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

March 20, 2025

Ms. Lesley Milner, Budget Director
Office of the Mayor
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Milner:

SUBJECT: BILL 37 (2025), AMENDING THE FISCAL YEAR 2025 BUDGET: ESTIMATED REVENUES; CAPITAL IMPROVEMENT PROJECTS (DEPARTMENT OF WATER SUPPLY); APPENDIX A, PART II, GENERAL EXCISE TAX FUND; AND APPENDIX C (DEPARTMENT OF MANAGEMENT AND DEPARTMENT OF WATER SUPPLY); AND BILL 38 (2025), AMENDING CHAPTER 3.100, MAUI COUNTY CODE, RELATING TO THE GENERAL EXCISE AND USE TAX SURCHARGE (BFED-34)

Thank you for your participation in the Council's Budget, Finance, and Economic Development Committee's discussion of Bills 37 and 38 at its meeting of March 11, 2025.

May I please request you provide the following:

1. The actual amount of General Excise Tax revenue collected for FY 2024 and FY 2025, to date.
2. A list of all Enterprise and Special Purpose Funds within the County, along with a brief description of each Fund's purpose.
3. An explanation of how an Enterprise Fund differs from a Special Purpose Fund.

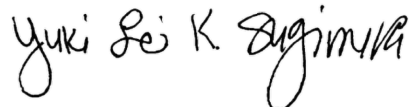
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4. Bill 37 includes funding allocations through the General Excise Tax Fund for capital improvement projects in the Department of Water Supply, while Bill 35 uses the General Excise Tax Fund for a capital improvement project for the Department of Environmental Management Solid Waste Program. How would the budgeting and financial reporting obligations differ for these two bills?
5. How does the budgeting, reporting, auditing, and usage of Enterprise Funds differ from Special Purpose Funds under County financial policies?

May I further request you transmit your response to bfed.committee@mauicounty.us by **March 24, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Pauline Martins at ext. 8039).

Sincerely,



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

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cc: Mayor Richard T. Bissen, Jr.