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

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

April 2, 2020

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

Dear Mr. Teruya:

SUBJECT: **FISCAL YEAR ("FY") 2021 BUDGET** (FN-2) (EDB-1)

May I please request that you be prepared to answer the following questions at the EDB Committee meeting held via BlueJeans on **April 7, 2020**. * This will enable the Committee to comprehensively review the FY 2021 Budget. **Date subject to change without notice.*

Overall

1. Please provide recommendations for a 5% reduction of entire departmental budget. (RH)
2. If Council finds that, due to the current COVID-19 crisis, a budget reduction is required, how would the Department propose to implement the needed cuts – are there specific programs that the Department would discontinue? Would the department delay or cancel planned "external" costs (e.g. professional services)? (TK) (TP)

Category "A" – Salaries and Wages

3. Please provide the SR rating, Step and dollar amount allotted for all Position titles within the Department of Finance and indicate which Position titles are vacant, if any. This information is missing from the Budget Details. (TP)

4. Details, page 6-3, Index code 907014A, EP, Land Management Administrator:
 - a. Please provide a job description for this position and minimum qualifications.
 - b. Is this job currently being performed by other staff, if so explain.
 - c. Who will be the direct supervisor of this position?
 - d. Please explain in further detail the E/P expansion request for a Land Management Administrator and the entry level step (EM-07). Page 6-3 of the Budget Details, Index Code 907014A-Pxxxx.
 - e. Is \$60,000 the full annual salary for the Land Management Administrator position? If not, how many months will \$60,000 provide for and will the position be reporting to the Finance Department? (Pg. 6-3, Budget Details 907014A: Administration Program).
 - f. Is the Land Management program travel expenses strictly for travel within the County of Maui? (Pg. 6-5, Budget Details 907014B-6201: Administration Program) (MM) (KRF) (KTK) (TP)
5. Details, page 6-9, Index code 907022A, EP, Accountant III positions for FY 2020 and 2021:
 - a. You note part of the funding is for an Accountant III position approved in FY 2020. How come are you seeking additional funding for the FY20 approved position at this time, was the position approved but not funded in FY20?
 - b. Please provide an explanation for the need of a 5th Accountant III position. (Pg. 194, Program Budget: Accounts Program) (MM) (TP)
6. Details, page 6-33, Index code 907075A, EP, Purchasing, Accountant II positions:
 - a. How many employees will these positions be supervising?

- b. What position is currently supervising the positions the EP's will be supervising?
 - c. Please provide position description, summary of job duties and minimum qualifications. (MM) (TP)
- 7. Please provide an explanation of the need for a new Accountant V position as well as position description and minimum qualifications. (Pg. 212-213, Program Budget and Pg. 6-32, Budget Details 907074A: Treasury Program). (TP)
- 8. What amount from the General Fund was used to offset federal grants program personnel and benefits? Please provide details of position type, amounts, and grant name, for all Departments. (RH)
- 9. Please provide vacancy and overtime reports for entire Department.
 - a. For Treasury Program, the FY 2018 and 2019 premium pay actuals are substantially higher than the FY 2020 adopted and that proposed for FY 2021. Are FY 2020 actuals trending such that the values are within the adopted budget or higher? If FY 2020 actuals are trending higher than the \$3000 budgeted proposed does the trend warrant the increase for FY 2021? What steps is management willing to propose to control the rate of overtime increase? (Page 212 of the Program Budget).
 - b. For the Administration Program, Finance Department, the premium pay budget is proposed to double – why? (Page 187 of the Program Budget)
 - c. Please give the estimated timeline for this project. What is the number of E/ Ps covered by the overtime request to assist/administer the upgrade? Page 6-10 of the Budget Details, Index Code 907022A-5205. (KRF) (TK) (RH)
- 10. For Financial Services Program, the Department proposes to reduce regular wages by over \$74,000 with no change in E/P. Explain? (Page 202 of the Program Budget, 907030A-5101) (TK)
- 11. For the Accounts Program, Finance Department, the premium pay budget is increasing by 21.7%; the explanation given is that one financial system project (time tracking) is finishing and another is

starting (upgrade to OneSolution). If there are going to be a regular series of financial system upgrade projects, why not add a position to handle the additional workload and phase out the premium pay? (Page 194 of the Program Budget). (TK)

12. Has the Real Property Manager I position been filled? If so, what is the Workday Position Number, position description and minimum qualifications. (Pg. 6-3, Budget Details 907014A: Administration Program). (TP)

Category "B" – Operations

13. Details, page 6-11, Index code 907022B, 6132, Services, can you explain what the OneSolution system is and what upgrades will result from the \$50K increase? (MM)
14. Details, page 6-20, Index code 907039B, 6110, issuance of Driver licenses:
 - a. Can you provide a status on the "Star" program updating driver's licenses?
 - b. If the contract is expiring, will the county no longer receive reimbursement of license renewal program to add the "star" going forward? (MM)
15. Details, page 6-63, Index code 907735B, 6221, Countywide, Climate change. Of the \$2 million how much of the money will be used for staffing, how much will be used for operation and how much will be used for active programs that will address Climate Change impacts? (MM)
16. Details, page 6-63, Index code 907730B, 6221, Countywide, Covid - 19, how much of the \$10 million will come out of the Emergency Fund?
 - a. If not from the Emergency Fund, identify other sources contributing to this appropriation.
 - b. Please provide details of the expected/estimated expenditures for COVID-19 matters. \$10,000,000 Page 6-62 of the Budget Details, Index Code 907730B-6221.

