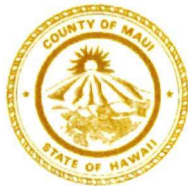


**RICHARD T. BISSEN, JR.**  
Mayor

**SCOTT K. TERUYA**  
Director

**STEVE A. TESORO**  
Deputy Director



**DEPARTMENT OF FINANCE**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

December 8, 2023

Ms. Maria Zielinski  
Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

A handwritten signature in black ink, appearing to be "my", written over the address of Ms. Maria Zielinski.

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

**APPROVED FOR TRANSMITTAL**

12-8-23  
\_\_\_\_\_  
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura:

**SUBJECT: CALCULATION OF CARRYOVER SAVINGS (BFED-51,-52,-53,-54,-56)**

Pursuant to your letter dated November 29, 2023, regarding the Certification of Additional Revenues for Fiscal Year 2024, please refer to the response below:

May I please request further clarification on the source of these funds? For example, were there specific budgeted expenditures not made or revenue in excess of the estimated amount that resulted in the availability of the additional Carryover / Savings? Please explain.

RECEIVED

'23 DEC -8 AM 11:14

OFFICE OF THE MAYOR

APPROVED FOR TRANSMITTAL

\_\_\_\_\_  
Mayor Date

*Response: Please refer to the attached document FY23 Carryover Savings Components for the budgeted expenditure savings and revenue excess/deficits that are components of the available carryover savings.*

May I request that you provide the actual calculation of Carryover / Savings from FY2023, beginning with the unreserved general fund balance from the Annual Comprehensive Financial Report, less any amount certified for reappropriation through budget amendments for FY2024, and the remaining balance available for FY 2025.

*Response: Please refer to the attached document Carryover/Savings Estimate – Fiscal 2024. Please note that the unreserved fund balance is estimated as of 11/28/2023 as the Annual Comprehensive Financial Report is in progress and not completed as of the date of this letter. In addition, the carryover / savings amount available for fiscal year 2025 has changed from the previously reported estimated amount of \$100,000,000 to \$89,098,325 as additional certification requests were presented since that date.*

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7474.

Sincerely,

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke, positioned above the printed name.

SCOTT K. TERUYA  
Director of Finance

SKT:mms

Attachments

FY23 Carryover Savings Components		
Estimated Budgeted Expenditure Savings	Council Services	2,547,427.00
	County Clerk	754,906.00
	Office of the Mayor	2,309,362.00
	Management	2,505,192.00
	Corporation Counsel	742,433.00
	Prosecuting Attorney	1,087,429.00
	Finance	2,940,273.00
	Finance - CW costs	35,093,382.00
	Personnel	472,411.00
	Planning	624,504.00
	Police	8,750,022.00
	Fire	2,876,736.00
	MEMA	158,207.00
	DHHC	4,660,011.00
	Park and Recreation	5,308,460.00
	PW - General Fund	1,983,728.00
	Transportation - General Fund	2,121,880.00
	DEM - General Fund	65,657.00
	Agriculture	460,998.00
		75,463,018.00
Estimated Budgeted revenue excess/deficits	Real Property Tax - FY23	(1,150,772.00)
	RPT PY uncollected	(9,347,218.48)
	TAT	15,785,895.60
	Public Service Company Tax	1,897,603.00
	License Permits Other	17,679,001.23
		24,864,509.35

<b>CARRYOVER/SAVINGS ESTIMATE - FISCAL 2024</b>	
	<b>GENERAL FUND</b>
TOTAL FUND BALANCE	
PER CAFR 06/30/23 as of 11/28/2023	373,616,052
LESS: Restricted	(93,149,412)
LESS: Committed	(57,276,519)
LESS: Assigned	<u>(56,722,532)</u>
ACTUAL FY2023 CARRYOVER	<u>166,467,589</u>
CARRYOVER/SAVINGS USED IN FISCAL 2024:	
ORIGINAL BUDGET (per Ordinance)	<u>(39,887,306)</u>
<b>FY 2023 BUDGET</b>	<b><u>(39,887,306)</u></b>
<b>EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED</b>	<b>126,580,283</b>
<b>ESTIMATED CARRYOVER/SAVINGS 6/30/23 - as of 11/28/2023</b>	<b><u>126,580,283</u></b>
FY24 Certification:	
BD-BA 24-18 GF MPD	1,300,000
BD-BA 24-29 GF Parks	300,000
BD-BA 24-31 GF Management	7,403,895
BD-BA 24-32 GF DEM	5,200,000
BD-BA 24-33 GF DWS for WF clean up	9,200,000
BD-BA 24-34 GF Fire	2,000,000
BD-BA 24-28 GF Fire	500,000
BD-BA 24-40 GF CIP Police	1,578,063
BD-BA 24-41 GF Police THP	10,000,000
<b>Total Certifications submitted as of 12.8.2023:</b>	<b>37,481,958</b>
<b>Carryover after Certifications</b>	<b>89,098,325</b>
<b>**Amount subject to change pending completion of FY23 audit</b>	

## BFED Committee

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**From:** Janina Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Wednesday, December 13, 2023 2:22 PM  
**To:** BFED Committee  
**Cc:** Yvette Bouthillier  
**Subject:** Calculation of Carryover Savings (BED-51,52,53,54,56)  
**Attachments:** Calculation Of Carryover Savings (BFED-51,52,53,54,56)..pdf

Hi,

Please see attached Calculation of Carryover Savings

Mahalo,

Janina Agapay

County of Maui

Budget Office

(808) 270-7836

[Janina.E.Agapay@co.maui.hi.us](mailto:Janina.E.Agapay@co.maui.hi.us)

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