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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

March 29, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (FN-04)

Please be prepared to answer the following questions at the Budget, Finance, and Economic Development Committee meeting on **March 31, 2025**. This will enable the Committee to comprehensively review the FY 2026 Budget.

May I further request that, after approval by the Office of the Mayor, you transmit your answers to bfed.committee@mauicounty.us by the end of day on **April 4, 2025**, by **4:30 p.m.**

Overall

1. What is your Department's employee turnover rate over the past fiscal year and how does it compare to the prior fiscal year? (GJ)
 - a. Do you believe a recruitment and retention pay program is needed to address staffing challenges?
 - b. Other departments, such as Planning and Water Supply, have included such programs in their budgets. Are there any known obstacles preventing your Department from implementing a similar approach? (GJ)
2. Which vacant, reallocated, or retitled positions have an approved position description, established minimum qualifications, and have been posted for recruitment? (TP)

3. What is the likelihood of reaching a settlement agreement with the Hawaii Fire Fighters Association to provide temporary hazard pay for Maui County firefighters, as supported by Resolution 25-78? (NUH)
4. Please provide the current repayment schedule for the Johnson Controls, Inc. contract, including how payments are being made and the annual cost savings realized. In addition, provide copies of the current JCI contracts for Phases I and II. (YLS)
5. Beyond the creation of the Land Management Administrator position, what specific actions are being taken to reduce the County's liability with County-owned lands—whether held through ownership, Executive Order, lease, or other means—that are not properly managed or maintained? (TP)
6. For the Administration Program, Goal #5, Item 2, the Quarter 2 Budget Implementation Report states that 61 percent of operational policies and procedures have been documented. Please provide a list identifying which policies and procedures have been documented and which remain outstanding. (Page 249, Program Budget) (NUH)
7. Owner-Occupied and Long-Term Rental classifications show rate decreases despite valuation increases. How does the Administration project this will affect residents, overall will residents be paying higher property taxes, how does this strategy align housing policy goals? (YLS)
8. For the Motor Vehicles and Licensing Program, Goal #2, Item 3, what actions are being taken to increase the number of vehicle registrations completed through alternative service portals? What strategies are being considered to further increase the percentage of online vehicle registration transactions? (Page 269, Program Budget) (NUH)
9. The Quarter 2 Budget Implementation Report for the Real Property Assessment Program, Goal 1, states that no public sessions have been conducted. What types of public sessions are typically offered and how does the program plan to meet this goal? Has the Department considered alternative public outreach methods, such

as mailers, social media, or other communication tools? (Page 263, Program Budget) (NUH)

Salaries and Wages (Category “A”)

1. What is the status of HGEA negotiations for bargaining unit employees whose current contract expires on June 30, 2025? (Page 8-49, Budget Details) (NUH)
2. Are Bargaining Unit 13 step increases authorized under a current collective bargaining agreement? If so, are these increases reflected in the FY 2026 Budget for all BU-13 positions? (Pages 8-3, 8-4, 8-9, 8-14, 8-17, 8-21, 8-22, and 8-23, Budget Details) (TC)
3. The Department is requesting the reinstatement of funds that were reduced in the FY 2025 Budget. Please explain the basis for this request, particularly in light of existing vacancies and funded positions that have not yet been established. (Pages 8-4, 8-9, 8-14, 8-17, and 8-23, Budget Details) (TC)
4. Is the Maui County Transient Accommodations Tax office fully staffed? (Pages 8-3 and 8-4, Budget Details, 907015A) (TP)
5. Provide the status of P-XX161 Land Management Administrator. (Page 8-3, Budget Details) (YLS)
6. The Land Management Administrator position has been funded for nearly seven years. Has the position description, including minimum qualifications, been established? Has the position been posted for recruitment? What progress has been made over the past six years to fill this position? (Page 8-3, Budget Details, P-XX161) (TP)
7. The following positions have not been created but have appeared in prior FY budgets. Please provide the current status of each position and indicate whether the positions are still warranted:
 - a. P-XX160 Tax Clerk I (Page 8-3)
 - b. P-XX161 Land Management Administrator (Page 8-3)
 - c. P-X3011 Tax Auditor IV (Page 8-4)
 - d. P-X3013 Tax Information Specialist I (Page 8-4)
 - e. P-XX166 Accountant II (Page 8-9)
 - f. P-XX167 Accountant II (Page 8-9)

- g. P-XX019 Property Valuation Analyst I (Page 8-28)
(Budget Details) (TC)

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

1. Please provide a detailed cost breakdown of the \$600,000 requested for new workstations and furnishings for the Kalana O Maui Building second floor. How many workstations are being created and what specific furnishings are proposed? Is this request in addition to the four cubicles funded in the prior FY budget for \$35,000, or does it include furniture and hardware for those previously created cubicles? Are the positions that will use these workstations currently filled? (Page 253, Program Budget and Page 8-8, Budget Details) (NUH) (TC) (TP)
2. Relating to the \$85,000 expansion request for Professional Services, Administration Program, please explain the expenses related to the new Land Management Section database. How many departments or staff members are expected to use the software? (Page 8-6, Budget Details, 907014B, 6132) (NUH)
3. Is the Countywide aerial imagery contract an annual expense? (Page 8-30, Budget Details, 907060B, 6112) (TP)
4. Relating to the \$218,659 expansion request for Contractual Service, previous costs were shared by multiple agencies. Please identify the agencies that previously shared in the cost and indicate whether they have discontinued use of the program. Does RPAD now assume the full cost? (Page 8-30, Budget Details, 907060B, 6112) (NUH)
5. Has the Department established a reconciliation process for MCTAT, conducted audits of any legacy exclusions—specifically those related to transient accommodations provided prior to the enactment of the County’s TAT ordinance and within the three-year period during which TAT cannot be passed on to the customer—and issued assessment notices to collect delinquent MCTAT? (Page 8-7, Budget Details, 907015B-6244) (TP)
6. The unit cost per license produced is anticipated to increase. Is the County absorbing this cost increase or is there a plan to adjust fees to recover all or part of the added expense? (Page 8-25, Budget Details) (TP)

7. Who is the County's current investment advisor and when were the most recent increases to the investment advisory expenses implemented? What accounts for these increases? When were these services last procured through a competitive bidding process? (Page 8-11, Budget Details, 907074B-6132) (TP)

Countywide

1. Please provide current balances for the Special Revenue Funds listed under Countywide Costs. (Page 8-47, Budget Details) (NUH)
2. What is the total amount of Carryover/Savings from FY 2024? Please provide the FY 2024 Actual vs. Adopted Countywide Costs and a breakdown of how the total amount of Carryover/Savings has been, or is being, spent. (Pages 80 and 284, Program Budget) (TP)
3. How was \$122,934,571 in Carryover/Savings calculated? (Page 80, Program Budget and Page 1, Section 2, From Other Sources, Carryover/Savings, General Fund) (NUH)
4. It appears that the \$51 million certification for Bill 15 (2025) is included in the FY 2026 Budget. If so, please clarify why it was included, given that the certification was issued in FY 2025 and Bill 15 is pending consideration in Committee (see attachment). (Page 1, Budget bill, Section 2, From Other Sources, Carryover/Savings, General Fund) (YLS)
5. For FY 2026, "estimated revenues derived from the General Fund's Licenses, Permits, & Others is \$28.8 million reflecting an increase of \$13.5 million or 88.5 percent from FY 2025." Please provide a breakdown of these estimated revenues. (Page 79, Program Budget) (NUH)
6. Please provide a breakdown of County fuel tax revenues collected to date in FY 2025, by fuel type - gasoline and diesel oil, biodiesel blend, ethanol, methanol, and liquefied petroleum gas. (Page 19, Program Budget) (YLS)
7. If the Public Service Company Tax were not in effect, what would be the estimated amount of real property tax owed to the County for parcels owned or occupied by public service companies? (Page 18, Program Budget) (YLS)

8. Are there any anticipated impacts to Franchise Tax revenues resulting from ongoing wildfire-related litigation? (Pages 19 and 20, Program Budget) (YLS)
9. It appears that 5 percent of real property tax revenue is allocated to the Affordable Housing Fund in the FY 2026 proposed Budget. What is the rationale for reducing the allocation to 5 percent after two consecutive years of allocating 8 percent? (Page 284, Program Budget) (TP)
10. What is the total TAT collected to date in FY 2025? Has the Department collected unpaid TAT owed to the County dating back to FY 2022? Does the Department have adequate staffing and IT resources to ensure full collection of TAT revenues owed to the County? (Pages 17 and 18, Program Budget) (YLS)
11. What factors are considered when projecting Transient Accommodations Tax revenues and the assumed 1.3% annual growth through FY 2031? Are County actions included in the model, and if so, which specific actions could affect the forecast? In light of national economic forecasts indicating the potential for a recession, was any economic downturn scenario considered in the development of this projection for FY 2026? (Pages 17 and 18, Program Budget) (GJ)
12. Regarding the \$775,000 request for full-service Transient Accommodations Tax software, what is the name of the software being purchased and who is the vendor? Will this software be procured through a competitive bidding process? Who will oversee the rollout and how many staff members will be trained to use it? Will the software support reconciliation of taxpayer state filings and MCTAT payments? Is this a one-time expense or will there be an ongoing annual cost? If ongoing, what is the anticipated annual expense? Has the Department reviewed similar TAT software used by other counties and their associated costs? Has any reconciliation work been done with Hawai'i County to implement an Access database to support delinquency assessments? How many MCTAT delinquencies are currently known, how much of the \$9.3 million referenced in County Auditor's Report 23-1 has been collected to date, and how much time remains for the County to collect outstanding delinquencies? (Page 8-7, Budget Details, and Page 253, Program Budget) (NUH) (GJ) (TP)

13. Bond Issuance and Debt Service are proposed to increase by \$17,725,559, or 29.9 percent. Please provide a detailed breakdown of this increase. If the increase is attributable to an upcoming bond issuance, identify the total proposed issuance amount and explain the methodology used to calculate the projected debt service. (Page 284, Program Budget) (YLS)
14. The \$78,244,365 proposed contribution to the Employees' Retirement System includes funding for the spiking bill.
 - a. Please explain the amount allocated specifically for spiking and how it was calculated.
 - b. Provide a copy of the spiking bill.(Page 8-49, Budget Details) (YLS)
15. How was the uncommitted balance of ARPA funds, totaling \$210,792.88, expended? (FN-7, BFED-1, FY 2025) (TP)

Appendix A, Part II

1. What progress has the Department made in coordinating with the Departments of Housing and Corporation Counsel to address the special condition related to the SMA permit issued to Seibu Hawaii, Inc. for the Makena Resort's unfulfilled employee housing obligation in the Central Maui-Kihei area, particularly in light of the resort's sale? (Page 47, Budget bill, A. Housing Interim Financing and Buy-Back Revolving Fund – Chapter 3.32, Maui County Code) (TP)
2. Maui County Code Section 3.39.040 provides that: (a) the Director of Finance shall establish a separate account to record all revenues derived from Maui Interscholastic League fees and expenditures from the fund; and (b) expenditures shall be made through appropriations in the annual budget ordinance. Where is this appropriation reflected in the Budget bill or does the Administration intend for the Council to appropriate expenditures from this fund in the FY 2026 Budget? (Page 55, Budget bill, U. Maui Interscholastic League Fees Fund (Chapter 3.39, Maui County Code)) (GJ)

Appendix B

1. In Account 3101, Real Property Taxes, the notes do not appear to reflect recently enacted ordinances. Could you please confirm whether these citations and related language have been updated? If not, please provide proposed revisions for this section. If the Maui County Code no longer supports the cited language, please explain the basis for its continued inclusion and indicate whether there is a plan to submit a revision to align the footnotes with current law. (Page 11, Appendix B, Ramseyered) (YLS)
2. Are properties covered under Ordinance 5582 required to resume paying real property taxes in FY 2026? Does the requirement depend on whether a home has been reconstructed? (Page 11, Appendix B, Ramseyered, 3101, Sections 3.48.230 and 3.48.415, Maui County Code) (TP)
3. Is the Department aware that approximately 107 landlords and property managers received correspondence this month from FEMA and Aesthetic Home Investment (AHI), stating that they have not received federal payments since January 2025 and are pausing payments under the Direct Lease program? The notice indicated that FEMA is reviewing funding allocations to ensure alignment with recent Executive Orders and that vendors will be notified upon completion of the review. (Page 11, Appendix B, Ramseyered, 3101, Sections 3.48.466(B) and 3.48.551, Maui County Code) (TP)
4. What are the most recent median and average assessed values for residential homes? If Tier 1 of the Non-Owner-Occupied tax category were aligned with the median assessed value, would that threshold capture the vast majority of genuine long-term rental properties? (Proposed Budget Synopsis – Proposed Real Property Tax Rates) (SS)
5. Please provide the following information for the proposed tiered structure of the Non-Owner-Occupied tax classification:
 - a. For the following proposed NOO tax classification tier structure (see below 1, 2, and 3):
 - i. How many parcels fall within each of the proposed tiers listed below?
 - ii. What is the total assessed value for each tier?

- iii. What amount of tax revenue would be generated from each tier?
- iv. For the following tiered tax structure, what would be the effective tax rates for Tiers 2 and 3?
 - 1. Tier 1: Less than or equal to the median value
 - 2. Tier 2: Median value plus 1 to average value
 - 3. Tier 3: Average value plus 1 and above

(Proposed Budget Synopsis – Proposed Real Property Tax rates) (SS)

- 6. Please provide the following information for the proposed tiered structure of Short-Term Rental and Short-Term Rental Home (STR-STRH) tax classifications:
 - a. For the following proposed STR-STRH tax classification tier structure (see below 1, 2, and 3):
 - i. How many parcels fall within each of the proposed tiers listed below?
 - ii. What is the total assessed value for each tier?
 - iii. What amount of tax revenue would be generated from each tier?
 - iv. For the following tiered tax structure what would be the effective tax rates for Tiers 2 and 3?
 - 1. Tier 1: Less than or equal to median value
 - 2. Tier 2: Median value plus 1 to average value
 - 3. Tier 3: Average value plus 1 and above

(Proposed Budget Synopsis – Proposed Real Property Tax rates) (SS)

- 7. Please provide the following information for the proposed tiered structure of Short-Term Rental and Short-Term Rental Home (STR-STRH) tax classifications:
 - a. For the following proposed STR-STRH tax classification tier structure (see below 1, 2, and 3):
 - i. How many parcels fall within each of the proposed tiers listed below?

- ii. What is the total assessed value for each tier?
- iii. What amount of tax revenue would be generated from each tier?
- iv. For the following tiered tax structure what would be the effective tax rates for Tiers 2 and 3?
 - 1. Tier 1: Less than or equal to \$800,000
 - 2. Tier 2: \$800,001 - \$1,200,000
 - 3. Tier 3: \$1,200,001

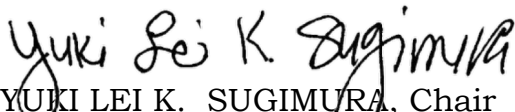
(Proposed Budget Synopsis – Proposed Real Property Tax rates) (SS)

- 8. Is there a digital option to obtain real property tax maps on a flash drive or are the maps only available on CD-ROM? If CD-ROM only is offered, please explain whether there are plans to provide additional digital formats, such as USB flash drives or online access. (Page 14, Appendix B, Ramseyered, 3410) (TP)
- 9. Provide the estimated fuel tax revenue based on the Mayor's proposed rates and the calculations used to generate the estimate. Include sufficient information for the Committee to calculate potential revenue using different rates. (Page 51, Appendix B, 3120, 3121, and 3122) (YLS)
- 10. Provide the estimated motor vehicle weight tax revenue based on the Mayor's proposed rates for: 1) passenger vehicles and trucks and noncommercial vehicles not exceeding 6,500 pounds; and 2) all other motor vehicles. Include the calculations used to estimate the revenue for both categories and provide sufficient information for the Committee to calculate potential revenue using different rates. (Page 16, Appendix B, 3248 to 3297) (YLS)
- 11. Provide an update on a potential road usage charge in place of a flat highway improvement fee for electric and hybrid-electric vehicles. (Page 16, Appendix B, 3248 to 3297) (YLS)
- 12. Please provide an update on the leases, subleases, licenses, and rights of entry listed in Appendix B-1 that have expired or are set to expire prior to or during FY 2026. Is Tax Map Key (3) 3-8-007:101, leased to Balthazar and TJ Gomes, currently on a month-to-month basis? Are the two vacant lots in the Kula Agricultural Park, Lots 30 and 31, ready to be leased? (Pages 3, 4, 5, and 7, Appendix B-1) (TP)

Ms. Marcy Martin
March 29, 2025
Page 11

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

Sincerely,


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

bfed:2026 bgt:250328afn01:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.
Budget Director
Deputy Director of Finance

RICHARD T. BISSEN, JR.

Mayor

JOSIAH NISHITA

Managing Director



OFFICE OF THE MAYOR
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

March 28, 2025

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

APPROVED FOR TRANSMITTAL

Richard T. Bissen, Jr. 3-28-25
Mayor Date

For Transmittal to:

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

Dear Chair Sugimura:

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

Pursuant to your correspondence dated March 21, 2025 requesting an updated version of the Carryover/Savings spreadsheet, please see attached.

In addition to the unrestricted fund balance which is shown on the attached spreadsheet, anticipated additional revenues based on the funds collected in the first half of FY 2025 are also included in the Fiscal Year 2026 Budget Carryover/Savings amount. Finally, the Sewer Fund, Liquor Fund, and Water Fund, have also recognized projected savings from Fiscal Year 2025 derived from operating costs or Capital Improvement Project funding.

Should you have any questions, please contact me at ext. 8239.

Sincerely,

A handwritten signature in black ink, appearing to read "Lesley Milner".

