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Deputy Director of Council Services
Richelle K. Kawasaki, Esq.

COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

March 20, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (FN-03)

May I please request you submit your response to the following questions by **March 28, 2025**. This will enable the Committee to comprehensively review the FY 2026 Budget.

1. Please outline the major changes in your Department's budget from FY 2025 to FY 2026. If your budget will decrease, how will this impact your Department's operations and ability to serve the public?
2. How many vacant positions currently exist within your Department?
 - a. Please include the job titles for the vacancies and indicate how long the positions have been vacant.
 - b. What is the anticipated timeline for filling these vacancies?
 - c. What are the consequences, if any, for removing funding for these vacant positions from the FY 2026 Budget?
3. If your Department had expansion positions in the FY 2025 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2026 Budget? How many months of funding are being requested?

Ms. Marcy Martin
March 20, 2025
Page 2

4. If your Department is proposing expansion positions in the FY 2026 Budget, how do you plan to fill those positions?
5. How many positions were filled in FY 2025 that were not expansion positions?
6. Describe your recruitment process.
 - a. How did your Department recruit to fill vacancies and what were the most effective methods for attracting candidates?
 - b. Does your Department take an active role in recruitment or is recruitment handled primarily by the Department of Personnel Services? Please explain.
7. The following questions are related to overtime payments:
 - a. How much in overtime has been paid to date in FY 2025 and what was the reason for the overtime?
 - b. Were any of these overtime costs attributed to the number of vacant positions in your Department?
 - c. Do you anticipate that overtime costs in FY 2026 will increase or decrease and what are the reasons for your assumption?
8. The following questions are related to your Department's program and activities for FY 2026:
 - a. Identify the programs and activities conducted by your Department because of a Federal or State mandate. Indicate for each program and activity the amount of Federal or State funding your Department anticipates receiving and the amount of County funding your Department is requesting.
 - b. Identify the programs and activities conducted solely because of a Maui County Code mandate and indicate the amount your Department is requesting.
9. If your Department had Capital Improvement Projects in FY 2025:

- a. Provide the current status of each CIP, if different from the information provided in the Fiscal Year 2025 2nd Quarter CIP Report.
 - b. Provide information on how much funding has been encumbered or expended to date for each project.
10. If your Department has proposed CIPs for FY 2026:
- a. Rank your proposed CIPs, by priority.
 - b. Will CIP funding included in the FY 2026 Budget be encumbered by June 30, 2026? If not, how much do you anticipate will be encumbered by that date?
11. If your Department manages a revolving fund:
- a. Explain whether the revolving fund is still needed and why.
 - b. Provide the current balance.
12. If your Department manages grants:
- a. For each grant line-item not designated for a specific recipient (e.g., Small Business Promotion; Youth Programs), provide a breakdown of the grants that will be funded by the line item.
 - b. Provide a breakdown of all grants that will be funded by your Department under Sub-object Code 6317, County grant subsidy.
 - c. Did your Department apply for any grant funding in FY 2025? If yes, how much grant funding was received?
13. Provide details on your Department's Carryover/Savings that were included in the FY 2026 Budget.
14. What are your top three Department priorities for FY 2026 and how does your Department's budget reflect that?

15. How much has your Department spent on Professional Services in FY 2025, and what projects and consultants were funded under this line item?
16. How much of your Department's expenditures in FY 2025 will be reimbursed by the Federal Emergency Management Agency in relation to the wildfires? What amount of FY 2026 expenditures are expected to be reimbursed?
17. If your Department is receiving Federal grants, including pass-through grants:
 - a. What amount is your Department receiving for routine operations?
 - b. What amount is your Department receiving for August 2023 Maui Wildfires disaster recovery?
 - c. Explain any factors that could jeopardize your receipt of Federal grants, including Federal policy changes, compliance requirements, or expiration dates.
 - d. Explain how your Department will adjust if it does not receive the anticipated Federal grant funding.
18. If your Department received funding to repair or replace equipment, locations, and structures destroyed in the wildfires, provide the current status for each. If there are items still pending repair or replacement, provide the estimated cost and timeline for the repair or replacement.

