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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

March 22, 2026

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

Dear Ms. Martin:

**SUBJECT: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI (BFED-1) (FN-01)**

May I please request you submit your response to the following questions by **March 31, 2026**. This will enable the Committee to comprehensively review the FY 2027 Budget.

Please restate each question followed by the corresponding response. Please also ensure the response is clear and legible using a minimum 12-point font, including any attachments or exhibits. This formatting allows Members and the community to clearly read the document once posted.

1. Please outline the major changes in your Department's budget from FYs 2026 to 2027. 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. For each vacancy, please include the position ID, job title, the date the position became vacant, and the anticipated hire date.
 - b. What are the consequences, if any, for removing funding for these vacant positions from the FY 2027 Budget?
 - c. Please use the following format to respond:

Position ID	Department	Program	Job Title	Date of Vacancy	Anticipated Hire Date	Impact of Removing or Reducing Funding
[insert]	[insert]	[insert]	[insert]	[insert]	[insert]	[insert]

3. If your Department’s FY 2026 Budget contained expansion positions, please provide the following:
 - a. A list of the expansion positions.
 - b. For each expansion position that has not been filled, please indicate whether the position is included in the FY 2027 Budget.
 - c. For each unfilled expansion position included in the FY 2027 Budget:
 - i. Please state how many months of funding are being requested.
 - ii. Please identify where the position is in the hiring process — position creation; Administration, Department of Personnel Services, or union review; recruitment; interview; or other stage.
 - d. Please use the following format to respond:

Position ID	Job Title	Department	Program	Filled?	Date Filled	Included in Fiscal Year 2027 Budget?	Months of Funding Requested in Fiscal Year 2027	Current Stage in Hiring Process
[insert]	[insert]	[insert]	[insert]	[Yes/No]	[insert or N/A]	[Yes/No]	[insert or N/A]	[insert]

4. If your Department is proposing expansion positions in the FY 2027 Budget, how do you plan to fill those positions? Please also identify whether there are any similar positions within the same division, section, or Department that are currently vacant. If so, please state how long each similar position has been vacant.
5. How many positions were filled in FY 2026 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 OT has been paid in FY 2026, to date, and what was the reason for the overtime?
 - b. What is the Department's process for authorizing, approving, and reviewing OT worked and OT paid to employees?
 - c. Were any of these OT costs attributed to the number of vacant positions in your Department?
 - d. Do you anticipate that OT costs in FY 2027 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 2027:
 - 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 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 2026:
 - a. Provide the status of each CIP if it is different from the information provided in the FY 2026 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 Capital Improvement Projects for FY 2027:
 - a. Rank your proposed CIPs, by priority.

- b. Will CIP funding included in the FY 2027 Budget be encumbered by June 30, 2027? If not, how much do you anticipate will be encumbered by that date?
11. How many contracts did your Department execute in FY 2026? Please provide the total number and total dollar value of contracts awarded through each of the following procurement methods:
 - a. Request for Proposals.
 - b. Invitation for Bids.
 - c. Sole-Source Procurement.
12. If your Department manages a revolving fund:
 - a. Explain whether the revolving fund is still needed and why.
 - b. Provide the current balance.
13. If your Department manages grants:
 - a. Please provide a master list of all executed grants and all grants held up in review, including the reason each is being held.
 - b. 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.
 - c. Provide a breakdown of all grants that will be funded by your Department under Sub-object Code 6317, County grant subsidy.
14. What are your top three Department priorities for FY 2027? How does your Department's budget reflect those priorities?
15. Did your Department apply for any grant funding in FY 2026? If yes, how much was received?
16. How much has your Department spent on Professional Services in FY 2026? What projects and consultants were funded under this line item?

