

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Councilmembers
K. Kauanoë Batangan
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

February 24, 2026

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2027 BUDGET** (BFED-1) (FN-04)

May I please request you provide the following:

1. An updated version of the attached Carryover/Savings spreadsheet, as of March 15, 2026.
2. A report of the following information for FY 2026, as of December 31, 2025, that provides the following information for all County departments and programs:
 - a. Total actual Category A.
 - b. Total budgeted Category A.
 - c. Variance between actual Category A and budgeted Category A.
 - d. Total actual Category B.
 - e. Total budgeted Category B.
 - f. Variance between actual Category B and budgeted Category B.
 - g. Total actual Category C.
 - h. Total budgeted Category C.

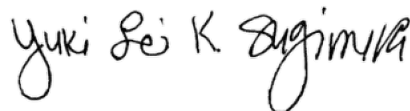
Ms. Marcy Martin
February 24, 2026
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- i. Variance between actual Category C and budgeted Category C.
- j. Combined total of Categories A, B, and C.
- k. Combined total of Categories A, B, and C.
- l. Variance between combined totals for actual Categories A, B, and C, and the combined totals for budgeted Categories A, B, and C.
- m. Please also include column totals, subtotals, and grand totals, as appropriate.

May I further request you transmit your response to bfed.committee@mauicounty.us by **March 25, 2026**. To ensure efficient processing, please duplicate the coding in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger ext. 7761, or Pauline Martins at ext. 8039).

Sincerely,



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

bfed:2027bgt:260206afn01:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

CARRYOVER/SAVINGS - FISCAL 2026										
	COMBINED	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL	Housing Interim Buyback
TOTAL FUND BALANCE										
PER CAFR 06/30/25	798,198,575	653,941,596	33,813,916	22,484,959	832,103	256,583	24,768,333	8,961,229	53,139,856	4,547,617
LESS: Restricted	(220,651,438)	(220,651,438)								
LESS: Committed	(91,529,508)	(91,529,508)								
LESS: Assigned (Encumbrances)	(80,670,867)	(80,670,867)								
LESS: Encumbrances	(43,981,297)	-	(10,369,799)	(4,480,305)	-	-	(7,659,753)	(5,830,150)	(15,641,290)	-
ACTUAL FY2025 CARRYOVER	361,365,465	261,089,783	23,444,117	18,004,655	832,103	256,583	17,108,580	3,131,079	37,498,566	4,547,617
CARRYOVER/SAVINGS USED IN FISCAL 2026:										
ORIGINAL BUDGET (per Ordinance)	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	(17,480,318)	-
FY 2026 BUDGET	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	(17,480,318)	-
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	4,547,617
ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/25	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	4,547,617
FY26 Certification:										
BD-BA 26-41 CIP Parks CW Facilities		5,000,000								
BD-BA 26-45 CIP Pros 24 N Church Reno		500,000								
BD-BA 26-49 CIP Police Generator Waiuku Station		800,000								
BD-BA-26-42 Oper Transportation Admin Program			75,000							
BD-BA-26-43 Oper Housing Lahaina Community land Trust		5,000,000								
BD-BA-26-54 Oper Human Concerns Safe Parking Pilot Program		162,500								
BD-BA-26-58 Oper Management IT		3,000,000								
BD-BA-26-40 CIP Housing Komohana Hale Apartments										2,000,000
BD-BA-26-57 Oper Water GET Water systems		10,000,000								
Total Certifications submitted pending appropriation	-	24,462,500	75,000	-	-	-	-	-	-	2,000,000
Carryover after Certifications	179,119,146	98,987,127	12,151,356	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	2,547,617
*Housing Interim Buyback Fund added as a special case: Komohana Hale was destroyed in the August 2023 Wildfires, insurance proceeds of \$4,547,617 was received and recorded to the fund for use to rebuild the property.										

BFED Committee

From: BFED Committee
Sent: Tuesday, February 24, 2026 10:34 AM
To: Marcy Martin
Cc: Maria Zielinski; Stacey Vinoray; finance
Subject: FISCAL YEAR 2027 BUDGET (BFED-1) (FN-04)
Attachments: 260206afn01 (FN-04).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

March 24, 2026


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 3-27-26
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 and Members:

SUBJECT: FISCAL YEAR 2027 BUDGET (BFED-1) (FN-04)

Pursuant to your letter dated February 24, 2026, requesting the following information, please see our responses below:

1. An updated version of the attached Carryover/Savings spreadsheet, as of March 15, 2026.

Response: Please refer to the updated attached report.

