September 3, 2026
Agenda Item IV.A

To: KIRC Commissioners

From: Michael K. Nāhoʻopiʻi, Executive Director

Subject: Review and Approve FY 2027 KIRC Operating Budget

RECOMMENDED MOTION:

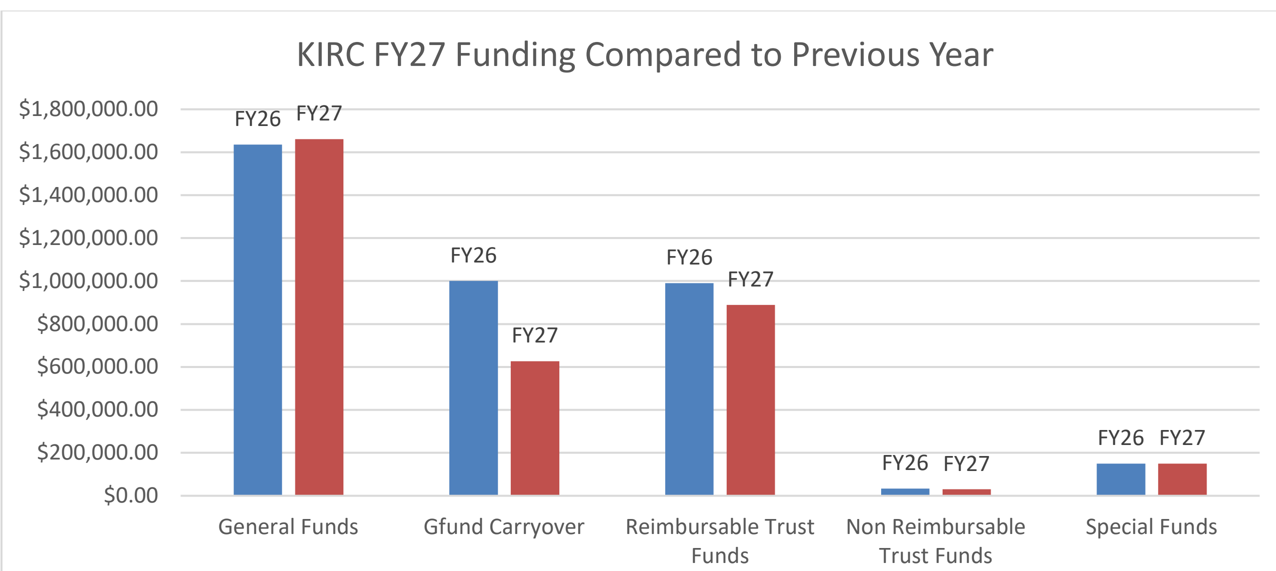
A. Approve a $2,437,713 general and special fund appropriation budget, as detailed, to fund KIRC staff positions and program expenses as approved in the State Administration's budget.
B. Approve the expenditure of approximately $919,239 from the Kahoʻolawe Rehabilitation Trust Fund to fund reimbursable grants projects and non-reimbursable operations.

