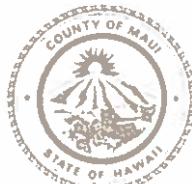


RICHARD T. BISSEN, JR.
Mayor



Four irregular blue shapes of varying sizes and textures, representing the four components of the brain: cerebrum, cerebellum, brainstem, and spinal cord.

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director

DEPARTMENT OF FINANCE

COUNTY OF MAUI

200 SOUTH HIGH STREET

200 SOUTH HIGH STREET
AILUKU, MAUI, HAWAII 96739

PHONE: (808) 270-77

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

APPROVED FOR TRANSMITTAL

For Transmittal to:

Mayo

Date

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 CARRYOVER/SAVINGS (BFED-20(22))

Pursuant to your letter dated December 31, 2025, regarding the above-referenced matter, please see our response below:

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,

Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
Response to BFED-20(22)
January 2, 2026
Page 2

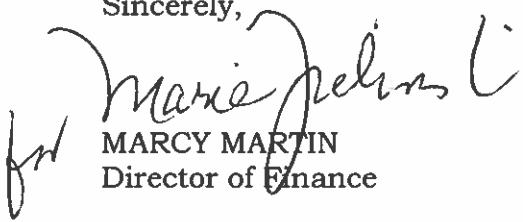
including those that will be posted on a January 2026 Council meeting agenda, listed by date, amount, and purpose, with a net total; and

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

Response: Please refer to the attached spreadsheet.

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

Attachment

CARRYOVER/SAVINGS - FISCAL 2026											Housing Interim Buyback
	COMBINED	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL		
TOTAL FUND BALANCE PER CAFR 06/30/25	798,198,575	653,941,596	33,813,916	22,484,959	832,103	256,583	24,768,333	8,961,229	53,139,856	4,547,617	
LESS: Restricted	(220,651,438)	(220,651,438)									
LESS: Committed	(91,529,508)	(91,529,508)									
LESS: Assigned (Encumbrances)	(80,670,867)	(80,670,867)									
LESS: Encumbrances	(43,981,297)	-	(10,369,799)	(4,480,305)	-	-	(7,659,753)	(5,830,150)	(15,641,290)	-	
 ACTUAL FY2025 CARRYOVER	 361,365,465	 261,089,783	 23,444,117	 18,004,655	 832,103	 256,583	 17,108,580	 3,131,079	 37,498,566	 4,547,617	
 CARRYOVER/SAVINGS USED IN FISCAL 2026:											
ORIGINAL BUDGET (per Ordinance)	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	(17,480,318)	-	
FY 2026 BUDGET	(182,246,319)	(137,640,156)	(11,217,761)	(10,239,592)	(816,172)	-	(3,867,796)	(984,524)	(17,480,318)	-	
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	4,547,617	
ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/25	179,119,146	123,449,627	12,226,356	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	4,547,617	
FY26 Certification:											
BD-BA 26-41 CIP Parks CW Facilities			5,000,000								
BD-BA 26-45 CIP Pros 24 N Church Reno			500,000								
BD-BA 26-49 CIP Police Generator Wailuku Station			800,000								
BD-BA-26-42 Oper Transportation Admin Program			75,000								
BD-BA-26-43 Oper Housing Lahaina Community land Trust			5,000,000								
BD-BA-26-54 Oper Human Concerns Safe Parking Pilot Program			162,500								
BD-BA-26-58 Oper Management IT			3,000,000								
BD-BA-26-40 CIP Housing Komohana Hale Apartments										2,000,000	
BD-BA-26-57 Oper Water GET Water systems			10,000,000								
Total Certifications submitted pending appropriation		24,462,500	76,000	-	-	-	-	-	-	2,000,000	
Carryover after Certifications	179,119,146	98,987,127	12,151,366	7,765,063	15,931	256,583	13,240,784	2,146,555	20,018,248	2,547,617	

*Housing Interim Buyback Fund added as a special case: Komohana Hale was destroyed in the August 2023 Wildfires, insurance proceeds of \$4,547,617 was received and recorded to the fund for use to rebuild the property.

BFED Committee

From: Estrelita B. Dahilig <Estrelita.B.Dahilig@co.maui.hi.us>
Sent: Monday, January 5, 2026 9:51 AM
To: BFED Committee
Cc: Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray; Josiah K. Nishita; Erin A. Wade; Cynthia E. Sasada; Didi A. Hamai; Kelii P. Nahooikaika
Subject: TRANSMITTAL: FISCAL YEAR 2025 CARRYOVER/SAVINGS (BFED-20(22))
Attachments: MT11345.Sugimura.Yuki Lei..BFED.Chair.pdf

Aloha,

Please see attached transmittal dated January 2, 2026, from Director of Finance Marcy Martin, regarding the above subject matter.

Have a good day, and HAPPY NEW YEAR!

Mahalo,
Lita



Lita B. Dahilig

Secretary

County of Maui
Office of the Mayor
808-270-7855
estrelita.b.dahilig@co.maui.hi.us