# COUNTY OF MAUI

## COST OF GOVERNMENT COMMISSION

## ANNUAL REPORT

## 2017 – 2018

# COST OF GOVERNMENT COMMISSION
# COUNTY OF MAUI

## Annual Report
## 2017 – 2018

*The Commission shall have the power and duty to:*
*Study and investigate the organizations and methods of operations of all departments, commissions, boards, offices, and other instrumentality of all branches of the county government and determine what changes, if any, may be desirable to accomplish the policy set forth herein.*[1]


Paul Kailiponi, Chair
Sharron Courter, Vice Chair[2]
Noemi Barbadillo, Member
Bonnie DeRose, Member
Paula Heiskell, Member
Stanford Lanias, Member
Barbara Mattson, Member[3]


[1] Charter, County of Maui, Section 3-9.3 (2017 Edition)
[2] Sharon Courter began her term as Vice Chair in June 2018. Former Commissioner Bradley Bunn served as Vice Chair from February 2017 – March 2018.
[3] Other individuals who served as Commissioners during the 2017 – 2018 term included Bobbie Patnode, Dale Thompson, and John Watling.

# COST OF GOVERNMENT COMMISSION 2017 – 2018 ANNUAL REPORT

## I. INTRODUCTION

The Cost of Government Commission ("COGC" or "Commission") was created in 1976. In its final report dated February 19, 1976, the Charter Commission stated, "The Cost of Government Commission would provide a cyclical review of cost and efficiency of both the legislative and executive branches of County government. The [Charter] Commission believes that this Commission [COGC], if adopted, will be one of the first of its kind in local government."[1]

A Charter amendment establishing the Office of the County Auditor ("OCA") in 2012 states the Commission "shall be advisory to the county auditor."[2] According to the County Charter, the purpose of the Commission is to "[s]tudy and investigate the organizations and methods of operations of all departments, commissions, boards, offices, and other instrumentality of all branches of the county government and determine what changes, if any, may be desirable to accomplish the policy set forth herein."[3] These responsibilities correspond to the County's policy "to promote economy, efficiency and improved service in the transaction of the public business in the legislative and executive branches of the county."[4] The Commission develops an annual report that outlines avenues through which economy and efficiency can be established through policy or operational change.

The Commission is made up of nine (9) volunteers with various educational and employment backgrounds. The cumulative wisdom and experience of its members are notable and, collectively, the commissioners have dedicated their time and knowledge to improving Maui County. Unfortunately, the Commission has limited time and resources, which precludes a full examination of these complex and difficult subjects. Nonetheless, the Commission believes its recommendations should be a catalyst for more in-depth discussions and a foundation for the development of legislation and improved processes and/or policies on the subject investigated.

The Commission encourages the Mayor and the Maui County Council to implement policies that will continue to give taxpayers the best value for their money. Best management practices are strongly recommended to increase systemic efficiencies while reducing

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[1] Report of the Maui County Charter Commission, p. 5 (1976), located at http://mauicharterarchive.org/pdf/COM_76_760219_REP_Final_Report.pdf (accessed on Sept. 6, 2018).

[2] Charter, County of Maui, Sections 3-9.1, 3-9.3 (2017 Edition), located at https://www.mauicounty.gov/DocumentCenter/View/83827/Charter-2017-Edition?bidId= (accessed on Sept. 6, 2018).

[3] Id., Section 3-9.3(1).

[4] Id., Section 3-9.

uneconomical or wasteful expenditures. The Mayor and the Maui County Council should collaborate to improve government processes, increase efficient implementation of these processes and policies, and balance spending against the efficiency of the provided service. The Commission endorses sound methodologies of analysis that are transparent and evidence based. The Commission acknowledges the need for involvement of all stakeholders to these issues (e.g. government sector, private sector, public) so that all viewpoints are considered in any analysis.

The Commission encourages the Mayor and the Maui County Council to review and consider the Commission's findings and recommendations in this report.

# II. EXECUTIVE SUMMARY

Any investigation undertaken by the Commission must follow a clear set of criteria in order to uphold the highest standards of professionalism and utility for Maui County. The aforementioned factors must also include the limitations of the committee, including limited availability of time given the voluntary nature of committee members and a fluid set of skills available to the committee due to the changing make-up of members. In order to institutionalize quality and utility as primary components of investigations, the Commission has adjusted the way in which it processes investigations.

Prior to 2017, Commission investigations mirrored County budgeting periods. Investigations were started, worked, and completed prior to the start of budget deliberations for the upcoming fiscal year. The inclusion of two to three different topics led to a rush to complete work by these deadlines.

In 2017, the Commission decided to permit the continued investigation of topics and to eliminate the Commission-imposed deadline associated with the County budget period. While an annual report will continue to be presented to the County Council according to County Charter Sec. 3-9.3(3), investigations will be de-bundled from a single report and stand on their own. These investigations also will be allowed to run until completion instead of being bound by the budgetary calendar or annual Commission term. These changes have allowed the commissioners additional time to work within their voluntary status and improve the quality and breadth of current investigations. It has also allowed for a better allocation of limited resources as individual commissioners are allowed to remain on a specific topic for an increased duration instead of moving on to another topic annually. Above all, the change in process has relieved pressure from our Commission members and lead to active, satisfied work that can increase meeting attendance and lower member turnover.

The purpose of this report is to discuss the topics that were investigated by the Commission during the 2017–2018 term. A list of topics can be found in Section III of this report. These activities have the potential of leading to policy recommendations that can save Maui County money through the efficient provision of services and improvements to management policies.

# III. COGC INVESTIGATIONS

## A. COMPLIANCE LOSSES AND RISK MANAGEMENT PRACTICES

Risk management policies are vitally important for large organizations in limiting the liability of that organization against workplace and compliance litigation. Apart from the protection of the organization against potential litigation, risk management policies protect the safety and well-being of County employees. The Commission will be issuing a separate report on compliance losses and risk management.

## B. ENERGY USAGE OF COUNTY FACILITIES

Reduced energy costs can be a significant cost saver for the County and also move toward State of Hawaii goals to achieve 100 percent clean energy by 2045.[5] In order to explore this topic and potential areas for energy savings, the Commission decided to review various types of alternative energy systems.

The Commission met with Energy Commissioner Frederick Redell in October 2016[6] and then participated in a presentation via Skype with Nigel Dickens and Thomas Devine of Re-Heat LLC in December 2016.[7] Re-Heat LLC specializes in cogeneration systems for buildings.

There are 20 County facilities that currently use alternative energy. All of these facilities except for one use photovoltaic systems. The Central Maui Landfill uses a wind turbine system.[8] The Commission also received information from Managing Director Keith Regan regarding energy usage for the County Building for Fiscal Year 2017. According to the information received, the County Building used 2,051,400

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[5] See Hawaii Clean Energy Initiative, located at http://www.hawaiicleanenergyinitiative.org/ (accessed on Sept. 6, 2018).

[6] Cost of Government Commission Meeting Minutes, October 13, 2016, pp. 2–5, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/22273 (accessed on Sept. 6, 2018).

[7] Cost of Government Commission Meeting Minutes, December 8, 2016, pp. 4–5, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/22593 (accessed on Sept. 6, 2018)

[8] Letter from Mayor Alan Arakawa to Chair Paul Kailiponi regarding Alternative Energy (March 8, 2018). See Exhibit A. See also Cost of Government Commission Meeting Minutes, March 8, 2018, p. 4, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/24948 (accessed on Sept. 6, 2018).

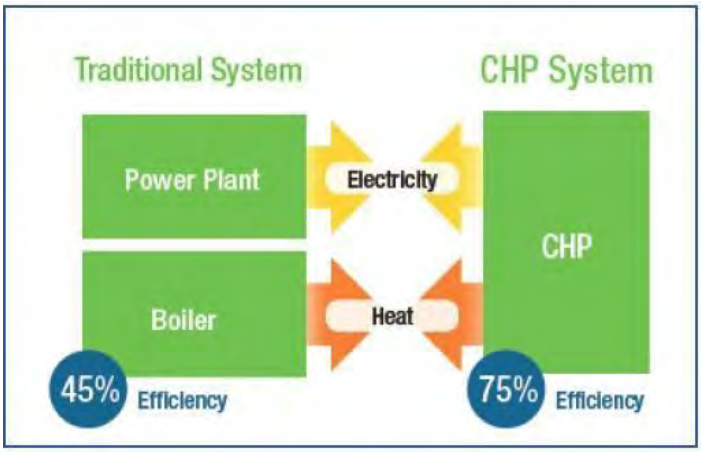
kilowatt hours (kwh) of electricity (170,950 kwh per month). The County expended $563,599.26 ($46,966.61 per month) for electricity, or $.275 per kilowatt hour.[9]

Based on the electricity costs incurred by the County at the aging County Building and the appeal of cogeneration as a cost-effective energy solution, the Cost of Government Commission decided to investigate cogeneration further.

1. What is Cogeneration?

According to Integrated Energy Solutions, LLC, combined heat and power (CHP), also known as cogeneration, produces electricity and heat simultaneously from a single fuel source such as natural gas, landfill gas, biomass, biogas, waste heat, or oil. Electricity is not purchased from the grid and then burned to produce thermal energy. Instead, electric and thermal energy services are provided in a single step by "capturing and using surplus heat that would otherwise be wasted when generating electricity."[10] Consequently, cogeneration produces the same amount of energy, but requires less fuel and produces lower emissions than separate heat and power systems.[11]

The figure below illustrates the difference between cogeneration and a traditional heat and power system.[12]




[9] Spreadsheet entitled, "County Building Energy Usage and Billing History, 2017 – 2018 YTD," provided by Managing Director Keith Regan (Sept. 13, 2018). See Exhibit B.
[10] Memorandum from Robert J. Joyce, Integrated Energy Solutions, LLC, to Stanford Lanias and Greg Atchley, regarding Cogeneration Information for Maui County (February 5, 2018), p. 3. See Exhibit C.
[11] Id., p. 3.
[12] Id., p. 4.

2. Is Cogeneration a Good Fit?

The County will first need to determine whether cogeneration is a good fit financially and from an environmental and compliance perspective. Some of the financial considerations should include up-front capital investment requirements, anticipated cost and technical burden of operations and maintenance, and monetary benefits from maintaining critical operations during grid disruptions. Environmental considerations include compliance with air quality requirements and local ordinances, whether sustainability and climate change goals can be achieved, and state requirements regarding government utilities that might impact cogeneration system operations.[13]

Cogeneration projects are realized through a number of phases, including site qualification, feasibility and investment analyses, financing, permitting and procurement, and the development of an operation and maintenance plan.[14]

The County and a cogeneration developer would then enter into a Discount Energy Service Agreement (DESA), at which point the County would provide the developer with electric and thermal load site information and the developer would prepare a study to determine the estimated energy to be provided by the developer and the expected savings to the County. If the County and the developer decide to move forward with the project, the developer will install the system and deliver electricity and thermal energy to the County. The County will pay for the electricity at the billing rate, but will continue to purchase electricity from its utility to meet excess customer demands. The developer will also provide a 100% performance guarantee and refund for any power shortfall at the billing rate. Finally, when the agreement expires, the developer will do one of the following: (1) sell the system to the County for fair market value; (2) abandon the system in place; or (3) remove the equipment at the County's request.[15]

3. Benefits of Cogeneration

The primary benefit of using a cogeneration system is that the developer absorbs the capital costs to install the system. In addition, the developer operates the CHP system and guarantees energy delivery. Pending the Power Purchase Agreement (PPA), other benefits include the following: (1) no operational risk; (2) avoid replacing existing equipment; (3) turnkey installation; (4) lower energy cost; and (5) protection from energy cost increases. In turn,

[13] Id., p. 6.
[14] Id., pp. 6–7.
[15] Id., p. 7.

the County would be obligated to provide energy data, provide access for construction and operation of the system, sign a Power Purchase Agreement (PPA) for energy usage, and pay fuel costs.[16]

4. Evaluation of County Facilities for a Cogeneration Project

The Commission discussed a number of County facilities that would benefit from alternative energy usage. These included County pools, the War Memorial Complex, and the County Building. The Commission notes that an energy audit was recently performed for the War Memorial Complex, and there was discussion about engaging the company that performed the audit to investigate the viability of a cogeneration project for the County.[17] Based on its discussions, the Commission decided that County Building would benefit the most from a pilot cogeneration project. Some of the considerations included the following:

a. size of the building — cogeneration works best with larger facilities; and

b. age of the building and its equipment, including chillers and air conditioners — older equipment will not work as efficiently and need more frequent repairs

5. Recommendations

The Commission makes the following recommendations with respect to evaluating the viability of cogeneration for the County Building:

a. The County Council should explore the viability of alternative energy sources through Power Purchase Agreements (PPA), pursuant to the specific characteristics of any County facility and terms/conditions of the PPA.

b. The County should consider the installation of a cogeneration system in the County Building, which may provide the County with the opportunity to replace aging equipment while minimizing initial financial outlay. Cogeneration can be a solution that can help modernize and increase the longevity of the aging equipment in the County Building.

c. The County should consult with private organizations that utilize alternative energy sources for their facilities (i.e., cogeneration facilities at large hotels).

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[16] Id., p. 7.
[17] Cost of Government Commission Meeting Minutes, May 10, 2018, p. 3, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/24950 (accessed on Sept. 6, 2018).

## C. OVERTIME

In May 2017, the Commission decided to investigate compensatory overtime.[18] As part of the Commission's investigation, Commissioner Paula Heiskell met with Personnel Director David Underwood, and Commissioner Heiskell and Commissioner Sharron Courter met with former Budget Director Lynn Araki-Regan and County Auditor Lance Taguchi. In addition, Managing Director Keith Regan appeared before the Commission in January 2018 to answer questions regarding the overtime issue.

The Commission reviewed documents provided by the former Budget Director and Managing Director, including a report delineating the annual premium (overtime) pay for Fiscal Years 2014 thru the first quarter of Fiscal Year 2018 (i.e., September 2017).[19] According to Ms. Araki-Regan, an internal auditor position remained vacant for a period of time and was eventually eliminated, resulting in an increased workload for regular staff, which then generated high overtime figures.[20]

The Commission also reviewed and discussed with Mr. Regan an "Overtime Directive" sent by Mayor Arakawa to department directors on July 27, 2017, which requested that departments examine their overtime policies and follow certain guidelines including the following: (1) overtime be pre-approved; (2) overtime recordkeeping and reporting; (3) certain prohibitions on overtime; and (4) periodic review.[21]

The total payroll for Fiscal Year 2018 was $84.5 million, $7.2 million of which was overtime for the first six months of the fiscal year. Ninety percent (90%) of overtime was attributed to four departments — Police, Fire and Public Safety, Environmental Management, and Parks and Recreation — and all had vacancy rates in excess of 10%. Of these four departments, first responders (Fire and Public Safety, Police) made up 77% of total overtime. The departments with the highest overtime costs also had the highest vacancy rates.[22]

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[18] Cost of Government Commission Meeting Minutes, May 11, 2017, pp. 4–5, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/22922, (accessed on Sept. 6, 2018).

[19] County of Maui, "County of Maui Premium Pay with 5-Years Actuals – By Fund, Program, and Sub-Object Code as of 09/30/2017." See also County of Maui, "BA5100M: Budget Actual and Encumbrance by Activity Program Subfund and Department as of 9/30/17." See Exhibits D–E.

[20] Cost of Government Commission Meeting Minutes, November 9, 2017, pp. 3–4, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/24516 (accessed on April 9, 2018).

[21] Memorandum from Alan M. Arakawa, Mayor, to All Directors, regarding "Overtime Directive" (July 27, 2017). See Exhibit F.

[22] "Cost of Government Commission Overtime Directive Update," prepared by Managing Director Keith Regan (Jan. 11, 2018). See Exhibit G. See also Cost of Government Commission Meeting Minutes, January 11, 2018, p. 3, located at https://www.mauicounty.gov/ArchiveCenter/ViewFile/Item/24817 (accessed on Sept. 6, 2018).

Collective bargaining agreements further constrain the County's ability to limit overtime.[23]

Mr. Regan stated that the administration had begun action to reduce overtime, including developing a model to analyze payroll data, meeting with department directors to review overtime data and discuss reduction strategies, and researching comparison benchmarks.[24]

During the Commission's investigative process, the common consensus of those interviewed was that overtime is a complicated and multi-faceted issue, not only in Maui County, but throughout the State. Controlling overtime costs will require coordination between the mayors of all counties, the county councils, department directors, employees, and unions.

Because of the complexity presented by the overtime issue, the Commission has decided to offer the following general recommendations:

1. Reinstate the internal County Auditor position;
2. Appoint an individual to review and revise outdated job descriptions to facilitate ease of hiring practices;
3. Maintain monthly meetings between department directors and the Mayor to review overtime data and discuss overtime reduction strategies, including establishing reduction goals for departments;
4. Encourage the Mayor to lead a consortium of county mayors during the collective bargaining process.

The Commission encourages the Mayor and the County Council to continue prioritizing this issue and look for creative solutions in their effort to minimize overtime use.

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[23] See Cost of Government Commission Meeting Minutes, January 11, 2018, supra n. 22, p. 4.
[24] Id.