The Department is scheduled to present on **March 31, 2025**. The schedule is subject to change and Committee staff will reach out if there are any changes to the schedule.

Please be prepared to provide a ten-minute presentation on the changes in your Department's budget from FY 2025 to FY 2026, addressing the following:

- Operations
- CIPs, if any
- Grants awarded by the Department, if any

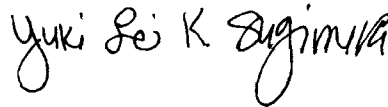
Ms. Marcy Martin
March 20, 2025
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- Grants received by the Department, if any
- Revolving funds, if any
- Rates and fees, including any estimated increase or decrease in revenue as a result of the changes

Please transmit your response to bfed.committee@mauicounty.us by **March 28, 2025**. To ensure efficient processing, please include the Committee item number in the subject line. Please use a font size of at least 12 points for the response. This formatting allows Committee members and the community to clearly read the document once posted.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, or Pauline Martins at ext. 8039).

Sincerely,



YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:2026bgt:253019afn01:kes

cc: Mayor Richard T. Bissen, Jr.
Budget Director

RICHARD T. BISSEN, JR.
Mayor


MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



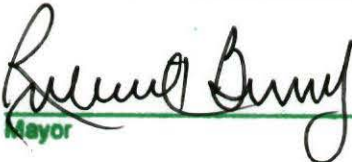
DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

March 27, 2025

Ms. Lesley Milner 
Budget Director, County of Maui
200 South High Street
Wailuku, Hawaii 96793

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL


Mayor 3-27-25
Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
and Members of the Budget, Finance, and Economic Development Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-03)

This transmission is in response your letter dated March 20, 2025, requesting the following information:

1. Please outline the major changes in your Department's budget from FY 2025 to FY 2026. If your budget will decrease, how will this impact your Department's operations and ability to serve the public?

Response: For FY 2026 there is an addition of \$775,000 for TAT software under computer software. This is just an estimate. The Request for Proposal ("RFP") was released on March 24, 2025. We have also added a request of

\$600,000 for office equipment for the Accounts Division to purchase new workstations and furnishings for the second floor of Kalana O Maui. There is a \$218,659 contractual service request under the Real Property Assessment ("RPA") program for Eagleview Aerial Imagery which is managed by RPA. In prior years, the funding was provided by RPA as well as other departments that utilize the software.

2. How many vacant positions currently exist within your Department?

- a. Please include the job titles for the vacancies and indicate how long the positions have been vacant.

Response: As of March 20, 2025, the Department of Finance has a total of twenty-nine (29) position vacancies including expansion positions. To date, twenty-two (22) out of the total vacant positions are in active recruitment and anticipated to be filled by May 2025. The seven (7) unfilled expansion positions are pending creation of the positions and pending approval for re-organization.

- b. What is the anticipated timeline for filling these vacancies?

Response: Please see attached list.

- c. What are the consequences, if any, for removing funding for these vacant positions from the FY 2026 Budget?

Response: Removing funding for these vacant positions from the FY 2026 will lead to a decrease in productivity, lower quality of service, increased workload and stress for existing employees, higher turnover rates, and potentially missed deadlines or opportunities as well as negatively impacting customer satisfaction and business performance.

3. If your Department had expansion positions in the FY 2025 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2026 Budget? How many months of funding are being requested?

Response: No expansion positions in the FY 2025 Budget have been filled. These positions were included in the FY 2026 Budget. Eight (8) months of funding was requested.

4. If your Department is proposing expansion positions in the FY 2026 Budget, how do you plan to fill those positions?

Response: We intend to participate in County of Maui Job Fairs and recruit via Promotion Without Exam ("PWOE"), Inter- and Open recruitments as well as employee referrals.

5. How many positions were filled in FY 2025 that were not expansion positions?

Response: Thirteen positions.

6. Describe your recruitment process.

- a. How did your Department recruit to fill vacancies and what were the most effective methods for attracting candidates?

