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

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

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

March 23, 2023

Mr. Scott Teruya, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Teruya:

SUBJECT: **FISCAL YEAR ("FY") 2024 BUDGET** (BFED-1) (FN-2)

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. Scott Teruya
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?

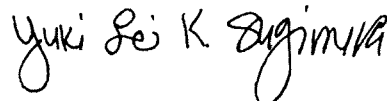
The Department is scheduled to present on April 3, 2023. The schedule is subject to change and staff will reach out if there are any changes to the schedule.

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 5:52 PM
To: Scott.Teruya@co.maui.hi.us
Cc: BFED Committee; Steve Tesoro; Didi Hamai; Michelle Santos; Zeke Kalua; Maria Zielinski; Kristina Cabbat
Subject: PLEASE READ attached letter re: FISCAL YEAR ("FY") 2024 BUDGET (BFED 1) (FN-2)
Attachments: FN-2.pdf

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

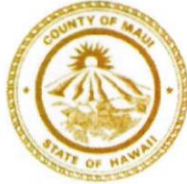
Mayor's Office (attention: Michelle Santos and Zeke Kalua): Please forward the attached letter to Mayor Bissen.

Ms. Zielinski: FYI

Thank you,
Yvette Bouthillier, Secretary
BFED Committee

RICHARD T. BISSEN, JR.
Mayor

KEKUHAUPIO R. AKANA
Managing Director



SCOTT K. TERUYA
Director

STEVE A. TESORO
Deputy Director

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

March 31, 2023

Ms. Maria Zielinski
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

[Handwritten signature] *KB* *3.31.23*

Mayor Date

For Transmittal to:

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

Dear Chair Sugimura:

SUBJECT: FISCAL YEAR ("FY") 2024 BUDGET (BFED-1) (FN-2)

Pursuant to your letter dated March 23, 2023, regarding the fiscal Year 2024 Budget, below are the responses to the following:

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?

Response: As provided in the Fiscal Year ("FY") 2024 Mayor's Proposed Program Budget, page no. 198, the departmental total for FY 2024 is \$16,798,881 from all sources of fund. This amount is a decrease by \$8,593,714 from FY 2023 adopted budget. This

decrease is mainly attributable to the decrease in Special Projects by \$10,000,000 relating to the Temporary Hazard Pay (COVID-19 Grievances); offset by increases in Wages & Salaries by \$866,686 and Services by \$329,480. The increase in the Wages & Salaries, primarily relates to the increases pursuant to the Collective Bargaining Agreements and to reflect full-year salary for FY 2023 expansion positions.

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.

Response: Please refer to Attachment A.

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

Response: The Department has actively completed all interviews for positions that have received a list of applicants. For all other vacancies, we do not have control on the timing for filling those vacancies. The Department would like to fill these vacancies as soon as possible.

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

Response: Yes, when we get a list of applicants and funding is not available, we will not be able to fund the position and there may be significant impacts to the Department's operations. The Department will be forced to have staff work more overtime, which will potentially cause employee burnout and unannounced closures in various Finance Department's offices (i.e. satellite offices) that serve the public, and will impact the average wait times for walk-in customers, primarily in the Division of Motor Vehicles & Licensing (DMVL).

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?

Response: Please refer to Attachment A. All expansion positions in FY 2023 Council Adopted Budget have been included in the FY 2024 Mayor's Proposed in the anticipation that these expansion positions will be created and established by the Department of Personnel Services in the current fiscal year.

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

Response: The Department is proposing one expansion position in FY 2024 under the Accounts Division, which is for the Countywide Federal Grants Manager Position. If adopted, the Department plans to fill this expansion position via open recruitment.

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

Response: The vacant positions, not relating to expansion positions filled in FY 2023, through March 16, 2023 are as follows:

<i>Division</i>	<i>No. of Vacancies Filled in FY 2023</i>
<i>Administration</i>	<i>2</i>
<i>Accounts</i>	<i>6</i>
<i>DMVL</i>	<i>8</i>
<i>Purchasing</i>	<i>2</i>
<i>Real Property Assessment</i>	<i>1</i>
<i>Treasury</i>	<i>1</i>
<i>TOTAL</i>	<i>20</i>

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

Response: The Department participated in several County of Maui's Job Fairs and recruited via Promotion Without Exam (PWOE), Inter- and Open recruitments. PWOE was most successful in recruiting.

