

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

November 27, 2023

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

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☒ APPROVED () DISAPPROVED
Richard T. Bissen, Jr. 11-27-23
BY DATE

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

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 24, 2023, regarding the Certification of Additional Revenues for Fiscal Year 2024, please refer to the response below:

Explain the calculation of \$24,103,895 in Carryover Savings from the General Fund, including where the funds were derived from and how they were determined to be available.

Response: Carryover Savings for the current fiscal year, is derived from the unreserved general fund balance of the previous fiscal year's financial statements. The FY2023

Honorable Yuki Lei K. Sugimura, Chair

November 27, 2023

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estimated unreserved general fund balance is expected to increase largely in part due to increased budgeted revenues and resulting expenditure savings for fiscal year 2023. Please note, the Annual Comprehensive Financial Report for FY2023 is still subject to completion. Per the Budget Department, based on pre-audit results sufficient funds can be recognized in FY24 without impacting the FY25 budget planning.

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

Attachment

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

November 24, 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)

The Budget, Finance, and Economic Development Committee has scheduled several bills for its meeting of November 28, 2023. Bills 116, 121, 122, 123, and 124 were each transmitted with a Certification of Additional Revenues for Fiscal Year 2024 reflecting November 2023 Carryover/Savings amounts from the General Fund, as follows:

1. Bill 116 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, REVENUES; CAPITAL IMPROVEMENT PROJECTS, DEPARTMENT OF PARKS AND RECREATION, WAILUKU-KAHULUI COMMUNITY PLAN AREA; AND APPENDIX C, DEPARTMENT OF PARKS AND RECREATION, WAILUKU-KAHULUI COMMUNITY PLAN AREA" (Carryover/Savings of \$300,000 from the General Fund);
2. Bill 121 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, REVENUES; DEPARTMENT OF MANAGEMENT, OFFICE OF RECOVERY; AND APPENDIX A, PART I, DEPARTMENT OF MANAGEMENT" (Carryover/Savings of \$7,403,895 from the General Fund);
3. Bill 122 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, REVENUES; DEPARTMENT OF ENVIRONMENTAL MANAGEMENT, SOLID WASTE OPERATIONS PROGRAM; DEPARTMENT OF

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FINANCE, COUNTYWIDE COSTS, SUPPLEMENTAL TRANSFER TO THE SOLID WASTE FUND; CAPITAL IMPROVEMENT PROJECTS, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT, WEST MAUI COMMUNITY PLAN AREA, SANITATION; AND APPENDIX C, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT, WEST MAUI COMMUNITY PLAN AREA" (Carryover/Savings of \$5,200,000 from the General Fund);

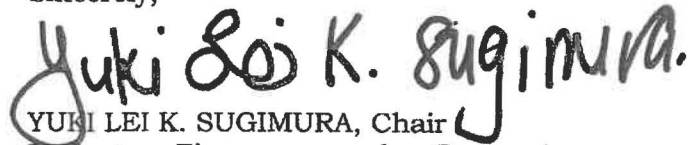
4. Bill 123 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, REVENUES; DEPARTMENT OF FINANCE, COUNTYWIDE COSTS; AND DEPARTMENT OF WATER SUPPLY, WATER OPERATIONS PROGRAM" (Carryover/Savings of \$9,200,000 from the General Fund); and
5. Bill 124 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, REVENUES; AND DEPARTMENT OF FIRE AND PUBLIC SAFETY, FIRE/RESCUE OPERATIONS PROGRAM" (Carryover/Savings of \$2,000,000 from the General Fund).

In preparation for the November 28th Committee meeting, may I please request that you explain the calculation of \$24,103,895 in Carryover/Savings from the General Fund, including where the funds were derived from and how they were determined to be available?

May I further request you transmit your response to bfed.committee@mauicounty.us by **4:00 p.m. on Monday, November 27, 2023**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

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

Sincerely,


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

Mr. Scott Teruya
November 24, 2023
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cc: Mayor Richard T. Bissen, Jr.
Budget Director