Does the administration need more funding to respond to this growing COVID-19 threat? (YLS) (KRF) (MM)

17. Details, page 6-62, Index code 907735B, 7541, Countywide, Experimental and Demonstration housing fund, deleting \$1 million.
 - a. How much, if any, of these funds were used? If some expenditure was completed, identify how much and for what purpose?
 - b. Why wasn't anything done with this money?
 - c. If there was only one respondent to the workshop, why didn't you issue an RFP to generate some more interest?
 - d. It seems like the department was so willing to give up on this effort, why didn't you make changes to generate more interest?(MM) (TK)
18. Please provide the details of the contract upgrade. Page 6-11 of the Budget Details, Index Code 907022B-6132. (KRF)
19. Will the additional funding cover plates for newly registered vehicles or for the replacement of existing (already registered) plates? How many newly registered vehicles requesting plates are for rental cars? Page 6-21 of the Budget Details, Index Code 907039B-6006. (KRF)
20. Please provide the details of the new contract which increased by \$126,310. Page 6-22 of the Budget Details, Index Code 907039B6110. (KRF)
21. Please provide details for the anticipated, estimated and known miscellaneous costs that the \$2,000,000 expenditure will fund in FY21. Page 6-63 of the Budget Details, Index Code 907735B-6221. (KRF)
22. Are the funds for construction/renovation only? Please provide further details. Page 6-64 of the Budget Details, Index Code 907784B-6316. (KRF)

23. Please explain the rationale of increasing the Affordable Housing Fund by 5% in these uncertain financial times. Page 6-60 of the Budget Details, Index Code 907729B. (KTK)
24. Please explain all possible impacts to county finances of significantly lowering motor vehicle registration fees for FY21 given that so many residents have been laid off and/or are experiencing severe economic hardship at this time (TP)
25. Where will the folks who were leasing Maui Mall go to? When is the move scheduled for? (Pg. 6-21, Budget Details 907036B-6235: Financial Services Program – DMVL) (TP)
26. Please provide the meaning of the acronyms WIRP (Within range of progression?) and IFAS. (Pg. 195, Program Budget: Accounts Program) (TP)
27. Given that the Real ID program has been extended 1 year for compliance, what are the plans for the DMVL Service Representative II LTA positions? (Pg. 201, Program Budget 907030A: Financial Services – DMVL) (TP)
28. Please confirm if the Department still expects an increase of \$17.5M largely attributed to property valuation increases given the current global pandemic and its effect on the local economy. (Pg. 6, Letter from Mayor Victorino to Council Chair Lee and County Council before Introduction in Program Budget) (TP)
29. Please provide an update of the “Percentage of Emergency Fund Balance from the General Fund Operating Expenditures” to date and “Unreserved fund balance in months of operating expenditures” for FY20. (Pg. 183, Program Budget: Administration Program) (TP)
30. Given the current worldwide pandemic and the shutdown of out of state travel, please explain the budgeted increase for travel and give an update on fund expenditures for FY20 to date. (Pg. 182, Program Budget: Finance Department Summary) (TP)
31. Please explain what this cost is FY 2020 and again in FY 2021? Costs exceeds previous two years. Do we need to do safety programs?. 6-58, DETAIL, 907616B, 6504 Workers Compensation Payment, \$4,000,000 (YLS)

32. What are these funds used for? What is the balance to date and is this additional \$6 million needed to replenish the account? What can the county do to reduce our liability? 6-59 of the detail, 907816B, 6558 Settlements and Judgements, \$6,000,000 (YLS)
33. Please detail what the \$840,000 rental is for? 6-61 of the detail, 907728b, 6559 rentals, \$840,000 (YLS)

Capital Improvement Projects

34. CBS No. CBS 6092, Waiale Land Acquisition, page 692:
 - a. Have the negotiations already been initiated on this land?
 - b. Who is the current land owner for this property?
 - c. Has a developer been secure for the affordable housing to be built on these properties? If so, who is it?
 - d. How many homes do you project to be built on these properties?
 - e. Does any of these properties have access to infrastructure?
 - f. If no, will the county assist with infrastructure installation?(MM) (KTK)
35. What criteria or resources were used to determine the location of the 495 acres for affordable housing projects included under CBS-6092? (Pg. 692, Capital Improvement Program: DF) (TP)
36. Do we know if there are any QDO sand deposits in this area CBS-6092? (Pg. 692, Capital Improvement Program: DF) (TP)

Program Goals and Objectives

37. Please provide an update for Goal #4.2 and #4.3 for FY20 to date (Pg. 197, Program Budget: Financial Services – RPT) (TP)
38. Please provide an update for Goal #4.2 and #4.3 for FY20 to date (Pg. 197, Program Budget: Financial Services – RPT) (TP)

Mr. Scott Teruya
April 2, 2020
Page 8

39. Please explain the significant drop from FY19 Actual amount of enforcement revenue to FY20 and FY21 estimates. (Pg. 197, Program Budget: Financial Services – RPT, Goal #4.1). (TP)
40. Please provide an update of the percentage of documented operational policies and procedures to date for FY20. (Pg. 185, Program Budget: Administration Program, Goal #4.2). (TP)
41. Please provide an update of recruitments completed within 100 days to date for FY20. (Pg. 185, Program Budget: Administration Program, Goal #4.1). (TP)
42. Please provide an update of the percentage of employees with completed performance evaluations to date for FY20. (Pg. 185 of Program Budget: Administration Program, Goal #3.1) (TP)
43. Is the pCard training mentioned in Goal #3.2 for Finance only or countywide training? Please provide a status update for FY20. (Pg. 207, Program Budget: Purchasing Program) (TP)
44. Is there concern that due to the current local economic situation lack of RPT, TAT and Fuel Tax collections would affect the liquidity of Maui County and prevent us from covering our costs, generally speaking as well as specifically as it relates to Goal #4.1 & #4.3? (Pg. 211, Program Budget: Treasury) (TP)

Sincerely,



KEANI RAWLINS-FERNANDEZ, Chair
Economic Development and Budget
Committee

edb:2021budget:200402afn02:alkl

cc: Mayor Michael P. Victorino
Budget Director

Council Chair
Alice L. Lee

Vice-Chair
Keani N.W. Rawlins-Fernandez

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COUNTY COUNCIL
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WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

April 9, 2020

Ms. Michele Yoshimura, Budget Director
Office of the Mayor
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Yoshimura:

SUBJECT: FISCAL YEAR ("FY") 2021 BUDGET (BD-2) (EDB-1)

May I please request copies of all notes used by department directors and other Administration officials to respond to Councilmembers' questions during Economic Development and Budget Committee meetings on EDB-1. This will enable the Committee to comprehensively review the FY 2021 Budget.

May I further request that you transmit your responses no later than five calendar days after the Department's review before the Committee.

