



Subsidies

Subsidies
Operating Budget

			Act 250/2025+Trfs FY 2026	Act 250/2025+Trfs FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm					-	-
		Temp					-	-
		\$					-	-
	General Funds	Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
Total Requirements		\$	-	-	-	-	-	-

Highlights: (general funds and FY 27 unless otherwise noted)

1. None.

Subsidies
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	18,500,000	-	-	7,500,000	18,500,000	7,500,000
County Funds	24,500,000	-	-	7,500,000	24,500,000	7,500,000
Total Requirements	43,000,000	-	-	15,000,000	43,000,000	15,000,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$7,500,000 in general obligation bond funds and \$7,500,000 in matching county funds for Emergency Response and Community Center, Hawaii.



Capital Budget Details

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-
11
GOVERNMENT-WIDE SUPPORT

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		4,000	4,000		1,000	1,000		5,000	
DESIGN		4,000	4,000		1,000	1,000		5,000	
CONSTRUCTION		42,990,000	42,990,000		14,997,000	14,997,000		57,987,000	
EQUIPMENT		2,000	2,000		1,000	1,000		3,000	
# LUMP SUM	43,000,000	-43,000,000					43,000,000		
TOTAL CAPITAL COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88
BY MEANS OF FINANCING									
G.O. BONDS	18,500,000		18,500,000		7,500,000	7,500,000	18,500,000	26,000,000	
COUNTY FUNDS	24,500,000		24,500,000		7,500,000	7,500,000	24,500,000	32,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-
1103
GENERAL SERVICES

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		4,000	4,000		1,000	1,000		5,000	
DESIGN		4,000	4,000		1,000	1,000		5,000	
CONSTRUCTION		42,990,000	42,990,000		14,997,000	14,997,000		57,987,000	
EQUIPMENT		2,000	2,000		1,000	1,000		3,000	
# LUMP SUM	43,000,000	-43,000,000					43,000,000		
TOTAL CAPITAL COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88
BY MEANS OF FINANCING									
G.O. BONDS	18,500,000		18,500,000		7,500,000	7,500,000	18,500,000	26,000,000	
COUNTY FUNDS	24,500,000		24,500,000		7,500,000	7,500,000	24,500,000	32,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-
110314
GRANTS TO COUNTIES

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		4,000	4,000		1,000	1,000		5,000	
DESIGN		4,000	4,000		1,000	1,000		5,000	
CONSTRUCTION		42,990,000	42,990,000		14,997,000	14,997,000		57,987,000	
EQUIPMENT		2,000	2,000		1,000	1,000		3,000	
# LUMP SUM	43,000,000	-43,000,000					43,000,000		
TOTAL CAPITAL COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88
BY MEANS OF FINANCING									
G.O. BONDS	18,500,000		18,500,000		7,500,000	7,500,000	18,500,000	26,000,000	
COUNTY FUNDS	24,500,000		24,500,000		7,500,000	7,500,000	24,500,000	32,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-201
11031401
CITY & COUNTY OF HONOLULU

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		1,000	1,000					1,000	
DESIGN		1,000	1,000					1,000	
CONSTRUCTION		9,997,000	9,997,000					9,997,000	
EQUIPMENT		1,000	1,000					1,000	
# LUMP SUM	10,000,000	-10,000,000					10,000,000		
TOTAL CAPITAL COST	10,000,000		10,000,000				10,000,000	10,000,000	0.00
BY MEANS OF FINANCING									
G.O. BONDS	2,000,000		2,000,000				2,000,000	2,000,000	
COUNTY FUNDS	8,000,000		8,000,000				8,000,000	8,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	10,000,000		10,000,000				10,000,000	10,000,000	0.00

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-301
11031402
COUNTY OF HAWAII

