destroyed was \$11,178,518. Please provide the adjusted amount for real property that was damaged or made inaccessible. (Page 270, Program Budget) (NUH)
34. For FYs 2022 and 2023, the difference between the proposed budgets and the actual amounts spent for the Motor Vehicle and Licensing Program exceeded \$1 million. In FY 2023, actual salaries and wages were \$557,633 below the proposed amount and operations were \$543,735 below the proposed amount. Explain how this occurred. Does the Department expect this trend to continue? Why or why not? (Page 8-2, Budget Details) (TP)
35. Has the Conservation Planning Committee's Greenprint been completed? If so, where can the public access the document? (FN-3, BFED-1, FY24) (TP)
36. If your Department was asked to cut its budget by \$100,000, what would you propose to cut and why? (SS)

**Salaries and Wages (Category “A”)**

1. Explain why the FY 2023 Adopted salaries and wages for the Real Property Assessment Program were \$500,499 higher than the FY 2023 Actual. Does the Department expect this trend to continue? (Page 8-2, Budget Details) (TP)
2. What is the status of all positions related to administering the TAT? (Pages 8-3 and 8-4, Budget Details) (ALL) (YLS)
3. What is the status of the Land Management Administrator position? Has a position description been created? Is the Department recruiting to fill the position? (Page 8-3, Budget Details) (TC) (YLS)
4. For the past three years, the Council has funded a Personnel Assistant I, Clerk III, Tax Clerk I, Land Management Administrator, Tax Auditor IV, Tax Information Specialist I, two Accountant IIs, and a Property Valuation Analyst I. However, many of these positions are still vacant or undescribed; and the Land Management Administrator has not been described in the past five years. Does the Department have any plans to redescribe these positions or recruit for them differently? (Pages 8-3, 8-4, 8-10, and 8-33, Budget Details) (TP)
5. Provide the status of the Department’s FY 2024 expansion positions. If a position is not yet at the recruitment stage, provide a timeline for when the position will become available for recruitment. (ALL) (TC)
6. Where are P-25583 MV Control Inspector and P-32800 DMVL Service Rep II listed in the Budget Details? (FN-2, BFED-1, FY25) (TP)
7. Is P-29362 meant to be an Real Property Appraiser I or Real Property Appraiser III? (FN-2, BFED-1, FY25) (TP)

**Operations and Equipment (Categories “B” and “C”)**

1. Please explain why the FY 2023 Adopted operations and equipment for the Real Property Assessment Program was \$517,120 higher than the FY 2023 Actual. Does the Department expect this trend to continue? (Page 8-2, Budget Details) (TP)



2. Relating to Professional Services under index code 907014B: (Page 8-6, Budget Details)
  - a. Provide a breakdown of the \$115,000. What kind of training will this be used for? (YS)
  - b. The FY 2023 Actual expenditure was \$12,710. Explain the difference between this number and the FY 2025 request. (TC)
3. Is the Department continuing to use Strugis as the Department's TAT collection and reconciliation platform? Explain why or why not. (Page 8-6, Budget Details) (YS)
4. Relating to Collection/Convenience Fees under index code 907015B, explain whether the convenience fee is being waived. If so, explain whether convenience fees are waived for all electronic transactions or only for TAT payments. (Page 8-6, Budget Details) (TC)
5. Relating to Computer Software under index code 907015B: (Page 8-7, Budget Details)
  - a. Explain what "Audit Programs" are. (YLS)
  - b. Explain why \$75,000 is being requested when only \$11,250 was spent in FY 2023. (ALL)
6. Relating to Office Equipment: (Page 8-8, Budget Details)
  - a. Why are cubicles being requested in FY 2025 for positions included in FY 2024? Where have employees been working in the meantime? (YLS)
  - b. What are the four expansion positions for which the cubicles are being purchased? (TP)
7. Relating to Professional Services under index code 907074B, please explain the additional funding for an investment advisor based on Assets Under Management (AUM) time rate. Is this cost based on the AUM or is it a fixed cost? (Page 8-12, Budget Details) (NUH)
8. Relating to Bank charges under index code 907074B, explain what the Countywide Bank Analysis Fees are. Also explain why the higher

charge backs from the Department of Water Supply are being charged to the General Fund instead of to the Water Fund. (Page 8-12, Budget Details)

9. Relating to Contractual Service under index code 907075B, explain what the initial set of Electronic Bill Presentment and Payment Solution is and whether this is a one-time cost. (Page 8-12, Budget Details) (YLS)
10. Relating to Small Equipment – under \$100 under index code 907022B, the explanation of changes states the budget was transferred to Printing & Binding; however, the amounts noted in the Budget Details do not appear to reflect this. Please explain. (Page 8-18, Budget Details) (TC)
11. Relating to Computer Software under index code 907060B: (Page 8-35, Budget Details)
  - a. Provide the justification for the requested \$108,000 when the FY 2023 Actual expenditure was \$43,431. What is the actual expenditure for FY 2024, to date? (ALL)
  - b. Explain the reason for the 5% reduction. What software is paid for under this category and can it be reduced by 5% in FY 2025? (SS)
12. Relating to Contractual Service under index code 907060B, explain the reason for the 5% reduction. What is paid for under this category and can it be reduced by 5% in FY 2025? (Page 8-35, Budget Details) (SS)

### **Countywide**

1. What is the basis for the \$45 million General Excise Tax revenue estimate? (Page 275, Program Budget; Page 8-55, Budget Details) (TP) (NUH)
2. The Countywide Program shows no budgeted contribution towards the Post-Employment Obligations Fund. (Page 275, Program Budget)
  - a. Explain why. Is this a result of the wildfires? Furthermore, explain whether the County is obligated to appropriate any funds toward this. (TK) (TP) (YLS) (NUH)

- b. What is the impact to future fiscal years if no appropriations are made to this fund in FY 2025? Does the Administration believe the County can “catch up” in future years? How long will it be until the County can resume making appropriations to this Fund? (TC) (TK)
3. Interfund transfers to the Solid Waste, Highway, and Environmental Protection & Sustainability Funds continue to rise. Has the Department made the County’s bond counsel aware that these funds are not expected to be self-sufficient? (Page 8-59, Budget Details) (TP)
4. Explain why the Highway Fund needs a supplemental transfer from the General Fund and provide recommendations to make the fund self-sufficient once again. Does the County’s bond counsel have any comments on whether this supplement transfer will impact the County’s bond rating? This is the second year that a supplemental transfer is being made from the General Fund. (Page 275, Program Budget) (YLS)
5. As it relates to Insurance Programs and Self Insurance:
  - a. How did the Administration calculate the estimate of \$10 million for Settlements and judgments under index code 907816B? (Page 8-61, Budget Details) (TP)
  - b. Explain the increased funding request for this item. Have all Temporary Hazard Payments relating to the COVID pandemic been paid? (Page 275, Program Budget) (YLS)

**Appendix A, Part II**

1. As it relates to the Open Space, Natural Resources, Cultural Resources, and Scenic View Preservation Fund: (Page 45, Bill 60 (2024)) (TC)
  - a. Provide a breakdown of how the estimated balance as of June 30, 2024, is calculated, including project names and funding amounts.

- b. If a FY 2024 condition was not encumbered, what happens to the appropriation and funds? Do the funds and appropriations carry over to the next fiscal year or do they lapse at the end of the fiscal year? Please explain.
  2. As it relates to the Affordable Housing Fund:
    - a. What is the current balance? (Page 8-55, Budget Details) (NUH)
    - b. Provide a breakdown of how the estimated balance as of June 30, 2024, is calculated, including project names and funding amounts. (TC)
    - c. What is the basis for transferring 8% of RPT revenue to the Affordable Housing Fund? Is this based on a plan or practice? The Comprehensive Affordable Housing Plan makes a recommendation of \$58.5 million annually. (Page 8-61, Budget Details) (GJ)
    - d. Have conditions 3, 4, 5 been encumbered in FY 2024? If a project was approved in FY 2024, why is it included in the FY 2025 Budget? (Page 46, Bill 60 (2024)) (TC) (TP)
  3. For each of the revolving funds, what is factored into the estimated balance as of June 30, 2024? Are prior year encumbrances included in the estimated balance? (YLS)
  4. What is the actual amount available for appropriation for each revolving fund? (YLS)

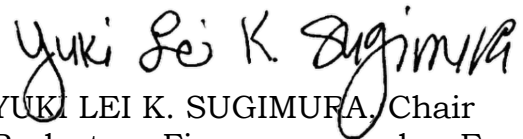
### **Appendix B**

1. Can the County unilaterally raise the out-of-state vehicle permit fee? Why or why not? (Page 13, Appendix B) (TP)
2. Explain the 200% increase in the Rules of the Road test fee. (Page 13, Appendix B) (TP)

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (James Krueger at ext. 7761, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Ms. Maria Zielinski  
March 30, 2024  
Page 13

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive style with a large, looping initial "Y".

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

bfed:2025bgt:230329afn01:jgk

cc: Mayor Richard T. Bissen, Jr.  
Acting Budget Director

## BFED Committee

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**From:** BFED Committee  
**Sent:** Sunday, March 31, 2024 7:43 AM  
**To:** Maria Zielinski  
**Cc:** BFED Committee; Didi Hamai; Michelle Santos; Zeke Kalua; Lesley Milner; Kristina Cabbat  
**Subject:** PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED 1); (FN-5)  
**Attachments:** 240329afn01 signed (FN-5).pdf

**Ms. Zielinski:** Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated March 30, 2024. Please respond by **April 4, 2024**

**Mayor's Office (attention: Michelle Santos and Zeke Kalua):** Please forward the attached letter to Mayor Bissen for his information.

