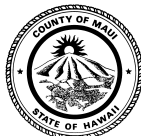


Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Councilmembers
Tom Cook
Gabe Johnson
Tamara Paltin
Keani N.W. Rawlins-Fernandez
Shane M. Sinenci
Nohelani U'u-Hodgins



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

December 31, 2025

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

Dear Ms. Martin:

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

The Council's Budget, Finance, and Economic Development Committee intends to discuss Fiscal Year Carryover/Savings at a future meeting.

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

Ms. Marcy Martin
December 31, 2025
Page 2

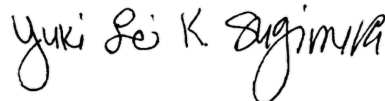
7. Estimated Carryover/Savings available for Council action after all uses and certifications, by fund and total.

If the Annual Comprehensive Financial Report audit is not complete as of the date of your response, please use the best available estimates. Please include a note that the figures may change after completion of the audit.

May I further request you transmit your response to bfed.committee@mauicounty.us by **January 5, 2026**. To ensure efficient processing, please include BFED-20(22) 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,



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

bfed:ltr:020(22)afn01:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

CARRYOVER/SAVINGS - FISCAL 2025								
	GENERAL FUND	HIGHWAY FUND	SEWER FUND	LIQUOR FUND	BIKEWAY FUND	SOLID WASTE FUND	EP&S FUND	DWS TOTAL
TOTAL FUND BALANCE								-
PER ACFR 06/30/24 (DWS provides carryover savings)	461,654,805	38,015,508	19,472,432	1,555,296	131,071	12,831,460	2,950,816	30,305,391
LESS: Restricted	(145,129,438)							
LESS: Committed	(72,853,623)							
LESS: Assigned (General Fund encumbrances)	(71,055,359.36)							
LESS: Encumbrances (DWS encumbrances already excluded)		(11,656,566)	(4,772,878)	(20,503)	-	(5,729,287)	(1,045,740)	-
ACTUAL FY2024 CARRYOVER	172,616,384	26,358,942	14,699,554	1,534,793	131,071	7,102,173	1,905,075	30,305,391
CARRYOVER/SAVINGS USED IN FISCAL 2025:								
ORIGINAL BUDGET (per Ordinance)	(50,732,599)	(17,365,696)	(10,229,492)	(854,621)	-	(3,313,077)	(920,551)	(20,516,394)
FY 2025 BUDGET	(50,732,599)	(17,365,696)	(10,229,492)	(854,621)	-	(3,313,077)	(920,551)	(20,516,394)
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	121,883,785	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	9,788,997
ESTIMATED CARRYOVER/SAVINGS AS OF 6/30/24	121,883,785	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	9,788,997
FY25 Certification:								
	-							
BD-BA 25-06_DWS_Ops Water Generators								3,500,000
BD-BA 25-21_DWS_Ops Water Generators (Filed)								-
BD-BA 25-14_DWS_Ops Fitting/Valve replacements								1,700,000
BD-BA 25-15_Oper_Mgmt	865,000							
BD-BA 25-16_Oper_OED NOAA Grant	100,000							
BD-BA 25-22_Oper_OED_Alexander Academy	55,285							
BD-BA 25-23_Oper_Oiwi_Salaries	67,056							
BD-BA 25-27_Oper_Parks_Fire Prevention Equipment	105,413							
BD-BA 25-36_MD_60 Church Street_CIP	1,500,000							
BD-BA 25-37_Oper_Transportation_MEO	97,460							
BD-BA 25-51_Oper_OED_Maui Fair (pending)	1,500,000							
BD-BA 25-58_CIP_Management_Von Tempsky (pending)	9,100,000							
BD-BA 25-59_CIP_Bond to GF CASH (pending)	51,814,799							
Total Certifications submitted pending appropriation	65,205,013	-	-	-	-	-	-	5,200,000
Carryover after Certifications	56,678,772	8,993,246	4,470,062	680,172	131,071	3,789,096	984,524	4,588,997

BFED Committee

From: BFED Committee
Sent: Wednesday, December 31, 2025 8:58 AM
To: Marcy Martin
Cc: Maria Zielinski; stacey.m.vinoray@co.maui.hi.us; finance; 'Michelle Santos'; 'Zeke Kalua'
Subject: FISCAL YEAR 2025 CARRYOVER/SAVINGS (BFED 20(22))
Attachments: Correspondence to Finance 12-31-2025.pdf