17. How much of your Department's expenditures in FY 2026 will be reimbursed by the Federal Emergency Management Agency for the August 2023 Maui Wildfires? What amount of FY 2027 expenditures are expected to be reimbursed?
18. If your Department is receiving Federal grants, including pass-through grants:
 - a. Provide the amount your Department is receiving for routine operations.
 - b. Provide the amount your Department is receiving for August 2023 Maui Wildfires disaster recovery.
 - c. Explain any factors that could jeopardize the receipt of Federal grants, including changes in Federal policies, compliance requirements, or expiration dates.
 - d. Explain whether any Federal grants your Department has received or anticipates receiving have been reduced, suspended, terminated, or otherwise cut by the awarding agency.
 - i. For each affected grant, provide the amount affected, the effective date, the stated reason, and the impact on your Department.
 - e. Explain how your Department will adjust if it does not receive the anticipated Federal grant funding.
19. 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.
20. If your Department is managing a Council-initiated condition or appropriation in FY 2026, explain any challenges your Department faced in implementing the condition or appropriation and what information would have assisted you.

Ms. Marcy Martin
March 22, 2026
Page 6

The Department is scheduled to present on **April 1, 2026**. The schedule is subject to change and Committee staff will reach out if there are any changes to the schedule.

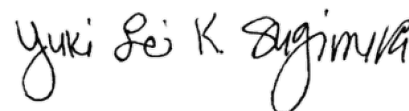
Please be prepared to give a presentation of up to 10 minutes on changes to your Department's budget from Fiscal Year 2026 to Fiscal Year 2027, addressing the following:

- Operations
- CIPs, if any
- Grants awarded by the Department, if any
- 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 31, 2026**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7661, or Pauline Martins at ext. 8039).

Sincerely,



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

bfed:2027bgt:260319afn01:kes

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

BFED Committee

From: BFED Committee
Sent: Sunday, March 22, 2026 5:11 PM
To: 'Marcy Martin'
Cc: 'Maria Zielinski'; 'Stacey Vinoray'; 'finance'; Michelle Santos; Zeke Kalua; Lesley Milner
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-01)
Attachments: 260319afn01 (FN-01).pdf

RICHARD T. BISSEN, JR.
Mayor


MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



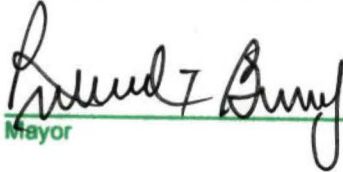
DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

March 30, 2026


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 4-1-26
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: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-01)

Pursuant to your letter dated March 22, 2026, regarding the above-reference matter, please see our responses below:

1. Please outline the major changes in your Department's budget from FYs 2026 to 2027. If your budget will decrease, how will this impact your Department's operations and ability to serve the public?

Response: Finance is requesting a total of eight expansion positions for FY2027. The Accounts Division is requesting two additional positions: Grants Specialist III and Accountant III. The Grants Specialist III will focus on review/audit of County/State/Federal grants payment requests, account reconciliation, and review of processes. This will be very helpful for our Single Audit. The Accountant III will primarily focus on CIP procedures, reporting, and reviewing invoices, bond authorizations/loan transfers and project status reports to name

a few.

The Motor Vehicle division is requesting six (6) new positions – four front office positions: Lahaina (1), Kihei (2) and Pukalani (1), and two back office positions for Kahului.

The Administration division is requesting \$125,000 for an internal control consultant that can assess risk in certain departments, provide training and make specific recommendations to procedures as needed. We are also requesting \$50,000 in audit software to track internal control procedures and assess risk.

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

Response: Currently, there are 23 vacant positions existing within the Department of Finance.

- a. For each vacancy, please include the position ID, job title, the date the position became vacant, and the anticipated hire date.

Response: Please see attachment entitled “Finance – Vacant Positions.”

- b. What are the consequences, if any, for removing funding for these vacant positions from the FY 2027 Budget?

Response: The consequences of removing funding for these vacant positions are critical to daily operations such as:

- **Longer wait times for the public**
- **Delays in processing documents**
- **Increased workload on existing staff**
- **An increase in overtime**
- **Higher employee burnout and turnover**

- c. Please use the following format to respond:

Position ID	Department	Program	Job Title	Date of Vacancy	Anticipated Hire Date	Impact of Removing or Reducing Funding
[insert]	[insert]	[insert]	[insert]	[insert]	[insert]	[insert]

3. If your Department’s FY 2026 Budget contained expansion positions, please provide the following:

- a. A list of the expansion positions.

Response: Please see attachment entitled “Finance –

Expansion Positions.”