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?

Response: As of February 28, 2023, the Department has paid the following overtime (sub-objective code 5205) and not including night differential, temporary assignment, and Grant Revenue funded positions:

<i>Division</i>	<i>Total Overtime Paid</i>	<i>Reason for Overtime</i>
<i>Administration</i>	<i>\$30,718</i>	<i>Assistance with Transient Accommodations Tax Office not fully staffed and vacancy of Personnel Assistant in the Director's Office.</i>
<i>Accounts</i>	<i>\$84,734</i>	<i>Due to various vacancies throughout the fiscal year. Preparation of Annual Comprehensive Report and processing of Temporary Hazard Payments.</i>
<i>DMVL</i>	<i>\$34,983</i>	<i>DMV Satellite offices required staffing re-assignment support coverage from the Kahului Office. Vacancies in the DMV Back Office operations required overtime to process transaction backlogs.</i>
<i>Purchasing</i>	<i>\$0</i>	
<i>Real Property Assessment</i>	<i>\$11,778</i>	<i>Timely valuation and exemption processing due to vacancies.</i>
<i>Treasury</i>	<i>\$22,111</i>	<i>Assistance with Transient Accommodations Tax Office not fully staffed.</i>
<i>TOTAL</i>	<i>\$84,324</i>	

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

Response: Most of the overtime costs can be attributed to the number of vacancies in the Department, with exception to Accounts Division, as noted on the table above.

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

Response: In general, the Department anticipates that the overtime costs in FY 2024 will be determined by the timing on filling these vacancies.

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

- a. Provide the current status of each project.

Response: Yes, Maui County Transient Accommodations Tax Office Renovation at the Service Center was not completed due to ongoing vacancies.

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

Response: The Department has not encumbered nor expended the funds for this 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?

Response: The Department does not have any proposed CIP in FY 2024.

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

Response: The carryover savings included in the FY 2024 proposed Budget is from the unrestricted fund balance for FY 2022 reflected in the County's Annual Comprehensive Financial Report (ACFR). Any carryover savings from FY 2023 will be recognized in the FY 2025 Budget.

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

Response: Our commitment to producing accurate and timely financials is reflected by request for the CW Federal Grant Manager.

Training and professional development for staff are essential as there are payroll law and regulation changes. Our accountants also need to keep abreast of the changing functionality of our financial system and changes and new governmental standard. This is reflected in our budget request as well.

Retain staff, train staff, and improve efficiencies. Budget increase request to pay staff to attend the NIGP forum, a several-day conference where procurement professionals can meet, learn, and network. It will provide them with additional knowledge and tools to handle procurement issues encountered constantly and stay calm.

Chair Yuki Lei K. Sugimura

March 31, 2023

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

Response: Yes, the Department received the following grant funds:

- a. Commercial Driver License program: \$609,559.00*
- b. Periodic Motor Vehicle Inspection program: \$555,187.00*
- c. State Identification program: \$240,511.00*
- d. Motor Vehicle Registration program: \$349,500.00*
- e. Local Assistance and Tribal Consistency program: \$50,000, pending County Council's approval on the acceptance.*

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

Response: Please refer to Attachment B.

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7474.

