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Director of Council Services
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

April 9, 2026

Ms. Lesley Milner, Budget Director
Office of the Mayor
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Milner:

SUBJECT: **PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI** (BFED-1) (BD-14)

Thank you for participating in the Council's Budget, Finance, and Economic Development Committee meetings for the Proposed Fiscal Year 2027 Budget. The Committee respectfully submits the follow-up questions below.

May I further request that you transmit your response to bfed.committee@mauicounty.us by **4:30 p.m. on April 15, 2026**.

1. Explain how inflation was addressed in developing the Proposed Budget, including any inflation rate, escalation factor, or other pricing assumption used.
2. Identify the major operating costs in the Proposed Budget that reflect inflation or other price increases, including electricity, water, fuel, sewer, refuse disposal, materials, supplies, maintenance, contractual services, and any other significant category. For each category, please identify the rate, factor, or method used to develop the proposed amount.
3. Explain whether the Administration believes those assumptions are sufficient in light of recent national and international events affecting prices, supply chains, fuel costs, utility costs, or other operating expenses. If not, please identify the budget areas most likely to face cost pressure.

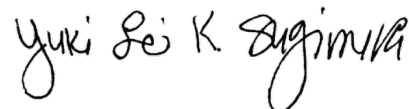
Ms. Lesley Milner
April 9, 2026
Page 2

May I also request that you restate each question followed by your corresponding response. Include any attachments or exhibits. Please ensure your response is clear and legible by using a minimum 12-point font throughout so Committee Members and the public can easily read the document once it is posted.

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, or Pauline Martins at ext. 8039).

Sincerely,



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

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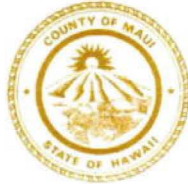
cc: Mayor Richard T. Bissen, Jr.

BFED Committee

From: BFED Committee
Sent: Thursday, April 9, 2026 2:20 PM
To: 'Lesley Milner'
Cc: 'Kristina Cabbat'; 'Tiare P. Horner'; 'Shirley Blackburn'; 'Janina Agapay'; 'Zeke Kalua'
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (BD-14)
Attachments: (BD-14) Correspondence to Budget Director 04-09-2026.pdf

RICHARD T. BISSEN, JR.
Mayor

JOSIAH NISHITA
Managing Director

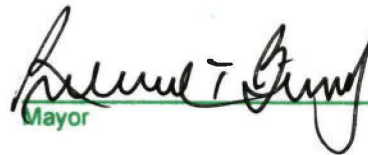


OFFICE OF THE MAYOR
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

April 15, 2026

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL


Mayor 4-15-26
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:

**SUBJECT: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI (BFED-1) (BD-14)**

Pursuant to your correspondence dated April 9, 2026, below are the responses to the following:

1. Explain how inflation was addressed in developing the Proposed Budget, including any inflation rate, escalation factor, or other pricing assumption used.

Response: The Departments review their prior year costs and determine if there is a need to include an adjustment to utility costs for the coming fiscal year. As we are a program based budget, if there is an overage the Department is able to cover that cost if there are savings elsewhere in their B budget. If they are not able to cover an overage, a budget amendment will be requested.

2. Identify the major operating costs in the Proposed Budget that reflect inflation or other price increases, including electricity, water, fuel, sewer, refuse disposal, materials, supplies, maintenance, contractual services, and any other significant category. For each category, please identify the rate, factor, or method used to develop the proposed amount.

Response: Utility rate increases were not included in the FY 2027 Budget unless an increase was requested by the Department based on their recent actual expenses. The Departments review their prior year costs and determine if there is a need to include an adjustment to utility costs for the coming fiscal year. As we are a program based budget, if there is an overage the Department is able to cover that cost if there are savings elsewhere in their B budget. If they are not able to cover an overage, a budget amendment will be requested.

3. Explain whether the Administration believes those assumptions are sufficient in light of recent national and international events affecting prices, supply chains, fuel costs, utility costs, or other operating expenses. If not, identify the budget areas most likely to face cost pressure.

Response: In light of recent national and international events that occurred after preparation of the budget, adjustments may be necessary for departments with significant fuel costs, such as Public Works. If adjustments are not made at this time, the Budget Office always works with the Department of Finance to monitor spending rates, and will request the appropriate budget amendments if significant overages are observed after the first two quarters.

Should you have any questions, please contact me at ext. 8239.

Sincerely,



LESLEY MILNER
Budget Director

BFED Committee

From: Tiare P. Horner <tiare.p.horner@co.maui.hi.us>
Sent: Wednesday, April 15, 2026 3:54 PM
To: BFED Committee; Lesley J. Milner
Cc: Kristina Angeline C. Cabbat; Shirley Blackburn; Janina E. Agapay; Ezekiel I. Kalua
Subject: RE: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (BD-14)
Attachments: (BFED-1) (BD-14).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Tiare P. Horner
Budget Specialist
Phone: 808.270.7517

From: BFED Committee <BFED.Committee@mauicounty.us>
Sent: Thursday, April 9, 2026 14:20
To: Lesley J. Milner <Lesley.J.Milner@co.maui.hi.us>
Cc: Kristina Angeline C. Cabbat <kristina.cabbat@co.maui.hi.us>; Tiare P. Horner <tiare.p.horner@co.maui.hi.us>; Shirley Blackburn <shirley.blackburn@co.maui.hi.us>; Janina E. Agapay <janina.e.agapay@co.maui.hi.us>; Ezekiel I. Kalua <zeke.kalua@co.maui.hi.us>
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (BD-14)