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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 21, 2026

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

Dear Ms. Martin:

SUBJECT: **PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI** (BFED-1) (FN-10)

Thank you for participating in the Council's Budget, Finance, and Economic Development Committee meeting of April 20, 2026. 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 23, 2026**.

1. Please define "Parcels" and "Unit Count" in the table labeled "Apartments Destroyed in August 8, 2023 Maui Wildfires" and how they were calculated.
 - a. Do these figures include apartments that have been rebuilt? If yes, please specify the number that have been rebuilt. (Page 36, Selected Real Property Statistics for Budget Consideration Fiscal Year 2026-2027) (TP)
2. A pie chart describes Maui County's revenue sources for the Mayor's Proposed FY 2026-2027 Budget. Please explain how interfund transfers and lapsed bonds are considered revenue sources. (Page 4, Selected Real Property Statistics for Budget Consideration Fiscal Year 2026-2027) (KB)
3. Please describe the process once it has been determined that a project with funding allocated in the Budget will not proceed, or that the allocated expenditures will not be utilized, including who is notified following that determination. (ALL)

Ms. Marcy Martin
April 21, 2026
Page 2

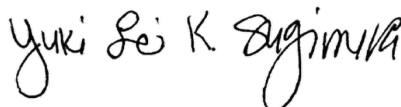
4. Regarding the Class County by Value and Council District Breakdowns provided in the Selected Real Property Statistics for Budget Consideration FY 2026-2027:
 - a. Please provide data for the Real Property Tax classifications not included in this report. This information does not need to be submitted before the end of the Budget session.
 - b. Please advise whether these breakdowns can be provided for all Real Property Tax classifications in the FY 2028 report. (TP)

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

bfed:2027bgt:260420afn02:clm

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

BFED Committee

From: BFED Committee
Sent: Tuesday, April 21, 2026 8:27 PM
To: Marcy Martin
Cc: Maria Zielinski; Alice Hale; finance; Zeke Kalua; Lesley Milner; Kristina Cabbat; tiare.p.horner@co.maui.hi.us; Shirley Blackburn; Janina Agapay
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-10)
Attachments: 260420afn02 (FN-10).pdf
Importance: High

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

April 23, 2026

Ms. Lesley Milner
Budget Director, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard T. Bissen, Jr. 4-24-26
Mayor Date

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

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 and Members:

**SUBJECT: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI (BFED-1) (FN-10)**

This transmittal is in response to your letter dated April 21, 2026, requesting a response to the following questions. Please see responses following each corresponding question below:

1. Please define "Parcels" and "Unit Count" in the table labeled "Apartments Destroyed in August 8, 2023 Maui Wildfires" and how they were calculated. Do these figures include apartments that have been rebuilt? If yes, please specify

the number that have been rebuilt. (Page 36, Selected Real Property Statistics for Budget Consideration Fiscal Year 2026-2027) (TP)

Response: A parcel is the equivalent of one TMK. Unit count is the number of units (apartment, dwelling, commercial offices, etc.) within a building or parcel. The breakdown of apartment parcels and the unit count from page 36 is attached.

a. Do these figures include apartments that have been rebuilt? If yes, please specify the number that have been rebuilt.

Response: Yes, these figures include one (1) apartment building that has been rebuilt. This apartment building (Kaiialu O Kupuohi Apartments) consists of 89 units and is owned by the County of Maui.

2. A pie chart describes Maui County's revenue sources for the Mayor's Proposed FY 2026-2027 Budget. Please explain how interfund transfers and lapsed bonds are considered revenue sources. (Page 4, Selected Real Property Statistics for Budget Consideration Fiscal Year 2026-2027) (KB)

Response: Interfund transfers, and lapsed bonds are treated as revenue sources for budgeting purposes because they represent funds available for appropriations even though they are not generated from a new external revenue source. In governmental accounting, interfund transfers move revenue between funds making them available for appropriation in the receiving fund. Lapsed bonds are proceeds from a prior bond issuance of general obligation bonds that have lapsed where they can be reappropriated. Consequently, both function as available revenue sources.