- b. For each expansion position that has not been filled, please indicate whether the position is included in the FY 2027 Budget.

Response: *Each unfilled expansion position is included in the FY 2027 Budget.*

- c. For each unfilled expansion position included in the FY 2027 Budget:

- i. Please state how many months of funding are being requested.

Response: *Please see attachment entitled “Finance – Expansion Positions.”*

- ii. Please identify where the position is in the hiring process – position creation; Administration, Department of Personnel Services, or union review; recruitment; interview; or other stage.

Response: *Please see attachment entitled “Finance – Expansion Positions.”*

- d. Please use the following format to respond:

Position ID	Job Title	Department	Program	Filled?	Date Filled	Included in Fiscal Year 2027 Budget?	Months of Funding Requested in Fiscal Year 2027	Current Stage in Hiring Process
[insert]	[insert]	[insert]	[insert]	Yes/No	[insert or N/A]	[Yes/No]	[insert or N/A]	[insert]

4. If your Department is proposing expansion positions in the FY 2027 Budget, how do you plan to fill those positions? Please also identify whether there are any similar positions within the same division, section, or Department that are currently vacant. If so, please state how long each similar position has been vacant.

Response: *The Department plans to fill these expansion positions through the DM-89 recruitment process, which has been successfully utilized to fill DMVL Service Representative II vacancies within the Division of Motor Vehicles and Licensing (DMVL). This process allows the Department to efficiently recruit and onboard qualified candidates as positions become available. In addition, Finance is working on a customer service recruitment strategy with the Department of Personnel Services (DPS).*

Vacancies within the division generally occur throughout the year due to employee retirements, promotions, or other separations. When vacancies arise, the Department initiates recruitment through the DM-89 process to maintain operational staffing levels and minimize service disruptions.

At this time, similar positions may periodically become vacant due to these routine personnel changes; however, the Department actively works to fill vacancies as promptly as possible through established recruitment procedures.

In July 2025, Finance, in partnership with DPS, initiated a Recruitment Incentive Program for labor shortage and critical-to-fill positions. This program will be used to fill the expansion positions in the Accounts Division if necessary.

5. How many positions were filled in FY 2026 that were not expansion positions?

Response: There were 23 positions that were filled in FY 2026 that were not expansion positions.

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

The Department utilized several recruitment strategies to fill vacancies, including the use of DM-89 with benefits, sign-on bonuses and Recruitment Above the Minimum (RAM) to attract qualified candidates in a competitive labor market. These incentives helped make the positions more competitive and appealing to applicants with the necessary qualifications and experience. In addition, the Department worked closely with the Department of Personnel Services to advertise and recruit for vacancies through established civil service recruitment processes. These approaches have helped the Department remain competitive in recruiting and retaining employees needed to maintain service levels.

7. The following questions are related to overtime payments:

- a. How much OT has been paid in FY 2026, to date, and what was the reason for the overtime?

Response: As of 03/25/2026, our expenditures incurred for OT is \$160,891. This is primarily to cover essential duties due to staff vacancies.

- b. What is the Department's process for authorizing, approving, and reviewing OT worked and OT paid to employees?

Response: The Department closely monitors overtime to ensure it is used only when necessary to maintain operations and meet service demands.

Overtime must be authorized and approved by the employee's immediate supervisor or division manager, and the Director, prior to being worked, except in emergency situations where advance approval may not be feasible. Supervisors evaluate operational needs, staffing levels, and budget considerations before authorizing OT.

Once overtime is worked, the employee must accurately report the hours on their time record in Workday. The reported OT is then reviewed and approved by the supervisor to verify that the hours were authorized and worked. Payroll staff may conduct an additional review to ensure compliance with applicable policies, collective bargaining agreements, and payroll procedures before payment is processed.

Departments also periodically review overtime reports and expenditures to monitor usage, ensure proper justification, and confirm that overtime remains within the approved budget.

This process helps ensure that overtime is properly authorized, documented, and controlled while maintaining operational efficiency.

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

Response: Yes. In addition, overtime at the DMVL, Treasury and RPAD can be attributed to increased transaction volume at certain times of the year.

