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

March 23, 2023

Director of Council Services
Traci N. T. Fujita, Esq.

Deputy Director of Council Services
David M. Raatz, Jr., Esq.

Mr. Lance Taguchi, County Auditor
Office of the County Auditor
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Taguchi:

SUBJECT: **FISCAL YEAR ("FY") 2024 BUDGET** (BFED-1) (OCA-1)

May I please request you submit your answers to the following questions by **March 31, 2023**. This will enable the Committee to comprehensively review the FY 2024 Budget.

1. Please outline the major changes in your Department's budget from FY 2023 to FY 2024. If the budget will decrease, how will this impact the Department's operations and the Department's ability to service the public?
2. How many vacant positions currently exist within the Department?
 - a. Please include the job titles for the vacant positions and how long they have been vacant.
 - b. What is the timeline for filling these vacancies?
 - c. Would there be any consequences for removing funding for these vacant positions from the FY 2024 Budget?
3. If your Department had expansion positions in the FY 2023 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2024 Budget, and for how many months of funding?

4. If your Department is proposing expansion positions in the FY 2024 Budget, how do you plan to fill those positions?
5. How many positions were filled in FY 2023 that were not expansion positions?
6. In what ways did the Department recruit to fill vacancies and what were the most effective methods for attracting candidates?
7. The following questions are related to overtime payments:
 - a. How much overtime has been paid to date in FY 2023 and what was the reason for these costs?
 - b. Were any of these overtime costs attributed to the number of vacant positions in your Department?
 - c. Do you anticipate that overtime costs in FY 2023 will increase or decrease and what are the reasons for your assumption?
8. If your Department had Capital Improvement Projects ("CIPs") in FY 2023:
 - a. Provide the current status of each project.
 - b. Provide information on how much funding has been encumbered or expended to date for each project.
9. If your Department has CIPs for FY 2024:
 - a. Rank your proposed CIPs, by priority.
 - b. Will the CIP funding included in the FY 2024 Budget be encumbered by June 30, 2024? If not, how much do you anticipate will be encumbered by June 30, 2024?
10. Please provide details on your Department's carryover savings that were included in the FY 2024 Budget.
11. What are your top three priorities for FY 2024 and how does your Department budget reflect that?

Mr. Lance Taguchi
March 23, 2023
Page 3

12. Did the Department apply for any grant funding in FY 2023? If yes, how much was received?
13. How much has the Department spent on professional services in FY 2023 and what projects and consultants were funded under this line item?

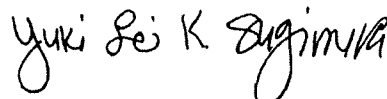
The Department is scheduled to present on April 3, 2023. The schedule is subject to change and staff will reach out if there are any changes to the schedule.

Please be prepared to provide a ten-minute presentation on an overview of the changes in your Department's budget from FY 2023 to FY 2024, addressing the following:

- Operations
- CIPs
- Grants awarded by the Department, if any
- Grants received by the Department, if any
- Revolving funds
- Rates and fees, including any estimated increase or decrease in revenue as a result of the changes

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Lesley Milner at ext. 7886, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,



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

bfed:2024bgt:230323altr01:ljam

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

BFED Committee

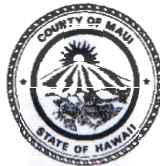
From: BFED Committee
Sent: Thursday, March 23, 2023 5:55 PM
To: Lance Taguchi
Cc: BFED Committee; County Auditor; Michelle Santos; Zeke Kalua; Maria Zielinski; Kristina Cabbat
Subject: PLEASE READ attached letter re: FISCAL YEAR ("FY") 2024 BUDGET (BFED 1) (OCA-1)
Attachments: OCA-1.pdf

Mr. Taguchi: Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated 3/23/2023.

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

Ms. Zielinski: FYI

Thank you,
Yvette Bouthillier, Secretary
BFED Committee



OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI

2145 WELLS STREET, SUITE 303
WAILUKU, MAUI, HAWAII 96793

<http://www.mauicounty.gov/auditor>

March 31, 2023

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

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR ("FY") 2024 BUDGET (BFED-1) (OCA-1)

In response to your March 23, 2023 letter, see answers shown in *italic* text below.

