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David M. Raatz, Jr., Esq.

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](http://www.MauiCounty.us)

March 19, 2024

Mr. Steve Tesoro, Acting Director  
Department of Finance  
County of Maui  
Wailuku, Hawaii 96793

Dear Mr. Tesoro:

SUBJECT: **FISCAL YEAR ("FY") 2025 BUDGET** (BFED-1) (FN-2)

May I please request you submit your response to the following questions by **March 28, 2024**. This will enable the Committee to comprehensively review the FY 2025 Budget.

1. Please outline the major changes in your Department's budget from FY 2024 to FY 2025.
  - a. Explain any budget changes made because of the August 2023 wildfires.
  - b. 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 2025 Budget?

3. If your Department had expansion positions in the FY 2024 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2025 Budget? How many months of funding are being requested?
4. If your Department is proposing expansion positions in the FY 2025 Budget, how do you plan to fill those positions?
5. How many positions were filled in FY 2024 that were not expansion positions?
6. How did your Department recruit to fill vacancies and what were the most effective methods for attracting candidates?
7. The following questions are related to overtime payments:
  - a. How much in overtime has been paid to date in FY 2024 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 2025 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:
  - a. Identify the programs and activities conducted by your Department because of a Federal or State mandate. Indicate the amount of Federal or State funding the County receives for each program or activity, including how much for each the County expends.
  - b. Identify the programs and activities conducted solely because of a Maui County Code mandate and indicate the amount for each the County expends.
9. If your Department had Capital Improvement Projects ("CIPs") in FY 2024:

- a. Provide the current status of each CIP project, if different from the information provided in the Fiscal Year 2024 2<sup>nd</sup> 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 2025:
  - a. Rank your proposed CIPs, by priority.
  - b. Will CIP funding included in the FY 2025 Budget be encumbered by June 30, 2025? 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 Subobject Code 6317, County grant subsidy.
13. Provide details on your Department's Carryover/Savings that were included in the FY 2025 Budget.
14. What are your top three Department priorities for FY 2025 and how does your Department's budget reflect that?
15. Did your Department apply for any grant funding in FY 2024? If yes, how much in funding was received?
16. How much has your Department spent on Professional Services in FY 2024, and what projects and consultants were funded under this line item?

Mr. Steve Tesoro

March 19, 2024

Page 4

17. How much of your Department's expenditures in FY 2024 will be reimbursed by the Federal Emergency Management Agency in relation to the wildfires? What amount of FY 2025 expenditures are expected to be reimbursed?
18. Provide a list of equipment, locations, and structures used or managed by your Department that was destroyed in the wildfires. Explain for each whether your Department plans to repair or replace it. If it will be repaired or replaced, provide the estimated cost and timeline for the repair or replacement.

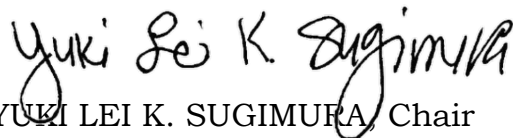
The Department is scheduled to present before the Committee on April 1, 2024. The schedule is subject to change and Committee staff will reach out if there are any changes to the schedule.

Please be prepared to provide a ten-minute presentation on the changes in your Department's budget from FY 2024 to FY 2025, addressing the following:

- Operations
- CIPs
- Grants awarded by the Department, if any
- Grants received by the Department, if any
- Revolving funds
- Rates and fees, including any estimated increase or decrease in revenue as a result of the changes

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (James Krueger at ext. 7761, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,



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

bfed:2025bgt:240315altr01:jgk

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

## BFED Committee

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**From:** BFED Committee  
**Sent:** Tuesday, March 19, 2024 5:42 PM  
**To:** Steve Tesoro  
**Cc:** BFED Committee; Didi Hamai; Michelle Santos; Zeke Kalua; Maria Zielinski; Lesley Milner; Kristina Cabbat  
**Subject:** PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED 1); (FN-2); reply by 03/28/2024  
**Attachments:** 240319afn01.pdf

**Mr. Tesoro:** Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated March 19, 2024. Please respond by **March 28, 2024**.