### D. OFFICE OF ECONOMIC DEVELOPMENT GRANT TO MAUI VISITORS BUREAU

In October 2017, the COGC began an investigation to evaluate efficient and cost-effective spending of the Maui County Office of Economic Development annual line item grant of approximately $4 million awarded to the Maui Visitors Bureau (MVB).

The investigation was started to assess the effectiveness of the funds directed to the MVB through the Office of Economic Development. To date, the COGC has requested copies of grant applications for Fiscal Years 2016 – 2018, as well as financial reports, supporting documents and/or receipts for select line-item expenditures, and final grant-required reports. A majority of the information requests have been fulfilled and commission members are now establishing a methodology to analyze and draw conclusions from the received documents.

## IV. ACKNOWLEDGEMENTS

The Commission would like to thank the members of the Arakawa Administration for responding promptly and professionally to the requests for information made by the Commission. The Commission is also thankful for the participation of Managing Director Keith Regan, former Budget Director Lynn Araki-Regan, Personnel Director David Underwood, Energy Commissioner Frederick Redell, and Office of Economic Development Director Teena Rasmussen.

The Commission would also like to thank the members of the Maui County Council who have continued to support and consider the Commission's work.

The Commission also thanks First Deputy the Corporation Counsel Edward Kush and Deputy Corporation Counsel Gary Murai for their guidance, advice, and assistance in ensuring that the Commission is adhering to all matters correctly and efficiently.

The Commission would like to thank John Buck and Mike Molina, who have served as Ex-Officio Members of the Commission. Their time, attention, and assistance in communicating our concerns and questions to the Mayor are greatly appreciated.

The Commission would like to thank former Commission Vice-Chair Bradley Bunn, whose work has been central to the "Compliance and Risk Management" report, which will be released separately. He exemplifies public service and care for this community and its workers.

Finally, the Commission would like to extend its appreciation to Shelley Pellegrino, technical writer and consultant to the Commission. Her professional experience, skills, and knowledge of County government have been an extremely important and incredible asset. Ms. Pellegrino's support in assisting with the annual report is valued and recognized.

**Respectfully Submitted:**

**PAUL KAILIPONI, CHAIR**
**2017 – 2018 COMMISSION TERM**

**Date:** 11/29/18

**COST OF GOVERNMENT COMMISSION**
**2017–2018 ANNUAL REPORT**

## LIST OF EXHIBITS


Exhibit A — Letter from Mayor Alan Arakawa to Chair Paul Kailiponi Regarding Alternative Energy (March 8, 2018)

Exhibit B — "County Building Energy Usage and Billing History, 2017 – 2018 YTD," provided by Managing Director Keith Regan (Sept. 13, 2018)

Exhibit C — Memorandum from Robert J. Joyce, Integrated Energy Solutions, LLC, to Stanford Lanias and Greg Atchley, Regarding Cogeneration Information for Maui County (February 5, 2018)

Exhibit D — County of Maui, "County of Maui Premium Pay with 5-Years Actuals – By Fund, Program, and Sub-Object Code as of 09/30/2017"

Exhibit E — County of Maui, "BA5100M: Budget Actual and Encumbrance by Activity Program Subfund and Department as of 9/30/17"

Exhibit F — Memorandum from Alan M. Arakawa, Mayor, to All Directors, Regarding "Overtime Directive" (July 27, 2017)

Exhibit G — "Cost of Government Commission Overtime Directive Update," prepared by Managing Director Keith Regan (Jan. 11, 2018)

# Exhibit A

Letter from Mayor Alan Arakawa to Chair Paul Kailiponi
Regarding Alternative Energy (March 8, 2018)

ALAN M. ARAKAWA
MAYOR

KEITH A. REGAN
MANAGING DIRECTOR

# OFFICE OF THE MAYOR

Ke'ena O Ka Meia
COUNTY OF MAUI – Kalana O Maui

March 5, 2018

Mr. Paul Kailiponi, Chair
Cost of Government Commission
200 South High Street
Wailuku, HI 96793

Dear Chair Kailiponi:

**SUBJECT: ALTERNATIVE ENERGY**

The following are my responses to the Cost of Government Commission's questions from their February 8, 2018 meeting relating to the above referenced subject.

1. ***Which county facilities use alternative energy?***

Eddie Tam Memorial Center
Kahului Fire Station
Kamole Water Treatment Facility
Kaunoa Senior Center (building rooftops & parking lot structures)
Kihei Aquatics Center (building rooftops & parking lot structures)
Kihei Community Center (building rooftops)
Kihei Wastewater Treatment Facility
Lahaina Baseyard Office & Shop
Lahaina Fire Station (main building and shop)
Lahaina Wastewater Treatment Facility
Lahaina Water Treatment Facility
Lanai Baseyard
Lanai Fire Station
Lanai Police Station
Mahinahina Water Treatment Facility
Makawao Baseyard New & Old Shop
Wailea Fire Station
Wailuku Baseyard
West Maui Senior Center

200 South High Street, Wailuku, Hawai'i 96793-2155 Telephone (808) 270-7855 Fax (808) 270-7870 e-mail: mayors.office@mauicounty.gov

2. ***Who from the County of Maui negotiates these contracts?***

   The majority of contracts came from a larger contract that was negotiated with the Energy Commissioner, Energy Coordinator, Corporation Counsel, and the host departments.

   Typically, contacts will be entered into with the respective departments after competitive bidding with assistance from the Energy Commissioner and Corporation Counsel.

3. ***Which facilities have contractual agreements with Maui Electric Company? (MECO)***

   All facilities that use electricity have standard agreements with MECO for service according to their appropriate schedules.

   Please feel free to contact my Executive Assistant, Mike Molina at 270-8211 should you have any questions or should you require further information.

Sincerely,

ALAN M. ARAKAWA

AA:MM/pn

cc: Frederick Redell, Energy Coordinator, OED
Mike Molina, Executive Assistant

# Exhibit B

"County Building Energy Usage and Billing History, 2017 – 2018 YTD,"
provided by Managing Director Keith Regan (Sept. 13, 2018)

| Business Partner | Contract Account | Dept | Serv Addr: House # | Serv Addr: Street | Serv Addr: City | Rate Category | Contract Meter 1 | Contract Meter 2 | Current Reading Date | Billed Usage | Measured Demand | Billed Demand | POWER FACTOR | No. of days | Total Bill Amt | CUSTOMER CHARGE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 1/3/2017 | 172,800 KWH | 447.600 | 470 KW | 0.990 | 33.0 | $ 44,044.18 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 1/31/2017 | 146,400 KWH | 445.800 | 469 KW | 0.990 | 28.0 | $ 40,725.97 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 3/1/2017 | 151,800 KWH | 454.200 | 473 KW | 0.990 | 29.0 | $ 41,101.26 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 3/30/2017 | 161,400 KWH | 462.000 | 477 KW | 0.990 | 29.0 | $ 44,599.25 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 5/1/2017 | 181,200 KWH | 462.600 | 478 KW | 0.990 | 32.0 | $ 51,426.35 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 5/31/2017 | 165,600 KWH | 469.200 | 481 KW | 0.990 | 30.0 | $ 44,413.79 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 6/29/2017 | 160,200 KWH | 480.000 | 486 KW | 0.990 | 29.0 | $ 48,152.37 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 7/31/2017 | 177,000 KWH | 472.800 | 483 KW | 0.990 | 32.0 | $ 51,187.55 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 8/30/2017 | 182,400 KWH | 467.400 | 479 KW | 0.990 | 30.0 | $ 48,244.39 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 9/28/2017 | 187,800 KWH | 473.400 | 480 KW | 0.990 | 29.0 | $ 46,827.70 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 10/30/2017 | 198,600 KWH | 451.800 | 466 KW | 0.990 | 32.0 | $ 52,084.38 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 11/29/2017 | 172,200 KWH | 452.400 | 466 KW | 0.990 | 30.0 | $ 50,168.37 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 12/29/2017 | 166,800 KWH | 430.800 | 455 KW | 1.000 | 30.0 | $ 44,667.88 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000097336 | # | 1/30/2018 | 173,400 KWH | 405.000 | 443 KW | 1.000 | 32.0 | $ 48,515.30 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | MMX000097336 | 3/1/2018 | 164,300 KWH | 405.200 | 443 KW | 1.000 | 30.0 | $ 47,306.11 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 4/2/2018 | 167,200 KWH | 415.900 | 448 KW | 1.000 | 32.0 | $ 50,259.79 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 5/1/2018 | 163,600 KWH | 433.200 | 457 KW | 0.980 | 29.0 | $ 49,362.49 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 5/31/2018 | 158,200 KWH | 444.400 | 462 KW | 0.940 | 30.0 | $ 48,992.08 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 6/29/2018 | 156,900 KWH | 430.800 | 452 KW | 0.940 | 29.0 | $ 52,297.66 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 7/31/2018 | 184,400 KWH | 438.000 | 456 KW | 0.940 | 32.0 | $ 61,906.52 | $ 300.00 |
| COM OFFICE BLDG | 202010920140 | # | 200 | S HIGH ST | WAILUKU | 3_P | MMX000136231 | # | 8/30/2018 | 173,600 KWH | 436.400 | 455 KW | 0.940 | 30.0 | $ 54,419.51 | $ 300.00 |

| DEMAND CHARGE | Demand Side Management Commercial | Distribution Primary Voltage | ENERGY COST ADJUSTMENT | AEII18 | ENERGY CHARGE | PURCHASED POWER ADJUSTMENT | PBF SURCHARGE | POWER FACTOR | RBA RATE ADJUSTMENT | Renewable Energy Infrastructure Cost Recovery P | Green Infrastructure Fee |
|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 9,402.00 | $ 2.42 | -$ 630.90 | -$ 15,449.73 | | $ 47,952.69 | | $ 415.58 | -$ 802.97 | $ 2,433.37 | $ 17.11 | $ 404.61 |
| $ 9,384.00 | $ 2.05 | -$ 550.12 | -$ 11,212.78 | | $ 40,626.59 | | $ 352.09 | -$ 700.15 | $ 2,061.60 | $ 14.49 | $ 448.20 |
| $ 9,468.00 | $ 2.13 | -$ 567.52 | -$ 12,470.11 | | $ 42,125.11 | | $ 365.08 | -$ 722.30 | $ 2,137.65 | $ 15.02 | $ 448.20 |
| $ 9,546.00 | $ 2.26 | -$ 597.69 | -$ 11,804.80 | | $ 44,789.15 | | $ 388.17 | -$ 760.69 | $ 2,272.83 | $ 15.82 | $ 448.20 |
| $ 9,552.00 | $ 2.71 | -$ 658.19 | -$ 10,668.85 | | $ 50,283.72 | -$ 0.75 | $ 435.79 | -$ 837.70 | $ 2,551.66 | $ 17.76 | $ 448.20 |
| $ 9,618.00 | $ 2.48 | -$ 611.30 | -$ 13,244.69 | | $ 45,954.66 | -$ 22.02 | $ 398.27 | -$ 778.02 | $ 2,331.98 | $ 16.23 | $ 448.20 |
| $ 9,726.00 | $ 2.40 | -$ 596.00 | -$ 8,312.78 | | $ 44,456.14 | -$ 21.79 | $ 385.28 | -$ 758.55 | $ 2,507.77 | $ 15.70 | $ 448.20 |
| $ 9,654.00 | $ 2.66 | -$ 646.49 | -$ 9,949.28 | | $ 49,118.21 | -$ 22.53 | $ 338.92 | -$ 822.81 | $ 2,770.76 | $ 17.35 | $ 426.76 |
| $ 9,576.00 | $ 2.74 | -$ 662.12 | -$ 14,349.41 | | $ 50,616.73 | -$ 34.11 | $ 346.38 | -$ 842.70 | $ 2,855.29 | $ 9.53 | $ 426.06 |
| $ 9,600.00 | $ 2.82 | -$ 678.87 | -$ 17,332.71 | | $ 52,115.25 | -$ 37.29 | $ 356.63 | -$ 864.01 | $ 2,939.82 | | $ 426.06 |
| $ 9,318.01 | $ 2.98 | -$ 708.73 | -$ 14,912.76 | | $ 55,112.29 | -$ 37.47 | $ 377.14 | -$ 902.02 | $ 3,108.88 | | $ 426.06 |
| $ 9,324.00 | $ 2.58 | -$ 628.21 | -$ 9,254.94 | | $ 47,786.19 | -$ 10.40 | $ 327.01 | -$ 799.54 | $ 2,695.62 | | $ 426.06 |
| $ 9,108.00 | $ 2.50 | -$ 609.35 | -$ 12,934.56 | | $ 46,287.67 | -$ 9.34 | $ 316.75 | -$ 830.94 | $ 2,611.09 | | $ 426.06 |
| $ 8,850.01 | $ 2.60 | -$ 626.66 | -$ 10,790.26 | | $ 48,119.19 | -$ 9.88 | $ 329.29 | -$ 854.54 | $ 2,714.40 | $ 0.00 | $ 481.15 |
| $ 8,852.01 | $ 2.46 | -$ 598.91 | -$ 9,395.29 | | $ 45,593.91 | -$ 0.16 | $ 312.01 | -$ 816.69 | $ 2,571.95 | $ 0.00 | $ 484.82 |
| $ 8,960.00 | $ 34.25 | -$ 608.95 | -$ 7,413.65 | | $ 46,398.67 | $ 0.17 | $ 317.51 | -$ 830.38 | $ 2,617.35 | $ 0.00 | $ 484.82 |
| $ 9,132.00 | $ 499.47 | -$ 599.85 | -$ 8,016.52 | | $ 45,399.65 | $ 0.16 | $ 310.68 | -$ 708.91 | $ 2,560.99 | $ 0.00 | $ 484.82 |
| $ 9,244.00 | $ 482.98 | -$ 584.60 | -$ 7,134.82 | | $ 43,901.13 | $ 0.00 | $ 300.42 | -$ 478.31 | $ 2,476.46 | $ 0.00 | $ 484.82 |
| $ 9,042.00 | $ 479.02 | -$ 578.41 | -$ 3,768.74 | | $ 43,540.38 | $ 0.00 | $ 297.95 | -$ 473.24 | $ 2,973.88 | $ 0.00 | $ 484.82 |
| $ 9,114.00 | $ 562.97 | -$ 663.14 | -$ 2,387.47 | | $ 51,171.74 | $ 0.00 | $ 411.62 | -$ 542.57 | $ 3,495.12 | $ 0.00 | $ 444.25 |
| $ 9,098.00 | $ 174.64 | -$ 630.00 | -$ 6,680.13 | $ 1,169.17 | $ 48,174.69 | -$ 64.06 | $ 389.38 | -$ 515.45 | $ 2,560.33 | $ 0.00 | $ 442.94 |

# Exhibit C

Memorandum from Robert J. Joyce, Integrated Energy Solutions, LLC,
to Stanford Lanias and Greg Atchley,
Regarding Cogeneration Information for Maui County (February 5, 2018)

Integrated Energy Solutions, LLC
A distributed power generation company

Mailing Address:
Post Office Box 9056
La Jolla, California 92038

voice: 858.947-7036
E-mail: Robert.Joyce@GenPwr.net

# MEMORANDUM

**Distribution**: Stanford Lanias
Greg Atchley
**From:** Robert J. Joyce
**Date**: February 5, 2018
**Subject:** Cogeneration Information for Maui County

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**Background**

Maui County's energy budget ranges to $20 million dollars and is appropriately looking into approaches to reduce, cost while securing clean, safe, and reliable energy. While the grid is and will continue to be a primary source of energy for many purposes, the county should consider installation of distributed energy generation and storage facilities to leverage its capabilities while meeting its economic and other goals.

***Integrated Energy Generation, Storage, and Use***: Given Maui's every sunny climate, development of solar generation facilities and associated storage is an obvious consideration, but it is not the only consideration. Appropriate County responses will think in terms of micro-grids and mixed technology configurations that are integrated to make best use of the attributes of each technology. For example, facilities without a material thermal load demand may focus first on addition of solar generation plus storage to the extent space and infrastructure allow.

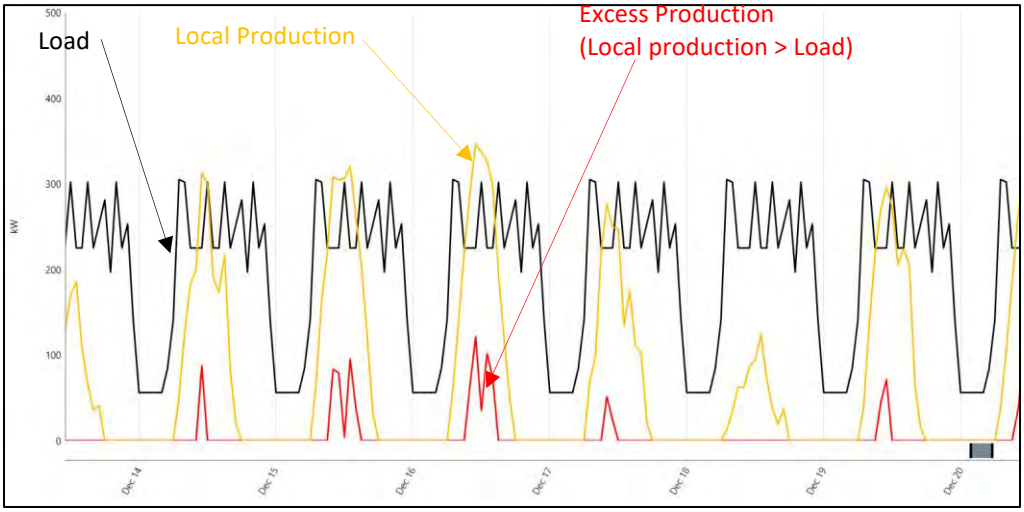
In situations in which there is a material thermal load, combined heat and power or a combination of combined heat and power, solar and storage may make sense.