Sincerely,



SCOTT K. TERUYA
Director of Finance

SKT:sat

Attachments

Attachment A

Department of Finance Vacancy Report as of 03/29/23

Count	Position ID	Job Title	Division	Date Vacant	Days Vacant
1	P-25560	Payroll Technician	Accounts	10/01/22	179
2	P-25561	Financial System Analyst	Accounts	04/16/22	347
3	P-25632	Personnel Asst II	Administration	12/16/22	103
4	P-xxxxx	Personnel Asst I	Administration	11/01/22	148
5	P-xxxxx	Clerk III	Administration	11/01/22	148
6	P-xxxxx	Land Management Administrator	Administration	FY2021	-
7	P-xxxxx	Delinquent Tax Collection Asst II	Administration	12/16/22	103
8	P-xxxxx	Tax Information Specialist I	Administration	12/16/22	103
9	P-32288	Tax Clerk I	Administration	07/25/22	247
10	P-xxxxx	Accountant III	Administration	12/16/22	103
11	P-xxxxx	Tax Auditor IV	Administration	12/16/22	103
12	P-xxxxx	Tax Accounting Technician II	Administration	12/16/22	103
13	P-29470	Internal Control Officer	Administration	01/02/23	86
14	P-25637	DMVL Service Rep II	DMVL	09/01/22	209
15	P-31868	DMVL Service Rep II	DMVL	10/01/22	179
16	P-31867	DMVL Service Rep II	DMVL	10/01/22	179
17	P-31864	DMVL Service Rep II	DMVL	10/01/22	179
18	P-31869	DMVL Service Rep II	DMVL	10/01/22	179
19	P-31870	DMVL Service Rep II	DMVL	10/01/22	179
20	P-31871	DMVL Service Rep II	DMVL	10/01/22	179
21	P-25638	DMVL Service Rep II	DMVL	10/04/22	176
22	P-25646	DMVL Service Rep II	DMVL	07/01/22	271
23	P-28525	DMVL Assistant Operations Supervisor	DMVL	09/20/22	190
24	P-29795	DMVL Service Rep II	DMVL	01/30/23	58
25	P-29596	DMVL Service Representative II	DMVL	11/15/22	134
26	P-X3209	DMVL Service Representative II	DMVL	12/01/22	118
27	P-29595	DMVL Service Representative II	DMVL	08/25/22	216
28	P-25636	DMVL Service Representative II	DMVL	12/08/22	111
29	P-28525	Assistant Operations Supervisor	DMVL	07/06/22	266
30	P-25544	Purchasing Specialist II	Purchasing	12/16/22	103
31	P-25626	Buyer I	Purchasing	11/16/22	133
32	P-29495	Property Valuation Analyst II	RPA	01/24/23	64
33	P-29549	GIS Analyst III	RPA	11/16/22	133
34	P-xxxxx	Property Valuation Analyst I	RPA	FY2022	630
35	P-25578	Real Property Appraiser I	RPA	03/25/22	369
36	P-29341	Tax Clerk I	RPA	10/22/22	158
37	P-29227	Real Property Appraiser I	RPA	05/19/22	314
38	P-29232	Clerk III	RPA	07/01/22	271
39	P-29361	Tax Clerk I	RPA	05/16/22	317
40	P-25567	Real Property Appraiser IV	RPA	11/01/22	148
41	P-25568	Real Property Appraiser I	RPA	06/22/22	280
42	P-xxxxx	Accountant II	Treasury	FY2021	-
43	P-xxxxx	Accountant II	Treasury	FY2021	-
44	P-25629	Account Clerk	Treasury	3/1/2023	28

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance										% of
Director	ACCOUNTING SYS ADMINISTRATOR	Work Budget Less Lapses	Actuals This Month	Actuals Year to Date	Before Commitments	Open Commitments	Balance	Act %	Comm %		Budget Available

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County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	ACCOUNTING SYS ADMINISTRATOR	Work Budget	Actuals	Actuals	Before	Open				Budget
907022B ***	ACCOUNTS DIVISION FINANCE	Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	232,852	2,389	35,761	197,091	91,897	105,194	15.4 %	39.5 %	45.2 %
60	* Operations	232,852	2,389	35,761	197,091	91,897	105,194	15.4 %	39.5 %	45.2 %
5	** Expenditures	232,852	2,389	35,761	197,091	91,897	105,194	15.4 %	39.5 %	45.2 %

Encumbrance Status

907022B *** ACCOUNTS DIVISION FINANCE				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date	Encumbrance	Payments	Disencumbrance	Balance
6037	428662	019588	ABC FORMS LLC	02/27/2023	02/27/2023		1,200			1,200
6132	420196	018395	RAMUNDSEN SUPERIOR HOLDINGS LL	04/18/2022	02/28/2023		36,400	5,659		30,740
6132	420739	019640	LEASEQUERY LLC	05/04/2022	05/31/2022		14,664	12,896		1,768
6132	428439	019289	TALX CORPORATION	02/15/2023	02/15/2023		5,718			5,718
6132	C6186	002409	SUNGARD PUBLIC SECTOR BI TECH	06/29/2017	06/30/2022		255,900	228,717		27,182
6132	C6540	014665	AUTOMATIC DATA PROCESSING INC	12/20/2018	02/28/2023		83,800	57,312		26,487
Encumbrance Totals for Index							397,682	304,585	0	93,097