3. Please describe the process once it has been determined that a project with funding allocated in the Budget will not proceed, or that the allocated expenditures will not be utilized, including who is notified following that determination. (ALL)

Response: The Departments are the ones that determine whether a project will proceed or not. If a project does not move forward, the appropriation lapses after eighteen (18) months.

4. Regarding the Class County by Value and Council District Breakdowns provided in the Selected Real Property Statistics for Budget Consideration FY 2026-2027:

a. Please provide data for the Real Property Tax classifications not included in this report. This information does not need to be submitted before the end of the Budget session.

Response: The Class Count by Value and Council District Breakdowns of the following tax classifications are attached: Time Share, Apartment, Commercial, Industrial, Agricultural, Conservation and Hotel/Resort.

b. Please advise whether these breakdowns can be provided for all Real Property Tax classifications in the FY 2028 report. (TP)

Response: Yes, the Real Property Assessment Division will provide the breakdowns of all tax classifications in the FY 2028 report.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

Apartments Destroyed in August 8, 2023 Maui Wildfires

Tax Status	Parcels	Unit Count	Address	Project	Rebuilt
Taxable	460080080000	30	647 Luakini St	LIBERTY APARTMENT	N
			100 Kenul St	HALE OHANA APTS (CONDOMINIUMIZED)	
Taxable	450080040001	1	UNIT 101	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040002	1	UNIT 102	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040003	1	UNIT 103	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040004	1	UNIT 104	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040005	1	UNIT 105	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040006	1	UNIT 106	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040007	1	UNIT 107	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040008	1	UNIT 108	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040009	1	UNIT 109	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040010	1	UNIT 110	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040011	1	UNIT 111	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040012	1	UNIT 112	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040013	1	UNIT 113	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040014	1	UNIT 114	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040015	1	UNIT 115	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040016	1	UNIT 116	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040017	1	UNIT 117	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040018	1	UNIT 118	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040019	1	UNIT 119	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040020	1	UNIT 120	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040021	1	UNIT 201	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040022	1	UNIT 202	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040023	1	UNIT 203	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040024	1	UNIT 204	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040025	1	UNIT 205	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040026	1	UNIT 206	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040027	1	UNIT 207	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040028	1	UNIT 208	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040029	1	UNIT 209	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040030	1	UNIT 210	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040031	1	UNIT 211	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040032	1	UNIT 212	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040033	1	UNIT 213	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040034	1	UNIT 214	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040035	1	UNIT 215	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040036	1	UNIT 216	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040037	1	UNIT 217	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040038	1	UNIT 218	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040039	1	UNIT 219	HALE OHANA APTS (CONDOMINIUMIZED)	N
Taxable	450080040040	1	UNIT 220	HALE OHANA APTS (CONDOMINIUMIZED)	N
Total Taxable	41	70			
Non-taxable Affordable	450030130000	142	1056 Front St	Front Street Apartments (State)	N
Non-taxable Affordable	450030350000	120	1037 Wainee	LAHAINA SURF (Hale Mahaolu non-profit)	N
Non-taxable Affordable	450070050000	42	1028 Wainee	Piilani (Hawaii Public Housing Authority)	N
Non-taxable Affordable	450100470000	89	258 Kupuohi	KAIALU O KUPUOHI APARTMENTS	Y
Non-taxable Affordable	450260010000	30	810 Kelaweia St	HALE MAHAOLU (non-profit)	N
Non-taxable Affordable	450260030000	5	810 Kelaweia St	HALE MAHAOLU (non-profit)	N
Non-taxable Affordable	460090580000	20	767 Luakini St	LAHAINA CROSSROADS (County)	N
Non-taxable Affordable	460110070000	63	615 Honoapiilani Hwy	WEINBERG COURT APARTMENTS(non-profit)	N
Non-taxable Affordable	460340430000	20	120 Leoleo St	KOMOHANA HALE (County)	N
Non-taxable Affordable	450210410000	0	KAIALU O KUKUIA APTS - Wasn't built/inhabited at time of fire. Since completed (200 units)		
Total Non-Taxable	10	531			
	Parcel	Unit Count			
GRAND TOTALS	51	601			