It is my understanding that you have a considerable body of information available regarding the value and limitations of solar generation, so I will not delve into those matters here, other than to note that combining low cost solar with combined heat and power can be an attractive alternative. Further the controls use in such a configuration would be useful in addressing demand response as well.

***Demand Reduction***. A major component of energy pricing is a function of the utility simply keeping resources available for generation. Larger energy users pay a particularly high price for demand charges, that can be mitigated by proper distributed generation and storage resources and appropriate controls.

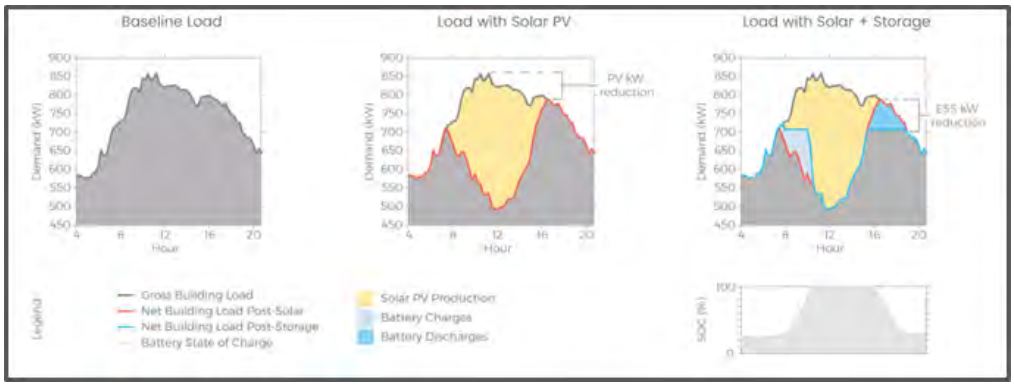
Example Load Profile used to Size and Balance Generating/Storage Resources and shown on following graph.

- *Daily Load fluctuations are managed combining CHP, solar, storage, and Demand Response*
- *Air Conditioning and Cold and Hot water demand is offset with CHP thermal load*
- *CHP and Solar balance electrical generation for remaining load*
- *Sophisticated control systems determine which generator operates, when*




***Demand Response***. Demand response is a partnership between a business and the electric utility company, in which a business reduces electricity use (or demand) in response to requests from the utility. In return, the utility company compensates the business with bill credits for temporarily reducing electricity use.

Demand response should be an important aspect of the County's planning both from a cost point of view since it will lower direct expenditures and potentially provide additional revenue using immediate demand program benefits provided through the utility (i.e. the ability to quickly respond to utility requirements for demand reductions in return for credits). Additionally, as a community leader, the County's participation in demand reduction programs is important from the larger perspective as the effort will support reliability and functionality of the grid.




***CHP Basics and Benefits.*** CHP, also known as cogeneration, is the simultaneous production of electricity and heat from a single fuel source, such as natural gas, landfill gas, biomass, biogas, waste heat, or oil. Instead of purchasing electricity from the grid and burning fuel in an on-site furnace or boiler to produce thermal energy (for heating, cooling, dehumidification, or process needs). Facilities can use CHP to provide both energy services – electric power and thermal energy – in one energy-efficient step. CHP systems provide both electric and thermal energy services in one energy-efficient step by capturing and using surplus heat that would otherwise be wasted when generating electricity. Due to the increased system efficiency, the CHP system produces the same amount of energy while requiring less fuel; it also produces lower emissions overall than equivalent, separate heat and power systems.

**Integrated Energy Solutions, LLC**

The following information is intended as background with respect to discussion involving distributed generation including the potential application of combined heat and power ("**CHP**") systems at facilities controlled by Maui County and concepts related to one or more pilot projects to move the County's energy program forward.

This area is of particular Interest to Integrated Energy Solutions, LLC. ("**IES**") as a general proposition but in particular on Maui because of its strategic relationships with two companies that are positioned to assist in a timely and successful execution of a CHP strategy alone or in conjunction with other renewable technologies.

*Sterling and Wilson Cogen Solutions LLC*. First, the company is teamed with *Sterling and Wilson Cogen Solutions LLC*, ("**SW Cogen**"), which gives technical and financial depth to our efforts. John Brogan, SW Cogen's President, had the opportunity to speak with the County in a public forum recently and provide credentials that are clearly significant.

***Maui Resources Recovery Facility, LLC***. ("**MRRF**") Secondly, as you know, MRRF is a signatory to the Maui County Integrated Waste Conversion and Energy Project Services Agreement ("**Landfill Gas Agreement**"). IES is working with Anaergia' s subsidiary, MRRF, regarding the use of landfill gas as fuel for cogeneration facilities on Maui and more particularly to undertake the development of cogeneration facilities to provide electricity and thermal energy to the County.

The Landfill Gas Agreement Section 6.05, provides for "*electricity Sale by MRRF to the County and Under a separate fixed-price Power Purchase Agreement, and using fuels produced at MRRF's Facility, MRRF and the County may exercise the option to sell electricity behind the meter to County sites such as wastewater treatment plants, water pumping facilities, and other County facilities, at a price that results in net cost savings to the County as compared to the then-cost of electricity purchased by the County from MECO, less demand charges of $.30 per kWh, escalating at 2% aru1Ually. MRRF will bear the sole costs for installation of the required equipment and infrastructure necessary for such electricity usage at County sites*."

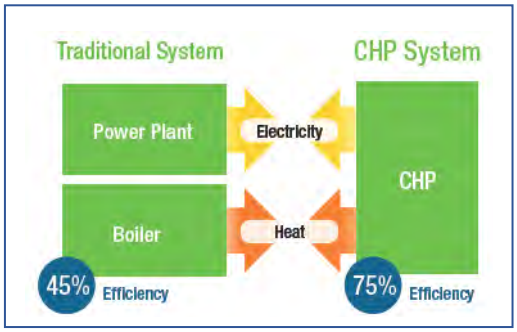
**CHP Basics**

CHP is the simultaneous production of electricity and heat from a single fuel source, such as natural gas, landfill gas, biomass, biogas, coal, waste heat, or oil. Instead of purchasing electricity from the grid and burning fuel in an on-site furnace or boiler to produce thermal energy (for heating, cooling, dehumidification, or process needs). Facilities can use CHP to provide both energy services – electric power and thermal energy – in one energy-efficient step. CHP systems provide both electric and thermal energy services in one energy-efficient step by capturing and using surplus heat that would otherwise be wasted when generating electricity. Due to the increased system efficiency, the CHP system produces the same amount of energy while requiring less fuel; it also produces lower emissions overall than equivalent, separate heat and power systems.

***Benefits of CHP****:* Figure 1 illustrates the efficiency benefits of a CHP system compared to a separate heat and power system. CHP provides numerous benefits, including the following:

- Reduces energy costs
- Reduces risk of electric grid disruptions and enhances reliability
- Provides stability in the face of uncertain electricity prices
- Offers a low-cost approach to new electricity generation capacity
- Provides an immediate path to lower greenhouse gas emissions through increased energy efficiency

- Lessens the need for new transmission and distribution (T&D) infrastructure and enhances power grid security.

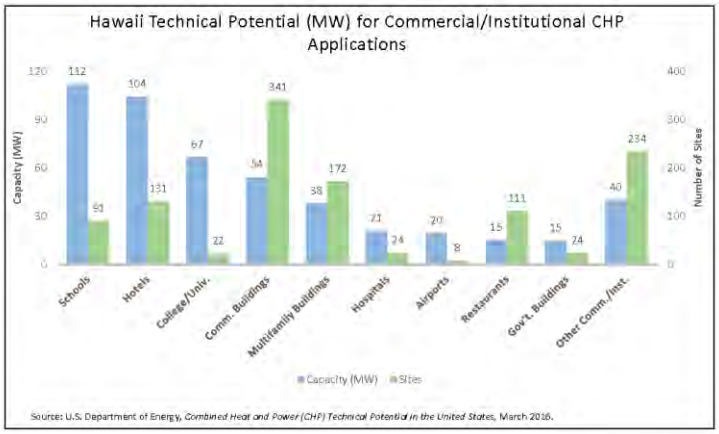


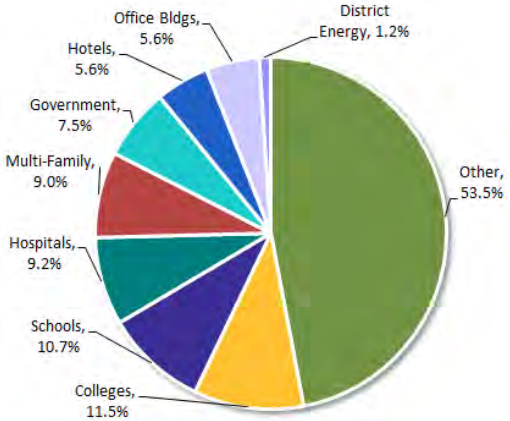

*The five most commonly installed CHP prime movers tend to offer the following standard ranges of achievable overall efficiency: steam turbine: around 80 percent, reciprocating engine: 77 to 80 percent, gas turbine: 66 to 71 percent, microturbine: 63 to 70 percent, and fuel cells: 55 to 80 percent (EPA 2014).*

***CHP Environmental benefits***. Because producing a given amount of electricity and thermal energy combusts less fuel, greenhouse gas (GHG) and criteria air pollutant emissions are reduced, CHP systems reduce carbon dioxide (CO2) emissions as compared with separate heat and power used to generate the same energy output. A CHP system's efficiency and environmental benefits are optimal when the system is sized to meet thermal needs.

CHP currently provides over 82 gigawatts (GW) of generation capacity at more than 4,100 facilities. It is best used in applications that have coincident power and thermal loads, i.e. simultaneous demand for electrical power and heat. Optimally designed CHP offers environmental and climate change benefits to states, communities, businesses, and institutions through increased energy efficiency and reduced fuel consumption. Other benefits include improved fuel efficiency, enhanced resiliency, and more reliable power and thermal energy supplies.

***Potential Hawaii CHP Applications.*** CHP is not a novel concept in Hawaii. The US DOE reports over 437MW of installed CHP capacity in Hawaii, which including a range of sizes and technologies.

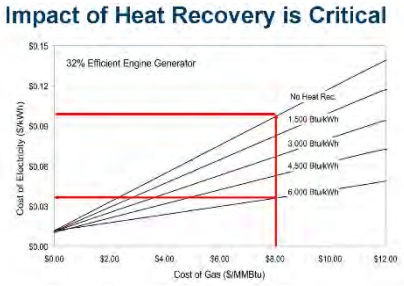



***Office, Water Pumping, and Industrial Applications***. CHP has been used for many years to provide area cooling and heating and domestic hot water for office buildings, water pumping and for many industrial applications that may have corollaries in county government. The combination of thermal and electrical loads in these environments is particularly attractive because the coupled loads provide opportunities for load management and optimization – along with Demand Response programs as noted above.

***Athletic Facility CHP Applications.*** The County government also has responsibilities for various sports facilities. Community athletic facilities and clubs tend to fit the general criteria for successful CHP installations as defined by the EPA. These types of facilities will operate more than 5,000 hours per year and carry continuous a thermal demand including, hot water, chilled water, or hot air and often have electric load requirements for field lighting and gyms that operate for very long hours. The typical athletic facilities have large electric and gas bills due to the demand for hot water and power year-round. By installing a CHP system, the amount of electricity needed from the grid is reduced, and the thermal output of the system lowers the demand for existing boilers to heat both the building and the pools. A 75kW generator like the one illustrated here are clean and efficient and require a relatively small footprint, while providing continues operation.

***CHP Economics.*** The most important indicators for CHP economics are electricity and gas prices. For most potential CHP installations, natural gas and electricity rates for host facilities will fall within the range of average commercial and industrial prices. Lower energy prices may be possible for large CHP applications, but CHP applications focus on reducing cost by reduction of total kWh used by substitution of waste heat for electricity. Additionally, if less than all of the electric demand for the facilities involved is to be generated on-site, the total energy cost may be trimmed by reducing or eliminating demand charges in some instances. Hawaii's consistently high fuel and electricity prices make it an obvious CHP Candidate




***CHP Reliability - Critical Facilities***: The primary benefit of a CHP system is that it produces power for less money than separate heat and power, but an additional benefit can be the use of the onsite capacity to provide backup generation in the event of a utility outage. In certain applications – such as municipal services, the value of this additional reliability can outweigh all other factors in the investment decision.

Critical facilities as defined by FEMA include hospitals, fire stations, police stations, storage of critical records, and similar facilities; according to FEMA these facilities should be given special consideration when formulating regulatory alternatives and floodplain management plans. A 2013 DOE report discussed how CHP can enable resilient energy infrastructure for critical facilities to run and provide their host sites with electricity and thermal needs during extreme weather and emergency events including examples of universities, health care centers, hospitals, data centers, multi-family housing and local municipal utilities. CHP systems in cities and university campuses currently represent 5 GW of installed CHP. Many city and local planning departments have recently begun to require the consideration of CHP in any new mixed-use developments.

CHP System Requirements for Reliability

- Black start capability:
- CHP electric generator capable of operating independently of the utility grid:
- Ample carrying capacity:
- Parallel utility interconnection and switchgear control.

***Reciprocating Engines.*** A variety of technologies can be used for CHP prime movers. In the County's situation however, reciprocating engines appear at least initially to be attractive because of their fuel

flexibility (e.g. landfill gas), long history of reliability and wide sizing variability. Reciprocating engines have been used across multiple industries and are a mature and well-known technology.

A reciprocating engine is an internal combustion engine, that uses gas as fuel. The energy released by sequential combustion in multiple cylinders is converted to a crankshaft that drives an electric generator. Heat released by combustion can be recovered to produce hot water and/ or chilled water and air conditioning. Natural gas-fueled engines are typically the engine of choice, landfill gas, and biofuels can also be used to power reciprocating engines.

Electric generation efficiencies of reciprocating engines range from 30 to 40 percent LHV for small naturally aspirated engines and commercially available reciprocating engines for power generation range from 0.5 kW to over 14 MW. Reciprocating engines have relatively large power output to unit size (power density), well-developed technology, attractive lead times, and recoverable thermal output that allow them to be used in a wide variety of applications.

Reciprocating engine technology has improved dramatically over the past three decades, primarily driven by economic and environmental pressures for power density improvements, increased fuel efficiency and reduced emissions. The emissions signature of natural gas spark ignition engines in particular has improved significantly in the last decade through better design and control of the combustion process and through the use of exhaust catalysts. Low NOX level emissions are available with advanced lean burn natural gas engines. Manufacturers often supply emissions equipment that can be added to the diesel fired engines in order to comply with U.S. Environmental Protection Agency (EPA) Tier-4 emissions levels. In addition, there are third-party providers who offer the same emissions-related options.

**Determining if CHP is a Good Fit.**

In determining if CHP makes sense for specific facilities the County should consider the examine the following:

- Financial Considerations:
  - The up-front capital investment required to install CHP or replace an existing boiler (include additional features that enable islanding and black start capability).
  - Anticipated cost and technical burden of operations and maintenance (O&M).
  - The monetary savings from not paying for grid electricity and separate thermal energy.
  - The monetary and other benefits from maintaining critical operations during grid disruptions (e.g., data servers, water pumping, wastewater treatment).
  - Economic and operational benefit of third party providers.
- Environmental and Compliance Considerations:
  - Compliance with air quality requirements (through permitting).
  - Compliance with local ordinances (e.g., building codes, fire regulations).
  - Achievement of organizational sustainability/climate change goals.
  - State policies and requirements governing utility actions that impact CHP system operation (e.g., interconnection standards, standby charges).

***CHP Project Development.*** According to the Department of Energy successful CHP project development starts with engaging with a knowledgeable developer that has dealt with installation challenges and has extensive experience in assessing the various factors that should be taken into account, as well as engaging early on with the local utility. The development of a CHP project generally follows five phases:

- Site qualification;
- Level 1 feasibility analysis; Level 2 investment grade analysis;

- Financing,
- Permitting, and procurement; and
- Developing an operation and maintenance plan.

**Integrated Energy Solution's Approach.**

IES typically approaches in an approach that closely tracks with the development process outlined above using a long-term Discount Energy Service Agreement ("**DESA**") with IES as the "**Supplier**" and the County as the "**Customer**." When particular facilities are identified for energy services, and the County provides IES with preliminary site information electric and thermal loads and IES will, at its own cost, prepare a Level 1 review in which it determines the estimated energy to be provided from the IES installation and the savings that are expected to accrue to the County.

Based on the Level 1 study, the parties would enter a DESA, pursuant to which the Supplier will complete a Level 2 study, at its cost, to confirm the Level 1 estimates. If the Level 1 estimates are confirmed, the parties would proceed with the project as described in the DESA. If the Level 2 Study demonstrates that additional costs or other material changes would be required, they may only be made with the County's approval. If the County does not approve any Supplier proposed material changes to the scope, deliverables, or pricing in the DESA, the County may simply reject them and the DESA will terminate, with no further obligation on behalf of the County.