County of Maui
BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	DMVL	Work Budget	Actuals	Actuals	Before	Open	Balance	Act %	Comm %	Budget
907034B ***	MVL OPERATIONS	Less Lapses	This Month	Year to Date	Commitments	Commitments				Available
6132	Professional Services	26,381			26,381	4,096	22,285	-	15.5 %	84.5 %
60	* Operations	26,381			26,381	4,096	22,285	--	15.5 %	84.5 %
5	** Expenditures	26,381	0	0	26,381	4,096	22,285	--	15.5 %	84.5 %

Encumbrance Status

907034B ***	MVL OPERATIONS									Encumbrance
Sobj	PO No.	PEID	Vendor Name	Original Date	Last Activity	Fully Paid Date	Encumbrance	Payments	Disencumbrance	Balance
6006	412624	002927	IRWIN HODSON METAL MFG	07/30/2021	11/30/2022		111,980	71,973		40,007
6006	417478	002927	IRWIN HODSON METAL MFG	01/14/2022	02/16/2023		7,000	6,855		144
6006	427977	002927	IRWIN HODSON METAL MFG	02/01/2023	02/01/2023		7,000			7,000
6040	417344	011376	SBL SOLUTIONS LLC	01/12/2022	02/28/2023		979	589		389
6040	428502	000050	FEDERAL EXPRESS CORP	02/28/2023	02/28/2023	02/28/2023	4	4		
6040	428514	019136	THALES DIS USA INC	02/28/2023	02/28/2023	02/28/2023	1,527	1,527		
6110	425034	010458	Q MATIC CORP	09/23/2022	11/30/2022		3,190	3,185		5
6110	428514	019136	THALES DIS USA INC	02/28/2023	02/28/2023	02/28/2023	14,266	14,266		
6124	C6491	003095	PWC HAWAII CORP	05/02/2018	10/25/2022		61,560	31,437		30,122
6129	417344	011376	SBL SOLUTIONS LLC	01/12/2022	02/28/2023		1,979	1,138		841
6129	419369	017013	TYPHOON ELECTRIC AND TELECOMMU	03/17/2022	03/31/2022		9,800	8,000		1,800
6129	427731	006512	BORDEN DECAL CO	01/24/2023	01/24/2023		6,279			6,279
6129	427732	006512	BORDEN DECAL CO	01/24/2023	01/24/2023		3,230			3,230
6129	427981	008466	LOWES HOME IMPROVEMENT WAREHOU	02/01/2023	02/01/2023		500			500
6129	428486	013446	HAWAII EXPRESS MOVING AND	02/21/2023	02/27/2023	02/27/2023	296	296		
6129	428488	013446	HAWAII EXPRESS MOVING AND	02/21/2023	02/27/2023	02/27/2023	296	296		
6129	428490	013446	HAWAII EXPRESS MOVING AND	02/28/2023	02/28/2023	02/28/2023	296	296		
6129	428495	013105	INTELLECTUAL TECHNOLOGY INC	02/28/2023	02/28/2023	02/28/2023	3,009	3,009		
6129	428500	001035	MAUI OFFICE MACHINES	02/28/2023	02/28/2023	02/28/2023	39	39		
6129	428506	002043	XEROX CAPITAL SERVICES LLC	02/28/2023	02/28/2023	02/28/2023	25	25		
6132	416664	010401	CORPORATE ENVIRONMENTS	12/10/2021	03/31/2022		7,052	3,169		3,882
6132	416860	004586	HAGADONE PRINTING CO INC	12/20/2021	12/20/2021		213			213
6145	428471	012534	SECURITY TECH LLC	02/21/2023	02/24/2023	02/24/2023	426	426		
6145	428484	012534	SECURITY TECH LLC	02/21/2023	02/24/2023	02/24/2023	41	41		
6221	428492	013105	INTELLECTUAL TECHNOLOGY INC	02/28/2023	02/28/2023	02/28/2023	18,652	18,652		
6235	RA0067	016826	DOF IV REIT HOLDINGS LLC	06/19/2014	02/15/2023	02/15/2023	243,188	173,346	69,842	
6235	RA0067A	019815	LAHAINA GATEWAY PROPERTY OWNER	02/02/2023	02/28/2023		72,548	36,541		36,007
Encumbrance Totals for Index							575,387	375,121	69,842	130,423

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open				Budget
126941 ***	CSLFRF-PUBLIC HEALTH	Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services		292,139	1,249,930	(1,249,930)	3,931,632	(5,181,561)	-	-	-
60	* Operations		292,139	1,249,930	(1,249,930)	3,931,632	(5,181,561)	--	--	--
5	** Expenditures	0	292,139	1,249,930	(1,249,930)	3,931,632	(5,181,561)	--	--	--