QUESTION 4a - Class Count by Value and Council District

**TIME SHARE CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	KM	MOL	WM	Grand Total
236700-736699	138	7	287	432
736700-1236699	168		800	968
1236700-1736699	15		347	362
1736700-2236699			275	275
2236700-2736699			91	91
2736700-3236699			123	123
3236700-3736699			141	141
3736700-4236699			25	25
4236700-4736699			22	22
4736700-5236699			4	4
>10236700	3		1	4
Grand Total	324	7	2,116	2,447

APARTMENT CLASS COUNT
BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027

Value Range	KAH	KM	LAN	MOL	MPH	UPC	WM	WWW	Grand Total
0-499999	20	207	3	4	1	4	412	8	659
500000-999999	1	5		1			1	2	10
1000000-1499999	1	4						5	10
1500000-1999999		8				1		8	17
2000000-2499999		6					1	5	12
2500000-2999999		1						1	2
3000000-3499999		2					1	1	4
3500000-3999999		1							1
4000000-4499999		2							2
4500000-4999999		2					1		3
5000000-5499999		1				1	1		3
5500000-5999999		1							1
6500000-6999999		1							1
7000000-7499999		1							1
8000000-8499999		1							1
>10000000	1	8	3					1	13
Grand Total	23	251	6	5	1	6	417	31	740

QUESTION 4a - Class Count by Value and Council District

**COMMERCIAL CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	HAN	KAH	KM	LAN	MOL	MPH	UPC	WM	WWW	Grand Total
0-499999	8	209	226	25	89	166	35	174	284	1,216
500000-999999	3	28	63	6	18	35	14	38	100	305
1000000-1499999		39	30	6	6	21	12	13	39	166
1500000-1999999		22	20	4	1	21	5	15	14	102
2000000-2499999	1	8	10		2	13	4	6	7	51
2500000-2999999		13	3	1	1	9	1	4	5	37
3000000-3499999		5	2			10	1	2	3	23
3500000-3999999		2	6			3	2	5		18
4000000-4499999		3	1	1		5		5		15
4500000-4999999		2	2			4		1		9
5000000-5499999		1	1					1	1	4
5500000-5999999		3	2			2				7
6000000-6499999						2		3		5
6500000-6999999		1	1				1			3
7000000-7499999		1	3					2		6
7500000-7999999		2	2			1		1		6
8000000-8499999		1	2					1	1	5
8500000-8999999		2				1				3
9000000-9499999		1	1							2
9500000-10000000			2						2	4
>10000000		10	20			2	1	8	4	45
Grand Total	12	353	397	43	117	295	76	279	460	2,032

QUESTION 4a - Class Count by Value and Council District

**INDUSTRIAL CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	KAH	KM	LAN	MOL	MPH	UPC	WM	WWW	Grand Total
0-499999	70	7	25	22	18		15	66	223
500000-999999	48	3	5	4	5		3	60	128
1000000-1499999	53	16	2	2	2		6	44	125
1500000-1999999	45	8	1		1		7	37	99
2000000-2499999	25	5		2			5	16	53
2500000-2999999	25	5			1		1	9	41
3000000-3499999	20	4					2	4	30
3500000-3999999	21	3			1		2	3	30
4000000-4499999	11							3	14
4500000-4999999	8	3					1	4	16
5000000-5499999	4	1					1	2	8
5500000-5999999	8		2					3	13
6000000-6499999	5	2					1	2	10
6500000-6999999	4	1	2						7
7000000-7499999	1	2					1	4	8
7500000-7999999	2	2			1				5
8000000-8499999	1							2	3
8500000-8999999	2				1				3
9000000-9499999	1	3			1				5
9500000-10000000	5	1							6
>10000000	34	5			2	1	4	1	47
Grand Total	393	71	37	30	33	1	49	260	874