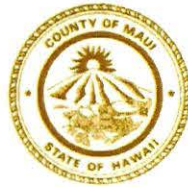
**Ms. Milner:** FYI

Thank you,  
Yvette Bouthillier, Senior Secretary  
BFED Committee

**RICHARD T. BISSEN, JR.**  
Mayor

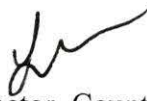
**MARIA E. ZIELINSKI**  
Acting Director

**STEVE A. TESORO**  
Deputy Director



**DEPARTMENT OF FINANCE**  
**COUNTY OF MAUI**  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

April 04, 2024

Ms. Lesley Milner   
Acting Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

**APPROVED FOR TRANSMITTAL**

 4-5-24  
Mayor Date

For Transmittal to:

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

Dear Chair Sugimura:

**SUBJECT: FISCAL YEAR (“FY”) 2025 BUDGET (BFED-1) (FN-5)**

Pursuant to your letter dated March 30, 2024, regarding the Fiscal Year 2025 Budget, below are the responses to the following:

**Overall**

1. Provide a status update on the Director of Finance whose appointment was approved by the Council last year, including an explanation of why an Acting Director is necessary. (Page 23, Program Budget) (TP)

*Response: The Director of Finance is currently on Administrative Leave until this personnel-related issue is resolved.*

- 2. Provide the impact from the August 2023 wildfires to the estimated revenues for FY 2024, by fund, by revenue type. If the estimated revenues became insufficient to meet the amount appropriated, what remedial action was taken? (Page 254, Program Budget) (YLS)

*Response: As a result of the wildfires \$22.8 million in real property tax revenue (General Fund) will be lost. This includes \$11.9 million for property destroyed, \$8.2 million for properties not destroyed but in the red or yellow zones, and \$2.8 million for long-term exemptions. Notwithstanding these decreases we do not anticipate a shortfall due to increased property valuations.*

*While other revenue losses are less definitive than real property tax revenue, the following is estimated annualized revenue loss for certain categories which appear to be tracking lower than the adopted FY 2024 budget. The amounts listed below (unaudited or reviewed) are what appear to be the extrapolated shortfalls but should in no way be used as definitive numbers:*

<i>Sewer Fees</i>	<i>\$1.5 million</i>
<i>Water</i>	<i>\$2.1 million</i>

*We do not anticipate an overall revenue shortfall.*

- 3. Provide the actual amount of Transient Accommodations Tax (“TAT”) collected, by month, for FY 2023 and FY 2024, to date. Explain why the estimated TAT revenue for FY 2025 is \$60,000,000. (Page 89, Program Budget) (TP) (YLS)

*Response: The FY2025 estimated TAT revenue remain at \$60,000,000 in order to take a fiscally conservative approach to estimating County revenue.*



Month of Realized Revenue	Total Monthly TAT Revenue
Jul-22	\$7,638,847.40
Aug-22	8,087,255.70
Sep-22	6,833,430.49
Oct-22	6,486,427.82
Nov-22	5,884,029.51
Dec-22	6,539,207.31
Jan-23	8,194,258.35
Feb-23	7,808,062.59
Mar-23	7,288,641.86
Apr-23	8,469,967.64
May-23	6,800,448.81
Jun-23	5,807,477.63
<b>Aggregate Total</b>	<b>\$85,838,055.11</b>

Month of Realized Revenue	Total Monthly TAT Revenue
Jul-23	\$7,530,424.66
Aug-23	7,213,433.13
Sep-23	4,136,745.87
Oct-23	4,025,714.54
Nov-23	4,637,946.16
Dec-23	5,097,315.07
Jan-24	6,315,637.96
Feb-24	6,694,041.35
Mar-24	6,818,214.24
Apr-24	0.00
May-24	0.00
Jun-24	0.00
<b>Aggregate Total</b>	<b>\$52,469,472.98</b>

- Initially, the Administration estimated the County would receive approximately \$80,000,000 from the General Excise Tax surcharge (“GET”) in a full fiscal year. Explain why the estimate for FY 2025 is \$45,000,000. Further, provide the amount of GET collected for Maui County by the State for January and February 2024, by month. (Page 89, Program Budget) (YLS)

*Response: As a result of the August wildfires with tourism significantly declining we have decreased the projected GET revenue from \$80 million to \$45 million for FY 2025. At this*

*time Maui County has not been informed by the State of its share of GET revenue which was effective as of January 1, 2024. Consequently, there is no basis for an estimate. The first payment from the State for GET is likely to occur in late April.*

- The “Other Revenue Source” is a bridge loan from Hawaii Community Foundation. Explain why it is a loan and not a grant. Further, explain under what authority the County is able to enter into this loan agreement. If Council approval is required, has the Administration submitted a bill for the Council’s consideration? (Page 1, Bill 60 (2024)) (YLS)

*Response: A grant from Hawaii Community Foundation would not be reimbursable with Federal funds; a loan would be eligible for reimbursement. Getting reimbursed enables the County to fund other programs quickly.*

- Provide the Park Assessment Fund balance available for appropriation in FY 2025, by district. (YLS)

*Response:*

INDEX#	DESCRIPTION	AVAIL FOR APPROPRN
410901	HANA PARKS	25,394.71
410902	PAIA/HAIKU PARKS	66,490.27
410903	MAK/PUKALANI/KULA	276,744.80
410904	WAILUKU/KAHULUI	5,171.49
410905	KHEI/MAKENA	1,169,980.51
410906	LAHA INA PARKS	615,876.71
410907	LANAI PARKS	173,595.00
410908	MOLOKAI PARKS	267.77
	TOTALS	2,333,521.26

- Does the estimated Carryover/Savings for FY 2025 include the \$10,000,000 certified for appropriation in Bill 54 (2024) or does the \$49,282,599 for General Fund Carryover/Savings need to be reduced? Additionally, provide a calculation for the proposed FY 2025 Carryover/Savings fund balances. (Page 85, Program Budget) (YLS)

*Response: The \$10 million certified for appropriation in Bill 54 has been recognized in the calculation of Carryover Savings for FY 2025.*

Carryover savings (\$49,282,599) is calculated using the Actual FY 2023 carryover savings per the audited ACFR (\$166,467,393) less carryover savings used in the FY 2024 budget (39,887,306) less certifications from budget amendments in FY 2024 (76,596,458) less adjustments for estimated FY 2024 revenue and/or operational savings (701,030).

- 8. Effective December 19, 2023, Ordinance 5583 allows for any Real Property Tax (“RPT”) classification to have tiers.
  - a. Why did the Administration choose not to tier all tax categories, particularly the Agricultural classification, to encourage large landowners to use their properties for active agriculture that would decrease the amount of fallow land, which is a fire hazard during the dry season? (GJ)

*Response: Tiers are based upon value, not land area. Having tax rates tiers may cause owners of ag zoned parcels to convert to condominiums rather than farm. There are concerns that increasing taxes for fallow land zoned agriculture will have unintended consequences, especially for parcels with multi-generation ownership. Further, agriculture zoning is broad and not all parcels zoned agriculture are suitable to be farmed. Some parcels lack access, utilities and topography. There are 4,256 parcels that do not have an ag use assessment, 42% of them are in Molokai and Hana. In addition, there are parcels that are farmed that have high values for various reasons. Some generational owned parcels do not have clear title making them difficult to farm.*

**5671 parcels in the Agriculture class**

CP	Ag use	No ag use	Ag use			No Ag Use			Total
			Value less than \$500K	Value between \$500K and \$1mil	Value \$1mil plus	Value less than \$500K	Value between \$500K and \$1mil	Value \$1mil plus	
Hana	236	540	232	2	2	427	88	25	776
KM	94	129	88	2	4	25	14	90	223
Lanai	1	70	0	0	1	65	1	4	71
Molokai	123	1,265	120	2	1	1,206	45	14	1,388
MPK	426	533	387	25	14	224	214	95	959
PH	335	649	312	12	11	415	163	71	984
WK	81	393	74	3	4	304	53	36	474
WM	119	677	104	7	8	501	72	104	796
	1,415	4,256	1,317	53	45	3,167	650	439	5,671

- b. Relating to Owner Occupied properties in the \$1,000,001 -\$3,000,000 tier:

- i. Why did the Administration propose increasing tax rates on tiers when the option to tier all categories exists? (GJ) (SS)

*Response: For FY 23-24, the owner-occupied class saw a reduction in the rate and an increase in the home exemption. The TVR-STRH class was also tiered.*

- ii. What is the average percentage increase for the values of properties in this tier from last year? How much more will property owners pay in taxes, on average, based on the Mayor’s proposed rate and the rise in property values? (SS)

*Response: The average market value increase for the owner-occupied class is about +7%. This number is preliminary as certification has not been completed. A parcel valued at \$1,500,000 for 2024 will have the following estimated tax change using the mayor’s proposed rates:*

	2022	2023	2024
<b>Market Value</b>	1,297,350	1,395,000	1,500,000
<b>Home Exemption</b>	200,000	300,000	300,000
<b>Net Taxable Value</b>	1,097,350	1,095,000	1,200,000
<b>Real Property Taxes</b>	\$2,204	\$2,238	\$2,500
<b>Change</b>		\$34	\$262

- 9. Has there been any significant changes in the valuation of hotel properties this year? (TP)

*Response: The net taxable values of hotels did not change significantly for 2024. However, it is unknown if the certified values for revenue purposes will change as values have not been certified and the appeal deadline is April 9.*

- 10. The County is within its key debt ratios. What is the Department’s stance on increasing the County’s debt ratio to fund more projects with bonds so that cash is available for operating expenses or transfers to revolving funds, like the Affordable Housing Fund? (Pages 61 and 62, Program Budget) (GJ)

*Response: The FY 2025 budget assumes that Maui County will receive \$150.95 million from the State of Hawaii for infrastructure and emergency management needs relating to the August wildfires. Should all or part of that grant revenue not materialize, the County will be required to issue bonds to cover the cost of the critical infrastructure needs.*

*Consequently, it is important that the County provides some financial “leeway” relative to its debt issuances.*

11. Relating to the Department’s Administration Program which is responsible for administering and collecting the County’s TAT: (Page 236, Program Budget)

- a. The County Auditor’s Report 23-01, entitled “Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax,” reported that over \$9.3 million of the TAT was delinquent as of June 30, 2022. Were these funds collected? (NUH)

*Response: MCTAT does not have the appropriate software to be able to do a reconciliation of taxpayer state filings and MCTAT payments in order to determine the exact amount of delinquent taxes. We will not be able to send out assessments for delinquencies until this reconciliation has been done. We are working with Hawaii County to implement an Access database to help with reconciliation as a short-term solution. We are continuing to work with our software vendor for a long-term solution for reconciliations. Additionally, MCTAT historically has been insufficiently staffed to undertake the reconciliation and collection efforts. MCTAT is on an upward trend with filling positions.*

- b. What was or is being done to reconcile County and State records to properly establish an accurate receivable list and issue collection letters for unpaid TAT? (NUH)

*Response: See Question 11.a. above.*

- c. Has the Department determined which transient accommodations were made before the enactment of the County’s TAT ordinance and fall within the three-year timeframe during which the TAT cannot be passed on to the customer? How much time is left in that three-year timeframe? (TP)