LESLEY MILNER
Budget Director

Attachment

Major _____ Date _____

CARRYOVER/SAVINGS ESTIMATE - FISCAL 2026									
	COMBINED	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL
TOTAL FUND BALANCE									-
PER CAFR 06/30/24	566,916,778	461,654,805	38,015,508	19,472,432	1,555,296	131,071	12,831,460	2,950,816	30,305,391
LESS: Restricted	(145,129,438)	(145,129,438)							
LESS: Committed	(72,853,623)	(72,853,623)							
LESS: Assigned (Encumbrances)	(71,055,359)	(71,055,359.36)							
LESS: Encumbrances	(23,224,974)	-	(11,656,566)	(4,772,878)	(20,503)		(5,729,287)	(1,045,740)	
ACTUAL FY2024 CARRYOVER	254,653,383	172,616,384	26,358,942	14,699,554	1,534,793	131,071	7,102,173	1,905,075	30,305,391
CARRYOVER/SAVINGS USED IN FISCAL 2025:									
ORIGINAL BUDGET (per Ordinance)	(103,932,430)	(50,732,599)	(17,365,696)	(10,229,492)	(854,621)	-	(3,313,077)	(920,551)	(20,516,394)
FY 2025 BUDGET	(103,932,430)	(50,732,599)	(17,365,696)	(10,229,492)	(854,621)	-	(3,313,077)	(920,551)	(20,516,394)
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	150,720,953	121,883,785	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	9,788,997
ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/24	150,720,953	121,883,785	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	9,788,997
FY25 Certification:									
BD-BA 25-06_DWS_Ops Water Generators									3,500,000
BD-BA 25-14_DWS_Ops Fitting/Vlave replacements									1,700,000
BD-BA 25-15_Oper_Mgmt		865,000							
BD-BA_25-16_Oper_OED NOAA Grant		100,000							
BD-BA_25-22_Oper_OED_Alexander Academy		55,285							
BD-BA_25-23_Oper_Oiwi_Salaries		67,056							
BD-BA_25-27_Oper_Parks_Fire Prevention Equipment		105,413							
BD-BA_25-36_MD_60 Church Street_CIP		1,500,000							
BD-BA_25-37_Oper_Transportation_MEO		97,460							
BD-BA_25-51_Oper_OED_Maui Fair		1,500,000							
BD-BA_25-58_CIP_Management_Von Tempsky		9,100,000							
BD-BA_25-60_Oper_Mayor_Akaku_\$40k		40,000							
BD-BA_25-63_Oper_Fire_Helicopter_\$300k		300,000							
Total Certifications submitted pending appropriation	-	13,730,214	-	-	-	-	-	-	5,200,000
Carryover after Certifications	150,720,953	108,153,571	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	4,588,997

BFED Committee

From: BFED Committee
Sent: Saturday, March 29, 2025 8:34 PM
To: Marcy Martin
Cc: BFED Committee; Maria Zielinski; Stacey.M.Vinoray@co.maui.hi.us; 'Michelle Santos'; 'Zeke Kalua'; Lesley Milner; kristina.cabbat@co.maui.hi.us; tiare.p.horner@co.maui.hi.us; Janina Agapay
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-04); reply by 4/4/2025
Attachments: (FN-04) Correspondence to Finance 03-29-2025.pdf

RICHARD T. BISSEN, JR.
Mayor


MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

April 4, 2025

Ms. Lesley Milner 
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


Mayor Date

For Transmittal to:

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

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-04)

This transmission is in response your letter dated March 29, 2025, requesting the following information:

Overall

1. **What is your Department's employee turnover rate over the past fiscal year and how does it compare to the prior fiscal year? (GJ)**

Response: The employee turnover rate for the past fiscal year is approximately 1.1%. This is comparable to the prior fiscal year.

- a. **Do you believe a recruitment and retention pay program is needed to address staffing challenges?**

Response: Yes, a well-designed recruitment and retention pay program can be a crucial strategy to address staffing challenges, as it can attract and retain talent by offering competitive compensation and benefits, ultimately improving organizational stability and performance.

- b. **Other departments, such as Planning and Water Supply, have included such programs in their budgets. Are there any known obstacles preventing your Department from implementing a similar approach? (GJ)**

Response: There are no known obstacles preventing our Department from implementing a similar approach like other departments. We appreciate the Council's support for considering such an approach.

2. **Which vacant, reallocated, or retitled positions have approved position description, established minimum qualifications, and have been posted for recruitment? (TP)**

Response: Here is a list of vacant, reallocated and retitled positions that have been posted for recruitment:

Position No.	Position Title	Division	Recruitment Type	First Available Date	Status
P-33629	Accountant III	Accounts	Open	9/11/2024	Pending Interviews
P-25596	Cashier II	Treasury	Open	12/1/2024	Recruitment in progress
P-25629	Account Clerk III	Treasury	PWOE	7/16/2024	Recruitment in progress
P-31618	Accountant III	Accounts	Open	1/16/2025	Pending Interviews
P-25636	DMVL Service Representative II	DMVL	Open	11/13/2024	Continuous recruitment

P-29795	DMVL Service Representative II	DMVL	Open	10/1/2024	Continuous recruitment
P-31867	DMVL Service Representative II	DMVL	Open	2/1/2025	Continuous recruitment
P-31868	DMVL Service Representative II	DMVL	Open	10/8/2024	Continuous recruitment
P-28528	DMVL Service Representative I	DMVL	Open	4/16/2024	Continuous recruitment
P-25570	Asst County Real Property Tax Administrator	RPA	Open	11/16/2024	Recruitment in progress
P-25627	Tax Maps and Records Technician III	RPA	Open	1/16/2025	Continuous recruitment
P-29230	Real Property Appraiser Asst	RPA	Open	12/30/2022	Recruitment in progress
P-29232	Senior Clerk	RPA	Open	11/1/2019	Continuous recruitment
P-29362	Real Property Appraiser I	RPA	Open	2/15/2025	Continuous recruitment
P-25637	DMVL Service Representative II	DMVL	Open	1/1/2025	Continuous recruitment
P-25645	DMVL Service Representative II	DMVL	Open	2/15/2025	Continuous recruitment
P-28953	DMVL Service Representative I	DMVL	Open	12/16/2024	Continuous recruitment
P-31871	DMVL Service Representative II	DMVL	Open	3/1/2025	Continuous recruitment
P-25624	DMVL Service Representative II	DMVL	Open	2/5/2024	Continuous recruitment
P-31869	DMVL Service Representative II	DMVL	Open	10/16/2023	Filled with DM-89 on 09/26/24
P-29596	DMVL Service Representative II	DMVL	Open	4/15/2023	Filled with DM-89 on 01/22/25
P-29227	RP Appraiser I	RPA	Open	9/16/2022	Filled with DM-89 on 08/01/23

3. **What is the likelihood of reaching a settlement agreement with the Hawaii Fire Fighters Association to provide temporary hazard pay for Maui County firefighters, as supported by Resolution 25-78? (NUH)**

Response: The Department of Personnel Services (DPS) would be best positioned to respond to this question.

4. **Please provide the current repayment schedule for the Johnson Controls, Inc. contract, including how payments are being made and the annual cost savings realized. In addition, provide copies of the current JCI contracts for Phases I and II. (YLS) Lesley**

Response: The County has one contract with JCI which includes all current phases of the project. Attached, please find

Amendment 5 to the contract which includes the repayment schedule, measurement and verification costs, and annual cost savings JCI has said they will realize. The original contract along with all amendments and appendices can be found in Granicus, BFED-21(24) meeting details.

- Contract C7619 and Amendments 1-3:
<https://mauicounty.legistar.com/View.ashx?M=F&ID=13377679&GUID=DA90AEC6-2446-4307-996B-22931356CBB7>
- Appendix A, Vol. I:
<https://mauicounty.legistar.com/View.ashx?M=F&ID=13377680&GUID=860C3C21-7D00-428F-82BA-8401AE765C91>
- Appendix A, Vol. II:
<https://mauicounty.legistar.com/View.ashx?M=F&ID=13377681&GUID=FEC04F22-E0BE-4C1A-AE87-50CB83E22DD0>
- Amendments 4 and 5:
<https://mauicounty.legistar.com/View.ashx?M=F&ID=13644108&GUID=D41DB3FA-AEA9-4A30-87F8-06F74821AB0F>

5. **Beyond the creation of the Land Management Administrator position, what specific actions are being taken to reduce the County's liability with County-owned lands—whether held through owners, Executive Order, lease, or other means—that are not properly managed or maintained. (TP)**

Response: The Mayor will be launching a Land Management Task Force, coordinated by the Department of Management. This effort will address wildfire prevention and mitigation, illegal encampments, cultural preservation and environmental stewardship, positive activation of County lands, security and enforcement, and community

engagement and education. This Task Force is in the process of being created and the coordinated efforts of this program are not currently reflected in FY 2026 budget, although multiple departments have submitted requests that align with this effort.

- 6. For the Administration Program, Goal #5, Item 2, the Quarter 2 Budget Implementation Report states that 61 percent of operational policies and procedures have been documented. Please provide a list identifying which policies and procedures have been documented and which remain outstanding. (Page 249, Program Budget) (NUH)**

Response: While the Finance Department continually reviews existing policies/procedures, there does still exist some policies/procedures that are not formally documented although they are being followed. The Department will continue to work toward formal documentation; however, resource and time constraints may affect the timing of completion. Additionally, given the results of the annual County audit and associated Annual Comprehensive Financial Report, we are confident that policies/procedures, whether formally documented or not, are effective in ensuring the accuracy and integrity of the financial statements. Additionally, these policies/procedures prove to be effective in the support of Finance Department operations.

Please see an example of documented policies/procedures below as the list of documented policies/procedures is quite extensive:

- *Check Acceptance Policy and Procedures*
- *Cash Overage and Shortage Policy and Procedures*
- *Petty Cash Change Fund Policy*
- *Cash Handling Policy and Procedure*
- *Ownership Transfer & Plate replacement (DMVL)*
- *County of Maui Purchasing Handbook (Purchasing)*
- *Pcard Policy and Procedure (Purchasing)*

- *Travel Policy and Procedure (Purchasing)*
- *Return and Payment data import procedures (MCTAT)*
- *Cashiering Desk Procedures (MCTAT)*
- *Refund process for review and modification (MCTAT)*
- *Failed payment procedures (MCTAT)*
- *Daily reconciliation procedures (MCTAT)*
- *Cash, Investment & Debt Management System (Treasury)*
- *Debt Management Policy (Treasury)*
- *iNovah User Access SOP (Treasury)*
- *Investment Policy (Treasury)*
- *Implementation Guide Positive Pay (Treasury)*
- *QED Reconciliation (Treasury)*
- *Investment reconciliation and interest allocation (Treasury)*
- *Bank Reconciliation Procedures (Accounts)*
- *Encumbrance and Carryover Roll procedures (Accounts)*
- *Contract Payment procedures (Accounts)*
- *Request for payment procedures (Accounts)*
- *Daily cash total procedures (Accounts)*
- *Receiving purchase orders (Accounts)*
- *General checking account process (Accounts)*
- *Appeals process and procedures (RPT)*
- *Protected and confidential information policy (RPT)*

7. Owner-Occupied and Long-Term Rental classifications show rate decreases despite valuation increases. How does the Administration project this will affect residents, overall will residents be paying higher property taxes, how does this strategy align housing policy goals? (YLS)

Response: If assessed value increases are more than rate decreases, real property taxes will increase. The past few years, a combination of rate adjusting, tier adjusting, and tax relief has been employed to offset real property tax increases due to market value assessment increases for owner-occupied, and long-term rental properties. The real property valuation for tax rate purposes will be certified on April 17, 2025. At that time, assessments, tax rates, and taxes can be reviewed and adjusted to align with policy goals.

- 8. For the Motor Vehicles and Licensing Program, Goal #2, Item 3, what actions are being taken to increase the number of vehicle registrations completed through alternative service portals? What strategies are being considered to further increase the percentage of online vehicle registration transactions? (Page 269, Program Budget) (NUH)**

Response: In our continuing efforts to increase the number of vehicle renewal registrations completed through alternative means and expand convenient access to motor vehicle registration services, the DMVL recently relocated an underutilized DMV kiosk from the Kalana O Maui Building to Napili Market, located at 5095 Napilihau Street, Lahaina. This strategic action provides a second self-service kiosk option for West Maui residents of Napili, Kapalua, and surrounding communities, offering a faster and more accessible way to renew vehicle registrations.

As the various vehicle State & County taxes and fees increase due to legislative changes, the fees charged at Self Service Terminals (SST) (i.e. credit card fees) will also increase. The credit card fees of 2.5% are presently paid by the vehicle owner at the time of transaction. In FY 2024 there were 53,923 vehicle registrations renewed via the SSTs which collected a total of \$17,755,152.99 in State and County revenues. The 2.5% equated to approximately \$443,879 paid by the vehicle owners.

A possible strategy to increase usage and diversion to the SSTs would be to consider appropriating funds to cover the 2.5% fees.

- 9. The Quarter 2 Budget Implementation Report for the Real Property Assessment Program, Goal 1, states that no public sessions have been conducted. What types of public sessions are typically offered**

and how does the program plan to meet this goal? Has the Department considered alternative public outreach methods, such as mailers, social media, or other communication tools? (Page 263, Program Budget) (NUH)

Response: The Real Property Assessment Division (RPAD) conducts public sessions and will make appearances regarding real property tax programs, deadlines and assessments. Community and industry groups can contact the division and request a presentation or appearance. The RPAD is briefly speaking at five of the scheduled council residency budget sessions for the upcoming fiscal year which will help the division reach this goal. The division uses social media and county website alerts to announce deadlines. Once a year, on March 15, assessment notices are mailed. The back of the assessment notice is used as a mailer communication tool and includes items such as new programs, exemptions and deadlines. The division website mauipropertytax.com is used as an information hub. The division will consider affordable, efficiently alternative communication tools.

Salaries and Wages (Category “A”)

1. **What is the status of HGEA negotiations for bargaining unit employees whose current contract expires on June 30, 2025? (Page 8-49, Budget Details) (NUH)**

Response: The Department of Personnel Services would be best positioned to respond to this question.

2. **Are Bargaining Unit 13 step increases authorized under a current collective bargaining agreement? If so, are these increases reflected in the FY 2026 Budget for all BU-13 positions? (Pages 8-3, 8-4, 8-9, 8-14, 8-17, 8-21, 8-22, and 8-23, Budget Details) (TC)**

Response: The current Collective Bargaining agreement expires on June 30, 2025, and negotiations for the new contract is still ongoing. For BU-13 employees, it is assumed that the step movements will continue with the new contract. Those increases have been reflected for those employees who are scheduled for step increase for FY 2026.

- 3. The Department is requesting the reinstatement of funds that were reduced in the FY 2025 Budget. Please explain the basis for this request, particularly in light of existing vacancies and funded positions that have not yet been established. (Pages 8-4, 8-4, 8-9, 8-14, and 8-23., Budget Details) (TC)**

Response: While the Department believes that many of the expansion positions will be ready for recruitment during FY 2026 and hopes to implement a recruitment program to attract more applicants, we recognize that we will not eliminate vacancies. In further reviewing our Salaries budget we are only requesting reinstatement of salary adjustments as follows:

- Finance Administration Program - \$125,000 (originally requested \$150,000 reinstatement)*
- Motor Vehicle & License Program - \$150,000 (originally requested \$250,000 reinstatement)*
- Real Property Assessment Program – no change to reinstatement*
- Treasury Program – no change to reinstatement*

- 4. Is the Maui County Transient Accommodations Tax office fully staffed? (Pages 8-3 and 8-4, budget Details, 907015A) (TP)**

Response: No, the Maui County Transient Accommodations Tax office still is not fully staffed. Based on DPS's recent recommendation, the Revenue Manager is working on reclassing the Tax Information Specialist I position to an Accountant III position to facilitate expedited recruitment since the Accountant III is already an established classification within the County. DPS is still reviewing the Tax Auditor IV position description; this would be a new classification for the County.

5. Provide status of P-XX161 Land Management Administrator. (Page 8-3, Budget Details) (YLS)

Response: The Department is currently consulting with the HGEA and is requested to respond with our consultation by April 15, 2025. After the consultation, then we will submit a requisition to DPS to create and fill the position.

6. The Land Management Administrator position has been funded for nearly seven years. Has the position description, including minimum qualifications, been established? Has the position been posted for recruitment? What progress has been made over the past six years to fill this position? (Page 8-3, Budget Details, P-XX161) (TP)

Response: The MD's Office has approved the position description and the reorganization of the agency where the Land Management Administration will reside. Union consultation is in progress. As soon as the consultation is done, the Department will submit a requisition to DPS to create and recruit for the position.

7. The following positions have not been created but have appeared in prior FY budgets. Please provide the current status of each position and indicate whether the positions are still warranted:

- a. **P-XX160 Tax Clerk I (Page 8-3) -**
- b. **P-XX161 Land Management Administrator (Page 8-3)**
- c. **P-X3011 Tax Auditor IV (Page 8-4)**

- d. **P-X3013 Tax Information Specialist I (Page 8-4)**
- e. **P-XX166 Accountant II (Page 8-9)**
- f. **P-XX167 Accountant II (Page 8-9)**
- g. **P-XX019 Property Valuation Analyst I (Page 8-28) (Budget Details) (TC)**

Response: For P-XX160 and P-XX161 – Union consultation is in progress.

For P-X3011, P-X3013, P-XX166, and P-XX167 – Finance and DPS are collaborating to create a mutually agreeable position description.

For P-XX019 – This position was created in August 2023 as P-32810, Property Valuation Analyst I and filled in October 2023.

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

1. **Please provide a detailed cost breakdown of the \$600,000 requested for new workstations and furnishings for the Kalana O Maui Building second floor. How many workstations are being created and what specific furnishings are proposed? Is this request in addition to the four cubicles funded in the prior FY budget for \$35,000, or does it include furniture and hardware for those previously created cubicles? Are the positions that will use these workstations currently filled? (Page 253, Program Budget and Page 8-8, Budget Details) (NUH) (TC) (TP)**

Response: The \$600,000 budget request is an estimate based on initial review and “fit plan” by Corporate Environments International, Inc. (CEI) located in Honolulu. We told CEI, which had done the remodel of workstations for the Department of Personnel (DPS), that we wanted something similar to that in DPS. We are looking at approximately 30 workstations with some tables for printers, etc. Some of the workstations are for use by the auditors when they are on site. We are also looking to better utilize the space so staff can have a dedicated break room. Currently they are forced to use the Finance Conference room and need to work

around meetings scheduled.