Response: The most effective method for attracting candidates to fill vacancies is employee referrals, which leads to quicker hiring and oftentimes higher quality hires.

- b. Does your Department take an active role in recruitment or is recruitment handled primarily by the Department of Personnel Services? Please explain.

Response: In addition to the DPS recruitment efforts, the Department participates in job fairs; and employee referrals. Likewise, our DMVL Division has also initiated the "Join our DMV Team" recruitment with banners prominently posted at our Kahului, Kihei, Lahaina & Pukalani offices. Business cards are offered with QR codes that link directly to the DMVL Service Representative II recruitment application and to our online appointment portal.

7. The following questions are related to overtime payments:

- a. How much in overtime has been paid to date in FY 2025 and what was the reason for the overtime?

Response: \$160,804.37.

- b. Were any of these overtime costs attributed to the number of vacant positions in your Department?

Response: Most of the overtime costs can be attributed to the number of vacancies in the Department.

- c. Do you anticipate that overtime costs in FY 2026 will increase or decrease and what are the reasons for your assumption?

Response: While we are hopeful that the number of vacancies will decrease as recruitment efforts continue, we conservatively estimate that the overtime costs in FY 2026 may be comparable to the current year.

8. The following questions are related to your Department's program and activities for FY 2026:

- a. Identify the programs and activities conducted by your Department because of a Federal or State

mandate. Indicate for each program and activity the amount of Federal or State funding your Department anticipates receiving and the amount of County funding your Department is requesting.

Response: The DMVL administers the following programs and activities on behalf of the State:

- 1. Commercial Driver License Program. We anticipate receiving \$658,516 grant funding from the State Department of Transportation. State DOT advised that they do not receive Federal Grants for the CDL Program.*
- 2. State Motor Vehicle Registration Program. We anticipate receiving \$388,642 grant funding from the State Department of Transportation.*
- 3. Periodic Motor Vehicle Safety Inspection Program. We anticipate receiving \$614,448 grant funding from the State Department of Transportation.*
- 4. State Identification Program. We anticipate receiving \$269,517 grant funding from the State Department of Transportation.*
- 5. State Disabled Persons Parking Program. We anticipate receiving \$24, 894 grant funding from the State Department of Health.*

- b. Identify the programs and activities conducted solely because of a Maui County Code mandate and indicate the amount your Department is requesting.

Response: The DMVL is requesting \$5,302,768 funding to administer the following programs and activities conducted solely because of Maui County Code mandates:

- 1. Issue new and renewal class 1, 2, and 3 driver licenses;*
- 2. County motor vehicle registrations, weight taxes and fees;*
- 3. Various County business licenses;*
- 4. Taxi drivers' permits;*

5. *Dog licenses;*
6. *Bicycle and electric foot scooter licenses; and*
7. *Accepting Water and Refuse payments.*

9. If your Department had Capital Improvement Projects in FY 2025:

- a. Provide the current status of each CIP, if different from the information provided in the Fiscal Year 2025 2nd Quarter CIP Report.

Response: The Department did not have any proposed CIP in FY 2025.

- b. Provide information on how much funding has been encumbered or expended to date for each project.

Response N/A.

10. If your Department has proposed CIPs for FY 2026:

Response: The Department does not have any proposed CIP for FY 2026.

- a. Rank your proposed CIPs, by priority.

Response: N/A.

- b. Will CIP funding included in the FY 2026 Budget be encumbered by June 30, 2026? If not, how much do you anticipate will be encumbered by that date?

Response: N/A.

11. If your Department manages a revolving fund:

Response: The Department does not manage a revolving fund.

- a. Explain whether the revolving fund is still needed and why.

Response: N/A.

- b. Provide the current balance.

Response: N/A.

12. If your Department manages grants:

Response: The Department does not manage any grants.

- a. For each grant line-item not designated for a specific recipient (e.g., Small Business Promotion; Youth Programs), provide a breakdown of the grants that will be funded by the line item.

Response: N/A.