*Response: No, this information cannot be determined until we perform a reconciliation and are informed from the taxpayer that the potential delinquency is due to grandfathering. Once the taxpayer makes this claim, the taxpayer will be required to furnish several documents that MCTAT staff will need to audit to determine whether the grandfathering criteria was met and the potential delinquency should be waived. This will be a significant undertaking.*

*Taxes must be assessed or levied within three years after the State annual return was filed, or within three years of the due date prescribed for the filing of the return, whichever is later (HRS §237D-9(c)).*

- d. What are the Department’s plans for collecting TAT moving forward? (YLS)

*Response: At this time, collections will continue to be processed through the existing payment portal. MCTAT will need to establish a reconciliation process, audit any grandfathering exclusions, and send out assessment notices to collect delinquent MCTAT.*

- d. What are the Department's plans to secure software or find replacement software that will assist with collection of the TAT? (YLS)

*Response: The Department is working with its current vendor to determine if MCTAT's software needs can be met. If not, the contract is up in November 2024 so the Department may need to go back out to bid. Additionally, the Department's plans will be dependent on the outcome of SB 2831.*

- e. Are the recommendations from the County Auditor's Report 23-01 reflected in the Department's FY 2025 budget? If not, how will the Department implement the recommendations? (YLS)

*Response: We believe with adequate staffing and appropriate software we will be able to implement the recommendations. While we believe the FY 2025 Budget provides sufficient funds for staffing, we do not know at this point in time whether it is enough to cover any software modifications or additions needed. As mentioned in (e) above, if the current vendor is unable to meet our needs we may need to send out a new Request for Proposal.*

12. Has the Department's TAT Office renovation at the County Service Center been completed? (TP)

*Response: An office renovation at the County Service Center was not required for the TAT office. The TAT staff have been moved such that they are located together within the County Service Center. However, additional space and cubicles will be required once the final two positions are hired.*

13. Please confirm whether Maui County's unemployment rate was above 11% in the fourth quarter of FY 2023. Please also explain whether the total tax rate imposed on transactions subject to the Maui County surcharge is 4.5% or 4.6667%. (Page 237, Program Budget) (TP)

*Response: County of Maui's unemployment rate at December 2023 was 5.3% as reported by the Federal Reserve Economic Data (FRED). Unemployment increased to 5.9% as of January 2024.*

*GET is charged in Maui County at 4.5%. However, the maximum pass-on rate is 4.7120% (this is where a business charges customer its cost).*

14. Please justify allocating \$120,297 for travel. (Page 238, Program Budget) (GJ)

*Response: The majority of the \$120,297 for travel is proposed in the Administration Program (\$55,000). The Director of Finance is typically a member of various committees/organizations outside of the County (i.e. IAAO, NACO, Artificial Intelligence Committee, etc.) that require travel to attend various meetings. Additionally, travel is proposed across all programs to attend various conferences and attend various trainings.*

15. Relating to the Department's proposed budget of \$3,069,990 for Services: (Page 238, Program Budget) (TK)

- a. Does the Services category also include Subobject codes 6112 - Contractual Service, 6129 - Other Services, and 6132 - Professional Services?

*Response: Yes, the Services category also include Subobject codes 6112 - Contractual Service, 6129 - Other Services, and 6132 - Professional Services. Only Treasury's investment section has Professional Services with sub-object 6132.*

- b. For Professional Services, has the Department secured consultants and if so, will the funds be used to continue those contracts or will the funds be used to hire new consultants? If the funds will be used to hire new consultants, is the time needed to hire them accounted for in the Department's budget request?

*Response: For the Accounts Division – We do not have consultants but have professional services contracts for ADP - payroll tax/W-2 services, Worxtime - ACA compliance, 1099 reporting, Central Square - professional development for FE issues, Leasequery – GASB 96 implementation.*

*The Purchasing Division does not have professional services or consultants.*

*Treasury's contract for an Investment Advisor is required by Maui County Code Chapter 3.08 as follows:*

*Third-party registered investment advisor. The director of finance shall procure, in accordance with chapter 103D, Hawaii Revised Statutes, the services of an independent third-party investment advisor, registered and licensed with the securities and exchange commission, to make recommendations and execute the investment of available County funds in accordance with the County investment policy as approved by the investment committee and as authorized by law. The director of finance or*

*treasurer shall work with the third-party investment advisor in developing and maintaining a detailed twelve-month cash flow forecast identifying reasonable funds for investment while assuring the County has adequate cash reserves and liquidity to fund ongoing County operational expenses. The director of finance or treasurer shall provide the third-party investment advisor with adequate cash flow information to update this forecast at least quarterly within fifteen days of the end of each quarter. (Ord. No. 4922 , § 1, 2018; Ord. No. 4876 , § 1, 2018)*

*As explained in the answer to item 7 in Operations and Equipment (Categories "B" and "C") Treasury is in the process of finding a vendor for the new Investment Advisor contract that begins July 1, 2024. It is believed that there is sufficient time to hire the new Investment Advisor prior to the termination of the current contract.*

16. Explain what 20% of “Emergency Fund Balance from the General Fund operating expenditures at end of the fiscal year” means in layperson’s terms. Is it the same as Carryover/Savings? (Page 239, Program Budget) (TP)

*Response: In 2012 the County adopted a policy to increase the Emergency Fund to 20% of General Fund revenue as part of a prudent reserve strategy. This is based on GFOA's best practice recommendation to have at least two months' worth of funds available in reserves. Based upon General Fund revenue of \$851,762,151 for FY 2025, 20% would be \$170.4 million. Please note that during the April 1st budget hearing it was inadvertently stated that the amount was \$215 million which was 20% of operating expenditures.*

17. Explain why the Department does not expect to implement a reconciliations process to State TAT data by January 2025. When does the Department expect this to be implemented? Is this a funding need? (Page 240, Program Budget) (GJ) (TP)

*Response: MCTAT may be able to do a reconciliation before January 2025 if all works out with the Access database and all necessary staff are in place. If the Department has to go back out to bid for an appropriate software solution, it will likely need funding. This will take additional time if that is necessary. The Department may also need funding if it decides to outsource some of the workload to reconcile taxpayer accounts before the assessment timeframe expires.*

18. Why does the Department’s Administration Program not anticipate receiving any grants? Is the Department not applying for grants? (Page 246, Program Budget) (GJ)

*Response: The Department’s Administration Program as well as those of Treasury, RPA, Purchasing, and Accounts do not typically qualify for federal grants. The LATCF grant previously requested by the Administration Program was only available in FY23 and FY24.*



*This grant is no longer offered for FY25. The funds of this grant are ultimately managed by OED and not utilized by the Finance Department.*

19. What is the available balance of the American Rescue Plan Act of 2021 – Coronavirus State & Local Fiscal Recovery Funds? If funds are still available, when do they need to be expended? (Page 246, Program Budget; FN-3, BFED-1, FY24) (TP) (YLS)

*Response: The available balance of the American Rescue Plan Act of 2021 – Coronavirus State & Local Fiscal Recovery Funds is \$11,665,000. The majority of these funds have committed projects, however contracts have yet to be executed. The uncommitted portion of the \$11.67M is \$709,527. This uncommitted amount does not have any assigned projects at this time. The funds need to be expended by the end of calendar year 2026.*

20. What was the \$50,000 Local Assistance and Tribal Consistency Fund grant in FY 2024 used for? Explain whether the County will continue to receive this grant. (Page 246, Program Budget) (TK) (SS) (YLS)

*Response: The \$50,000 Local Assistance and Tribal Consistency Fund grant has not received any applications. It will remain available until an application is received and approved. This grant will not continue for FY 2025.*

21. How many, including the total amount of, federal grants has the County received so far in FY 2024? How is the Council and the public informed when the County receives such grants? (TP) (SS)

*Response: The Department of Finance is not able to provide the information as to how many federal grants were received in fiscal year 2024 but is able to provide the amount of revenues received (either advanced or on a reimbursement basis) and expenditures incurred for 2024. Please see attachment. The Department provides a notification of grant award to Council which is posted on the Communications log.*

22. Explain how federal grants received for wildfire recovery will be reconciled and reported to the Council. What information will be included in those reports? (SS)

*Response: Federal grants received for wildfire recovery will be handled and reconciled by the Office of Recovery division of the Management Department and reported to Council.*

23. Why is the average number of worker compensation claims processed per month by the Accounts Program considered a measure of timeliness? If the number of monthly claims submitted drops, this number would decline regardless of how quickly the staff processes those claims. A more meaningful success measure would be the average time in weeks to

process a complete claim for compensation. Is this measurement available? (Page 250, Program Budget) (TK)

*Response: The average number of worker compensation claims processed per month by the Accounts Program measures the worker compensation claim payments processed. We would defer to the Department of Corporation Counsel – Risk Management for metrics on the average time it takes to process a complete claim from initiation to payment as they work directly with the insurance providers.*

24. Has the Countywide Federal Grant Manager position been described and filled? (Page 253, Program Budget) (TP)

*Response: The reorganization of the CW grant manager position was completed in February 2024. We are currently working with DPS to describe the position in order to recruit as soon as possible.*

25. Relating to the Real Property Assessment Program:

a. Under August 2023 Wildfire Impacts, please explain this statement: “The division is now tasked with reassessing the areas for years to come.” (Page 254, Program Budget) (TP)

*Response: The RPAD assesses all real property annually. The Lahaina burn scar will be changing dramatically over the next ten years or so during the rebuild. There will be an increase in new construction and land values will have to be monitored to estimate how the market reacts to the area given the disaster. Over the next six years, the RPAD is procuring aerial imagery change detection to assist with assessing new construction. It is estimated this will cost \$30,000 per year.*

b. The Program’s narrative description describes a dramatic workload increase resulting from the August 2023 wildfires, but there is no request for additional positions and no apparent request for contracted services. How will the Program address the increase in workload? (Pages 254 and 257, Program Budget) (TK)

*Response: The RPAD is mostly done with the workload from the wildfires. GIS was assisting with maps, the division was sharing its data, the wildfire long-term rental exemptions are input, the reassessments and waivers are complete and the right of entry permits are mostly complete. Hence no additional positions are needed. However, the RPAD will be using software to assist in the process moving forward. The new long-term rental exemption program has been launched. As stated above, aerial imagery will be used to assist in building permit processing. An additional*

*vehicle may be needed in the future. This is not in the budget as the RPAD is not sure when they will be able to reinspect Lahaina*

- c. What is the impact to FY 2025 RPT revenue because of losses caused by the wildfires? What is the impact to RPT revenue because of short-term rentals becoming long-term rentals? (Page 254, Program Budget) (YLS)

*Response: FY 24-25 wild fire revenue impact estimates will be officially provided in the certification. At this time the following amounts have been estimated:*

*Wildfire survivor long-term rental program: -\$13,659,575*

*Destroyed property tax waiver (bill 95) -\$12,136,721*

*Yellow/red zone non-destroyed property tax waiver (bill 95) -\$9,009,258*

- d. Relating to Goal #1, explain where and when the public sessions are held. Is it possible to do an online session that East Maui residents could attend? (Page 255, Program Budget) (SS)

*Response: Public sessions are upon request and availability. Yes, it is possible to have a session online for East Maui residents. The RPAD would like the public to understand real property assessments, classification, taxation, deadlines and tax relief.*

- e. Relating to Goal #4, item 2: (Page 255, Program Budget) (GJ)

- i. How many agriculture-dedicated parcels and non- dedicated agriculture use parcels exist in the County?

