



PUBLIC MEETING NOTICE

BUDGET AND FINANCE COMMITTEE

COUNCIL OF THE COUNTY OF MAUI

www.MauiCounty.us/BF

Committee Chair
Riki Hokama

Committee Vice-Chair
Mike White

Voting Members:
Gladys C. Baisa
Robert Carroll
Elle Cochran
Don Couch
Stacy Crivello
Don S. Guzman
Michael P. Victorino

Monday, March 30, 2015
9:00 a.m.

MEETING SITE:
Council Chamber
Kalana O Maui Building, 8th Floor
200 South High Street
Wailuku, Hawaii

OFFICE OF THE
COUNTY CLERK

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AGENDA

SINGLE AUDIT REPORT (FISCAL YEAR 2014) (BF-9(1))

DESCRIPTION:

The Committee is in receipt of the following:

1. County Communication 15-85, from Council Chair Mike White, relating to the Single Audit Report.
2. Correspondence dated March 19, 2015, from the County Auditor, transmitting a report entitled "COUNTY OF MAUI, STATE OF HAWAII: SINGLE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2014", and the required communications letter, submitted by the County's designated independent auditor, N&K CPAs, Inc.

STATUS:

The Committee may discuss the report and communication letter. The Committee may also consider the filing of County Communication 15-85 and other related action.

COMPREHENSIVE ANNUAL FINANCIAL REPORT ("CAFR") (FISCAL YEAR 2014) (BF-3(1))

DESCRIPTION:

The Committee is in receipt of County Communication 15-40, from the County Auditor, transmitting a report entitled "COUNTY OF MAUI, STATE OF HAWAII: COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2014", submitted by the County's designated independent auditor, N&K CPAs, Inc.

STATUS:

The Committee may discuss the CAFR. The Committee may also consider the filing of County Communication 15-40 and other related action.

MORE →

PRESENTATIONS ON OTHER POST-EMPLOYMENT BENEFITS (BF-52(1))

- DESCRIPTION:** Pursuant to Rule 7(B) of the Rules of the Council, the Committee intends to accept a presentation from the State Director of Budget and Finance on other post-employment benefits, including the Hawaii Employer-Union Health Benefits Trust Fund, the State of Hawaii Employees' Retirement System, and their funding status and unfunded liabilities.
- STATUS:** The Committee may receive a presentation from the State Director of Budget and Finance on other post-employment benefits and discuss related matters. No legislative action will be taken.

AMENDING THE FISCAL YEAR 2015 BUDGET: DEPARTMENT OF FINANCE (OTHER POST-EMPLOYMENT OBLIGATIONS FUND) (BF-27)

- DESCRIPTION:** The Committee is in receipt of County Communication 15-57, from the Budget Director, transmitting the following:
1. A proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2015 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO ESTIMATED REVENUES; DEPARTMENT OF FINANCE, COUNTYWIDE COSTS; TOTAL OPERATING APPROPRIATIONS; AND TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)". The purpose of the proposed bill is to amend the Fiscal Year 2015 Budget by: (1) increasing Carryover/Savings in the General Fund by \$2,305,000; and (2) amending Section 3.B.4.f, Department of Finance, Countywide Costs, by deleting the \$13,000,000 appropriation for the Transfer to the Post-Employment Obligations Fund and adding a \$15,305,000 appropriation for the Other Post-Employment Obligations Fund.
 2. A proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING APPENDIX A OF THE FISCAL YEAR 2015 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO PART II, SPECIAL PURPOSE REVENUES - SCHEDULE OF REVOLVING/SPECIAL FUNDS FOR FISCAL YEAR 2015, POST-EMPLOYMENT OBLIGATIONS FUND". The purpose of the proposed bill is to amend the Fiscal Year 2015 Budget, Part II, Special Purpose Revenues - Schedule of Revolving/Special Funds for Fiscal Year 2015, by: (1) deleting the \$13,000,000 in Anticipated Revenues for the Post-Employment Obligations Fund for FY 2015; and (2) decreasing the total balance for the Post-Employment Obligations Fund for FY 2015 accordingly, to \$97,222,413.
 3. A Certification of Additional Revenues for Fiscal Year 2015, dated December 23, 2014, for \$2,305,000 in Carryover/Savings from the General Fund.
- STATUS:** The Committee may consider whether to recommend passage of the proposed bills on first reading, with or without revisions. The Committee may also consider the filing of County Communication 15-57 and other related action.

REMOTE TESTIMONY SITES		
<p>Hana Council District Office Hana Community Center 5091 Uakea Road Hana, Hawaii</p>	<p>Lanai Council District Office Lanai Community Center 8th Street Lanai City, Hawaii</p>	<p>Molokai Council District Office 100 Ainoa Street Kaunakakai, Hawaii</p>
<p>CONTACT INFORMATION</p>	<p>Office of Council Services 200 South High Street Wailuku, Hawaii 96793 www.MauiCounty.us/BF</p> <p>Committee Staff: Michele Yoshimura, Mark Pigao, and Yvette Bouthillier</p>	
<p>TESTIMONY</p>	<p>Oral or written testimony on any agenda item will be accepted. Each testifier shall be allowed to speak for three minutes on each item. For information on testifying please visit www.MauiCounty.us/how-to-testify or contact the Office of Council Services.</p>	
<p>DISABILITY ACCESS</p>	<p>People with disabilities requiring special accommodations should contact the Office of Council Services at least three working days prior to the meeting date.</p>	
<p>LIVE CABLECAST</p>	<p>Available on Akaku: Maui Community Media, Channel 53.</p>	

AGENDA ITEMS ARE SUBJECT TO CANCELLATION.

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