- 2. Relating to the \$85,000 expansion request for Professional Services, Administration Program, please explain the expenses related to the new Land Management Section database. How many departments or staff members are expected to use the software? (Page 8-6, Budget Details, 907014B, 6132) (NUH)**

Response: This is to replace the current County Related Property Management System (CRPMS) that is no longer supported by ITSD to update the programming. Currently there are over 3,000 records. All of the Departments that lease office space and/or property, all Departments that manage property, all Departments with Engineering Divisions, Corporation Counsel, and Real Property Assessment will have access to the database. Each Department will determine the staff that will have access.

- 3. Is the Countywide aerial imagery contract an annual expense? (Page 8-30, Budget Details, 907060B, 6112) (TP)**

Response: Yes, a six (6) year contract was signed in June 2023.

- 4. Relating to the \$218,659 expansion request for Contractual Service, previous costs were shared by multiple agencies. Please identify the agencies that previously shared in the cost and indicate whether they have discontinued use of the program. Does RPAD now assume the full cost? (Page 8-30, Budget Details, 907060B, 6112) (NUH)**

Response: In 2011, when the program began, Police paid for the base cost and the RPAD paid for upgrades. In, 2023 Police stopped paying for the program. That year, the cost was split between the Department of Agriculture, RPAD, Fire, Wastewater, Public Works, and Planning. The 2024 payment was split between RPAD, Fire, and Public Works. The purpose of the \$218,659 expansion

is to have RPAD pay for the program in full. The chart below shows use in 2024 excluding software integrations and the GIS imagery mosaic.

Department	Image Views
Environmental Mgmt	392
Finance	50,506
Housing & Human Concerns	320
Management	2,707
Fire	8,015
Police	6315
Parks	2,253
Planning	31,080
Public Works	39,920
Transportation	255
Totals	141,763

- 5. Has the Department established a reconciliation process for MCTAT, conducted audits of any legacy exclusions—specifically those related to transient accommodations provided prior to the enactment of the County’s TAT ordinance and within the three-year period during which TAT cannot be passed on to the customer—and issued assessment notices to collect delinquent MCTAT? (Page 8-7, Budget Details, 907015B-6244) (TP)**

Response: MCTAT staff can conduct reconciliations of State data and MCTAT payments using the database created by the former Hawaii County TAT manager. However, this database is not intended to be a permanent solution, as it does not fulfill all the MCTAT Office’s needs, specifically maintaining an Accounts Receivable.

The MCTAT Office is still in the process of cleaning up its data. Through the delinquent assessment issuance process, we discovered large dollar amounts that were reported in previous audit reports as Accounts Receivables were in fact erroneous filings in Maui County and/or payments that were sitting in a wrong TAT account that needed to be matched up to filing in the correct account.

MCTAT staff continue to audit exclusions for pre-existing reservations; this is part of the data clean up. The MCTAT Office is focusing on cleaning up calendar year 2021 first, since the three-year statute to assess is what we are running against. Once assessments are issued, MCTAT has 15 years to collect on the delinquency (HRS 237D-9). MCTAT staff will continue chronologically in its reconciliation and cleanup efforts.

- 6. The unit cost per license produced is anticipated to increase. Is the County absorbing this cost increase or is there a plan to adjust fees to recover all or part of the added expense? (Page 8-25, Budget Details) (TP)**

Response: The cost increase was accounted for in our FY 2025 costing and pricing analysis. As a result, instruction permits and duplicate licenses and permits fees were increased from \$10 to \$12.

- 7. Who is the County's current investment advisor and when were the most recent increases to the investment advisory expenses implemented? What accounts for these increases? When were these services last procured through a competitive bidding process? (Page 8-11, Budget Details, 907074B-6132) (TP)**

Response: The County's current investment advisor is Meeder Public Funds. The most recent increase in investment advisory services was implemented on July 1, 2024.

The quarterly invoice is based on the size of the portfolio, i.e., Assets Under Management (AUM), times a multiplier given as a percentage. When the new contract was executed, the multiplier percentage was increased; furthermore, the AUM was larger than in the earlier contract.

The last time the investment advisor services were procured by competitive bid was in 2024. The RFP

requesting bids was issued in March 2024 and the new contract began on July 1, 2024.

Countywide

- 1. Please provide current balances for the Special Revenue Funds listed under Countywide Costs. (Page 8-47, Budget Details) (NUH)**

Response:

	Available balance as of 4/3/2025*
Special Revolving Fund Balances for Transfers listed under Countywide Costs	
Open Space, Natural, Cultural Resources, & Scenic Views Preservation Fund	\$ 12,700,790
Affordable Housing Fund	\$ 10,992,593
Emergency Fund	\$ 76,796,435
Managed Retreat	\$ 11,500,000
General Excise Tax Fund	\$ 24,567,593
General Excise Tax - Department of Hawaiiin Homelands Fund	\$ 17,767,148
*The available balance includes reductions for any FY25 appropriations and any open encumbrances.	

- 2. What is the total amount of Carryover/Savings from FY 2024? Please provide the FY 2024 Actual vs. Adopted Countywide Costs and a breakdown of how the total amount of Carryover/Savings has been, or is being, spent. (Pages 80 and 284, Program Budget) (TP)**

Response: Carryover/Savings from FY 2024 is \$121,883,785. This reflects the FY 2024 carryover per the ACFR of \$172,616,384 less carryover savings used in the FY 2025 budget per ordinance of \$50,732,599. Please refer to attachment which contains pages from the ACFR for FY 2024 reflecting savings resulting from revenue and expenditures. This Carryover/Savings is in the General Fund and is spent accordingly.

- 3. How was \$122,934,571 in Carryover/Savings calculated? (Page 80, Program Budget and Page 1, Section 2, From Other Sources, Carryover/Savings, General Fund) (NUH)**

Response: The \$122,934,571 in Carryover/Savings as reflected in the proposed FY 2026 budget is \$121,883,785 reduced by FY 2025 budget amendments of \$34,060,214 (\$13.730 million existing plus \$20.330 million anticipated) plus estimated surplus revenue of \$35,111,000.

Unrestricted Fund Balance	172,616,384
Less: FY2025 Budget Amendments	(34,060,214)
Less Carryover Savings Appropriated in FY 2025 Budget	(50,732,599)
Add Estimated Surplus/(Deficit) FY 2025 Revenue:	35,111,000
- Investments; TAT; Public Service Company Tax; Golf; Licenses and Permits; Use of Property; Fines, Forfeits, and Penalties	
TOTAL FY 2026 CARRYOVER/SAVINGS	122,934,571

- 4. It appears that the \$51 million certification for Bill 15 (2025) is included in the FY 2026 Budget. If so, please clarify why it was included, given that the certification was issued in FY 2025 and Bill 15 is pending consideration in Committee (see attachment). (Page 1, Budget bill, Section 2, From Other Sources, Carryover/Savings, General Fund) (YLS)**

Response: After the February 18, 2025, Budget, Finance, and Economic Development Committee meeting, the Department of Finance met with the Budget Office and it was determined that it would be appropriate to include the funds certified for Bill 15 (2025) in the Fiscal Year 2026 Budget Carryover/Savings calculation as the Bill was no longer needed. In addition, a request to rescind the bill was transmitted to the Committee.

- 5. For FY 2026, “estimated revenues derived from the General Fund’s Licenses, Permits, & Others is \$28.8 million reflecting an increase of \$13.5 million or 88.5 percent from FY 2025.” Please provide a breakdown of these estimated revenues. (Page 79, Program Budget)**

(NUH)

Response: Licenses, Permits and Others includes interest income and fines and penalties among other items. The increase in this category is primarily due to a \$12 million increase in interest income from the budgeted FY 2025 to the proposed budget for FY 2026. The asset base of investments has increased significantly over the past few years.

- 6. Please provide a breakdown of County fuel tax revenues collected to date in FY 2025, by fuel type - gasoline and diesel oil, biodiesel blend, ethanol, methanol, and liquefied petroleum gas. (Page 19, Program Budget) (YLS)**

Response:

County of Maui - Liquid Fuel Tax Base & Tax Collections								
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Gasoline	\$ 1,306,206.48	\$ 1,208,665.02	\$ 1,220,078.85	\$ 1,154,322.10	\$ 1,232,192.89	\$ 1,519,686.27	\$ 1,490,452.47	\$ 1,205,683.14
Diesel Oil (off-highway)	\$ -							
Diesel Oil (highway)	\$ 117,487.02	\$ 131,639.67	\$ 136,819.58	\$ 109,977.91	\$ 136,229.15	\$ 120,898.25	\$ 202,437.82	\$ 108,477.94
Liquefied Petroleum Gas (highway)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.11	\$ -
Small Boats (gas)	\$ 1,022.39	\$ 1,039.02	\$ 1,100.80	\$ 1,141.91	\$ 1,290.88	\$ 1,160.20	\$ 7,006.56	\$ 1,225.30
Small Boats (diesel oil)	\$ -							
Aviation fuel	\$ -							
Other fuel 1/	\$ (529.22)	\$ (132.18)	\$ 1,340.64	\$ 1,275.42	\$ 1,008.15	\$ 934.20	\$ 341.58	\$ 1,296.38
Total	\$ 1,424,186.67	\$ 1,341,211.53	\$ 1,359,339.87	\$ 1,266,717.34	\$ 1,370,721.07	\$ 1,642,678.92	\$ 1,700,240.54	\$ 1,316,682.76

- 7. If the Public Service Company Tax were not in effect, what would be the estimated amount of real property tax owed to the County for parcels owned or occupied by public service companies? (Page 18, Program Budget) (YLS)**

Response: RPAD records show that 78 public utilities have claimed a real property tax exemption for paying the Public Service Company Tax. The exemption is estimated to cost \$738,149 in real property taxes for fiscal year 2026.

- 8. Are there any anticipated impacts to Franchise Tax revenues resulting from ongoing wildfire-related litigation? (Pages 19 and 20, Program Budget) (YLS)**

Response: At this point in time, we are unaware of any impacts in Franchise Tax revenues resulting from the wildfire-related litigation.

- 9. It appears that 5 percent of real property tax revenue is allocated to the Affordable Housing Fund in the FY 2026 proposed Budget. What is the rationale for reducing the allocation to 5 percent after two consecutive years of allocating 8 percent? (Page 284, Program Budget) (TP)**

Response: Given that the County is receiving \$1.6 billion in CDBG-DR funds it was decided that an allocation of 5% of real property tax revenue would be appropriate for the Affordable Housing Fund recognizing that the required allocation is 3%.

- 10. What is the total TAT collected to date in FY 2025? Has the Department collected unpaid TAT owed to the County dating back to FY 2022? Does the Department have adequate staffing and IT resources to ensure full collection of TAT revenues owed to the County? (Pages 17 and 18, Program Budget) (YLS)**

Response: As of 4/2/2025, the MCTAT Office has collected \$52,610,506.57 in FY 2025. This dollar amount includes delinquent taxes paid (in response to assessments sent out in Q4 of 2024) that were for prior tax years (calendar year) and includes penalties and interest. The delinquent assessments that the MCTAT Office sent out in Q4 of 2024 were sent to taxpayers who had never paid MCTAT for periods ending November 2021 through August 2024. As of 3/31/2025, the MCTAT Office has collected \$3.98 million for fiscal years 2022, 2023, and 2024 from this focused set of taxpayers who were assessed. As mentioned in the response to question 5 under Operations and Equipment (Categories "B" and "C"),

MCTAT staff will continue to issue assessments in chronological order by tax year.

- 11. What factors are considered when projecting Transient Accommodations Tax revenues and the assumed 1.3% annual growth through FY 2031? Are County actions included in the model, and if so, which specific actions could affect the forecast? In light of national economic forecasts indicating the potential for a recession, was any economic downturn scenario considered in the development of this projection for FY 2026? (Pages 17 and 18, Program Budget) (GJ)**

Response: The Budget Office uses an Excel forecast model. The model utilizes historical revenues for forecasts. There are no other County actions or economic considerations taken with regard to the result.

- 12. Regarding the \$775,000 request for full-service Transient Accommodations Tax software, what is the name of the software being purchased and who is the vendor? Will this software be procured through a competitive bidding process? Who will oversee the rollout and how many staff members will be trained to use it? Will the software support reconciliation of taxpayer state filings and MCTAT payments? Is this a one-time expense or will there be an ongoing annual cost? If ongoing, what is the anticipated annual expense? Has the Department reviewed similar TAT software used by other counties and their associated costs? Has any reconciliation work been done with Hawai'i County to implement an Access database to support delinquency assessments? How many MCTAT delinquencies are currently known, how much of the \$9.3 million referenced in County Auditor's Report 23-1 has been collected to date, and how much time remains for the County to collect outstanding delinquencies? (Page 8-7, Budget Details, and Page 253, Program Budget) (NUH) (GJ) (TP)**

Response: The Request for Proposal (RFP) was sent out on March 24th with a due date in 45 days so no vendor has been chosen at this point. The procurement will be through a competitive bidding process. The Transient Accommodation Tax (TAT) staff will be involved in the

rollout with the TAT Manager, Director and Deputy Director of Finance providing oversight. We anticipate that the functionality of the new software will provide a reconciliation of MCTAT payments with the State filings. The amount included in the proposed FY 2026 budget represents our estimate of the annual expense. This was based upon proposals sent to Maui County in 2021. We believe there will be one-time implementation costs once selection has been made. If so, this would require a budget amendment; the Budget office has been made aware of this likelihood.

With the exception of City and County of Honolulu, the other Counties are utilizing the Access Database created by the Big Island TAT manager. With the exception of his airfare cost to Maui he installed and updated this program at no cost to the County. The cost structure used for FY 2026 for the new software was based upon the software proposal received from the vendor selected by the City and County of Honolulu.

Thus far, the TAT office staff has collected over \$3.5 million in delinquent TAT revenue. The true delinquency balance, however, is not yet known without the necessary software system and further data scrubbing. In many cases taxpayers are filing under the wrong TAT number or for the wrong County.

- 13. Bond Issuance and Debt Service are proposed to increase by \$17,725,559, or 29.9 percent. Please provide a detailed breakdown of this increase. If the increase is attributable to an upcoming bond issuance, identify the total proposed issuance amount and explain the methodology used to calculate the projected debt service. (Page 284, Program Budget) (YLS)**

Response: The increase in bond issuance and debt service is due to the anticipated bond issuance in August 2025. Specifically, we increased the budget for bond flotation cost by \$50,000 primarily to cover any additional disclosure required relative to the Maui wildfires,

litigation, and CDBG-DR funding. We are estimating a \$264 million bond issue at approximately 4.5%. For FY 2026 the principal payment is estimated to be \$59,536,819 (includes \$23.2 million for the new bond issuance) plus interest cost of \$16,999,406. No interest is included in FY 2026 for the new bond issuance.

- 14. The \$78,244,365 proposed contribution to the Employees' Retirement System includes funding for the spiking bill. Please explain the amount allocated specifically for spiking and how it was calculated. Provide a copy of the spiking bill. (Page 8-49, Budget Details) (YLS)**

Response: The FY 2026 spiking bill was estimated at \$7,500,000 based on the actual FY 2024 spiking bill of \$6,808,142. The FY 2025 spiking bill is expected to be received in September 2025.

- 15. How was the uncommitted balance of ARPA funds, totaling \$210,792.88, expended? (FN-7, BFED-1, FY 2025) (TP)**

Response: The \$210,792.88 was obligated under the Kaanapali R1 Distribution System project.

Appendix A, Part II

- 1. What progress has the Department made in coordinating with the Departments of Housing and Corporation Counsel to address the special condition related to the SMA permit issued to Seibu Hawaii, Inc. for the Makena Resort's unfulfilled employee housing obligation in the Central Maui-Kihei area, particularly in light of the resort's sale? (Page 47, Budget bill, A. Housing Interim Financing and Buy-Back Revolving Fund – Chapter 3.32, Maui County Code) (TP)**

Response: Discussions were held in prior years between the Department of Finance and Corporation Counsel. The Department will work with Corporation Counsel and the Budget Office to submit a resolution to propose a

transfer of the remaining funds to the most appropriate and acceptable use.

- 2. Maui County Code Section 3.39.040 provides that: (a) the Director of Finance shall establish a separate account to record all revenues derived from Maui Interscholastic League fees and expenditures from the fund; and (b) expenditures shall be made through appropriations in the annual budget ordinance. Where is this appropriation reflected in the Budget bill or does the Administration intend for the Council to appropriate expenditures from this fund in the FY 2026 Budget? (Page 55, Budget bill, U. Maui Interscholastic League Fees Fund (Chapter 3.39, Maui County Code)) (GJ)**

Response: Per MCC 3.39.030(c), “the department of parks and recreation shall be responsible for the management of the fund.” Questions for expenditures should be directed to the Department of Parks and Recreation.

Appendix B

- 1. In Account 3101, Real Property Taxes, the notes do not appear to reflect recently enacted ordinances. Could you please confirm whether these citations and related language have been updated? If not, please provide proposed revisions for this section. If the Maui County Code no longer supports the cited language, please explain the basis for its continued inclusion and indicate whether there is a plan to submit a revision to align the footnotes with current law. (Page 11, Appendix B, Ramseyered) (YLS)**

Response: Please make the following updates to the citations:

Remove the citations for 3.48.466(B) and 3.48.551 ordinance 5589.