*Response: There are 372 agriculture dedicated parcels. There are 2,962 non-dedicated agricultural use parcels. The RPAD will provide a breakdown in the certification statistics packet on April 19 when numbers are finalized.*

- ii. How did the Department select 400 and 500, respectively, for the two success measurements? Do these measurements ensure the Department reviews all agricultural use parcels at least once every six years?

*Response: All ag dedicated parcels must be inspected every year per the rules of procedure. Per international assessment standards, parcels should be inspected about once every 6 years. With about 3,000 agriculture use assessments, that amounts to inspecting about 500 a year. Yes, these measurements ensure that these parcels are inspected regularly.*

- iii. How often does the Department verify an agricultural parcel that received “agricultural use”?

*Response: The RPAD tries to inspect agriculture use parcels once every 6 years. However, more frequent inspections may be made. Building permits, land use changes, requests, sales, subdivisions, condominiums and complaints are other inspection triggers.*

- iv. How many staff does the Department require to achieve 100% for both success measurements?

*Response: The RPAD has four compliance unit staff. This includes three specialists and one clerk. The RPAD requests that these positions continue to be funded.*

26. What is the status of the lease for the Lahaina Parking Lot concession? (TP)

*Response: The Management Department is handling the leases for the Lahaina Parking Lot concession. At this point in time no leases have been cancelled; they are on hold.*

27. Explain the proposed expansion for salary adjustments to reinstate Council cuts from FY 2024. What is this funding for? (Pages 8-5, 8- 11, 8-28, 8-34; Budget Details) (TC) (SS)

*Response: The following positions had reduced funding in FY24. The proposed FY25 budget has proposed reinstating this funding for these positions which is reflected as a proposed expansion.*

<i>Land Management Administrator P-XX161 (Admin)</i>	<i>\$67,752</i>
<i>Accountant III (Admin) P-33114</i>	<i>\$23,760</i>
<i>Tax Auditor IV P-X3011 (Admin)</i>	<i>\$26,728</i>
<i>Account II P-XX166 (Treasury)</i>	<i>\$18,760</i>
<i>Real Property Appraiser P-25568 (RPA)</i>	<i>\$48,132</i>
<i>Clerk III P-29232 (RPA)</i>	<i>\$38,328</i>
<i>Property Valuation Analyst P-XX019 (RPA)</i>	<i>\$48,132</i>
<i>Service Representative II P-31868 (DMVL)</i>	<i>\$43,068</i>

<i>Service Representative II P-31869 (DMVL)</i>	<i>\$43,068</i>
<i>Service Representative II P-31870 (DMVL)</i>	<i>\$43,068</i>

28. Relating to the Motor Vehicles & Licensing Program, Goal #4, the projected 2025 average wait time is 40 minutes, which is longer than the success measurement of 30 minutes. What would it take to achieve “success” based on that measure? Is success achievable given the challenges of staffing? Are there technological improvements that could be made to the system to reach the 30- minute average wait time? (Page 260, Program Budget) (TK)

*Response: DMVL’s goal is to continue efforts to reduce actual wait times from previous years with the optimum goal of achieving the 30-minute average weight time. Filling the position vacancies will be a key factor in achieving the 40-minute FY2025 estimate.*

*We continue to explore technologies to divert transactions such as on-line knowledge testing and possible increase the type of services available through the DMVL’s self-service terminals (SST) that are located at various retail outlets.*

29. Will the Division of Motor Vehicle and Licensing continue to provide services on select Saturdays in FY 2025? What was the outcome after consulting with the Hawaii Government Employees Association on this matter? (TP)

*Response: The consultation with the HGEA for select Saturday services was successfully concluded with staffing based on its members voluntarily accepting to work overtime.*

*The DMVL FY25 budget submittal does not include overtime funding request for services on select Saturdays. However, funding may be available from vacant position salaries to provide services on select Saturdays.*

30. Has the discussion, planning, and cost analysis phase for the reissuance and replacement of rainbow license plates that have lost their retro-reflectivity been finalized? Does this attribute to the \$1 increase for the sale and replacement of license plates? (FN-3, BFED- 1, FY24; Page 11, Appendix B) (TP)

*Response: Discussions with the other Counties are in progress but not finalized. Vehicle owners may apply at any DMVL office to purchase a new pair of license plates as replacement if their plates have lost its reflectivity.*

*The \$1.00 proposed increase is based on the following cost analysis breakdown:*

<b>3250 Sale of Plates</b>	<b>Unit</b>	<b>Cost</b>	<b>Extension</b>
Unit Price Per Pair	1		\$6.11
State & County Tax 4.712%			\$0.29
Sub-Total			\$6.40
Shipping & Inventory Storage Carrying Cost			\$0.35
<b>Total</b>			<b>\$6.75</b>

31. If actual costs for various programs exceed the allotted grant award amount, is the County tasked with making up any shortfalls or does the program end when grant funds are exhausted? (Page 264, Program Budget) (TP)

*Response: The actual costs expended by the County for the Commercial Driver License, State Identification, State Motor Vehicle Registration, and Periodic Motor Vehicle Inspection grant programs are reimbursed on a monthly basis by withholding the amounts due from the Monthly State Motor Vehicle Revenue remittance.*

32. The Purchasing Program administers bidding and procurement in compliance with State and County procurement law. How often is procurement training provided to County departments? (Page 266, Program Budget) (NUH)

*Response: We've held 5-6 procurement trainings this fiscal year. We try to hold several countywide trainings through DPS at the start of each fiscal year and will then hold trainings based on department requests.*

33. Bill 95, CD1, FD2 (2023) exempted RPT for property that was destroyed, damaged, or made inaccessible by the August 2023 wildfires. The FY 2024 tax adjustment for real property that was destroyed was \$11,178,518. Please provide the adjusted amount for real property that was damaged or made inaccessible. (Page 270, Program Budget) (NUH)

*Response: As stated in question 2, the amount of FY 23-24 taxes waived for bill 95 is:*

- 907 half year wildfire long-term rental exemptions were granted which cost - \$2,758,941.

- *-\$8,150,474 in property taxes were waived as a result of Bill 95 which exempted 1,162 properties which were not destroyed but were located in the red or yellow Lahaina reentry zones.*
- *-\$11,875,795 in property taxes were waived as a result of Bill 95 and the Mayor's emergency proclamation which exempted 2,146 properties which had structures that were totally destroyed by the wildfires on August 8, 2023.*

34. For FYs 2022 and 2023, the difference between the proposed budgets and the actual amounts spent for the Motor Vehicle and Licensing Program exceeded \$1 million. In FY 2023, actual salaries and wages were \$557,633 below the proposed amount and operations were \$543,735 below the proposed amount. Explain how this occurred. Does the Department expect this trend to continue? Why or why not? (Page 8-2, Budget Details) (TP)

*Response: In FY 2023, Regular Salaries for DMVL were below budget primarily due to recruitment process time lag in filling vacancies and unfilled positions due to the extremely tight labor market and higher competition wage rates. DMVL's goal is to fill all vacant positions as soon as possible.*

*Operations expenses in FY 2023 were below budget primarily due to lower DIT computer processing transaction charges and the procurement of the statewide driver license production contract (led by the City & County of Honolulu) was delayed. Procurement & issuance of the new DL production system contract is now scheduled in Fiscal Year 2025.*

35. Has the Conservation Planning Committee's Greenprint been completed? If so, where can the public access the document? (FN-3, BFED-1, FY24) (TP)

*Response: The committee has not met during the current administration. The last meeting was held October 27, 2022. The members are appointed per MCC 2.82.*

36. If your Department was asked to cut its budget by \$100,000, what would you propose to cut and why? (SS)

*Response: We would likely reduce Professional Fees for certain Programs.*

### **Salaries and Wages (Category "A")**

1. Explain why the FY 2023 Adopted salaries and wages for the Real Property Assessment Program were \$500,499 higher than the FY 2023 Actual. Does the Department expect this trend to continue? (Page 8-2, Budget Details) (TP)

*Response: The savings was due to vacancies. The RPAD has reduced vacancies from 10 to 5. The goal is to fill vacancies and use budgeted money for salaries.*

2. What is the status of all positions related to administering the TAT? (Pages 8-3 and 8-4, Budget Details) (ALL) (YLS)

*Response: MCTAT has three filled positions, two positions will be filled on April 16, 2024, and one position is in active recruitment. MCTAT's remaining two positions still require DPS approval before the Department can begin recruitment.*

3. What is the status of the Land Management Administrator position? Has a position description been created? Is the Department recruiting to fill the position? (Page 8-3, Budget Details) (TC) (YLS)

*Response: The department is continuing to work on the position description with DPS. The position is not currently in the recruiting stage.*

4. For the past three years, the Council has funded a Personnel Assistant I, Clerk III, Tax Clerk I, Land Management Administrator, Tax Auditor IV, Tax Information Specialist I, two Accountant IIs, and a Property Valuation Analyst I. However, many of these positions are still vacant or undescribed; and the Land Management Administrator has not been described in the past five years. Does the Department have any plans to re-describe these positions or recruit for them differently? (Pages 8-3, 8-4, 8-10, and 8-33, Budget Details) (TP)

*Response: The department continues to work with DPS to both describe and recruit positions. As part of this process, the department will look to DPS for various options to put the department in the best position possible to fill positions. Some of these options may include re-description of positions to better suit the department or increase the pool of candidates.*

5. Provide the status of the Department's FY 2024 expansion positions. If a position is not yet at the recruitment stage, provide a timeline for when the position will become available for recruitment. (ALL) (TC)

*Response: Please see the status for the positions below:*

<i>Land Management Administrator (P-XX161)</i>	<i>Pending creation of the position (DPS)</i>
<i>Personnel Asst I (P-X3008)</i>	<i>Pending creation of the position (DPS)</i>



