

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore
Tasha Kama

Councilmembers
Tom Cook
Gabe Johnson
Tamara Paltin
Keani N.W. Rawlins-Fernandez
Shane M. Sinenci
Nohelani U'u-Hodgins



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 18, 2025

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (FN-12)

May I please request that you provide the actual expenditures and budgeted amounts for all County departments for FY 2025 through December 31, 2024, by program and by account type (Categories A & B).

May I further request that you transmit your response to bfed.committee@mauicounty.us by **April 22, 2025**. 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,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive, flowing style.

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

bfed:2026bgt:250417afn01:kes

cc: Mayor Richard T. Bissen, Jr.
Budget Director
Deputy Director of Finance

BFED Committee

From: BFED Committee
Sent: Saturday, April 19, 2025 8:47 AM
To: 'Marcy Martin'
Cc: 'Michelle Santos'; 'Zeke Kalua'; 'Lesley Milner'; kristina.cabbat@co.maui.hi.us; 'tiare.p.horner@co.maui.hi.us'; 'Janina E. Agapay'; 'Maria Zielinski'; 'Stacey.M.Vinoray@co.maui.hi.us'
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-12); reply by 4/22/25
Attachments: (FN-12) Correspondence to Finance 04-18-2025.pdf

RICHARD T. BISSEN, JR.
Mayor


MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



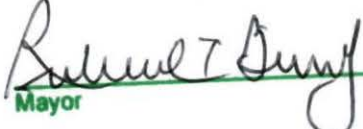
DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

April 22, 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

 4-22-25
Mayor 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 and Members:

SUBJECT: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-12)

This transmission is in response your letter dated April 18, 2025, requesting to the following information:

1. May I please request that you provide the actual expenditures and budgetted amounts for all County departments for FY 2025 through December 31, 2024, by program and by account type (Categories A & B).

Response: Please see attached document.

*Honorable Yuki Lei K. Sugimura, Chair
and Members of the BFED Committee
April 22, 2025
Page 2*

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

Attachments

Department/Program	FY25 Budget	FY25 Expenditures as of 12/31/24*
Office of Council Services		
Council Services Program Salaries	6,340,275	2,889,239
Council Services Program Operations	3,056,359	429,820
Council Services Program Equipment	314,189	92,009
Total Council Services Program	9,710,823	3,411,068
Office of the County Auditor		
County Auditor Program Salaries	766,892	259,590
County Auditor Program Operations	1,001,618	313,832
County Auditor Program Equipment	4,000	871
Total County Auditor Program	1,772,510	574,293
Office of the County Clerk		
County Clerk Program Salaries	1,391,226	552,826
County Clerk Program Operations	1,373,050	374,140
County Clerk Program Equipment	20,000	19,776
Total County Clerk Program	2,784,276	946,742
Office of the Mayor		
Admin Program Salaries	2,367,734	1,167,482
Admin Program Operations	1,733,312	1,549,388
Admin Program Equipment	11,000	5,575
Total Admin Program	4,112,046	2,722,445
