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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 2, 2026

Mr. David Raatz, Jr., Director
Office of Council Services
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Raatz:

SUBJECT: **FISCAL YEAR 2025 AND FISCAL YEAR 2026
CARRYOVER/SAVINGS** (BFED-20(22))

The Council's Budget, Finance, and Economic Development Committee discussed Fiscal Year 2025 and Fiscal Year 2026 Carryover/Savings at its meeting of January 27, 2026.

May I please request you provide an explanation of the FY 2025 Carryover/Savings amounts reported for Category A and Category B/C in the attached Department of Finance report.

May I further request you transmit your response to bfed.committee@mauicounty.us by **February 13, 2026**. To ensure efficient processing, please include the Committee item number 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,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura".

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

bfed:ltr:020(22)aocs01:kes

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	Housing Interim Buyback Fund
Restricted	220,651,438	33,813,916	-			-
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)	-
¹ For 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.						
² For 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 transfer from General Fund)	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	
Taxes						
Real Property Tax	(349,644)					
Transient Accommodations 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	
Licenses/Permits/Others	45,815,174	2,403,437	56,742	24,249		
Fuel and Franchise Taxes		2,862,674				
Special Assessments						
Other intergovernmental	19,772					
	Revenue in excess (deficit) of budget	5,779,816	(3,512,763)	8,112,659	569,170	

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					
2d. Unspent Category B/C appropriations						
General Fund						
Department	Unspent Appropriations					
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	13,945,436.85				
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					
Oiwi Resources	143,602.52					
	Grand total	45,596,783.50				

Highway Fund						
Department		Unspent Appropriations				
Public Works			4,865,036.75			
Transportation			119,507.64			
		Total	4,984,544.39			
Sewer Fund						
Department		Unspent Appropriations				
Environmental Management - Wastewater			9,840,665.41			
Solid Waste Fund						
Department		Unspent Appropriations				
Environmental Management - Solid Waste			1,131,152.35			
EP&S Fund						
Department		Unspent Appropriations				
Environmental Management - EP&S			555,497.27			

BFED Committee

From: BFED Committee
Sent: Monday, February 2, 2026 3:03 PM
To: David M. Raatz
Cc: Richelle K. Kawasaki; Marlene K. Rebugio
Subject: FISCAL YEAR 2025 AND FISCAL YEAR 2026 CARRYOVER/SAVINGS (BFED-20(22))
Attachments: Correspondence to OCS 02-02-2026.pdf