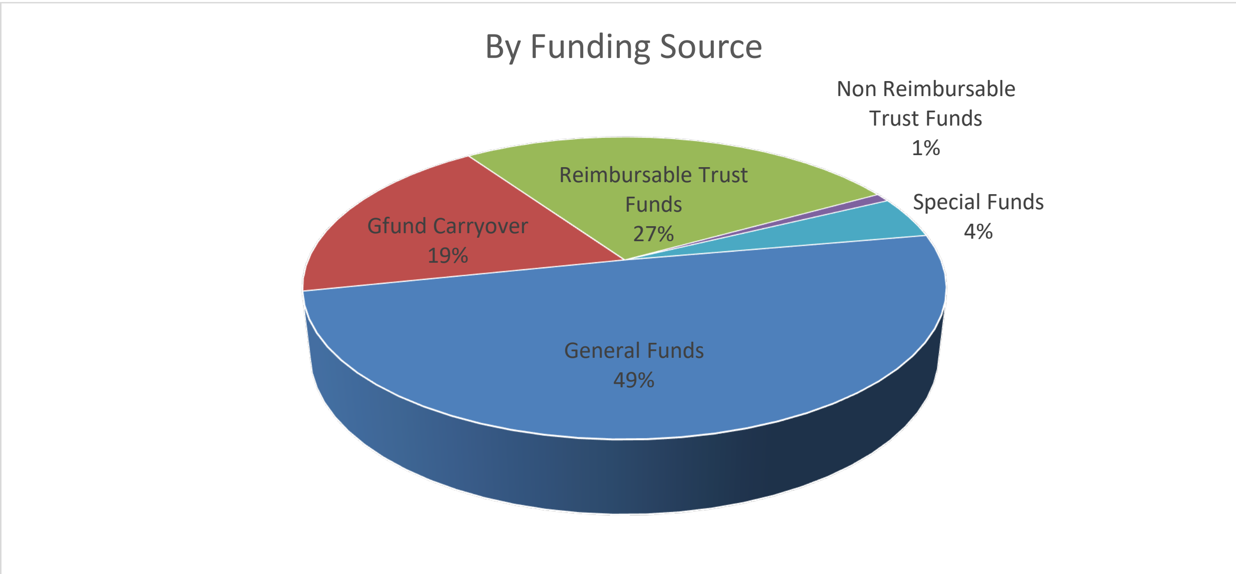
BUDGET SUMMARY

The total FY27 operating budget is $3,266,087 and focuses on the continuation of on-island work accesses, on-island restoration, resource management activities and implementation of grant funded projects.

SOURCES OF FUNDING FOR FY27

	FY26 Amended	FY27	Change
General Funds	$1,635,140	$1,660,968	1.6%
General Funds Carryover	$1,000,816	$626,745	(37.4%)
Reimbursable Trust Funds	$990,785	$889,239	(10.2%)
Non-Reimbursable Trust Funds	$33,086	$30,000	(9.3%)
Additional Special Funds	$150,000	$150,000	0%
Totals	$3,809,827	$3,356,952	(11.9%)





General Funds: The FY27 appropriation in Act 175, SLH 2026 CD1 worksheets, the legislature decreased all state agencies' budgets based on an average of the agency's unspent balance of General Funds over the previous five years. Since the KIRC has been very successful in spending most of its general fund allotment, its deduction is projected at $45,017 resulting in a FY27 general fund allotment of $1,800,494.

The Governor has set a 5% hard restriction and a 5% contingency restriction. The current general fund allotment with restrictions is approximately $40,524 less than the current FY27 budget proposal. The KIRC Staff is planning to request the release of the 5% contingency restriction during the second quarter of FY27, and we are projecting a vacancy saving due to the delay in starting the new Administrative Officer. The KIRC staff believes both savings will offset the current appropriation shortfall for FY27. The table below includes the current appropriation and the estimate on the upcoming budget restriction.

	Appropriation	Estimated Restriction (10%)	Current Allocation
Personal SVCS (Payroll)	$1,232,510	$123.251	$1,109,259
Other Current Expenses	$567,983	$56,798	$511,185
Total	$1,800,493	$180,049	$1,620,444

General Fund Carryover: General fund carryover are general funds that have been encumbered in the previous year and will be used in the current fiscal year. These are funds encumbered in contracts, purchase orders or leases for payments which cross over two fiscal years.

For FY27, the KIRC was fortunate that were several State funding opportunities towards the end of the fiscal year that staff were able to use and encumbered these funds with existing contracts and new procurement options.

The following table summarizes the additional funding opportunities received in FY25:

Source	Amount	Note
State Parks Vacancy Savings	$200,000	Encumbered the funds with the Base Camp Management and Communications Contract for FY26 and Office Lease for FY26
KIRC FY26 Vacancy Saving	$33,000	Encumbered the funds with the Base Camp Management Contract.
Carryover from previous year	$393,745	Carry over general funds from FY25 covered most of the KIRC's contract expenses for FY26, allowing the FY26 general fund appropriations to be used to encumber purchase orders and contracts running into FY27.
Total	$626,745	

The following table summarizes the application of the general fund carryover for FY27:

Source	Amount	Note
Reserve Ops/Maui Vehicles	$1,018	A portion of the Maui vehicle fuel for FY27
Reserve Ops/Fuel and Boathouse Maintenance	$8,321	A portion of vessel fuel for FY27
Reserve Ops/Base Camp Management	$453,634	80% of FY27 contract
Reserve Ops/Comms	$60,907	Half of FY27 contract
Admin/Office Ops/Postage	$2,866	Carryover postage PO
Admin/Office Space/Lease	$100,000	Carryover lease PO
Total	$626,745	

Reimbursable Trust Funds: Trust funds are used to pay grant expenses. These expenses are reimbursable to the KIRC. The KIRC is fortunate to have the trust fund to cover the cost and expenses of its grant-based projects. This allows staff to immediately start a project and then receive reimbursement. The effect is cumulative net zero on the KIRC Trust Fund.