**Mayor's Office (attention: Michelle Santos and Zeke Kalua):** Please forward the attached letter to Mayor Bissen for his information.

**Ms. Zielinski:** FYI

Thank you,  
Yvette Bouthillier, Secretary  
BFED Committee

**RICHARD T. BISSEN, JR.**  
Mayor

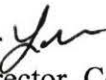
**MARIA E. ZIELINSKI**  
Acting Director

**STEVE A. TESORO**  
Deputy Director



**DEPARTMENT OF FINANCE**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

March 28, 2024

Ms. Lesley Milner   
Acting 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 3-28-24  
Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura:

**SUBJECT: FISCAL YEAR (“FY”) 2025 BUDGET (BFED-1) (FN-2)**

Pursuant to your letter dated March 19, 2024, regarding the Fiscal Year 2025 Budget, below are the responses to the following:

1. Please outline the major changes in your Department’s budget from FY 2024 to FY 2025.
  - a. Explain any budget changes made because of the August 2023 wildfires.

*Response: The Finance Department did not have material budget changes made as a result of the August 2023 Wildfires.*

- b. If your budget will decrease, how will this impact your Department’s operations and ability to serve the public?

*Response: There is virtually no change in the operations budget for the Finance Department from FY24 TO FY25. Although some divisions were able to reduce their operations budget, there is no negative impact expected as a result.*

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: Please refer to Attachment A.*

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

*Response: The Department does not have control on the timing for filling any vacancies; however, the Department would like to fill these vacancies as soon as possible.*

- c. What are the consequences, if any, for removing funding for these vacant positions from the FY 2025 Budget?

*Response: If funding is removed for these vacant positions from FY 2025, there will be significant impacts to the Department's operations. The Department will be forced to have staff work more overtime, which will potentially cause employee burnout and unannounced closures in various Finance Department's offices (i.e. satellite offices) that serve the public, and will impact the average wait times for walk-in customers, primarily in the Division of Motor Vehicles & Licensing (DMVL).*

3. If your Department had expansion positions in the FY 2024 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2025 Budget? How many months of funding are being requested?

*Response: Please refer to Attachment A. All expansion positions in FY 2024 Council Adopted Budget have been included in the FY 2025 Mayor's Proposed in the anticipation that these expansion positions will be created and established by the Department of Personnel Services in the current fiscal year.*

*The following have partial funding in FY25:*

<i>Position No.</i>	<i>Position Title</i>	<i>Funding</i>	<i>Division</i>
<i>P-XX161</i>	<i>Land Management Administrator</i>	<i>6 months</i>	<i>Administration</i>
<i>P-X3011</i>	<i>Tax Auditor IV</i>	<i>6 months</i>	<i>Administration</i>
<i>P-X3013</i>	<i>Tax Information Specialist I</i>	<i>6 months</i>	<i>Administration</i>
<i>P-25568</i>	<i>Real Property Appraiser I</i>	<i>0 months</i>	<i>RPA*</i>
<i>P-XX019</i>	<i>Property Valuation Analyst I</i>	<i>6 months</i>	<i>RPA</i>

*\*This position is filled and will need funding at \$49,860.*

4. If your Department is proposing expansion positions in the FY 2025 Budget, how do you plan to fill those positions?

*Response: There are no FY25 expansion positions being proposed.*

5. How many positions were filled in FY 2024 that were not expansion positions?

*Response: The vacant positions, not relating to expansion positions filled in FY 2024, through March 15, 2024 are as follows:*

<b><i>Division</i></b>	<b><i>No. of Vacancies Filled in FY 2024</i></b>
<i>Administration</i>	<i>1</i>
<i>Accounts</i>	<i>3</i>
<i>DMVL</i>	<i>10</i>
<i>Purchasing</i>	<i>1</i>
<i>Real Property Assessment</i>	<i>5</i>
<i>Treasury</i>	<i>3</i>
<b><i>TOTAL</i></b>	<b><i>23</i></b>



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

*Response: The Department participated in several County of Maui's Job Fairs and recruited via Promotion Without Exam (PWOE), Inter- and Open recruitments. Open was most successful in recruiting.*

7. The following questions are related to overtime payments:

a. How much in overtime has been paid to date in FY 2024 and what was the reason for the overtime?

