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COUNTY COUNCIL
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March 3, 2026

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

Dear Ms. Martin:

SUBJECT: FISCAL YEAR ("FY") 2027 BUDGET (BFED-1) (FN-01)

May I please request you submit your response to the following questions by **March 30, 2026**. This will enable the Committee to comprehensively review the FY 2027 Budget.

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. 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 2027 Budget?
3. If your Department had expansion positions in the FY 2026 Budget, how many of those positions were filled? If they have not been filled, are they included in the FY 2027 Budget? How many months of funding are being requested?
4. If your Department is proposing expansion positions in the FY 2027 Budget, how do you plan to fill those positions?

Received at BFED meeting on 03/03/2026

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 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 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 CIPs 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. 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.
- ~~14. Provide details on your Department's Carryover/Savings that were included in the FY 2027 Budget.~~
15. What are your top three Department priorities for FY 2027 and how does your Department's budget reflect that?

16. Did your Department apply for any grant funding for FY 2026? If yes, how much in funding was received?
17. How much has your Department spent on Professional Services in FY 2026, and what projects and consultants were funded under this line item?
18. How much of your Department's expenditures in FY 2026 will be reimbursed by the Federal Emergency Management Agency in relation to the wildfires? What amount of FY 2027 expenditures are expected to be reimbursed?
19. If your Department is receiving Federal grants, including pass-through grants:
 - a. Provide how much your Department is receiving for routine operations.
 - b. Provide how much your Department is receiving for August 2023 Maui Wildfires disaster recovery.
 - c. Explain any factors that could jeopardize the receipt of your Federal grants, including changes in Federal policies, compliance requirements, or expiration dates.
 - d. Explain how your Department will adjust if it does not receive the anticipated Federal grant funding.
20. 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 «**Meeting Date**». 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 FYs 2026 to 2027, addressing the following:

«Title» «First_Name» «Last_Name»

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- 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 30, 2026**. 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 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, or Pauline Martins at ext. 8039).

Sincerely,

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

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