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Traci N. T. Fujita, Esq.

**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

April 6, 2020

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

Dear Mr. Teruya:

SUBJECT: **FISCAL YEAR ("FY") 2021 BUDGET** (FN-3) (EDB-1)

In addition to the questions sent on April 2, 2020, 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.*

Category "B" – Operations

1. Please provide job descriptions and justification for the five expansion positions. (Page 182, Finance Department Summary, Equivalent Personnel Summary, Accounts Program, Administration program, Treasury Program) (SS)
2. How do you anticipate the COVID-19 emergency and likely economic recession to affect revenues? Will real property tax revenues be affected? What other impacts do you anticipate on your Department? (SS)
3. How does an economic downturn typically affect the risk management program? Are there higher rates of workers' compensation and other insurance claims filed? (SS)

Sincerely,

A handwritten signature in black ink, appearing to read "Keani Rawlins-Fernandez".

KEANI RAWLINS-FERNANDEZ, Chair  
Economic Development and Budget  
Committee

edb:2021budget:200406afn03:alkl  
cc: Mayor Michael P. Victorino  
Budget Director

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

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  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

**SUBJECT: FISCAL YEAR ("FY") 2021 BUDGET (FN-3) (EDB-1)**

This transmittal is in response to your letter dated April 06, 2020, requesting the following information:

Category "B" - Operations

1. Please provide job descriptions and justification for the five expansion positions. (Page 182, Finance Department Summary, Equivalent Personnel Summary, Accounts Program, Administration program, Treasury Program) (SS)

*Response: The following expansion positions proposed in the FY 2021:*

- a. *Land Management Administrator (Administration Program): As discussed in yesterday's Budget and Finance Committee meeting, a job description and class specification for this expansion position will not be available until the*

*Department of Personnel Services has finalized the class specifications for the Real Property Management Specialist series. The Real Property Management Specialists will be reporting directly to the proposed Land Management Administrator. However, please refer to Attachment A, which is a class specification for the Land Management Administrator from the City and County of Honolulu.*

- b. Accountant III (Accounts Program): Please see Attachment B.*
- c. Accountant V (Treasury Program): Please see Attachment C.*
- d. Accountant II (Treasury Program - Current Collections): Please see Attachment D.*
- e. Accountant II (Treasury Program – County Tax Relief): Please see Attachment E.*

2. How do you anticipate the COVID-19 emergency and likely economic recession to affect revenues? Will real property tax revenues be affected? What other impacts do you anticipate on your Department? (SS)

*Response: As discussed in the April 8<sup>th</sup> Committee meeting, for FY 2020, the County has already collected 95% of our real property levy. 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.*

*Projecting further into FY 2021 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. The Department will be monitoring the actual cash receipts received by the County as of March 31<sup>st</sup> and April 30<sup>th</sup> and use those data to provide revenue projections in both short-term and long-term.*

3. How does an economic downturn typically affect the risk management program? Are there higher rates of workers' compensation and other insurance claims filed? (SS)

*Response: According to the Corporation Counsel's Risk Management Division, elements of the risk management program that would be most affected during a typical downturn relate to our excess workers' compensation insurance premium rate and the frequency of WC claims. These two areas (premium rate and claims*

Honorable Keani N.W. Rawlins-Fernandez, Chair  
April 09, 2020  
Page 3

*frequency) would experience a decrease if a reduction in workforce were to occur,  
as both are driven by payroll and number of employees, respectively.*

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

Attachments

SKT:maa

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**HONOLULU**

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**Class Title:** LAND MANAGEMENT ADMINISTRATOR