<i>Revised language</i>	<i>Section</i>	<i>Ord.</i>

<i>Real property that was completely destroyed by the August 2023 Maui wildfires, as determined by the director of finance, is exempt from real property taxes, including the minimum real property tax, through June 30, 2026. Real property located in a red or yellow reentry zone in Lahaina, or for which access was restricted to certain hours by the government, is exempt from real property taxes, including the minimum real property tax, for the period July 1, 2024 through June 30, 2026.</i>	<i>3.48.230</i>	<i>5727</i>
<i>Exemptions in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, must remain in effect through December 31, 2026 under specified circumstances.</i>	<i>3.48.415</i>	<i>5728</i>

- 2. Are properties covered under Ordinance 5582 required to resume paying real property taxes in FY 2026? Does the requirement depend on whether a home has been reconstructed? (Page 11, Appendix B, Ramseyered, 3101, Sections 3.48.230 and 3.48.415, Maui County Code) (TP)**

Response: The language of Ordinance 5582 was updated by Ordinance 5727 effective November 27, 2024.

These properties will be non-taxable through June 30, 2026.

- 3. Is the Department aware that approximately 107 landlords and property managers received correspondence this month from FEMA and Aesthetic Home Investment (AHI), stating that they have not received federal payments since January 2025 and are pausing payments under the Direct Lease program? The notice indicated that FEMA is reviewing funding allocations to ensure alignment with recent Executive Orders and that vendors will be notified upon completion of the review. (Page 11, Appendix B, Ramseyered, 3101, Sections 3.48.466(B) and 3.48.551, Maui County Code) (TP)**

Response: At this time, the RPAD has not been made aware of any correspondence from FEMA and Aesthetic Home Investment. Currently there are 480 applicants who are continuing to rent to wildfire survivors, and the RPAD is still receiving applications from FEMA and Aesthetic Home Investments who are signing new leases with property owners.

- 4. What are the most recent median and average assessed values for residential homes? If Tier 1 of the Non-Owner-Occupied tax category were aligned with the median assessed value, would that threshold capture the vast majority of genuine long-term rental properties? (Proposed Budget Synopsis – Proposed Real Property Tax Rates) (SS)**

Response: The 2025 median assessed value for the non-owner-occupied tax classification is \$856,200. The 2025 average assessed value is \$1,343,000. Many long-term rental properties are in the long-term rental classification. If the tier 1 threshold for non-owner-occupied was lowered from \$1,000,000 to \$850,000 less long-term rental properties, which are not in the long-term rental classification, would be in tier 1 exclusively. Many long-term rentals are higher valued

properties as they are a cottage on a property with several buildings.

5. Please provide the following information for the proposed tiered structure of the Non-Owner-Occupied tax classification:

a. For the following proposed NOO tax classification tier structure (see below 1,2, and 3):

i. How many parcels fall within each of the proposed tiers listed below?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The parcel counts shown below are estimates.

ii. What is the total assessed value for each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The assessed values shown below are estimates as they do not include appeals.

iii. What amount of tax revenue would be generated from each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The revenue shown below is an estimate and is overstated as it does not include appeals. The rates used are the mayor's proposed rates.

iv. For the following tiered tax structure, what would be the effective tax rates for Tiers 2 and 3?

- 1. Tier 1: Less than or equal to the median value**
- 2. Tier 2: Median value plus 1 to average value**
- 3. Tier 3: Average value plus 1 and above**

Response: The rates used are the mayor's proposed rates. The median value is \$856,200. The average value is

\$1,343,795.

Non-owner-occupied							
	Max Tier Value	Total Net Taxable Value in Tier	50% Value Appeals	Estimated Certified Value in Tier	Mayor's Proposed Tax Rate	Estimated Taxes	Parcel count
Tier 1	900,000	9,796,044,700	0	9,796,044,700	\$5.87	\$57,502,782	7,786
Tier 2	1,300,000	2,198,700,400	0	2,198,700,400	\$8.50	\$18,688,953	2,756
Tier 3	>1,300,000	7,885,355,100	0	7,885,355,100	\$14.00	\$110,394,971	4,252
Total		19,880,100,200	0	19,880,100,200	\$9.39	\$186,586,707	14,794

6. Please provide the following information for the proposed tiered structure of Short-Term Rental and Short-Term Rental Home (STR- STRH) tax classifications:

a. For the following proposed STR-STRH tax classification tier structure (see below 1, 2, and 3):

i. How many parcels fall within each of the proposed tiers listed below?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The parcel counts shown below are estimates

ii. What is the total assessed value for each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The assessed values shown below are estimates as they do not include appeals.

iii. What amount of tax revenue would be generated from each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The revenue shown below is an estimate and is overstated as it does not include appeals. The rates used are the mayor's proposed rates.

iv. For the following tiered tax structure what would be the effective tax rates for Tiers 2 and 3?

1. Tier 1: Less than or equal to the median value
2. Tier 2: Median value plus 1 to average value
3. Tier 3: Average value plus 1 and above

Response: The rates used are the mayor's proposed rates. The median value is \$1,116,000. The average value is \$1,589,977.

TVR-STRH							
	Max Tier Value	Total Net Taxable Value in Tier	50% Value Appeals	Estimated Certified Value in Tier	Mayor's Proposed Tax Rate	Estimated Taxes	Parcel count
Tier 1	1,100,000	11,730,886,100		11,730,886,100	\$12.50	\$146,636,076	6,127
Tier 2	1,600,000	2,243,167,700		2,243,167,700	\$13.50	\$30,282,764	3,294
Teir 3	>1,600,000	5,918,152,300		5,918,152,300	\$15.00	\$88,772,285	3,090
Total		19,892,206,100	0	19,892,206,100	\$13.36	\$265,691,125	12,511

7. Please provide the following information for the proposed tiered structure of Short-Term Rental and Short-Term Rental Home (STR- STRH) tax classifications:

a. For the following proposed STR-STRH tax classification tier structure (see below 1, 2, and 3):

i. How many parcels fall within each of the proposed tiers listed below?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The parcel counts shown below are estimates.

ii. What is the total assessed value for each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The assessed values shown below are estimates as they do not include appeals.

iii. What amount of tax revenue would be generated from each tier?

Response: Refer to the chart below. Assessed values will not be certified until 4/17/2025. The revenue shown below is an estimate and is overstated as it does not include appeals. The rates used are the mayor's proposed rates.

- iv. **For the following tiered tax structure what would be the effective tax rates for Tiers 2 and 3?**

Response: The rates used are the Mayor's proposed rates.

1. **Tier 1: Less than or equal to \$800,000**
2. **Tier 2: \$800,001 - \$1,200,000**
3. **Tier 3: \$1,200,001**

TVR-STRH							
	Max Tier Value	Total Net Taxable Value in Tier	50% Value Appeals	Total Certified Value in Tier	Mayor's Proposed Tax Rate	Taxes	Parcel count
Tier 1	800,000	9,403,851,100		9,403,851,100	\$12.50	\$117,548,139	3,121
Tier 2	1,200,000	2,928,393,800		2,928,393,800	\$13.50	\$39,533,316	3,798
Tier 3	>1,200,000	7,559,961,200		7,559,961,200	\$15.00	\$113,399,418	5,592
Total		19,892,206,100	0	19,892,206,100	\$13.60	\$270,480,873	12,511

8. **Is there a digital option to obtain real property tax maps on a flash drive or are the maps only available on CD-ROM? If CD-ROM only is offered, please explain whether there are plans to provide additional digital formats, such as USB flash drives or online access. (Page 14, Appendix B, Ramseyered, 3410) (TP)**

Response: Current RPAD maps are in GIS format and can be obtained from the State of Hawaii GIS clearing house free of charge. The pre-GIS retired plat maps are still available for purchase in bulk. Appendix B can be updated to read "Retired Real Property Tax Plat Map Files". The retired tax maps can be downloaded one at a time from the county's website for free. RPAD data files can be downloaded from the county's website for free.

9. **Provide the estimated fuel tax revenue based on the Mayor's proposed rates and the calculations used to generate the estimate. Include sufficient information for the Committee to calculate**

potential revenue using different rates. (Page 51, Appendix B, 3120, 3121, and 3122) (YLS) LESLEY/KRISTINA Cabbat

Response: The estimated fuel tax revenue for FY 2026 is \$15,500,000. Rate calculations were based on year-to-date actuals for Fiscal Year 2025. The Department will reach out to the State to see if they are able to provide a breakdown by gallon of the revenue collected to date in FY 2025. If the State provides these numbers, they will be transmitted to the Committee to assist with their calculations.

- 10. Provide the estimated motor vehicle weight tax revenue based on the Mayor's proposed rates for: 1) passenger vehicles and trucks and noncommercial vehicles not exceeding 6,500 pounds; and 2) all other motor vehicles. Include the calculations used to estimate the revenue for both categories and provide sufficient information for the Committee to calculate potential revenue using different rates. (Page 16, Appendix B, 3248 to 3297) (YLS) LITO/LESLEY**

Response: The estimated motor vehicle weight tax revenue for FY 2026 is \$27,000,000. Calculations are based on year-to-date actuals in FY 2025. To calculate weight tax, the following numbers were used. This does not include penalties, fines, etc. but will enable you to calculate any additions or reductions to the weight tax if rates are changed.

	FY24		Approved
	Number	Median	FY25
	Of		
	Taxable	Vehicle	Weight
	Vehicles	Weight	Tax
Passenger	165,559	3,100	\$0.0350
MTC	3,363	512	\$0.0350
Truck	11,590	8,200	\$0.0591
Trailer	3,616	2,000	\$0.0591

- 11. Provide an update on a potential road usage charge in place of a**

flat highway improvement fee for electric and hybrid-electric vehicles. (Page 16, Appendix B, 3248 to 3297) (YLS)

Response: The Department continues to monitor the progress of this bill and is actively participating with the State Department of Transportation's (DOT) Implementation Working Group. Beginning July 1, 2025, the DOT will be implementing the State of Hawaii's Road Usage Charge (HiRUC).

HB1162, HD2, SD1 - County Mileage-Based Road Usage Charge will be heard by the Committee on Ways and Means on April 4, 2025. This bill authorizes a county to impose a mileage-based road usage charge on electric vehicles beginning 7/1/2028. This bill provides and requires each county to establish the rate of the road usage charge. We anticipate approval and we look forward to working with the appropriate County Council Committee on implementing the County HiRUC program.

- 12. Please provide an update on the leases, subleases, licenses, and rights of entry listed in Appendix B-1 that have expired or are set to expire prior to or during FY 2026. Is Tax Map Key (3) 3-8-007:101, leased to Balthazar and TJ Gomes, currently on a month-to-month basis? Are the two vacant lots in the Kula Agricultural Park, Lots 30 and 31, ready to be leased? (Pages 3, 4, 5, and 7, Appendix B-1) (TP)**

Response: The Finance Department is responsible only for the leases, licenses, and right of entries assigned to Finance. Please contact the Department of Agriculture, Department of Human Concerns, Department of Parks & Recreation for the status of leases under their management.

The following is the status for expired and expiring properties under Finance:

Lessee: Martin Hauen-Limkilde. This lease was

assigned from Alexander & Baldwin as part of the donation of Baldwin Beach Park. The current rent is below fair market rental value and the Administration is looking to put the property out to bid.

Lessee: Hawaii Golf Equipment & Supplies, LLC. This is a 5-year concession agreement that expires on 6/30/26. Finance will work with Parks to put the concession out to bid during FY 2026.

Lessee: HGEA. The County acquired the property in July 2023 and HGEA was allowed to remain for 2 years or until they found another property. The current lease expires on 7/30/25. HGEA has submitted a request to extend the lease by 10 months until their new building is completed.

Lessee: Maui County Federal Credit Union. This is a 5-year concession agreement that expires on 6/30/26. Finance will put the concession out to bid during FY 2026.

Lessee: Hawaiian Telcom Inc. Lease expires on 12/31/2025. Hawaiian Telcom has until 9/30/25 to exercise the 1st of (3) 5-year lease extensions.

Lessees: Brendan L. Balthazar, Gary C & Gary A Vares, Nobriga's Ranch and TJ Gomes Trucking are leases and licenses assigned to the County from Alexander & Baldwin at the time of acquisition of the Waiale South and Waiale North parcels in 2021. All of the leases and licenses are on a month-to-month tenancy and can be terminated with 30 days' written notice.

Lessee: State of Hawaii Judiciary – CJC. Lease expires on 6/30/26. State of Hawaii has until 1/1/26 to exercise the 1st of (3) 4 yr 11-month lease extensions. Finance is assisting the Department of the Prosecuting Attorney manage the lease.

Chair Sugimura and Members of the BFED Committee
Response to BFED-1, FN-04
April 4, 2025
Page 32

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,

A handwritten signature in black ink, appearing to read 'Marcy Martin', with a long horizontal flourish extending to the right.

MARCY MARTIN
Director of Finance

Attachments

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Source of Revenues	Original Estimate	Amendments and Transfers	Final Estimate	Actual Revenues	Revenues Over or (Under) Estimate
Public safety:					
General government	\$ 128,050	\$ --	\$ 128,050	\$ 17,963	\$ (110,087)
Safety	85,510	--	85,510	50,715	(34,795)
Total - Public safety	<u>213,560</u>	<u>--</u>	<u>213,560</u>	<u>68,678</u>	<u>(144,882)</u>
Social welfare:					
Safety	680	--	680	50	(630)
Total - Social welfare	<u>680</u>	<u>--</u>	<u>680</u>	<u>50</u>	<u>(630)</u>
Culture and recreation:					
Waste management	--	--	--	(323)	(323)
Recreation	1,000,000	--	1,000,000	1,688,618	688,618
Total - Culture and recreation	<u>1,000,000</u>	<u>--</u>	<u>1,000,000</u>	<u>1,688,295</u>	<u>688,295</u>
Legislative:					
General government	9,000	--	9,000	3,887	(5,113)
Total - Charges for current services	<u>3,200,000</u>	<u>--</u>	<u>3,200,000</u>	<u>3,569,516</u>	<u>369,516</u>
Fines and forfeitures:					
General government:					
Penalties and interest	2,000,000	--	2,000,000	4,885,423	2,885,423
Public safety:					
Unclaimed monies	--	--	--	22,860	22,860
Total - Fines and forfeitures	<u>2,000,000</u>	<u>--</u>	<u>2,000,000</u>	<u>4,908,283</u>	<u>2,908,283</u>
Interest and investment earnings:					
General revenue:					
Interest on investments	--	--	--	(965,904)	(965,904)
General government:					
Interest on investments	3,000,000	--	3,000,000	33,298,566	30,298,566
Rental income	40,500	--	40,500	33,404	(7,096)
Culture and recreation:					
Rental income	323,000	--	323,000	296,400	(26,600)
Total - Interest and investment earnings	<u>3,363,500</u>	<u>--</u>	<u>3,363,500</u>	<u>32,662,466</u>	<u>29,298,966</u>
Other revenues:					
General government:					
Rental income	31,500	--	31,500	346,089	314,589
Miscellaneous general receipts	40,000	--	40,000	862,119	822,119
Miscellaneous program receipts	760,000	--	760,000	4,400,731	3,640,731
Insurance recovery	--	--	--	449,047	449,047
Total - General government	<u>831,500</u>	<u>--</u>	<u>831,500</u>	<u>6,057,986</u>	<u>5,226,486</u>

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Source of Revenues	Original Estimate	Amendments and Transfers	Final Estimate	Actual Revenues	Revenues Over or (Under) Estimate
Public safety:					
Miscellaneous general receipts	\$ --	\$ --	\$ --	\$ 222,180	\$ 222,180
Miscellaneous program receipts	--	--	--	2,920	2,920
Highways and streets:					
Miscellaneous program receipts	--	--	--	32,043	32,043
Sanitation:					
Miscellaneous general receipts	--	--	--	(170)	(170)
Social welfare:					
Miscellaneous income revolving	--	--	--	124,650	124,650
Miscellaneous general receipts	--	--	--	907	907
Miscellaneous program receipts	--	--	--	24,064	24,064
Culture and recreation:					
Miscellaneous general receipts	--	--	--	5,424	5,424
Miscellaneous program receipts	--	--	--	10	10
Legislative:					
Miscellaneous program receipts	--	--	--	60	60
Total - Other revenues	<u>831,500</u>	<u>--</u>	<u>831,500</u>	<u>6,470,074</u>	<u>5,638,574</u>
Assessments:					
General government:					
Assessment revenue	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,000</u>	<u>2,000</u>
Total - Assessments	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,000</u>	<u>2,000</u>
Total General Fund Revenues	\$ <u>620,090,681</u>	\$ <u>28,835,741</u>	\$ <u>648,926,422</u>	\$ <u>677,916,900</u>	\$ <u>28,990,478</u>