The following table summarizes the current awarded grants.

Source	Amount	Note
Maui County Green Building Grant	$100,000	Funding for a PV related upgrade to base camp and a water development study funded by Maui County
Wildlife Office Grant	$49,500	Native plants and aerial surveys to support the Ocean Program's Coastal Restoration efforts.
DOH 6	$136,688	NRS II salary and fringe, materials and supplies, boat reimbursement
Maui County Sustainability Grant	$113,051	Native plants and related supplies and materials for Restoration Program out planting
Maui County Naulu Rain Bridge Grant	$514,000	New Maui County grant. Salary and fringe for two (2) NRS III, equipment, materials and supplies. Includes funding for base camp operations.
Total	$889,239	

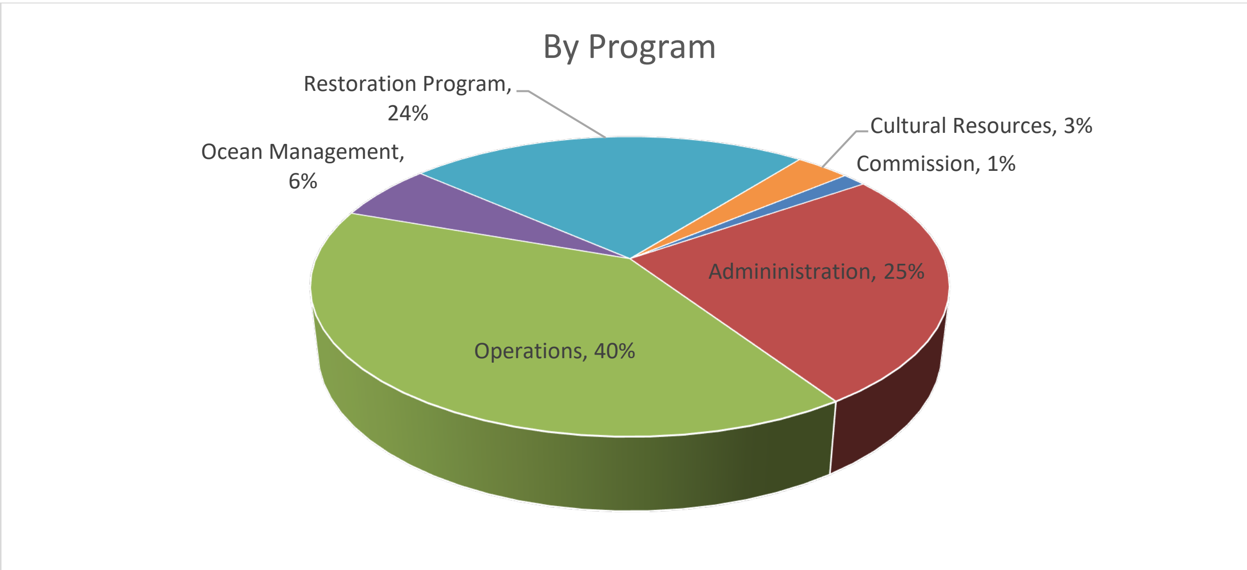
Non-Reimbursable Trust Funds: This budget allocates $30,000 in non-reimbursable trust funds for a temporary Deputy Director during the transition of the new Administrative Officer.

Special Funds: The Office of Conservation and Coastal Lands is offering $150,000 from their Coastal Restoration Special Funds for KIRC on-island projects. The KIRC will be using special funds allotment so these funds will not require the KIRC to seek trust fund reimbursements.

The following table summarizes the distribution of the OCCL funds.

Source	Amount	Note
Reserve Operations	$90,000	Purchase of a offroad telehandler with bucket. This equipment will be used to support coastal restoration efforts at the Kīhei Boathouse as well as support boat operations
Ocean Program	$40,000	Coastal restoration plants and materials and aerial surveys to remote coastal areas on island.
Restoration Program	$20,000	Native plants and equipment to support coastal restoration projects.
Total	$150,000	

DISTRIBUTION OF BUDGET



FY27 Funding Impact on Programs: The following are the impacts of the proposed budget upon the various KIRC programs:

- **Commission**: The Commission Program budget includes the following:
  - General Funds for the Commission Coordinator;
  - Travel to support four (4) hybrid Commission meetings for FY26 from general funds. Hybrid meetings will consist of in-person and remote attendance. Most of the meetings will be located at the DLNR Board Room due to the availability of audio/video equipment to host the hybrid meetings. This budget assumes Honolulu-based commissioners will attend in person, if they desire, and all off-island commissioners will attend remotely.
- **Administration**: The Administration Program budget includes:
  - General Funds for the Executive Director, Administrative Officer, Administrative Specialist III, Public Information Specialist and GIS/LAN Specialist;
  - Office expenses including the office lease, storage space, computer equipment support, travel; FY27 office lease covered by general fund carry over, additional general funds budgeted to renew lease extending into FY27;
  - Outreach materials, three (3) newsletters and an annual report;
  - Reimbursable Trust Funds for the Maui County Greens Grant's photovoltaic system upgrade for base camp and a water development study to determine a plan for expanding future restoration efforts and to be used as a future request for additional Maui County funding;

- **Reserve Operations**: The Reserve Operation Program budget includes:
  - General Funds for the Reserve Operations Manager, Vessel Operator, Logistic Specialist and Volunteer Coordinator;
  - General and reimbursable trust funds for Maui vehicles and Kīhei Boathouse operating expenses including funding for vessel maintenance, repair, and operations; funding for maintaining the Kīhei Boathouse;
  - General Funds (including carryover) for base camp operations, materials and supplies, on-island vehicle and heavy equipment repairs, fuel, backup electrical system, vehicles and trucks;
  - General fund carryover to cover the balance of FY27 of the Base Camp Management contract. Additional General Funds budgeted to extend Base Camp Management Contract through FY28 upon renewal;
  - General Fund carryover to cover FY27 of the Communications Contract and additional General Funds budgeted for FY28 contract extension;
  - Reimbursable Trust Funds from the Maui County Sustainability Grant and Maui County Naulu Cloud Bridge Grant for Vessel Operations.
  - Reimbursable Trust Funds from the USFWS Wildlife Office Grant and Maui County Naulu Cloud Bridge Grant for Base Camp Management Contract.
- **Restoration**: The Restoration Program budget includes:
  - General Funds for the Natural Resource Specialist IV and two Natural Resource Specialist IIIs;
  - Reimbursable Trust Funds for a temporary Natural Resource Specialist II position salary and fringe, as well as materials and supplies for native out planting projects at Kamōhio Work Area funded by the Department of Health, Clean Water Branch Grant No. 6 (DOH VI);
  - Reimbursable Trust Funds for two (2) temporary Natural Resource Specialist III positions salary and fringe, as well as materials and supplies for native out planting projects at Wailuna and Naval Gunfire funded by the Maui County Naulu Rain Bridge Grant. The grant also included funding for an additional Polaris Ranger, funding to support base camp and boat operations, and travel and access fees to support the October 2026 Rain Ceremony access.
  - Reimbursable Trust Funds for native plants, supplies and equipment to support additional native planting projects funded by the Maui County Sustainability Grant. The grant also includes funds to purchase a new on-island weather station and to support boat operations.
  - Special Funds to support coastal native out plantings on remote beaches on Kahoʻolawe at Kaulana and Ahupū funded by Office of Conservation and Coastal Lands. Access to this funding will provide native plants and seeds as well as on-island helicopter transport and sling loads from the Kealialalo area to the various coastal sites.
- **Ocean**: The Ocean Program budget includes:
  - General Funds for an Ocean Specialist III and Ocean Specialist II;

  - Reimbursable Trust Funds for the removal of invasive grasses and the out planting of native coastal seedlings in the Kealaikahiki Work Area funded by a Department of Interior, Coastal Habitat Conservation Act Grant.
  - Special Funds to support native coastal out plantings, scuba equipment and maintenance and helicopter surveys to monitor coastal planting projects both from the air and underwater impacts to compare planted versus unplanted areas which is funded by the Office of Conservation and Coastal Lands funds.
- **Culture**: The Cultural Program budget includes:
  - General Funds for a permanent Cultural Resource Project Coordinator position and materials and supplies.

IMPACT TO TRUST FUND

	Amount	Note
FY26 Ending Cash Balance	$634,797	
Plus: Accounts Receivable		
IMLS 5	$99,042	Trust funds spent and awaiting reimbursement from grantors
IMLS 6	$94,583	
Maui County Greens Grant	$197,235	
MC Sustainability	$1,025	
Total	$391,885	
Less: Deputy Director (3 month)	$30,000	Moving current Admin Officer into temporary Deputy Director position to train new Admin Officer
FY27 Ending Cash Balance (Projected)	$996,682	

LEGAL AUTHORITY:

The relevant provisions of Chapter 6K, Hawaiʻi Revised Statutes, read as follows:

[§6K-6] Responsibilities and duties of the commission. The general administration of the island reserve shall rest with the commission. In carrying out its duties and responsibilities, the commission…

(2) Shall approve all contracts for services and rules pertaining to the island reserve…

[§6K-9.5] Kaho`olawe rehabilitation trust fund. (b) The commission may use moneys in the trust fund to carry out the purposes of this chapter, including hiring employees, specialist and consultants necessary to complete projects relating to the purposes of this chapter.

