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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](http://www.MauiCounty.us)  
April 16, 2025

Mr. Josiah Nishita, Managing Director  
Department of Management  
County of Maui  
Wailuku, Hawaii 96793

Dear Mr. Nishita:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (MD-04)

May I please request your response to the following:

1. Please provide for each Department:
  - a. The percentage of lapsed CIPs in FY 2024.
  - b. The percentage of encumbered CIPs in FY 2024.
  - c. The percentage of CIPs that have been encumbered in FY 2025, to date.
2. Which of your Department's FY 2026 CIPs can realistically be delayed until FY 2027?

May I further request that you transmit a written response to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by **4:30 p.m. on April 21, 2025**. To ensure efficient processing, please include BFED-1 in the subject line.

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  
Development Committee

Economic

bfed:2026bgt:250415amd01:jpp  
cc: Mayor Richard T. Bissen, Jr.  
Budget Director  
Deputy Managing Director

## BFED Committee

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**From:** BFED Committee  
**Sent:** Wednesday, April 16, 2025 6:11 PM  
**To:** Josiah Nishita  
**Cc:** BFED Committee; 'Michelle Santos'; 'Zeke Kalua'; Lesley Milner;  
kristina.cabbat@co.maui.hi.us; tiare.p.horner@co.maui.hi.us; Janina E. Agapay; Erin  
Wade; Cynthia Sasada  
**Subject:** FISCAL YEAR 2026 BUDGET (BFED-1) (MD-04); reply by 4/21/25  
**Attachments:** (MD-4) Correspondence to Management 04-16-2025.pdf

**RICHARD T. BISSEN, JR.**  
Mayor


**JOSIAH K. NISHITA**  
Managing Director

**ERIN A. WADE**  
Deputy Managing Director



**DEPARTMENT OF MANAGEMENT**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

April 30, 2025

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 5/1/25  
Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Budget, Finance and Economic Development Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura:

**SUBJECT: FISCAL YEAR ("FY") 2026 BUDGET (BFED-1) (MD-4)**

This letter is in response to BFED Committee's April 16, 2025 letter regarding the FY 2026 budget. Questions received from County Council are *italicized* and Department of Management's responses are in normal font. Answers to the below questions relating to expenditures, encumbrances, and vacancies are provided as of April 25, 2025, and do not include estimates of the entire Fiscal Year unless stated otherwise.

*1. Please provide for each Department:*

*a. The percentage of lapsed CIPs in FY 2024.*

<b>Department</b>	<b>FY 2024 Council Adopted</b>	<b>Amended</b>	<b>Amount Encumbered</b>	<b>% Encumbered</b>	<b>Amount Lapsed</b>	<b>% Lapsed</b>
Department of Agriculture	10,750,000	10,750,000	4,887,877	45.5%	5,862,123	54.5%
Department of Environmental Management	43,250,000	44,325,000	24,740,850	55.8%	19,584,150	44.2%
Department of Fire and Public Safety	1,891,000	2,391,000	1,111,583	46.5%	1,279,417	53.5%
Department of Management	6,015,000	6,015,000	5,995,187	99.7%	19,061	0.3%
Department of Parks and Recreation	22,930,000	28,084,548	21,038,437	74.9%	7,046,111	25.1%
Department of Police	7,694,000	7,694,000	1,371,042	17.8%	6,322,958	82.2%
Department of Public Works	47,553,334	48,493,334	43,271,307	89.2%	5,222,027	10.8%
Department of Transportation	600,000	2,620,000	2,358,177	90.0%	261,823	10.0%
Department of Water Supply	10,400,000	10,400,000	5,797,656	55.7%	4,602,334	44.3%
Office of the County Clerk	60,000	60,000	0	0.0%	60,000	100.00%
<b>Grand Total</b>	<b>151,143,334</b>	<b>160,832,882</b>	<b>109,500,459</b>	<b>68.1%</b>	<b>51,331,671</b>	<b>31.9%</b>

b. *The percentage of encumbered CIPs in FY 2024.*

See table provided above.

c. *The percentage of CIPs that have been encumbered in FY 2025, to date.*

Note that Departments have 18 months to encumber CIP funds, meaning that they have until December 31, 2025 to encumber FY2025 funds.

<b>Department</b>	<b>FY 2025 Council Adopted</b>	<b>Amended</b>	<b>Amount Encumbered (to date)</b>	<b>% Encumbered</b>
Department of Environmental Management	46,900,000	48,900,000	6,938,420	14.2%
Department of Fire and Public Safety	17,770,000	17,770,000	227,497.76	1.3%
Department of Management	40,000,000	55,875,000	17,111,884	30.6%
Department of Parks and Recreation	14,376,000	14,376,000	6,492,238	45.2%
Department of Police	1,300,000	1,300,000	25,660	2.0%
Department of Public Works	62,650,000	74,869,251	39,629,349	52.9%
Department of Transportation	3,200,000	3,200,000	92,233	2.9%
Department of Water Supply	23,850,000	23,850,000	5,174,238	21.7%
<b>Grand Total</b>	<b>210,046,000</b>	<b>240,140,251</b>	<b>75,691,520</b>	<b>31.5%</b>

2. *Which of your Department's FY 2026 CIPs can realistically be delayed until*

Chair Yuki Lei K. Sugimura  
April 30, 2025  
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*FY 2027?*

While all FY 2026 Department of Management CIP projects are considered vital to the County, the Department provided a project ranking in the response to BFED-1 MD-01, dated April 4, 2025, which can be further discussed with the Department should project delays be considered by BFED Committee.

Should you have any further questions, please contact my office at ext. 7855 or email [Josiah.Nishita@co.maui.hi.us](mailto:Josiah.Nishita@co.maui.hi.us).

Sincerely,



Josiah K. Nishita  
Managing Director

## BFED Committee

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**From:** Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Thursday, May 1, 2025 3:52 PM  
**To:** BFED Committee  
**Cc:** Lesley J. Milner; Josiah K. Nishita; Noah D. Jackson; Cynthia E. Sasada  
**Subject:** (BFED-1)(MD-04)  
**Attachments:** (BFED-1)(MD-04).pdf

Hello,

Please see attached correspondence.

Thank you,

***Janina Agapay***

County of Maui | Budget Office

Phone: (808) 270-7836

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