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference. Should you have any questions, please contact me or the Committee staff (Shelly Espeleta at ext. 7134, Chester Carson at ext. 7659, Richard Mitchell at ext. 7662, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink that reads "Keani Rawlins-Fernandez".

KEANI RAWLINS-FERNANDEZ, Chair
Economic Development and Budget
Committee

edb:2021budget:200409abd01:ske

cc: Mayor Michael P. Victorino

Michael P. Victorino
Mayor

Sananda K. Baz
Managing Director



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

April 13, 2020

Honorable Michael P. Victorino
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Michael P. Victorino 4/13/20
Mayor Date

For Transmittal to:

Honorable Keani N.W. Rawlins-Fernandez, Chair
Economic Development and Budget Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: **FISCAL YEAR ("FY") 2021 BUDGET** (BD-2) (EDB-1)

Please see attached response from Director Scott Teruya, Department of Finance.

Should you have any questions, please contact me at ext. 7212.

Sincerely,

A handwritten signature in blue ink, reading "Michele M. Yoshimura".

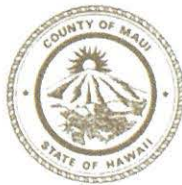
MICHELE M. YOSHIMURA
Budget Director

Attachment

MICHAEL P. VICTORINO
Mayor

SCOTT K. TERUYA
Director

MAY-ANNE A. ALIBIN
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793

April 13, 2020

Ms. Michele M. Yoshimura
Budget Director, County of Maui
200 South High Street
Wailuku, Hawaii 96793

Honorable Michael P. Victorino
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Keani N.W. Rawlins-Fernandez, Chair
Economic Development and Budget Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: FISCAL YEAR ("FY") 2021 BUDGET (FN-2) (EDB-1)

This transmittal is in response to your letter dated April 02, 2020, requesting the following information:

Overall

1. Please provide recommendations for a 5% reduction of entire departmental budget. (RH)

Response: A reduction in the Department of Finance by 5% amounts to \$658,351.30. The following are the department's recommended reductions, totaling 661,842:

- a. *Eliminate budgeted amount for Registration/Training Fees (sobj 6230) and Training Fees/Seminars (sobj 6350) across all programs in the amount of \$46,750.*
 - b. *Eliminate budgeted amount for Airfare/Transportation (sobj 6201) and per diem (various sobj codes, 6223, 6222, 6226, 6252) across all programs, except Director's Office in the total amount of \$80,614.*
 - c. *Eliminate 8.0 Equivalent Personnel (E/P) Limited Term Appointment (LTA) in the DMVL Division (907030A) in the amount of \$220,392. These positions were assigned to work on the statewide star ID program reduces the Finance Departments budget by \$220,392. However, due to the COVID-19 outbreak, the deadline has been extended to October 1, 2021 by the Department of Homeland Security.*
 - d. *Reduce overtime in Administration Program by \$5,000 for the IFAS Upgrade project management.*
 - e. *Reduce professional services in Accounts Program by \$27,000 for the IFAS Upgrade project.*
 - f. *Un-fund Salaries and Wages for the following vacant positions in Real Property Assessment Division:*
 - *P-29232 Clerk III: \$32,664*
 - *P-25576 Appraiser III: \$52,956*
 - g. *Reduce Fringe Benefits (Countywide Costs) related to the recommended reductions/elimination in salaries and wages identified above, in the total amount of \$196,466.*
2. If Council finds that, due to the current COVID-19 crisis, a budget reduction is required, how would the Department propose to implement the needed cuts - are there specific programs that the Department would discontinue? Would the department delay or cancel planned "external" costs (e.g. professional services)? (TK) (TP)

Response: All divisions in the Department of Finance provide essential services. The proposed reductions are identified in response to item no. 1 above. The Department does not plan to delay or discontinue any existing and planned services and/or projects.

Category "A" - Salaries and Wages

3. Please provide the SR rating, Step and dollar amount allotted for all Position titles within the Department of Finance and indicate which Position titles are vacant, if any. This information is missing from the Budget Details. (TP)

Response: Please refer to the Budget Director's letter dated April 6, 2020 (Fiscal Year 2021 Budget, EDB-1) for the salaries and wages by position title. The vacant positions as of March 31, 2020 are as follows (initial list pending review and verification):

<i>Index Code/Program</i>	<i>Position No.</i>	<i>Position Title</i>	<i>Status</i>
<i>907014A – Finance Director</i>	<i>P-XXXXX</i>	<i>Real Property Manager I</i>	<i>Request to fill; pending DPS approval</i>
<i>907022A - Accounts</i>	<i>P-25561</i>	<i>Financial System Analyst</i>	<i>Limited Term Appointment; position filled</i>
<i>907030A–DMVL</i>	<i>P-25584</i>	<i>Service Representative III</i>	<i>Pending possible transfer within division</i>
<i>907030A–DMVL</i>	<i>P-25630</i>	<i>Service Representative III</i>	<i>Recruitment ongoing via PWOE</i>
<i>907030A–DMVL</i>	<i>P-28968</i>	<i>Service Representative III</i>	<i>Recruitment ongoing via Open</i>
<i>907030A – DMVL</i>	<i>P-30819</i>	<i>DMVL Service Representative II (Pukalani), LTA</i>	<i>Recruitment on hold due to COVID-19 outbreak</i>
<i>907048 – DMVL</i>	<i>P-25613</i>	<i>Clerk III</i>	<i>Recruitment ongoing via PWOE</i>
<i>907063A – RPA</i>	<i>P-25568</i>	<i>Real Property Appraiser IV</i>	<i>Request reallocation downward ongoing</i>
<i>907063A – RPA</i>	<i>P-25576</i>	<i>Real Property Appraiser III</i>	<i>Request reallocation downward ongoing</i>
<i>907063A – RPA</i>	<i>P-29232</i>	<i>Clerk III</i>	<i>Recruitment ongoing via Open</i>
<i>907063A – RPA</i>	<i>P-29451</i>	<i>GIS Analyst V</i>	<i>Request reallocation downward ongoing</i>
<i>907063A – RPA</i>	<i>P-29804</i>	<i>Real Property Compliance Specialist I</i>	<i>Recruitment on hold due to COVID-19 outbreak</i>
<i>909074A- Treasury</i>	<i>P-XXXXX</i>	<i>Revenue Manager</i>	<i>Pending Budget Director's approval</i>

4. Details, page 6-3, Index code 907014A, EP, Land Management Administrator:

a. Please provide a job description for this position and minimum qualifications.