2. A report of the following information for FY 2026, as of December 31, 2025, that provides the following information for all County departments and programs:
 - a. Total actual Category A.
 - b. Total budgeted Category A.

Honorable Yuki Lei K. Sugimura, Chair
and Members of the BFED Committee
March 24, 2026
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- c. Variance between actual Category A and budgeted Category A.
- d. Total actual Category B.
- e. Total budgeted Category B.
- f. Variance between actual Category B and budgeted Category B.
- g. Total actual Category C.
- h. Total budgeted Category C.
- i. Variance between actual Category C and budgeted Category C.
- j. Combined total of Categories A, B, and C.
- k. Combined total of Categories A, B, and C.
- l. Variance between combined totals for actual Categories A, B, and C, and the combined totals for budgeted Categories A, B, and C.
- m. Please also include column totals, subtotals, and grand totals, as appropriate.

Response: Please refer to the attached reports by category.

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

CARRYOVER/SAVINGS ESTIMATE - FISCAL 2026									
	COMBINED	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	Housing Interim Buyback Fund
TOTAL FUND BALANCE									
PER CAFR 06/30/25	798,198,575	653,941,596	33,813,916	22,484,959	832,103	256,583	24,768,333	8,961,229	4,547,617
LESS: Restricted	(220,651,438)	(220,651,438)							
LESS: Committed	(91,529,508)	(91,529,508)							
LESS: Assigned (Encumbrances)	(80,670,867)	(80,670,867.31)							
LESS: Encumbrances	(43,981,297)	-	(10,369,799)	(4,480,305)	-	-	(7,659,753)	(5,830,150)	-
ACTUAL FY2025 CARRYOVER	361,365,465	261,089,783	23,444,117	18,004,655	832,103	256,583	17,108,580	3,131,079	4,547,617
CARRYOVER/SAVINGS USED IN FISCAL 2026:									
ORIGINAL BUDGET (per Ordinance)	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	-
FY 2026 BUDGET	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	-
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	4,547,617
ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/25	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	4,547,617
FY26 Certification:									
BD-BA 26-41_CIP Parks_CW_Facilities		5,000,000							
BD-BA 26-45_CIP_Pros_24_N_Church_Reno		500,000							
BD-BA 26-49_CIP_Police_Generator_Wailuku_Station		800,000							
BD-BA-26-42_Oper_Transportation_Admin_Program			75,000						
BD-BA-26-43_Oper_Housing_Lahaina_Community_land_Trust		5,000,000							
BD-BA-26-54_Oper_Human_Concerns_Safe_Parking_Pilot_Program		162,500							
BD-BA-26-58_Oper_Management_IT		3,000,000							
BD-BA-26-40_CIP_Housing_Komohana_Hale_Apartments									2,000,000
BD-BA-26-57_Oper_Water_GET_Water_systems		10,000,000							
BD-BA-26-62_CIP_Prosecuting_Attorney_24_North_Church_Street_IT_Security_systems		180,000							
BD-BA-26-63_Oper_Management_Board_of_Ethics_Increase_Category_A-Salaries		314,341							
BD-BA-26-64_Oper_Corporation_Counsel_Increase_EP_and_Category_A-Salaries		54,434							
BD-BA-26-65_Oper_Oiwi_B_account_grant_funding		75,000							
BD-BA-26-69_Oper_DEM_GET_WWRF		3,500,000							
BD-BA-26-73_Oper_Parks_Increase_B_funding		550,000							
Total Certifications submitted pending appropriation	-	29,136,275	75,000	-	-	-	-	-	2,000,000
Carryover after Certifications	179,119,146	94,313,352	12,151,356	7,765,063	15,931	256,583	13,240,784	2,146,555	2,547,617
Total Certifications submitted pending appropriation		-	-	-	-	-	-	-	
Carryover balance available		94,313,352	12,151,356	7,765,063	15,931	256,583	13,240,784	2,146,555	2,547,617