*Response: As of February 28, 2024, the Department has paid the following overtime (sub-object code 5205) and not including night differential, temporary assignment, and Grant Revenue funded positions:*

<i>Division</i>	<i>Total Overtime Paid</i>	<i>Reason for Overtime</i>
<i>Administration</i>	<i>\$4,138</i>	<i>Assistance with Transient Accommodations Tax Office not fully staffed and vacancy of Personnel Assistant in the Director's Office.</i>
<i>Accounts</i>	<i>\$66,293</i>	<i>Due to various vacancies throughout the fiscal year. Preparation of Annual Comprehensive Report and processing of Temporary Hazard Payments.</i>
<i>DMVL</i>	<i>\$10,779</i>	<i>DMV Satellite offices required staffing re-assignment support coverage from the Kahului Office. Vacancies in the DMV Back Office operations required</i>

		<i>overtime to process transaction backlogs.</i>
<i>Purchasing</i>	<i>\$0</i>	
<i>Real Property Assessment</i>	<i>\$50,075</i>	<i>Timely valuation and exemption processing due to vacancies.</i>
<i>Treasury</i>	<i>\$42,040</i>	<i>Assistance with Transient Accommodations Tax Office not fully staffed.</i>
<b>TOTAL</b>	<b>\$173,325</b>	

- 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 2025 will increase or decrease and what are the reasons for your assumption?

*Response: While the Department is hopeful that the number of vacancies will decrease as recruitment efforts continue we conservatively estimate that the overtime costs in FY 2025 may be comparable to the current year.*

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

- a. Identify the programs and activities conducted by your Department because of a Federal or State mandate. Indicate the amount of Federal or State funding the County receives for each program or activity including how much for each the County expends.

*Response: The DMVL received the following grant funding from the State of Hawaii for FY 2024:*

<i>Commercial Driver's License Program</i>	<i>\$617,662.00</i>
<i>Periodic Motor Vehicle Inspection Program</i>	<i>\$562,859.00</i>
<i>State Identification Program</i>	<i>\$242,979.00</i>
<i>Motor Vehicle Registration Program</i>	<i>\$354,386.00</i>

- b. Identify the programs and activities conducted solely because of a Maui County Code mandate and indicate the amount for each the County expends.

*Response: DMVL collection of rates & fees and business licensing activities are all mandated by Maui County Code.*

9. If your Department had Capital Improvement Projects (“CIPs”) in FY 2024:

- a. Provide the current status of each CIP project, if different from the information provided in the Fiscal Year 2024 2nd Quarter CIP Report.

*Response: Not Applicable*

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

*Response: Not Applicable*

10. If your Department has proposed CIPs for FY 2025:

- a. Rank your proposed CIPs, by priority.

- b. Will CIP funding included in the FY 2025 Budget be encumbered by June 30, 2025? If not, how much do you anticipate will be encumbered by that date?

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

11. If your Department manages a revolving fund:

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

- b. Provide the current balance.

*Response: The Department does not manage any revolving fund.*

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 Subobject Code 6317, County grant subsidy.

*Response: The Department does not manage any grants.*

13. Please provide details on your Department's Carryover/Savings that were included in the FY 2025 Budget.

*Response: The carryover savings included in the FY 2025 budget are from the unrestricted fund balance for FY 2023 reflected in the County's Annual Comprehensive Financial Report (ACFR). Any carryover savings from FY 2024 will be recognized in the FY 2026 budget.*

14. What are your top three Department priorities for FY 2025 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 minimal operating changes in the Accounts Division as well as full funding of a Countywide Federal Grants Manager to mitigate future audit finding.*