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
General government:							
Office of the Mayor:							
Economic Dev't Revolving Fund	\$ 507,872	\$ 100,000	\$ --	\$ 607,872	\$ 111,163	\$ 253,306	\$ 243,403
Molokai Diverified	6,966	--	206,725	213,691	50,000	6,966	156,725
Emergency Fund	--	--	18,640,501	18,640,501	12,420,106	3,242,568	2,977,827
Office of Mayor Administration	4,208,998	7,716,960	(223,290)	11,702,668	5,354,471	2,133,008	4,215,189
Lahaina Town Action Committee	20,000	75,000	10,000	105,000	20,000	85,000	--
Council for Native Hawaiians	235,128	175,000	--	410,128	149,857	260,271	--
Sports and Events	100,000	750,000	(111,032)	738,968	441,949	293,855	3,164
Economic Development	69,387	1,691,205	--	1,760,592	1,336,302	91,486	332,804
Molokai Economic Development & Cultural	211,283	140,000	--	351,283	189,381	115,283	46,619
Agriculture Promotion	572,506	--	--	572,506	456,276	116,230	--
Film Industry Promotions	36,367	125,000	--	161,367	88,720	3,000	69,647
Maui County Farm Bureau	202,552	--	--	202,552	202,505	--	47
Maui Economic Development Board	668,419	975,000	--	1,643,419	668,419	975,000	--
Small Business & High Tech Promo	189,159	675,000	--	864,159	353,586	467,817	42,756
Maui Arts & Cultural Center	49,905	318,000	--	367,905	367,905	--	--
Business Research Library	70,000	70,000	--	140,000	128,749	11,251	--
Environmental Protection	2,691,361	1,550,000	--	4,241,361	2,781,299	680,040	780,022
East Maui Econ Development & Cultural	72,935	140,000	--	212,935	143,864	68,603	468
UH Tropical ag/human resources	150,000	--	--	150,000	97,365	52,635	--
MEO Bus Development CP Microenterprise	150,926	375,000	--	525,926	380,080	142,458	3,388
Maui Nui Botanical Gardens	28,595	--	--	28,595	28,595	--	--
Maui Arts & Cultural Capital	1,703,484	--	--	1,703,484	1,208,484	495,000	--
Grant - Maui Comm Theater - Iao Improvement	--	55,000	--	55,000	13,750	41,250	--
Maui Soil & Water Conservation	78,438	411,000	--	489,438	130,968	358,470	--
Soil & Water Conservation - Molokai	15,000	30,000	--	45,000	30,000	15,000	--
Culture & Arts Program	137,850	550,000	--	687,850	444,861	240,037	2,952
Molokai Livestock Cooperative	111,250	--	--	111,250	103,750	7,500	--
Ka Ipu Kukui Fellows Leadership	4,500	50,000	--	54,500	43,841	10,659	--
Renewable Energy Programs	260,257	300,000	--	560,257	76,898	283,359	200,000
Grants Friends of Maui High School	19,235	60,000	--	79,235	42,059	37,176	--
Maui Economic Development Board - Maui HS Program	43,860	60,000	--	103,860	58,684	45,176	--
Coqui Frog Eradication Project	883,064	--	--	883,064	883,064	--	--
Hai-Mak-Pai Economic Development & Cultural Programs	73,540	140,000	(5,000)	208,540	102,149	86,447	19,944
Ma Ka Hana Ka Ike - OED	--	350,000	--	350,000	297,599	52,401	--
SMAui Economic Development & Cultural Programs	54,300	140,000	(50,000)	144,300	70,523	45,000	28,777
Festivals of Aloha	--	120,000	--	120,000	120,000	--	--
WMAui Economic Development & Cultural Programs	112,930	140,000	(5,000)	247,930	61,568	113,862	72,500
Lanai Economic Development & Cultural Programs	60,027	140,000	--	200,027	104,369	80,659	14,999
Sister City Program	9,555	15,000	--	24,555	13,786	10,769	--

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Maui Film Festival	\$ 95,000	\$ 95,000	\$ --	\$ 190,000	\$ 118,750	\$ 71,250	\$ --
Lahaina Boat Day	--	10,000	(10,000)	--	--	--	--
Made in Maui County Festival	--	110,000	--	110,000	109,120	--	880
Kahului Eco Development & Cultural Program	327,538	130,000	(65,000)	392,538	67,538	305,000	20,000
Maui Eco Development Board Healthcare	57,035	60,000	--	117,035	57,035	60,000	--
Puk-Kula-Ulu Eco Development & Cultural Program	86,995	140,000	(30,000)	196,995	77,678	100,986	18,331
Hui No'Eau Visual Art/Aloha	31,151	50,000	--	81,151	60,575	20,576	--
Hui No'Eau Visual Art Youth/FAM	13,243	50,000	--	63,243	36,259	26,984	--
MEDB StemWorks After School	206,869	225,000	--	431,869	206,869	225,000	--
Technology Business Promotion	316,315	550,000	(388,968)	477,347	229,961	242,449	4,937
Wailuku Eco Development & Cultural	84,485	150,000	--	234,485	139,023	74,000	21,462
Maui Nui Marine Resource	61,263	--	--	61,263	61,263	--	--
Arts Education/Innovative Program	85,262	424,360	--	509,622	509,622	--	--
MEO Agri Micro Grants Program	399,951	--	--	399,951	389,497	--	10,454
Tourism Management Grant Fund	177,756	550,000	--	727,756	262,414	150,342	315,000
Agriculture Promotion/Technology	969,419	--	--	969,419	701,181	268,238	--
Agriculture Education/Apprenticeship	35,924	--	--	35,924	29,254	6,670	--
Garden & Farm Installation Fund	104,980	--	--	104,980	104,980	--	--
Royal Order/Kamehameha CC	17,500	--	--	17,500	--	17,500	--
Feral Animal Control	32,676	40,000	--	72,676	32,676	40,000	--
Molokai Rural Health Association	450,000	600,000	--	1,050,000	--	1,050,000	--
Kula Agriculture Park	337,500	--	--	337,500	277,016	60,484	--
Adaptations Dance Theater	11,878	25,000	--	36,878	18,128	18,750	--
Feral Animal Recovery	1,445,000	600,000	--	2,045,000	888,631	1,156,369	--
Economic Diversification	283,750	320,000	--	603,750	277,811	325,939	--
South Maui Wetlands	356,678	600,000	--	956,678	517,624	439,054	--
Hawaii Construction Career Day	--	30,000	--	30,000	--	--	30,000
Workforce Development	--	550,000	--	550,000	139,801	377,035	33,164
Kohala Coast Urgent Care	--	250,000	--	250,000	220,000	30,000	--
Safe Zone for Houseless People	--	200,000	--	200,000	--	--	200,000
UH Maui Grants	--	300,000	--	300,000	--	--	300,000
Maui Epic Swim	--	300,000	--	300,000	150,000	150,000	--
Hawaiian Land Trust	--	150,000	--	150,000	--	150,000	--
Hone Heke Corp	--	--	500,000	500,000	328,204	171,796	--
Budget	15,580	666,349	--	681,929	477,034	15,817	189,078
Hale mahalou	--	--	155,000	155,000	8,750	121,250	25,000
Total Office of the Mayor	19,813,397	24,612,874	18,623,936	63,050,207	36,073,639	16,597,031	10,379,537
Management:							
Maui economic opportunity Inc.	--	50,500	--	50,500	5,944	44,556	--
Management	1,069,172	5,518,856	(40,000)	6,548,028	3,956,178	1,106,209	1,485,641
Maui County Veterans Council	41,881	20,000	40,000	101,881	54,918	46,963	--

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Molokai Veterans Caring	\$ 12,000	\$ 15,000	\$ --	\$ 27,000	\$ 11,795	\$ 15,205	\$ --
West Maui Veterans Club	--	5,000	--	5,000	5,000	--	--
Management Information Systems	3,763,927	21,673,488	--	25,437,415	15,146,019	4,996,036	5,295,360
Geographic Information Systems	2,202	--	--	2,202	--	2,202	--
Grant to Lokahi Pacific	120,490	--	--	120,490	79,477	41,013	--
Office of Recovery	--	--	15,403,895	15,403,895	5,440,760	9,523,331	439,804
Total Management	5,009,672	27,282,844	15,403,895	47,696,411	24,700,091	15,775,515	7,220,805
Corporation Counsel:							
Legal Services	99,709	4,823,304	--	4,923,013	4,585,856	15,626	321,531
Prosecuting Attorney:							
General Prosecution	--	--	--	--	197,934	--	(197,934)
Finance:							
Finance Administration	142,788	2,042,029	--	2,184,817	1,138,804	108,066	937,947
Treasury	93,274	1,854,402	--	1,947,676	1,524,048	152,702	270,926
Accounts	75,861	1,751,026	--	1,826,887	1,417,637	72,410	336,840
Purchasing	14,918	489,927	--	504,845	438,996	12,867	52,982
Motor vehicle & licensing program	166,870	5,046,147	--	5,213,017	4,123,836	168,090	921,091
Real Property & assessment program	51,828	3,387,664	--	3,439,492	2,886,625	30,538	522,329
Countywide Fringe Benefits	5,729	149,958,463	--	149,964,192	140,762,851	9,319	9,192,022
Interfund Fringe Reimbursement	--	(32,462,719)	--	(32,462,719)	(28,929,627)	--	(3,533,092)
Bond Issuance & Debt Services	47,925	5,773,268	--	5,821,193	169,394	37,000	5,614,799
Insurance & Self Insurance	414,291	14,471,521	20,000,000	34,885,812	31,182,857	517,066	3,185,889
Countywide General Costs	12,795	3,312,000	--	3,324,795	858,246	43,901	2,422,648
Overhead Reimbursement	--	(25,955,695)	--	(25,955,695)	(23,116,421)	--	(2,839,274)
Post-Employment Obligations Fund	--	20,228,767	--	20,228,767	20,228,767	--	--
COVID-19	2,326,579	--	--	2,326,579	--	2,326,579	--
Climate Change Resiliency/Sustain	218,743	--	--	218,743	25,000	193,743	--
One Main Plaza Lease	39	500,000	--	500,039	183,727	39	316,273
CW Haggai Institute	--	2,000,000	--	2,000,000	--	2,000,000	--
Total Finance	3,571,640	152,396,800	20,000,000	175,968,440	152,894,740	5,672,320	17,401,380
Personnel Services:							
Personnel Services	94,237	2,092,317	--	2,186,554	1,693,879	21,520	471,155
Planning:							
Planning	1,608,423	8,087,379	(26,092)	9,669,710	5,646,084	1,240,047	2,783,579
Maui Redevelopment Agency	12,000	--	--	12,000	--	12,000	--
UH-Maui Sea Grant	51,708	130,601	12,695	195,004	141,262	41,047	12,695
Dune & Shoreline Management	103,683	104,196	13,397	221,276	190,624	30,622	30
Pioneer Mill Office Rehabilitation	2,567	--	--	2,567	2,567	--	--
Total Planning	1,778,381	8,322,176	--	10,100,557	5,980,537	1,323,716	2,796,304

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Public Works:							
Public Works Administration	\$ --	\$ 688,050	\$ --	\$ 688,050	\$ 654,414	\$ --	\$ 33,636
Engineering	809,359	5,548,835	--	6,358,194	4,723,713	704,109	930,372
Special Maintenance	1,551,730	7,637,536	--	9,189,266	5,157,410	2,455,724	1,576,132
Development Services Administration	468	2,822,519	--	2,822,987	2,439,821	--	383,166
Total Public Works	2,361,557	16,696,940	--	19,058,497	12,975,358	3,159,833	2,923,306
Agriculture:							
Agriculture promotion	--	900,000	906,339	1,806,339	404,977	1,401,325	37
UH tropical ag/human resources	--	150,000	--	150,000	--	150,000	--
Maui Nui Botanical Gardens	--	150,000	--	150,000	--	150,000	--
Hawaii Farmers Union United	--	375,000	--	375,000	152,537	222,463	--
Meo Agri Micro Grant PRG	--	3,000,000	--	3,000,000	2,700,000	300,000	--
Agri Educ/Apprenticeship	--	375,000	(51,600)	323,400	79,044	244,356	--
Kula Agriculture Park	--	450,000	--	450,000	--	--	450,000
Feral Animal Recovery	--	1,000,000	(781,500)	218,500	87,500	131,000	--
Infrastructure/transportation	--	750,000	(45,000)	705,000	125,000	580,000	--
Agriculture	659,106	1,937,081	(28,239)	2,567,948	1,053,583	675,479	838,886
Molokai Livestock Cooperative	--	10,000	--	10,000	--	--	10,000
Hawaii Agriculture Research CT	--	75,000	--	75,000	--	75,000	--
Total Agriculture	659,106	9,172,081	--	9,831,187	4,602,641	3,929,623	1,298,923
East Maui Water Authority:							
East Maui Water Authority	--	--	223,290	223,290	--	--	223,290
Total General Government	33,387,699	245,399,336	54,251,121	333,038,156	243,704,675	46,495,184	42,838,297
Public safety:							
Prosecuting Attorney:							
General prosecution	37,782	9,371,364	--	9,409,146	7,540,780	71,046	1,797,320
Total Prosecuting Attorney	37,782	9,371,364	--	9,409,146	7,540,780	71,046	1,797,320
Police:							
Police Administration	160,486	6,950,383	--	7,110,869	6,260,839	171,958	678,072
Investigative Service	327,983	13,994,226	--	14,322,209	9,264,234	428,272	4,629,703
Uniformed Patrol Services	150,079	34,105,145	--	34,255,224	32,884,854	147,989	1,222,381
Technical and Support Services	3,614,601	18,243,869	1,300,000	23,158,470	14,690,676	5,011,357	3,456,437
Total Police	4,253,149	73,293,623	1,300,000	78,846,772	63,100,603	5,759,576	9,986,593

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Fire and Public Safety:							
Fire Control Administration and Maintenance	\$ 414,496	\$ 3,066,355	\$ (82,884)	\$ 3,397,967	\$ 2,769,763	\$ 253,193	\$ 375,011
Fire Control Training	126,737	2,395,874	82,884	2,605,495	2,002,548	341,095	261,852
Fire Rescue Operations	537,209	42,054,208	2,000,000	44,591,417	38,057,747	980,721	5,552,949
Fire Prevention	6,594	1,493,093	(50,000)	1,449,687	1,292,974	177	156,536
Ocean Safety Admin/Ocean Safety	75,267	6,686,590	--	6,761,857	5,691,033	45,645	1,025,179
Total Fire and Public Safety	<u>1,160,303</u>	<u>55,696,120</u>	<u>1,950,000</u>	<u>58,806,423</u>	<u>49,814,065</u>	<u>1,620,831</u>	<u>7,371,527</u>
Emergency Management Agency:							
Maui Search & Rescue	--	10,000	--	10,000	--	--	10,000
Civil Air Patrol	--	10,000	--	10,000	--	--	10,000
Civil Defense	61,259	1,121,779	12,500,000	13,683,038	13,328,320	176,370	178,348
Grant American Red Cross	--	55,000	--	55,000	55,000	--	--
Grant to Vol Organizations Act	--	10,000	--	10,000	--	--	10,000
Total Emergency Management Agency	<u>61,259</u>	<u>1,206,779</u>	<u>12,500,000</u>	<u>13,768,038</u>	<u>13,383,320</u>	<u>176,370</u>	<u>208,348</u>
Total Public Safety	<u>5,512,493</u>	<u>139,567,886</u>	<u>15,750,000</u>	<u>160,830,379</u>	<u>133,838,768</u>	<u>7,627,823</u>	<u>19,363,788</u>
Highways and Streets:							
Transportation:							
Transportation Administration/General Fund	211,446	1,912,513	--	2,123,959	501,210	773,303	849,446
Park Maui Program	1,907,784	3,754,945	--	5,662,729	1,225,371	1,796,373	2,640,985
Human Service Transportation/General Fund	--	6,824,662	--	6,824,662	6,824,662	--	--
Air Ambulance Program/General Fund	--	672,215	--	672,215	672,215	--	--
Total Transportation	<u>2,119,230</u>	<u>13,164,335</u>	<u>--</u>	<u>15,283,565</u>	<u>9,223,458</u>	<u>2,569,676</u>	<u>3,490,431</u>
Total Highways and Streets	<u>2,119,230</u>	<u>13,164,335</u>	<u>--</u>	<u>15,283,565</u>	<u>9,223,458</u>	<u>2,569,676</u>	<u>3,490,431</u>
Sanitation:							
Environmental Management Administration	<u>45,679</u>	<u>680,717</u>	<u>--</u>	<u>726,396</u>	<u>531,534</u>	<u>110,809</u>	<u>84,053</u>
Total Sanitation	<u>45,679</u>	<u>680,717</u>	<u>--</u>	<u>726,396</u>	<u>531,534</u>	<u>110,809</u>	<u>84,053</u>
Social Welfare:							
Housing and Human Concerns:							
Affordable Housing Fund	37,604,597	50,117,586	(4,261,056)	83,461,127	1,400,462	81,882,916	177,749
Home ACQ and Ownership PRGS	--	3,750,000	(912,050)	2,837,950	87,950	2,750,000	--
Housing and Human Concerns Administration	5,231	611,937	--	617,168	530,390	11,175	75,603
Housing	50,263	2,798,273	--	2,848,536	862,002	704,247	1,282,287
Affordable Rental Housing Program	321,507	3,348,000	--	3,669,507	2,978,400	573,500	117,607
Hale Mahaolu - Homeownership/Housing	--	190,000	--	190,000	190,000	--	--
Hawaii Community Foundation/Housing	2,500,000	--	--	2,500,000	260,382	2,239,618	--
Human Concerns - General	823,183	7,031,722	--	7,854,905	5,186,298	1,145,713	1,522,894

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Hana Youth Center, Inc.	\$ --	\$ 154,393	\$ --	\$ 154,393	\$ 154,393	\$ --	\$ --
Women Helping Women	--	228,000	--	228,000	228,000	--	--
Early Childhood	50,032	1,173,500	--	1,223,532	1,057,539	118,071	47,922
Substance Abuse	215,137	530,050	--	745,187	362,611	168,620	213,956
Homelessness Programs	590,358	2,041,306	--	2,631,664	1,353,915	673,068	604,681
Maui Adult Day Care Center	--	454,740	--	454,740	454,740	--	--
MEO Headstart After School	--	278,265	--	278,265	257,434	20,831	--
MEO Headstart Summer	93,965	194,940	--	288,905	257,017	31,888	--
Lanai Youth Center	10,729	269,259	--	279,988	269,259	--	10,729
Kihei Youth Center	46,964	332,722	--	379,686	265,733	--	113,953
Youth	37,207	484,677	--	521,884	178,115	190,000	153,769
Maui Family Support Services	--	115,000	--	115,000	115,000	--	--
J. Walter Cameron Center Expansion	195,000	--	--	195,000	159,370	35,630	--
Big Brothers and Big Sisters	--	195,000	--	195,000	175,500	19,500	--
Mental Health Association	--	110,000	--	110,000	99,000	11,000	--
Self Sufficiency	4,225	95,000	--	99,225	90,000	9,225	--
Hana Community Association	11,479	120,612	--	132,091	122,152	--	9,939
MEO Infant Toddler Care	26,971	--	--	26,971	--	26,971	--
Grant to PACT	1,868	--	--	1,868	1,868	--	--
Maui Community Food Bank	--	400,000	--	400,000	200,000	200,000	--
Hui Malama Learning Center	--	297,000	--	297,000	287,730	--	9,270
Boy Scouts of America	390,938	--	--	390,938	--	390,938	--
Salvation Army	27,914	200,000	--	227,914	110,824	117,090	--
Grant for Molokai Youth Center	280,500	--	--	280,500	--	280,500	--
Imua Family Services	446,999	--	--	446,999	446,999	--	--
Paia Youth Council, Inc.	--	350,000	--	350,000	350,000	--	--
Boys and Girls Club of Maui, Inc.	8,226	1,430,100	--	1,438,326	1,368,983	--	69,343
Maui Farm	--	259,666	--	259,666	236,699	22,967	--
Youth Alcohol Education Awareness	30,523	123,500	--	154,023	70,033	88,289	(4,299)
Habitat for Humanity	22,137	250,000	--	272,137	161,711	87,630	22,796
MEO Enlace Hispano Program	60,747	107,532	--	168,279	80,649	--	87,630
Volunteer Center Project Graduation	10,328	47,741	--	58,069	43,771	--	14,298
Aloha house	2,917	--	--	2,917	2,917	63,555	(63,555)
Grants/Disability Services - Frail/Elderly	49,308	900,000	--	949,308	885,753	--	63,555
MEO Underage Drinking	5,517	56,092	--	61,609	50,483	20,653	(9,527)
Lanai Community Health Center Fac	--	82,610	--	82,610	61,958	--	20,652