*Housing Interim Buyback Fund added as a special case: Komohana Hale was destroyed in the August 2023 Wildfires, insurance proceeds of \$4,547,617 was received and recorded to the fund for use to rebuild the property.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Salaries (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
01 County Council					
	(A) Salaries				
		010 COUNCIL SERVICES PROGRAM	7,996,070.00	3,726,009.16	4,270,060.84
		013 COUNTY AUDITOR PROGRAM	854,711.00	297,388.82	557,322.18
			8,850,781.00	4,023,397.98	4,827,383.02
02 County Clerk					
	(A) Salaries				
		020 COUNTY CLERK PROGRAM	1,548,846.00	537,011.44	1,011,834.56
			1,548,846.00	537,011.44	1,011,834.56
03 Office of the Mayor					
	(A) Salaries				
		030 OFFICE OF MAYOR ADMIN PROGRAM	2,635,356.00	1,268,704.43	1,366,651.57
		040 MAYOR ADMIN ECONOMIC DEV PRGMS	1,368,496.00	482,646.59	885,849.41
		123 BUDGET PROGRAM	494,384.00	245,688.12	248,695.88
			4,498,236.00	1,997,039.14	2,501,196.86
04 Management					
	(A) Salaries				
		060 MANAGEMENT PROGRAM	1,808,778.00	967,800.75	840,977.25
		065 INFORMATION TECHNOLOGY SERVICE	5,838,192.00	2,278,070.62	3,560,121.38
		068 OFFICE OF RECOVERY PROGRAM	1,380,547.00	608,680.18	771,866.82
		069 BOARD OF ETHICS PROGRAM	431,685.00	122,039.82	309,645.18
			9,459,202.00	3,976,591.37	5,482,610.63
05 Corporation Counsel					
	(A) Salaries				
		070 LEGAL SERVICES PROGRAM	5,282,630.00	2,754,547.21	2,528,082.79
			5,282,630.00	2,754,547.21	2,528,082.79
06 Prosecuting Attorney					
	(A) Salaries				
		090 GENERAL PROSECUTION PROGRAM	8,809,147.00	4,527,409.77	4,281,737.23
			8,809,147.00	4,527,409.77	4,281,737.23

*Actual expended includes prior year encumbrance paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Salaries (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
07 Finance					
	(A) Salaries				
		100 FINANCE ADMIN PROGRAM	1,594,067.00	723,876.99	870,190.01
		110 TREASURY PROGRAM	1,093,596.00	472,415.02	621,180.98
		120 ACCOUNTS PROGRAM	1,623,006.00	685,773.58	937,232.42
		130 PURCHASING PROGRAM	449,172.00	231,178.70	217,993.30
		155 MOTOR VEHICLE & LICENSE PRG	3,141,936.00	1,393,698.01	1,748,237.99
		157 REAL PROPERTY ASSESSMENT PRG	2,653,682.00	1,191,770.00	1,461,912.00
			10,555,459.00	4,698,712.30	5,856,746.70
08 Personnel Services					
	(A) Salaries				
		180 PERSONNEL SERVICES PROGRAM	1,798,734.00	832,914.78	965,819.22
			1,798,734.00	832,914.78	965,819.22
09 Planning					
	(A) Salaries				
		190 PLANNING PROGRAM	6,496,072.00	2,384,700.68	4,111,371.32
			6,496,072.00	2,384,700.68	4,111,371.32
10 Police					
	(A) Salaries				
		260 POLICE ADMINISTRATION PROGRAM	3,736,245.00	1,670,080.29	2,066,164.71
		270 INVESTIGATIVE SERVICES BUREAU	11,363,690.00	4,728,962.99	6,634,727.01
		280 UNIFORMED SERVICES BUREAU PROG	33,461,378.00	17,484,747.52	15,976,630.48
		290 TECH & SUPPORT BUREAU PROGRAM	9,415,611.00	3,433,179.38	5,982,431.62
			57,976,924.00	27,316,970.18	30,659,953.82
11 Fire and Public Safety					
	(A) Salaries				
		220 FIRE CONTROL ADMIN/MAINT PROG	2,463,519.00	999,968.65	1,463,550.35
		230 FIRE CONTROL TRAINING PROGRAM	1,712,832.00	807,571.01	905,260.99
		240 FIRE RESCUE OPERATIONS PROGRAM	37,688,185.00	17,576,765.41	20,111,419.59
		250 FIRE PREVENTION PROGRAM	1,779,184.00	633,746.22	1,145,437.78
		252 OCEAN SAFETY PROGRAM	6,359,827.00	2,778,933.73	3,580,893.27
			50,003,547.00	22,796,985.02	27,206,561.98