Economic Development Program Salaries	1,226,938	578,949
Economic Development Program Operations	15,978,797	2,736,171
Economic Development Program Equipment	5,041	1,782
Total Economic Development Program	17,210,776	3,316,902
Budget Program Salaries	515,752	214,246
Budget Program Operations	80,820	6,764
Budget Program Equipment	7,200	3,481
Total Budget Program	603,772	224,491
CDBG Program Salaries	285,000	7,225
CDBG Program Operations	432,512	-
CDBG Program Equipment	29,956	-
Total CDBG Program	747,468	7,225
Department of Management		
Management Program Salaries	2,015,288	808,468
Management Program Operations	3,236,310	543,809
Management Program Equipment	-	-
Total Management Program	5,251,598	1,352,277
Information Technology Services Salaries	5,608,800	1,989,406
Information Technology Services Operations	18,289,122	5,692,278
Information Technology Services Salaries	1,160,000	744,717
Total Information Technology Services Program	25,057,922	8,426,401
Office of Recovery Salaries	805,332	216,366
Office of Recovery Operations	31,645,650	6,896,602
Office of Recovery Equipment	225,000	502
Total Office of Recovery Program	32,675,982	7,113,470
Department of the Corporation Counsel		
Legal Services Program Salaries	4,797,357	2,148,391
Legal Services Program Operations	536,399	228,784
Legal Services Program Equipment	46,812	3,675
Total Legal Services Program	5,380,568	2,380,850
Department of the Prosecuting Attorney		
General Prosecution Program Salaries	8,722,320	3,674,040
General Prosecution Program Operations	913,901	436,574
General Prosecution Program Equipment	16,705	54,699
Total General Prosecution Program	9,652,926	4,165,313
Department of Finance		
Admin Program Salaries	1,439,782	694,236
Admin Program Operations	519,238	68,114
Admin Program Equipment	42,774	560
Total Admin Program	2,001,794	762,910
Treasury Program Salaries	1,025,044	427,588
Treasury Program Operations	943,225	199,647
Treasury Program Equipment	3,600	1,786
Total Treasury Program	1,971,869	629,021
Accounts Program Salaries	1,567,926	710,665
Accounts Program Operations	209,315	55,213
Accounts Program Equipment	3,200	-
Total Accounts Program	1,780,441	765,878
Purchasing Program Salaries	431,256	212,096
Purchasing Program Operations	80,110	27,455
Purchasing Program Equipment	3,600	846
Total Purchasing Program	514,966	240,397
Motor Vehicle Licensing Program Salaries	3,073,268	1,393,347
Motor Vehicle Licensing Program Operations	1,940,832	614,196
Motor Vehicle Licensing Program Equipment	50,000	-
Total Motor Vehicle Licensing Program	5,064,100	2,007,543
Real Property Assessment Program Salaries	2,593,546	1,125,806
Real Property Assessment Program Operations	754,880	129,657
Real Property Assessment Program Equipment	106,000	67,313
Total Real Property Assessment Program	3,454,426	1,322,776
Countywide Costs Program Operations	379,494,895	268,273,145
Total Countywide Costs Program	379,494,895	268,273,145
Department of Personnel Services		
Personnel Services Program Salaries	1,726,641	746,008
Personnel Services Program Operations	676,540	196,036
Personnel Services Program Equipment	7,800	1,275
Total Personnel Services Program	2,410,981	943,319

