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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

February 2, 2026

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

Dear Ms. Martin:

**SUBJECT: FISCAL YEAR 2025 AND FISCAL YEAR 2026
CARRYOVER/SAVINGS (BFED-20(22))**

Thank you for participating in the Council's Budget, Finance, and Economic Development Committee's discussion of Fiscal Year 2025 and Fiscal Year 2026 Carryover/Savings at its meeting of January 27, 2026.

May I please request you provide the following:

1. A detailed list of Capital Improvement Project appropriations that will lapse on December 31, 2025, and projected to become Carryover/Savings.
 - a. Please include, at minimum, the project title, project number, fund source, appropriation amount, amount encumbered, amount unencumbered, and the projected Carryover/Savings amount.
 - b. Please also include row totals, column totals, and grand totals, as appropriate.
2. A list of all Council-initiated FY 2025 Budget conditional appropriations that were unencumbered by June 30, 2025, or by December 31, 2025, for capital improvement projects.
 - a. Please identify each appropriation and explain the reason for the lack of encumbrance.

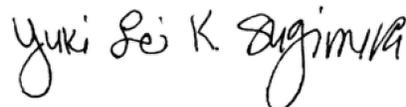
Ms. Marcy Martin
February 2, 2026
Page 2

- b. For each item, please include the amount, the department or program, or revolving fund, and the condition that applied.
3. A report of Carryover/Savings for the last three fiscal years.
 - a. For each fiscal year, please include the total Carryover/Savings and a breakdown by Category A and Categories B and C, including a total for both categories.
 - b. Please also include column totals, subtotals, and grand totals, as appropriate.
4. Your best estimate of a reasonable Carryover/Savings range when evaluating the County Budget. Please state the estimate as a percent, a dollar range, or other metric you believe is most useful.
 - a. Please explain the benchmark or factors you use to assess whether Carryover/Savings levels are high or low.

May I further request you transmit your response to bfed.committee@mauicounty.us by **February 13, 2026**. To ensure efficient processing, please include the Committee item number in the subject line.

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

Sincerely,



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

bfed:ltr:020(22)afn04:kes

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

BFED Committee

From: BFED Committee
Sent: Monday, February 2, 2026 5:59 PM
To: Marcy Martin
Cc: Maria Zielinski; stacey.m.vinoray@co.maui.hi.us; 'finance'; 'Michelle Santos'; 'Zeke Kalua'; 'Lesley Milner'
Subject: FISCAL YEAR 2025 AND FISCAL YEAR 2026 CARRYOVER/SAVINGS (BFED-20(22))
Attachments: Correspondence to Finance 02-02-2026.pdf
Importance: High