*Actual expended includes prior year encumbrance paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Operations (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
01 County Council					
	(B) Operations				
		010 COUNCIL SERVICES PROGRAM	3,107,246.00	903,211.40	2,204,034.60
		013 COUNTY AUDITOR PROGRAM	1,395,318.00	498,639.70	896,678.30
			4,502,564.00	1,401,851.10	3,100,712.90
02 County Clerk					
	(B) Operations				
		020 COUNTY CLERK PROGRAM	1,619,300.00	122,986.54	1,496,313.46
			1,619,300.00	122,986.54	1,496,313.46
03 Office of the Mayor					
	(B) Operations				
		030 OFFICE OF MAYOR ADMIN PROGRAM	3,527,914.00	1,418,523.74	2,109,390.26
		040 MAYOR ADMIN ECONOMIC DEV PRGMS	11,209,802.00	6,915,199.91	4,294,602.09
		123 BUDGET PROGRAM	80,820.00	12,586.89	68,233.11
			14,818,536.00	8,346,310.54	6,472,225.46
04 Management					
	(B) Operations				
		060 MANAGEMENT PROGRAM	4,601,368.73	1,050,700.45	3,550,668.28
		065 INFORMATION TECHNOLOGY SERVICE	22,261,000.00	9,198,621.52	13,062,378.48
		068 OFFICE OF RECOVERY PROGRAM	52,373,650.00	9,227,296.23	43,146,353.77
		069 BOARD OF ETHICS PROGRAM	110,200.00	19,629.61	90,570.39
			79,346,218.73	19,496,247.81	59,849,970.92
05 Corporation Counsel					
	(B) Operations				
		070 LEGAL SERVICES PROGRAM	558,682.55	281,275.03	277,407.52
			558,682.55	281,275.03	277,407.52
06 Prosecuting Attorney					
	(B) Operations				
		090 GENERAL PROSECUTION PROGRAM	985,126.00	616,481.61	368,644.39
			985,126.00	616,481.61	368,644.39
07 Finance					
	(B) Operations				
		100 FINANCE ADMIN PROGRAM	1,197,385.40	831,641.34	365,744.06

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Operations (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
		110 TREASURY PROGRAM	889,602.11	442,259.31	447,342.80
		120 ACCOUNTS PROGRAM	212,515.00	37,645.86	174,869.14
		130 PURCHASING PROGRAM	80,110.00	56,890.99	23,219.01
		155 MOTOR VEHICLE & LICENSE PRG	2,010,832.00	821,696.98	1,189,135.02
		157 REAL PROPERTY ASSESSMENT PRG	889,486.00	58,990.47	830,495.53
		170 COUNTY WIDE COSTS PROGRAM	(22,892,874.00)	20,924,676.74	(43,817,550.74)
			(17,612,943.49)	23,173,801.69	(40,786,745.18)
08 Personnel Services					
	(B) Operations				
		180 PERSONNEL SERVICES PROGRAM	976,540.00	354,042.36	622,497.64
			976,540.00	354,042.36	622,497.64
09 Planning					
	(B) Operations				
		190 PLANNING PROGRAM	2,797,141.00	1,279,147.28	1,517,993.72
			2,797,141.00	1,279,147.28	1,517,993.72
10 Police					
	(B) Operations				
		260 POLICE ADMINISTRATION PROGRAM	4,811,105.61	1,642,155.90	3,168,949.71
		270 INVESTIGATIVE SERVICES BUREAU	7,270,291.87	5,125,206.48	2,145,085.39
		280 UNIFORMED SERVICES BUREAU PROG	3,180,184.73	1,510,899.15	1,669,285.58
		290 TECH & SUPPORT BUREAU PROGRAM	12,844,109.09	4,965,208.17	7,878,900.92
			28,105,691.30	13,243,469.70	14,862,221.60
11 Fire and Public Safety					
	(B) Operations				
		220 FIRE CONTROL ADMIN/MAINT PROG	1,365,255.96	405,032.07	960,223.89
		230 FIRE CONTROL TRAINING PROGRAM	552,940.00	239,019.77	313,920.23
		240 FIRE RESCUE OPERATIONS PROGRAM	6,202,333.63	3,195,761.19	3,006,572.44
		250 FIRE PREVENTION PROGRAM	120,720.60	53,036.90	67,683.70
		252 OCEAN SAFETY PROGRAM	558,613.00	145,253.95	413,359.05
			8,799,863.19	4,038,103.88	4,761,759.31