Response: A job description and minimum qualifications for this proposed expansion is not currently available because the Department is still working with Department of Personnel Services in establishing the class specifications for the Real Property Management Specialists series, of which these positions will be supervised the proposed Land Management Administration position. Once the class specifications for these positions have been finalized, then the position description and minimum qualifications for the proposed position will be created.

- b. Is this job currently being performed by other staff, if so explain?

Response: No

- c. Who will be the direct supervisor of this position?

Response: This position will report to the Director and Deputy Director of Finance.

- d. Please explain in further detail the E/P expansion request for a Land Management Administrator and the entry level step (EM-07). Page 6-3 of the Budget Details, Index Code 907014A-Pxxxx.

Response: This position will be responsible to establish the mission and vision for the proposed program of land management. This program will relieve the need for other Departments to get involved when parcels are in need for purchase and having a process in place to maintain lands that are in the County's possession.

- e. Is \$60,000 the full annual salary for the Land Management Administrator position? If not, how many months will \$60,000 provide for and will the position be reporting to the Finance Department? (Pg. 6-3, Budget Details 907014A: Administration Program).

Response: The \$60,000 salary is based on 8 months funding.

- f. Is the Land Management program travel expenses strictly for travel within the County of Maui? (Pg. 6-5, Budget Details 907014B-6201: Administration Program) (MM) (KRF) (KTK) (TP)

Response: The travel expenses expansion request was proposed for interisland travel, primarily to gain insight from the soon to be outgoing Director at the City and County of Honolulu. It would be helpful to meet the City's Director who was responsible for the City's startup of their Land Management Administrator and understand her challenges that she faced when she established the program.

5. Details, page 6-9, Index code 907022A, EP, Accountant III positions for FY 2020 and 2021:

- a. You note part of the funding is for an Accountant III position approved in FY 2020. How come are you seeking additional funding for the FY20 approved position at this time, was the position approved but not funded in FY20?

Response: Yes, the position was given without funding for salaries and wages.

- b. Please provide an explanation for the need of a 5th Accountant III position. (Pg. 194, Program Budget: Accounts Program) (MM) (TP)

Response: The Accounts Division is responsible for the record keeping, financial reporting, financial policies and procedure, time and payroll processing, and the annual required financial audits, Comprehensive Annual Financial Report (CAFR) and Schedule of Federal Awards (SEFA) countywide, with the exception of the Department of Water Supply. In addition, the Accounts Division is primarily responsible for the maintenance of two major systems: Workday's payroll/time modules and Integrated Financial Accounting System (IFAS), the County's financial system. In recent years, it has been determined that there is a need for higher level, analytical positions to provide much needed reconciliations and analyses that have been put to the side due to a variety of reasons. In addition, another position of this caliber is needed to be the designated back up to assist with the maintenance of the IFAS and the general ledger system. As we look to upgrade IFAS to OneSolution (Finance Enterprise), this position will assist and be the primary back up to the Financial Systems Analyst, which is a highly specialized position. In the past years, there has been a high turnover for the Financial System Analyst position and the duties and responsibilities during the vacancy have been assigned to the Administrator and/or Assistant Administrator. The Financial System Analyst acts as the primary "gatekeeper" for the County's financial system and performs complex technical accounting functions. The tasks assigned to the Financial System Analyst are very critical to the County and because of the complexity of our financial system, most of these tasks cannot be done by anyone else and must have knowledge of principles and practices of public and municipal finance.

6. Details, page 6-33, Index code 907075A, EP, Purchasing, Accountant II positions:

Response: Page 6-33, Index code 907075A refers to the Treasury Program and not to Purchasing Program as indicated in the request letter.

- a. How many employees will these positions be supervising?

Response: The Accountant II (Current Collection Supervisor) will be supervising 4.0 E/P, Customer Service Representative II (formerly Cashier II) positions.

The Accountant II (County Tax Relief) will be supervising 1.0 E/P, P-25592 Senior Clerk, SR-13 position.

- b. What position is currently supervising the positions the EP's will be supervising?

Response: Please see response to item no. 6.a. above.

- c. Please provide position description, summary of job duties and minimum qualifications. (MM) (TP)

Response: Please refer to response to Fiscal Year 2021 Budget (FN-13) (EDB-1) dated April 9, 2020.

7. Please provide an explanation of the need for a new Accountant V position as well as position description and minimum qualifications. (Pg. 212-213, Program Budget and Pg. 6-32, Budget Details 907074A: Treasury Program). (TP)

Response: A proposed re-organization for the Treasury Division was submitted to the Department of Management in August 2019, which is tailored after the current structure of the City and County of Honolulu. The creation of this position is critical in order to address the material weaknesses in the past two fiscal years in the Real Property Tax Collection and implement the County's strategic goal to transition into one cashiering platform and electronic payment system. This proposed position will oversee the three Account Clerk III positions, of which two are responsible for preparing the journal entries for the real property taxes. For the Position Description of this proposed expansion personnel, please refer to response to Fiscal Year 2021 Budget (FN-13) (EDB-1) dated April 9, 2020.

8. What amount from the General Fund was used to offset federal grants program personnel and benefits? Please provide details of position type, amounts, and grant name, for all Departments. (RH)

Response: The Finance Department will need additional time to gather this information for all Departments.

9. Please provide vacancy and overtime reports for entire Department.

Response: Please refer to the Budget Director's letter dated April 6, 2020 for overtime reports for the Department of Finance.

- a. For Treasury Program, the FY 2018 and 2019 premium pay actuals are substantially higher than the FY 2020 adopted and that proposed for FY 2021. Are FY 2020 actuals trending such that the values are within the adopted budget or higher? If FY 2020 actuals are trending higher than the \$3000 budgeted proposed does the trend warrant the increase for FY 2021? What steps is management willing to propose to control the rate of overtime increase? (Page 212 of the Program Budget).

