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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

February 24, 2026

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2027 BUDGET** (BFED-1) (FN-04)

May I please request you provide the following:

1. An updated version of the attached Carryover/Savings spreadsheet, as of March 15, 2026.
2. A report of the following information for FY 2026, as of December 31, 2025, that provides the following information for all County departments and programs:
 - a. Total actual Category A.
 - b. Total budgeted Category A.
 - c. Variance between actual Category A and budgeted Category A.
 - d. Total actual Category B.
 - e. Total budgeted Category B.
 - f. Variance between actual Category B and budgeted Category B.
 - g. Total actual Category C.
 - h. Total budgeted Category C.

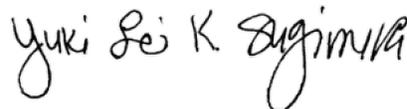
Ms. Marcy Martin
February 24, 2026
Page 2

- i. Variance between actual Category C and budgeted Category C.
- j. Combined total of Categories A, B, and C.
- k. Combined total of Categories A, B, and C.
- l. Variance between combined totals for actual Categories A, B, and C, and the combined totals for budgeted Categories A, B, and C.
- m. Please also include column totals, subtotals, and grand totals, as appropriate.

May I further request you transmit your response to bfed.committee@mauicounty.us by **March 25, 2026**. To ensure efficient processing, please duplicate the coding in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger ext. 7761, or Pauline Martins at ext. 8039).

Sincerely,



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

bfed:2027bgt:260206afn01:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

CARRYOVER/SAVINGS - FISCAL 2026										
	COMBINED	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL	Housing Interim Buyback
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 Waiuku 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	75,000	-	-	-	-	-	-	2,000,000
Carryover after Certifications	179,119,146	98,987,127	12,151,356	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: BFED Committee
Sent: Tuesday, February 24, 2026 10:34 AM
To: Marcy Martin
Cc: Maria Zielinski; Stacey Vinoray; finance
Subject: FISCAL YEAR 2027 BUDGET (BFED-1) (FN-04)
Attachments: 260206afn01 (FN-04).pdf