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Salaries (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
12 Emergency Management Agency					
	(A) Salaries				
		210 EMERGENCY MANAGEMENT PROGRAM	1,925,990.00	834,526.11	1,091,463.89
			1,925,990.00	834,526.11	1,091,463.89
13 Liquor Control					
	(A) Salaries				
		200 LIQUOR CONTROL GENERAL PROG	1,914,087.00	809,533.95	1,104,553.05
			1,914,087.00	809,533.95	1,104,553.05
15 Parks and Recreation					
	(A) Salaries				
		340 PARKS & REC ADMIN PROG	2,149,714.00	847,474.43	1,302,239.57
		353 PARKS PROGRAM	5,571,930.00	2,579,519.41	2,992,410.59
		370 RECREATION & SUPPORT SVCS PROG	17,136,608.00	8,161,600.68	8,975,007.32
			24,858,252.00	11,588,594.52	13,269,657.48
16 Public Works					
	(A) Salaries				
		430 PUBLIC WORKS ADMIN PROGRAM	910,610.00	351,847.93	558,762.07
		440 ENGINEERING PROGRAM	3,781,167.00	1,501,485.35	2,279,681.65
		450 SPECIAL MAINTENANCE PROGRAM	4,017,448.00	1,882,729.10	2,134,718.90
		460 DEVELOPMENT SERVICES ADMINSTRN	2,856,708.00	1,376,532.40	1,480,175.60
		500 HIGHWAY ADMINISTRATION PROGRAM	946,316.00	377,351.04	568,964.96
		510 ROAD/BRIDGE/DRAIN MAINT PROG	11,210,568.00	4,851,686.10	6,358,881.90
		520 TRAFFIC SIGNS/MARKING PROGRAM	1,505,194.00	604,144.33	901,049.67
			25,228,011.00	10,945,776.25	14,282,234.75
18 Transportation					
	(A) Salaries				
		650 TRANSPORTATION	1,175,267.00	533,437.01	641,829.99
			1,175,267.00	533,437.01	641,829.99
19 Environmental Management					
	(A) Salaries				
		540 ENVIRONMENTAL MGT ADMIN PRGRAM	725,114.00	277,761.44	447,352.56
		545 ENVIRONMENTAL PROTECT&SUBSTAIN	581,936.00	198,851.62	383,084.38

*Actual expended includes prior year encumbrance paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Salaries (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
		550 WASTEWATER ADMIN PROGRAM	2,770,522.00	857,084.73	1,913,437.27
		560 WASTEWATER RECLAMATION PROGRAM	8,935,636.00	3,936,020.42	4,999,615.58
		600 SOLID WASTE ADMINISTRATION	1,418,931.00	626,531.34	792,399.66
		602 SOLIDWASTE OPERATIONS	7,366,451.00	3,483,044.21	3,883,406.79
			21,798,590.00	9,379,293.76	12,419,296.24
23 Agriculture					
	(A) Salaries				
		223 AGRICULTURE	999,907.00	447,521.28	552,385.72
			999,907.00	447,521.28	552,385.72
24 Housing					
	(A) Salaries				
		310 HOUSING PROGRAM	1,860,485.00	588,937.54	1,271,547.46
			1,860,485.00	588,937.54	1,271,547.46
25 Human Concerns					
	(A) Salaries				
		305 HUMAN CONCERNS ADMIN PROGRAM	701,889.00	331,558.43	370,330.57
		320 HUMAN CONCERNS PROGRAM	4,041,241.00	1,761,903.90	2,279,337.10
			4,743,130.00	2,093,462.33	2,649,667.67
26 Oihi Resources					
	(A) Salaries				
		226 OIWI RESOURCES	912,069.00	394,990.57	517,078.43
			912,069.00	394,990.57	517,078.43
27 East Maui Water Authority					
	(A) Salaries				
		365 E MAUI WATER AUTHORITY PROGRAM	464,840.00	94,563.20	370,276.80
			464,840.00	94,563.20	370,276.80
Grand Total			251,160,206.00	113,556,916.39	137,603,289.61

