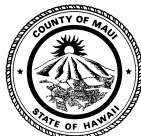


Council Chair  
Alice L. Lee

Vice-Chair  
Yuki Lei K. Sugimura

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](http://www.MauiCounty.us)

December 31, 2025

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

Dear Ms. Martin:

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

The Council's Budget, Finance, and Economic Development Committee intends to discuss Fiscal Year Carryover/Savings at a future meeting.

May I please request an updated FY 2025 Carryover/Savings schedule consistent with the attached format. Please include, by fund, any FY 2026 uses and revenue certifications using FY 2025 Carryover/Savings. Please also include the following:

1. Total fund balance based on the best available FY-end figures as of the date of your response;
2. Deductions for restricted, committed, assigned, and encumbered amounts, with each category shown separately;
3. Estimated Carryover/Savings after those deductions;
4. Carryover/Savings used to support the FY 2026 Budget;
5. Estimated Carryover/Savings available after the FY 2026 Budget;
6. All revenue certifications that use FY 2025 Carryover/Savings to support the FY 2026 Budget, including all certifications submitted in December 2025, including those that will be posted on a January 2026 Council meeting agenda, listed by date, amount, and purpose, with a net total; and

Ms. Marcy Martin  
December 31, 2025  
Page 2

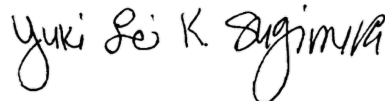
7. Estimated Carryover/Savings available for Council action after all uses and certifications, by fund and total.

If the Annual Comprehensive Financial Report audit is not complete as of the date of your response, please use the best available estimates. Please include a note that the figures may change after completion of the audit.

May I further request you transmit your response to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by **January 5, 2026**. To ensure efficient processing, please include BFED-20(22) 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)afn01:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

CARRYOVER/SAVINGS - FISCAL 2025								
	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL
TOTAL FUND BALANCE								-
PER ACFR 06/30/24 (DWS provides carryover savings)	461,654,805	38,015,508	19,472,432	1,555,296	131,071	12,831,460	2,950,816	30,305,391
LESS: Restricted	(145,129,438)							
LESS: Committed	(72,853,623)							
LESS: Assigned (General Fund encumbrances)	(71,055,359.36)							
LESS: Encumbrances (DWS encumbrances already excluded)		(11,656,566)	(4,772,878)	(20,503)	-	(5,729,287)	(1,045,740)	-
<b>ACTUAL FY2024 CARRYOVER</b>	<b>172,616,384</b>	<b>26,358,942</b>	<b>14,699,554</b>	<b>1,534,793</b>	<b>131,071</b>	<b>7,102,173</b>	<b>1,905,075</b>	<b>30,305,391</b>
CARRYOVER/SAVINGS USED IN FISCAL 2025:								
ORIGINAL BUDGET (per Ordinance)	(50,732,599)	(17,365,696)	(10,229,492)	(854,621)	-	(3,313,077)	(920,551)	(20,516,394)
<b>FY 2025 BUDGET</b>	<b>(50,732,599)</b>	<b>(17,365,696)</b>	<b>(10,229,492)</b>	<b>(854,621)</b>	<b>-</b>	<b>(3,313,077)</b>	<b>(920,551)</b>	<b>(20,516,394)</b>
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	121,883,785	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	9,788,997
<b>ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/24</b>	<b>121,883,785</b>	<b>8,993,246</b>	<b>4,470,062</b>	<b>680,172</b>	<b>131,071</b>	<b>3,789,096</b>	<b>984,524</b>	<b>9,788,997</b>
FY25 Certification:								
	-							
BD-BA 25-06_DWS_Ops Water Generators								3,500,000
BD-BA 25-21_DWS_Ops Water Generators (Filed)								-
BD-BA 25-14_DWS_Ops Fitting/Valve replacements								1,700,000
BD-BA 25-15_Oper_Mgmt	865,000							
BD-BA 25-16_Oper_OED NOAA Grant	100,000							
BD-BA 25-22_Oper_OED_Alexander Academy	55,285							
BD-BA 25-23_Oper_Oiwi_Salaries	67,056							
BD-BA 25-27_Oper_Parks_Fire Prevention Equipment	105,413							
BD-BA 25-36_MD_60 Church Street_CIP	1,500,000							
BD-BA 25-37_Oper_Transportation_MEO	97,460							
BD-BA 25-51_Oper_OED_Maui Fair (pending)	1,500,000							
BD-BA 25-58_CIP_Management_Von Tempsky (pending)	9,100,000							
BD-BA 25-59_CIP_Bond to GF CASH (pending)	51,814,799							
<b>Total Certifications submitted pending appropriation</b>	<b>65,205,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,200,000</b>
<b>Carryover after Certifications</b>	<b>56,678,772</b>	<b>8,993,246</b>	<b>4,470,062</b>	<b>680,172</b>	<b>131,071</b>	<b>3,789,096</b>	<b>984,524</b>	<b>4,588,997</b>

## **BFED Committee**

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**From:** BFED Committee  
**Sent:** Wednesday, December 31, 2025 8:58 AM  
**To:** Marcy Martin  
**Cc:** Maria Zielinski; stacey.m.vinoray@co.maui.hi.us; finance; 'Michelle Santos'; 'Zeke Kalua'  
**Subject:** FISCAL YEAR 2025 CARRYOVER/SAVINGS (BFED 20(22))  
**Attachments:** Correspondence to Finance 12-31-2025.pdf