



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 28, 2016
9:00 a.m.

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

AGENDA

RECEIVED
2016 MAR 22 AM 10:03
OFFICE OF THE
COUNTY CLERK

SINGLE AUDIT REPORT (FISCAL YEAR 2015) (BF-9(2))

DESCRIPTION: The Committee is in receipt of County Communication 16-49, from the County Auditor, transmitting the following from the County's designated independent auditor, N&K CPAs, Inc.:

1. A report entitled "COUNTY OF MAUI, STATE OF HAWAII: SINGLE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2015";
2. A report entitled "MANAGEMENT ADVISORY REPORT, COUNTY OF MAUI, HAWAII, FOR THE FISCAL YEAR ENDED JUNE 30, 2015"; and
3. Required communications letter for the Fiscal Year Ended June 30, 2015.

STATUS: The Committee may discuss the reports and communications letter. The Committee may also consider the filing of County Communication 16-49 and other related action.

COMPREHENSIVE ANNUAL FINANCIAL REPORT ("CAFR") (FISCAL YEAR 2015) (BF-3(2))

DESCRIPTION: The Committee is in receipt of County Communication 16-20, 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, 2015," submitted by the County's designated independent auditor, N&K CPAs, Inc.

STATUS: The Committee may discuss the report. The Committee may also consider the filing of County Communication 16-20 and other related action.

DEPARTMENT OF WATER SUPPLY'S FINANCIAL AUDIT REPORT (FISCAL YEAR 2015) (BF-8(1))

DESCRIPTION: The Committee is in receipt of County Communication 16-21, from the County Auditor, transmitting a report entitled "DEPARTMENT OF WATER SUPPLY, COUNTY OF MAUI (A PROPRIETARY FUND OF THE COUNTY OF MAUI): FINANCIAL STATEMENTS AND

MORE →

SUPPLEMENTARY INFORMATION WITH INDEPENDENT AUDITOR'S REPORT, FISCAL YEAR ENDED JUNE 30, 2015," submitted by the County's independent auditor, N&K CPAs, Inc.

STATUS: The Committee may discuss the report. The Committee may also consider the filing of County Communication 16-21 and other related action.

COUNTY OF MAUI RETIREE HEALTH CARE PLAN ACTUARIAL VALUATION REPORT AS OF JULY 1, 2013 (BF-115)

DESCRIPTION: The Committee is in receipt of County Communication 14-145, from the Director of Finance, transmitting a report entitled "COUNTY OF MAUI RETIREE HEALTH CARE PLAN ACTUARIAL VALUATION REPORT AS OF JULY 1, 2013," conducted by Gabriel Roeder Smith & Company Consultants & Actuaries. The State of Hawaii Employer-Union Health Benefits Trust Fund Board of Trustees commissioned the consultant to provide the Counties with an actuarial valuation report in order to implement Act 268 (2013). The actuarial calculations were prepared to determine the annual required employer contribution to satisfy the requirements of Act 268 (2013), and to comply with the requirements of Statements 43 and 45 of the Governmental Accounting Standards Board.

STATUS: The Committee may discuss the report. The Committee may also consider the filing of County Communication 14-145 and other related action.

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 discuss other post-employment benefits, including the State of Hawaii Employer-Union Health Benefits Trust Fund, the Employees' Retirement System of the State of Hawaii, and their funding status and unfunded liabilities.

STATUS: The Committee may receive a presentation from the State Director of Finance and the Executive Director of the Employees' Retirement System of the State of Hawaii on other post-employment benefits and discuss related matters. No legislative action will be taken.

AMENDMENTS TO THE FISCAL YEAR 2016 BUDGET (OFFICE OF ECONOMIC DEVELOPMENT (THE ROYAL ORDER OF KAMEHAMEHA I)) (BF-38(36))

DESCRIPTION: The Committee is in receipt of the following:

1. Correspondence dated January 5, 2016, from the Budget Director, transmitting the following:
 - a. A proposed bill to amend the Fiscal Year 2016 Budget by adding a \$200,000 appropriation for The Royal Order of Kamehameha I for its 150th year Jubilee Celebration; and
 - b. A Certification of Additional Revenues for Fiscal Year 2016, dated January 5, 2016, for \$200,000 in Carryover/Savings from the General Fund.
2. Correspondence dated March 18, 2016, from the Budget Director, transmitting a revised proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2016 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO ESTIMATED REVENUES; OFFICE OF THE MAYOR, ECONOMIC DEVELOPMENT PROGRAM; TOTAL OPERATING APPROPRIATIONS; AND TOTAL APPROPRIATIONS (OPERATING AND CAPITAL IMPROVEMENT PROJECTS)." The purpose of the revised proposed bill is to amend the FY 2016 Budget by 1) increasing Carryover/Savings from the General Fund by \$60,000; and 2) adding a \$60,000 grant appropriation for the Office of the Mayor, Economic Development Program, Grants and disbursements for

culture, arts, and tourism, The Royal Order of Kamehameha I, for its 150th year Jubilee Celebration.

STATUS: The Committee may consider whether to recommend passage of the revised proposed bill on first reading, with or without further revisions. The Committee may also consider other related action.

