

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
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October 29, 2025

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard Bissen 10-31-25
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR 2025 ESTIMATED REVENUE SHORTFALL FOR THE SEWER FUND (BFED-20(10))

Pursuant to your letter dated October 22, 2025, regarding the above-referenced matter, as requested please see responses below:

1. The most current preliminary FY 2025 Sewer Fund Statement of Operations (income statement). Please include year-to-date actuals, adopted budget, and variance by program and account, with a notation that figures are subject to change and audit.

Response: Please see attachments.

2. The County's policy and procedures for compensatory time off management, approval, accumulation, and accounting in compliance with Governmental Accounting Standards Board Statement No. 101.

Response: Compensatory time off (CTO), which is in lieu of overtime pay, is limited to a maximum of 240 hours. It is subject to the following conditions:

- *The compensatory time is applicable only to employees who are on a salary;*
- *The employee must be allowed to take the compensatory time off within the*

Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
Response to BFED-20(10)
October 29, 2025
Page 2

same pay period in which the overtime is worked; and

- *The compensatory time is earned at one and one-half times the number of overtime hours worked.*
3. A preliminary Carryover Savings by fund and program, with a notation that figures are subject to change and audit.

Response: The year-end closing and annual audit are both currently in progress. Consequently, we are unable to provide carryover savings information at this time.

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

Schedule of Appropriations, Expenditures and Encumbrances
For the Year Ended Monday, June 30, 2025

Department and Appropriation	Balances Forwarded	Appropriations	Transfers and Additions	Total	Expenditures	Reserves and Encumbrances	Lapsed Appropriations
Sanitation:							
Environmental Management:							
Wastewater administration	100,000.17	4,036,205.00		4,136,205.17	2,751,714.08	44,529.59	1,339,961.50
Wastewater ERS & FICA		3,444,847.00		3,444,847.00	2,814,412.29		630,434.71
Wastewater health fund		1,112,364.00		1,112,364.00	980,243.99		132,120.01
Wastewater admin overhead		7,820,291.00		7,820,291.00	6,389,116.10		1,431,174.90
Wastewater contributn to OPEB		2,259,558.00		2,259,558.00	1,386,074.30		873,483.70
Wastewater reclamation	4,598,840.70	26,661,125.00		31,259,965.70	21,597,688.57	4,435,775.13	5,226,502.00
Total Environmental Management	4,698,840.87	45,334,390.00	0.00	50,033,230.87	35,919,249.33	4,480,304.72	9,633,676.82
Total Sanitation	4,698,840.87	45,334,390.00	0.00	50,033,230.87	35,919,249.33	4,480,304.72	9,633,676.82
Debt service:							
Environmental Management:							
Debt service					165,848.11		(165,848.11)
Total Debt service	0.00	0.00	0.00	0.00	165,848.11	0.00	(165,848.11)
Totals for the Sewer Fund	4,698,840.87	45,334,390.00	0.00	50,033,230.87	36,085,097.44	4,480,304.72	9,467,828.71

Schedule of Revenues - Budget Estimate and Actual
For the Year Ended Monday, June 30, 2025

Source of Revenues	Original Estimate	Amendments and Transfers	Final Estimate	Actual Revenues	Revenues Over or (Under) Estimate
Licenses and permits:					
Sanitation:					
Other licenses & permit				40,165.00	40,165.00
Total - Licenses and permits	0.00	0.00	0.00	40,165.00	40,165.00
Charges for current services:					
Sanitation:					
General government				30.00	30.00
Waste management	63,074,500.00		63,074,500.00	59,488,951.17	(3,585,548.83)
Total - Sanitation	63,074,500.00	0.00	63,074,500.00	59,488,981.17	(3,585,518.83)
Total - Charges for current services	63,074,500.00	0.00	63,074,500.00	59,488,981.17	(3,585,518.83)
Interest & investment:					
Sanitation:					
Rental income				16,576.50	16,576.50
Total - Interest & investment	0.00	0.00	0.00	16,576.50	16,576.50
Total Sewer Fund revenue	63,074,500.00	0.00	63,074,500.00	59,545,722.67	(3,528,777.33)

DRAFT

County of Maui

BA0200M: Budget Actual and Encumbrance by Character Activity and Subfund as of 6/30/2025

Character	Prior Encumb	Amend Budget	Month Expense	YTD Expense	Encumbrance	Balance
68 Debt service			165,848.11	165,848.11		(165,848.11)
17400 Debt service	0.00	0.00	165,848.11	165,848.11	0.00	(165,848.11)
50 Salaries and wages		2,299,468.00	175,288.04	1,402,027.22		897,440.78
60 Operations	99,577.47	1,699,903.22	(54,265.75)	1,308,403.56	44,094.65	446,982.48
70 Capital outlay	422.70	36,833.78	27,234.92	41,283.30	434.94	(4,461.76)
55000 Wastewater administration	100,000.17	4,036,205.00	148,257.21	2,751,714.08	44,529.59	1,339,961.50
60 Operations		3,444,847.00	234,932.16	2,814,412.29		630,434.71
55002 Wastewater ERS & FICA	0.00	3,444,847.00	234,932.16	2,814,412.29	0.00	630,434.71
60 Operations		1,112,364.00	87,737.70	980,243.99		132,120.01
55003 Wastewater health fund	0.00	1,112,364.00	87,737.70	980,243.99	0.00	132,120.01
60 Operations		7,820,291.00	533,329.42	6,389,116.10		1,431,174.90
55005 Wastewater admin overhead	0.00	7,820,291.00	533,329.42	6,389,116.10	0.00	1,431,174.90
60 Operations		2,259,558.00	77,642.67	1,386,074.30		873,483.70
55008 Wastewater contribtn to OPEB	0.00	2,259,558.00	77,642.67	1,386,074.30	0.00	873,483.70
50 Salaries and wages		8,584,722.00	914,832.58	7,508,786.56		1,075,935.44
60 Operations	1,643,731.19	16,803,485.11	1,162,853.05	11,580,427.22	3,023,103.80	3,843,685.28
70 Capital outlay	2,955,109.51	1,272,917.89	11,704.90	2,508,474.79	1,412,671.33	306,881.28
56000 Wastewater reclamation	4,598,840.70	26,661,125.00	2,089,390.53	21,597,688.57	4,435,775.13	5,226,502.00
103 Sewer Fund	4,698,840.87	45,334,390.00	3,337,137.80	36,085,097.44	4,480,304.72	9,467,828.71
Grand Total	4,698,840.87	45,334,390.00	3,337,137.80	36,085,097.44	4,480,304.72	9,467,828.71

BFED Committee

From: Michelle L. Santos <Michelle.Santos@co.maui.hi.us>
Sent: Friday, October 31, 2025 3:43 PM
To: BFED Committee
Cc: Cynthia E. Sasada; Didi A. Hamai; Erin A. Wade; Josiah K. Nishita; Kelii P. Nahooikaika; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray
Subject: MT#11280 FISCAL YEAR 2025 ESTIMATED REENUE SHORTFALL FOR THE SEWER FUND
Attachments: MT#11280-BFED Committee.pdf