Department of Planning		
Planning Program Salaries	5,799,965	2,273,826
Planning Program Operations	2,656,499	582,182
Planning Program Equipment	30,000	81,632
Total Planning Program	8,486,464	2,937,640
Department of Police		
Administration Program Salaries	3,632,497	1,650,237
Administration Program Operations	3,950,909	1,526,026
Administration Program Equipment	32,600	60,141
Total Administration Program	7,616,006	3,236,404
Investigative Services Program Salaries	11,029,645	4,027,141
Investigative Services Program Operations	3,002,911	1,605,018
Investigative Services Program Equipment	655,204	60,170
Total Investigative Services Program	14,687,760	5,692,329
Uniformed Patrol Services Program Salaries	33,458,819	16,034,311
Uniformed Patrol Services Program Operations	2,759,984	1,155,343
Uniformed Patrol Services Program Equipment	43,897	1,062
Total Uniformed Patrol Services Program	36,262,700	17,190,716
Technical Support Services Program Salaries	9,494,415	3,326,922
Technical Support Services Program Operations	6,923,307	3,517,340
Technical Support Services Program Equipment	4,200,431	335,564
Total Technical Support Services Program	20,618,153	7,179,826
Department of Fire and Public Safety		
Fire Control Admin/Maint Program Salaries	2,077,156	919,725
Fire Control Admin/Maint Program Operations	1,483,105	476,151
Fire Control Admin/Maint Program Equipment	141,409	47,437
Total Fire Control Admin/Maint Program	3,701,670	1,443,313
Fire Control Training Program Salaries	1,578,708	617,707
Fire Control Training Program Operations	547,900	243,157
Fire Control Training Program Equipment	867,167	375,866
Total Fire Control Training Program	2,993,775	1,236,730
Fire Rescue Operations Program Salaries	36,024,561	16,661,582
Fire Rescue Operations Program Operations	5,687,934	3,363,073
Fire Rescue Operations Program Equipment	5,364,052	5,341,896
Total Fire Rescue Operations Program	47,076,547	25,366,551
Fire Prevention Program Salaries	1,670,776	593,855
Fire Prevention Program Operations	114,493	51,603
Fire Prevention Program Equipment	2,090	1,361
Total Fire Prevention Program	1,787,359	646,819
Ocean Safety Program Salaries	6,493,519	2,694,286
Ocean Safety Program Operations	340,996	162,043
Ocean Safety Program Equipment	206,108	186,426
Total Ocean Safety Program	7,040,623	3,042,755
Maui Emergency Management Agency		
Emergency Management Program Salaries	1,007,902	341,508
Emergency Management Program Operations	14,829,455	8,874,896
Emergency Management Program Equipment	1,216,971	-
Total Emergency Management Program	17,054,328	9,216,404
Department of Liquor Control		
Liquor Control General Program Salaries	1,800,929	759,033
Liquor Control General Program Operating	1,883,201	605,953
Liquor Control General Program Equipment	18,338	24,703
Total Liquor Control General Program	3,702,468	1,389,689
Department of Parks and Recreation		
Admin Program Salaries	2,087,884	793,110
Admin Program Operations	743,271	219,577
Admin Program Equipment	9,750	4,109
Total Admin Program	2,840,905	1,016,796
Parks Program Salaries	5,391,724	2,197,712
Parks Program Operations	2,788,938	1,459,850
Parks Program Equipment	729,249	136,547
Total Parks Program	8,909,911	3,794,109
Recreation and Support Services Program Salaries	17,024,980	7,912,296
Recreation and Support Services Program Operations	12,077,157	5,233,111
Recreation and Support Services Program Equipment	1,286,316	1,058,078
Total Recreation and Support Services Program	30,388,453	14,203,485
Department of Public Works - General Fund		
Admin Progoram Salaries	749,774	318,986
Admin Progoram Operations	36,300	9,501
Admin Progoram Equipment	20,000	-
Total Admin Program	806,074	328,487
Engineering Program Salaries	3,474,351	1,432,324
Engineering Program Operations	2,489,212	803,278
Engineering Program Equipment	44,000	17,285
Total Engineering Program	6,007,563	2,252,887
Special Maintenance Program Salaries	3,794,352	1,749,364
Special Maintenance Program Operations	2,711,216	983,122
Special Maintenance Program Equipment	740,000	452,693
Total Special Maintenance Program	7,245,568	3,185,179
Development Services Administration Program Salaries	2,724,292	1,309,480
Development Services Administration Program Operations	135,575	28,569
Total Development Services Administration Program	2,859,867	1,338,049
Department of Public Works - Highway Fund		
Highway Administration Program Salaries	817,158	291,837
Highway Administration Program Operations	25,823,115	10,904,898
Highway Administration Program Equipment	78,500	1,230
Total Highway Administration Program	26,718,773	11,197,965
Road/Bridge/Drain Maintenance Program Salaries	10,840,000	4,742,180
Road/Bridge/Drain Maintenance Program Operations	5,586,402	2,500,135
Road/Bridge/Drain Maintenance Program Equipment	2,088,810	1,618,842
Total Road/Bridge/Drain Maintenance Program	18,515,212	8,861,157
Traffic Signs/Marking Program Salaries	1,458,284	657,833

