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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 17, 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-4) (EDB-1)

This letter is in response to correspondence dated April 8, 2020, related to supplemental transfer amounts for the Solid Waste Management Fund and Environmental Protection and Sustainability Fund, which I understand were transposed in the FY 2021 Operating Budget bill.

There was a similar issue that required a FY 2020 budget amendment in early December 2019 related to these two funds. As such, please confirm there are no additional adjustments to the FY 2021 Budget necessitated by this correction. For example, were special fund totals impacted by this error, or was it isolated to the Department of Finance's Countywide Operating costs? Please explain.

May I please request a response **no later than April 24, 2020**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Should you have any questions, please contact me or the Committee staff (Shelly Espeleta at ext. 7134, Lesley Milner at ext. 7886, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,

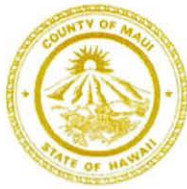
A handwritten signature in black ink that reads "Keani Rawlins-Fernandez".

KEANI RAWLINS-FERNANDEZ, Chair
Economic Development and Budget
Committee

edb:2021bgt:200417abd01:ljcm
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 19, 2020

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

APPROVED FOR TRANSMITTAL

Michael P. Victorino 4/20/20

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-4)(EDB-1)

In response to your letter dated April 17, 2020, please refer to my correspondence to the EDB Committee dated April 8, 2020. The error relating to the Supplemental Transfers were made in the Operating Budget bill only and does not result in an unbalanced budget or affect the special fund totals. A copy of the April 8, 2020 correspondence is attached for your reference.

The issue that required a FY 2020 budget amendment in early December 2019 was to reverse the adjustments to the Supplemental Transfer for the Solid Waste Management Fund and the Environmental and Sustainability Fund that were made during the deliberations and decisions of the FY 2020 Budget. Upon receipt of the Summary Details for FY 2020 on June 28, 2019, it was discovered that the adjustments made to the supplemental transfers for both funds were not needed hence, the budget amendment.

Should you or require further clarification, please contact me at ext. 7212.

Sincerely,

Michele M. Yoshimura

MICHELE M. YOSHIMURA
Budget Director

Attachment

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 8, 2020

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

APPROVED FOR TRANSMITTAL

Michael P. Victorino 4/9/20

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 (EDB-1)

The supplemental transfer amounts from the General Fund to the Solid Waste Management Fund and to the Environmental Protection and Sustainability Fund were inadvertently interchanged. This error was made in the proposed Operating Budget bill only and the correction does not cause the proposed budget to be out of balance. A revised page 6 of the proposed Operating Budget bill is attached.

For your reference, page 6-57 of the budget details is attached, reflecting the supplemental transfer from the General Fund to the Solid Waste Fund in the amount of \$2,351,794 and the supplemental transfer from the General Fund to the Environmental Protection and Sustainability Fund in the amount of \$334,758

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

Sincerely,

Michele M. Yoshimura

MICHELE M. YOSHIMURA
Budget Director

Attachment

<u>FUNCTION AND PROGRAMS</u>	<u>A - Salaries</u>	<u>B - Operations</u>	<u>C - Equipment</u>	<u>Total</u>
(2) Fringe Benefits Reimbursement	0	(25,122,155)	0	(25,122,155)
(3) Bond Issuance and Debt Service	0	47,267,526	0	47,267,526
(4) Supplemental Transfer to the Environmental Protection and Sustainability Fund	0	334,758	0	334,758
(5) Supplemental Transfer to the Solid Waste Fund	0	2,351,794	0	2,351,794
(6) Insurance Programs and Self Insurance	0	12,365,000	0	12,365,000
(7) Transfer to the Open Space, Natural Resources, Cultural Resources, and Scenic Views Preservation Fund	0	3,754,714	0	3,754,714
(8) Transfer to the Affordable Housing Fund	0	18,773,572	0	18,773,572
(9) General Costs	0	2,136,000	26,000	2,162,000
(10) COVID-19	0	10,000,000	0	10,000,000
(11) Climate Change, Sustainability, and Resiliency	0	2,000,000	0	2,000,000
(12) Overhead Reimbursement	0	(21,386,473)	0	(21,386,473)
(13) Transfer to the Emergency Fund	0	3,780,313	0	3,780,313
(14) Post-Employment Obligations (i) Provided, that the funds are paid to the State of Hawaii Employer-Union Health Benefits Trust Fund prior to September 30, 2019.	0	18,000,000	0	18,000,000
(15) One Main Plaza Lease	0	500,000	0	500,000
5. Department of Fire and Public Safety	1,557,021	1,236,772	136,456	2,930,249
a. Administration Program				
(1) Provided, that disbursement for salaries and premium pay is limited to 19.0 equivalent personnel.				