**Bargaining Unit:** Professional and Scientific

**Class Code:** 152235

**Salary:** \$48.80 - \$81.22 Hourly

\$3,904.15 - \$6,497.54 Biweekly

\$8,459.00 - \$14,078.00 Monthly

\$101,508.00 - \$168,936.00 Annually

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| Duties Summary   | Benefits |
|--|----------|
| Provides direction, coordination, management and control over the functions, operations and activities of a land management division; and performs other related duties as required. |          |
| <a href="#">GO TO TOP</a>  |          |

|   |
|---|
| <b>Distinguishing Characteristics:</b>  |
| This class is distinguished by its responsibility for overseeing all activities of a land management division with the purpose of protecting, developing, and managing city real property interests.  |
| <b>Illustrative Examples of Work:</b>   |
| <p><i>(The following examples of work are generally stated and are not necessarily descriptive of any one position in this class. The omission of specific duties statements does not preclude management from assigning such duties if such duties are a logical assignment for the position and consistent with the class concept.)</i></p> <ul style="list-style-type: none"> <li>Plans, directs, administers, and coordinates all division functions and activities relating to the City's land management program(s).</li> <li>Plans and establishes overall goals, objectives, and strategic plans to promote the protection, development, and management of city real property interests.</li> <li>Develops standard operating procedures and best practices in land management and advises executive departments and agencies on such.</li> <li>Reviews and negotiates any transaction or activity that will result in real property interests being added to the city's inventory, including, but not limited to acquisitions funded by the city's Clean Water and Natural Lands Fund and dedications of real property interest to the city.</li> <li>Recommend, review and negotiate any transaction or activity relating to city real property interests, with particular focus on Transit Oriented Development (TOD) special districts, except those under the jurisdiction of the department of parks and recreation, including, but not limited to public-private partnership agreements, development agreements, purchase and sale agreements, leases, licenses, and concessions.</li> <li>Plan, develop, establish and administer policies and procedures for the collection of inventory data and the submission of real property inventory of all lands and improvements owned, rented and controlled by the City, to the City Council, as prescribed by law.</li> <li>Acts as liaison and principal resource person to superiors, operating personnel and others on matters relating to its respective program(s)/division.</li> <li>Recommends revisions to laws, ordinances and rules as necessary.</li> <li>Directs and coordinates division's personnel services, including identifying and establishing staffing and training requirements, evaluating work proficiency and performance, etc.</li> <li>Plans, directs and coordinates the preparation of the division's annual operating budget, six year expenditure and revenue estimates, and other performance or special reports.</li> </ul> |
| <b>Minimum Qualification Requirements:</b>  |

**Training and Experience:** A combination of education and experience substantially equivalent to graduation from an accredited four year college or university with a bachelor's degree and four years of professional high-level administrative experience which included responsibility for overseeing a program related to the functional area assigned.

**License Requirement:** Possession of an appropriate valid driver's license

**Selective Certification:** Specialized education, knowledge, skills, or abilities may be required to perform the duties of some positions. In such positions, certification may be restricted to eligible individuals who possess the pertinent experience and/or training required to perform the duties and responsibilities.

**Knowledge of:** principles and practices of supervision and administration; the City Charter and laws, ordinances, rules, legal documents and procedures relating to the leasing, rental, sale, acquisition, disposition and/or development of real property; land development and real estate business practices and trends; sources of program related information; research methods, principles and techniques.

**Ability to:** establish goals and objectives; plan, assign and supervise the work of subordinates; interpret, evaluate and explain laws, ordinances and regulations; analyze problems and make sound decisions and recommendations; develop operational policies, systems and procedures and identify areas for improvement; write clear and concise reports; issue clear and concise instructions; maintain effective working relationships with operating personnel and the general public.

**Physical Requirement:**

Persons seeking appointment to positions in this class must meet the health and physical condition standards deemed necessary and proper for performance of the duties.

**Date Approved:**

This is the first specification approved for the new class, **LAND MANAGEMENT ADMINISTRATOR**, effective November 27, 2018.

APPROVED: November 27, 2018

CAROLEE C. KUBO  
Director of Human Resources

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**% OF TIME****DUTIES OF THE POSITION**

This position reports to the Financial System Analyst under the general supervision of the Accounting Systems Administrator. The Financial Systems Analyst is the primary position that controls user access to the County's financial accounting system and insures that accounting practices and procedures, relating to the accounting system, are effective, efficient and properly implemented. This position requires knowledge of the financial accounting system, principles and practices of governmental accounting and independently performs duties which may encompass complex assignments accordingly.

**MAJOR DUTIES AND RESPONSIBILITIES****FINANCIAL INFORMATION SYSTEM MANAGEMENT (a)(b) 65%**

Works with ITSD, other departmental representatives, and vendors to research and gather data for maintenance and enhancement of the County's financial information system. Assist with development of reporting formats which enable more effective monitoring of capital and operating budget expenditures.