Encumbrance Status

126941 ***	CSLFRF-PUBLIC HEALTH								
Sobj	PO No.	PEID	Vendor Name	Original Date	Last Activity	Fully Paid Date	Encumbrance	Payments	Disencumbrance
6132	C7719	019520	MAUI PHARMACY SOLUTIONS LLC	09/07/2022	02/28/2023		5,000,000	1,068,368	
Encumbrance Totals for Index							5,000,000	1,068,368	0
									3,931,631

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open	Balance	Act %	Comm %	Budget
126942 ***	CSLFRF-NEGATIVE ECO IMPACTS	Less Lapses	This Month	Year to Date	Commitments	Commitments				Available
6132	Professional Services			149,697	(149,697)	303	(150,000)	-	-	-
60	* Operations			149,697	(149,697)	303	(150,000)	--	--	--
5	** Expenditures	0	0	149,697	(149,697)	303	(150,000)	--	--	--

Encumbrance Status

126942 ***	CSLFRF-NEGATIVE ECO IMPACTS								Encumbrance
Sobj	PO No.	PEID	Vendor Name	Original Date	Last Activity	Fully Paid Date	Encumbrance	Payments	Disencumbrance
6132	C7570	019552	STRATEGIES 360 INC	10/13/2022	12/31/2022		150,000	149,697	302
6317	G5579	G000157	HALE MAKUA HEALTH SERVICES	05/31/2022	06/30/2022		2,500,000	315,500	2,184,500
Encumbrance Totals for Index							2,650,000	465,197	0
									2,184,802

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open	Balance	Act %	Comm %	Budget
907014B	*** FINANCE DIRECTORS OFFICE	Less Lapses	This Month	Year to Date	Commitments	Commitments				Available
6132	Professional Services	40,000		654	39,346		39,346	1.6 %	-	98.4 %
60	* Operations	40,000		654	39,346		39,346	1.6 %	- -	98.4 %
5	** Expenditures	40,000	0	654	39,346	0	39,346	1.6 %	- -	98.4 %

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open				Budget
907015B *** MAUI COUNTY TAT OFFICE		Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	100,193		22,269	77,924	85,089	(7,165)	22.2 %	84.9 %	(7.2)%
60	* Operations	100,193		22,269	77,924	85,089	(7,165)	22.2 %	84.9 %	(7.2)%
5	** Expenditures	100,193	0	22,269	77,924	85,089	(7,165)	22.2 %	84.9 %	(7.2)%

Encumbrance Status

907015B *** MAUI COUNTY TAT OFFICE				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date		Encumbrance	Payments	Disencumbrance
6060	421230	002370	SYSTEM INNOVATORS INC	05/20/2022	09/30/2022			27,343	27,343	
6110	421230	002370	SYSTEM INNOVATORS INC	05/20/2022	12/20/2022			10,416	10,416	
6129	428260	014040	ACCESS INFORMATION MANAGEMENT	02/07/2023	02/15/2023	02/15/2023		314	314	
6132	418396	013379	KONA WINDS CONSTRUCTION LLC	02/10/2022	10/19/2022			20,393	15,104	5,288
6132	C7558	019573	STURGIS WEB SERVICES CORPORATI	01/27/2022	01/25/2023			79,800		79,800
Encumbrance Totals for Index								138,267	53,178	0
										85,089

County of Maui
BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open				Budget
907730B *** COVID-19		Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	2,964,827		286,925	2,677,902	2,675,646	2,256	9.7 %	90.2 %	0.1 %
60	* Operations	2,964,827		286,925	2,677,902	2,675,646	2,256	9.7 %	90.2 %	0.1 %
5	** Expenditures	2,964,827	0	286,925	2,677,902	2,675,646	2,256	9.7 %	90.2 %	0.1 %