*Actual expended includes prior year encumbrance paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Operations (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
12 Emergency Management Agency					
	(B) Operations				
		210 EMERGENCY MANAGEMENT PROGRAM	2,132,337.82	1,400,012.34	732,325.48
			2,132,337.82	1,400,012.34	732,325.48
13 Liquor Control					
	(B) Operations				
		200 LIQUOR CONTROL GENERAL PROG	2,054,523.00	645,322.96	1,409,200.04
			2,054,523.00	645,322.96	1,409,200.04
15 Parks and Recreation					
	(B) Operations				
		340 PARKS & REC ADMIN PROG	1,193,271.00	515,747.33	677,523.67
		353 PARKS PROGRAM	3,012,138.59	1,674,190.72	1,337,947.87
		370 RECREATION & SUPPORT SVCS PROG	12,267,047.95	7,964,534.98	4,302,512.97
			16,472,457.54	10,154,473.03	6,317,984.51
16 Public Works					
	(B) Operations				
		430 PUBLIC WORKS ADMIN PROGRAM	71,800.00	24,516.25	47,283.75
		440 ENGINEERING PROGRAM	2,835,212.00	1,098,569.72	1,736,642.28
		450 SPECIAL MAINTENANCE PROGRAM	2,559,659.68	1,563,760.62	995,899.06
		460 DEVELOPMENT SERVICES ADMINSTRN	135,575.00	31,786.71	103,788.29
		500 HIGHWAY ADMINISTRATION PROGRAM	18,285,544.36	7,132,162.83	11,153,381.53
		510 ROAD/BRIDGE/DRAIN MAINT PROG	5,710,735.96	2,236,379.34	3,474,356.62
		520 TRAFFIC SIGNS/MARKING PROGRAM	967,074.06	558,021.04	409,053.02
			30,565,601.06	12,645,196.51	17,920,404.55
18 Transportation					
	(B) Operations				
		125 ADMINISTRATION PROGRAM	1,852,405.00	1,391,115.29	461,289.71
		650 TRANSPORTATION	643,924.00	85,595.83	558,328.17
		651 PARK MAUI PROGRAM	2,063,034.78	54,143.55	2,008,891.23
		653 HUMAN SERVICE TRANSPORTN PRG	7,618,840.00	7,618,840.00	-
		655 PUBLIC TRANSIT PROGRAM	21,107,500.00	20,004,557.53	1,102,942.47
		658 FERRY PROGRAM	2,000,000.00	520,000.00	1,480,000.00
		659 AIR AMBULANCE PROGRAM	672,215.00	672,215.00	-

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Operations (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
			35,957,918.78	30,346,467.20	5,611,451.58
19 Environmental Management					
	(B) Operations				
		540 ENVIRONMENTAL MGT ADMIN PRGRAM	1,360,508.38	21,570.30	1,338,938.08
		545 ENVIRONMENTAL PROTECT&SUBSTAIN	18,036,218.00	11,641,211.72	6,395,006.28
		550 WASTEWATER ADMIN PROGRAM	16,784,629.00	6,949,449.75	9,835,179.25
		560 WASTEWATER RECLAMATION PROGRAM	16,885,017.79	5,275,500.93	11,609,516.86
		600 SOLID WASTE ADMINISTRATION	11,909,594.00	4,994,394.88	6,915,199.12
		602 SOLIDWASTE OPERATIONS	9,341,682.00	6,668,597.91	2,673,084.09
			74,317,649.17	35,550,725.49	38,766,923.68
23 Agriculture					
	(B) Operations				
		223 AGRICULTURE	15,411,852.78	7,251,520.33	8,160,332.45
			15,411,852.78	7,251,520.33	8,160,332.45
24 Housing					
	(B) Operations				
		310 HOUSING PROGRAM	33,200,600.00	9,485,754.00	23,714,846.00
			33,200,600.00	9,485,754.00	23,714,846.00
26 Oihi Resources					
	(B) Operations				
		226 OIWI RESOURCES	2,354,500.00	13,871.17	2,340,628.83
		305 HUMAN CONCERNS ADMIN PROGRAM	27,295.00	7,391.27	19,903.73
		320 HUMAN CONCERNS PROGRAM	34,799,887.72	18,162,080.60	16,637,807.12
			37,181,682.72	18,183,343.04	18,998,339.68
27 East Maui Water Authority					
	(B) Operations				
		365 E MAUI WATER AUTHORITY PROGRAM	752,550.00	104,884.89	647,665.11
			752,550.00	104,884.89	647,665.11
Grand Total			372,943,892.15	198,121,417.33	174,822,474.82