Response: The actual expenditures for premium pay have exceeded budgeted estimates for several reasons. The implementation of the real property tax auto-pay program has been highly successful; but because of the enthusiastic response by the taxpayers, the staff, has had to manually input over 1,000 new accounts in iasWorld. Staff continues to work with Tyler Technology to create the automatic report as part of the solution to this situation.

The conversion to the iNovah cashiering system continues for the Real Property Collection section. This major effort has requires numerous meetings, testing of efficacy of database modifications, and training of staff. Progress is being made but the basic iNovah programs lacks some of the functionality of the ReCo program that is currently in use. The effort to bring convergence in capability is both complex and expansive; nevertheless, the iNovah integration continues to move forward. However, until the completion of the iNovah upgrade, manual processing must continue requiring greater staff time to meet operational deadlines. Completion of the conversion to iNovah for Real Property Tax is scheduled for June; however, unforeseen delays in software integration and the addition of new tax classifications/tiers could push back the completion date. If the completion date is moved further out, the implementation of the conversion could be further complicated by Treasury relocating its offices in the first half of FY 2021.

An additional \$1,500 in premium time above what has been expended will likely be needed in FY2020. The FY2021 includes a proposed increase of \$2,000 relating to this project.

- b. For the Administration Program, Finance Department, the premium pay budget is proposed to double - why? (Page 187 of the Program Budget)

Response: An additional \$5,000 is being requested for the upgrade of IFAS to One Solution. The overtime will be coming from the two Internal Control staff personnel, who will oversee the project management. These two staff personnel are documenting the procedures and providing project management support. However, this additional funding request is being recommended for reduction in response to the current COVID-19 crisis.

- c. Please give the estimated timeline for this project. What is the number of E/Ps covered by the overtime request to assist/administer the upgrade? Page 6-10 of the Budget Details, Index Code 907022A-5205. (KRF) (TK) (RH)

Response: The estimated timeline of the upgrade to OneSolution (Finance Enterprise) has yet to be determined. The business process review was completed in February with the results given to the Department of Finance in March. The overtime request was a place holder in anticipation of this upgrade. We are estimating that approximately 5.0 E/Ps from Accounts and 2.0 E/Ps from Administration would be needed to move the project forward.

10. For Financial Services Program, the Department proposes to reduce regular wages by over \$74,000 with no change in E/P. Explain? (Page 202 of the Program Budget, 907030A-5101) (TK)

Response: The original proposed budget for this program was reduced due to the 8.0 LTA DMVL Service Representative II positions created in FY 2020 to comply with the Real-ID's deadline of October 1, 2020. The funding for the 4 positions were originally proposed for 6 months of funding, instead of full year. However, in response to the COVID-19 crisis, the Department of Homeland Security has extended the deadline to another year. Thus, as stated in response to item no. 1 above, these positions are being recommended to be eliminated.

11. For the Accounts Program, Finance Department, the premium pay budget is increasing by 21.7%; the explanation given is that one financial system project (time tracking) is finishing and another is starting (upgrade to OneSolution). If there are going to be a regular series of financial system upgrade projects, why not add a position to handle the additional workload and phase out the premium pay? (Page 194 of the Program Budget). (TK)

Response: In the last 8-years, the average overtime/premium pay incurred in the Accounts Program was \$86,000. The management is well aware of the overtime issues for this division and assessing on how we can improve this area. However, as you know, workflow in accounting for all industries is very cyclical and reporting deadlines lead to work weeks in excess of 40 hours. Thus, premium pay is needed on an ongoing annual basis to close out our books on a monthly, quarterly, and annually, and for the preparation of the CAFR

and SEFA. In addition, we also recognize the complexity of any upgrade to our financial systems. The payroll project required every payroll employee along with the Accounting System Assistant Administrator and the Accounting System Administrator. As such, we have requested an expansion Accountant III position to assist the Financial System Analyst with these types of upgrades. Our goal is to be able to have adequate and qualified staff going forward to minimize the overtime need.

12. Has the Real Property Manager I position been filled? If so, what is the Workday Position Number, position description and minimum qualifications. (Pg. 6-3, Budget Details 907014A: Administration Program). (TP)

Response: No. it has not been finalized and currently with DPS. Please also refer to response to item no. 4.a.

Category "B" - Operations

13. Details, page 6-11, Index code 907022B, 6132, Services, can you explain what the OneSolution system is and what upgrades will result from the \$50K increase? (MM)

Response: The OneSolution system is the new name for our current general ledger system, IFAS. As support is slowly being phased out for the older version of our system (IFAS), the OneSolution upgrade is necessary to ensure a stable and reliable financial reporting platform. In addition, it will provide for a new user experience with updated functionality. As this contract was encumbered in prior years, the additional \$50,000 was set aside for any changes in costs or for additional modules that would enhance efficiencies and effectiveness. We are also working with the vendor to clarify the details of the previously encumbered contract. Based on our response to item no. 1 above, a reduction by \$27,000 is recommended for the CAFR Constructor module.

14. Details, page 6-20, Index code 907039B, 6110, issuance of Driver licenses:

- a. Can you provide a status on the "Star" program updating driver's licenses?

Response: As of April 1, 2020, there are 127,007 driver licenses issued in the County of Maui, 80,770 (63.2%) are Real ID's with the "Star" in the gold circle marking and 46,237 (36.4%) do not have the "Star" marking. These license holders will need to come in to renew or obtain a duplicate before September 30, 2021.

- b. If the contract is expiring, will the county no longer receive reimbursement of license renewal program to add the "star" going forward? (MM)

Response: License holders are charged \$12 for duplicates and \$5 per year (8-year license = \$40) for driver license renewals in accordance with the Budget ordinance. These revenues are deposited into the County's General Fund.

15. Details, page 6-63, Index code 907735B, 6221, Countywide, Climate change. Of the \$2 million how much of the money will be used for staffing, how much will be used for operation and how much will be used for active programs that will address Climate Change impacts? (MM)

Response: Based on response provided by the Budget Director, the \$2 million is an estimated amount that would be needed to start programs and projects related to Climate Change, sustainability and resiliency. In FY 2020, the departments were funded for various studies which are currently on-going with recommendations to follow. The funds are intended to address the recommendations. There is no intent to use any of the funds for staffing at this point.