Encumbrance Status

907730B *** COVID-19										Encumbrance
Sobj	PO No.	PEID	Vendor Name	Original Date	Last Activity	Fully Paid Date	Encumbrance	Payments	Disencumbrance	Balance
6132	418131	019594	PANTORILLA, MILLARD	01/31/2022	05/31/2022		140,016	134,699		5,316
6132	C7204	013550	ROBERTS TOURS & TRANSPORTATION	09/30/2020	01/31/2021		215,000	103,024		111,975
6132	C7329	019361	WINDWARD URGENT CARE SERVICES	03/17/2021	03/17/2021		100,000			100,000
6132	C7372	007790	JOBLINE X PRESS INC	05/25/2021	06/23/2021		175,000	43,225		131,774
6132	C7483	019214	RP MEDICAL LLC	09/29/2021	09/19/2022		6,608,291	4,281,712		2,326,578
6221	411697	019161	TAMASHIRO, ROBERT S	06/29/2021	06/29/2021		7,000			7,000
6317	G5451	G000183	HAWAII STATE RURAL HEALTH ASSO	06/29/2021	03/14/2022		225,000			225,000
Encumbrance Totals for Index							7,470,307	4,562,661	0	2,907,646

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	FINANCE DIRECTOR	Work Budget	Actuals	Actuals	Before	Open				Budget
907735B *** CLIMATE CHANGE RESILIENCY/SUST	Less Lapses		This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	457,022		238,279	218,743	218,743		52.1 %	47.9 %	-
60	* Operations	457,022		238,279	218,743	218,743		52.1 %	47.9 %	--
5	** Expenditures	457,022	0	238,279	218,743	218,743	0	52.1 %	47.9 %	--

Encumbrance Status

907735B *** CLIMATE CHANGE RESILIENCY/SUST				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date	Encumbrance	Payments	Disencumbrance	Balance
6132	C7106	012255	TETRA TECH EM INC	06/17/2020	01/31/2023		150,000	86,563		63,436
6132	C7432	019438	GUPTA, TARA	06/16/2021	01/19/2023		186,000	165,746		20,253
6132	C7437	017980	STANTEC CONSULTING SERVICES IN	06/29/2021	01/23/2023		335,253	200,200		135,052
Encumbrance Totals for Index							671,253	452,510	0	218,742

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance										% of Budget Available
Director	FINANCE DIRECTOR	Work Budget Less Lapses	Actuals This Month	Actuals Year to Date	Before Commitments	Open Commitments	Balance	Act %	Comm %		
907758B	*** RENTALS & FACILITIES										
6132	Professional Services	270,535		4,264	266,271		266,271	1.6 %	-		98.4 %
60	* Operations	270,535		4,264	266,271		266,271	1.6 %	- -		98.4 %
5	** Expenditures	270,535	0	4,264	266,271	0	266,271	1.6 %	- -		98.4 %

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	HOUSING & HC	Work Budget	Actuals	Actuals	Before	Open				Budget
106926 ***	COVID-19 SEC 8 HOUSING CHOICE	Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	20,843		13,200	7,643	13,200	(5,557)	63.3 %	63.3 %	(26.7)%
60	* Operations	20,843		13,200	7,643	13,200	(5,557)	63.3 %	63.3 %	(26.7)%
5	** Expenditures	20,843	0	13,200	7,643	13,200	(5,557)	63.3 %	63.3 %	(26.7)%

Encumbrance Status

106926 ***	COVID-19 SEC 8 HOUSING CHOICE								
Sobj	PO No.	PEID	Vendor Name	Original Date	Last Activity	Fully Paid Date	Encumbrance	Payments	Encumbrance Balance
6132	425677	016916	N AND K CPAS INC	10/18/2022	02/15/2023	02/15/2023	13,200	13,200	
6132	C6643	016916	N AND K CPAS INC	12/20/2018	10/14/2021		13,200		13,200
Encumbrance Totals for Index							26,400	13,200	0

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	RISK MANAGER	Work Budget	Actuals	Actuals	Before	Open				Budget
907816B *** SELF INSURANCE		Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	153,361	8,817	266,349	(112,988)	100,988	(213,977)	173.7 %	65.8 %	(139.5)%
60	* Operations	153,361	8,817	266,349	(112,988)	100,988	(213,977)	173.7 %	65.8 %	(139.5)%
5	** Expenditures	153,361	8,817	266,349	(112,988)	100,988	(213,977)	173.7 %	65.8 %	(139.5)%