If, however, the Level 1 Study is confirmed, the DESA provides generally as follows:

- Supplier will install its energy generation System and deliver System electricity and thermal energy to Customer.
- Customer will take and pay for System electricity at the Billing Rate.
- Customer will accept System thermal energy; and purchase and deliver the System Fuel to Supplier.
- Customer will continue to buy electricity from its Utility to meet Customer demands excess of System Electricity.
- Supplier provides a 100% Performance Guarantee and will refund for any power shortfall at the Billing Rate.
- At expiration of this agreement, the Supplier will (i) Sell the System to Customer for Fair Market Value; (iii) Abandon the System in place or, (iii) or at Customer's request remove the equipment.

**PRINCIPAL DESA TERMS**

**IES OBLIGATIONS**

- TURNKEY ENGINEERING, DESIGN, PROCUREMENT, AND INSTALLATION
- REPLACE EXISTING CHILLERS AND BOILERS AS NECESSARY
- PAY FULL CAPITAL COST
- OPERATE CHP SYSTEM AND GUARANTY ENERGY DELIVERY

**CUSTOMER OBLIGATIONS**

- PROVIDE ENERGY DEMAND DATA
- PROVIDE ACCESS FOR CONSTRUCTION/OPERATION
- PURCHASE ELECTRICAL ENERGY ($/kWH)
- PAY FUEL COST

**PRINCIPAL DESA BENEFITS**

- NO CAPITAL OUTLAY
- TURNKEY INSTALLATION
- LOWER ENERGY COSTS
- LOWER PER UNIT FUEL COST
- AVOID REPLACING EXISTING EQUIPMENT
- NO OPERATIONAL RISK
- PROTECTION FROM ENERGY COST INCREASES
- REDUCED CARBON FOOTPRINT
- CUSTOMER STAYS FOCUSED ON CUSTOMER'S BUSINESS

# Exhibit D

County of Maui, “County of Maui Premium Pay with 5-Years Actuals – By Fund, Program, and Sub-Object Code as of 09/30/2017”

SUBMITTED BY S. COURTER & P. HEITKELL @ 11/9/17 COGC MTG.

# County of Maui

## Premium Pay with 5-Years Actuals - By Fund, Program, and Sub-Object Code as of 09/30/2017

| County Council | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 001 General Fund | | | | | |
| 010 COUNCIL SERVICES PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 804.60 | 917.10 | 743.85 | 771.30 | 54.68 |
| 5205 50 520 5 99 5000 Overtime | 129,668.87 | 166,476.18 | 127,796.14 | 164,745.17 | 24,022.43 |
| 5206 50 520 5 99 5000 Standby | | 121.56 | | 121.56 | |
| 5207 50 520 5 99 5000 Temporary assignment | 146.61 | 677.50 | 446.40 | 8,787.62 | 765.94 |
| **010 COUNCIL SERVICES PROGRAM** | **130,620.08** | **168,192.34** | **128,986.39** | **174,425.65** | **24,843.05** |
| 013 COUNTY AUDITOR PROGRAM | | | | | |
| 5205 50 520 5 99 5000 Overtime | 14.47 | | | | 982.44 |
| **013 COUNTY AUDITOR PROGRAM** | **14.47** | **0.00** | **0.00** | **0.00** | **982.44** |
| **001 General Fund** | **130,634.55** | **168,192.34** | **128,986.39** | **174,425.65** | **25,825.49** |
| **01 County Council** | **130,634.55** | **168,192.34** | **128,986.39** | **174,425.65** | **25,825.49** |
| 001 General Fund | | | | | |
| 020 COUNTY CLERK PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 324.90 | 900.43 | 312.75 | 1,561.95 | 11.25 |
| 5205 50 520 5 99 5000 Overtime | 34,614.22 | 91,194.74 | 34,396.05 | 115,845.20 | 2,092.60 |
| 5207 50 520 5 99 5000 Temporary assignment | 2,567.08 | 3,729.30 | 4,490.97 | 6,579.05 | 1,212.09 |
| **020 COUNTY CLERK PROGRAM** | **37,506.20** | **95,824.47** | **39,199.77** | **123,986.20** | **3,315.94** |
| **001 General Fund** | **37,506.20** | **95,824.47** | **39,199.77** | **123,986.20** | **3,315.94** |
| **02 County Clerk** | **37,506.20** | **95,824.47** | **39,199.77** | **123,986.20** | **3,315.94** |
| 001 General Fund | | | | | |
| 030 OFFICE OF MAYOR ADMIN PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 63.90 | | | | |
| 5205 50 520 5 99 5000 Overtime | 7,862.36 | 316.80 | | 358.86 | |
| 5207 50 520 5 99 5000 Temporary assignment | 1,439.84 | 1,288.45 | 1,416.41 | 1,580.42 | 188.00 |
| 5208 50 520 5 99 5000 Others | | | 8.50 | | |
| **030 OFFICE OF MAYOR ADMIN PROGRAM** | **9,366.10** | **1,605.25** | **1,424.91** | **1,939.28** | **188.00** |
| 040 MAYOR ADMIN ECONOMIC DEV PRGMS | | | | | |
| 5204 50 520 5 99 5000 Night differential | | 3.75 | | | |
| 5205 50 520 5 99 5000 Overtime | 1,074.99 | 417.39 | | | |
| 5208 50 520 5 99 5000 Others | | | 36.90 | | |
| **040 MAYOR ADMIN ECONOMIC DEV PRGMS** | **1,074.99** | **421.14** | **36.90** | **0.00** | **0.00** |
| 045 Maui redevelopment agency | | | | | |
| 123 BUDGET PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | | | 84.60 | 105.30 | |
| 5205 50 520 5 99 5000 Overtime | | | 17,529.47 | 18,685.22 | |
| **123 BUDGET PROGRAM** | **0.00** | **0.00** | **17,614.07** | **18,790.52** | **0.00** |
| **001 General Fund** | **10,441.09** | **2,026.39** | **19,075.88** | **20,729.80** | **188.00** |
| **03 Office of the Mayor** | **10,441.09** | **2,026.39** | **19,075.88** | **20,729.80** | **188.00** |
| 001 General Fund | | | | | |
| 060 MANAGEMENT PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | | .67 | | | |
| 5205 50 520 5 99 5000 Overtime | 407.05 | | 9,453.04 | | |
| 5207 50 520 5 99 5000 Temporary assignment | 240.90 | | 221.76 | | |
| **060 MANAGEMENT PROGRAM** | **647.95** | **0.67** | **9,674.80** | **0.00** | **0.00** |
| 065 MANAGEMENT INFORMATION SYSTEMS | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 322.30 | 459.20 | 328.68 | 200.85 | |
| 5204 50 520 5 99 5000 Night differential | 472.65 | 366.75 | 430.04 | 469.35 | 98.55 |
| 5205 50 520 5 99 5000 Overtime | 74,909.74 | 73,544.03 | 43,976.00 | 60,971.66 | 7,642.44 |
| 5206 50 520 5 99 5000 Standby | 21,739.24 | 19,689.92 | 22,184.34 | 31,598.83 | 6,490.57 |
| **065 MANAGEMENT INFORMATION SYSTEMS** | **97,443.93** | **94,059.90** | **66,919.06** | **93,240.69** | **14,231.56** |
| 066 GEOGRAPHIC INFORMATION SYSTEMS | | | | | |
| 5204 50 520 5 99 5000 Night differential | 28.35 | 9.45 | .90 | | |
| 5205 50 520 5 99 5000 Overtime | 2,691.53 | 1,810.21 | 1,293.11 | (36.80) | |
| **066 GEOGRAPHIC INFORMATION SYSTEMS** | **2,719.88** | **1,819.66** | **1,294.01** | **(36.80)** | **0.00** |

# County of Maui

## Premium Pay with 5-Years Actuals - By Fund, Program, and Sub-Object Code as of 09/30/2017

| Management | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 001 General Fund | 100,811.76 | 95,880.23 | 77,887.87 | 93,203.89 | 14,231.56 |
| Management | 100,811.76 | 95,880.23 | 77,887.87 | 93,203.89 | 14,231.56 |
| 001 General Fund | | | | | |
| 070 LEGAL SERVICES PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 6.75 | 30.60 | 1.80 | 3.15 | |
| 5205 50 520 5 99 5000 Overtime | 3,509.81 | 9,681.84 | 27,532.71 | 16,957.77 | 2,445.45 |
| 5207 50 520 5 99 5000 Temporary assignment | | | 302.96 | | |
| 070 LEGAL SERVICES PROGRAM | 3,516.56 | 9,712.44 | 27,837.47 | 16,960.92 | 2,445.45 |
| 001 General Fund | 3,516.56 | 9,712.44 | 27,837.47 | 16,960.92 | 2,445.45 |
| 05 Corporation Counsel | 3,516.56 | 9,712.44 | 27,837.47 | 16,960.92 | 2,445.45 |
| 001 General Fund | | | | | |
| 080 PROSECUTORS ADMIN PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 37.96 | | | | |
| 5204 50 520 5 99 5000 Night differential | 18.00 | 363.60 | 510.73 | 154.96 | 44.98 |
| 5205 50 520 5 99 5000 Overtime | 6,754.03 | 58,510.64 | 75,207.53 | 44,332.81 | 13,798.21 |
| 5207 50 520 5 99 5000 Temporary assignment | | | | 473.52 | 503.60 |
| 080 PROSECUTORS ADMIN PROGRAM | 6,809.99 | 58,874.24 | 75,718.26 | 44,961.29 | 14,346.79 |
| 090 GENERAL PROSECUTION PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 9.90 | 58.05 | 126.22 | 117.67 | 43.86 |
| 5205 50 520 5 99 5000 Overtime | 31,403.88 | 40,601.55 | 55,393.43 | 90,000.48 | 34,980.39 |
| 5207 50 520 5 99 5000 Temporary assignment | 8,842.98 | 9,722.69 | 10,049.44 | 14,104.63 | 1,666.52 |
| 090 GENERAL PROSECUTION PROGRAM | 40,256.76 | 50,382.29 | 65,569.09 | 104,222.78 | 36,690.77 |
| 001 General Fund | 47,066.75 | 109,256.53 | 141,287.35 | 149,184.07 | 51,037.56 |
| 06 Prosecuting Attorney | 47,066.75 | 109,256.53 | 141,287.35 | 149,184.07 | 51,037.56 |
| 001 General Fund | | | | | |
| 100 FINANCE ADMIN PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | .90 | 2.92 | 101.70 | 141.30 | 2.25 |
| 5205 50 520 5 99 5000 Overtime | 1,163.41 | 3,035.94 | 35,991.37 | 38,317.52 | |
| 5207 50 520 5 99 5000 Temporary assignment | | 6,017.70 | 2,453.86 | | |
| 100 FINANCE ADMIN PROGRAM | 1,164.31 | 9,056.56 | 38,546.93 | 38,458.82 | 2.25 |
| 110 TREASURY PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 25.65 | 2.70 | 13.26 | 75.60 | 3.60 |
| 5205 50 520 5 99 5000 Overtime | 8,422.44 | 6,478.43 | 18,918.17 | 18,194.78 | 3,913.07 |
| 5207 50 520 5 99 5000 Temporary assignment | 3,144.61 | 1,592.55 | 3,278.94 | 265.24 | 11.04 |
| 110 TREASURY PROGRAM | 11,592.70 | 8,073.68 | 22,210.37 | 18,535.62 | 3,927.71 |
| 120 ACCOUNTS PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 47.24 | | 352.60 | | |
| 5204 50 520 5 99 5000 Night differential | 335.25 | 202.05 | 336.82 | 458.77 | 93.60 |
| 5205 50 520 5 99 5000 Overtime | 104,888.23 | 58,522.96 | 89,327.79 | 89,664.91 | 22,329.91 |
| 5207 50 520 5 99 5000 Temporary assignment | 1,387.31 | 143.41 | 7,584.98 | 6,778.15 | 2,552.54 |
| 120 ACCOUNTS PROGRAM | 106,658.03 | 58,868.42 | 97,602.19 | 96,901.83 | 24,976.05 |
| 130 PURCHASING PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | | .90 | | | |
| 5207 50 520 5 99 5000 Temporary assignment | | 3,030.72 | 857.60 | 3,438.63 | 99.20 |
| 130 PURCHASING PROGRAM | 0.00 | 3,031.62 | 857.60 | 3,438.63 | 99.20 |
| 140 FINANCIAL SERVICES | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 150.03 | | | 53.46 | 54.51 |
| 5204 50 520 5 99 5000 Night differential | 43.20 | 25.65 | 22.50 | 9.00 | 5.40 |
| 5205 50 520 5 99 5000 Overtime | 33,682.69 | 43,447.67 | 29,848.56 | 19,102.06 | 5,039.00 |
| 5207 50 520 5 99 5000 Temporary assignment | 10,553.40 | 12,160.41 | 7,678.04 | 8,863.65 | 2,052.13 |
| 140 FINANCIAL SERVICES | 44,429.32 | 55,633.73 | 37,549.10 | 28,028.17 | 7,151.04 |
| 160 MIS PROGRAM | | | | | |
| 170 COUNTY WIDE COSTS PROGRAM | | | | | |
| 5208 50 520 5 99 5000 Others | (506.95) | 1,583.19 | | | |
| 170 COUNTY WIDE COSTS PROGRAM | (506.95) | 1,583.19 | 0.00 | 0.00 | 0.00 |

# County of Maui

## Premium Pay with 5-Years Actuals - By Fund, Program, and Sub-Object Code as of 09/30/2017

| Finance | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 001 General Fund | 163,337.41 | 136,247.20 | 196,766.19 | 185,363.07 | 36,156.25 |
| Finance | 163,337.41 | 136,247.20 | 196,766.19 | 185,363.07 | 36,156.25 |
| 001 General Fund | | | | | |
| 180 PERSONNEL SERVICES PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 27.15 | 31.95 | 31.27 | 41.85 | 17.10 |
| 5205 50 520 5 99 5000 Overtime | 3,707.70 | 6,559.74 | 5,131.01 | 3,268.88 | 3,790.74 |
| 5207 50 520 5 99 5000 Temporary assignment | 109.44 | 184.64 | 253.28 | 73.60 | 1,135.60 |
| 180 PERSONNEL SERVICES PROGRAM | 3,844.29 | 6,776.33 | 5,415.56 | 3,384.33 | 4,943.44 |
| 001 General Fund | 3,844.29 | 6,776.33 | 5,415.56 | 3,384.33 | 4,943.44 |
| 08 Personnel Services | 3,844.29 | 6,776.33 | 5,415.56 | 3,384.33 | 4,943.44 |
| 001 General Fund | | | | | |
| 190 PLANNING PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 349.65 | 394.05 | 466.26 | 235.12 | 74.25 |
| 5205 50 520 5 99 5000 Overtime | 93,750.61 | 136,750.04 | 59,447.61 | 114,785.69 | 34,023.56 |
| 5207 50 520 5 99 5000 Temporary assignment | 2,204.50 | 2,029.40 | 2,859.34 | 3,406.34 | 580.80 |
| 190 PLANNING PROGRAM | 96,304.76 | 139,173.49 | 62,773.21 | 118,427.15 | 34,678.61 |
| 001 General Fund | 96,304.76 | 139,173.49 | 62,773.21 | 118,427.15 | 34,678.61 |
| 09 Planning | 96,304.76 | 139,173.49 | 62,773.21 | 118,427.15 | 34,678.61 |
| 001 General Fund | | | | | |
| 260 POLICE ADMINISTRATION PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | 952.89 | 324.06 | 235.89 | |
| 5203 50 520 5 99 5000 Hazardous pay | 184.12 | | | | |
| 5204 50 520 5 99 5000 Night differential | 681.38 | 588.78 | 387.86 | 291.75 | 179.30 |
| 5205 50 520 5 99 5000 Overtime | 96,311.80 | 80,251.85 | 78,984.32 | 73,879.05 | 32,455.17 |
| 5206 50 520 5 99 5000 Standby | | | (1,484.00) | | |
| 5207 50 520 5 99 5000 Temporary assignment | 4,199.58 | 9,349.39 | 3,474.46 | 4,134.16 | 2,469.88 |
| 5220 50 520 5 99 5000 Overtime reimbursement | (12,132.42) | | (9,243.32) | (6,157.90) | (7,670.39) |
| 260 POLICE ADMINISTRATION PROGRAM | 89,244.46 | 91,142.91 | 72,443.38 | 72,382.95 | 27,433.96 |
| 270 INVESTIGATIVE SERVICE PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 55,738.97 | 44,902.81 | 25,099.26 | 22,271.30 | 7,776.60 |
| 5203 50 520 5 99 5000 Hazardous pay | 3,576.05 | 3,138.60 | 7,031.29 | 5,014.46 | 2,105.82 |
| 5204 50 520 5 99 5000 Night differential | 9,777.29 | 9,355.28 | 13,250.07 | 10,768.92 | 3,477.80 |
| 5205 50 520 5 99 5000 Overtime | 497,818.64 | 533,279.18 | 757,991.48 | 594,996.74 | 218,428.08 |
| 5206 50 520 5 99 5000 Standby | 91,226.67 | 107,602.70 | 160,693.62 | 119,820.83 | 30,569.10 |
| 5207 50 520 5 99 5000 Temporary assignment | 19,190.55 | 30,634.14 | 21,519.45 | 37,545.61 | 4,753.36 |
| 5208 50 520 5 99 5000 Others | 6,336.00 | 6,336.00 | 6,120.96 | 6,732.00 | 1,980.00 |
| 5220 50 520 5 99 5000 Overtime reimbursement | (85,924.01) | (118,801.52) | (301,361.03) | (206,553.58) | (41,869.10) |
| 270 INVESTIGATIVE SERVICE PROGRAM | 597,740.16 | 616,447.19 | 690,345.10 | 590,596.28 | 227,221.66 |
| 280 UNIFORMED PATROL SERVICES PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 45,913.45 | 39,143.56 | 33,175.56 | 33,578.86 | 9,168.59 |
| 5203 50 520 5 99 5000 Hazardous pay | 21,991.52 | 27,610.57 | 58,517.62 | 77,244.33 | 19,124.95 |
| 5204 50 520 5 99 5000 Night differential | 155,865.40 | 161,424.21 | 172,180.41 | 172,895.68 | 42,749.81 |
| 5205 50 520 5 99 5000 Overtime | 3,548,173.46 | 4,130,216.79 | 4,836,343.63 | 4,616,940.42 | 1,194,512.38 |
| 5206 50 520 5 99 5000 Standby | 125,096.12 | 105,889.21 | 86,809.88 | 119,076.93 | 29,989.00 |
| 5207 50 520 5 99 5000 Temporary assignment | 76,958.90 | 81,398.40 | 38,620.44 | 43,749.45 | 13,003.48 |
| 5208 50 520 5 99 5000 Others | | | (18,457.00) | 132.00 | |
| 5220 50 520 5 99 5000 Overtime reimbursement | (230,173.87) | (129,857.50) | (240,760.87) | (238,925.25) | |
| 280 UNIFORMED PATROL SERVICES PROG | 3,743,824.98 | 4,415,825.24 | 4,966,429.67 | 4,824,692.42 | 1,308,548.21 |
| 290 TECHNICAL & SUPPORT SVCS PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 25,098.66 | 28,095.36 | 24,616.38 | 20,462.27 | 3,887.55 |
| 5203 50 520 5 99 5000 Hazardous pay | 859.62 | 211.28 | 605.33 | 1,834.64 | |
| 5204 50 520 5 99 5000 Night differential | 23,986.14 | 27,366.12 | 29,210.74 | 27,291.82 | 6,367.36 |
| 5205 50 520 5 99 5000 Overtime | 489,168.84 | 645,158.08 | 642,767.62 | 699,008.86 | 194,045.91 |
| 5206 50 520 5 99 5000 Standby | 17,793.96 | 16,936.52 | 17,332.82 | 17,683.03 | 4,597.55 |
| 5207 50 520 5 99 5000 Temporary assignment | 22,392.15 | 20,184.59 | 17,720.45 | 14,427.13 | 5,021.64 |
| 5220 50 520 5 99 5000 Overtime reimbursement | (4,277.68) | (1,179.13) | (6,157.52) | (2,666.59) | |