16. Details, page 6-63, Index code 907730B, 6221, Countywide, Covid-19, how much of the \$10 million will come out of the Emergency Fund?

- a. If not from the Emergency Fund, identify other sources contributing to this appropriation.

Response: Based on response provided by the Budget Director, the \$10 million appropriation for COVID-19 in FY 2021 Mayor's Proposed is all from the general fund, none from the Emergency Fund.

- b. Please provide details of the expected/estimated expenditures for COVID-19 matters. \$10,000,000 Page 6-62 of the Budget Details, Index Code 907730B-6221.

Does the administration need more funding to respond to this growing COVID-19 threat? (YLS) (KRF) (MM)

Response: Based on the response provided by the Budget Director, the \$10 million appropriation is to respond to COVID-19 matters, such as sanitation supplies, PPE equipment, services for cleaning (offices, buses, etc.); overtime, support testing and quarantine activities; rentals of quarantine facilities and procurement of services (sanitation, repairs, etc.); and possible relocation of county services.

17. Details, page 6-62, Index code 907735B, 7541, Countywide, Experimental and Demonstration housing fund, deleting \$1 million.

- a. How much, if any, of these funds were used? If some expenditure was completed, identify how much and for what purpose?

Response: As of 03/31/2020, there's no expenditure incurred from this fund.

- b. Why wasn't anything done with this money?

Response: The Department of Finance would like to defer to the Department of Housing and Human Concerns to respond to this question.

- c. If there was only one respondent to the workshop, why didn't you issue an RFP to generate some more interest?

Response: The Department of Finance would like to defer to the Department of Housing and Human Concerns to respond to this question.

- d. It seems like the department was so willing to give up on this effort, why didn't you make changes to generate more interest? (MM) (TK)

Response: The Department of Finance would like to defer to the Department of Housing and Human Concerns to respond to this question.

18. Please provide the details of the contract upgrade. Page 6-11 of the Budget Details, Index Code 907022B-6132. (KRF)

Response: Please refer to response to item no. 13 above.

19. Will the additional funding cover plates for newly registered vehicles or for the replacement of existing (already registered) plates? How many newly registered vehicles requesting plates are for rental cars? Page 6-21 of the Budget Details, Index Code 907039B-6006. (KRF)

Response: The additional funding will cover both costs for new vehicles plates and replacement plates. The rental car agencies request between 12,000 to 14,000 new license plates per year.

20. Please provide the details of the new contract which increased by \$126,310. Page 6-22 of the Budget Details, Index Code 907039B-6110. (KRF)

Response: The City & County of Honolulu is coordinating the cooperative procurement of the new contract.

21. Please provide details for the anticipated, estimated and known miscellaneous costs that the \$2,000,000 expenditure will fund in FY21. Page 6-63 of the Budget Details, Index Code 907735B-622 I. (KRF)

Response: The Department of Finance would like to defer to the Budget Director for the response to this request.

22. Are the funds for construction/renovation only? Please provide further details. Page 6-64 of the Budget Details, Index Code 907784B-6316. (KRF)

Response: The proposed budget amount of \$367,206 is to cover the office space rental at One Main Plaza. The additional funding request of \$132,794 is to cover the expansion of office spaces for the Office of Economic Development and Housing and Human Concerns.

23. Please explain the rationale of increasing the Affordable Housing Fund by 5% in these uncertain financial times. Page 6-60 of the Budget Details, Index Code 907729B. (KTK)

Response: The Department of Finance would like to defer to the Budget Director for the response to this request.

24. Please explain all possible impacts to county finances of significantly lowering motor vehicle registration fees for FY21 given that so many residents have been laid off and/ or are experiencing severe economic hardship at this time. (TP)

Response: The table on the next page provides the estimated revenues per vehicle which will assist in determining revenue/financial impact of the various reductions Council may wish to consider.

	Taxable Vehicles as of 6/30/19	Estimated Median Weight	Average Rate/lb	Revenue Per Vehicle	Highway Fund
Passenger	168,873	3,100	\$ 0.0350	\$ 108.50	\$ 18,322,720.50
Trucks	9,967	4,200	\$ 0.0536	\$ 225.12	\$ 2,243,771.04
Trailers	3,746	1,500	\$ 0.0536	\$ 80.40	\$ 301,178.40
Motorcycles	5,714	500	\$ 0.0350	\$ 17.50	\$ 99,995.00
Total	188,300				
	Highway Fund				\$ 20,967,664.94
	Vehicle Disposal			\$ 25.00	\$ 4,707,500.00
	Highway Beautification Fee			\$ 10.00	\$ 1,883,000.00
	General Fund (Registration Fee)			\$ 20.00	\$ 3,766,000.00
				Total	\$ 31,324,164.94

25. Where will the folks who were leasing Maui Mall go to? When is the move scheduled for? (Pg. 6-21, Budget Details 907036B-6235: Financial Services Program - DMVL) (TP)

Response: The New Service Center is located in the Kahului Industrial. Based on our discussion with the Department of Management, the construction of the New Service Center is estimated to be completed by Summer/Fall 2020. The Department of Finance will be occupying the first floor of the building. However, construction completion dates may be affected by the current COVID-19 crisis.

26. Please provide the meaning of the acronyms WIRP (Within range of progression?) and IFAS. (Pg. 195, Program Budget: Accounts Program) (TP)

Response: WIRP is Within Range of Progression and IFAS is Integrated Financial Accounting System.

27. Given that the Real ID program has been extended 1 year for compliance, what are the plans for the DMVL Service Representative II LTA positions? (Pg. 201, Program Budget 907030A: Financial Services - DMVL) (TP)

Response: Our FY21 budget requests full year funding of 4.0 LTA positions and six-month funding for the remaining 4 LTA positions. These positions are needed for the processing of the 46,237 who do not have the "Star" marking. There are also 23,351 driver license renewals projected between July 2020 thru June 2021. There are also 6,407 driver renewals (Mar thru June 2020) that will be coming to DMV Offices beginning July 2020 due to recent driver license expiration extension due to the Covid-19 emergency proclamation.

