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Deputy Director of Council Services
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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

January 9, 2026

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

Dear Ms. Martin:

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

The Council's Budget, Finance, and Economic Development Committee plans to discuss Fiscal Year 2025 Carryover/Savings at its meeting on Thursday, January 15, 2026.

May I please request you provide the following:

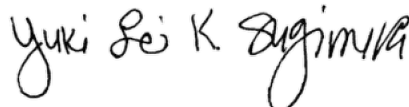
1. Provide the definitions for the terms "Restricted," "Committed," "Assigned (Encumbrances)," and "Encumbrances" used in the attached FY 2025 Carryover/Savings report.
2. For each fund with an Actual FY 2025 Carryover/Savings amount in excess of \$3,000,000, please:
 - a. Detail the items that make up the following balances:
1) Restricted; 2) Committed; 3) Assigned (Encumbrances);
and 4) Encumbrances.
 - b. Provide the amount related to revenue collections in excess of budget, listed by revenue category, with the amount for each category and the total.
 - c. Provide the amount related to unspent Category A appropriations, listed by department, with the amount for each department and the total.

- d. Provide the amount related to unspent combined Category B and Category C appropriations, listed by department, with the amount for each department and the total.
 - e. Provide the amount related to unspent Capital Improvement Project appropriations, listed by project, with the amount for each project and the total.
3. Relating to Komohana Hale Apartments, please:
- a. Provide the date and amount for each receipt that makes up the \$4,547,617 in insurance proceeds.
 - b. Explain how the insurance proceeds were recorded, including the fund the proceeds were deposited into. Further, explain why and how the fund was created. Provide the Ordinance number or Maui County Code reference for the creation of the fund.
 - c. Explain why the insurance proceeds were not recorded in the General Fund and then appropriated to the project.

May I further request you transmit your response to bfed.committee@mauicounty.us by **January 14, 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,



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

bfed:ltr:020(22)afn03:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

BFED Committee

From: BFED Committee
Sent: Friday, January 9, 2026 11:18 AM
To: Marcy Martin
Cc: Maria Zielinski; stacey.m.vinoray@co.maui.hi.us; finance; 'Michelle Santos'; 'Zeke Kalua'
Subject: FISCAL YEAR 2025 AND FISCAL YEAR 2026 CARRYOVER/SAVINGS (BFED 20(22))
Attachments: Correspondence to Finance 01-09-2026.pdf