- b. Provide a breakdown of all grants that will be funded by your Department under Sub-object Code 6317, County grant subsidy.

Response: N/A.

- c. Did your Department apply for any grant funding in FY 2025? If yes, how much grant funding was received?

Response: N/A.

13. Provide details on your Department's Carryover/Savings that were included in the FY 2026 Budget.

Response: The carryover savings included in the FY 2026 budget are from the unrestricted fund balance for FY 2024 reflected in the County's Annual Comprehensive Financial Report ("ACFR") along with anticipated additional revenues based on the funds collected in the first half of FY 2025.

Any carryover savings from FY 2025 will be recognized in the FY 2027 budget.

14. What are your top three Department priorities for FY 2026 and how does your Department's budget reflect that?

Response: Commitment to producing accurate and timely financial statements. This is reflected in the budget through some minimal operating changes in the Accounts Division, as well as funding for a Countywide Federal Grants Manager to mitigate future audit findings.

Selection and successful implementation of TAT software with full functionality for tax payments, refund processing, reconciliation, collections, ageing reports, appeals, audits, enforcement, data analysis and reporting to achieve greater compliance.

Recruit, retain, value, empower, and train Finance Department staff. Continued funding for training and professional development across all department divisions is included in the proposed FY 2026 Budget. Funding for new workstations for the Accounts Division included in the FY 2026 Budget is very much needed. The Accounts Division had a minimal refresh in 2010 without regard to optimal space planning.

15. How much has your Department spent on Professional Services in FY 2025, and what projects and consultants were funded under this line item?

Response:

Professional Services	
Admin	
Lisa Lee - Speaker for Finance Training	6,032.00
Treasury	
Bank of New York Mellon	13,820.00
Bloomberg	23,512.50
Meeder Public Funds - Investment Advisory Services	95,752.83
TAT	
Catalis - TAT platform	10,088.50
Accounts	
ADP - Tax and Garnishment Services	12,866.45
Worxtime - ACA Reporting Services	6,335.15
FinQuery - Gasb 87/96 Reporting Services	1,324.96
Real Property Assessment	
Trepp Inc - Hotel Reporting Services	60,000.00
Ponsar Valuation LLC - Appraisals	23,949.17
Lexis Nexis - Background Reporting Services	3,682.06
Misc	1,189.53
Total	258,553.15

16. How much of your Department's expenditures in FY 2025 will be reimbursed by the Federal Emergency Management Agency in relation to the wildfires? What amount of FY 2026 expenditures are expected to be reimbursed?

Response: Zero.

17. If your Department is receiving Federal grants, including pass-through grants:

Response: The DMVL may be receiving Federal pass-through grants through the Commercial Driver License Program from the State Department of Transportation.

- a. What amount is your Department receiving for routine operations?

Response: N/A.

- b. What amount is your Department receiving for August 2023 Maui Wildfires disaster recovery?

Response: N/A.

- c. Explain any factors that could jeopardize your receipt of Federal grants, including Federal policy changes, compliance requirements, or expiration dates.

Response: N/A.

- d. Explain how your Department will adjust if it does not receive the anticipated Federal grant funding.

Response: N/A.

18. If your Department received funding to repair or replace equipment, locations, and structures destroyed in the wildfires, provide the current status for each. If there are items still pending repair or replacement, provide the estimated cost and timeline for the repair or replacement.