With the announcement that the Real ID program extending for another year, deletion of these positions are being recommended as a way to reduce costs.

28. Please confirm if the Department still expects an increase of \$17.5M largely attributed to property valuation increases given the current global pandemic and its effect on the local economy. (Pg. 6, Letter from Mayor Victorino to Council Chair Lee and County Council before Introduction in Program Budget) (TP)

Response: If the Council leaves the rates the same as the Mayor's proposed, yes, it will realize a similar increase provided that the Real Property Assessment appeals are similar to the projection. The Real Property Assessment Division (RPAD) confirms that net valuations are up 7% from last year. These values are as of January 1, 2020 and are based upon market data up to June 30, 2019. The values do not take into consideration recent events. As of the date of the Mayor's Budget Proposal submission and assuming proposed real property tax rates, the estimated real property tax revenues included a \$17.5 million

increase largely attributed to property valuation increases. The certified values is scheduled to be delivered to the County Council on April 17, 2020, which will include a deduction for 50% of value in dispute. If the appeals are different than what was estimated by the RPAD from the Mayor's Proposed Budget, then the valuations will change either up or down. The RPAD estimated the appeal deduction to be the same as last year. The RPAD has no way to estimate what appeals will be year to year other than based on historical data.

29. Please provide an update of the "Percentage of Emergency Fund Balance from the General Fund Operating Expenditures" to date and "Unreserved fund balance in months of operating expenditures" for FY20. (Pg. 183, Program Budget: Administration Program) (TP)

Response: Assuming that the General Fund operating expenditures will be \$456,481,570 (based on original budget), as of April 6, 2020, with the emergency fund balance of \$34.9 (less appropriation), the percentage will be 7.7% and the Unreserved Fund Balance in months of operating expenditures for FY20 is 2.09 months.

30. Given the current worldwide pandemic and the shutdown of out of state travel, please explain the budgeted increase for travel and give an update on fund expenditures for FY20 to date. (Pg. 182, Program Budget: Finance Department Summary) (TP)

Response: Our proposed budget was submitted at a time where the Covid19 virus was not present. As provided in response to item no. 1 above, the Department is recommending elimination of the budgeted amounts for training and travel related, with some exceptions.

31. Please explain what this cost is FY 2020 and again in FY 2021? Costs exceeds previous two years. Do we need to do safety programs? 6-58, DETAIL, 907616B, 6504 Workers Compensation Payment, \$4,000,000 (YLS)

Response: Based on the response provided by the Corporation Counsel, the 907616B/6504 pays for all costs associated with a worker's compensation claim. Costs are broken down into: 1) Lost Time (Indemnity) Payments for injured workers who are medically disabled from work, and 2) Allocated Loss Adjusted Expenses (ALAE), which includes medical and legal expenses, travel to outer island appointments, and other miscellaneous costs associated with the claim. Over the 12-month period July 1, 2018 to June 30, 2019, we incurred \$3,561,194.79 in claim costs, and paid out \$3,488,676.86. As of March 30, 2020, total future Reserves on a total of 139 open claims amount to \$5,851,394.29. Corporation Counsel is not requesting the full \$5.8 mm because it is unlikely that all reserve amounts will be expensed in the next fiscal year.

Regarding the question on safety programs, yes, it is imperative that the County continues to make health & safety a top priority, and even more so under the current economic conditions.

32. What are these funds used for? What is the balance to date and is this additional \$6 million needed to replenish the account? What can the county do to reduce our liability? 6-59 of the detail, 907816B, 6558 Settlements and Judgments, \$6,000,000 (YLS)

Response: Based on the response provided by the Corporation Counsel, these funds are used primarily to pay third party liabilities and litigated claims settlement, broken down as follows:

Fund balance as of March 31, 2020: \$4,614,817.40

Future reserves for third party liabilities: \$1.01 mm

Future reserves for litigated claims: \$12.50 mm

TOTAL Reserves: \$13.51mm

33. Please detail what the \$840,000 rental is for? 6-61 of the detail, 907728B, 6559 rentals, \$840,000 (YLS)

Response: Index Code should be for 907758B, 6559 rentals. The FY 2021 Budget includes \$40,000 increase from FY 2020 for projected increases and \$460,000 for The Fairways at Maui Lani's walls and fences repairs.

Capital Improvement Projects

34. CBS No. CBS 6092, Waiale Land Acquisition, page 692:

- a. Have the negotiations already been initiated on this land?

Response: Finance Director is currently negotiating terms, conditions and acquisition price.

- b. Who is the current land owner for this property?

Response: Alexander & Baldwin, LLC, Series T and Alexander & Baldwin, LLC, Series R.

- c. Has a developer been secured for the affordable housing to be built on these properties? If so, who is it?

Response: A developer has not been secured.

- d. How many homes do you project to be built on these properties?

Response: This number is still to be determined; however, the goal is to maximize the number of affordable housing units (single or multi-family) to be allowed.

- e. Does any of these properties have access to infrastructure?

Response: Infrastructure for the properties will have to be developed and installed.

- f. If no, will the county assist with infrastructure installation? (MM) (KTK)

Response:

35. What criteria or resources were used to determine the location of the 495 acres for affordable housing projects included under CBS-6092? (Pg. 692, Capital Improvement Program: DF) (TP)

Response: The Department of Finance would need to defer to Housing on this question.

36. Do we know if there are any QDO sand deposits in this area CBS- 6092? (Pg. 692, Capital Improvement Program: OF) (TP)

Response: The Department of Finance would like to defer to the Department of Management to respond to this question.

Program Goals and Objectives

37. Please provide an update for Goal #4.2 and #4.3 for FY20 to date (Pg. 197, Program Budget: Financial Services - RPT) (TP)

Response: Goals 4.2 and 4.3 relate to inspecting parcels that are receiving agriculture values. Fiscal year to date, the Compliance Section conducted over 1,500 inspections and sent 1,306 letters requesting for new agriculture applications. In addition, the Real Property Assessment Division Property Technical and Appraisal sections worked with A&B and Mahi Pono to update values for their 100+ agriculture parcels. These efforts increased fairness and lowered the agriculture value subsidy substantially and is partially responsible for the increase in assessed values for 2020.