| Police | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 290 TECHNICAL & SUPPORT SVCS PROG | 575,021.69 | 736,772.82 | 726,095.82 | 778,041.16 | 213,920.01 |
| 001 General Fund | 5,005,831.29 | 5,860,188.16 | 6,455,313.97 | 6,265,712.81 | 1,777,123.84 |
| Police | 5,005,831.29 | 5,860,188.16 | 6,455,313.97 | 6,265,712.81 | 1,777,123.84 |
| 001 General Fund | | | | | |
| 220 FIRE CONTROL ADMIN/MAINT PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 74.82 | | | | |
| 5204 50 520 5 99 5000 Night differential | 488.15 | 475.60 | 372.07 | 335.99 | 105.30 |
| 5205 50 520 5 99 5000 Overtime | 89,511.72 | 120,724.05 | 95,522.33 | 104,837.78 | 31,716.15 |
| 5207 50 520 5 99 5000 Temporary assignment | 8,880.48 | 3,945.52 | 9,023.84 | 2,568.34 | 488.00 |
| 220 FIRE CONTROL ADMIN/MAINT PROG | 98,955.17 | 125,145.17 | 104,918.24 | 107,742.11 | 32,309.45 |
| 230 FIRE CONTROL TRAINING PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 98.83 | 78.60 | 58.05 | 38.10 | 8.10 |
| 5205 50 520 5 99 5000 Overtime | 20,075.90 | 29,885.52 | 28,977.83 | 19,704.44 | 3,062.52 |
| 5207 50 520 5 99 5000 Temporary assignment | 3,106.16 | 6,242.07 | 3,278.57 | 2,017.86 | 236.32 |
| 230 FIRE CONTROL TRAINING PROGRAM | 23,280.89 | 36,206.19 | 32,314.45 | 21,760.40 | 3,306.94 |
| 240 FIRE RESCUE OPERATIONS PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | | 246.00 | |
| 5203 50 520 5 99 5000 Hazardous pay | 75,488.12 | 82,266.68 | 82,282.86 | 93,481.83 | 23,137.21 |
| 5204 50 520 5 99 5000 Night differential | 54,026.37 | 58,522.97 | 67,315.90 | 72,831.96 | 23,821.77 |
| 5205 50 520 5 99 5000 Overtime | 2,230,886.06 | 3,585,584.17 | 3,556,796.12 | 3,620,822.20 | 901,552.94 |
| 5206 50 520 5 99 5000 Standby | | 501.09 | 501.09 | | |
| 5207 50 520 5 99 5000 Temporary assignment | 304,756.80 | 221,790.30 | 237,380.01 | 240,218.98 | 65,369.43 |
| 5208 50 520 5 99 5000 Others | | | | | 154.00 |
| 5210 50 520 5 99 5000 Relocation pay | | 45,950.00 | 54,400.00 | 48,400.00 | 15,400.00 |
| 240 FIRE RESCUE OPERATIONS PROGRAM | 2,665,157.35 | 3,994,615.21 | 3,998,675.98 | 4,076,000.97 | 1,029,435.35 |
| 250 FIRE PREVENTION PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 131.25 | 200.77 | 141.30 | 250.46 | 30.90 |
| 5205 50 520 5 99 5000 Overtime | 30,145.44 | 42,153.16 | 41,741.93 | 33,434.66 | 6,221.75 |
| 5206 50 520 5 99 5000 Standby | 25,549.78 | 27,072.73 | 28,517.88 | 22,398.27 | 5,141.82 |
| 5207 50 520 5 99 5000 Temporary assignment | 1,129.60 | 1,789.64 | 2,633.70 | 4,306.02 | 967.36 |
| 250 FIRE PREVENTION PROGRAM | 56,956.07 | 71,216.30 | 73,034.81 | 60,389.41 | 12,361.83 |
| 252 OCEAN SAFETY PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | | 23.84 | 112.32 |
| 5204 50 520 5 99 5000 Night differential | | | | 55.95 | 31.65 |
| 5205 50 520 5 99 5000 Overtime | | | | 159,873.11 | 52,095.67 |
| 5207 50 520 5 99 5000 Temporary assignment | | | | 47,020.12 | 10,627.54 |
| 5208 50 520 5 99 5000 Others | | | | 82,327.00 | 21,801.50 |
| 252 OCEAN SAFETY PROGRAM | 0.00 | 0.00 | 0.00 | 289,300.02 | 84,668.68 |
| 001 General Fund | 2,844,349.48 | 4,227,182.87 | 4,208,943.48 | 4,555,192.91 | 1,162,082.25 |
| 11 Fire and Public Safety | 2,844,349.48 | 4,227,182.87 | 4,208,943.48 | 4,555,192.91 | 1,162,082.25 |
| 001 General Fund | | | | | |
| 210 CIVIL DEFENSE PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 166.95 | 272.70 | 160.20 | 340.05 | 25.20 |
| 5205 50 520 5 99 5000 Overtime | 26,772.36 | 32,954.38 | 20,829.53 | 32,729.19 | 3,937.63 |
| 5206 50 520 5 99 5000 Standby | 17,793.32 | 16,935.47 | 16,986.85 | 18,676.49 | 5,106.34 |
| 5207 50 520 5 99 5000 Temporary assignment | 1,705.60 | 551.04 | 1,230.10 | 2,592.20 | |
| 210 CIVIL DEFENSE PROGRAM | 46,438.23 | 50,713.59 | 39,206.68 | 54,337.93 | 9,069.17 |
| 001 General Fund | 46,438.23 | 50,713.59 | 39,206.68 | 54,337.93 | 9,069.17 |
| 12 Emergency Management Agency | 46,438.23 | 50,713.59 | 39,206.68 | 54,337.93 | 9,069.17 |
| 012 Liquor Control Fund | | | | | |
| 200 LIQUOR CONTROL GENERAL PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | | | 49.80 |
| 5204 50 520 5 99 5000 Night differential | 1,907.10 | 1,633.65 | 3,634.55 | 5,121.00 | 1,143.90 |
| 5205 50 520 5 99 5000 Overtime | 59,358.53 | 17,445.00 | 6,023.25 | 18,890.04 | 8,464.58 |
| 5207 50 520 5 99 5000 Temporary assignment | 486.08 | 337.48 | 695.92 | 818.72 | 260.64 |

# County of Maui

## Premium Pay with 5-Years Actuals - By Fund, Program, and Sub-Object Code as of 09/30/2017

| Liquor Control | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 200 LIQUOR CONTROL GENERAL PROG | 61,751.71 | 19,416.13 | 10,353.72 | 24,829.76 | 9,918.92 |
| 012 Liquor Control Fund | 61,751.71 | 19,416.13 | 10,353.72 | 24,829.76 | 9,918.92 |
| Liquor Control | 61,751.71 | 19,416.13 | 10,353.72 | 24,829.76 | 9,918.92 |
| 001 General Fund | | | | | |
| 300 HSG & HUMAN CONCERNS ADM PROG | | | | | |
| 5204 50 520 5 99 5000 Night differential | | | 2.70 | | |
| 5205 50 520 5 99 5000 Overtime | 3.51 | | 211.93 | 3.96 | |
| 300 HSG & HUMAN CONCERNS ADM PROG | 3.51 | 0.00 | 214.63 | 3.96 | 0.00 |
| 310 HOUSING PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | | | .45 | 15.30 | |
| 5205 50 520 5 99 5000 Overtime | 187.06 | 899.81 | 2,458.34 | 14,461.43 | |
| 5207 50 520 5 99 5000 Temporary assignment | | | 2,732.30 | | |
| 310 HOUSING PROGRAM | 187.06 | 899.81 | 5,191.09 | 14,476.73 | 0.00 |
| 320 HUMAN CONCERNS PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 83.25 | 101.25 | 120.14 | 114.06 | 25.20 |
| 5205 50 520 5 99 5000 Overtime | 11,953.71 | 7,878.60 | 13,265.46 | 20,111.26 | 6,907.52 |
| 5207 50 520 5 99 5000 Temporary assignment | | 5,195.43 | 5,443.82 | 10,312.80 | 1,540.58 |
| 320 HUMAN CONCERNS PROGRAM | 12,036.96 | 13,175.28 | 18,829.42 | 30,538.12 | 8,473.30 |
| 001 General Fund | 12,227.53 | 14,075.09 | 24,235.14 | 45,018.81 | 8,473.30 |
| 14 Housing and Human Concerns | 12,227.53 | 14,075.09 | 24,235.14 | 45,018.81 | 8,473.30 |
| 001 General Fund | | | | | |
| 340 PARKS & REC ADMIN PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | 124.05 | | |
| 5204 50 520 5 99 5000 Night differential | 2,959.05 | 1,687.42 | 3,409.27 | 3,718.80 | 1,097.55 |
| 5205 50 520 5 99 5000 Overtime | 39,793.10 | 55,335.50 | 84,838.41 | 119,588.40 | 33,446.08 |
| 5207 50 520 5 99 5000 Temporary assignment | 3,016.60 | 17,280.20 | 11,518.82 | 13,846.06 | 4,429.69 |
| 340 PARKS & REC ADMIN PROG | 45,768.75 | 74,303.12 | 99,890.55 | 137,153.26 | 38,973.32 |
| 350 PARK MAINTENANCE PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 480.59 | 93.88 | 453.94 | (297.60) | |
| 5204 50 520 5 99 5000 Night differential | 444.67 | 518.85 | 504.11 | (15.77) | |
| 5205 50 520 5 99 5000 Overtime | 32,527.27 | 34,673.70 | 32,185.42 | (2,535.27) | |
| 5207 50 520 5 99 5000 Temporary assignment | 3,930.66 | 4,051.30 | 15,929.68 | (1,104.32) | |
| 350 PARK MAINTENANCE PROGRAM | 37,383.19 | 39,337.73 | 49,073.15 | (3,952.96) | 0.00 |
| 353 PARKS PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | | 569.97 | 26.63 |
| 5204 50 520 5 99 5000 Night differential | | | | 407.60 | 113.80 |
| 5205 50 520 5 99 5000 Overtime | | | | 63,463.97 | 18,046.41 |
| 5207 50 520 5 99 5000 Temporary assignment | | | | 5,571.07 | 1,724.58 |
| 353 PARKS PROGRAM | 0.00 | 0.00 | 0.00 | 70,012.61 | 19,911.42 |
| 355 PARKS PERMIT & ENFORCEMENT PRG | | | | | |
| 360 PLANNING & DEVELOPMENT PROGRAM | | | | | |
| 5204 50 520 5 99 5000 Night differential | 18.00 | 29.70 | 70.05 | | |
| 5205 50 520 5 99 5000 Overtime | 3,410.81 | 2,775.83 | 6,518.98 | (169.50) | |
| 5207 50 520 5 99 5000 Temporary assignment | 6,767.42 | 2,410.17 | 3,217.64 | | |
| 360 PLANNING & DEVELOPMENT PROGRAM | 10,196.23 | 5,215.70 | 9,806.67 | (169.50) | 0.00 |
| 370 RECREATION & SUPPORT SVCS PROG | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 12,424.95 | 10,875.12 | 8,360.05 | 15,579.74 | 2,339.31 |
| 5204 50 520 5 99 5000 Night differential | 18,067.91 | 19,949.95 | 20,448.39 | 21,292.47 | 5,179.29 |
| 5205 50 520 5 99 5000 Overtime | 199,979.82 | 264,744.76 | 296,312.68 | 413,963.45 | 107,326.90 |
| 5207 50 520 5 99 5000 Temporary assignment | 79,188.42 | 58,036.25 | 59,938.25 | 73,906.74 | 18,996.31 |
| 5208 50 520 5 99 5000 Others | | | 9.01 | | |
| 5215 50 520 5 99 5000 Premium pay | | | | 1,874.48 | |
| 370 RECREATION & SUPPORT SVCS PROG | 309,661.10 | 353,606.08 | 385,068.38 | 526,616.88 | 133,841.81 |
| 380 PALS PROGRAM | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 131.48 | | | | |
| 5204 50 520 5 99 5000 Night differential | 104.40 | 119.65 | 107.55 | (7.20) | |
| 5205 50 520 5 99 5000 Overtime | 8,973.53 | 6,294.67 | 7,481.57 | (655.46) | |