QUESTION 4a - Class Count by Value and Council District

**AGRICULTURAL CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	HAN	KAH	KM	LAN	MOL	MPH	UPC	WM	WWW	Grand Total
0-499999	822	6	139	64	1,315	624	508	417	340	4,235
500000-999999	144	4	10	1	51	165	138	120	50	683
1000000-1499999	27	1	14	1	8	88	68	78	30	315
1500000-1999999	11		15	1	3	25	41	35	4	135
2000000-2499999	2		14		2	5	20	8	7	58
2500000-2999999	1	1	13			3	9	14		41
3000000-3499999	1		7				6	6	1	21
3500000-3999999	1		13			1	3	1	1	20
4000000-4499999			5		1	1	5	3		15
4500000-4999999	1	1	7				1	1		11
5000000-5499999			1						1	2
5500000-5999999			2		1			1		4
6000000-6499999							1	1		2
6500000-6999999			1			2			1	4
8000000-8499999			2						1	3
9000000-9499999							2			2
9500000-10000000			1							1
>10000000			3	2			1			6
Grand Total	1,010	13	247	69	1,381	914	803	685	436	5,558

QUESTION 4a - Class Count by Value and Council District

**CONSERVATION CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	HAN	KAH	KM	LAN	MOL	MPH	UPC	WM	WWW	Grand Total
0-499999	257	11	63	24	359	43	27	135	90	1,009
500000-999999	9	2	2	4		1	2	3	3	26
1000000-1499999	3		2	1				5	1	12
1500000-1999999	2	1	4	1				4		12
2000000-2499999	1	1	1			1		2		6
2500000-2999999	1		1					2	1	5
3000000-3499999			2							2
3500000-3999999			1							1
4000000-4499999			2	1					1	4
4500000-4999999			1	1						2
6000000-6499999								1		1
7000000-7499999				1						1
7500000-7999999				1						1
>10000000			5							5
Grand Total	273	15	84	34	359	45	29	152	96	1,087

QUESTION 4a - Class Count by Value and Council District

**HOTEL/RESORT CLASS COUNT
 BY VALUE AND COUNCIL DISTRICT
 FISCAL YEAR 2026 - 2027**

Value Range	HAN	KAH	KM	LAN	MOL	UPC	WM	Grand Total
0-499999	54		219		7		16	296
500000-999999	7		1		3		3	14
1000000-1499999	3		1		1	1	24	30
1500000-1999999							18	18
2000000-2499999			26				23	49
2500000-2999999	1		16				8	25
3000000-3499999	1						2	3
3500000-3999999			1		2		1	4
4000000-4499999			3				2	5
4500000-4999999			1				1	2
5000000-5499999			4				1	5
5500000-5999999			1					1
6000000-6499999			1					1
7000000-7499999							2	2
8000000-8499999							1	1
9500000-10000000							1	1
>10000000		4	23	2			10	39
Grand Total	66	4	297	2	13	1	113	496

BFED Committee

From: Tiare P. Horner <tiare.p.horner@co.mauhi.us>
Sent: Friday, April 24, 2026 4:29 PM
To: BFED Committee; Marcy L. Martin
Cc: Maria E. Zielinski; Alice L. Hale; finance; Ezekiel I. Kalua; Lesley J. Milner; Kristina Angeline C. Cabbat; Shirley Blackburn; Janina E. Agapay
Subject: RE: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-10)
Attachments: (BFED-1) (FN-10).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Tiare P. Horner
Budget Specialist
Phone: 808.270.7517

From: BFED Committee <BFED.Committee@mauicounty.us>
Sent: Tuesday, April 21, 2026 20:27
To: Marcy L. Martin <marcy.martin@co.mauhi.us>
Cc: Maria E. Zielinski <maria.e.zielinski@co.mauhi.us>; Alice L. Hale <Alice.L.Hale@co.mauhi.us>; finance <finance@co.mauhi.us>; Ezekiel I. Kalua <zeke.kalua@co.mauhi.us>; Lesley J. Milner <lesley.j.milner@co.mauhi.us>; Kristina Angeline C. Cabbat <Kristina.Cabbat@co.mauhi.us>; Tiare P. Horner <tiare.p.horner@co.mauhi.us>; Shirley Blackburn <shirley.blackburn@co.mauhi.us>; Janina E. Agapay <Janina.E.Agapay@co.mauhi.us>
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-10)
Importance: High