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
MEO Planning & Coordinating	\$ 546	\$ 89,465	\$ --	\$ 90,011	\$ 82,380	\$ --	\$ 7,631
Grants - Best Buddies Program	--	85,000	--	85,000	85,000	--	--
MEO B.E.S.T. Reintegration	32,740	320,865	--	353,605	131,097	--	222,508
Hale Makua	--	100,000	--	100,000	100,000	--	--
Hawaiian Kamalii Inc.	--	18,672	--	18,672	--	18,672	--
MEO Youth Services	31,032	232,550	--	263,582	213,148	--	50,434
Feed My Sheep	--	100,000	--	100,000	100,000	--	--
Hale Mahaolu Personal Care Program	--	150,000	--	150,000	150,000	--	--
Hana Health Rehabilitation CTR	--	500,000	--	500,000	--	500,000	--
Special Olympics Hawaii Grants	8,750	--	--	8,750	--	8,750	--
Mental Health Kokua	94,099	192,337	--	286,436	192,337	94,099	--
Partners in Development Foundation	--	43,697	--	43,697	43,697	--	--
Food, Shelter, & Safety Grants	267,879	857,750	--	1,125,629	712,052	246,188	167,389
Molokai Child Abuse Prevention	--	97,022	--	97,022	75,850	21,172	--
Lanai Kinaole	--	425,000	--	425,000	175,000	250,000	--
Suicide Prevention Molokai	8,399	50,000	--	58,399	47,500	10,899	--
Aloha House Enhanced CC Program	39,492	323,000	--	362,492	256,994	--	105,498
Aloha House Construction	--	350,000	--	350,000	--	350,000	--
HARF	--	150,000	--	150,000	--	--	150,000
Animal Management	--	125,000	--	125,000	112,500	12,500	--
Maui Humane Society	--	282,000	--	282,000	--	282,000	--
Animal Sheltering Program	--	2,033,000	--	2,033,000	2,033,000	--	--
Hawaii Animal Rescue Foundation	225,000	--	--	225,000	192,801	32,199	--
Animal Enforcement Program	125,176	1,061,000	--	1,186,176	1,173,445	--	12,731
Lokahi Pacific	75,517	100,000	--	175,517	70,918	104,599	--
Total Housing and Human Concerns	44,833,400	86,815,581	(5,173,106)	126,475,875	27,403,759	93,814,673	5,257,443
Total Social Welfare	44,833,400	86,815,581	(5,173,106)	126,475,875	27,403,759	93,814,673	5,257,443
Culture and Recreation:							
Office of the Mayor:							
Open Space-Natural Resources	8,295,183	14,850,000.00	--	23,145,183	7,749,349	545,183	14,850,651

**COUNTY OF MAUI
GENERAL FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Parks and Recreation:							
Open Space-Natural Resources-C	\$ 107,229	\$ --	\$ --	\$ 107,229	\$ --	\$ 107,229	\$ --
Boys & Girls Club Wailuku	--	45,000	--	45,000	42,861	--	2,139
Parks & Recreation administrat	147,209	2,696,141	--	2,843,350	1,967,018	195,366	680,966
MCCC workline	--	117,000	--	117,000	--	--	117,000
Lahaina Restoration Foundation	40,436	191,000	--	231,436	97,224	--	134,212
Parks Program	3,154,558	9,088,297	--	12,242,855	7,671,613	3,604,368	966,874
Recreation and Support Services	2,122,254	30,859,915	--	32,982,169	25,597,763	2,896,673	4,487,733
Total Parks and Recreation	5,571,686	42,997,353	--	48,569,039	35,376,479	6,803,636	6,388,924
Total Culture and Recreation	13,866,869	57,847,353	--	71,714,222	43,125,828	7,348,819	21,239,575
Legislative:							
County Council:							
Council Services	600,300	9,378,765	(60,000)	9,919,065	7,239,265	783,091	1,896,709
Sustainable Molokai	200,000	--	--	200,000	--	200,000	--
County Auditor Program	297,861	1,576,947	--	1,874,808	981,573	349,740	543,495
Total County Council	1,098,161	10,955,712	(60,000)	11,993,873	8,220,838	1,332,831	2,440,204
County Clerk:							
County Clerk	142,123	2,377,122	--	2,519,245	1,359,953	543,749	615,543
County Auditor:							
County Auditor	--	--	--	--	123,496	--	(123,496)
Total Legislative	1,240,284	13,332,834	(60,000)	14,513,118	9,704,287	1,876,580	2,932,251
Capital Improvement Projects:							
Public Works:							
Emergency Fund	6,699,514	--	--	6,699,514	85,255	5,230,485	1,383,774
Total Capital improvement projects	6,699,514	--	--	6,699,514	85,255	5,230,485	1,383,774
Debt Service:							
Debt service	--	--	--	--	4,213,984	--	(4,213,984)
Total Debt Service	--	--	--	--	4,213,984	--	(4,213,984)
Totals for the General Fund	\$ 107,705,168	\$ 556,808,042	\$ 64,768,015	\$ 729,281,225	\$ 471,831,548	\$ 165,074,049	\$ 92,375,628

AMENDMENT TO CONTRACT CERTIFICATION

I, **MARCY MARTIN**, Director of Finance of the County of Maui, State of Hawaii,
do certify that there is available appropriation or balance of an appropriation over and above all
outstanding contracts, sufficient to cover the amount required by the foregoing contract, i.e.

<u>Appropriation Index</u>	<u>Title</u>	<u>Amount Required</u>
903119B ✓✓	RENEWABLE ENERGY PROGRAMS ✓	(6132) ✓ \$0.00

Contract No. C 7619 ✓ JOHNSON CONTROLS, INC ✓

Amendment No. 5 ✓ Dated:

Dated this 14 day of NOVEMBER 2024

Extension of Contract to: No Change

Original Amount	\$ 150,000.00
Prior Amends/CO	\$ -
This Amendment	\$ -
Total	\$ 150,000.00



MARCY MARTIN
Director of Finance

Investment Grace Audit (IGA) Contract for Energy Saving Performance Contract Countywide Facilities
for Office of Mayor
Job No. RFP No. 21-22/ESPC
No, Federal funds not being used
ORDINANCE NO. 5657 (FY2025)

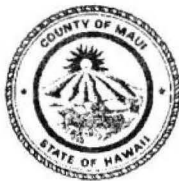
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RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

November 19, 2024

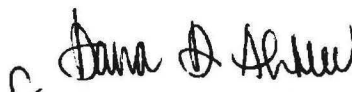
Johnson Controls, Inc.
550 Paiea Street
Honolulu, HI 96819

**RE: INVESTMENT GRADE AUDIT (IGA) CONTRACT FOR ENERGY SAVING
PERFORMANCE CONTRACT COUNTYWIDE FACILITIES
RFP NO. 21-22/ESPC
CONTRACT NO. C7619 AMENDMENT NO. 5**

Dear Johnson Controls, Inc.:

Transmitted is a copy of the fully executed contract amendment for your file.

Sincerely,


MARCY MARTIN
Director of Finance

MM:dda
Enclosure

xc: Office of the Mayor

**AMENDMENT NO. 5 TO
CONTRACT NO. C7619**

Department: Office of the Mayor

Project Title: Investment Grade Audit (IGA) Contract for Energy Saving Performance
Contract Countywide Facilities

RFP No.: 21-22/ESPC

Additional Certification Requested from County: \$0.00

This AMENDMENT NO. 5 TO CONTRACT is made and entered into by and between the COUNTY OF MAUI, a political subdivision of the State of Hawaii, whose business address is 200 South High Street, Wailuku, Maui, Hawaii 96793, hereinafter referred to as the "County", and JOHNSON CONTROLS, INC., a Wisconsin corporation, whose mailing address is 550 Paiea Street, Honolulu, Hawaii 96819, hereinafter referred to as the "Contractor". County and Contractor shall hereinafter be referred to collectively as the "Parties".

Source of Funds. The source(s) and availability of the funds for this Contract shall be as set forth in the Contract Certification signed by the Director of Finance of the County of Maui on or before the effective date of this Contract. Contract Certification shall be on file in the office of the Director of Finance of the County of Maui.

R E C I T A L S:

WHEREAS, the County and the Contractor entered into the following Contract and Amendment(s), if any, with certified availability of funds in the amount and time of performance as indicated:

Contract/ Amend	Date	Additional Certified Amount	Total Certified Amount	Time of Performance	Renewal Option(s)
C7619	05/06/2022	Not applicable	\$150,000.00	180 calendar days from Notice to Proceed (05/09/2022)	60 additional calendar days
Amend 1	09/29/2022	\$0.00	\$150,000.00	Notice to Proceed through January 4, 2023	None
Amend 2	11/28/2022	\$0.00	\$150,000.00	Notice to Proceed through January 4, 2024	None
Amend 3	01/27/2023	\$0.00	\$150,000.00	Notice to Proceed through November 20, 2024	None
Amend 4	08/23/2024	\$0.00	\$150,000.00	Same as above	None

WHEREAS, the Contract and any Amendment(s) thereto listed above shall be hereinafter collectively referred to as the "Contract";

**AMENDMENT NO. 5 TO
CONTRACT NO. C7619**

WHEREAS, the Contract is on file with the Director of Finance;

WHEREAS, the Parties now desire to amend the Contract; and

NOW, THEREFORE, the Parties mutually agree to amend the Contract as follows:

1. The scope of work of the contract is hereby amended pursuant to the Phase I Change Order List (Additions and Deductions) set forth in attachment 1 of Exhibit A. The Performance Guarantee of the contract is hereby amended pursuant to the Phase I Guaranteed Savings and Cashflow set forth in Attachment 2 of Exhibit A. Any general, miscellaneous, or other terms, conditions, or provisions that are found in any of the Contractor's proposals for this Contract or in any sub-contractor's proposals attached thereto shall be unenforceable as against the County, unless the subject of such terms, conditions, or provisions is addressed in the County's General Conditions, and such terms, conditions, or provisions are consistent with the County's General Conditions.

2. This Amendment may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same instrument. The parties agree that they may utilize and shall be bound by their electronic signatures, pursuant to Chapter 489E, Hawaii Revised Statutes.

Those portions of the entire Contract that are not affected by this amendment, shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties execute this Amendment to Contract by their signatures on the dates below, to be effective as of the date of the last signature hereto.

[EXECUTION PAGES TO FOLLOW]

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**AMENDMENT NO. 5 TO
CONTRACT NO. C7619**

CONTRACTOR EXECUTION PAGE

I hereby represent and warrant that I have the legal right and authority to execute this Contract on behalf of the Contractor.

CONTRACTOR:

JOHNSON CONTROLS, INC.

By Gary Lindsay
(Signature)

Gary Lindsay
(Print Name)

Its Director, Project Project Delivery
(Title)

Date 10/9/2024

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**AMENDMENT NO. 5 TO
CONTRACT NO. C7619**

COUNTY EXECUTION PAGE

COUNTY OF MAUI:

By 
MARCY MARTIN
Its Director of Finance

Date NOV 19 2024

APPROVAL RECOMMENDED:


CYNTHIA LALLO
Chief of Staff

APPROVED AS TO FORM
AND LEGALITY:

/s/ Mimi Desjardins
MIMI DESJARDINS
Deputy Corporation Counsel
LF2022-0485
2024-09-19 C7619 amd 5 DRAFT.docx

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County of Maui Contract No. C7619 - Johnson Controls, Inc.
County-Wide Energy Savings Performance Contract: Summary Scope of Work
Design, Installation & Maintenance included (20 year term), Performance Guarantee: (20 year term)

Prepared for:



Prepared by:

Chuck Collins
Lowen Okamoto
Jose Pecchio, CEM LEED AP
Joe Caldwell, CEM CMVP

Engineering Manager
Sr. Project Manager: **808-344-8334**
Sr. Development Engineer
Principal Development Engineer

Phase 1: **Contract Modification #2** Date: **9/11/24**

CIP Funds:

\$0 CIP Funds: No CIP funds required.

Performance Guarantee:

New guaranteed savings and cashflow as shown on Attachment 2, based on scope selection in Attachment 1.

Investment Grade Audit (IGA): See Phase 1 IGA document for more details.

Attachment 1: Phase 1 Contract Modification #2 Item List (Additions and Deductions), reviewed by:

Name:

Title:

Department:

Signature:

Date:

This letter is being used as the Notice to Proceed with the outlined changes in Attachment 1. Details of changes in scope, guaranteed savings, M&V, contract value and cashflows will be provided on a final IGA document provided at the end of construction.

Contract Modification #2

County of Maui PHASE 1 Energy Savings Performance Contract

Customer Contract #	C7619
Customer Name	County of Maui
JCI Project #	2PYS-0014
Base Contract Value	\$28,803,233.00
Net Change Contract Amount	\$(3,718,965.00)
New Contract Value	\$25,084,268.00

Item #	FIM	Description	Site	Department	Approx. Date of Item	Requested By	CIP Funds Contributions	Year 1 Savings Change	Notes	Scope Description	Status	Approver	Date approved
1	FIM 9	Infiltration Reduction	All	All		JCI M&V		\$63,669	Correction of errors in contract savings calculation across all sites	Conversion factor corrected in savings calculations	Included	Leo Caires	7/19/24
2	FIM 4	Transformer Replacements	All	All		JCI M&V		(\$75,976)	Correction of errors in contract demand savings calculation across all sites	Demand savings wrongfully multiplied by 12 twice	Included	Leo Caires	7/19/24
3	FIM 2	Exterior Lighting Retrofits	All	All	10/31/2023	Mayor's Office		(\$209,020)	Mayor's office met in Oct 2023 and directed JCI to descope the exterior lighting (because it did not comply with Bill 21, which was passed after the contract was signed) and do roofing upgrades instead.	Descope from existing contract	Included	Leo Caires	7/19/24
4	FIM 2	Exterior Lighting Retrofits	All	All	7/12/2024	Mayor's Office		\$175,843	Preliminary data on providing Bill 21 compliant replacements of existing non-LED exterior fixtures using amber technology	Replace exterior lighting non-LED fixtures in original contract with new amber LED fixtures compliant with Bill 21	Rejected		
5	FIM 2	Exterior Lighting Retrofits	All	All	7/12/2024	Mayor's Office		\$0	Preliminary data on providing Bill 21 compliant replacements of existing LED exterior fixtures using amber technology	Replace exterior lighting LED fixtures in original contract (those had been excluded in original contract) with new amber LED fixtures compliant with Bill 21	Rejected		
6	FIM 1	Interior Lighting Retrofits	Fire Prevention Bureau	Fire	2/14/2024	Rylan Yatsuhiro		\$0	JCI had excluded these fixtures originally because MFD self-implemented, but 5 of those new LED fixtures have failed and MFD requested JCI to replace them.	Replace (5) non-working highbay LED fixtures in the garage with new LED high bay lights, and provide (2) additional for attic stock	Rejected		
7	FIM 1	Interior Lighting Retrofits	Various Fire Stations	Fire	2/14/2024	Rylan Yatsuhiro		\$0	Fire chief requested to remove Acuity switches from dormitory areas	Remove Acuity switches from various Fire Stations, per approved Memo 1900 from Fire Chief	Included	Leo Caires	7/10/24
8	FIM 5	Domestic Water Fixture Upgrades	All Fire Stations	Fire	7/25/2023	Rylan Yatsuhiro		(\$44,361)	Fire Fighters do not like low flow showerheads, so Fire Department has requested all low flow shower heads to be descope in the Fire Stations.	Descope (65) 1.5 GPM shower heads from existing contract	Included	Leo Caires	7/19/24
9	FIM 1	Interior Lighting Retrofits	West Maui Senior Center	Housing	10/1/2023	JCI		(\$11,561)	Facility was destroyed during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
10	FIM 5	Domestic Water Fixture Upgrades	West Maui Senior Center	Housing	10/1/2023	JCI		\$0	Facility was destroyed during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
11	FIM 1	Interior Lighting Retrofits	Kaunakakai Gym	Parks	8/16/2023	Darin Kimoto		\$9,188	Moloka'i gym has (8) old Sylvania Metal Halide 1000W fixtures and make the gym super hot. The community would like to get new LED fixtures	Replace (8) HID Metal Halide lights in the Kaunakakai Gym with (10) new LED high bay lights, and retrofit (25) other existing lighting fixtures of various types and locations with LED technology	Included	Leo Caires	7/10/24
12	FIM 1	Interior Lighting Retrofits	Duke Maliu Park, Mitchel Pauole Annex, Kaunakakai Youth Center, Maunaloa Community Center, One Alii Beach Park, Kaunakakai Police Station	Parks	8/15/2023	Darin Kimoto		\$18,748	Darin Kimoto (Molokai District Manager for Parks Dept) indicated he would like to have LED upgrades in this facility since it was not included in the original scope of Ph1	Retrofit (320) existing interior lighting fixtures of various types and locations with LED technology	Included	Leo Caires	7/10/24
13	FIM 10	Window Film	Lanai Baseyard (Lanai Gym)	Parks	2/1/2024	JCI		(\$448)	Building was mislabeled "Baseyard", but it is really the Lanai Gym, which is not owned by the County.	Descope from existing contract	Included	Leo Caires	7/19/24
14	FIM 5	Domestic Water Fixture Upgrades	Harold Rice Park	Parks	8/22/2023	Karla Peters		\$50	Parks Department asked to include these facilities for domestic water retrofits. JCI requested water bills	Replace domestic water fixtures to new low flow fixtures, which includes furnishing and installing: (2) 1.0 gpf tank type toilets, (1) 1/8 gpf urinal and flush valve, (1) 0.5 gpm faucet aerator.	Included	Leo Caires	7/10/24
15	FIM 5	Domestic Water Fixture Upgrades	Kulamalu Park	Parks	8/22/2023	Karla Peters		\$134	Parks Department asked to include these facilities for domestic water retrofits. JCI requested water bills	Replace domestic water fixtures to new low flow fixtures, which includes furnishing and installing: (3) 1.28 gpf floor mounted toilets and flush valves, (1) 1/8 gpf urinal and flush valve, (2) 0.5 gpm faucet aerators.	Included	Leo Caires	7/10/24
16	FIM 8	Aquatics	Cooke Memorial Pool	Parks	10/15/2023	Darin Kimoto		\$0	Surge tank has cracks that cause significan water leaks/loss constantly	Seal with epoxy the cracks in the pool surge tank where currently water leaks. Replace existing defective isolation valves in the tank	Included		
17	FIM 5	Domestic Water Fixture Upgrades	Malu Ulu Olele Park	Parks	10/1/2023	JCI		(\$101)	Facility was damaged during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
18	FIM 5	Domestic Water Fixture Upgrades	Old Lahaina Prison	Parks	10/1/2023	JCI		(\$1,933)	Facility was damaged during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
19	FIM 5	Domestic Water Fixture Upgrades	Lahaina Banyan Court	Parks	10/1/2023	JCI		(\$9,742)	Facility was damaged during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
20	FIM 6	Shower Tower Retrofits	Kamehameha Iki Park	Parks	10/1/2023	JCI		(\$4,216)	Facility was damaged during the Lahaina fires	Descope from existing contract	Included	Leo Caires	7/19/24
21	FIM 4	Transformer Replacements	War Memorial Complex	Parks	1/26/2024	Pat McCall		\$0	JCI is not allowed to install the transformer because another contractor is working on the site, so DPR and contractor agreed on JCI providing the transformer to them, and they will install it on their contract.	JCI will hand over the transformer to contractor working on site and provide a credit to the County for the labor	Included	Leo Caires	7/19/24
22	FIM 1	Interior Lighting Retrofits	Alfred "Flako" Gymnasium	Parks	1/26/2024	Pat McCall		(\$3,248)	Parks Department indicated this building is condemned and will be demolished.	Descope from existing contract	Included	Leo Caires	7/19/24
23	FIM 7	Irrigation Wells	Maui Lani Park	Parks	7/10/2024	JCI		(\$63,813)	JCI informed the Parks Dept that permitting agency (CWRM) is likely to not approve in a timely manner, so it is better to defer to a future phase.	Descope from existing contract and defer to a future phase with JCI or to be done by County directly	Included	Leo Caires	7/19/24
24	FIM 7	Irrigation Wells	Kahalani Mauka Park	Parks	7/10/2024	JCI		(\$155,033)	JCI informed the Parks Dept that permitting agency (CWRM) is likely to not approve in a timely manner, so it is better to defer to a future phase.	Descope from existing contract and defer to a future phase with JCI or to be done by County directly	Included	Leo Caires	7/19/24