- d. Do you anticipate that OT costs in FY 2027 will increase or decrease and what are the reasons for your assumption?

Response: The Division of Motor Vehicles & Licensing (DMVL) anticipates that customer demand for services will increase due to the projected increase in driver license renewals and the implementation of the new driver license design will increase customer demand for duplicate driver licenses.

8. The following questions are related to your Department's program and activities for FY 2027:

- 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 your Department anticipates receiving and the amount of County funding your Department is requesting.

Response: The DMVL administers five programs on behalf of the State of Hawaii: Commercial Driver Licensing, Periodic Motor Vehicle Inspection, Civil Identification, the collection of Motor Vehicle Registration fees, and the Statewide Program on Parking for Persons with Disabilities.

The DMVL anticipates receiving the following funds from the State:

\$669,708	Commercial Driver Licensing
\$667,202	Periodic Motor Vehicle Inspection
\$24,145	Disability and Communications Access Board
\$272,925	Civil Identification
\$406,032	Motor Vehicle Registration

- 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 provides direct service to the citizens of Maui County by issuing a variety of services: (1) new and renewal driver licenses, (2) motor vehicle registration, (3) various county business licenses, (4) taxi drivers permits, (5) dog licenses, (6) collection of residential water and refuse payments and (7) bicycle & electric bicycle licenses. The DMVL is requesting a funding amount of \$5,616,394.

9. If your Department had Capital Improvement Projects in FY 2026:

a. Provide the status of each CIP if it's different from the information provided in the FY 2026 2nd Quarter CIP Report.

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

Response: The Department of Finance did not have any Capital Improvement Projects in FY 2026.

10. If your Department has proposed Capital Improvement Projects for FY 2027:

a. Rank your proposed CIPs, by priority.

b. Will CIP funding included in the FY 2027 Budget be encumbered by June 30, 2027? If not, how much do you anticipate will be encumbered by that date?

Response: The Department of Finance does not have any CIP for FY 2027.

11. How many contracts did your Department execute in FY 2026? Please provide the total number and total dollar value of contracts awarded through each of the following procurement methods:

a. Request for Proposals.

b. Invitation for Bids.

c. Sole-Source Procurement

Response: The Department of Finance had two (2) Invitation for Bids (IFB) totaling \$191,000.

12. If your Department manages a revolving fund:

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

Response: The Department of Finance does not manage a revolving fund.

b. Provide the current balance.

Response: N/A.

13. If your Department manages grants:
- a. Please provide a master list of all executed grants and all grants held up in review, including the reason each is being held.

Response: The Finance Department does not have any grants it manages.

- b. 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

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

Response: N/A

14. What are your top three Department priorities for FY 2027? How does your Department's budget reflect these priorities?

Response: First, Finance plans to contract an outside accounting firm specializing in risk assessment, internal control procedures and training where applicable in certain departments to improve/enhance certain internal control Countywide policies and procedures. Likewise, Finance plans to acquire internal control software that will enable our Internal Control Compliance section to track and assess risk. The FY 2027 Proposed Budget includes funding for both initiatives.

Second, the TAT software is scheduled to be rolled out by October 2026. The FY 2027 budget for Management includes the related TAT software cost.

Third, internal and external customer service is a priority for Finance. The Accounts Program is adding an Accountant III and a Grant Specialist III to improve grant processing. To effectively implement and administer appointments at satellite offices, the Motor Vehicle & License Program is asking for an additional 4 MVL front office staff. The two additional back-office staff will increase capacity for online and dealer processing, which will result in lower in-person wait times.

15. Did your department apply for any grant funding in FY 2027? If yes, how much was received?

Response: No.

16. How much has your Department spent on Professional Services in FY 2026? What projects and consultants were funded under this line item?

Response: As of March 25, 2026, the Accounts Division incurred \$12,403 in expenditures for professional services. These funds are primarily associated with third-party services for employment tax processing and wage garnishment disbursements.