AMENDMENTS TO THE FISCAL YEAR 2016 BUDGET (DEPARTMENT OF POLICE (PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT ACT)) (BF-38(46))

DESCRIPTION: The Committee is in receipt of correspondence dated March 10, 2016, from the Budget Director, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2016 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO APPENDIX A, PART I, GRANT REVENUE – SCHEDULE OF GRANTS BY DEPARTMENTS AND PROGRAMS, DEPARTMENT OF POLICE (PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT ACT)." The purpose of the proposed bill is to amend Appendix A of the Fiscal Year 2016 Budget by adding a new grant for the Department of Police, for the Paul Coverdell Forensic Sciences Improvement Act, in the amount of \$7,410. The funds will be used for the purchase of portable gunshot residue and explosives detection systems.

STATUS: The Committee may consider whether to recommend passage of the proposed bill on first reading. The Committee may also consider other related action.

AMENDMENTS TO THE FISCAL YEAR 2016 BUDGET (DEPARTMENT OF WATER SUPPLY (STATE OF HAWAII – WELLHEAD PROTECTION PROGRAM)) (BF-38(48))

DESCRIPTION: The Committee is in receipt of correspondence dated March 15, 2016, from the Budget Director, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2016 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO APPENDIX A, PART I, GRANT REVENUE – SCHEDULE OF GRANTS BY DEPARTMENTS AND PROGRAMS, DEPARTMENT OF WATER SUPPLY (STATE OF HAWAII – WELLHEAD PROTECTION PROGRAM)." The purpose of the proposed bill is to amend Appendix A of the Fiscal Year 2016 Budget by adding a new grant for the Department of Water Supply, to enable the County to receive a grant from the State of Hawaii – Wellhead Protection Program, in the amount of \$46,000.

STATUS: The Committee may consider whether to recommend passage of the proposed bill on first reading, with or without revisions. The Committee may also consider other related action.

AMENDMENTS TO THE FISCAL YEAR 2016 BUDGET (DEPARTMENT OF HOUSING AND HUMAN CONCERNS (STRATEGIC PREVENTION FRAMEWORK PARTNERSHIPS FOR SUCCESS)) (BF-38(49))

DESCRIPTION: The Committee is in receipt of correspondence dated March 18, 2016, from the Budget Director, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2016 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO APPENDIX A, PART I, GRANT REVENUE – SCHEDULE OF GRANTS BY DEPARTMENTS AND PROGRAMS, DEPARTMENT OF HOUSING AND HUMAN CONCERNS (STRATEGIC PREVENTION FRAMEWORK PARTNERSHIPS FOR SUCCESS)." The purpose of the proposed bill is to amend Appendix A of the Fiscal Year 2016 Budget by adding a new grant for the Department of Housing and Human Concerns, to enable the County to receive a grant from the State of Hawaii, Strategic Prevention Framework Partnerships

for Success, in the amount of \$110,000. The funds are for county coordination of a substance abuse prevention system program.

STATUS: The Committee may consider whether to recommend passage of the proposed bill on first reading, with or without revisions. The Committee may also consider other related action.

AMENDMENTS TO THE FISCAL YEAR 2016 BUDGET (DEPARTMENT OF PARKS AND RECREATION (STATE OF HAWAII - MOLOKAI ATHLETIC COMPLEX)) (BF-38(47))

DESCRIPTION: The Committee is in receipt of correspondence dated March 15, 2016, from the Budget Director, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2016 BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO APPENDIX A, PART I, GRANT REVENUE – SCHEDULE OF GRANTS BY DEPARTMENTS AND PROGRAMS, DEPARTMENT OF PARKS AND RECREATION (STATE OF HAWAII – MOLOKAI ATHLETIC COMPLEX)." The purpose of the proposed bill is to amend Appendix A of the Fiscal Year 2016 Budget by adding a new grant for the Department of Parks and Recreation for the "State of Hawaii Molokai Athletic Complex" in the amount of \$400,000. The funds are for the planning, design, and construction of a gym, football field, tennis courts, and baseball field for the Molokai Athletic Complex.

STATUS: The Committee may consider whether to recommend passage of the proposed bill on first reading, with or without revisions. The Committee may also consider other related action.

REMOTE TESTIMONY SITES		
Hana	Lanai	Molokai
Council District Office Hana Community Center 5091 Uakea Road Hana, Hawaii	Council District Office Lanai Community Center 8 th Street Lanai City, Hawaii	Council District Office 100 Ainoa Street Kaunakakai, Hawaii
CONTACT INFORMATION	Office of Council Services 200 South High Street Wailuku, Hawaii 96793 www.MauiCounty.us/BF	(808) 270-7838 (phone) (800) 272-0098 (toll-free from Lanai) (800) 272-0026 (toll-free from Molokai) (808) 270-7686 (fax)
TESTIMONY	Committee Staff: Michele Yoshimura, Steve Selee, and Yvette Bouthillier	
DISABILITY ACCESS	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. If written testimony is submitted at the meeting site, 16 copies are requested to ensure distribution at the meeting.	
LIVE CABLECAST	People with disabilities requiring special accommodations should contact the Office of Council Services at least three working days prior to the meeting date. Available on Akaku: Maui Community Media, Channel 53.	

AGENDA ITEMS ARE SUBJECT TO CANCELLATION.