Assist with maintenance of financial information system documentation and manuals that standardize accounting practices and procedures.

Provides support for project implementation of major changes affecting the County's financial management system.

Supports ongoing Countywide departmental training to enable improved access to and understanding of data within the financial information system, including maintenance of training manuals and documentation relating to use of the financial information system.

**FINANCIAL REPORTING (a)(b) 15%**

Provides support for the preparation and compilation of the countywide financial information and statements for the county's Comprehensive Annual Financial Report (CAFR), the Single audit, and other reports as required.

Assists with preparation and validation of complex financial and statistical reports including Construction Work in Progress and related capitalization by



review of the recording, summarizing, and reporting of financial information to ensure that accounting practices and procedures are followed and that they are effective, efficient, and proper in maintaining data integrity.

Assists with responses to requests for accounting information from various parties including other governmental agencies, regulatory bodies, private and public corporations, County of Maui employees, and the public.

**FINANCIAL ANALYSES:**

**(a)(b) 15%**

Supports preparation of comprehensive accounting analyses and evaluations of revenues, expenditures, legislation, ordinances, regulations, policies and other pertinent data and reports relating to County of Maui government finances. Assists with implementation of changes to enhance the accuracy and efficiency of the County's financial systems.

Supports Accounting Administrators in analyzing and interpreting laws, directives and regulations related to the County's fiscal programs and operations.

Supports Accounting Administrators in analyzing and responding to complex accounting issues identified by independent auditors or requested by the County Council including data gathering, conducting research, and preparing audit work papers.

**PERFORM OTHER DUTIES:**

**5%**

Performs other related duties as required.

**NOTES:**

- (a) The performance of this function is the reason that the job exists.
- (b) The number of other employees available to perform this function is limited.
- (c) This function is highly specialized, and the employee is hired for special expertise or ability to perform this function.

**General Summary:**

Under the general direction of the Revenue Manager, the incumbent must be able to perform professional work in accounting with emphasis on the development and training of staff in the preparation, balancing and reconciliation of accounting reports generated by the cashiering system programs, accounts receivable programs and the County's accounting program. The individual must have a good working knowledge of the process and procedures for the division served and is able to communicate complex technical issues to a non-technical audience. This position is responsible for analyzing existing processes and procedures relating to the cashiering and accounting systems to determine the most efficient processing methods or identifying errors. Develop, coordinates, and implements plans to test business and functional processes relating to the cashiering and accounting systems. Assists in generating, balancing, and reconciling the accounting reports from the receivable files for real property taxes and other revenues collected by the Treasury Division, including billing files sent to the vendor for printing bills, payment files from mortgage companies, updating payment files from the lockbox, kiosks, online payments, and credit card vendors. This position also assists in developing and training cashiers in the balancing and reconciling of reports. This position assists the Revenue Manager in the preparation, balancing and reconciliation of any new reporting requirements from the County's accounting system. Reviews processes and procedures of the cashiering section and makes recommendations to improve these processes and procedures to the Revenue Manager.

| # | Major Duties and Responsibilities   | % of Time | ADA Indicator (s) |
|---|---|-----------|-------------------|
| 1 | Serves as the principal responsible for the balancing and reconciling of financial reports of the division. Monitors staff, processes, and reports of credit card, lockbox, online, kiosks and agency payments. Balances and reconciles reports from version updates for accuracy. Compares accounting reports from test file against the accounting reports in the production file for accuracy and completeness. Discusses and makes recommendations to the Revenue Manager the results of the testing. Recommends testing duties to each supervisor when regular annual and quarterly upgrades to software are made and need to be tested. Reviews, reconciles and balances any new report generated from the Accounts Receivables Section. Monitor installment and interim extract processing with the Current Collection Supervisor. | 30%       | (a) (b)           |
| 2 | Review accounting reports generated from cashiering system with the Current Collection Supervisor to determine any changes needed in the cashiering system reports. Purges old data from the cashiering system files annually to prevent storing excessive data. Reconciles and balances any new report from the cashiering system. Balances and reconciles all reports when there is an updated version of the cashiering system. Advises the Cash and Debt Management and Current Collection Sections of the results of the review.   | 25%       | (a) (b)           |