1. Please outline the major changes in your Department's budget from FY 2023 to FY 2024. If the budget will decrease, how will this impact the Department's operations and the Department's ability to service the public?

N/A – no major changes.

2. How many vacant positions currently exist within the Department?

One (1).

- a. Please include the job titles for the vacant positions and how long they have been vacant.

FY 2023 expansion Analyst position not yet filled.

- b. What is the timeline for filling these vacancies?

Recruitment ongoing, expect to fill the position in 4th Quarter FY 2023.

- c. Would there be any consequences for removing funding for these vacant positions from the FY 2024 Budget?

Yes, we expect to fill the position in 4th Quarter FY 2023.

3. If your Department had expansion positions in the FY 2023 Budget, how many of those positions were filled?

Same responses as numbers 2 and 2a-2c above: One (1) FY 2023 expansion Analyst position not yet filled; recruitment ongoing, expect to fill the position in 4th Quarter FY 2023

If they have not been filled, are they included in the FY 2024 Budget, and for how many months of funding?

Yes, FY 2023 expansion "Analyst" reclassified/reallocated to "Senior Analyst" in FY 2024 at 12 months funding.

4. If your Department is proposing expansion positions in the FY 2024 Budget, how do you plan to fill those positions?

N/A – none requested.

5. How many positions were filled in FY 2023 that were not expansion positions?

N/A – no vacancies of non-expansion positions.

6. In what ways did the Department recruit to fill vacancies and what were the most effective methods for attracting candidates?

Made employment offers to qualified individuals possessing extensive public and private work experience.

7. The following questions are related to overtime payments:

- a. How much overtime has been paid to date in FY 2023 and what was the reason for these costs?

None, no overtime costs. My staff adjusts work schedules according to deadlines and priorities.

- b. Were any of these overtime costs attributed to the number of vacant positions in your Department?

N/A – no overtime costs.

- c. Do you anticipate that overtime costs in FY 2023 will increase or decrease and what are the reasons for your assumption?

No change. My staff adjusts work schedules according to deadlines and priorities.

8. If your Department had Capital Improvement Projects (“CIPs”) in FY 2023:

- a. Provide the current status of each project.

N/A – none.

- b. Provide information on how much funding has been encumbered or expended to date for each project.

N/A – none.

9. If your Department has CIPs for FY 2024:

- a. Rank your proposed CIPs, by priority.

N/A – none.

- b. Will the CIP funding included in the FY 2024 Budget be encumbered by June 30, 2024? If not, how much do you anticipate will be encumbered by June 30, 2024?

N/A – none.

10. Please provide details on your Department’s carryover savings that were included in the FY 2024 Budget.

The Administration determines carryover savings.

Honorable Yuki Lei K. Sugimura, Chair
and Members of the Budget, Finance, and Economic
Development Committee

March 31, 2023

Page 4

11. What are your top three priorities for FY 2024 and how does your Department budget reflect that?

Proposed funding levels will allow the Office of the County Auditor to achieve our goals of retaining qualified staff and conducting Financial and Performance Audits. Any increase or decrease to those funding levels will affect my ability to achieve those goals.

12. Did the Department apply for any grant funding in FY 2023? If yes, how much was received?

No.

13. How much has the Department spent on professional services in FY 2023 and what projects and consultants were funded under this line item?

Nothing at this time. In FY 2022, the "Assessment of the Zoning Administration and Enforcement Division, Department of Planning" was performed by Spire Hawaii LLP for \$143,646.

Please contact me if you have further questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Lance T. Taguchi", with a stylized flourish at the end.

LANCE T. TAGUCHI, CPA
County Auditor

BFED Committee

From: County Auditor
Sent: Friday, March 31, 2023 1:05 PM
To: BFED Committee
Subject: Response: OCA-1, Fiscal Year 2024 Budget (BFED-1)
Attachments: 230331amc01_OCA-1 response.pdf

Aloha, BFED Committee. As requested, please see attachment and contact us if you have further questions. Thank you so much.

Camille Sakamoto
Administrative Officer
Office of the County Auditor
County of Maui
2145 Wells Street, Suite 303
Wailuku, Maui, HI 96793
(808) 463-3192
<http://www.mauicounty.gov/auditor>