<i>Clerk III (P-X3009)</i>	<i>Pending creation of the position (DPS)</i>
<i>Tax Clerk I (P-XX160)</i>	<i>Pending creation of the position (DPS)</i>
<i>Tax Information Specialist I</i>	<i>Pending creation of the position (DPS)</i>
<i>Tax Auditor (P-X3011)</i>	<i>Pending creation of the position (DPS)</i>
<i>CW Federal Grants Manager (P-XX406)</i>	<i>Pending creation of the position (DPS)</i>
<i>DMVL Service Rep II (P-X3029)</i>	<i>Pending creation of the position (DPS)</i>
<i>Property Valuation Analyst I (P-XX019)</i>	<i>Pending creation of the position (DPS)</i>
<i>Accountant II (P-XX166)</i>	<i>Pending creation of the position (DPS)</i>
<i>Accountant II (P-XX167)</i>	<i>Pending creation of the position (DPS)</i>

*After the creation of these positions, we will be able to recruit right away.*

6. Where are P-25583 MV Control Inspector and P-32800 DMVL Service Rep II listed in the Budget Details? (FN-2, BFED-1, FY25) (TP)

*Response: P-25583 MV Control Inspector – Position was posted on 07/21/2023 and there were no applicants – it is on continuous recruitment. As of today, there are 3 names referred to the Division, pending interviews. It is located on 8-44 and is grant funded.*

*P-32800 DMVL Service Rep II - Position is on Continuous recruitment same as the other DMVL Service Rep II vacancies. There are 3 names referred to the Division, pending interviews. This is an expansion position for Molokai located on 8-26.*

7. Is P-29362 meant to be a Real Property Appraiser I or Real Property Appraiser III? (FN-2, BFED-1, FY25) (TP)

*Response: P-29362 will be reallocated to an Appraiser I from an Appraiser III to recruit. It is currently an Appraiser III.*

**Operations and Equipment (Categories “B” and “C”)**

1. Please explain why the FY 2023 Adopted operations and equipment for the Real Property Assessment Program was \$517,120 higher than the FY 2023 Actual. Does the Department expect this trend to continue? (Page 8-2, Budget Details) (TP)

*Response: The savings was largely in contractual services. The RPAD does expect to spend less and has reduced the B budget by \$95,000. There were no necessary computer modifications for FY 22-23.*

2. Relating to Professional Services under index code 907014B: (Page 8- 6, Budget Details)
  - a. Provide a breakdown of the \$115,000. What kind of training will this be used for? (YS)

*Response: This category includes Municipal Advisory services, Bond Counsel, overhead rate study and training. The training is department wide and would focus on customer service as the department employees not only service community members but those within Maui County Administration and Legislature.*

- b. The FY 2023 Actual expenditure was \$12,710. Explain the difference between this number and the FY 2025 request. (TC)

*Response: Both the department wide training and overhead rate study are yet to be completed. Given the disaster, focus was not placed on these areas.*

3. Is the Department continuing to use Sturgis as the Department's TAT collection and reconciliation platform? Explain why or why not. (Page 8-6, Budget Details) (YS)

*Response: At this time, the Department is continuing to work with Catalis Payments, LLC (née Sturgis Web Services Corporation). See question 11(e).*

4. Relating to Collection/Convenience Fees under index code 907015B, explain whether the convenience fee is being waived. If so, explain whether convenience fees are waived for all electronic transactions or only for TAT payments. (Page 8-6, Budget Details) (TC)

*Response:*

*MCTAT:*

*MCTAT waives the eCheck convenience fee, which is \$0.50 per transaction.*

*DMVL:*

- a. *Self Service Terminals – County absorbs the administrative fee of \$4/transaction and the 2.5% convenience fee is passed on to customers.*
- b. *On-line registration renewal system – all fees are passed on to customers*

*Treasury:*

*All fees for electronic payments are passed on to the customer.*

5. Relating to Computer Software under index code 907015B: (Page 8-7, Budget Details)

a. Explain what “Audit Programs” are. (YLS)

*Response: These funds are related to possible platforms that may be necessary to complete TAT audits of taxpayers that did not pay or under paid taxes based on reconciliations.*

b. Explain why \$75,000 is being requested when only \$11,250 was spent in FY 2023. (ALL)

*Response: An assessment of the current platform is still being performed to determine what functions can be efficiently utilized. As such, budget funds have yet to be expended.*

6. Relating to Office Equipment: (Page 8-8, Budget Details)

a. Why are cubicles being requested in FY 2025 for positions included in FY 2024? Where have employees been working in the meantime? (YLS)

*Response: For the majority of FY2024 the TAT office has had several open positions and thus there was no need cubicles. Additionally, the Land Management Administrator continues to be open with no need for a cubicle in FY2024. Now that positions are starting to be filled for TAT and an expectation that the Land Management Administrator will move forward, desk space is required.*

b. What are the four expansion positions for which the cubicles are being purchased? (TP)

*Response: The positions were expansions positions in previous years. Positions are related to TAT and the Land Management Administrator.*

7. Relating to Professional Services under index code 907074B, please explain the additional funding for an investment advisor based on Assets Under Management (AUM) time rate. Is this cost based on the AUM or is it a fixed cost? (Page 8-12, Budget Details) (NUH)

*Response: The contract with the current Portfolio Manager ends June 30, 2024. The RFP for a new manager was published on March 18, 2024 with submission date April 19, 2024. RFP No. 23-24/P-145 INVESTMENT ADVISORY SERVICES.*

*Portfolio management fees are based on the size of the portfolio multiplied by the vendor's cost per unit of portfolio size. Portfolio size is based on Assets Under Management (AUM) or total funds controlled by the portfolio manager including those in the custodial bank. Since the County's portfolio is larger than it was when the contract was originally issued, it is expected that the overall portfolio management fees will be higher than before. Vendor management fees rates are unique to each vendor but generally run between 15 and 30 basis points or 0.15% to 0.30% times the assets under management. Although the price per unit for management services declines as portfolio size increases, this decline is more than offset by the increase in portfolio size resulting in a higher overall cost with larger portfolios but rising at a slower rate. As such, the portfolio management fees are expected to increase reflecting the larger portfolio AUM.*

8. Relating to Bank charges under index code 907074B, explain what the Countywide Bank Analysis Fees are. Also explain why the higher charge backs from the Department of Water Supply are being charged to the General Fund instead of to the Water Fund. (Page 8- 12, Budget Details)

*Response: The analysis fees have increased as the bank charges have risen. The banks have helped offset these charges with higher earnings rates. According to a September 23, 1998 memo, some bank charges are shared with the Water Department. The memo's methodology divided the bank charges as follows: 10% of BOH's bank charges and 8.6% of FHB's bank charges would be paid by the Water Department and these charges must be apportioned monthly. It is these changes in bank charges that have resulted in the increase bank analysis fees in this budget item. Overall, no funds leave the County system since this is a monthly division of bank charges between two departments*

9. Relating to Contractual Service under index code 907075B, explain what the initial set of Electronic Bill Presentment and Payment Solution is and whether this is a one-time cost. (Page 8-12, Budget Details) (YLS)

*Response: The initial \$30,000 EBPP cost is a one-time set-up fee for integrating various accounts receivable databases including County's centralized cashiering system as well as the billing system for the Water Department, Refuse Program, MAPPS, and Real Property Tax Program with various customer/taxpayer interfaces such as automated telephone calls (IVR), mobile devices such as smart phones, laptops/computers, iPads, and kiosks.*

10. Relating to Small Equipment – under \$100 under index code 907022B, the explanation of changes states the budget was transferred to Printing & Binding; however, the amounts

noted in the Budget Details do not appear to reflect this. Please explain. (Page 8-18, Budget Details) (TC)

*Response: We apologize for the error. \$2,000 of the budget in sub-object code 6130 – Printing & Binding was transferred to sub-object code 6060 – Small Equipment.*

11. Relating to Computer Software under index code 907060B: (Page 8- 35, Budget Details)

a. Provide the justification for the requested \$108,000 when the FY 2023 Actual expenditure was \$43,431. What is the actual expenditure for FY 2024, to date? (ALL)

*Response: Assessment Analyst software (3D GIS platform for hotels/condos) - \$51,000 annually, EagleView aerial imagery change detection for Kula/Lahaina - \$30,000 annually, and RPAD assessment software possible modifications - \$27,000.*

b. Explain the reason for the 5% reduction. What software is paid for under this category and can it be reduced by 5% in FY 2025? (SS)

*Response: The -5% reduction recognizes a reduction in expenditures. See item a above.*

12. Relating to Contractual Service under index code 907060B, explain the reason for the 5% reduction. What is paid for under this category and can it be reduced by 5% in FY 2025? (Page 8-35, Budget Details) (SS)

*Response: The -5% reduction is due to a reduction in expenditures. The cost for aerial imagery was reduced due to new payment sharing by other departments, negotiations and technology improvements. The total cost for FY 23 and FY 24 is \$371,040 per year. The RPAD paid a portion and hopes to pay only a portion this upcoming FY.*

*The long-term rental and deed processing contracts are estimated at \$65,000 for FY 24-25. The expansion of this contract to add address changes and other exemptions is estimated at \$25,000.*

### **Countywide**

1. What is the basis for the \$45 million General Excise Tax revenue estimate? (Page 275, Program Budget; Page 8-55, Budget Details) (TP) (NUH)

*Response: Please refer to the response in Overall question #4.*

2. The Countywide Program shows no budgeted contribution towards the Post-Employment Obligations Fund. (Page 275, Program Budget)

- a. Explain why. Is this a result of the wildfires? Furthermore, explain whether the County is obligated to appropriate any funds toward this. (TK) (TP) (YLS) (NUH)

*Response: While the FY 2025 Budget has included the Annual Required Contribution (ARC) for OPEB, the County has not budgeted for any additional OPEB payment for FY 2025 due to the impact of the wildfires. The additional OPEB is not a required obligation. It has been paid in the past to accelerate the payment of OPEB liability. A portion of the ARC pays down the liability. The additional optional payment (which earns 7%) has enabled the County to pay down its liability a lot faster. Based on the previous additional payments made the County will have fully paid its OPEB liability by FY 2031. While the ARC payment will continue to be paid after FY 2031, it is expected to be somewhat less with the liability having been paid off.*

- b. What is the impact to future fiscal years if no appropriations are made to this fund in FY 2025? Does the Administration believe the County can “catch up” in future years? How long will it be until the County can resume making appropriations to this Fund? (TC) (TK)