| # | Major Duties and Responsibilities  | % of Time | ADA Indicator (s) |
|---|--|-----------|-------------------|
| 3 | Assists in planning, developing, balancing and reconciling new reports from the accounts receivable system and cashiering system. Prepares, maintains, and issues user-training and instruction material. Exercises control over the use and design of the forms and documents. Prepares samples of filled-in-forms and documents and issues instructions in their application and use. Annually reviews the forms and documents generated from the various programs to see if any reports need to be updated. | 15%       | (a) (b)           |
| 4 | Oversee all fiscal activities for real property taxes and accounts receivable program.   | 10%       | (a) (b)           |
| 5 | Prepares and analyzes a variety of reports, flowcharts, diagrams, and detailed documentation and other written material for use by the division and other governmental staff as well as the public.  | 10%       | (a) (b)           |
| 6 | Maintain contracts and budget for Treasury's cashiering system, lockbox, credit card processor, kiosks, and print/mail vendor.   | 5%        | (a) (b)           |
| 7 | Performs other related duties.   | 5%        | (a) (b)           |

**Notes:**

- (a) The performance of this function is the reason that this job exists.
- (b) The number of other employees available to perform this function is limited.
- (c) This function is highly specialized and the employee is hired for this special expertise or ability to perform this function.

**General Summary:**

This position acts as the custodian of all cash received in the Real Property Tax Office of the County. Under the general direction of the Accountant III, this position is responsible for performing and/or supervising all receiving and paying activities of the County and for verifying and reconciling transactions pertinent to those activities. This position controls and directs the deposits of all money into the County received at the Real Property Tax Office, encompassing the receipts from all County departments and agencies. Other responsibilities include recordkeeping related to all of these activities, verification and reconciliation of transactions related to receipts and preparation of accounting and statistical reports and financial statements. Under the general supervision of the Accountant III, this position will also assist the Accountant III with the running of all reports from the iasWorld for the tax billing and iNovah for the countywide collection program. This position reviews the current reports and requests changes or additional reports from vendor.

| # | Major Duties and Responsibilities   | % of Time | ADA Indicator (s) |
|---|---|-----------|-------------------|
| 1 | Responsible for the receipt, deposit and accounting for all cash collections at Real Property Tax Office for all departments and agencies, including Department of Water Supply. Directs and participates in the receipting and depositing activities of the County, including the collections within the Division of Treasury. Ensures sufficient amounts of cash available for over-the-counter transactions.   | 35%       | (a) (b)           |
| 2 | Prepares opening, recurring, adjusting and closing entries affecting each receivable program. Reconciles receivable balances with, between, and among various major systems, accounting records, and the general ledger (includes but not limited to daily reconciliation between cashing system receipts to receivable systems, and the respective general ledger accounts), recognizing discrepancies, errors, or problems. Identifies variances between budgeted and actual then researches and analyzes information to ascertain possible causes. Determines appropriate action to correct and adjust accounting records. Compiles, prepares, analyze and interprets financial and statistical reports to assist management in the decision-making process and for the County's Comprehensive Annual Financial Report (CAFR). | 20%       | (a) (b)           |
| 3 | Supervises the personnel in the Current Collection Section, preparing work plans and schedules, setting priorities, making assignments and monitoring progress. Provides training and prepares user guides and instruction manuals on the processes and procedures of the Section and on the various computer software systems used by the Section. Monitors and evaluates employee performance, prepares and discusses periodic written performance evaluation reports and goals for the coming period.  | 15%       | (a) (b)           |

|   |  |     |         |
|---|--|-----|---------|
| 4 | Performs or directs large and complex computer system jobs such as extracting and balancing billing files, accounting for and processing refunds, etc. Tests and implements updates and versions to existing systems. Coordinates and implements new computer systems for receivables. | 15% | (a) (b) |
| 5 | Assists with developing, recommending and implementing improvements in policies, procedures, practices, rules and regulations relating to the receivables. Recommends solutions to procedural problems and presents the solutions to the supervisor for approval                       | 10% | (a) (b) |
| 6 | Performs other related duties.   | 5%  |         |

**Notes:**

- (a) The performance of this function is the reason that this job exists.
- (b) The number of other employees available to perform this function is limited.
- (c) This function is highly specialized and the employee is hired for this special expertise or ability to perform this function.