Professional Services by Division as of 03/25/2026:

Admin – Director’s Office	\$65,559 (Training, planning)
Admin – MCTAT	\$500
Total Admin:	\$66,059
ACCOUNTS	\$12,403
DMVL	\$18,015 (Training)
RPA	\$35,228 (Appraisals)
TREASURY	\$166,834 (Investment and payment management)
Total by Department	\$298,539

17. How much of your Department’s expenditures in FY 2026 will be reimbursed by the Federal Emergency Management Agency for the August 2023 Maui Wildfires? What amount of FY 2027 expenditures are expected to be reimbursed?

Response: The Department of Finance does not have any expenditure related to the August 2023 Maui Wildfires.

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

- a. Provide the amount your Department is receiving for routine operations.

Response: N/A

- b. Provide the amount your Department is receiving for August 2023 Maui Wildfires disaster recovery.

Response: N/A

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

Response: N/A.

- d. Explain whether any Federal grants your Department has received or anticipates receiving have been reduced, suspended, terminated, or otherwise cut by the awarding agency.
 - i. For each affected grant, provide the amount affected, the effective date, the stated reason, and the impact on your Department.

Response: N/A.

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

Response: N/A.

- 19. 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.

- 20. If your Department is managing a Council-initiated condition or appropriation in FY 2026, explain any challenges your Department faced in implementing the condition or appropriation and what information would have assisted you.

Response: The Department of Finance did not have any challenges managing the conditions added under Countywide Costs.

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

Finance - Vacant Positions

Position #	Department	Program	Job Title	Date of Vacancy	Anticipated Hire Date	Impact of Removing or Reducing Funding
P-30935	Finance	ACCOUNTS	Accountant III --> Payroll Specialist III	6/16/2025	6/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-25509	Finance	ACCOUNTS	Payroll Specialist I	1/16/2026	5/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-32277	Finance	ADMIN	Account Clerk III (TAT)	11/15/2025	3/30/2026	Increase workload on existing staff; higher employee burnout and turnover
P-29452	Finance	ADMIN	Real Property Management Specialist IV	2/2/2026	4/16/2026	Increase workload on existing staff; higher employee burnout and turnover
P-32288	Finance	ADMIN	Tax Clerk I (TAT)	11/15/2025	4/16/2026	Increase workload on existing staff; higher employee burnout and turnover
P-28528	Finance	DMVL	DMVL Service Rep. I (Mail Center)	11/25/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-28921	Finance	DMVL	DMVL Service Rep. II (Service Center)	8/11/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25624	Finance	DMVL	DMVL Service Rep. II (FRS)	11/25/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25616	Finance	DMVL	DMVL Service Rep. II (Call Center)	3/14/2026	4/16/2026	Increase workload on existing staff; longer wait times
P-25645	Finance	DMVL	DMVL Service Rep. II (Lahaina)	12/9/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-31868	Finance	DMVL	Senior Clerk (Lahaina)	10/22/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25646	Finance	DMVL	DMVL Service Rep. II --> Senior Clerk	11/25/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25593	Finance	DMVL	DMVL Service Rep I --> Senior Clerk (Mail Center)	9/23/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-28943	Finance	DMVL	DMVL Service Rep. II (Lahaina)	11/25/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-28527	Finance	DMVL	DMVL Service Rep. II (Service Center)	6/30/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25548	Finance	DMVL	Senior Clerk	8/15/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-28921	Finance	DMVL	DMVL Service Rep. II --> Senior Clerk	8/1/2025	4/16/2026	Increase workload on existing staff; longer wait times
P-25579	Finance	DMVL	Senior Clerk	2/18/2026	4/16/2026	Increase workload on existing staff; longer wait times
P-29230	Finance	RPA	Real Property Appraiser Assistant	7/1/2023	5/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-29361	Finance	RPA	Tax Clerk I (RPA)	2/10/2026	6/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-29362	Finance	RPA	Real Property Appraiser I	2/15/2025	5/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-29232	Finance	RPA	Senior Clerk	3/5/2020	6/1/2026	Increase workload on existing staff; higher employee burnout and turnover
P-25575	Finance	RPA	Real Property Appraiser VI	2/1/2026	4/1/2026	Increase workload on existing staff; higher employee burnout and turnover