| Parks and Recreation | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 5207 50 520 5 99 5000 Temporary assignment | 13,298.40 | 248.64 | 631.84 | | |
| **380 PALS PROGRAM** | **22,507.81** | **6,662.96** | **8,220.96** | **(662.66)** | **0.00** |
| **400 AQUATICS PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 5,688.10 | 5,390.83 | 5,325.18 | | |
| 5204 50 520 5 99 5000 Night differential | 400.39 | 303.54 | 248.06 | | |
| 5205 50 520 5 99 5000 Overtime | 340,413.32 | 352,742.35 | 342,393.49 | | |
| 5207 50 520 5 99 5000 Temporary assignment | 28,340.21 | 31,905.91 | 30,595.58 | | |
| **400 AQUATICS PROGRAM** | **374,842.02** | **390,342.63** | **378,562.31** | **0.00** | **0.00** |
| **001 General Fund** | **800,359.10** | **869,468.22** | **930,622.02** | **728,997.63** | **192,726.55** |
| **518 Golf Course Special Fund** | | | | | |
| **420 WAIEHU GOLF COURSE PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 38.44 | | 69.65 | 117.48 | |
| 5204 50 520 5 99 5000 Night differential | 2,898.90 | 2,845.00 | 2,879.87 | 2,925.90 | 705.75 |
| 5205 50 520 5 99 5000 Overtime | 30,691.06 | 34,685.80 | 42,175.74 | 60,640.16 | 11,233.40 |
| 5207 50 520 5 99 5000 Temporary assignment | 1,195.62 | 319.84 | 3,134.75 | 1,917.83 | 143.20 |
| 5209 50 520 5 56 5000 Vacation pay | 16,417.91 | (10,225.74) | 14,032.75 | 4,530.64 | |
| **420 WAIEHU GOLF COURSE PROGRAM** | **51,241.93** | **27,624.90** | **62,292.76** | **70,132.01** | **12,082.35** |
| **518 Golf Course Special Fund** | **51,241.93** | **27,624.90** | **62,292.76** | **70,132.01** | **12,082.35** |
| **15 Parks and Recreation** | **851,601.03** | **897,093.12** | **992,914.78** | **799,129.64** | **204,808.90** |
| **001 General Fund** | | | | | |
| **430 PUBLIC WORKS ADMIN PROGRAM** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 2.70 | 9.90 | 1.80 | 8.55 | 7.20 |
| 5205 50 520 5 99 5000 Overtime | 72.58 | 428.76 | 1,195.73 | 682.14 | |
| 5207 50 520 5 99 5000 Temporary assignment | | 2,068.16 | | 59.36 | 281.88 |
| **430 PUBLIC WORKS ADMIN PROGRAM** | **75.28** | **2,506.82** | **1,197.53** | **750.05** | **289.08** |
| **440 ENGINEERING PROGRAM** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 962.90 | 1,110.30 | 836.40 | 924.87 | 236.60 |
| 5205 50 520 5 99 5000 Overtime | 25,228.09 | (21,783.16) | 27,137.14 | 25,234.10 | 7,733.34 |
| 5207 50 520 5 99 5000 Temporary assignment | 4,046.06 | 4,615.19 | 8,908.72 | 11,911.17 | 4,225.49 |
| 5250 50 520 5 99 5000 Salary adjustments | | (300.59) | | | |
| **440 ENGINEERING PROGRAM** | **30,237.05** | **(16,358.26)** | **36,882.26** | **38,070.14** | **12,195.43** |
| **450 SPECIAL MAINTENANCE PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | 85.56 | 338.07 | 1,753.04 | |
| 5204 50 520 5 99 5000 Night differential | | 266.95 | 65.40 | 94.35 | 73.05 |
| 5205 50 520 5 99 5000 Overtime | 694.40 | 19,782.69 | 14,451.72 | 13,434.99 | 5,135.05 |
| 5206 50 520 5 99 5000 Standby | | 588.78 | 609.51 | 795.06 | 215.96 |
| 5207 50 520 5 99 5000 Temporary assignment | | 8,308.92 | 6,777.74 | 30,375.48 | 12,430.28 |
| 5215 50 520 5 99 5000 Premium pay | | | (312.80) | | |
| **450 SPECIAL MAINTENANCE PROGRAM** | **694.40** | **29,032.90** | **21,929.64** | **46,452.92** | **17,854.34** |
| **460 DEVELOPMENT SERVICES ADMINSTRN** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 74.40 | 74.25 | 99.90 | 15.30 | 18.00 |
| 5205 50 520 5 99 5000 Overtime | 16,110.86 | 35,491.82 | 32,438.99 | 70,832.59 | 14,933.59 |
| 5207 50 520 5 99 5000 Temporary assignment | 13,595.01 | 5,552.03 | 4,867.99 | 1,410.13 | |
| 5215 50 520 5 99 5000 Premium pay | 2,500.00 | | | | |
| **460 DEVELOPMENT SERVICES ADMINSTRN** | **32,280.27** | **41,118.10** | **37,406.88** | **72,258.02** | **14,951.59** |
| **530 GARAGE SERVICES PROGRAM** | | | | | |
| **001 General Fund** | **63,287.00** | **56,299.56** | **97,416.31** | **157,531.13** | **45,290.44** |
| **102 Highway Fund** | | | | | |
| **500 HIGHWAY ADMINISTRATION PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 338.52 | 490.11 | | | |
| 5204 50 520 5 99 5000 Night differential | 34.20 | 31.05 | 12.60 | 4.95 | |
| 5205 50 520 5 99 5000 Overtime | 1,587.95 | 1,126.80 | 1,989.72 | (1,053.59) | |
| 5207 50 520 5 99 5000 Temporary assignment | 459.68 | 890.08 | 3,151.81 | 33.76 | 125.44 |
| 5215 50 520 5 99 5000 Premium pay | | | (783.99) | | |
| **500 HIGHWAY ADMINISTRATION PROGRAM** | **2,420.35** | **2,538.04** | **4,370.14** | **(1,014.88)** | **125.44** |
| **510 ROAD/BRIDGE/DRAIN MAINT PROG** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 3,301.02 | 2,455.18 | 2,504.23 | 4,243.63 | 738.36 |
| 5203 50 520 5 99 5000 Hazardous pay | | 11.12 | | | |

| Public Works | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 5204 50 520 5 99 5000 Night differential | 4,079.00 | 3,986.06 | 3,764.76 | 3,338.89 | 916.24 |
| 5205 50 520 5 99 5000 Overtime | 111,790.79 | 132,435.73 | 80,201.48 | 89,350.45 | 39,466.64 |
| 5206 50 520 5 99 5000 Standby | 1,740.70 | | | | |
| 5207 50 520 5 99 5000 Temporary assignment | 38,919.00 | 51,249.79 | 66,022.99 | 86,815.10 | 23,188.94 |
| 5208 50 520 5 99 5000 Others | | | 506.28 | | |
| 5215 50 520 5 99 5000 Premium pay | | | (13,564.70) | (1,874.48) | |
| 5220 50 520 5 99 5000 Overtime reimbursement | | | | (12,679.87) | |
| **510 ROAD/BRIDGE/DRAIN MAINT PROG** | **159,830.51** | **190,137.88** | **139,435.04** | **169,193.72** | **64,310.18** |
| **520 TRAFFIC SIGNS/MARKING PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 2,672.67 | 2,260.18 | 1,390.47 | 2,674.32 | 298.53 |
| 5204 50 520 5 99 5000 Night differential | 70.32 | 139.10 | 92.14 | 106.40 | 20.69 |
| 5205 50 520 5 99 5000 Overtime | 7,076.62 | 6,296.08 | 5,570.25 | 7,217.22 | 960.37 |
| 5206 50 520 5 99 5000 Standby | 22,066.98 | 35,282.04 | 37,230.55 | 37,950.84 | 9,794.24 |
| 5207 50 520 5 99 5000 Temporary assignment | 7,518.49 | 10,732.12 | 20,706.39 | 12,454.24 | 1,639.13 |
| **520 TRAFFIC SIGNS/MARKING PROGRAM** | **39,405.08** | **54,709.52** | **64,989.80** | **60,403.02** | **12,712.96** |
| **530 GARAGE SERVICES PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 192.66 | | | | |
| 5204 50 520 5 99 5000 Night differential | 85.35 | | | | |
| 5205 50 520 5 99 5000 Overtime | 6,282.59 | | | | |
| 5206 50 520 5 99 5000 Standby | 564.97 | | | | |
| 5207 50 520 5 99 5000 Temporary assignment | 8,065.12 | 176.00 | | | |
| **530 GARAGE SERVICES PROGRAM** | **15,190.69** | **176.00** | **0.00** | **0.00** | **0.00** |
| **102 Highway Fund** | **216,846.63** | **247,561.44** | **208,794.98** | **228,581.86** | **77,148.58** |
| **103 Sewer Fund** | | | | | |
| **560 WASTEWATER RECLAMATION PROGRAM** | | | | | |
| **105 Solid Waste Fund** | | | | | |
| **610 LANDFILL DISPOSAL** | | | | | |
| **620 RESIDENTIAL COLLECTION** | | | | | |
| **16 Public Works** | **280,133.63** | **303,861.00** | **306,211.29** | **386,112.99** | **122,439.02** |
| **001 General Fund** | | | | | |
| **650 TRANSPORTATION** | | | | | |
| 5204 50 520 5 99 5000 Night differential | | | 1.80 | | |
| 5205 50 520 5 99 5000 Overtime | 1,731.33 | 4,757.19 | 2,813.58 | 1,274.26 | 98.36 |
| 5207 50 520 5 99 5000 Temporary assignment | | 288.90 | | | |
| **650 TRANSPORTATION** | **1,731.33** | **5,046.09** | **2,815.38** | **1,274.26** | **98.36** |
| **001 General Fund** | **1,731.33** | **5,046.09** | **2,815.38** | **1,274.26** | **98.36** |
| **18 Transportation** | **1,731.33** | **5,046.09** | **2,815.38** | **1,274.26** | **98.36** |
| **001 General Fund** | | | | | |
| **540 ENVIRONMENTAL MGT ADMIN PRGRAM** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 21.60 | 45.45 | 2.25 | 2.91 | 3.15 |
| 5205 50 520 5 99 5000 Overtime | 6,991.96 | 7,562.64 | | 608.60 | 725.41 |
| 5207 50 520 5 99 5000 Temporary assignment | 1,501.74 | | 1,060.08 | 1,132.85 | 2,666.06 |
| **540 ENVIRONMENTAL MGT ADMIN PRGRAM** | **8,515.30** | **7,608.09** | **1,062.33** | **1,744.36** | **3,394.62** |
| **542 ENV PROTECTION & SUBSTAINABILI** | | | | | |
| **548 GEN FUND ENV PROTECTN & SUBS** | | | | | |
| **001 General Fund** | **8,515.30** | **7,608.09** | **1,062.33** | **1,744.36** | **3,394.62** |
| **103 Sewer Fund** | | | | | |
| **550 WASTEWATER ADMIN PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | 44.42 | | | |
| 5204 50 520 5 99 5000 Night differential | 162.15 | 113.40 | 69.74 | 230.40 | 62.55 |
| 5205 50 520 5 99 5000 Overtime | 15,112.65 | 22,670.03 | 18,068.67 | 57,082.34 | 21,941.47 |
| 5207 50 520 5 99 5000 Temporary assignment | 3,025.33 | 4,570.43 | 4,289.53 | 5,313.54 | 921.51 |
| **550 WASTEWATER ADMIN PROGRAM** | **18,300.13** | **27,398.28** | **22,427.94** | **62,626.28** | **22,925.53** |
| **560 WASTEWATER RECLAMATION PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 10,642.81 | 3,271.64 | 2,814.67 | 3,175.99 | 1,656.18 |
| 5203 50 520 5 99 5000 Hazardous pay | 383.58 | 68.37 | | | |
| 5204 50 520 5 99 5000 Night differential | 4,114.83 | 3,223.16 | 3,306.31 | 3,434.20 | 801.43 |

| Environmental Management | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| 5205 50 520 5 99 5000 Overtime | 398,193.40 | 372,866.19 | 388,442.97 | 372,993.16 | 86,405.78 |
| 5206 50 520 5 99 5000 Standby | 147,749.77 | 265,675.44 | 269,912.62 | 286,434.81 | 74,299.66 |
| 5207 50 520 5 99 5000 Temporary assignment | 53,344.57 | 54,350.15 | 74,627.02 | 61,675.34 | 15,554.83 |
| 5208 50 520 5 99 5000 Others | | | 10.17 | | |
| **560 WASTEWATER RECLAMATION PROGRAM** | **614,428.96** | **699,454.95** | **739,113.76** | **727,713.50** | **178,717.88** |
| **103 Sewer Fund** | **632,729.09** | **726,853.23** | **761,541.70** | **790,339.78** | **201,643.41** |
| **105 Solid Waste Fund** | | | | | |
| **542 ENV PROTECTION & SUBSTAINABILI** | | | | | |
| 5204 50 520 5 99 5000 Night differential | | | 45.00 | 40.05 | 4.95 |
| 5205 50 520 5 99 5000 Overtime | | | 7,647.52 | 3,498.47 | 1,187.84 |
| 5207 50 520 5 99 5000 Temporary assignment | | | 9,665.93 | 419.76 | |
| **542 ENV PROTECTION & SUBSTAINABILI** | **0.00** | **0.00** | **17,358.45** | **3,958.28** | **1,192.79** |
| **600 SOLID WASTE ADMINISTRATION** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 70.05 | 90.90 | 89.31 | 114.45 | 27.00 |
| 5205 50 520 5 99 5000 Overtime | 47,471.55 | 41,652.95 | 55,300.77 | 60,302.06 | 10,130.45 |
| 5207 50 520 5 99 5000 Temporary assignment | 22,095.21 | 17,301.61 | 7,267.91 | 4,340.60 | 1,398.44 |
| **600 SOLID WASTE ADMINISTRATION** | **69,636.81** | **59,045.46** | **62,657.99** | **64,757.11** | **11,555.89** |
| **602 SOLIDWASTE OPERATIONS** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | | | | 114.56 | |
| 5203 50 520 5 99 5000 Hazardous pay | 820.31 | | | | |
| 5204 50 520 5 99 5000 Night differential | 3,327.05 | 3,328.75 | 3,079.11 | 3,123.02 | 915.49 |
| 5205 50 520 5 99 5000 Overtime | 590,995.92 | 743,380.99 | 660,210.66 | 766,741.22 | 198,988.74 |
| 5206 50 520 5 99 5000 Standby | | 4,252.73 | 163.20 | 691.74 | |
| 5207 50 520 5 99 5000 Temporary assignment | 29,826.66 | 29,444.16 | 16,095.70 | 19,346.19 | 6,257.46 |
| **602 SOLIDWASTE OPERATIONS** | **624,969.94** | **780,406.63** | **679,548.67** | **790,016.73** | **206,161.69** |
| **640 ABANDONED VEH/SCRAP METAL PRGR** | | | | | |
| 5204 50 520 5 99 5000 Night differential | 1.80 | | | | |
| 5205 50 520 5 99 5000 Overtime | 1,140.20 | | | | |
| **640 ABANDONED VEH/SCRAP METAL PRGR** | **1,142.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **105 Solid Waste Fund** | **695,748.75** | **839,452.09** | **759,565.11** | **858,732.12** | **218,910.37** |
| **19 Environmental Management** | **1,336,993.14** | **1,573,913.41** | **1,522,169.14** | **1,650,816.26** | **423,948.40** |
| **550 DWS Revenue Fund** | | | | | |
| **700 WATER ADMINISTRATION PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 541.95 | 194.76 | 275.63 | 202.29 | 89.45 |
| 5203 50 520 5 99 5000 Hazardous pay | 1,073.71 | | | | |
| 5204 50 520 5 99 5000 Night differential | 240.47 | 570.15 | 878.40 | 209.66 | 36.44 |
| 5205 50 520 5 99 5000 Overtime | 132,445.84 | 111,862.92 | 110,459.45 | 97,046.69 | 17,125.51 |
| 5206 50 520 5 99 5000 Standby | 1,634.66 | 444.63 | 307.01 | 247.91 | |
| 5207 50 520 5 99 5000 Temporary assignment | 8,587.69 | 8,297.04 | 16,207.31 | 16,308.18 | 4,538.50 |
| **700 WATER ADMINISTRATION PROGRAM** | **144,524.32** | **121,369.50** | **128,127.80** | **114,014.73** | **21,789.90** |
| **709 WATER OPERATIONS PROGRAM** | | | | | |
| 5201 50 520 5 99 5000 Emergency call back | 21,437.89 | 19,904.65 | 20,894.56 | 19,102.30 | 2,592.94 |
| 5203 50 520 5 99 5000 Hazardous pay | 680.16 | 463.86 | 600.07 | 1,699.91 | |
| 5204 50 520 5 99 5000 Night differential | 5,994.74 | 5,122.15 | 4,341.03 | 4,210.00 | 948.69 |
| 5205 50 520 5 99 5000 Overtime | 500,916.51 | 434,361.76 | 371,760.94 | 346,127.93 | 100,158.62 |
| 5206 50 520 5 99 5000 Standby | 462,917.64 | 734,644.11 | 564,862.73 | 445,109.39 | 111,506.96 |
| 5207 50 520 5 99 5000 Temporary assignment | 48,975.93 | 53,104.33 | 67,399.97 | 59,207.51 | 13,535.02 |
| 5215 50 520 5 99 5000 Premium pay | | | 267.72 | | |
| **709 WATER OPERATIONS PROGRAM** | **1,040,922.87** | **1,247,600.86** | **1,030,127.02** | **875,457.04** | **228,742.23** |
| **550 DWS Revenue Fund** | **1,185,447.19** | **1,368,970.36** | **1,158,254.82** | **989,471.77** | **250,532.13** |
| **20 Water Supply** | **1,185,447.19** | **1,368,970.36** | **1,158,254.82** | **989,471.77** | **250,532.13** |
| **001 General Fund** | | | | | |
| **022 COUNTY AUDITOR PROGRAM** | | | | | |
| **22 COUNTY AUDITOR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

# County of Maui

## Premium Pay with 5-Years Actuals - By Fund, Program, and Sub-Object Code as of 09/30/2017

| COUNTY AUDITOR | Expended 2014 | Expended 2015 | Expended 2016 | Expended 2017 | Expended 09/30/2017 |
|---|---|---|---|---|---|
| Grand Total | 12,219,967.93 | 15,083,549.24 | 15,419,648.09 | 15,657,562.22 | 4,141,316.59 |

# Exhibit E

County of Maui, “BA5100M: Budget Actual and Encumbrance by Activity Program Subfund and Department as of 9/30/17”

SUBMITTED BY S. COURTER
& P. HEISKELL @ 11/9/17 COGC MTG.

