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Deputy Director of Council Services
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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

February 27, 2026

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2027 BUDGET** (BFED-1) (FN-06)

May I please request you provide the following:

1. A copy of the fringe benefit rates used to prepare the Mayor's Proposed FY 2027 Budget.
2. A detailed breakdown of actual costs for employee fringe benefits from FYs 2021 to 2026, to date, by category and by fund. The categories include:
 - a. Employees' Retirement System
 - b. Federal Insurance Contributions Act
 - c. Hawaii Employer-Union Health Benefits Trust Fund
 - d. Other Post-Employment Benefits.
3. An explanation of any cost increases to each fringe benefit category and identify whether the increase is based on collective bargaining agreements, including the request for FY 2027.
4. FY 2027 Hawaii Employer-Union Health Benefits Trust Fund medical insurance premium costs for County employees, itemized as: (a) the County employer premium share, and (b) any County-paid employee premium share. Please also provide FYs 2026 and 2027 dollar amounts for each component and cite the authority for any County-paid employee share.

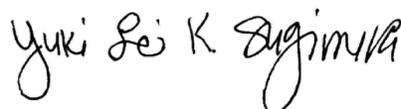
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5. Program details for the EUTF medical insurance for County employees, focusing on Hawaii Medical Service Association and Kaiser Permanente plans. For FYs 2026 and 2027, please provide the following:
 - a. The number of employees who do not participate in County medical coverage, including how “nonparticipation” is defined and tracked;
 - b. Enrollment by plan and tier; and
 - c. The average employee cost, by tier, when an employee enrolls in a plan that costs more than the plan the County uses to set its standard premium contribution.
6. An explanation on whether the County subsidizes employee premium costs for employees enrolled in non-benchmark HMSA or Kaiser plans. If yes, please describe the method and estimated FY 2027 cost. If no, please confirm and note any constraints.
7. The number of employees receiving \$250 monthly for not participating in the County-sponsored medical insurance program. Please identify the appropriation used to fund the payment and explain why it is being used.

May I further request you transmit your response to bfed.committee@mauicounty.us by **March 25, 2026**. To ensure efficient processing, please duplicate the coding in the subject line.

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

Sincerely,



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

bfed:2027bgt:260206afn03:kes

cc: Mayor Richard T. Bissen, Jr.

BFED Committee

From: BFED Committee
Sent: Friday, February 27, 2026 1:09 PM
To: 'Marcy Martin'
Cc: 'Maria Zielinski'; 'Stacey Vinoray'; 'finance'
Subject: FISCAL YEAR 2027 BUDGET (BFED-1) (FN-06)
Attachments: Correspondence to Finance 02-27-2026 (FN-06).pdf

Importance: High