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		1,000	1,000		1,000	1,000		2,000	
DESIGN		1,000	1,000		1,000	1,000		2,000	
CONSTRUCTION		6,998,000	6,998,000		14,997,000	14,997,000		21,995,000	
EQUIPMENT					1,000	1,000		1,000	
# LUMP SUM	7,000,000	-7,000,000					7,000,000		
TOTAL CAPITAL COST	7,000,000		7,000,000		15,000,000	15,000,000	7,000,000	22,000,000	214.29
BY MEANS OF FINANCING									
G.O. BONDS	3,500,000		3,500,000		7,500,000	7,500,000	3,500,000	11,000,000	
COUNTY FUNDS	3,500,000		3,500,000		7,500,000	7,500,000	3,500,000	11,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	7,000,000		7,000,000		15,000,000	15,000,000	7,000,000	22,000,000	214.29

**Narrative for Supplemental Budget Requests
FY 2027**

Program ID: SUB 301
Program Structure Level: 11 03 14 02
Program Title: COUNTY OF HAWAII

A. Program Objective

To provide grants to the County of Hawaii.

B. Description of Request

\$7,500,000 in general obligation bond funds and \$7,500,000 in matching county funds for emergency response (ER) and community center (CC), Hawaii.

C. Reasons for Request

Funding will be used to establish an ER and CC in Waimea, Hawaii, to strengthen the county's emergency response capabilities.

D. Significant Changes to Measures of Effectiveness and Program Size

N/A

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB-501
11031404
COUNTY OF KAUAI

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		2,000	2,000					2,000	
DESIGN		2,000	2,000					2,000	
CONSTRUCTION		25,995,000	25,995,000					25,995,000	
EQUIPMENT		1,000	1,000					1,000	
# LUMP SUM	26,000,000	-26,000,000					26,000,000		
TOTAL CAPITAL COST	26,000,000		26,000,000				26,000,000	26,000,000	0.00
BY MEANS OF FINANCING									
G.O. BONDS	13,000,000		13,000,000				13,000,000	13,000,000	
COUNTY FUNDS	13,000,000		13,000,000				13,000,000	13,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	26,000,000		26,000,000				26,000,000	26,000,000	0.00

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

(IN DOLLARS)

SUBSIDIES

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
CAPITAL INVESTMENT									
PLANS		4,000	4,000		1,000	1,000		5,000	
DESIGN		4,000	4,000		1,000	1,000		5,000	
CONSTRUCTION		42,990,000	42,990,000		14,997,000	14,997,000		57,987,000	
EQUIPMENT		2,000	2,000		1,000	1,000		3,000	
# LUMP SUM	43,000,000	-43,000,000					43,000,000		
TOTAL CAPITAL COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88
BY MEANS OF FINANCING									
G.O. BONDS	18,500,000		18,500,000		7,500,000	7,500,000	18,500,000	26,000,000	
COUNTY FUNDS	24,500,000		24,500,000		7,500,000	7,500,000	24,500,000	32,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	43,000,000		43,000,000		15,000,000	15,000,000	43,000,000	58,000,000	34.88

PROJECT NUMBER	PRIORITY NUMBER	SCOPE NUMBER	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
COST ELEMENT/MOF									
P26128	NEW	BOARD OF WATER SUPPLY - MONITORING WELLS AT VARIOUS LOCATIONS, OAHU							
		PLANS			1	1			
		DESIGN			1	1			
		CONSTRUCTION			9,997	9,997			
		EQUIPMENT			1	1			
		# LUMP SUM		10,000	-10,000				
		TOTAL		10,000		10,000			
		G.O. BONDS		2,000		2,000			
		COUNTY FUNDS		8,000		8,000			
		PROGRAM TOTALS							
		PLANS			1	1			
		DESIGN			1	1			
		CONSTRUCTION			9,997	9,997			
		EQUIPMENT			1	1			
		# LUMP SUM		10,000	-10,000				
		TOTAL		10,000		10,000			
		G.O. BONDS		2,000		2,000			
		COUNTY FUNDS		8,000		8,000			

STATE OF HAWAII
PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB301
11031402
COUNTY OF HAWAII