# County of Maui

## BA5100M: Budget Actual and Encumbrance by Activity Program Subfund and Department as of 9/30/2017

| 01 County Council<br>001 General Fund | Prior Year Encumbrance / Carryover | Amended Annual Budget | Current Month Expense | Year to Date Expense | Current 09/30/2017 Encumbrance | Balance Available | % of Budget Available |
|---|---|---|---|---|---|---|---|
| 01000 Council services | | 191,483 | 6,058 | 24,843 | | 166,640 | 87.0 % |
| 01300 COUNTY AUDITOR PROGRAM | | 33,935 | | 982 | | 32,953 | 97.1 % |
| **001 General Fund** | **0** | **225,418** | **6,058** | **25,825** | **0** | **199,593** | **88.5 %** |
| **01 County Council** | **0** | **225,418** | **6,058** | **25,825** | **0** | **199,593** | **88.5 %** |
| 02000 County clerk | | 45,000 | 613 | 3,317 | | 41,683 | 92.6 % |
| **001 General Fund** | **0** | **45,000** | **613** | **3,317** | **0** | **41,683** | **92.6 %** |
| **02 County Clerk** | **0** | **45,000** | **613** | **3,317** | **0** | **41,683** | **92.6 %** |
| 03000 Office of mayor administration | | (13,137) | 188 | 188 | | (13,325) | 101.4 % |
| 04000 Economic development | | (16,503) | | | | (16,503) | 100.0 % |
| 12300 BUDGET | | 12,000 | | | | 12,000 | 100.0 % |
| **001 General Fund** | **0** | **(17,640)** | **188** | **188** | **0** | **(17,828)** | **101.1 %** |
| **03 Office of the Mayor** | **0** | **(17,640)** | **188** | **188** | **0** | **(17,828)** | **101.1 %** |
| 06500 Management information systems | | 50,700 | 5,988 | 14,232 | | 36,468 | 71.9 % |
| **001 General Fund** | **0** | **50,700** | **5,988** | **14,232** | **0** | **36,468** | **71.9 %** |
| **04 Management** | **0** | **50,700** | **5,988** | **14,232** | **0** | **36,468** | **71.9 %** |
| 07000 Legal services | | 227,693 | 211 | 2,445 | | 225,248 | 98.9 % |
| **001 General Fund** | **0** | **227,693** | **211** | **2,445** | **0** | **225,248** | **98.9 %** |
| **05 Corporation Counsel** | **0** | **227,693** | **211** | **2,445** | **0** | **225,248** | **98.9 %** |
| 08000 Prosecutors administration | | | 2,853 | 14,347 | | (14,347) | - |
| 09000 General prosecution | | 433,561 | 11,635 | 36,691 | | 396,870 | 91.5 % |
| **001 General Fund** | **0** | **433,561** | **14,488** | **51,038** | **0** | **382,523** | **88.2 %** |
| 00001 Federal passed thru state/c&c | | | | 1 | | (1) | - |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **0** | **1** | **0** | **(1)** | **- -** |
| **06 Prosecuting Attorney** | **0** | **433,561** | **14,488** | **51,039** | **0** | **382,522** | **88.2 %** |
| 10000 Finance Administration | | 4,960 | 2 | 2 | | 4,958 | 100.0 % |
| 11000 Treasury | | 3,000 | 2,545 | 3,927 | | (927) | (30.9)% |
| 12000 Accounts | | 31,050 | 8,602 | 24,977 | | 6,073 | 19.6 % |

| 07 Finance<br>001 General Fund | Prior Year Encumbrance / Carryover | Amended Annual Budget | Current Month Expense | Year to Date Expense | Current 09/30/2017 Encumbrance | Balance Available | % of Budget Available |
|---|---|---|---|---|---|---|---|
| 13000 Purchasing | | 800 | | 99 | | 701 | 87.6 % |
| 14000 Financial services | | 50,000 | 1,548 | 7,151 | | 42,849 | 85.7 % |
| **001 General Fund** | **0** | **89,810** | **12,697** | **36,156** | **0** | **53,654** | **59.7 %** |
| 00004 State of Hawaii grants | | | 21 | 682 | | (682) | - |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **21** | **682** | **0** | **(682)** | **- -** |
| **07 Finance** | **0** | **89,810** | **12,718** | **36,838** | **0** | **52,972** | **59.0 %** |
| 18000 Personnel services | | 13,000 | 2,882 | 4,944 | | 8,056 | 62.0 % |
| **001 General Fund** | **0** | **13,000** | **2,882** | **4,944** | **0** | **8,056** | **62.0 %** |
| **08 Personnel Services** | **0** | **13,000** | **2,882** | **4,944** | **0** | **8,056** | **62.0 %** |
| 19000 Planning | | 60,000 | 13,447 | 34,679 | | 25,321 | 42.2 % |
| **001 General Fund** | **0** | **60,000** | **13,447** | **34,679** | **0** | **25,321** | **42.2 %** |
| 00001 Federal passed thru state/c&c | | | 454 | 1,417 | | (1,417) | - |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **454** | **1,417** | **0** | **(1,417)** | **- -** |
| **09 Planning** | **0** | **60,000** | **13,901** | **36,096** | **0** | **23,904** | **39.8 %** |
| 26000 Police administration | | 61,500 | 13,242 | 27,436 | | 34,064 | 55.4 % |
| 27000 Investigative service | | 475,718 | 63,459 | 227,222 | | 248,496 | 52.2 % |
| 28000 Uniformed patrol services | | 3,575,799 | 462,677 | 1,308,545 | | 2,267,254 | 63.4 % |
| 29000 Technical & support services | | 534,134 | 71,542 | 213,921 | | 320,213 | 59.9 % |
| **001 General Fund** | **0** | **4,647,151** | **610,920** | **1,777,124** | **0** | **2,870,027** | **61.8 %** |
| 00003 Federal grants | | | 26,394 | 26,394 | | (26,394) | - |
| 00004 State of Hawaii grants | | | 12,374 | 35,814 | | (35,814) | - |
| 00001 Federal passed thru state/c&c | | | 3,115 | 11,899 | | (11,899) | - |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **41,883** | **74,107** | **0** | **(74,107)** | **- -** |
| **10 Police** | **0** | **4,647,151** | **652,803** | **1,851,231** | **0** | **2,795,920** | **60.2 %** |
| 22000 Fire control admin & maint | | 15,000 | 26,224 | 32,309 | | (17,309) | (115.4)% |
| 23000 Fire control training | | 20,000 | 374 | 3,307 | | 16,693 | 83.5 % |
| 24000 Fire rescue operations | | 2,882,352 | 392,421 | 1,029,434 | | 1,852,918 | 64.3 % |
| 25000 Fire prevention | | 10,000 | 3,845 | 12,362 | | (2,362) | (23.6)% |

| 11 Fire and Public Safety<br>001 General Fund | Prior Year Encumbrance / Carryover | Amended Annual Budget | Current Month Expense | Year to Date Expense | Current 09/30/2017 Encumbrance | Balance Available | % of Budget Available |
|---|---|---|---|---|---|---|---|
| 25200 Ocean safety adm/ocean safety | | 204,144 | 30,256 | 84,670 | | 119,474 | 58.5 % |
| **001 General Fund** | **0** | **3,131,496** | **453,120** | **1,162,082** | **0** | **1,969,414** | **62.9 %** |
| 00035 Plan Review | | 35,536 | 2,356 | 7,472 | | 28,064 | 79.0 % |
| **101 County Revolving Funds** | **0** | **35,536** | **2,356** | **7,472** | **0** | **28,064** | **79.0 %** |
| 00004 State of Hawaii grants | | | 3,386 | 12,208 | | (12,208) | - |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **3,386** | **12,208** | **0** | **(12,208)** | **- -** |
| **11 Fire and Public Safety** | **0** | **3,167,032** | **458,862** | **1,181,762** | **0** | **1,985,270** | **62.7 %** |
| 21000 Civil defense | | 50,000 | 2,356 | 9,069 | | 40,931 | 81.9 % |
| **001 General Fund** | **0** | **50,000** | **2,356** | **9,069** | **0** | **40,931** | **81.9 %** |
| **12 Emergency Management Agency** | **0** | **50,000** | **2,356** | **9,069** | **0** | **40,931** | **81.9 %** |
| 20000 Liquor control general | | 78,697 | 3,273 | 9,920 | | 68,777 | 87.4 % |
| **012 Liquor Control Fund** | **0** | **78,697** | **3,273** | **9,920** | **0** | **68,777** | **87.4 %** |
| **13 Liquor Control** | **0** | **78,697** | **3,273** | **9,920** | **0** | **68,777** | **87.4 %** |
| 32000 Human concerns - general | | 1,200 | 3,104 | 8,473 | | (7,273) | (606.1)% |
| **001 General Fund** | **0** | **1,200** | **3,104** | **8,473** | **0** | **(7,273)** | **(606.1)%** |
| 00001 Federal passed thru state/c&c | | | | 1 | | (1) | - |
| 00004 State of Hawaii grants | | | 4 | 6 | | (6) | - |
| **316 AGING STATE/FEDERAL/PVT GRANTS** | **0** | **0** | **4** | **7** | **0** | **(7)** | **- -** |
| 00002 Private contribution operating | | | 28 | 1,892 | | (1,892) | - |
| 00009 County of Maui Subrecipients | | | 350 | 540 | | (540) | - |
| **325 H/C SENIOR SERVICES DIVISION** | **0** | **0** | **378** | **2,432** | **0** | **(2,432)** | **- -** |
| **106 Intergovernmental Grant Fund** | **0** | **0** | **382** | **2,439** | **0** | **(2,439)** | **- -** |
| **14 Housing and Human Concerns** | **0** | **1,200** | **3,486** | **10,912** | **0** | **(9,712)** | **(809.3)%** |
| 34000 Parks & recreation administrat | | 15,000 | 11,897 | 38,972 | | (23,972) | (159.8)% |
| 35300 PARKS PROGRAM | | 44,170 | 7,840 | 19,912 | | 24,258 | 54.9 % |
| 37000 Recreation & support services | | 289,556 | 38,567 | 133,841 | | 155,715 | 53.8 % |
| **001 General Fund** | **0** | **348,726** | **58,304** | **192,725** | **0** | **156,001** | **44.7 %** |
| 42000 Waiehu golf course | | 48,088 | 3,461 | 12,082 | | 36,006 | 74.9 % |

| 15 Parks and Recreation<br>518 Golf Course Special Fund | Prior Year Encumbrance / Carryover | Amended Annual Budget | Current Month Expense | Year to Date Expense | Current 09/30/2017 Encumbrance | Balance Available | % of Budget Available |
|---|---|---|---|---|---|---|---|
| **518 Golf Course Special Fund** | **0** | **48,088** | **3,461** | **12,082** | **0** | **36,006** | **74.9 %** |
| **15 Parks and Recreation** | **0** | **396,814** | **61,765** | **204,807** | **0** | **192,007** | **48.4 %** |
| 43000 Public works administration | | 1,000 | 283 | 289 | | 711 | 71.1 % |
| 44000 Engineering | | 41,600 | 3,318 | 12,195 | | 29,405 | 70.7 % |
| 45000 Special maintenance | | 22,500 | 4,810 | 17,854 | | 4,646 | 20.6 % |
| 46000 Development services admin | | 36,000 | 6,422 | 14,952 | | 21,048 | 58.5 % |
| **001 General Fund** | **0** | **101,100** | **14,833** | **45,290** | **0** | **55,810** | **55.2 %** |
| 00070 Plan Review Processing Inspect | | 69,923 | 766 | 5,112 | | 64,811 | 92.7 % |
| **101 County Revolving Funds** | **0** | **69,923** | **766** | **5,112** | **0** | **64,811** | **92.7 %** |
| 50000 Highway administration | | 271,307 | 125 | 125 | | 271,182 | 100.0 % |
| 51000 Road/bridge/drain maintenance | | 130,080 | 13,105 | 64,307 | | 65,773 | 50.6 % |
| 52000 Traffic signs & marking | | 55,000 | 4,190 | 12,715 | | 42,285 | 76.9 % |
| **102 Highway Fund** | **0** | **456,387** | **17,420** | **77,147** | **0** | **379,240** | **83.1 %** |
| **16 Public Works** | **0** | **627,410** | **33,019** | **127,549** | **0** | **499,861** | **79.7 %** |
| 65000 TRANSPORTATION ADMIN/GEN FUND | | 2,000 | 49 | 98 | | 1,902 | 95.1 % |
| **001 General Fund** | **0** | **2,000** | **49** | **98** | **0** | **1,902** | **95.1 %** |
| **18 Transportation** | **0** | **2,000** | **49** | **98** | **0** | **1,902** | **95.1 %** |
| 54000 Environmental mgt administratn | | 2,500 | 2,216 | 3,394 | | (894) | (35.8)% |
| **001 General Fund** | **0** | **2,500** | **2,216** | **3,394** | **0** | **(894)** | **(35.8)%** |
| 54220 HWY BEAUT-ABAND PRG REVOLVING | | 15,373 | 601 | 1,051 | | 14,322 | 93.2 % |
| **101 County Revolving Funds** | **0** | **15,373** | **601** | **1,051** | **0** | **14,322** | **93.2 %** |
| 55000 Wastewater administration | | 315,864 | 9,227 | 22,926 | | 292,938 | 92.7 % |
| 56000 Wastewater reclamation | | 755,472 | 66,704 | 178,715 | | 576,757 | 76.3 % |
| **103 Sewer Fund** | **0** | **1,071,336** | **75,931** | **201,641** | **0** | **869,695** | **81.2 %** |
| 54219 EP & S SOLID WASTE ALTERNATIVE | | 5,000 | 317 | 1,193 | | 3,807 | 76.1 % |
| 60000 Solid waste administration | | 45,000 | 3,696 | 11,555 | | 33,445 | 74.3 % |
| 60200 Solidwaste operations | | 569,922 | 65,288 | 206,162 | | 363,760 | 63.8 % |

County of Maui

BA5100M: Budget Actual and Encumbrance by Activity Program Subfund and Department as of 9/30/2017

| 19 Environmental Management<br>105 Solid Waste Fund | Prior Year Encumbrance / Carryover | Amended Annual Budget | Current Month Expense | Year to Date Expense | Current 09/30/2017 Encumbrance | Balance Available | % of Budget Available |
|---|---|---|---|---|---|---|---|
| **105 Solid Waste Fund** | **0** | **619,922** | **69,301** | **218,910** | **0** | **401,012** | **64.7 %** |
| **19 Environmental Management** | **0** | **1,709,131** | **148,049** | **424,996** | **0** | **1,284,135** | **75.1 %** |
| 70001 Water Administration | | 189,872 | 8,543 | 21,790 | | 168,082 | 88.5 % |
| 70901 Water Field Operations | | 1,013,310 | 85,459 | 228,742 | | 784,568 | 77.4 % |
| **550 DWS Revenue Fund** | **0** | **1,203,182** | **94,002** | **250,532** | **0** | **952,650** | **79.2 %** |
| **20 Water Supply** | **0** | **1,203,182** | **94,002** | **250,532** | **0** | **952,650** | **79.2 %** |
| **Grand Total** | **0** | **13,010,159** | **1,514,711** | **4,245,800** | **0** | **8,764,359** | **67.4 %** |

# Exhibit F

Memorandum from Alan M. Arakawa, Mayor, to All Directors,
Regarding “Overtime Directive” (July 27, 2017)

SUBMITTED BY S. COURTER & P. HEISKELL @ 11/9/17 COGC MTG.

ALAN M. ARAKAWA
MAYOR

KEITH A. REGAN
MANAGING DIRECTOR

# OFFICE OF THE MAYOR

Ke'ena O Ka Meia
COUNTY OF MAUI – Kalana O Maui

July 27, 2017

**MEMORANDUM**

**TO:** All Directors
Herman Andaya, Chief of Staff

**FROM:** Alan M. Arakawa, Mayor

**RE:** **OVERTIME DIRECTIVE**

Our administration is committed to operating an efficient and cost effective government, cognizant of our fiduciary responsibility to taxpayers, and has made it a priority to identify ways to reduce spending and save taxpayer dollars. This directive addresses overtime.

We appreciate the departments that have already made efforts to limit overtime. However, considering the increase in overall labor expenses combined with the ever tightening of our operational budgets by the County Council it is important that we continue to strive towards greater efficiency and the reduction of expenditures.

Granted, there are times when overtime may be necessary. However, the use of overtime work should be kept at a minimum and restricted to emergencies or when completion of essential services in a timely manner is critical and no alternatives are available. Each department should have written overtime policies and procedures. We also believe that it is imperative that necessary administrative controls are established and enforced, and that accurate records are maintained.

Accordingly, we are requesting that each department examine their respective overtime policies and procedures to confirm, or see to it, that the following are incorporated and enforced:

1. **Overtime, with the exception of emergency situations, shall be pre-approved.**
   a. Departments shall have developed overtime pre-approval procedures which include pre-approval by the employee's immediate supervisor.
   b. Pre-approval shall be in writing and signed by the employee and immediate supervisor.
   c. Pre-approval shall include:
      i. Justification for overtime, and
      ii. An approximation of overtime hours necessary to complete the work.
   d. Employees may work overtime without written pre-approval in emergencies as determined by the director, provided that written authorization by the director or immediate supervisor is given within three working days following the emergency.

200 South High Street, Wailuku, Hawai'i 96793-2155 Telephone (808) 270-7855 Fax (808) 270-7870 e-mail: mayors.office@mauicounty.gov

2. **Records of overtime, justification and reporting.**
   a. It shall be the responsibility of the director, or an authorized representative, of each department to collect and maintain a record of all authorized overtime.
   b. Records shall be kept for each employee working overtime and shall include:
      i. Dates for each overtime period;
      ii. Actual overtime hours worked;
      iii. Justification for each overtime authorized;
      iv. The manner in which the employee was compensated for overtime work; and,
      v. Monthly totals of overtime worked by department division, and for each employee accruing overtime.
   c. On a monthly basis, directors shall notify the Director of Finance and the Managing Director in writing of all employees accruing eight or more hours of overtime in any week. Notification may be transmitted via email and shall include the amount of overtime accrued per employee for each week and justification for it (including any unfilled positions contributing to the need for overtime).