Finance - Expansion Positions

Position ID	Job Title	Department	Program	Filled?	Date Filled	Included in Fiscal Year 2027 Budget?	Months of Funding Requested in Fiscal Year 2027?	Current Stage in Hiring Process
P-XX160 (P-34370)	Tax Clerk I	Finance	Director's Office	Y	9/16/2025	Yes	12 months	Filled
P-XX161 (P-34696)	Land Acquisition Officer	Finance	Director's Office	Y	11/10/2025	Yes	12 months	Filled
P-00708	Accountant I	Finance	Director's Office	N		Yes	12 months	Reorganization
P-X3011	Tax Auditor IV	Finance	Director's Office (TAT)	N	-	Yes	6 months	PD in review with DPS
P-X3013(P-35056)	Tax Information Specialist I	Finance	Director's Office (TAT)	N	-	Yes	12 months	Position Created. Recruitment in progress.
P-XX166	Accountant II	Finance	Treasury	N		Yes	12 months	PD in review with DPS
P-XX167	Accountant II	Finance	Treasury	N		Yes	12 months	PD in review with DPS

Rev. 03/25/26

BFED Committee

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Wednesday, April 1, 2026 9:20 AM
To: BFED Committee
Cc: Lesley J. Milner; Marcy L. Martin; Maria E. Zielinski; Marci M. Sato; Mary Grace Joy A. Andam; Stacey M. Vinoray
Subject: (BFED-1)(FN-01)
Attachments: (BFED-1)(FN-01).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Janina Agapay

County of Maui | Budget Office

Phone: (808) 270-7836

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

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

April 6, 2026

Y 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

Richard T. Bissen Jr 4-6-26

Mayor 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: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY
OF MAUI (BFED-1) (FN-01)**

Pursuant to your request, attached are updated charts for numbers two and three. In the original chart for number two, P-28921 was inadvertently listed two times. We have added additional information for both charts.

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

Sincerely,

Marcy Martin

MARCY MARTIN
Director of Finance

4/6/2026

Vacant Positions

Position #	Dept	Program	Job Title	Date of Vacancy	Anticipated Hire Date	Impact of Removing or Reducing Funding
P-30935	FIN	ACCOUNTS	Accountant III --> Payroll Specialist III	6/16/2025	6/1/2026	An unfunded FTE, interviews in progress
P-25509	FIN	ACCOUNTS	Payroll Specialist I	1/16/2026	4/16/2026	An unfunded FTE
P-32277	FIN	ADMIN	Account Clerk III (TAT)	11/15/2025	4/1/2026	An unfunded FTE
P-29452	FIN	ADMIN	Real Property Management Specialist IV	2/2/2026	4/16/2026	An unfunded FTE, active recruitment
P-32288	FIN	ADMIN	Tax Clerk I (TAT)	11/15/2025	4/16/2026	An unfunded FTE, filled with DM89
P-28528	FIN	DMVL	DMVL Service Rep. I (Mail Center)	11/25/2025	4/16/2026	An unfunded FTE, DM89 transition to FTE
P-25624	FIN	DMVL	DMVL Service Rep. II (FRS)	11/25/2025	4/16/2026	An unfunded FTE, DM89 transition to FTE
P-25616	FIN	DMVL	DMVL Service Rep. II (Call Center)	3/14/2026	5/16/2026	Increase workload on existing staff; longer wait times, State funded
P-25645	FIN	DMVL	DMVL Service Rep. II (Lahaina)	12/9/2025	4/16/2026	Increase workload on existing staff; longer wait times in Lahaina
P-31868	FIN	DMVL	Senior Clerk (Lahaina)	10/22/2025	5/16/2026	Increase workload on existing staff; longer wait times in Lahaina
P-25646	FIN	DMVL	DMVL Service Rep. II --> Senior Clerk	11/25/2025	4/16/2026	An unfunded FTE, DM89 transition to FTE
P-25593	FIN	DMVL	DMVL Service Rep I --> Senior Clerk (Mail Center)	9/23/2025	5/16/2026	Increase workload on existing staff; longer wait times
P-28943	FIN	DMVL	DMVL Service Rep. II (Lahaina)	11/25/2025	4/16/2026	An unfunded FTE, DM89 transition to FTE
P-28527	FIN	DMVL	DMVL Service Rep. II (Service Center)	6/30/2025	5/16/2026	Increase workload on existing staff; longer wait times
P-25548	FIN	DMVL	Senior Clerk	8/15/2025	5/16/2026	Increase workload on existing staff; longer wait times
P-28921	FIN	DMVL	DMVL Service Rep. II --> Senior Clerk	8/1/2025	4/16/2026	An unfunded FTE, DM89 transition to FTE
P-25579	FIN	DMVL	Senior Clerk	2/16/2026	5/16/2026	Increase workload on existing staff; longer wait times
P-29230	FIN	RPA	Real Property Appraiser Assistant	7/1/2023	5/1/2026	An unfunded FTE, filled with temporary assignment
P-29361	FIN	RPA	Tax Clerk I (RPA)	2/10/2026	6/1/2026	Increase workload on existing staff; higher employee burnout and turnover, CRITICAL POSITION
P-29362	FIN	RPA	Real Property Appraiser I	2/15/2025	5/1/2026	An unfunded FTE as filled with DM89
P-29232	FIN	RPA	Senior Clerk	3/5/2020	9/1/2026	Minimal, evaluating PD
P-25575	FIN	RPA	Real Property Appraiser VI	2/1/2026	4/1/2026	An unfunded FTE