FY27 KIRC Budget

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
COMMISSION	**$ 47,316.00**	**$ 48,636.00**	**$ -**	**$ 48,636.00**	**$ -**	**$ -**	**$ -**
Personnel	$ 44,856.00	$ 46,176.00	$ -	$ 46,176.00	$ -	$ -	$ -
Non-Personnel	$ 2,460.00	$ 2,460.00	$ -	$ 2,460.00	$ -	$ -	$ -
ADMINISTRATION	**$ 840,924.00**	**$ 850,012.00**	**$ 102,866.00**	**$ 617,146.00**	**$ 100,000.00**	**$ 30,000.00**	**$ -**
Personnel	$ 426,679.00	$ 433,836.00	$ -	$ 403,836.00	$ -	$ 30,000.00	$ -
Non-Personnel	$ 414,245.00	$ 416,176.00	$ 102,866.00	$ 213,310.00	$ 100,000.00	$ -	$ -
OPERATIONS	**$ 2,046,673.75**	**$ 1,334,573.16**	**$ 523,878.95**	**$ 529,282.00**	**$ 191,412.21**	**$ -**	**$ 90,000.00**
Personnel	$ 264,006.00	$ 250,404.00	$ -	$ 250,404.00	$ -	$ -	$ -
Non-Personnel	$ 1,782,667.75	$ 1,084,169.16	$ 523,878.95	$ 278,878.00	$ 191,412.21	$ -	$ 90,000.00
OCEAN	**$ 394,263.90**	**$ 204,541.00**	**$ -**	**$ 127,416.00**	**$ 37,125.00**	**$ -**	**$ 40,000.00**
Personnel	$ 174,065.50	$ 127,416.00	$ -	$ 127,416.00	$ -	$ -	$ -
Non-Personnel	$ 220,198.40	$ 77,125.00	$ -	$ -	$ 37,125.00	$ -	$ 40,000.00
RESTORATION	**$ 395,149.00**	**$ 809,181.79**	**$ -**	**$ 228,480.00**	**$ 560,701.79**	**$ -**	**$ 20,000.00**
Personnel	$ 245,598.00	$ 502,898.50	$ -	$ 228,480.00	$ 274,418.50	$ -	$ -
Non-Personnel	$ 149,551.00	$ 306,283.29	$ -	$ -	$ 286,283.29	$ -	$ 20,000.00
CULTURE	**$ 82,000.00**	**$ 110,008.00**	**$ -**	**$ 110,008.00**	**$ -**	**$ -**	**$ -**
Personnel	$ 62,000.00	$ 70,008.00	$ -	$ 70,008.00	$ -	$ -	$ -
Non-Personnel	$ 20,000.00	$ 40,000.00	$ -	$ 40,000.00	$ -	$ -	$ -
TOTAL	**$ 3,806,326.65**	**$ 3,356,951.95**	**$ 626,744.95**	**$ 1,660,968.00**	**$ 889,239.00**	**$ 30,000.00**	**$ 150,000.00**
Personnel	$ 1,217,204.50	$ 1,430,738.50	$ -	$ 1,126,320.00	$ 274,418.50	$ 30,000.00	$ -
Non-Personnel	$ 2,589,122.15	$ 1,926,213.45	$ 626,744.95	$ 534,648.00	$ 614,820.50	$ -	$ 150,000.00

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
COMMISSION							
COMMISSION MEETING TRAVEL							
Airfare	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -	$ -	$ -
Car Rental	$ 200.00	$ 200.00	$ -	$ 200.00	$ -	$ -	$ -
Subsistence	$ 200.00	$ 200.00	$ -	$ 200.00	$ -	$ -	$ -
Parking	$ 60.00	$ 60.00	$ -	$ 60.00	$ -	$ -	$ -
Total Commission Meeting Travel	**$ 2,460.00**	**$ 2,460.00**	**$ -**	**$ 2,460.00**	**$ -**	**$ -**	**$ -**
COMMISSION CONFERENCE/REGISTRATION	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
COMMISSION OTHER DIRECT COSTS	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
COMMISSION PERSONNEL	$ 44,856.00	**$ 46,176.00**	**$ -**	**$ 46,176.00**	**$ -**	**$ -**	**$ -**
COMMISSION TOTAL	**$ 47,316.00**	**$ 48,636.00**	**$ -**	**$ 48,636.00**	**$ -**	**$ -**	**$ -**