*Recruit, retain and train Finance Department staff - This is reflected in the budget through full funding for all department positions with the exception of those outlined in question 3. These positions reflect the department efforts to align with actual expectations of hiring these positions. Additionally, continued funding for training and professional development across all department divisions is included in the proposed FY25 budget.*

*Continued development of TAT collection and reconciliation processes - This is reflected in the budget through full funding of TAT positions with the exception of those outlined in question 3.*

15. Did your Department apply for any grant funding in FY 2024? If yes, how much in funding was received?

*Response: Yes, the Department received the following grant funds:*

<i>Commercial Driver's License Program</i>	<i>\$617,662.00</i>
<i>Periodic Motor Vehicle Inspection Program</i>	<i>\$562,859.00</i>
<i>State Identification Program</i>	<i>\$242,979.00</i>
<i>Motor Vehicle Registration Program</i>	<i>\$354,386.00</i>

16. How much has the Department spent on Professional Services in FY 2024, and what projects and consultants were funded under this line item?

*Response: Please refer to Attachment B.*

17. How much of the Departments expenditures in FY 2024 will be reimbursed by the Federal Emergency Management Agency in relation to the wildfires? What amount of FY 2025 expenditures are expected to be reimbursed?

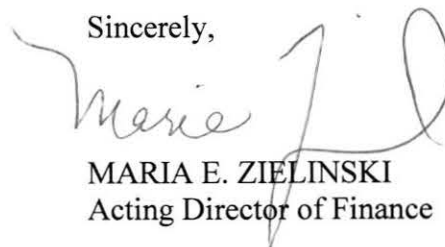
*Response: There are no direct Finance Department expenditures for FY24 that are expected to be reimbursed by FEMA. There were minimal department expenditures charged to the Emergency Fund of approximately \$15,000 that will be submitted to FEMA for public assistance reimbursement.*

18. Provide a list of equipment, locations, and structures used or managed by your Department that was destroyed in the wildfires. Explain for each whether your Department plans to repair or replace it. If it will be repaired or replaced, provide the estimated cost and timeline for the repair or replacement.

*Response: Not Applicable*

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at extension 7475.

Sincerely,



MARIA E. ZIELINSKI  
Acting Director of Finance

Attachments

## Attachment A

Department of Finance  
Vacancy Report  
as of 03/19/2024

Count	Position No.	Position Title	Current Date	Division	Vacant Date	Days Vacant
1	P-29470	Internal Control Officer	03/19/24	Administration	01/01/23	443
2	P-25580	Clerk III	03/19/24	Administration	04/01/23	353
3	P-X3008	Personnel Assistant I	03/19/24	Administration	11/01/22	504
4	P-X3009	Clerk III	03/19/24	Administration	11/01/22	504
5	P-XX160	Tax Clerk I	03/19/24	Administration	07/01/23	262
6	P-XX161	Land Management Administrator	03/19/24	Administration	FY2021	-
7	P-32277	Account Clerk III	03/19/24	Administration	12/17/23	93
8	P-33113	Accountant I	03/19/24	Administration	12/12/23	98
9	P-33114	Accountant III	03/19/24	Administration	03/09/24	10
10	P-X3011	Tax Auditor IV	03/19/24	Administration	12/16/22	459
11	P-X3013	Tax Information Specialist I	03/19/24	Administration	12/16/22	459
12	P-00406	CW Federal Grants Manager	03/19/24	Accounts	10/01/23	170
13	P-25510	Pre-Audit Clerk II	03/19/24	Accounts	01/01/24	78
14	P-25541	Control Accounts Clerk	03/19/24	Accounts	02/01/24	47
15	P-25561	Financial System Analyst	03/19/24	Accounts	12/12/23	98
16	P-30935	Accountant III	03/19/24	Accounts	09/19/23	182
17	P-25558	DMVL Service Rep II	03/19/24	DMVL	01/01/24	78
18	P-25583	MV Control Inspector	03/19/24	DMVL	07/15/23	248
19	P-25586	DMVL Service Rep III	03/19/24	DMVL	07/16/23	247
20	P-25638	DMVL Service Rep II	03/19/24	DMVL	01/03/24	76
21	P-28921	DMVL Service Rep II	03/19/24	DMVL	02/01/24	47
22	P-31867	DMVL Service Rep II	03/19/24	DMVL	07/01/23	262
23	P-31864	DMVL Service Rep II	03/19/24	DMVL	09/09/23	192
24	P-29596	DMVL Service Rep II	03/19/24	DMVL	07/01/23	262
25	P-31868	DMVL Service Rep II	03/19/24	DMVL	07/01/23	262
26	P-32800	DMVL Service Rep II	03/19/24	DMVL	07/01/23	262
27	P-25615	DMVL Service Rep III	03/19/24	DMVL	12/31/23	79
28	P-29594	DMVL Service Rep II	03/19/24	DMVL	07/01/23	262
29	P-25542	Clerk III	03/19/24	RPA	11/18/23	122
30	P-25567	Real Property Appraiser I	03/19/24	RPA	11/01/22	504
31	P-25617	County Real Property Technical Officer	03/19/24	RPA	03/16/24	3
32	P-29232	Clerk III	03/19/24	RPA	11/01/19	1600
33	P-29362	Real Property Appraiser I	03/19/24	RPA	08/12/23	220
34	P-29702	Real Property Compliance Specialist I	03/19/24	RPA	08/01/23	231
35	P-29418	Account Clerk III	03/19/24	Treasury	03/16/24	3
36	P-XX166	Accountant II	03/19/24	Treasury	FY2021	-
37	P-XX167	Accountant II	03/19/24	Treasury	FY2021	-