4/6/2026
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Existing Expansion Positions

Position ID	Job Title	Department	Program	Filled	Date Filled	Included in FY 2027 Budget	Months of Funding Requested in FY 2027	Current Stage in Hiring Process
P-34370 (P-XX160)	Tax Clerk I	Finance	Director's Office - Land Management	Y	9/16/2025	Y	12	Filled 9/16/2025
P-34696 (P-XX161)	Land Acquisition Officer	Finance	Director's Office - Land Management	Y	11/10/2025	Y	12	Filled 11/10/2025
P-00708	Accountant I	Finance	Director's Office - Land Management	N		Y	12	Beginning, pending reorganization and PD
P-XX3011	Tax Auditor IV	Finance	Director's Office - TAT	N	1/1/2027	Y	6	PD with DPS, CRITICAL POSITION
P-35056 (P-X3013)	Tax Information Specialist I (Now Accountant III)	Finance	Director's Office - TAT	N	5/1/2026	Y	12	Final, interviewing, CRITICAL POSITION
P-XX166	Account II	Finance	Treasury	N		Y	12	Beginning, no reorganization or PD
P-XX167	Account II	Finance	Treasury	N		Y	12	Beginning, no reorganization or PD

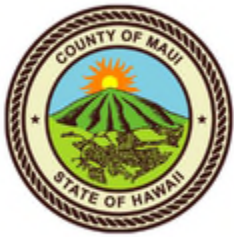
BFED Committee

From: Lesley J. Milner <Lesley.J.Milner@co.maui.hi.us>
Sent: Monday, April 6, 2026 5:20 PM
To: Janina E. Agapay; BFED Committee
Cc: Marcy L. Martin; Maria E. Zielinski; Marci M. Sato; Mary Grace Joy A. Andam; Alice L. Hale
Subject: RE: (BFED-1)(FN-01)
Attachments: (BFED-1)(FN-01) attachments.pdf

Aloha,

Please see the attached correspondence with revised attachments for FN-1, including larger font. Thank you.

-Lesley



Lesley J.C. Milner

Budget Director

Office of the Mayor

808-270-8239

Lesley.j.milner@co.maui.hi.us

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Wednesday, April 1, 2026 9:20 AM
To: BFED.Committee <bfed.committee@mauicounty.us>
Cc: Lesley J. Milner <Lesley.J.Milner@co.maui.hi.us>; Marcy L. Martin <Marcy.Martin@co.maui.hi.us>; Maria E. Zielinski <Maria.E.Zielinski@co.maui.hi.us>; Marci M. Sato <Marci.Sato@co.maui.hi.us>; Mary Grace Joy A. Andam <Grace.Andam@co.maui.hi.us>; Stacey M. Vinoray <stacey.M.Vinoray@co.maui.hi.us>
Subject: (BFED-1)(FN-01)

Aloha,

Please see attached correspondence.

Mahalo,

Janina Agapay

County of Maui | Budget Office

Phone: (808) 270-7836

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