Traffic Signs/Marking Program Operations	661,541	424,832
Traffic Signs/Marking Program Equipment	284,454	99,987
Total Traffic Signs/Marking Program	2,404,279	1,182,652
Department of Transportation - General Fund		
Admin/Gen Fund Program Salaries	1,006,895	386,721
Admin/Gen Fund Program Operations	429,934	438,016
Admin/Gen Fund Program Equipment	4,199	1,338
Total Admin/Gen Fund Program	1,441,028	826,075
Park Maui Program Operations	2,317,231	474,696
Total Park Maui Program	2,317,231	474,696
Human Service Transportation Program Operations	7,172,122	3,537,331
Total Human Service Transportation Program	7,172,122	3,537,331
Air Ambulance Program Operations	672,215	672,215
Total Air Ambulance Program	672,215	672,215
Department of Transportation - Highway Fund		
Admin/Highway Fund Program Operations	2,897,900	88,306
Total Admin/Highway Fund Program	2,897,900	88,306
Public Transit Program Operations	20,115,000	9,980,375
Total Public Transit Program	20,115,000	9,980,375
Department of Environmental Management - General Fund		
Admin Program Salaries	565,278	269,135
Admin Program Operations	847,878	4,492
Admin Program Equipment	54,500	1,383
Total Admin Program	1,467,656	275,010
Department of Environmental Management - Wastewater Fund		
Wastewater Admin Program Salaries	2,299,468	697,232
Wastewater Admin Program Operations	27,963,565	12,180,147
Wastewater Admin Program Equipment	36,834	1,272
Total Wastewater Admin Program	30,299,867	12,878,651
Wastewater Reclamation Program Salaries	8,584,722	3,729,368
Wastewater Reclamation Program Operations	18,972,340	5,638,973
Wastewater Reclamation Program Equipment	1,147,063	888,309
Total Wastewater Reclamation Program	28,704,125	10,256,650
Department of Environmental Management - Solid Waste Fund		
Solid Waste Administration Program Salaries	1,215,951	556,192
Solid Waste Administration Program Operations	17,010,645	7,958,964
Solid Waste Administration Program Equipment	66,530	50,303
Total Solid Waste Administration Program	18,293,126	8,565,459
Solid Waste Operations Program Salaries	6,919,828	3,296,057
Solid Waste Operations Program Operations	8,102,074	3,763,012
Solid Waste Operations Program Equipment	3,457,360	20,593
Total Solid Waste Operations Program	18,479,262	7,079,662
Department of Environmental Management - EP&S Fund		
EP&S Program Salaries	515,943	104,410
EP&S Program Operations	15,680,991	4,573,050
EP&S Program Equipment	2,114,000	1,533
Total EP&S Program	18,310,934	4,678,993
Department of Water Supply - Water Fund		
Water Administration Program Salaries	5,886,685	2,452,885
Water Administration Program Operations	8,952,946	2,774,852
Water Administration Program Equipment	145,137	52,806
Total Water Administration Program	14,984,768	5,280,543
Water Department Wide Expenses Operations	22,571,032	18,832,938
Total Water Department Wide Expenses Operations	22,571,032	18,832,938
Water Operations Program Salaries	11,757,094	5,667,888
Water Operations Program Operating	34,572,991	14,059,145
Water Operations Program Equipment	4,450,509	169,294
Total Water Operations Program	50,780,594	19,896,327
Department of Agriculture		
Agriculture Program Salaries	964,871	398,307
Agriculture Program Operations	7,061,193	457,231
Agriculture Program Equipment	204,952	87,069
Total Agriculture Program	8,231,016	942,607
Department of Housing		
Housing Program Salaries	1,345,330	466,703
Housing Program Operations	7,126,273	2,503,493
Housing Program Equipment	29,560	594
Total Housing Program	8,501,163	2,970,790
Department of Human Concerns		
Admin Program Salaries	649,234	250,983
Admin Program Operations	27,295	7,709
Admin Program Equipment	2,400	7,114
Total Admin Program	678,929	265,806
Human Concerns Program Salaries	4,345,320	1,619,413
Human Concerns Program Operations	18,363,071	7,164,524
Human Concerns Program Equipment	78,473	174,193
Total Human Concerns Program	22,786,864	8,958,130
Animal Management Program Operations	3,549,000	1,792,341
Total Animal Management Program	3,549,000	1,792,341
Department of Oihi Resources		
Oihi Resources Program Salaries	534,270	160,542
Oihi Resources Program Operations	868,428	8,904
Oihi Resources Program Equipment	92,717	-
Total Oihi Resources Program	1,495,415	169,446
East Maui Water Authority		
East Maui Water Authority Program Salaries	317,160	-
East Maui Water Authority Program Operations	250,000	-
East Maui Water Authority Program Equipment	23,000	-
Total East Maui Water Authority Program	590,160	-
*FY25 Expenditures may be higher than FY25 Budget amounts as FY25 expenditures include prior year encumbrances expended in FY25.		

BFED Committee

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Tuesday, April 22, 2025 3:36 PM
To: BFED Committee
Cc: Lesley J. Milner; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray
Subject: (BFED-1)(FN-12)
Attachments: (BFED-1)(FN-12).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