Contract Modification #2

County of Maui PHASE 1 Energy Savings Performance Contract

Customer Contract #	C7619
Customer Name	County of Maui
JCI Project #	2PYS-0014
Base Contract Value	\$28,803,233.00
Net Change Contract Amount	\$(3,718,965.00)
New Contract Value	\$25,084,268.00

Item #	FIM	Description	Site	Department	Approx. Date of Item	Requested By	CIP Funds Contributions	Year 1 Savings Change	Notes	Scope Description	Status	Approver	Date approved
25	FIM 7	Irrigation Wells	Papohaku Park	Parks	7/10/2024	JCI		(\$13,133)	JCI informed the Parks Dept that permitting agency (CWRM) is likely to not approve in a timely manner, so it is better to defer to a future phase.	Descope from existing contract and defer to a future phase with JCI or to be done by County directly	Included	Leo Caires	7/19/24
26	FIM 7	Irrigation Wells	Kaunakakai Ball Park	Parks	7/10/2024	JCI		(\$67,809)	JCI informed the Parks Dept that permitting agency (CWRM) is likely to not approve in a timely manner, so it is better to defer to a future phase.	Descope from existing contract and defer to a future phase with JCI or to be done by County directly	Included	Leo Caires	7/19/24
27	FIM 7	Smart Irrigation Controls	Lahaina Civic Center, Lahaina Aquatic Center, Kualapuu Park, Kilohana Park, Leisure Estates Park, Lanai Park & Tennis, Makana Park, Wells Park	Parks	4/23/2024	Karla Peters / Chris Kenzle		\$44,868	Parks Department indicated they want to have smart irrigation controls in lieu of irrigation wells that are stuck on permitting	Install new Rainbird smart irrigation controls on (7) parks selected by DPR (one park for each District), plus Lahaina Aquatic Center	Rejected		
28	FIM 7	Smart Irrigation Controls	23 Additional Parks	Parks	6/21/2024	JCI		\$164,165	JCI suggests installing smart irrigation controls in more parks to maximize savings for this measure.	Install new Rainbird smart irrigation controls on (23) additional pars. Parks that are currently underwatering, are on R-1 or well water are excluded.	Rejected		
29	FIM 6	Shower Tower Retrofits	Kamole I Beach Park	Parks	7/1/2024	JCI		(\$12,059)	JCI to descope this because it is in a flood zone and SMA is likely to not be approved.	Descope from existing contract and provide labor credit to County	Included	Leo Caires	7/19/24
30	FIM 5	Domestic Water Fixture Upgrades	Various	Parks	3/19/2024	Karla Peters		\$0	JCI discovered that various facilities have high pressure (>100 psi) which is a code violation and causes issues with domestic plumbing fixtures. Karla Peters requested JCI to include these corrections in the project.	Waiting to see which parks get included for this, since DPR requested JCI to help with this	Rejected		
31	FIM 5	Domestic Water Fixture Upgrades	Waikapu Community Center	Parks	2/1/2024	JCI		(\$61)	Facility had already installed low flow fixtures	Descope from existing contract and provide labor credit to County	Included	Leo Caires	7/19/24
32	FIM 1	Interior Lighting Retrofits	Launiupoko Beach Park	Parks	5/20/2024	JCI		(\$137)	Site was mistakenly assumed to have lights on the restrooms during the audit (unable to access then)	Descope from existing contract	Included	Leo Caires	7/19/24
33	FIM 1	Interior Lighting Retrofits	War Memorial Complex	Parks	5/1/2023	JCI		(\$5,984)	Major renovation on this site by the County prevents JCI from performing the work on a timely fashion	Descope from existing contract	Included	Leo Caires	7/19/24
34	FIM 1	Interior Lighting Retrofits	Lahaina Civic Center	Parks	5/20/2024	Parks		(\$44,850)	DPR indicated the MIT tournament would take precedence over lighting retrofit work. There was concern about retrofitting the lighting prior to tournament due to risk of lighting issues that would hinder ESPN camera team. Given the fact this tournament is in November, and the County does not want to extend work beyond October, this will need to be descope.	Descope (42) gym lights from existing contract and potentially defer to Ph3	Included	Leo Caires	7/19/24
35	FIM 4	Transformer Replacements	Wailuku Police Station	Police	8/24/2023	JCI		\$3,355	Additional transformers were identified by Police Department that were not included in original scope	Replace (1) 75 kva, (1) 45 kva xmrs	Included		
36	FIM 5	Domestic Water Fixture Upgrades	Wailuku Police Station	Police	5/28/2024	Jeremy Pallone-DeLaTorre		(\$1,267)	Jeremy Pallone DeLa Torre indicated that MPD wants to descope the low flow toilets at this location due to issues they had experienced in the past	Descope from existing contract	Included	Leo Caires	7/19/24
37	FIM 5	Domestic Water Fixture Upgrades	All Police Stations	Police	6/3/2024	Jeremy Pallone-DeLaTorre		(\$520)	Maui Police Department has requested all low flow shower heads to be descope in the Police Stations.	Descope (44) 1.5 GPM shower heads from existing contract	Included	Leo Caires	7/19/24
38	FIM 1	Interior Lighting Retrofits	Kalana O Maui	Public Works	5/8/2023	JCI		\$0	JCI to rewire can lights on the 9th floor to new switch legs so that they can be controlled separately, and rearrange fixtures on 5th floor to match the rest of the fixtures on that floor	Rewire (16) 4' lights to separate switch legs on 9th floor and remove/reinstall (6) 2x2 fixtures to match the rest of the floor on 5th floor	Rejected		
39	FIM 1	Interior Lighting Retrofits	Hana Baseyard	Public Works	11/2/2023	Paul Barany		\$692	Paul Barany requested the lights at the Hana Baseyard to be replaced.	Replace (18) 4' Wrap Fixture, Fluorescent, (2) 48", T-8 lamps, Instant Start Ballast, w/ 4' Wrap Fixture, 1x4 Wrap - LED Luminaire, with Separate or Integrated Driver Component, 1X4LEDF-WFIXTURE INTEGRATED SENSOR	Included	Leo Caires	7/10/24
40	FIM 1	Interior Lighting Retrofits	Old Courthouse	Public Works		Ervin Pigao		(\$9,273)	JCI will not be allowed to perform the work until mold removal is completed on this building	Descope from existing contract and defer to a future phase with JCI or to be done by County directly	Included	Leo Caires	7/19/24
41		HVAC	Old Courthouse	Public Works	3/20/2024	Ervin Pigao		\$0	Erin Pigao indicated the building is contaminated with mold due to lack of performance of the chilled water system and indicated they would prefer to abandon the chilled water system and install a new VRF system.	Preliminary estimates to abandon chilled water system and install new VRF system	Rejected		
42	FIM 5	Domestic Water Fixture Upgrades	Maui County Service Center	Public Works	5/7/2024	Rodrigo "Chico" Rabara		(\$619)	This site had been added in CO#1, but DPW indicated they don't want low flow fixtures as there had been issues in this building before with low flow fixtures, so they requested this to be descope from the project.	Descope toilets and urinals from existing contract	Included	Leo Caires	7/19/24
43	0	Roofing Upgrades	Wailuku Police Station, Wailuku Fire Station, Forensic Facility	Various	10/31/2023	Mayor's Office		\$0	Mayor's office met in Oct 2023 and directed JCI to descope the exterior lighting (because it did not comply with Bill 21, which was passed after the contract was signed) and do roofing upgrades instead.	Perform roofing upgrades to enable the Solar PV installation on these three buildings	Rejected		
44	FIM 4	Transformer Replacements	Piiholo Water Treatment Plant	Water Supply	8/24/2023	JCI		\$1,355	Additional transformers were identified by Water Department that were not included in original scope	Replace (1) 15 kva, (1) 10 kva xmrs	Rejected		
45	FIM 4	Transformer Replacements	Lahainaluna WTP	Water Supply	10/23/2023	Jason Koskey		\$552	Additional transformers were identified by Water Department that were not included in original scope	Replace (1) 45 kva xmrs	Rejected		

Contract Modification #2
County of Maui PHASE 1 Energy Savings Performance Contract

Customer Contract #	C7619
Customer Name	County of Maui
JCI Project #	2PYS-0014
Base Contract Value	\$28,803,233.00
Net Change Contract Amount	\$(3,718,965.00)
New Contract Value	\$25,084,268.00

Item #	FIM	Description	Site	Department	Approx. Date of Item	Requested By	CIP Funds Contributions	Year 1 Savings Change	Notes	Scope Description	Status	Approver	Date approved
46	FIM 4	Transformer Replacements	Maui Meadows Pump	Water Supply	3/28/2024	JCI		\$612	Additional transformers were identified by Water Department that were not included in original scope	Replace (1) 30 kva xmr	Rejected		
47	FIM 1	Interior Lighting Retrofits	Maui Meadows Pump	Water Supply	5/20/2024	JCI		\$57	The only light on this site was exterior, which was mistakenly included in the interior lighting scope	Descope from existing contract	Included	Leo Caires	7/19/24
48	FIM 1	Interior Lighting Retrofits	Honokowai Booster	Water Supply	9/25/2023	Ryan Nagoshi		(\$15)	Ryan Nagoshi indicated this site does not have any lights to be retrofitted.	Descope from existing contract	Included	Leo Caires	7/19/24
49	FIM 8	Aquatics	Lahaina Aquatic Center	Parks	5/23/2024	Chris Kenzle		\$0	Parks Dept will not allow JCI access until the site is cleaned from ashes and debris that resulted from the Lahaina wild fires	Clean toxic soot and ash to mimic DOH standards from the interior and exterior building surfaces to allow JCI to perform lighting, plumbing and pool work currently under contract to be executed.	Rejected		
50	FIM 10	Window Film	Kalana Pakui	Public Works	6/25/2024	JCI		\$2,655	JCI had developed this scope several months ago for future work	Add window film in (1,139) sqft of glass	Rejected		
51	FIM 10	Window Film	Kalana O Maui	Public Works	6/25/2024	JCI		\$18,511	JCI had developed this scope several months ago for future work	Add window film in (10,371) sqft of glass	Rejected		
52	FIM 10	Window Film	Old Courthouse	Public Works	6/25/2024	JCI		\$2,888	JCI had developed this scope several months ago for future work	Add window film in (1,080) sqft of glass	Rejected		
53	FIM 10	Window Film	Kihei Aquatic Center	Parks	6/25/2024	JCI		\$2,027	JCI had developed this scope several months ago for future work	Add window film in (286) sqft of glass	Rejected		
54	FIM 10	Window Film	Kihei Police Station	Police	6/25/2024	JCI		\$1,239	JCI had developed this scope several months ago for future work	Add window film in (827) sqft of glass	Rejected		
55	FIM 10	Window Film	Lahaina Civic Center	Parks	6/25/2024	JCI		\$482	JCI had developed this scope several months ago for future work	Add window film in (717) sqft of glass	Rejected		
56	FIM 10	Window Film	Lahaina Fire Station	Fire	6/25/2024	JCI		\$293	JCI had developed this scope several months ago for future work	Add window film in (188) sqft of glass	Rejected		
57	FIM 10	Window Film	Lahaina Police Station	Police	6/25/2024	JCI		\$582	JCI had developed this scope several months ago for future work	Add window film in (255) sqft of glass	Rejected		
58	FIM 10	Window Film	Lanai Senior Center	Housing	6/25/2024	JCI		\$1,170	JCI had developed this scope several months ago for future work	Add window film in (441) sqft of glass	Rejected		
59	FIM 10	Window Film	Maui County Service Center	Public Works	6/25/2024	JCI		\$8,483	JCI had developed this scope several months ago for future work	Add window film in (4,662) sqft of glass	Rejected		
60	FIM 10	Window Film	Mayor Hannibal Tavares Community Center	Parks	6/25/2024	JCI		\$2,347	JCI had developed this scope several months ago for future work	Add window film in (798) sqft of glass	Rejected		
61	FIM 10	Window Film	South Maui Community Center & Park	Parks	6/25/2024	JCI		\$2,454	JCI had developed this scope several months ago for future work	Add window film in (1,490) sqft of glass	Rejected		
62	FIM 10	Window Film	Wailuku Police Station	Police	6/25/2024	JCI		\$8,613	JCI had developed this scope several months ago for future work	Add window film in (2,130) sqft of glass	Rejected		
63	FIM 10	Window Film	Kaunoa Senior Services	Parks	6/25/2024	JCI		\$3,164	JCI had developed this scope several months ago for future work	Add window film in (1,902) sqft of glass	Rejected		
64	FIM 5	Domestic Water Fixture Upgrades	Kalana O Maui	Public Works	6/18/2024	JCI		\$0	Council member indicated the water cooler in the 8th floor has been out of service for several months and has not yet been replaced	Replace (1) broken water cooler in 8th floor with new drinking fountain with bottle filler	Included	Leo Caires	7/10/24
65	FIM 9	Infiltration Reduction	Lanai Fire Station	Fire	2/8/2024	Rylan Yatsuhiro		\$0	Rylan Yatsushiro requested to replace the old jalousie windows with new double pane windows to better insulate the building and lower infiltration	Replace (23) existing jalousie windows totaling 478 sqft with new double pane windows with vynil frames	Rejected	0	1/0/00
66	0	HVAC	Lanai Fire Station	Fire	2/8/2024	Rylan Yatsuhiro		\$0	Rylan Yatsushiro requested to install (5) mini split units Fire Dept purchased for this station	Install (5) County-provided mini split units	Included	Leo Caires	7/19/24
67	FIM 1	Interior Lighting Retrofits	Kalana O Maui	Public Works	2/26/2024	JCI		\$0	There are (6) 2x2 fixtures in the 5th floor that had a different orientation than the rest of the fixtures on the floor, thus creating an aesthetic issue.	Remove and reinstall (6) 2'x2' fixtures in the 5th floor to match the rest of the fixtures on that floor	Included	Leo Caires	7/10/24
68	FIM 1	Interior Lighting Retrofits	Kihei WRF	Env Mgmt	4/9/2024	JCI		\$0	Switches did not have boxes in the wall in office spaces, which is not allowed by electrical code.	Add electrical boxes in the wall to comply with the electrical code	Included	Leo Caires	7/10/24
69	FIM 2	Exterior Lighting Retrofits	Kalana O Maui	Public Works	5/30/2024	JCI		\$0	Provide a mockup of Bill 21 compliant amber lights in the parking lot of the Kalana O Maui building	Install a mockup of exterior lights in (2) parking lots. The smaller lot includes (2) wall packs and (1) 4-lamp shoebox fixture. The larger lot includes (3) wall packs, (2) 4-lamp shoebox fixtures, and (3) post-top fixtures. Fixtures will be phosphor-coated amber.	Included	Leo Caires	7/10/24
70	FIM 1	Interior Lighting Retrofits	Wailuku Police Station	Police	6/28/2024	JCI		\$0	Fixtures (Qty: 18) were found with faulty wiring that will need to be replaced	Replace faulty wiring in (18) fixtures.	Rejected		
71	FIM 1	Interior Lighting Retrofits	Kahului Baseyard	Public Works	7/2/2024	JCI		\$0	Fixtures in the work and tools area were disconnected for safety reasons, but County requested sensors to be reconnected due to area use change.	Reconnect sensors in fixtures located in the work and tools area	Rejected		
72	0	General Conditions	Various	All	6/27/2024	JCI		\$0	Additional General Conditions and Project Management to finish installation of contracted scope of work due to delays outside of JCI's control	3 months of additional General Conditions and Project Management to finish installation of contracted scope of work	Rejected		
73	FIM 7	Irrigation Wells	Kaunakakai Ball Park, Papohaku Park	Parks	6/14/2024	JCI		\$0	CWRM requested on 6/14/24 that a more in-depth Ka Pa`akai analysis from the driller be provided in order to further consider the well permit application	Provide an expedited in-depth Ka Pa`akai analysis as requested by CWRM for the well permit applications	Rejected		
74	FIM 2	Exterior Lighting Retrofits	All	All	7/12/2024	JCI		\$0	Perform a new exterior lighting audit and develop a Bill 21 compliant design	Perform a new exterior lighting audit and develop a Bill 21 compliant design	Rejected		
75	FIM 2	Exterior Lighting Retrofits	All	Public Works	7/12/2024	JCI		\$0	Perform a streetlighting audit and provide the data for the County so they can pursue the design of Bill 21 compliant fixtures	Perform a streetlighting audit and provide the data and existing inventory of streetlights to the County	Rejected		
76	FIM 7	Smart Irrigation Controls	Lahaina Rec Center	Parks	7/10/2024	Leo Caires		\$0	Leo Caires requested this park to be added to the Smart Irrigation Controls scope to help revitalize it	Install new Rainbird smart irrigation controls on (1) additional park.	Rejected		