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Equipment (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
01 County Council					
	(C) Equipment				
		010 COUNCIL SERVICES PROGRAM	96,165.00	14,157.60	82,007.40
		013 COUNTY AUDITOR PROGRAM	4,000.00	2,121.24	1,878.76
			100,165.00	16,278.84	83,886.16
02 County Clerk					
	(C) Equipment				
		020 COUNTY CLERK PROGRAM	-	-	-
			-	-	-
03 Office of the Mayor					
	(C) Equipment				
		030 OFFICE OF MAYOR ADMIN PROGRAM	11,000.00	10,703.52	296.48
		040 MAYOR ADMIN ECONOMIC DEV PRGMS	5,041.00	2,958.19	2,082.81
		123 BUDGET PROGRAM	7,200.00	6,962.88	237.12
			23,241.00	20,624.59	2,616.41
04 Management					
	(C) Equipment				
		060 MANAGEMENT PROGRAM	64,591.27	-	64,591.27
		065 INFORMATION TECHNOLOGY SERVICE	3,509,000.00	852,116.47	2,656,883.53
		068 OFFICE OF RECOVERY PROGRAM	76,200.00	4,953.10	71,246.90
		069 BOARD OF ETHICS PROGRAM	30,500.00	-	30,500.00
			3,680,291.27	857,069.57	2,823,221.70
05 Corporation Counsel					
	(C) Equipment				
		070 LEGAL SERVICES PROGRAM	79,478.45	19,478.21	60,000.24
			79,478.45	19,478.21	60,000.24
06 Prosecuting Attorney					
	(C) Equipment				
		090 GENERAL PROSECUTION PROGRAM	16,710.00	16,380.70	329.30
			16,710.00	16,380.70	329.30

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Equipment (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
07 Finance					
	(C) Equipment				
		100 FINANCE ADMIN PROGRAM	609,126.60	30,000.48	579,126.12
		110 TREASURY PROGRAM	12,149.89	12,122.05	27.84
		130 PURCHASING PROGRAM	3,600.00	2,004.48	1,595.52
		157 REAL PROPERTY ASSESSMENT PRG	7,000.00	6,267.06	732.94
		170 COUNTY WIDE COSTS PROGRAM	26,000.00	8,721.00	17,279.00
			657,876.49	59,115.07	598,761.42
08 Personnel Services					
	(C) Equipment				
		180 PERSONNEL SERVICES PROGRAM	7,800.00	5,101.32	2,698.68
			7,800.00	5,101.32	2,698.68
09 Planning					
	(C) Equipment				
		190 PLANNING PROGRAM	25,000.00	19,941.08	5,058.92
			25,000.00	19,941.08	5,058.92
10 Police					
	(C) Equipment				
		260 POLICE ADMINISTRATION PROGRAM	84,721.39	41,655.12	43,066.27
		270 INVESTIGATIVE SERVICES BUREAU	1,877,449.13	875,727.85	1,001,721.28
		280 UNIFORMED SERVICES BUREAU PROG	2,247,116.27	56,038.81	2,191,077.46
		290 TECH & SUPPORT BUREAU PROGRAM	8,990,924.91	7,695,580.23	1,295,344.68
			13,200,211.70	8,669,002.01	4,531,209.69
11 Fire and Public Safety					
	(C) Equipment				
		220 FIRE CONTROL ADMIN/MAINT PROG	191,699.37	137,699.64	53,999.73
		230 FIRE CONTROL TRAINING PROGRAM	934,683.00	500,804.09	433,878.91
		240 FIRE RESCUE OPERATIONS PROGRAM	7,105,240.37	482,865.81	6,622,374.56
		250 FIRE PREVENTION PROGRAM	3,182.40	3,023.26	159.14
		252 OCEAN SAFETY PROGRAM	261,554.00	236,195.89	25,358.11
			8,496,359.14	1,360,588.69	7,135,770.45