Department of Finance  
Professional Services

Attachment B

Program	Vendor	Purpose	Actuals to Date as of March 27, 2024
<b>Administration</b>			
	CATALIS PAYMENTS LLC	TAT collection SW / Development of TAT dashboard	41,155.50
	ALIBIN, MAY-ANNE	Electronic Bill Pay and Presentment RFP	11,049.18
	MAUI OFFICE MACHINES		314.14
			<u>52,518.82</u>
<b>Accounts</b>			
	AUTOMATIC DATA PROCESSING INC	Payroll Tax Filings, W-2 filings, etc	11,628.58
	RAMUNDSEN SUPERIOR HOLDINGS LLC	Finance Enterprise - Centralsquare professional services	2,433.60
			<u>14,062.18</u>
<b>Motor Vehicle &amp; License</b>			
	CCFH MAUI LLC	DMVL Staff Training	11,476.78
<b>Real Property Assessment</b>			
	BANK OF AMERICA	Pcard - Shredding; LexisNexis - exemption compliance	5,042.62
	REALTORS ASSOCIATION OF MAUI	MLS service for sales price confirmations	1,562.40
	HONBLUE	Scanned aerial imagery from 50s and 70s; now available to the public	958.33
	DEPARTMENT OF HEALTH	Check exemptions against death certificates	233.12
			<u>7,796.47</u>
<b>Treasury/Investments</b>			
	FHN FINANCIAL MAIN STREET ADVISORS LLC	Now Meeder Asset Manager - Provides Portfolio Investing Services	58,899.60
	BLOOMBERG FINANCE LP	Provides Current Market Analytical and Security Information	23,437.50
	BANK OF NEW YORK MELLON TRUST	Provides Custodial Services for the Investment Portfolio and GO Bond Issuance Receipts	13,515.00
			<u>95,852.10</u>
<b>Department Total</b>			<u><u>181,706.35</u></u>

## BFED Committee

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**From:** Janina Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Thursday, March 28, 2024 5:11 PM  
**To:** BFED Committee  
**Cc:** Lesley Milner  
**Subject:** (BFED-1)(FN-2)  
**Attachments:** (BFED-1)(FN-2).pdf

Hello,

Please see attached correspondence from Finance.

Thank you,

**Janina Agapay**

County of Maui

Budget Office

(808) 270-7836

[Janina.E.Agapay@co.maui.hi.us](mailto:Janina.E.Agapay@co.maui.hi.us)