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**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

March 22, 2026

Ms. Cynthia Lallo, Chief of Staff  
Office of the Mayor  
County of Maui  
Wailuku, Hawaii 96793

Dear Ms. Lallo:

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

May I please request you submit your response to the following questions by **April 6, 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:

<b>Position ID</b>	<b>Department</b>	<b>Program</b>	<b>Job Title</b>	<b>Date of Vacancy</b>	<b>Anticipated Hire Date</b>	<b>Impact of Removing or Reducing Funding</b>
[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:

<b>Position ID</b>	<b>Job Title</b>	<b>Department</b>	<b>Program</b>	<b>Filled?</b>	<b>Date Filled</b>	<b>Included in Fiscal Year 2027 Budget?</b>	<b>Months of Funding Requested in Fiscal Year 2027</b>	<b>Current Stage in Hiring Process</b>
[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 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 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. Cynthia Lallo  
March 22, 2026  
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The Department is scheduled to present on **April 16, 2026**. The schedule is subject to change and Committee staff will reach out if there are any changes to the schedule.

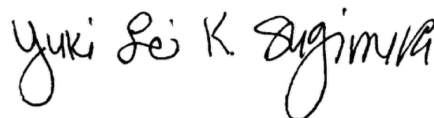
Please be prepared to give a presentation of up to 10 minutes on changes to your Department's budget from Fiscal Year 2026 to Fiscal Year 2027, addressing the following:

- 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](mailto:bfed.committee@mauicounty.us) by **April 6, 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:260319aom01:kes

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

## BFED Committee

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**From:** BFED Committee  
**Sent:** Monday, March 23, 2026 9:55 PM  
**To:** Cynthia Lallo  
**Cc:** Michelle Santos; Zeke Kalua; Lesley Milner; Kristina Cabbat; Tiare P. Horner; Janina Agapay  
**Subject:** PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (OM-01)  
**Attachments:** 260319aom01 (OM-01).pdf