*Response: As mentioned above the County is estimated to have paid off its liability by FY 2031. If/when the County makes optional OPEB payments in the future, this will further accelerate the payoff of the liability. The Administration believes it can resume making appropriations in the future.*

3. Interfund transfers to the Solid Waste, Highway, and Environmental Protection & Sustainability Funds continue to rise. Has the Department made the County’s bond counsel aware that these funds are not expected to be self-sufficient? (Page 8-59, Budget Details) (TP)

*Response: Bond counsel has been informed of the continued need to transfer funds to certain special funds. As mentioned on April 1st by bond counsel, the review of the County’s financial strength is an amalgam of many factors. With strong increases in equity in the financial statements and no significant increases in liabilities, we believe the interfund transfers are not contributing factors that would negatively affect credit ratings.*

4. Explain why the Highway Fund needs a supplemental transfer from the General Fund and provide recommendations to make the fund self-sufficient once again. Does the County’s bond counsel have any comments on whether this supplement transfer will impact the County’s bond rating? This is the second year that a supplemental transfer is being made from the General Fund. (Page 275, Program Budget) (YLS)

*Response: As mentioned above in question #3, we do not believe a supplemental transfer from the General Fund to the Highway Fund presents any red flags to bond counsel or credit rating agencies. Many governmental entities have public transportation systems that are highly subsidized to provide its residents with dependable and reasonably priced transportation. This would not be viewed as a weakness in operations. Given that the Department of Transportation receives minimal bus fare revenue to cover its related departmental expenditures in the Highway Fund it would be unlikely that other Highway Fund revenues generated through Public Works operations would be sufficient to cover that difference in the future. We do not anticipate this fund from being self-sufficient in the future.*

5. As it relates to Insurance Programs and Self Insurance:
- a. How did the Administration calculate the estimate of \$10 million for Settlements and judgments under index code 907816B? (Page 8-61, Budget Details) (TP)

*Response: The \$10 million estimate for Settlements and Judgments was provided by the Risk Management division of Corporation Counsel.*

- b. Explain the increased funding request for this item. Have all Temporary Hazard Payments relating to the COVID pandemic been paid? (Page 275, Program Budget) (YLS)

*Response: We are not aware of any other pending Temporary Hazard Payments relating to COVID. The THP related to COVID for MPD is scheduled to be paid in late April.*

## **Appendix A, Part II**

1. As it relates to the Open Space, Natural Resources, Cultural Resources, and Scenic View Preservation Fund: (Page 45, Bill 60 (2024)) (TC)
- a. Provide a breakdown of how the estimated balance as of June 30, 2024, is calculated, including project names and funding amounts.

*Response: The estimated balance as of 6/30/2024 was calculated as follows:*

*Open Space Fund balance*

*Less: PY/CY Encumbrances*

*Less: CY Provisos not encumbered or expended*

*Available Balance*

*The CY Provisos that were reduced from the fund balance are:*

- *Up to \$1,000,000 must be for land acquisition and related costs for a Lana'i agricultural park.*
- *Up to \$500,000 must be for safety and security for the burial and cultural preserve at the County-owned lands at Wai'ale.*
- *Up to \$6,000,000 must be used to acquire land to establish an open space to create a permanent buffer between Wailuku and Waikapu, provided that this land will not be used as a golf course.*
- *Up to \$5,000,000 must be used to acquire parcels in Kihei containing wetlands to support implementation of the Kihei Drainage Master Plan.*

*Up to \$500,000 must be for matching funds to the Molokai Land Trust for the acquisition of land for wetland protection and restoration on Molokai.*

- b. If a FY 2024 condition was not encumbered, what happens to the appropriation and funds? Do the funds and appropriations carry over to the next fiscal year or do they lapse at the end of the fiscal year? Please explain.

*Response: Section 9-19 of the Maui County Charter states, "Any balance remaining in this fund at the end of the fiscal year shall not lapse, but shall remain in the fund, accumulating from year to year." Additionally, Section 9-11 of the Maui County Charter states, "Every appropriation, except an appropriation for a capital improvement or for the open space fund established in Section 9-19, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered by as written contract."*

2. As it relates to the Affordable Housing Fund:

- a. What is the current balance? (Page 8-55, Budget Details) (NUH)

*Response: As of 4/3/2024, the current fund balance in the Affordable Housing Fund is \$67,633,806. However, the available balance is \$767,090.*

- b. Provide a breakdown of how the estimated balance as of June 30, 2024, is calculated, including project names and funding amounts. (TC)

*Response: The estimated balance as of 6/30/2024 was calculated as follows:*

*Affordable Housing Fund balance*



*Less: PY/CY Encumbrances*

*Less: CY Provisos not encumbered or expended*

*Available Balance*

*The CY Provisos that were reduced from the fund balance are:*

- *Up to \$70,000 must be for Administrative expenses.*
- *Up to \$5,800,000 must be for a loan for the planning, design and new construction of a 116-unit rental housing project for seniors aged 55 and above for the Liloa hale project.*
- *Up to \$1,897,586 must be for a grant to Hawai'i Community Development Board (HCDB) for new construction of a 35-unit multi-family, long-term rental housing project for 34 families and 1 unsheltered resident/family. The project will be 4 garden-style apartment buildings at Hale O Pi'ikea III.*
- *Up to \$2,150,000 must be for a grant to Hawai'i Community Development Board for a 95 family and one unsheltered rental housing at Hale O Pi'ikea II.*
- *Up to \$6,000,000 must be for a loan for planning, design and new construction of a 119-unit multi-family rental housing project (The Hale Mahaolu Ke Kahuna (fka Waiehu Apts) project).*
- *Up to \$10,650,000 must be for a grant to Waikapu Development Venture LLC for the Waikapu Development Venture LLC Affordable Workforce Housing Project.*
- *Up to \$1,000,000 must be for a feasibility analysis and planning for development of affordable housing on County-owned parcels in Waikapu.*
- *Up to \$5,500,000 must be for planning, design, engineering, ground and site improvements, equipment and appurtenance, and construction to repurpose the Haggai Institute facility for affordable housing.*
- *Up to \$6,000,000 must be for the Kuikahi Village Workforce Housing Project.*

*Please note: The estimated balance and provisos as of June 30, 2024 as published in the Mayor's FY2025 Proposed Appendix A – Part II Special Purpose Revenues, may have changed due to subsequent budget amendments processed after these numbers were provided in February to the Budget Office.*

- c. What is the basis for transferring 8% of RPT revenue to the Affordable Housing Fund? Is this based on a plan or practice? The Comprehensive Affordable Housing Plan makes a recommendation of \$58.5 million annually. (Page 8-61, Budget Details) (GJ)

*Response: While the Charter requires a minimum of 3% of Real Property Tax revenue to be transferred to the Affordable Housing Fund, the Administration increased the amount to 8%. This is consistent with last year's transfer to the Affordable Housing Fund and recognizes the critical need for affordable housing.*

- d. Have conditions 3, 4, 5 been encumbered in FY 2024? If a project was approved in FY 2024, why is it included in the FY 2025 Budget? (Page 46, Bill 60 (2024)) (TC) (TP)

*Response: According our financial records, conditions 3, 4, and 5 have not been encumbered in FY2024. The Finance Department would defer to the Budget Office as to the inclusion of these items in the FY2025 budget.*

3. For each of the revolving funds, what is factored into the estimated balance as of June 30, 2024? Are prior year encumbrances included in the estimated balance? (YLS)

*Response: The estimated balance as of June 30, 2024 takes into consideration estimated revenues for the year, less prior and current year encumbrances, less any current year provisos not yet encumbered or expended.*

4. What is the actual amount available for appropriation for each revolving fund? (YLS)

*Response: The actual amounts available for appropriation as of April 3, 2024 is as attached.*

## **Appendix B**

1. Can the County unilaterally raise the out-of-state vehicle permit fee? Why or why not? (Page 13, Appendix B) (TP)

*Response: The Out of State Vehicle Permit fee defrays the County's administrative costs was initially established at \$5 by and is authorized by HRS 286-54 and MCC 3.25.020. The current fee is \$50 while the Counties of Hawaii, Kauai and City & County of Honolulu's fees remain at \$5.*

2. Explain the 200% increase in the Rules of the Road test fee. (Page 13, Appendix B) (TP)

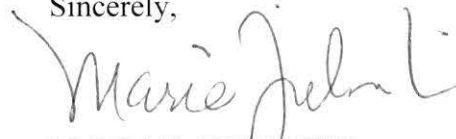
*Response: The proposed fee is based on the following cost analysis breakdown:*

<b>Minutes Per Hour</b>		<b>60.00</b>			
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<b>3424 Written or Computer – Rules of the Road</b>		<b># of minutes</b>	<b>Labor</b>	<b>Fringe Benefits</b>	<b>Sub- Total</b>
<i>Labor Hourly Rate - SR13F</i>	\$24.46	-	-	-	-
<i>Issuance of Test &amp; Test Instructions &amp; collect payment</i>	-	7	\$2.85	\$2.38	\$5.23
<i>Visual monitoring via security cameras</i>	-	4	\$1.63	\$1.36	\$2.99
<i>Manual Correction/review of test &amp; Computer update</i>	-	7	\$2.85	\$2.38	\$5.23
<i>Answer Sheet &amp; supplies</i>	-	-	-	-	\$1.50
<b>Total</b>					<b>\$14.95</b>

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at extension 7475.