38. Please provide an update for Goal #4.2 and #4.3 for FY20 to date (Pg. 197, Program Budget: Financial Services - RPT) (TP)

Response: This appears to be the same question as 37.

39. Please explain the significant drop from FY19 Actual amount of enforcement revenue to FY20 and FY21 estimates. (Pg. 197, Program Budget: Financial Services - RPT, Goal #4.1). (TP)

Response: There are three reasons for the significant drop in enforcement revenue for goal 4.1. For FY 19 enforcement revenue from the home exemption program exceeded \$1,000,000. For 20, it is estimated at \$200,000 and again for FY 21. The first reason for the reduction is that the State of Hawaii Department of Taxation did not provide the Real Property Assessment Division (RPAD) with state tax filing information for FY 20. The RPAD is in contact with the Department of Taxation and are working on ways to get the data moving forward. The Department of Taxation recently implemented a new computer system and was unable to assist both Maui and Hawaii Counties with enforcement via shared data. The second reason for the reduction is that with so much compliance done between FY 18 and FY 19, the program is compliant at this time. The third reason for the reduction is that after getting the home exemption program into compliance, the RPAD focused their attention on agriculture compliance. Please refer to item nos. 37 and 38 above. There is still more work to be done in the agriculture program. The estimated subsidy for the agriculture program is almost \$14,000,000. An ordinance change, which aligns the RPAD program with Water and Planning, will improve the viability of the agriculture program and make compliance more straight forward.

40. Please provide an update of the percentage of documented operational policies and procedures to date for FY20. (Pg. 185, Program Budget: Administration Program, Goal #4.2). (TP)

Response: A percentage of these documented procedures has not been determined yet. The Internal Control Office under the Administration Program is in the process of compiling all the documented policies and procedures.

41. Please provide an update of recruitments completed within 100 days to date for FY20. (Pg. 185, Program Budget: Administration Program, Goal #4.1). (TP)

Response: As of March 31, 2020, the percentage is 24%. This performance measure will be tracked starting on July 1, 2020.

42. Please provide an update of the percentage of employees with completed performance evaluations to date for FY20. (Pg. 185 of Program Budget: Administration Program, Goal #3.1) (TP)

Response: For Fiscal Year 2020 to-date, there is a total of 33% performance evaluations completed for the Department.

43. Is the pcard training mentioned in Goal #3.2 for Finance only or countywide training? Please provide a status update for FY20. (Pg. 207, Program Budget: Purchasing Program) (TP)

Response: The pCard training goal is for countywide training. Over the past 3 years, Purchasing Division has initiated the annual renewal training requirement approximately February or March. This year, the training session was started in February, but as of this date the Division has not finished verifying if all of the cardholders have completed the training.

44. Is there concern that due to the current local economic situation lack of RPT, TAT and Fuel Tax collections would affect the liquidity of Maui County and prevent us from covering our costs, generally speaking as well as specifically as it relates to Goal #4.1 & #4.3? (Pg. 211, Program Budget: Treasury) (TP)

Response: At this time, there are no indication that we will have a problem in collecting our Real Property Tax revenue projected for FY 2020. For FY 2020, the County has already collected 95% of our levy. As to liquidity, the Finance Department has a firm handle of our investments should there be a need to have enough cash on-hand to cover expenses.

Short-term, through the end of FY2020, the County's cash flow model, Cash, Investments, & Debt (CID), projects that there is sufficient liquidity to meet all liabilities, i.e. financial obligations. The model indicates that all payments can be made in a timely manner and still provide a comfortable safety margin for unplanned expenditures. The reason for the high level of certainty in FY2020 is that the bulk of real property tax revenues has been collected. Since real property taxes accounts for the majority of the County's revenue and with most of those revenues having already been collected, FY2020 will most likely not present any debilitating liquidity issues.

Since most of the County's revenues are generated by real property taxes, concern must be for the ability of the property owner to pay the tax. Property owners, generally residential, that have mortgages will have their property taxes paid by the lender. In FY 2020, the percentage of real property tax revenue billed to agencies or lenders was 28% or \$104.3 million. In FY 2020, 71.7% or \$265.6 million of real property taxes were billed directly to taxpayers, implying no lender responsible for payment.

Projecting further into FY2021 requires a more cautionary note as there are currently many unknowns and some quite obvious economic dislocations occurring. Clearly, the decrease in employment, decrease in hotel occupancy, decrease in overall sectoral economic activity, and decrease in fuel consumption; will negatively impact FY 2021 revenues. With regards to TAT and Fuel Tax revenues and all other revenues generated by

the County, as stated in the Department's presentation last week, our plan is to monitor actual receipts received by the County as of March 31st and April 30th and use that data provide revenue projections in short-term and long-term.

In regards to Goal #4.1 & Goal #4.3, the upcoming May 2020 property tax sale has been postponed due to the COVID-19 crisis. This postponement will increase our delinquency rate from what it would have been had we had a tax sale, negatively impacting Goal #4.3. However, the percentage of revenues collected this fiscal year meets Goal #4.1 as 98% has already been collected. Depending on the progress of resolving the COVID-19 crisis, a property tax sale may be scheduled for September 2020.

For projections of FY 2021, the department is anticipating a spike in uncollected property taxes in August with more taxpayers requesting payment plans and waivers of penalties and interest.

Should you have any questions, please feel free to contact me at extension 7474 or Deputy Director May-Anne Alibin at extension 7475.

Sincerely,


SCOTT K. TERUYA
Director of Finance

SKT:maa

EDB Committee

From: Shirley Blackburn <Shirley.Blackburn@co.maui.hi.us>
Sent: Monday, April 13, 2020 5:16 PM
To: EDB Committee
Cc: Shirley Blackburn; Wendy Nathan
Subject: FY 2021 Budget (BD-2) (FN-2) & (FN-3)
Attachments: Shirley Blackburn.vcf; BD-2 (FN-2) EDB-1.pdf; FN-3_EDB-1 Response to EDB Committee.pdf

Aloha Committee Chair Rawlins-Fernandez,

Attached please find response from Budget Director relating to Department of Finance (FN-2) & (FN-3) (EDB-1)

Mahalo,

Shirley L. Blackburn

Budget Specialist

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