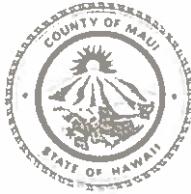


RICHARD T. BISSEN, JR.
Mayor



MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director

MARIA E. ZIELINSKI
Deputy Director

DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

January 22, 2026

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

APPROVED FOR TRANSMITTAL

For Transmittal to:

 1-22-26
Mayor 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 our response dated January 14, 2026, regarding the above-referenced matter, we are herewith attaching revised schedules which include carryover information relating to Department of Water Supply.

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

2a. Detail the items that make up the following balances: 1) Restricted; 2) Committed; 3) Assigned (Encumbrances); and 4) Encumbrances

	GENERAL FUND	HIGHWAY FUND	SEWER FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL	Water Supply	CAPITAL RESERVE	DWS	Housing Interim Buyback Fund
Restricted	220,651,438	33,813,916	-	-	-	38,578,967	-	-	38,600,000	-
Committed ²	91,529,508	-	22,484,959	24,768,333	8,961,229	-	-	-	-	-
Assigned (Encumbrances)	80,670,867	-	-	-	-	-	-	-	-	-
Encumbrances ¹		(10,369,799)	(4,480,305)	(7,659,753)	(5,830,150)	(15,641,290)			(14,700,000)	-

¹For Annual Comprehensive Finance Reporting Purposes the fund balances of the special revenue funds are restricted or committed. For County of Maui internal presentation purposes, the Encumbrances are reduced from the fund balance to reflect funds available for certification.

²For Annual Comprehensive Finance Reporting Purposes the fund balance of the emergency fund is considered unassigned. For County of Maui internal presentation purposes, the emergency fund balances is reflected as committed, to ensure that it is not accidentally appropriated from carryover savings.

Restricted	
Affordable Housing Fund (Reported in the General Fund as the AHF is funded by RPT)	157.0
General Excise Tax collected, not appropriated	28.0
Managed Retreat Fund (Reported in the General Fund as the MRF is funded by TAT)	12.0
Open Space Fund (Reported in the General Fund as the OSF is funded by RPT)	23.7
	220.7
Committed	
Economic Development and Cultural Programs Fund (Reported in GF as funded by trasfer fr	1.0
Emergency Fund (Reported in the General Funds as the EF is funded by RPT)	90.5
	91.5
Assigned	
Encumbrance	80.7
	80.7

2b. Revenue Collections in excess of Budget

	General Fund	Highway Fund	Sewer Fund	Solid Waste Fund	EP&S Fund	DWS
Taxes						
Real Property Tax	(349,644)					
Transient Accomodations Tax	10,290,817					
Public Service Company Tax	2,105,803					
General Excise Tax	28,047,102					
Charges for Current Services	1,480,877	513,704	(3,569,504)	8,088,409	569,170	7,300,000
Licenses/Permits/Others	45,815,174	2,403,437	56,742	24,249		5,600,000
Fuel and Franchise Taxes		2,862,674				
Special Assessments						(5,500,000)
Other intergovernmental	19,772					
Revenue in excess (deficit) of budget	87,409,902	5,779,816	(3,512,763)	8,112,659	569,170	7,400,000

2c. Unspent Category A appropriations

General Fund

Department	Unspent Appropriations
County Council	432,584.10
County Clerk	398,771.64
Office of the Mayor	295,854.33
Management	2,079,196.23
Corporation Counsel	497,294.39
Prosecuting Attorney	1,582,805.12
Finance	1,079,029.42
Personnel	219,430.26
Planning	1,381,809.86
Police	3,627,030.09
Fire	4,988,763.67
Maui Emergency Management Agency	148,090.55
Housing	429,208.28
Human Concerns	1,106,819.22
Parks and Recreation	3,115,842.09
Public Works	975,735.96
Transportation	202,919.46
Environmental Management	48,615.19
Agriculture	166,527.97
East Maui Water Authority	232,880.98
Oiwi Resources	33,750.00
	23,042,958.81

Highway Fund

Department	Unspent Appropriations
Public Works	1,709,986.44

Sewer Fund

Department	Unspent Appropriations
Environmental Management - Wastewater	1,973,376.22

Solid Waste Fund

Department	Unspent Appropriations
Environmental Management - Solid Waste	327,571.85

EP&S Fund

Department	Unspent Appropriations
Environmental Management - EP&S	251,708.49

DWS

Department	Unspent Appropriations
Department of Water Supply	844,053.00

2d. Unspent Category B/C appropriations

General Fund

<u>Department</u>	<u>Unspent Appropriations</u>
County Council	2,253,438.64
County Clerk	800,752.75
Office of the Mayor	3,432,607.69
Management	12,363,766.76
Corporation Counsel	45,247.54
Prosecuting Attorney	105,888.70
Finance	1,282,170.79
Countywide Costs	12,663,266.06
	Total <u>13,945,436.85</u>
Personnel	117,635.20
Planning	1,345,383.09
Police	1,377,706.01
Fire	405,220.82
Maui Emergency Management Agency	2,165,996.77
Housing	2,794,960.71
Human Concerns	1,503,736.19
Parks and Recreation	737,420.80
Public Works	896,791.55
Transportation	27,389.14
Environmental Management	597,582.76
Agriculture	453,268.70
East Maui Water Authority	82,950.31
Owi Resources	143,602.52
	Grand total <u>45,596,783.50</u>

Highway Fund

<u>Department</u>	<u>Unspent Appropriations</u>
Public Works	4,865,036.75
Transportation	119,507.64
	Total <u>4,984,544.39</u>

Sewer Fund

<u>Department</u>	<u>Unspent Appropriations</u>
Environmental Management - Wastewater	9,840,665.41

Solid Waste Fund

<u>Department</u>	<u>Unspent Appropriations</u>
Environmental Management - Solid Waste	1,131,152.35

EP&S Fund

<u>Department</u>	<u>Unspent Appropriations</u>
Environmental Management - EP&S	555,497.27

DWS

<u>Department</u>	<u>Unspent Appropriations</u>
Department of Water Supply	7,619,194.00

BFED Committee

From: Estrelita B. Dahilig <Estrelita.B.Dahilig@co.maui.hi.us>
Sent: Friday, January 23, 2026 1:52 PM
To: BFED Committee; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray
Cc: Josiah K. Nishita; Erin A. Wade; Cynthia E. Sasada; Didi A. Hamai; Kelii P. Nahooikaika; Lesley J. Milner
Subject: TRANSMITTAL: FISCAL YEAR 2025 CARRYOVER/SAVINGS (BFED-20(22))
Attachments: MT#11364.BFED.Chair Sugimura.pdf

Aloha,

Please see attached transmittal dated January 22, 2026, from Director of Finance Marcy Martin regarding the above subject matter.

Thank you and have a good day!

Mahalo,
Lita



Lita B. Dahilig

Secretary

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