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
ADMINISTRATION							
TOTAL OFFICE OPERATIONS	**$ 9,650.00**	**$ 12,516.00**	**$ 2,866.00**	**$ 9,650.00**	**$ -**	**$ -**	**$ -**
OFFICE SPACE / UTILITIES							
Building Repair & Maintenance	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ -	$ -	$ -
Electric	$ 34,200.00	$ 16,000.00	$ -	$ 16,000.00	$ -	$ -	$ -
Janitorial Services & Supplies	$ 11,165.00	$ 15,960.00	$ -	$ 15,960.00	$ -	$ -	$ -
Office and Storage Lease combined 2/21	$ 251,865.00	$ 254,000.00	$ 100,000.00	$ 154,000.00	$ -	$ -	$ -
Telephone	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ -	$ -	$ -
Wireless/Cellular Communication	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ -	$ -	$ -
TOTAL OFFICE SPACE / UTILITIES	**$ 311,230.00**	**$ 299,960.00**	**$ 100,000.00**	**$ 199,960.00**	**$ -**	**$ -**	**$ -**
TOTAL COMPUTER EQUIPMENT & SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MEETINGS - Commission/LEG/WG							
Labor	**$ -**	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Travel							
Travel Total	**$ 3,700.00**	**$ 3,700.00**	$ -	$ 3,700.00	$ -	$ -	$ -
TOTAL MEETINGS	**$ 3,700.00**	**$ 3,700.00**	**$ -**	**$ 3,700.00**	**$ -**	**$ -**	**$ -**
OTHER DIRECT COSTS (Prking Permits)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
*** **ADMINISTRATIVE PERSONNEL- Deputy Dir.**	**$ 19,473.00**	**$ 30,000.00**	**$ -**	**$ -**	**$ -**	**$ 30,000.00**	**$ -**
ADMINISTRATIVE PERSONNEL BALANCE	**$ 326,676.00**	**$ 336,324.00**	**$ -**	**$ 336,324.00**	**$ -**	**$ -**	**$ -**
OUTREACH / FUND DEVELOPMENT							
Labor - Public Information Specialist	**$ 65,580.00**	**$ 67,512.00**	**$ -**	**$ 67,512.00**	**$ -**	**$ -**	**$ -**
Other Direct Costs							
TOTAL Other Direct Costs	**$ -**	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
IMLS 6							
Total IMLS 6 Grant	**$ 26,200.00**	**$ -**	$ -	$ -	$ -	$ -	$ -
MC Green Building Grant 1/1/26 to 3/31/27							
Total Equipment	**$ -**	**$ 60,000.00**	**$ -**	**$ -**	**$ 60,000.00**	**$ -**	**$ -**
Total MC Green Building Grant 1/1/26 to 3/31/27		**$ 100,000.00**	**$ -**	**$ -**	**$ 100,000.00**	**$ -**	
Maui Recovery Funders Collab. 1/1/26 to 12/31/26		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Personnel		**$ -**	**$ -**				
Total Personnel	$ 14,950.00	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Participant & workshop materials							
Total Participant & workshop materials	**$ 12,840.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Expenses		**$ -**	**$ -**	**$ -**		**$ -**	**$ -**
Total Other	$ 50,625.00	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Indirect Expenses		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Indirect Expenses	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Maui Recovery Funders Collab.	**$ 78,415.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL OUTREACH / FUND DEVELOPMENT	**$ 143,995.00**	**$ 167,512.00**	**$ -**	**$ 67,512.00**	**$ 100,000.00**	**$ -**	**$ -**
ADMINISTRATION TOTAL	**$ 840,924.00**	**$ 850,012.00**	**$ 102,866.00**	**$ 617,146.00**	**$ 100,000.00**	**$ 30,000.00**	**$ -**