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT

IN THOUSANDS OF DOLLARS

REPORT S78
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PROJECT NUMBER	PRIORITY NUMBER	SCOPE NUMBER	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
			COST ELEMENT/MOF						
P26129		NEW	KAWANANAKOA GYM RENOVATION, HAWAII						
			PLANS		1	1			
			DESIGN		1	1			
			CONSTRUCTION		6,998	6,998			
			# LUMP SUM	7,000	-7,000				
			TOTAL	7,000		7,000			
			G.O. BONDS	3,500		3,500			
			COUNTY FUNDS	3,500		3,500			
SUB001		NEW	EMERGENCY RESPONSE AND COMMUNITY CENTER, HAWAII						
			PLANS					1	1
			DESIGN					1	1
			CONSTRUCTION					14,997	14,997
			EQUIPMENT					1	1
			# LUMP SUM						
			TOTAL					15,000	15,000
			G.O. BONDS					7,500	7,500
			COUNTY FUNDS					7,500	7,500
			PROGRAM TOTALS						
			PLANS		1	1		1	1
			DESIGN		1	1		1	1
			CONSTRUCTION		6,998	6,998		14,997	14,997
			EQUIPMENT					1	1
			# LUMP SUM	7,000	-7,000				
			TOTAL	7,000		7,000		15,000	15,000
			G.O. BONDS	3,500		3,500		7,500	7,500
			COUNTY FUNDS	3,500		3,500		7,500	7,500

STATE OF HAWAII
PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB501
11031404
COUNTY OF KAUAI

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT

IN THOUSANDS OF DOLLARS

REPORT S78
3 of 5

PROJECT NUMBER	PRIORITY NUMBER	SCOPE NUMBER	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
			COST ELEMENT/MOF						
P26130	NEW		HANAPEPE STADIUM IMPROVEMENTS, KAUAI						
			PLANS		1	1			
			DESIGN		1	1			
			CONSTRUCTION		6,998	6,998			
			# LUMP SUM	7,000	-7,000				
			TOTAL	7,000		7,000			
			G.O. BONDS	3,500		3,500			
			COUNTY FUNDS	3,500		3,500			
P26131	NEW		KAUAI DEPARTMENT OF WATER, KUHIO HIGHWAY WATER MAIN REPLACEMENT, KAUAI						
			CONSTRUCTION		3,000	3,000			
			# LUMP SUM	3,000	-3,000				
			TOTAL	3,000		3,000			
			G.O. BONDS	1,500		1,500			
			COUNTY FUNDS	1,500		1,500			
P26132	NEW		VIDINHA STADIUM IMPROVEMENTS, KAUAI						
			PLANS		1	1			
			DESIGN		1	1			
			CONSTRUCTION		15,997	15,997			
			EQUIPMENT		1	1			
			# LUMP SUM	16,000	-16,000				
			TOTAL	16,000		16,000			
			G.O. BONDS	8,000		8,000			
			COUNTY FUNDS	8,000		8,000			

STATE OF HAWAII
PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

SUB501
11031404
COUNTY OF KAUAI

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT
IN THOUSANDS OF DOLLARS

PROJECT PRIORITY SCOPE		PROJECT TITLE		FY 2026			FY 2027		
NUMBER	NUMBER			CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
		COST ELEMENT/MOF							
		PROGRAM TOTALS							
		PLANS			2	2			
		DESIGN			2	2			
		CONSTRUCTION			25,995	25,995			
		EQUIPMENT			1	1			
		# LUMP SUM		26,000	-26,000				
		TOTAL		26,000		26,000			
		G.O. BONDS		13,000		13,000			
		COUNTY FUNDS		13,000		13,000			

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT

IN THOUSANDS OF DOLLARS

PROJECT NUMBER	PRIORITY NUMBER	SCOPE	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
		COST ELEMENT/MOF							
		PLANS			4	4		1	1
		DESIGN			4	4		1	1
		CONSTRUCTION			42,990	42,990		14,997	14,997
		EQUIPMENT			2	2		1	1
		# LUMP SUM		43,000	-43,000				
		TOTAL		43,000		43,000		15,000	15,000
		G.O. BONDS		18,500		18,500		7,500	7,500
		COUNTY FUNDS		24,500		24,500		7,500	7,500