Contract Modification #2
County of Maui PHASE 1 Energy Savings Performance Contract

Customer Contract #	C7619
Customer Name	County of Maui
JCI Project #	2PYS-0014
Base Contract Value	\$28,803,233.00
Net Change Contract Amount	\$(3,718,965.00)
New Contract Value	\$25,084,268.00

Item #	FIM	Description	Site	Department	Approx. Date of Item	Requested By	CIP Funds Contributions	Year 1 Savings Change	Notes	Scope Description	Status	Approver	Date approved
77	FIM 11	EV	Various	Various	7/10/2024	Leo Caires		\$0	Leo Caires requested to include (12) new EV (Teslas)	Provide (12) new Teslas Model Y to meet the County specifications.	Rejected		
78	FIM 11	EV Charging Station	Kalana O Maui	Public Works	7/10/2024	Leo Caires		\$0	Leo Caires requested to add (6) additional EV Charging Stations in a specified location at Kalana O Maui blg	Provide and install (6) new EV Charging Stations, similar to the one already installed	Rejected		
79	FIM 1	Interior Lighting Retrofits	Parks Maintenance Baseyard	Parks	7/18/2024	Chris Kenzle		\$0	Chris Kenzle (Parks Dept) indicated they want JCI to do the lighting retrofits in the Kanaloa Parks Maintenance Baseyard	Retrofit (82) existing lighting fixtures of various types and locations in the Maintenance building with LED technology	Rejected		
80	0	Roofing Upgrades	Kula Fire Station	Fire	7/18/2024	Rylan Yatsuhiro		\$0	Fire Department indicated the roof in the Kula Fire Station is leaking and is in urgent need to be replaced.	Replace (5,751) sqft of slate tile roofing with new heavy duty architectural shingle roofing to enable the Solar PV installation	Included	Leo Caires	7/19/24
81	0	Roofing Upgrades	Wailuku Police Station	Police	7/18/2024	Jeremy Pallone-DeLaTorre		\$0	Police Department indicated the roof in the Wailuku Station is leaking and needs to be repaired.	Provide new coating on (30,109) sqft of flat roof to enable the solar PV installation with a roof warranty	Rejected		
82	0	Roofing Upgrades	Paia Fire Station	Fire	12/8/2023	Rylan Yatsuhiro		\$0	Fire Department indicated the roof in the Paia Fire Station is leaking and is in urgent need to be replaced.	Replace (5,010) sqft of shingle roofing with new heavy duty architectural shingle roofing, including new copper gutters and downpouts	Rejected		
83	FIM 8	Aquatics	All pools	Parks	7/18/2024	JCI/County		\$0	Service PSA will be descope to make sure the County can have enough savings to cover loan payments	Descope Pool Service PSA and Parks Department will take over those responsibilities	Included	Leo Caires	7/19/24
84	FIM 1	Interior Lighting Retrofits	All sites	All	7/18/2024	JCI/County		\$0	Service PSA will be descope to make sure the County can have enough savings to cover loan payments	Descope Interior Lighting Service PSA and every Department will take over those responsibilities	Included	Leo Caires	7/19/24
85	FIM 8	Aquatics	All pools	Parks	7/22/2024	JCI/County		\$0	DPR does not have the in-house expertise to maintain the pool equipment installed and did not include in their budget to outsource this	Reserve funds for Pool Service PSA for years 1-4 and Parks Department will take over those responsibilities after that.	Rejected		
86	FIM 6	Shower Tower Retrofits	Wahikuli Wayside Park, Kanaha Beach Park, Kalama Park, Hana Bay Beach Park	Parks	8/1/2024	Mayor's Office		(\$118,632)	County decided not to grant an extension to JCI to deal with permitting delays, thus JCI will provide a labor credit and turn over the material to the Parks Dept for them to install.	Descope (12) shower towers from existing contract, and provide the equipment and a labor credit to County. County will be responsible for installing the JCI provided equipment.	Included	Leo Caires	8/5/24
87	FIM 11	EV	Kalana O Maui	Public Works	8/7/2024	Leo Caires		\$0	Leo Caires requested JCI to provide the Ford Lightning truck that had originally been purchased and exchanged for the (2) Model Y Teslas	Provide (1) new Ford Lightning EV truck	Included	Leo Caires	8/7/24
88	FIM 11	EV	Kalana O Maui	Public Works	5/1/2023	Leo Caires		\$0	Mayor's office requested an exchange of (1) Ford Lightning truck for (2)Model Y Teslas	Exchange (1) Ford Lightning EV truck for (2) Model Yteslas	Included	Leo Caires	6/1/23
89	FIM 5	Domestic Water Fixture Upgrades	Lahaina Civic Center	Parks	7/14/2024	Angus Peters		(\$31,542)	District Manager indicated locker rooms are not utilized and showers are out of order due to a floor drain leak	Descope (16) 1.5 GPM shower heads from existing contract and (2) aerators	Included	Leo Caires	8/8/24
90	FIM 5	Domestic Water Fixture Upgrades	Kihei Police Station	Police	5/28/2024	Jeremy Pallone-DeLaTorre		(\$238)	Jeremy Pallone DeLa Torre indicated that MPD wants to descope the low flow toilets at this location due to issues they had experienced in the past	Descope low flow toilets from existing contract	Included	Leo Caires	8/8/24
91	FIM 5	Domestic Water Fixture Upgrades	Kanaha Beach Park	Parks	8/1/2024	JCI		(\$1,849)	Existing toilets had already been converted to low flow	Descope (2) low-flow toilets from project	Included	Leo Caires	8/8/24
92	FIM 5	Domestic Water Fixture Upgrades	Napili Fire Station	Fire	8/1/2024	JCI		(\$128)	Existing toilets had already been converted to low flow	Descope (6) low-flow toilets from existing contract	Included	Leo Caires	8/8/24
93	FIM 5	Domestic Water Fixture Upgrades	Lanai Police Station	Police	8/1/2024	JCI		(\$42)	Existing toilets had already been converted to low flow	Descope(3) aerators from existing contract	Included	Leo Caires	8/8/24
94	FIM 5	Domestic Water Fixture Upgrades	Kihei Fire Station	Fire	8/1/2024	JCI		(\$727)	Existing toilets had already been converted to low flow	Descope(3) aerators from existing contract	Included	Leo Caires	8/8/24
95	FIM 5	Domestic Water Fixture Upgrades	Kalana O Maui	Public Works	6/18/2024	JCI		\$0	Mayor's office requested to change the remaining water coolers in the building	Replace (6) water coolers in 2nd-7th floors with new drinking fountain with bottle filler	Included	Leo Caires	7/10/24
96	FIM 8	Aquatics	Kokua Pool	Parks	9/6/2024	Mayor's Office		(\$34,769)	County decided not to grant an extension to JCI to deal with electrical upgrades needed, thus JCI will provide a labor credit and turn over the material to the Parks Dept for them to install.	Descope the OSHG installation from existing contract, and provide the equipment and a labor credit to County. County will be responsible for installing the JCI provided equipment.	Included	Leo Caires	9/6/24
								\$0	(\$827,213)				
								\$0	\$0				
								\$0	\$442,303				

TOTAL FINANCED AMOUNT / CONTRACT VALUE: **\$ 25,084,268** A

Years 1-4 Pool Service PSA Value: \$ - B

Appx. BOH Accrued Interest: **\$ 789,510** CTotal TELP: **\$ 25,873,778** A+B+C

													Lease Balance						Fixed Rate														
	Measured Savings		Non-Measured (Agreed Upon) Savings			Total Savings	Annual, In-Advance Lease Payment from BOH	Measurement and Verification	JCI Ongoing Services	Total Costs			Total Annual Benefit	Start Date	End Date	Beginning Lease Balance	Principal Payment	Interest Payment		Total Principal and Interest Payment	Ending Lease Balance												
	Utility Savings	Utility Savings	Operational Savings	Rebates (Not Guaranteed)																													
Year 1	\$	1,132,246	\$	188,164	\$	250,516	\$	191,353	\$	1,762,279	\$	1,708,372	\$	53,906	\$	-	\$	1,762,278	\$	1	30-Sep-2024	30-Sep-2025	\$	25,873,778	\$	1,708,372	\$	-	\$	1,708,372	\$	24,165,406	3.83%
Year 2	\$	1,178,977	\$	195,398	\$	297,046	\$	-	\$	1,671,421	\$	1,614,818	\$	56,602	\$	-	\$	1,671,420	\$	1	30-Sep-2025	30-Sep-2026	\$	24,165,406	\$	689,283	\$	925,535	\$	1,614,818	\$	23,476,123	
Year 3	\$	1,227,945	\$	202,972	\$	329,751	\$	-	\$	1,760,668	\$	1,701,235	\$	59,432	\$	-	\$	1,760,667	\$	1	30-Sep-2026	30-Sep-2027	\$	23,476,123	\$	802,100	\$	899,136	\$	1,701,235	\$	22,674,023	
Year 4	\$	1,279,262	\$	210,903	\$	355,611	\$	-	\$	1,845,775	\$	1,783,371	\$	62,403	\$	-	\$	1,845,774	\$	1	30-Sep-2027	30-Sep-2028	\$	22,674,023	\$	912,577	\$	870,794	\$	1,783,371	\$	21,761,446	
Year 5	\$	1,333,043	\$	219,208	\$	378,312	\$	-	\$	1,930,564	\$	1,865,039	\$	65,523	\$	-	\$	1,930,563	\$	1	30-Sep-2028	30-Sep-2029	\$	21,761,446	\$	1,031,576	\$	833,463	\$	1,865,039	\$	20,729,871	
Year 6	\$	1,389,412	\$	227,906	\$	397,228	\$	-	\$	2,014,546	\$	1,945,746	\$	68,800	\$	-	\$	2,014,545	\$	1	30-Sep-2029	30-Sep-2030	\$	20,729,871	\$	1,151,792	\$	793,954	\$	1,945,746	\$	19,578,079	
Year 7	\$	1,448,497	\$	237,016	\$	417,089	\$	-	\$	2,102,603	\$	2,030,362	\$	72,240	\$	-	\$	2,102,602	\$	1	30-Sep-2030	30-Sep-2031	\$	19,578,079	\$	1,280,522	\$	749,840	\$	2,030,362	\$	18,297,558	
Year 8	\$	1,510,432	\$	246,559	\$	437,944	\$	-	\$	2,194,935	\$	2,119,082	\$	75,852	\$	-	\$	2,194,934	\$	1	30-Sep-2031	30-Sep-2032	\$	18,297,558	\$	1,416,366	\$	702,716	\$	2,119,082	\$	16,881,192	
Year 9	\$	1,575,359	\$	256,556	\$	459,841	\$	-	\$	2,291,756	\$	2,212,111	\$	79,644	\$	-	\$	2,291,755	\$	1	30-Sep-2032	30-Sep-2033	\$	16,881,192	\$	1,565,561	\$	646,550	\$	2,212,111	\$	15,315,630	
Year 10	\$	1,643,426	\$	267,030	\$	482,833	\$	-	\$	2,393,289	\$	2,309,662	\$	83,626	\$	-	\$	2,393,288	\$	1	30-Sep-2033	30-Sep-2034	\$	15,315,630	\$	1,723,073	\$	586,589	\$	2,309,662	\$	13,592,557	
Year 11	\$	1,714,789	\$	278,004	\$	506,975	\$	-	\$	2,499,768	\$	2,411,959	\$	87,808	\$	-	\$	2,499,767	\$	1	30-Sep-2034	30-Sep-2035	\$	13,592,557	\$	1,891,364	\$	520,595	\$	2,411,959	\$	11,701,193	
Year 12	\$	1,789,613	\$	289,502	\$	532,323	\$	-	\$	2,611,439	\$	2,519,240	\$	92,198	\$	-	\$	2,611,438	\$	1	30-Sep-2035	30-Sep-2036	\$	11,701,193	\$	2,069,856	\$	449,384	\$	2,519,240	\$	9,631,337	
Year 13	\$	1,868,069	\$	301,552	\$	558,940	\$	-	\$	2,728,560	\$	2,631,751	\$	96,808	\$	-	\$	2,728,559	\$	1	30-Sep-2036	30-Sep-2037	\$	9,631,337	\$	2,262,871	\$	368,880	\$	2,631,751	\$	7,368,466	
Year 14	\$	1,950,337	\$	314,180	\$	586,887	\$	-	\$	2,851,403	\$	2,749,754	\$	101,648	\$	-	\$	2,851,402	\$	1	30-Sep-2037	30-Sep-2038	\$	7,368,466	\$	2,467,542	\$	282,212	\$	2,749,754	\$	4,900,924	
Year 15	\$	2,036,607	\$	327,414	\$	616,231	\$	-	\$	2,980,253	\$	2,873,521	\$	106,731	\$	-	\$	2,980,252	\$	1	30-Sep-2038	30-Sep-2039	\$	4,900,924	\$	2,685,816	\$	187,705	\$	2,873,521	\$	2,215,108	
Year 16	\$	2,127,079	\$	341,286	\$	647,042	\$	-	\$	3,115,407	\$	2,300,179	\$	112,067	\$	-	\$	2,412,246	\$	703,161	30-Sep-2039	30-Sep-2040	\$	2,215,108	\$	2,215,108	\$	85,071	\$	2,300,179	\$	0	
Year 17	\$	2,221,960	\$	355,826	\$	679,395	\$	-	\$	3,257,181	\$	-	\$	117,671	\$	-	\$	117,671	\$	3,139,510	30-Sep-2040	30-Sep-2041											
Year 18	\$	2,321,471	\$	371,068	\$	713,364	\$	-	\$	3,405,903	\$	-	\$	123,554	\$	-	\$	123,554	\$	3,282,349	30-Sep-2041	30-Sep-2042											
Year 19	\$	2,425,841	\$	387,047	\$	749,033	\$	-	\$	3,561,920	\$	-	\$	129,732	\$	-	\$	129,732	\$	3,432,189	30-Sep-2042	30-Sep-2043											
Year 20	\$	2,535,313	\$	403,799	\$	786,484	\$	-	\$	3,725,596	\$	-	\$	136,218	\$	-	\$	136,218	\$	3,589,377	30-Sep-2043	30-Sep-2044											
TOTAL	\$	38,267,409	\$	2,063,658	\$	10,182,845	\$	191,353	\$	50,705,265	\$	34,776,202	\$	1,782,462	\$	-	\$	36,558,664	\$	14,146,601													

BFED Committee

From: Lesley J. Milner <Lesley.J.Milner@co.maui.hi.us>
Sent: Friday, April 4, 2025 6:03 PM
To: BFED Committee; Marcy L. Martin
Cc: Maria E. Zielinski; Stacey M. Vinoray; Michelle L. Santos; Ezekiel I. Kalua; Kristina Angeline C. Cabbat; Tiare P. Horner; Janina E. Agapay
Subject: RE: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-04); reply by 4/4/2025
Attachments: (BFED-1)(FN-04).pdf

Aloha,
Please see attached correspondence. Thank you.
-Lesley

From: BFED Committee <BFED.Committee@mauicounty.us>
Sent: Saturday, March 29, 2025 8:34 PM
To: Marcy L. Martin <Marcy.Martin@co.maui.hi.us>
Cc: BFED Committee <BFED.Committee@mauicounty.us>; Maria E. Zielinski <Maria.E.Zielinski@co.maui.hi.us>; Stacey M. Vinoray <Stacey.M.Vinoray@co.maui.hi.us>; Michelle L. Santos <Michelle.Santos@co.maui.hi.us>; Ezekiel I. Kalua <Zeke.Kalua@co.maui.hi.us>; Lesley J. Milner <Lesley.J.Milner@co.maui.hi.us>; Kristina Angeline C. Cabbat <kristina.cabbat@co.maui.hi.us>; Tiare P. Horner <tiare.p.horner@co.maui.hi.us>; Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-04); reply by 4/4/2025