Response: N/A.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

Attachments

Finance Vacancy Report
25-Mar-25

Position ID	Job Profile	Recruitment Type	Location	Division	First Available	Number of Days Vacant	Status
P-33629	Accountant III	OPEN	Kalana O Maui Building - 2nd Floor	FIN - Office of Director	9/11/2024	190	Recruitment In progress
P-XX160	Tax Clerk I		Kalana O Maui Building - 6th Floor	FIN - Office of Director			Pending Creation of Position
P-XX161	Land Management Administrator		Kalana O Maui Building - 6th Floor	FIN - Office of Director			Pending Creation of Position
P-XX3011	Tax Auditor IV		Central Service Center	FIN - Office of Director			Pending Creation of Position
P-X3013	Tax Information Specialist I		Central Service Center	FIN - Office of Director			Pending Creation of Position
P-25596	Cashier II	OPEN	Central Service Center	FIN - Treasury Division	12/1/2024	109	Recruitment In progress
P-25629	Account Clerk III	OPEN	Central Service Center	FIN - Treasury Division	7/15/2024	248	Recruitment In progress
P-XX166	Accountant II		Central Service Center	FIN - Treasury Division			Pending Creation of Position
P-XX167	Accountant II		Central Service Center	FIN - Treasury Division			Pending Creation of Position
P-31618	Accountant III	OPEN	Kalana O Maui Building - 2nd Floor	FIN - Accounts Division	1/7/2025	72	Recruitment In progress
P-00406	CW Grants Federal manager			FIN - Accounts Division			Pending Creation of Position
P-25636	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	2/15/2025	33	Recruitment In progress
P-29795	DMVL Service Representative II	OPEN	Kihel MVR/DL	FIN - Motor Vehicle & Licensing Division (DMVL)	10/1/2024	170	Recruitment In progress

Finance Vacancy Report
25-Mar-25

Position ID	Job Profile	Recruitment Type	Location	Division	First Available	Number of Days Vacant	Status
P-31867	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	2/1/2025	47	Recruitment in progress
P-31868	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	10/9/2024	162	Recruitment in progress
P-28528	DMVL Service Representative I	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	3/16/2024	369	Recruitment in progress
P-25570	Assistant County Real Property Tax Administrator	PWOF	Central Service Center	FIN - Real Property Assessment	11/16/2024	124	Recruitment in progress
P-25627	Tax Maps And records Technician III	OPEN	Central Service Center	FIN - Real Property Assessment	1/16/2025	63	Recruitment in progress
P-29230	Real Property Appraiser Assistant	OPEN	Central Service Center	FIN - Real Property Assessment	12/31/2022	810	Recruitment in progress
P-29232	Senior Clerk	OPEN	Central Service Center	FIN - Real Property Assessment	11/1/2019	1966	Recruitment in progress
P-29362	Real Property Appraiser I	OPEN	Central Service Center	FIN - Real Property Assessment	2/14/2025	34	Recruitment in progress
P-29227	Real Property Appraiser I	OPEN	Central Service Center	FIN - Real Property Assessment	9/20/2023	547	Recruitment in progress
P-25637	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	1/1/2025	78	Recruitment in progress
P-25645	DMVL Service Representative II	OPEN	Lahaina Gateway Center	FIN - Motor Vehicle & Licensing Division (DMVL)	2/15/2025	33	Recruitment in progress
P-28953	DMVL Service Representative I	PWOF	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	12/16/2024	94	Recruitment in progress
P-31871	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	3/1/2025	19	Recruitment in progress

Finance Vacancy Report
25-Mar-25

Position ID	Job Profile	Recruitment Type	Location	Division	First Available	Number of Days Vacant	Status
P-25624	DMVL Service Representative II	OPEN	Central Service Center	FIN - Motor Vehicle & Licensing Division (DMVL)	2/1/2025	47	Recruitment in progress
P-31869	DMVL Service Representative II	OPEN	Upcountry	FIN - Motor Vehicle & Licensing Division (DMVL)	9/6/2024	195	Recruitment in progress
P-29596	DMVL Service Representative II	OPEN	Lahaina Gateway Center	FIN - Motor Vehicle & Licensing Division (DMVL)	1/22/2025	57	Recruitment in progress

BFED Committee

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Thursday, March 27, 2025 3:23 PM
To: BFED Committee
Cc: Stacey M. Vinoray
Subject: (BFED-1)(FN-03)
Attachments: (BFED-1)(FN-03).pdf

Categories: Processed

Hello,

Please see attached (BFED-1)(FN-03).

Thank you,

Janina Agapay

County of Maui | Budget Office

Phone: (808) 270-7836

Email: Janina.E.Agapay@co.maui.hi.us