Encumbrance Status

907816B *** SELF INSURANCE				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date	Encumbrance	Payments	Disencumbrance	Balance
6132	428667	003308	ACM CONSULTANTS INC	02/27/2023	02/28/2023	02/28/2023	5,000	5,000		
6132	C7167	014249	BRONSTER HOSHIBATA A LAW CORPO	09/02/2020	02/28/2023		200,000	138,230		61,769
6132	C7429	016116	SHERRY P. BRODER	06/30/2021	10/15/2021		50,000	10,781		39,218
6560	C5749	017368	SEDGWICK CLAIMS MANAGEMENT SER	08/31/2015	09/30/2020		250,717	201,037		49,679
6560	C7030	009927	JOHN MULLEN AND CO INC	04/30/2020	02/28/2023		563,000	531,240		31,759
6560	C7031	009927	JOHN MULLEN AND CO INC	04/30/2020	02/28/2023		290,000	150,104		139,895
Encumbrance Totals for Index							1,358,717	1,036,394	0	322,322

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	RPT DIVISION	Work Budget	Actuals	Actuals	Before	Open	Balance	Act %	Comm %	Budget
907060B	*** REAL PROPERTY ASSESSMENT	Less Lapses	This Month	Year to Date	Commitments	Commitments				Available
6132	Professional Services	166,053	464	3,122	162,931		162,931	1.9 %	-	98.1 %
60	* Operations	166,053	464	3,122	162,931		162,931	1.9 %	- -	98.1 %
5	** Expenditures	166,053	464	3,122	162,931	0	162,931	1.9 %	- -	98.1 %

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	TREASURER	Work Budget	Actuals	Actuals	Before	Open				Budget
907074B ***	TREASURY/INVESTMENTS	Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	282,177		51,933	230,245	205,280	24,965	18.4 %	72.7 %	8.8 %
60	* Operations	282,177		51,933	230,245	205,280	24,965	18.4 %	72.7 %	8.8 %
5	** Expenditures	282,177	0	51,933	230,245	205,280	24,965	18.4 %	72.7 %	8.8 %

Encumbrance Status

907074B *** TREASURY/INVESTMENTS				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date	Encumbrance	Payments	Disencumbrance	Balance
6060	414419	019010	PACIFIC TECHNOLOGY SOLUTIONS L	09/21/2021	09/21/2021		799			799
6060	422627	009094	CDW GOVERNMENT INC	06/30/2022	06/30/2022		3,087			3,087
6109	C6558	018509	TRANSWORLD SYSTEMS INC	09/17/2018	11/22/2022		50,000	45,425		4,574
6132	C6787	018856	FTN FINANCIAL MAIN STREET	07/05/2019	10/31/2022		490,000	284,720		205,279
Encumbrance Totals for Index							543,887	330,145	0	213,741

County of Maui

BA0515D: Budget Actual (515) Subobject Character Budget Index Director and Department as of 2/28/2023

07	Finance									% of
Director	TREASURER	Work Budget	Actuals	Actuals	Before	Open				Budget
907600B *** BOND FLOATATION COST		Less Lapses	This Month	Year to Date	Commitments	Commitments	Balance	Act %	Comm %	Available
6132	Professional Services	2,088			2,088	2,088		-	100.0 %	-
60	* Operations	2,088			2,088	2,088		--	100.0 %	--
5	** Expenditures	2,088	0	0	2,088	2,088	0	--	100.0 %	--

Encumbrance Status

907600B *** BOND FLOATATION COST				Original	Last	Fully Paid				Encumbrance
Sobj	PO No.	PEID	Vendor Name	Date	Activity	Date	Encumbrance	Payments	Disencumbrance	Balance
6132	C7024	019107	PFM FINANCIAL ADVISORS LLC	04/08/2020	06/30/2021		75,000	72,912		2,087
6568	C7024	019107	PFM FINANCIAL ADVISORS LLC	04/08/2020	02/28/2023		165,000	99,506		65,493
6568	C7182	009891	ORRICK HERRINGTON AND SUTCLIFF	09/16/2020	09/16/2020		66,500			66,500
6568	C7395	019414	KATTEN MUCHIN ROSENMAN LLP	05/26/2021	02/15/2023		129,000	92,000		37,000
Encumbrance Totals for Index							435,500	264,419	0	171,080

BFED Committee

From: Desiree Echalas <Desiree.B.Echalas@co.maui.hi.us>
Sent: Friday, March 31, 2023 3:04 PM
To: BFED Committee
Subject: FY 2024 (BFED-1) (FN-2)
Attachments: (BFED-1) (FN-2) Response.pdf

Please see attached response (FN-2) from Department of Finance.

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