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Equipment (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
12 Emergency Management Agency					
	(C) Equipment				
		210 EMERGENCY MANAGEMENT PROGRAM	71,831.18	59,568.40	12,262.78
			71,831.18	59,568.40	12,262.78
13 Liquor Control					
	(C) Equipment				
		200 LIQUOR CONTROL GENERAL PROG	260,000.00	140,254.02	119,745.98
			260,000.00	140,254.02	119,745.98
15 Parks and Recreation					
	(C) Equipment				
		340 PARKS & REC ADMIN PROG	9,750.00	8,333.40	1,416.60
		353 PARKS PROGRAM	481,635.41	173,253.61	308,381.80
		370 RECREATION & SUPPORT SVCS PROG	1,117,851.05	1,003,251.80	114,599.25
			1,609,236.46	1,184,838.81	424,397.65
16 Public Works					
	(C) Equipment				
		430 PUBLIC WORKS ADMIN PROGRAM	5,000.00	-	5,000.00
		440 ENGINEERING PROGRAM	5,000.00	4,604.59	395.41
		450 SPECIAL MAINTENANCE PROGRAM	1,588,956.32	149,342.39	1,439,613.93
		500 HIGHWAY ADMINISTRATION PROGRAM	80,763.64	75,880.06	4,883.58
		510 ROAD/BRIDGE/DRAIN MAINT PROG	6,168,976.04	1,436,894.11	4,732,081.93
		520 TRAFFIC SIGNS/MARKING PROGRAM	705,920.94	12,812.27	693,108.67
			8,554,616.94	1,679,533.42	6,875,083.52
18 Transportation					
	(C) Equipment				
		125 ADMINISTRATION PROGRAM	1,147,595.00	900,938.71	246,656.29
		650 TRANSPORTATION	20,700.00	15,477.40	5,222.60
		651 PARK MAUI PROGRAM	254,196.22	254,196.22	-
		655 PUBLIC TRANSIT PROGRAM	70,000.00	-	70,000.00
			1,492,491.22	1,170,612.33	321,878.89

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Equipment (Excluding Department of Water Supply)

Department	Category	Program	Budgeted	Actual Expended*	Variance (Budget - Actual)
19 Environmental Management					
	(C) Equipment				
		540 ENVIRONMENTAL MGT ADMIN PRGRAM	19,869.62	3,500.00	16,369.62
		545 ENVIRONMENTAL PROTECT&SUBSTAIN	343,000.00	2,749.44	340,250.56
		550 WASTEWATER ADMIN PROGRAM	6,000.00	2,544.96	3,455.04
		560 WASTEWATER RECLAMATION PROGRAM	1,612,585.21	199,280.24	1,413,304.97
		600 SOLID WASTE ADMINISTRATION	6,530.00	4,697.20	1,832.80
		602 SOLIDWASTE OPERATIONS	5,628,860.00	3,473.95	5,625,386.05
			7,616,844.83	216,245.79	7,400,599.04
23 Agriculture					
	(C) Equipment				
		223 AGRICULTURE	9,392.22	6,962.88	2,429.34
			9,392.22	6,962.88	2,429.34
24 Housing					
	(C) Equipment				
		310 HOUSING PROGRAM	324,950.00	2,549.99	322,400.01
			324,950.00	2,549.99	322,400.01
25 Human Concerns					
	(C) Equipment				
		305 HUMAN CONCERNS ADMIN PROGRAM	2,400.00	2,337.12	62.88
		320 HUMAN CONCERNS PROGRAM	45,466.28	21,894.39	23,571.89
			47,866.28	24,231.51	23,634.77
26 Oihi Resources					
	(C) Equipment				
		226 OIWI RESOURCES	132,145.00	-	132,145.00
			132,145.00	-	132,145.00
27 East Maui Water Authority					
	(C) Equipment				
		365 E MAUI WATER AUTHORITY PROGRAM	48,147.00	4,908.28	43,238.72
			48,147.00	4,908.28	43,238.72
Grand Total			46,454,654.18	15,533,285.51	30,921,368.67

*Actual expended includes prior year encumbrances paid in the current year.

County of Maui
FY2026 Budget and Expended by Program and Department as of December 31, 2025
Summary

Category	Budgeted	Actual Expended*	Variance (Budget - Actual)
(A) Salaries	251,160,206.00	113,556,916.39	137,603,289.61
(B) Operations	372,943,892.15	198,121,417.33	174,822,474.82
(C) Equipment	46,454,654.18	15,533,285.51	30,921,368.67
Grand Total	670,558,752.33	327,211,619.23	343,347,133.10

*Actual expended includes prior year encumbrances paid in the current year.

BFED Committee

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Friday, March 27, 2026 3:01 PM
To: BFED Committee
Cc: Lesley J. Milner; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray; Marci M. Sato; Mary Grace Joy A. Andam
Subject: (BFED-1)(FN-04)
Attachments: (BFED-1)(FN-04).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Janina Agapay

County of Maui | Budget Office

Phone: (808) 270-7836

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