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
RESERVE OPERATIONS / VOLUNTEER PROGRAM							
MAUI VEHICLES							
TOTAL MAUI VEHICLES	$ 40,979.00	$ 8,017.69	$ 1,017.69	$ 7,000.00	$ -	$ -	$ -
KIHEI SITE / VESSEL OPERATIONS							
Total Materials and Equiment	$ 63,416.00	$ 69,907.72	$ 8,320.51	$ 2,550.00	$ 59,037.21	$ -	$ -
Other Direct Costs							
Total Other Direct Costs	$ 21,200.00	$ 16,000.00	$ -	$ 16,000.00	$ -	$ -	$ -
TOTAL KIHEI SITE / VESSEL OPERATIONS	$ 84,616.00	$ 85,907.72	$ 8,320.51	$ 18,550.00	$ 59,037.21	$ -	$ -
FIELD EQUIPMENT							
TOTAL FIELD EQUIPMENT	$ 119,644.00	$ 90,000.00	$ -	$ -	$ -	$ -	$ 90,000.00
TOTAL HONOKANAI'A SUPPLIES	$ 104,491.96	$ 23,578.96	$ -	$ 23,578.96	$ -	$ -	$ -
RESERVE SUPPLIES and IMPROVEMENTS							
Facilities Infrastructure R&M Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mooring Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Warning Sign Maintenance/Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL RESERVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL TRAINING/License & Cert Renewals	$ 700.00	$ 700.00	$ -	$ 700.00	$ -	$ -	$ -
CONTRACTS							
Base Camp Management	$ 673,324.79	$ 725,045.79	$ 453,633.75	$ 139,037.04	$ 132,375.00	$ -	$ -
Supplemental Base Camp Management	$ 90,000.00	$ -	$ -	$ -	$ -	$ -	$ -
Kihei Boathouse Expansion	$ 500,000.00	$ -	$ -	$ -	$ -	$ -	$ -
Communications	$ 144,012.00	$ 135,919.00	$ 60,907.00	$ 75,012.00	$ -	$ -	$ -
Helicopter Transportation	*$ 24,900.00*	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL CONTRACTS	$ 1,432,236.79	$ 860,964.79	$ 514,540.75	$ 214,049.04	$ 132,375.00	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPERATIONS PERSONNEL BALANCE	$ 219,006.00	$ 204,156.00	$ -	$ 204,156.00	$ -	$ -	$ -
TOTAL UXO / SAFETY	$ -	$ 15,000.00	$ -	$ 15,000.00	$ -	$ -	$ -
VOLUNTEER PROGRAM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor	$ 45,000.00	$ 46,248.00	$ -	$ 46,248.00	$ -	$ -	$ -
Other Direct Costs - *Volunteer T-Shirts*	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL Volunteer Program	$ 45,000.00	$ 46,248.00	$ -	$ 46,248.00	$ -	$ -	$ -
TOTAL RESERVE OPERATIONS	$ 2,046,673.75	$ 1,334,573.16	$ 523,878.95	$ 529,282.00	$ 191,412.21	$ -	$ 90,000.00

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
OCEAN RESOURCES MANAGEMENT PROGRAM							
EQUIPMENT & SUPPLIES	**$ 45,000.00**	$ 40,000.00	$ -	$ -	$ -	$ -	$ 40,000.00
LABOR FIELD SURVEYS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BOATER EDUCATION AND ENFORCEMENT							
Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Direct Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL BOATER EDUCATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Wildlife Office Grant 10/1/25 to 9/30/27		$ -					
Labor		$ -					
Total Labor	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -
Total Supplies (Plants)	**$ 49,500.00**	$ 37,125.00	$ -	$ -	$ 37,125.00	$ -	$ -
Contractual	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL Wildlife Office Grant	**$ 49,500.00**	**$ 37,125.00**	**$ -**	**$ -**	**$ 37,125.00**	**$ -**	**$ -**
Maui County Greens Grant 1/1/25 to 12/31/25							
Labor							
Ocean Resource Specialist I-Labor Grant Paid	$ 33,742.50	$ -	$ -	$ -	$ -	$ -	$ -
Total Labor	**$ 33,742.50**	$ -	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ocean Resource Specialist I-Fringe Benefits-Grant P	$ 16,555.00	$ -	$ -	$ -	$ -	$ -	$ -
Total Fringe Benefits	**$ 16,555.00**	$ -	$ -	$ -	$ -	$ -	$ -
Total Supplies	**$ 107,698.40**	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL Maui County Greens Grant	**$ 175,995.90**	**$ -**	$ -	$ -	$ -	$ -	$ -
LABOR OCEAN PERSONNEL BALANCE	**$ 123,768.00**	**$ 127,416.00**	**$ -**	**$ 127,416.00**	**$ -**	**$ -**	**$ -**
TOTAL OCEAN PROGRAM	**$ 394,263.90**	**$ 204,541.00**	**$ -**	**$ 127,416.00**	**$ 37,125.00**	**$ -**	**$ 40,000.00**