3. **Prohibitions and oversight.**

   Departments shall take the necessary steps to see to it that the use of overtime work is kept at a minimum and restricted to emergencies or when completion of essential services in a timely manner is critical and no alternatives are available. This shall include:

   a. Operations personal shall be prohibited from working during vacations, unless it is an emergency; and,
   b. No overtime shall be authorized until employees have worked a regular forty-hour work week.

4. **Periodic review.**

   Directors, or authorized representatives, shall conduct periodic reviews in a manner prescribed by the director no less than twice annually. Reviews should include:

   a. Closely monitoring overtime being authorized to top overtime earners;
   b. Closely monitoring overtime being authorized regularly and/or excessively to certain divisions or employees;
   c. Assessing whether to hire and train new employees to fill vacancies; and,
   d. An analysis of overtime used to better allocate workload and staffing.

Please know that nothing in this directive shall be construed to infringe on, contradict, preempt or otherwise conflict with any valid provisions of any collective bargaining agreement or to infringe upon any rights to negotiate collective bargaining agreements in the collective bargaining process.

After reviewing your department's overtime policies and procedures, please provide the following information: (1) whether the policies and procedures discussed herein are currently incorporated and enforced in your department? (2) If not, when will they be incorporated and enforced in your department? We urge that each department incorporate these policies and procedures as soon as possible. Please have this information to me and Managing Director Keith Regan by the **close of workday, Friday, August 4, 2017.**

# Exhibit G

"Cost of Government Commission Overtime Directive Update,"
prepared by Managing Director Keith Regan (Jan. 11, 2018)

# Cost of Government Commission Overtime Directive Update

Department of Management | Keith Regan | January 11, 2018

# Agenda

- Overview of Mayoral Directive
- Status of Directive Requirements
- Overtime Data Overview
- Observations
- Current & Future Actions

# Overtime Directive

- Cost Reduction Unit initiated
- Issued on July 27, 2017
- All departments
- Required that overtime be pre-approved
  - Depts must develop procedures
  - Paper trail
- Keep records & provide notice
- Certain prohibitions (vacation, 40 hour work week)
- Periodic reviews

ALAN M. ARAKAWA
MAYOR

KEITH A. REGAN
MANAGING DIRECTOR

OFFICE OF THE MAYOR
Ke'ena O Ke Mele
COUNTY OF MAUI – Kalana O Maui

July 27, 2017

**MEMORANDUM**

TO: All Directors
Herman Andaya, Chief of Staff

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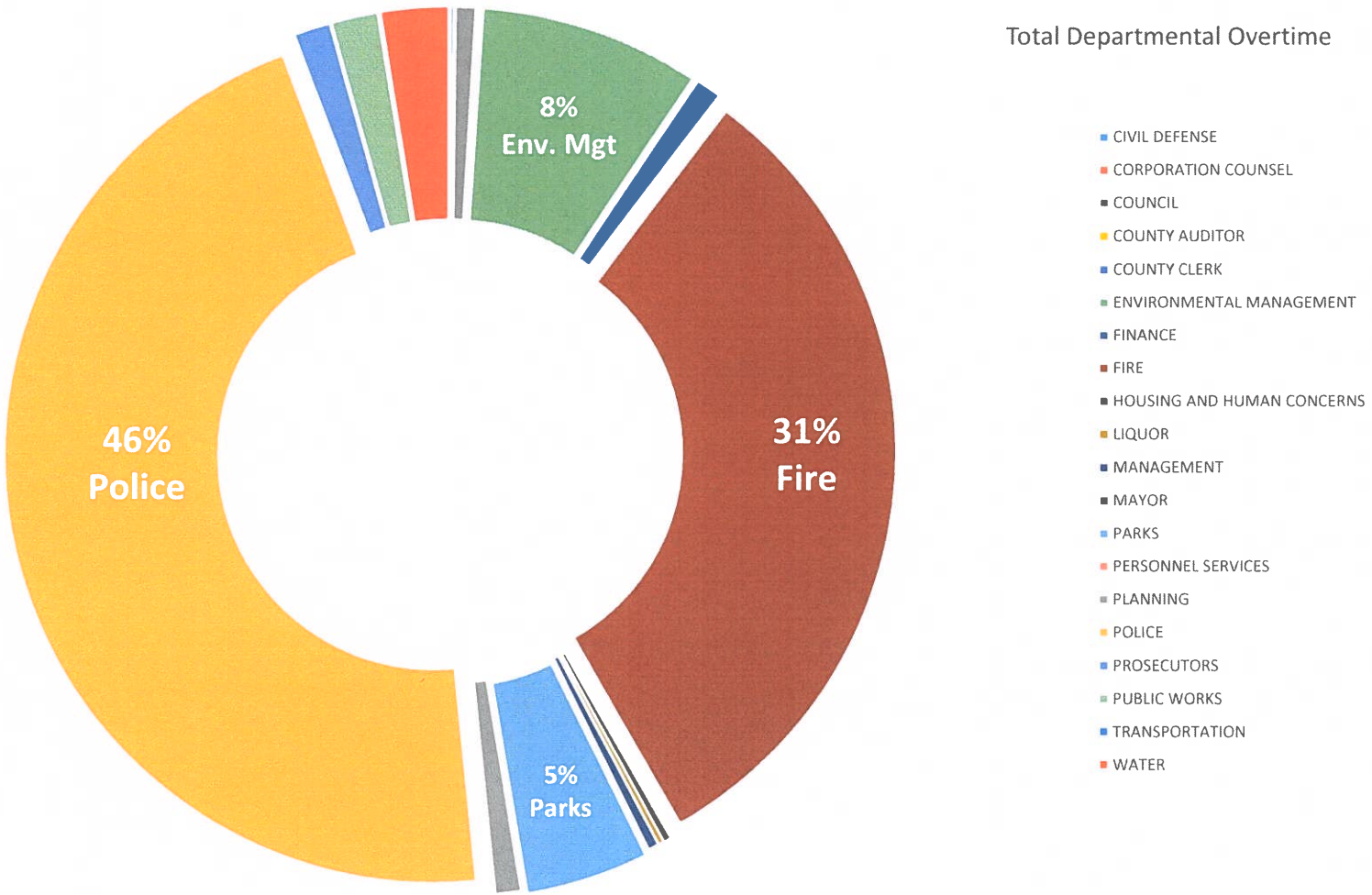
200 South High Street, Wailuku, Hawai'i 96793-2153 Telephone (808) 270-7855 Fax (808) 270-7870 e-mail: mayors.office@mauicounty.gov

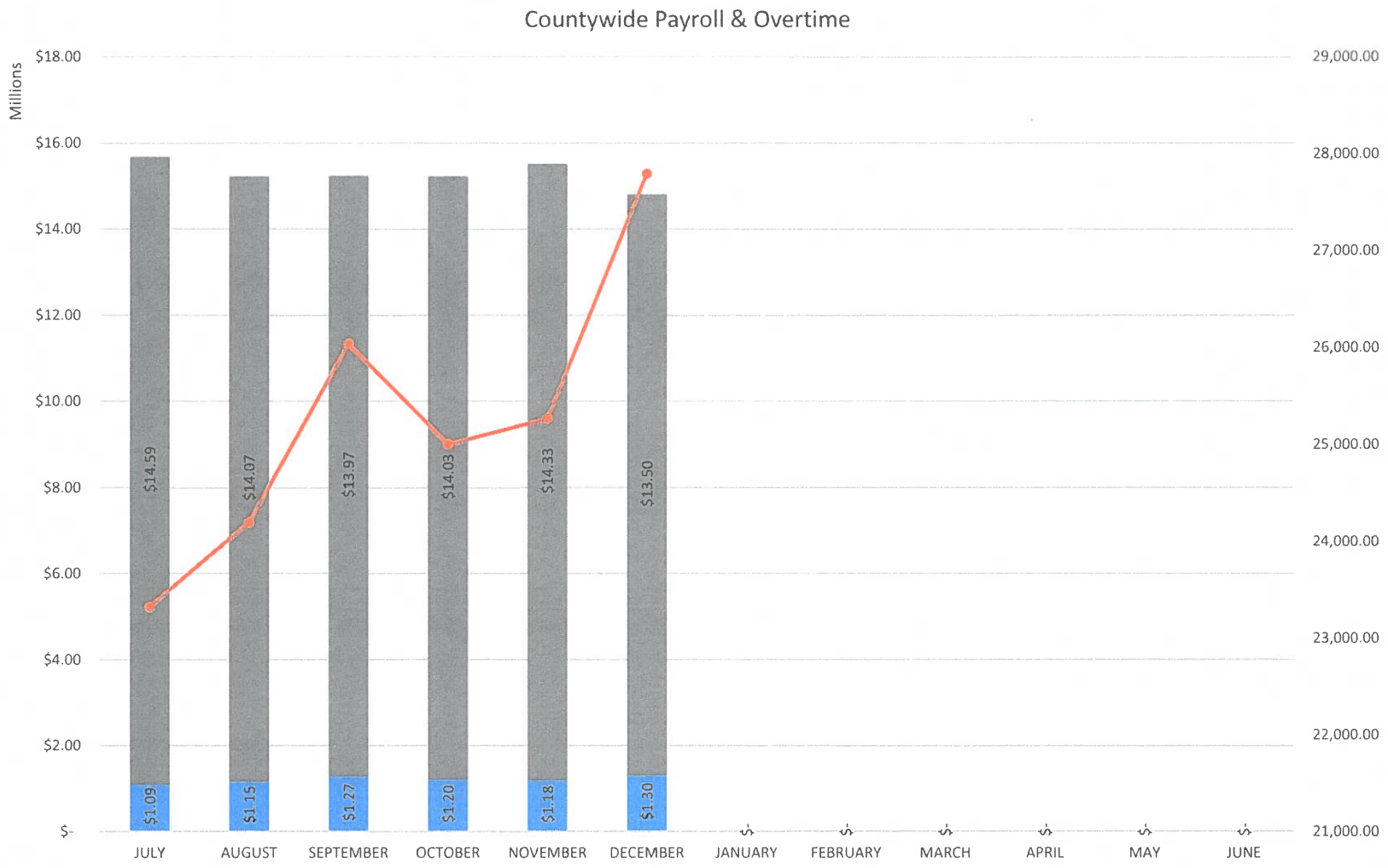
# O/T Directive - Status

- All departments confirmed policies and procedures of directive have been incorporated and are being enforced
- Departments are transmitting required information to Finance and Management
- Directors confirmed monitoring and regular review of overtime
- Workload and staffing analysis ongoing by departments
- Management meeting with department directors to discuss overtime and staffing challenges/needs

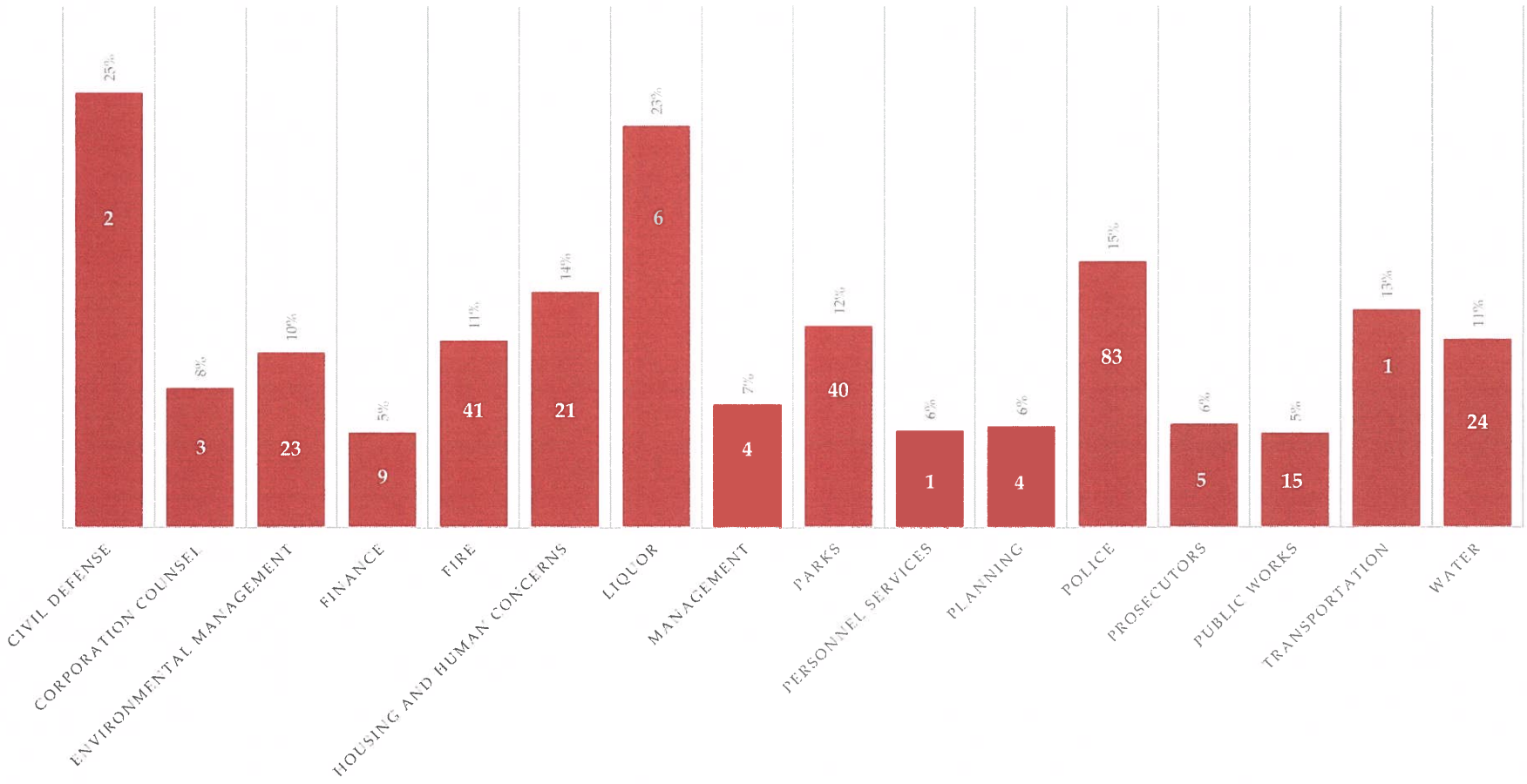
# Overtime Data Overview

- Total payroll (FY18): $84.5 million
- Total overtime (FY18): $7.2 million
- 90% of overtime is attributable to 4 departments
- Overtime is approximately 8.52% of total payroll
- Average overtime per month: $1.2 million
- Average monthly payroll: $14.1 million
- Total approved employee positions: 2,683
- Total vacancies: 300
- Vacancy rate: 11%


Total Departmental Overtime
8%
Env. Mgt
31%
Fire
46%
Police
5%
Parks
CIVIL DEFENSE
CORPORATION COUNSEL
COUNCIL
COUNTY AUDITOR
COUNTY CLERK
ENVIRONMENTAL MANAGEMENT
FINANCE
FIRE
HOUSING AND HUMAN CONCERNS
LIQUOR
MANAGEMENT
MAYOR
PARKS
PERSONNEL SERVICES
PLANNING
POLICE
PROSECUTORS
PUBLIC WORKS
TRANSPORTATION
WATER


Countywide Payroll & Overtime
Millions
$18.00
$16.00
$14.00
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$-
29,000.00
28,000.00
27,000.00
26,000.00
25,000.00
24,000.00
23,000.00
22,000.00
21,000.00
$14.59
$14.07
$13.97
$14.03
$14.33
$13.50
$1.09
$1.15
$1.27
$1.20
$1.18
$1.30
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE

# VACANCY RATES
## (12/31/17)



# Observations

- Overtime total hours and dollars generally do not fluctuate much from month to month
  - Hours 23,321 – 27,790
  - Dollars $1.09 million to $1.30 million
- Vacancies are playing a role in overtime incurred by departments
  - Fire has 41 of 382 positions vacant (11%)
  - Police has 83 of 543 positions vacant (15%)
- Large projects place additional demand(s) for already allocated resources
  - Maui's Automated Planning & Permitting System (MAPPS)
  - HR/Payroll Replacement Project (Workday)
- Overtime offsets the need for additional positions
  - Peak times/season

# Current Actions

- Developed model to aggregate and analyze departmental payroll data
- Meeting with directors to review overtime data and discuss reduction strategies
  - Technological enhancements
  - Staffing challenges / restructuring
  - Vacancies
- Researching comparison benchmarks for departments
- Establishing reduction goals for departments
  - Targeting 5% reduction in overtime $

# Future Actions

- Countywide and departmental aggregated payroll information will be collected, collated, and analyzed
- Management will continue to work with department directors to ensure monitoring and compliance
- Management will continue meeting with departments to strategize ways to reduce overtime
- New HR/Payroll system will provide new tools for managers (October 2018)
- Benchmark comparisons incorporated into model
- Reduction goals

Questions?