LIMITED DISTRIBUTION

COUNTY OF MAUI
FY 2021 MAYOR'S PROPOSED BUDGET
EXPLANATION OF CHANGES TO OPERATIONS

Department Finance

Program COUNTYWIDE COSTS PROGRAM

Fund GENERAL FUND

Sub-Fund GENERAL FUND

					(H-) OVER FY 2020/Adopted			
Index Code	Sub-Object Code/Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	Continuation Request	Expansion Request	FY 2021 Proposed	
BOND ISSUANCE AND DEBT SERVICE								
907600B BOND FLOATATION COST								
907600B	6132 Professional Services	\$ 79,065	\$ 67,670	\$ -			\$ -	
907600B	6221 Miscellaneous Other Costs	\$ -	\$ 32	\$ -			\$ -	
907600B	6568 Professional services	\$ 7,981	\$ 84,740	\$ 100,000		\$ 100,000	\$ 200,000	
Total	907600B BOND FLOATATION COST	\$ 87,046	\$ 152,442	\$ 100,000	\$ -	\$ 100,000	\$ 200,000	
907733B DEBT SERVICE INTEREST COSTS OPERATIONS								
907733B	6545 Interest costs	\$ 8,277,006	\$ 8,968,459	\$ 11,980,803	\$ 1,424,862		\$ 13,405,665	
Total	907733B DEBT SERVICE INTEREST COSTS OPERATIONS	\$ 8,277,006	\$ 8,968,459	\$ 11,980,803	\$ 1,424,862	\$ -	\$ 13,405,665	
907741B DEBT SERVICE PRINCIPAL OPERATIONS								
907741B	6541 Principal payments	\$ 25,686,138	\$ 25,506,710	\$ 43,773,392	\$ (10,111,531)		\$ 33,661,861	
Total	OPERATIONS	\$ 25,686,138	\$ 25,506,710	\$ 43,773,392	\$ (10,111,531)	\$ -	\$ 33,661,861	
TOTAL	BOND ISSUANCE AND DEBT SERVICE	\$ 34,050,190	\$ 34,627,611	\$ 55,854,195	\$ (8,686,669)	\$ 100,000	\$ 47,267,526	
SUPPLEMENTAL TRANSFERS								
907915B SUPPLEMENTAL TRF TO GOLF FUND								
907915B	7515 Proprietary funds	\$ 2,263,414	\$ 3,172,170	\$ -			\$ -	
Total	907915B SUPPLEMENTAL TRF TO GOLF FUND	\$ 2,263,414	\$ 3,172,170	\$ -	\$ -	\$ -	\$ -	
907923B SUPPL TRF TO SOLID WASTE FUND								
907923B	7543 Solid Waste Fund	\$ 14,952,702	\$ -	\$ 1,546,253	\$ 805,541		\$ 2,351,794	Increase
Total	907923B SUPPL TRF TO SOLID WASTE FUND	\$ 14,952,702	\$ -	\$ 1,546,253	\$ 805,541	\$ -	\$ 2,351,794	
907917B SUPPL TRF TO EPS FUND								
907917B	7545 Environmental Protect'n & Sus	\$ -	\$ 3,937,382	\$ 1,410,942	\$ (1,076,184)		\$ 334,758	Reduction
Total	907917B SUPPL TRF TO EPS FUND	\$ -	\$ 3,937,382	\$ 1,410,942	\$ (1,076,184)	\$ -	\$ 334,758	
907907B SUPPL TRF TO HIGHWAY FUND								
907907B	7511 Special revenue funds	\$ -	\$ -	\$ 780,633	\$ (780,633)		\$ -	Deletion
Total	907907B SUPPL TRF TO HIGHWAY FUND	\$ -	\$ -	\$ 780,633	\$ (780,633)	\$ -	\$ -	

EDB Committee

From: Shirley Blackburn <Shirley.Blackburn@co.maui.hi.us>
Sent: Monday, April 20, 2020 5:43 PM
To: EDB Committee
Cc: Shirley Blackburn; Wendy Nathan
Subject: FY 2021 Budget (BD-4)-EDB-1
Attachments: Shirley Blackburn.vcf; BD-4_EDB-1.pdf

Aloha Committee Chair Rawlins-Fernandez,

Attached please find response from Budget Director, Michele Yoshimura, (BD-4) - (EDB-1)

Mahalo,

Shirley L. Blackburn

Budget Specialist

County of Maui

Office of the Mayor

shirley.blackburn@co.maui.hi.us

(808) 270-7516