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
NATURAL RESOURCES MANAGEMENT / RESTORATION PROGRAM							
Equipment and Supplies	$15,000.00	$ 20,000.00	$ -	$ -	$ -	$ -	$ 20,000.00
DOH VI - (Kuheia) 10/2023							
Labor/Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor NRSpecialist II	$ 23,670.00	$ 46,000.00	$ -	$ -	$ 46,000.00	$ -	$ -
Labor NRSpecialist II Fringe	$ -	$ 21,768.00	$ -	$ -	$ 21,768.00	$ -	$ -
Total Labor/Personnel Services	$ 23,670.00	$ 67,768.00	$ -	$ -	$ 67,768.00	$ -	$ -
Other Misc Exp Ge Tax HI (4.166%)	$ -	$ 2,508.41	$ -	$ -	$ 2,508.41	$ -	$ -
TOTAL DOH VI Grant	$ 48,670.00	$ 112,688.00	$ -	$ -	$ 112,688.00	$ -	$ -
Maui Sustainability Grant 9/30/25 to 3/31/27	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Equipment	$ 42,960.00	$ 46,733.79	$ -	$ -	$ 46,733.79	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
KIRC Vessel travel and base camp support	$ 35,051.00	$ -	$ -	$ -	$ -	$ -	$ -
Total Travel	$ 35,051.00	$ -	$ -	$ -	$ -	$ -	$ -
Total Maui Sustainability Grant	$ 109,551.00	$ 78,013.79	$ -	$ -	$ 78,013.79	$ -	$ -
MC Naulu Rain Bridge 7/1/26 to 6/30/27	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Labor Personnel	$ -	$ 206,650.50	$ -	$ -	$ 206,650.50	$ -	$ -
Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Laptop, Monitor and docking station	$ -	$ 7,000.00	$ -	$ -	$ 7,000.00	$ -	$ -
Total Office Equipment	$ -	$ 7,000.00	$ -	$ -	$ 7,000.00	$ -	$ -
Field Supplies and Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Field Supplies and Equipment	$ -	$ 137,400.00	$ -	$ -	$ 137,400.00	$ -	$ -
Operations and Infrastructure Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations and Infrastructure Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Kaholokalani Ceremonies Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Kaholokalani Ceremonies Support	$ -	$ 12,949.50	$ -	$ -	$ 12,949.50	$ -	$ -
Outreach	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing cost for two newsletter and an annual report	$ -	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	$ -
Total Outreach	$ -	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	$ -
Total MC Naulu Rain Bridge 7/1/26 to 6/30/27	$ -	$ 370,000.00	$ -	$ -	$ 370,000.00	$ -	$ -
RESTORATION PERSONNEL BALANCE	$ 221,928.00	$ 228,480.00	$ -	$ -	$ 370,000.00	$ -	$ -
TOTAL RESTORATION PROGRAM	$395,149.00	$809,181.79	$0.00	$ 228,480.00	$560,701.79	$ -	$ -

	FY2026 Approved 2/10/26	FY2027 Combined	FY26 G Funds Rollover	FY27 G Funds	FY27 T Funds Reimbursible	FY27 T Funds Non Reimbursible	FY27 OCCL
CULTURAL RESOURCES MANAGEMENT / CULTURE & EDUCATION PROGRAM							
SITE STABILIZATION / RESTORATION / MONITORING							
Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ 20,000.00	$ 40,000.00	$ -	$ 40,000.00	$ -	$ -	$ -
Transportation	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Direct Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SITE STABILIZATION WORK	**$ 20,000.00**	**$ 40,000.00**	**$ -**	**$ 40,000.00**	**$ -**	**$ -**	**$ -**
CULTURAL RESOURCE CENTER/CULTURAL INTEGRATION (Kihei)							
Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Direct Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL CULTURAL RESOURCE CENTER	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
KAHOLO KA LANI PLANTING CEREMONY							
Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL KAHOLO KA LANI CEREMONY	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -
CULTURAL PROGRAM PERSONNEL BALANCE	**$ 62,000.00**	**$ 70,008.00**	**$ -**	**$ 70,008.00**	**$ -**	**$ -**	**$ -**
TOTAL CULTURAL PROGRAM	**$ 82,000.00**	**$ 110,008.00**	**$ -**	**$ 110,008.00**	**$ -**	**$ -**	**$ -**
TOTAL OPERATING BUDGET FY	**$ 3,806,326.65**	**$ 3,356,951.95**	**$ 626,744.95**	**$ 1,660,968.00**	**$ 889,239.00**	**$ 30,000.00**	**$ 150,000.00**