Sincerely,



MARIA E. ZIELINSKI  
 Acting Director of Finance

Attachments

**FY24 Federal Grant Revenues and Expenditures**

<b>Dept Description</b>	<b>Index</b>	<b>Index Title</b>	<b>Sum of Revenue</b>	<b>Sum of Expenditures</b>
<b>Emergency Management Agency</b>	<b>106702</b>	<b>STATE HOMELAND SECURITY</b>	(299,027.21)	151,374.62
	<b>126704</b>	<b>HAZARD MITIGATION GRANT PRG</b>		13,744.35
	<b>136701</b>	<b>EMERGENCY MGT PERFORMANCE GRT</b>	(90,233.63)	28,400.00
	<b>136702</b>	<b>STATE HOMELAND SECURITY</b>		43,224.33
<b>Emergency Management Agency Total</b>			<b>(389,260.84)</b>	<b>236,743.30</b>
<b>Finance</b>	<b>106916</b>	<b>COVID CARES ACT FTA SEC 5307</b>		93,426.85
	<b>106918</b>	<b>DPA COVID-19 COORDINATED RESP</b>		25,080.98
	<b>106920</b>	<b>MPD COVID-19 COORDINATED RESP</b>		15,440.15
	<b>106923</b>	<b>FAMILY LIFE CTR CDBG-CV1</b>	(147,456.95)	
	<b>126941</b>	<b>CSLFRF-PUBLIC HEALTH</b>		1,817,035.25
	<b>126942</b>	<b>CSLFRF-NEGATIVE ECO IMPACTS</b>		364,011.67
	<b>126946</b>	<b>CSLFRF-REVENUE REPLACEMENT</b>		
	<b>126947</b>	<b>CSLFRF-ADMINISTRATIVE</b>	498,270.00	69,522.04
	<b>126948</b>	<b>CSLFRF-NATURAL DISASTERS</b>	(498,270.00)	
	<b>126954</b>	<b>CSLFRF/NEU-PUBLIC HEALTH</b>	1,900,000.00	
	<b>126955</b>	<b>CSLFRF/NEU-NEG ECO IMPACTS</b>	1,000,000.00	
	<b>126958</b>	<b>CSLFRF/NEU-INFRASTRUCTURE</b>	2,596,672.14	
	<b>126959</b>	<b>CSLFRF/NEU-REVENUE REPLACEMENT</b>	(5,496,672.14)	
	<b>126960</b>	<b>CSLFRF/NEU-ADMINISTRATIVE</b>		73,013.50
	<b>136743</b>	<b>LOCAL ASST &amp; TRIBAL CONSIST FD</b>	(50,000.00)	
<b>Finance Total</b>			<b>(197,456.95)</b>	<b>2,457,530.44</b>
<b>Fire and Public Safety</b>	<b>136733</b>	<b>MFD EXTRICATION TOOLS</b>	(45,474.18)	45,474.17
	<b>146733</b>	<b>MFD EXTRICATION TOOLS</b>		96,765.92
<b>Fire and Public Safety Total</b>			<b>(45,474.18)</b>	<b>142,240.09</b>
<b>Housing and Human Concerns</b>	<b>106769</b>	<b>AGING TITLE IIIB</b>	(71,421.98)	(7,175.00)
	<b>106776</b>	<b>AGING TITLE IIIC-1</b>	(16,651.73)	
	<b>106777</b>	<b>AGING TITLE IIIC-2</b>	(317,441.04)	93,810.80
	<b>106778</b>	<b>AGING TITLE IIID</b>	(9,651.50)	4,442.50
	<b>106779</b>	<b>AGING TITLE IIIE</b>	(18,520.00)	8,250.00
	<b>116449</b>	<b>HOME FFY20 ADMINISTRATION</b>	(26,975.00)	35,275.00
	<b>116450</b>	<b>HOME KAIAULU O HALELEA 64</b>	(50,000.00)	
	<b>116451</b>	<b>HOME KAIAULU O HALELEA 72</b>	(50,000.00)	
	<b>116454</b>	<b>CRRSA EMERGENCY RENTAL ASSIST</b>	85,965.70	(85,965.70)
	<b>116464</b>	<b>PY20 HTF HALELEA 64 PH1-A</b>	(50,000.00)	
	<b>116466</b>	<b>PY20 HALELEA 56 PH-1B</b>	(50,000.00)	
	<b>116468</b>	<b>PY20 HTF ADMINISTRATION</b>	(44,675.86)	44,834.18
	<b>126769</b>	<b>AGING TITLE IIIB</b>	(446,152.87)	346,991.74
	<b>126774</b>	<b>STRATEGIC PREVENTION FRAMEWRK</b>	(4,046.02)	
	<b>126775</b>	<b>NUTRITION SVCS INCENTIVE</b>	(83,739.00)	27,724.20
	<b>126776</b>	<b>AGING TITLE IIIC-1</b>	(105,836.45)	
	<b>126777</b>	<b>AGING TITLE IIIC-2</b>		
	<b>126778</b>	<b>AGING TITLE IIID</b>	(5,037.50)	13,319.14
	<b>126779</b>	<b>AGING TITLE IIIE</b>	(159,589.94)	152,852.75
	<b>126780</b>	<b>CSLFRF SENIOR CENTER SERVICES</b>	(175,000.00)	
	<b>126952</b>	<b>EMERGENCY ARPA RENT ASSISTANCE</b>	(334,242.65)	3,374,611.33
	<b>127486</b>	<b>EMERGENCY HOUSING VOUCHER</b>	(1,044,947.40)	832,469.91
	<b>127487</b>	<b>FY22 EHV PRELIMINARY FEES</b>		18,132.00
	<b>127488</b>	<b>FY22 EHV ADMIN FEES</b>	(80,636.38)	38,492.54
	<b>127489</b>	<b>FY22 EHV SERVICE FEES</b>		35,014.16
	<b>136753</b>	<b>COC PROG UNSHELTERED HOMELESSN</b>		11,245.84
	<b>136771</b>	<b>RETIRED &amp; SR VOL PRG FY2023</b>	(46,855.60)	70,736.91
	<b>136774</b>	<b>STRATEGIC PREVENTION FRAMEWRK</b>		49,400.00
	<b>137480</b>	<b>SEC 8 HOUSING VOUCHER FY23</b>		(8,204.17)
	<b>137481</b>	<b>SEC 8 HOUSING ADMIN FY23</b>		12,605.39
	<b>137482</b>	<b>FSS COORDINATOR GRANT</b>	(40,266.00)	23,906.00
	<b>147482</b>	<b>SEC 8 HOUSING VOUCHER FY24</b>	(20,175,723.98)	22,545,840.31
	<b>147483</b>	<b>SEC 8 HOUSING ADMIN FY24</b>	(1,956,952.43)	923,320.71
	<b>147484</b>	<b>SEC8 HS STABILITY VOUCH AWARD</b>	(39,375.00)	
	<b>147485</b>	<b>SEC8 HS STABILITY VOUCH ADMN F</b>	(5,000.00)	
	<b>177712</b>	<b>SEC.8 FAMILY SELF-SUFFICIENT</b>	(4,306.62)	38,918.57
	<b>186449</b>	<b>HOME FFY17 ADMINISTRATION</b>	(19,290.68)	18,522.93
	<b>197741</b>	<b>SEC8 HSG ASST PYMTS(HAP)-NRA</b>	(24,353.10)	
	<b>197751</b>	<b>SEC8 HSG ASST PYMTS(ADM)-NRA</b>	(73,753.97)	115,458.44
<b>Housing and Human Concerns Total</b>			<b>(25,444,477.00)</b>	<b>28,734,830.48</b>
<b>Office of the Mayor</b>	<b>106813</b>	<b>HO'OLEHUA FIRE MINI PUMPER</b>		28,542.90
	<b>106925</b>	<b>CDBG-CV PROGRAM ADMINISTRATION</b>	(10,822.49)	10,822.49
	<b>116808</b>	<b>FAMILY LIFE CTR CDBG-CV3</b>	(66,610.70)	
	<b>116811</b>	<b>MAUI ECO OPPORTUNITY CV3</b>	(51,432.07)	3,425.70
	<b>126038</b>	<b>FEMA-4604 HAWAII STORMS</b>	(43,106.66)	
	<b>126802</b>	<b>CDBG PROGRAM ADMIN PY21</b>	(6,163.04)	
	<b>126810</b>	<b>WIOA DISLOCATED WORKER</b>	(58,798.26)	
	<b>126812</b>	<b>WIOA YOUTH ACTIVITIES</b>	(82,127.91)	
	<b>126813</b>	<b>HO'OLEHUA FIRE MINI PUMPER</b>		119,628.55
	<b>126814</b>	<b>WIOA RAPID RESPONSE &amp; LAYOFF A</b>	(1,982.97)	10,564.00
	<b>126817</b>	<b>WIOA ADULT PRG PY21</b>	(73,195.86)	

