

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

December 21, 2023

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

A handwritten signature in black ink, appearing to read "my".

APPROVED FOR TRANSMITTAL

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

A handwritten signature in black ink, appearing to read "Richard T. Bissen, Jr." followed by the date "12-21-23".
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 December 14, 2023, regarding the Certification of Additional Revenues for Fiscal Year 2024, please refer to the responses below:

- 1) May I please request that you provide an itemized breakdown of the Restricted, Committed, and Assigned balances listed on page 2 of the chart provided with your response, as follows:

Restricted	(93,149,412)
Committed	(57,276,519)
Assigned	(56,722,532)

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OFFICE OF THE MAYOR

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Response: Please see below for breakdown of the Restricted, Committed and Assigned Fund balances as requested. Please note that for financial reporting purposes certain special revolving fund balances are reported in the general fund. In addition, the fund balances of the special revolving funds do not reflect the balances available for appropriation as they are exclusive of encumbrances.

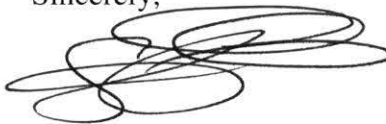
Restricted	Open Space, Natural Resources, Cultural Resources, and Scenic	
	Views Preservation Fund	21,693,982
	Affordable Housing Fund	66,902,238
	Home Acquisition and Ownership Programs Revolving Fund	3,553,192
	Experimental and Demonstration Housing Projects Revolving Fund	1,000,000
		<u>93,149,412</u>
Committed	Emergency Revolving Fund	55,965,466
	Economic Development and Cultural Programs Revolving Fund	1,311,053
		<u>57,276,519</u>
Assigned	General Fund Encumbrances	<u>56,722,532</u>

- 2) Further, please explain the difference between the Actual FY 2023 Carryover/Savings of \$166,467,589 and the department savings and actual revenue of \$100,327,527.35. The difference is \$66,140,061.65.

Response: Additional considerations contributing to the difference is the FY2022 Carryover/Savings appropriated in the Fiscal Year 2024 budget in the amount of \$39,887,306 and additional FY2023 carryover/savings appropriated in fiscal year 2023 in the amount of \$18,618,516.

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

Sincerely,



SCOTT K. TERUYA
Director of Finance

SKT:mms

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore
Tasha Kama

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 14, 2023

Mr. Scott Teruya, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Teruya:

SUBJECT: **ITEMIZED BREAKDOWN OF RESTRICTED,
COMMITTED, AND ASSIGNED BALANCES**
(BFED-51, -52, -53, -54, -56)

Thank you for your attached response dated December 8, 2023, relating to the calculation of Carryover/Savings, which the Committee received on December 13, 2023.

May I please request that you provide an itemized breakdown of the Restricted, Committed, and Assigned balances listed on page 2 of the chart provided with your response, as follows:

Restricted	(93,149,412)
Committed	(57,276,519)
Assigned	(56,722,532)

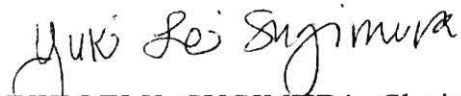
Further, please explain the difference between the Actual FY 2023 Carryover/Savings of \$166,467,589 and the department savings and actual revenue of \$100,327,527.35. The difference is \$66,140,061.65.

May I further request you transmit your response to bfed.committee@mauicounty.us by **December 20, 2023**. To ensure efficient processing, please include the relevant Committee item numbers in the subject line of your response.

Mr. Scott Teruya
December 14, 2023
Page 2

Should you have any questions, please contact me or the Committee staff (Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei Sugimura". The signature is written in a cursive, flowing style.

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

bfed:ltr:051afn03:cmn

Attachment

cc: Mayor Richard T. Bissen, Jr.
Budget Director

RICHARD T. BISSEN, JR.
Mayor

SCOTT K. TERUYA
Director

STEVE A. TESORO
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
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WAILUKU, MAUI, HAWAII 96793
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 cursive script, likely of Richard T. Bissen, Jr., is 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.

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'23 DEC -8 AM 11:14

OFFICE OF THE MAYOR

APPROVED FOR TRANSMISSION

Mayor

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 at the end.

SCOTT K. TERUYA
Director of Finance

SKT:mms

Attachments

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore
Tasha Kama

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
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November 29, 2023

Mr. Scott Teruya, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Teruya:

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

Thank you for your response dated November 27, 2023, explaining the calculation of \$24,103,895 in Carryover/Savings reflected in Bills 116, 121, 122, 123, and 124.

As stated in your response, these funds are "derived from the unreserved general fund balance of the previous fiscal year's financial statements." 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.

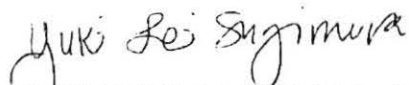
At the Budget, Finance, and Economic Development Committee's meeting of November 28 2023, a representative from your Department stated the amount of Carryover/Savings from FY 2023 is \$100,000,000, unaudited. May I request that you provide the actual calculation of Carryover/Savings from FY 2023, beginning with the unreserved general fund balance from the Annual Comprehensive Financial Report, less any amount certified for reappropriation through budget amendments for FY 2024, and the remaining balance available for FY 2025.

May I further request you transmit your response to bfed.committee@mauicounty.us by **December 8, 2023**. To ensure efficient processing, please include the relevant Committee item numbers in the subject line of your response.

Mr. Scott Teruya
November 29, 2023
Page 2

Should you have any questions, please contact me or the Committee staff
(James Krueger at ext. 7761, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei Sugimura". The signature is written in a cursive, flowing style.

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

bfed:ltr:051afn02:jgk

cc: Mayor Richard T. Bissen, Jr.
Budget Director

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

CARRYOVER/SAVINGS ESTIMATE - FISCAL 2024	
	GENERAL FUND
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>
FY 2023 BUDGET	<u>(39,887,306)</u>
EXCESS OF ESTIMATED ACTUAL OVER BUDGET AS AMENDED	126,580,283
ESTIMATED CARRYOVER/SAVINGS 6/30/23 - as of 11/28/2023	<u>126,580,283</u>
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
Total Certifications submitted as of 12.8.2023:	37,481,958
Carryover after Certifications	89,098,325
**Amount subject to change pending completion of FY23 audit	

BFED Committee

From: Shirley Blackburn <Shirley.Blackburn@co.maui.hi.us>
Sent: Thursday, December 21, 2023 2:54 PM
To: BFED Committee
Cc: James G. Krueger; Kasie M. Takayama; yvette.boutillier@mauicounty.us
Subject: ITEMIZED BREAKDOWN OF RESTRICTED, COMMITTED, AND ASSIGNED BALANCES (BFED 51, 52, -53, -54,
Attachments: Shirley Blackburn.vcf; (BFED-51,-52,-53,-54,-56) Response Calculation of Carryover Savings.pdf

Aloha,
Please see the attached response from the Department of Finance.

Mahalo,
Shirley L. Blackburn
Budget Specialist
County of Maui
Office of the Mayor
shirley.blackburn@co.maui.hi.us
(808) 270-7516