Draft

**ACCOUNTANT II (COUNTY TAX RELIEF SUPERVISOR)****General Summary:**

With minimal supervision, this position reports to the Accountant III and supervises staff within the County Tax Credit Section, whose responsible for all activities relating to the tax credit program of the County of Maui. Requires knowledge of federal and state income tax preparation. In particular, the use of form 1099's in the calculation of income taxes. This position supervises the Senior Account Clerk in the acceptance of applications, review of applications, notification to the applicants, acceptance of appeals on the denial of the tax credit application, coordinates with Real Property Assessment and appellant on the schedule of appeal hearings, notification of the decision of the appeal, and recordation of the final disposition of the appeal to the records, reviews the posting of the credit to the accounts receivable file, files and maintains the records of the tax credit applications, secures all completed applications, ensures the destruction of the tax credit applications after the required storage period. This position is responsible for the reporting requirement of the section. Works on the production of informational material for the outreach program and annually updates the tax credit application forms and instructions.

| # | Major Duties and Responsibilities  | % of Time | ADA Indicator (s) |
|---|--|-----------|-------------------|
| 1 | Has overall responsibility for the supervision of the day-to-day operations of the County's tax credit program. Prepares work plans and schedules, setting priorities, assigning work to Senior Account Clerk(s) and monitoring the progress of processing applications. Ensures the accuracy of the complex tax credit applications and the notifications to taxpayers on the denial of their claim. Provides instructions on the calculation of income from federal and state tax forms provided by the applications for the tax credit. Provides explanations on questions relating to the federal and state income tax form to the Senior Account Clerk(s). Works with the Senior Account Clerk(s) to coordinate the scheduling of hearings of the appeals, attends the appeal hearings, maintain records of the hearings and the results, notifies the applicant of the results of the hearing. Assists the Senior Account Clerk(s) with the acceptance of the applications for the tax credit program. | 35%       | (a) (b)           |
| 2 | Collects data for the tax credit program. Collaborates with Accountant III and Revenue Manager in determining the statistical information to be collected from the applications. Works with Accountant III to format the report and maintain statistical data for the tax credit program. Annually reviews with the Accountant III the statistical data maintained by the section. With the assistance of the Accountant III, reviews and updates the tax credit forms to meet the requirements set by the County Council.   | 15%       | (a) (b)           |

**ACCOUNTANT II (COUNTY TAX RELIEF SUPERVISOR)**

| # | Major Duties and Responsibilities  | % of Time | ADA Indicator (s) |
|---|--|-----------|-------------------|
| 3 | Provides training and prepares user guides and instruction manuals on the processes and procedures of the section and on the various computer software systems used by the section. Assists the Accountant III, Accountant IV, and Revenue Manager in testing and implementing updates to the existing systems and/or entirely new systems | 15%       | (a) (b)           |
| 4 | Coordinate with the Accountant III and Revenue Manager the development of an outreach program to inform the public of the tax credit program. Schedules visits to various fairs, shopping malls, tax preparation services, senior citizen groups and other interested parties to disseminate information on the tax credit program.        | 10%       | (a) (b)           |
| 5 | Participates in the hiring of new employee(s) to the section. Monitors and evaluates employee performances, preparing and discussing periodic written performance evaluation reports and goals for the coming period.  | 10%       | (a) (b)           |
| 6 | Develops, recommends and implements improvements in policies, procedures, practices, rules and regulations relating to tax credit program. Formulates solutions to procedural problems.  | 10%       | (a) (b)           |
| 7 | Performs other related duties.   | 5%        | (a) (b)           |

**Notes:**

- (a) The performance of this function is the reason that this job exists.
- (b) The number of other employees available to perform this function is limited.
- (c) This function is highly specialized and the employee is hired for this special expertise or ability to perform this function.

## 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

County of Maui

Office of the Mayor

[shirley.blackburn@co.maui.hi.us](mailto:shirley.blackburn@co.maui.hi.us)

(808) 270-7516