Office of the Mayor	126818	WIOA ADMIN PY2021	(19,261.61)	8,910.00
	136032	FEMA-4639 HAWAII STORMS DEC 21	(38,384.70)	
	136811	CDBG PROGRAM ADMIN PY22	(112,563.17)	100,760.23
	136814	USDA KULA AG FENCING	103,390.74	28,299.80
	136815	WIOA YOUTH ACTIVITIES	(146,673.63)	171,624.27
	136816	WIOA DISLOCATED WORKER	(73,570.17)	80,536.94
	136817	WIOA ADULT PRG PY22	(102,691.80)	115,927.67
	136818	WIOA ADMIN PY2022	(31,841.73)	62,408.19
	136821	WIOA QUEST MAUI COUNTY	(19,141.75)	55,195.37
	146056	CDBG PROGRAM ADMIN PY23	(89,092.99)	107,538.36
	146057	CORONAVIRUS ST FISCAL RECOV FD	(12,500,000.00)	7,650,000.00
	146808	COM CDBG-CV SENIOR HOUSING	(1,020,376.35)	1,020,376.35
	146809	ADMIN IV CDBG-CV	(61,162.14)	112,419.11
<b>Office of the Mayor Total</b>			<b>(14,505,609.26)</b>	<b>9,686,979.93</b>
Parks and Recreation	146211	PLAY & LEARN SESSIONS (PALS)	(108,729.66)	108,729.66
<b>Parks and Recreation Total</b>			<b>(108,729.66)</b>	<b>108,729.66</b>
Planning	126801	COASTAL ZONE MANAGEMENT FY22	(454,605.00)	2,956.67
	146813	COASTAL ZONE MANAGEMENT FY24		192,293.21
<b>Planning Total</b>			<b>(454,605.00)</b>	<b>195,249.88</b>
Police	116844	HIGH INTENSITY DRUG TRAFFIC'G		(11,225.47)
	126844	HIGH INTENSITY DRUG TRAFFIC'G		103,974.50
	126916	911 EMS DISPATCH COMMUNICATION	(610,215.82)	144,328.04
	136042	MPD CHILD RESTRAINT PRG	(65,506.80)	49,455.30
	136833	VIOLENCE AGAINST WOMEN GRANT	(12,965.70)	
	136837	MPD TRAFFIC SERVICES	(244,474.33)	192,939.49
	136839	MPD TRAFFIC DATA RECORDS	(200,425.22)	20,509.28
	136840	CYBERCRIME UNIT ENHANCEMENT	530.57	(530.57)
	136842	LANTENT FINGERPRINT BACKLOG RE	(54,800.00)	46,100.00
	136843	MPD ROADBLOCK PROGRAM	(194,521.71)	79,625.93
	136844	HIGH INTENSITY DRUG TRAFFIC'G		37,254.30
	136858	SW MULTI-JURISDICTIONAL DRUG	(27,459.08)	
	136916	ARRA2022 E BYRNE MEMORIAL JAG		29,458.46
	136918	CDC PREVENTION GRANT		4,124.72
	146311	TRAFFIC DATA RECORDS		109,743.00
	146359	SELECTIVE TRAFFIC ENFORCEMENT	(17,466.70)	43,367.86
	146637	MPD IMPAIRED DRIVING		48,576.16
	146840	FY22 LOCAL JAG PROGRAM		3,540.70
	146854	OCCUPANT PROTECTION GRANT	(2,561.35)	3,172.18
	146858	SW MULTI-JURISDICTIONAL DRUG	(6,198.00)	9,895.55
	146870	ADDRESS INTIMATE PRTRNR VIOLENC		8,178.55
	146916	911 EMS DISPATCH COMMUNICATION		31,184.25
<b>Police Total</b>			<b>(1,436,064.14)</b>	<b>953,672.23</b>
Prosecuting Attorney	116853	NARIP 2020 GRANT	(264,750.00)	264,750.00
	126146	E BYRNE MEMORIAL JAG FY21		42,843.34
	136142	NATL CRIME VICTIMS RIGHT WK CO	(5,000.00)	
	136835	SPCL NEEDS ADVOCACY PRJ	(293,169.91)	141,283.72
	136879	DOMESTIC VIOLENCE INVESTIGATIO	(6,177.98)	(796.38)
	136880	PROSECUTOR'S IMPAIRED DRIVING	(1,667.61)	1,423.31
	146831	MAUI PROS TRAFFIC RECORDS		3,712.17
	146832	MAUI PROS IMPAIRED DRIVING		2,705.04
	146838	FY24 SPCL NEEDS ADVOCACY PRJ	(125,212.00)	131,191.44
	146879	DOMESTIC VIOLENCE INVESTIGATIO	(31,033.00)	31,032.75
<b>Prosecuting Attorney Total</b>			<b>(727,010.50)</b>	<b>618,145.39</b>
Public Works	300825	OLD HALEAKALA HWY TRAFFICE SIG	(200,659.66)	4,518.76
	300830	KAHANA NUI BRIDGE REPLCMNT	(1,945,157.71)	1,437,636.00
	310100	IOLANI/LOHA/MAKANI RD PVMNT	(453,839.13)	222.08
	310115	SOUTH KIHEI RD PAVEMENT REHAB	(4,900,776.42)	1,310,028.20
	310120	MILL STREET PVMNT RECONSTRUCT	(699,280.54)	
	320081	PAPALUA ST TRAFFIC SIGNAL UPGR	(1,195.58)	
	320082	ONEHEE AVE IMPROVEMENTS	(1,188,938.13)	1,459,092.01
	322500	USDA NRCS LAH WTRSHD FLD PRJ		25,329.42
	330123	KAMEHAMEHA/WAKEA AVE INTERSECT	(2,066.34)	
	330184	S KIHEI RD PAVEMENT RECON		336,041.62
<b>Public Works Total</b>			<b>(9,391,913.51)</b>	<b>4,572,868.09</b>
Transportation	116915	FHWA MAUI MPO FY21 UPWP	(137,415.95)	
	126909	FTA SEC5311 NON-URBANIZED	(324.00)	8,123.40
	126914	FTA MAUI MPO FY22 UPWP	(56,659.19)	
	126915	FHWA MAUI MPO FY22 UPWP	(14,210.34)	25,999.59
	136901	ARP SEC5307 URBANIZED AREA	(325,468.00)	
	136905	ARP SEC5311 RURAL AREA	(68,259.00)	
	136913	FTA SEC5307 URBANIZED AREA	(1,621,384.00)	
	136914	FTA MAUI MPO FY23 UPWP		108,539.21
	136915	FHWA MAUI MPO FY23 UPWP		44,997.68
	146117	FTA SEC5311 NON-URBANIZED FRML		84,000.00
<b>Transportation Total</b>			<b>(2,223,720.48)</b>	<b>271,659.88</b>
Water Supply	539070	POOKELA WELL B		997,310.67
<b>Water Supply Total</b>				<b>997,310.67</b>
<b>Grand Total</b>			<b>(54,924,321.52)</b>	<b>48,975,960.04</b>

Ordinance Reference	Revolving Funds	Fund Balance as of 7/01/23 (A)	PY Encumbrances (B)	Actual Revenues to-date (C)	Estimated Revenues remainder of year	CY Provisos (C)	FY 2024 Revised Estimated Available Balance as of June 30, 2024 as of 4/3/2024
A	HOUSING INTERIM FINANCING AND BUY-BACK REVOLVING FUND	(\$1,603,713)	\$0	(\$33,513)	\$0	\$0	(\$1,637,226)
B	NAVAL AIR STATION KAHULUI AIRPORT (NASKA) SEWAGE PUMP STATION FUND	(\$3,953)	\$0	\$0	\$0	\$0	(\$3,953)
C	FIRE HAZARD REMOVAL REVOLVING FUND	(\$49,894)	\$1,768	(\$50,000)	\$0	\$50,000	(\$48,126)
D	PLAN REVIEW, PERMIT PROCESSING, AND INSPECTION REVOLVING FUND	(\$7,499,218)	\$55,822	(\$1,349,734)	\$0	\$1,921,800	(\$6,871,330)
E	HIGHWAY BEAUTIFICATION, ABANDONED VEHICLE, and Tourism - Related Traffic Congestion Revolving Fund	(\$1,924,330)	\$663,508	(\$1,229,179)	\$0	\$1,569,452	(\$920,549)
F	LIQUOR EDUCATION REVOLVING FUND	(\$349,634)	\$6,600	(\$28,050)	\$0	\$98,180	(\$272,904)
G	ANIMAL MANAGEMENT REVOLVING FUND	(\$71,528)	\$17,852	(\$62,253)	\$0	\$50,000	(\$65,929)
H	FIRE PLAN REVIEW FEES REVOLVING FUND	(\$1,194,615)	\$2,309	(\$477,651)	\$0	\$474,289	(\$1,195,668)
I	OPEN SPACE/NAT&CULT RSR/SCENC REVOLVING FUND	(\$21,683,982)	\$8,402,413	(\$5,377,015)	\$0	\$13,300,000	(\$5,668,585)
J	EMERGENCY REVOLVING FUND	(\$55,965,466)	\$6,699,514	(\$28,213,408)	\$0	\$20,000,000	(\$57,479,359)
K	OCEAN RECREATIONAL REVOLVING FUND	(\$767,088)	\$299,602	\$0	(\$45,000)	\$161,136	(\$351,350)
L	AFFORDABLE HOUSING REVOLVING FUND	(\$66,902,239)	\$37,604,597	(\$43,016,123)	\$0	\$71,546,674	(\$767,090)
M	KAUNOA SR SVCS LEISURE PRG REVOLVING FUND	(\$372,174)	\$200	(\$67,351)	\$0	\$350,000	(\$89,325)
N	ALARM SYSTEM REVOLVING FUND	(\$554,213)	\$894	(\$59,050)	\$0	\$75,000	(\$537,369)
O	SEWER CAP IMP RESERVE REVOLVING FUND	(\$10,929,995)	\$3,372,193	\$0	\$0	\$0	(\$7,557,802)
P	UPCOUNTRY WATER SYSTEM EXPANSION REVOLVING FUND	(\$11,183,829)	\$0	\$0	\$0	\$0	(\$11,183,829)
Q	ECONOMIC DEVELOPMENT REVOLVING FUND	(\$1,097,363)	\$507,872	\$0	\$0	\$100,000	(\$489,491)
R	FIREWORKS AUDITOR REVOLVING FUND	(\$119,900)	\$0	(\$5,525)	\$0	\$0	(\$125,025)
S	HAWAIIAN CULTURAL RESTORATION REVOLVING FUND	(\$1,410,946)	\$26,625	(\$29,546)	\$0	\$250,000	(\$1,163,867)
T	EMPLOYEE PARKING REVOLVING FUND	(\$257,402)	\$0	(\$42,435)	\$0	\$50,000	(\$249,837)
U	MAUI INTERSCHOLASTIC LEAGUE REVOLVING FUND	(\$78,047)	\$0	(\$9,721)	\$0	\$0	(\$87,768)
V	COUNTY PARKS SPECIAL REVOLVING FUND	\$0	\$0	\$0	\$0	\$0	\$0
W	SPECIAL MANAGEMENT AREA REVOLVING FUND	(\$1,388,763)	\$0	(\$191,906)	\$0	\$100,000	(\$1,480,668)
X	EXPERIMENTAL/DEMO REVOLVING FUND	(\$1,000,000)	\$0	\$0	\$0	\$1,000,000	\$0
Y	VEHICLE DISPOSAL FEE	(\$12,193,362)	\$431,152	(\$2,972,025)	\$0	\$2,542,375	(\$12,191,860)
Z	HOME ACQUISITION/OWNERSHIP PRG	(\$3,553,192)	\$0	(\$111,925)	\$0	\$2,900,000	(\$765,116)
AA	MOLOKAI FARMING COST REIMBURSEMENT FUND	(\$213,690)	\$6,966	\$0	\$0	\$60,000	(\$146,725)
BB	MANAGED RETREAT REVOLVING FUND	\$0	\$0	(\$12,000,000)	\$0	\$0	(\$12,000,000)

\*\*Updated estimated revenue amount for FY24 to \$45,000  
\*\*Updated to include budget amendments as of the date of this report.

## Maria L. Leon

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**From:** BFED Committee  
**Sent:** Friday, April 5, 2024 9:11 AM  
**To:** Kasie M. Takayama; Yvette Bouthillier; James G. Krueger; Maria L. Leon; Stacey L. Vinoray; Jennifer A. Yamashita  
**Subject:** FW: (BFED-1)(FN-5)  
**Attachments:** (BFED-1)(FN-5).pdf

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**From:** Janina Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Friday, April 5, 2024 9:09:12 AM (UTC-10:00) Hawaii  
**To:** BFED Committee <BFED.Committee@mauicounty.us>  
**Cc:** Lesley Milner <Lesley.J.Milner@co.maui.hi.us>  
**Subject:** (BFED-1)(FN-5)

Hello,

Please see attached correspondence from Department of Finance.

Thank you,

**Janina Agapay**

County of Maui

Budget Office

(808) 270-7836

[Janina.E.Agapay@co.maui.hi.us](mailto:Janina.E.Agapay@co.maui.hi.us)