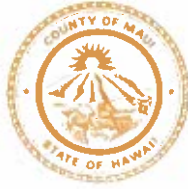


RICHARD T. BISSEN, JR.
Mayor

JOSIAH K. NISHITA
Managing Director



OFFICE OF THE MAYOR
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

April 24, 2024

Honorable Nohelani U'u-Hodgins, Chair
Government Relations, Ethics, and Transparency Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair U'u-Hodgins:

**SUBJECT: RESOLUTION 24-83, RELATING TO THE APPOINTMENT OF
MARIA ZIELINSKI AS DIRECTOR OF FINANCE (GREAT-1(5))**

This is in response to your letter dated April 22, 2024, requesting Ms. Zielinski's resume and a copy of the Director of Finance position description.

Please find attached Maria Zielinski's resume and refer to the County of Maui Charter, Chapter 4, Department of Finance, Section 8-4.3. Powers, Duties and Functions of the Director of Finance.

Thank you for your attention to this matter. Should you have any questions or concerns, please feel free to contact me at ext. 5535.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard T. Bissen, Jr.".

RICHARD T. BISSEN, JR.
Mayor, County of Maui

Attachment

MARIA E. ZIELINSKI, CPA
356 Kainoe Street
Lahaina, HI 96761
808-661-2725 (home)
808-283-9355 (cell)
e-mail: speedeezee@aol.com

Career Summary

Extensive and diversified management and financial experience in State and local government, non-profit, financial services, labor union, benefit administration, and agriculture.

Hands-on senior executive and Chief Financial Officer. Experienced in administration and financial management, government, investor and board relations, strategic planning, human resource management, credit analysis, investments, risk-management, and enterprise resource planning (ERP).

Creative and focused problem-solving skills and organizational abilities.

Ability to assess a significant and/or chronic problem, determine a solution, achieve consensus and get it resolved with continued results.

Well-developed leadership, team building and communications skills.

Experienced in the development and sustaining operation of business start-ups, including the structuring of finance, human resource and employee-benefit solutions.

Key Accomplishments

Actively oversaw State's Tax System Modernization through three of five rollouts resulting in on-time and on-budget deliverables.

Strategically managed Department of Accounting and General Services (DAGS) of the State of Hawaii and worked with other State departments and component units to significantly improve delivery of the State's Comprehensive Annual Financial Report (CAFR) for fiscal years 2012 and 2013

Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for fiscal years 2012 and 2013 for the State of Hawaii. This was the *first* time the State of Hawaii had received such awards since 2008.

Managed County of Maui Accounting Division to ensure a planned “on time” delivery of the Maui County CAFR for fiscal year 2010 (and subsequently for fiscal 2011). This was the *first* time in thirty years that this report was delivered on time.

Awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for fiscal years 2009, 2010 and 2011 for the County of Maui.

As member of the State of Hawaii’s Executive Steering Committee for ERP, recommended initiating a uniform chart of accounts (UCOA) project as a separate precursor to the ERP strategy.

Key role in a financial services task force that developed comprehensive performance metrics for a system of financial institutions that possessed assets in excess of \$320 Billion. The financial institutions subsequently reflected a record combined net income of over \$1.0 Billion, in each of three consecutive years following implementation of the new business model. Implementation of the model resulted in AAA bond rating from Standard & Poors and Fitch (formerly Thomson BankWatch).

Actively participated in contract renewal negotiations with California School Employees Association (CSEA) labor union (part of AFL-CIO). Excellent rapport and credibility with labor union constituents enabled management to negotiate a fair and economically feasible solution. CSEA is the largest classified school employee labor union in the United States with approximately 250,000 members.

Analyzed, planned and structured all financial operations for commodity companies (Maui Cattle Company and Haleakala Dairy), including capital requirements, product pricing and cash-flow, as well as other critical operations. Analysis of Haleakala Dairy resulted in sale to Southern Foods (Meadow Gold).

Developed five- and ten-year forecasting models to improve strategic planning, cash management and budgeting processes.

Work Experience

March 2024 – Present
Acting Finance Director
County of Maui

January 2023 – March 2024
Budget Director
County of Maui

May 2019 – December 2022
Retired

May 2018 – May 2019
Director – Office of Council Services
County of Maui
Wailuku, Hawaii

Responsible for office handling all services to Maui County Council members including drafting legislative bills, reviewing resolutions and ordinances, reviewing and approving agenda items for eight committees with referrals to County Council. Oversight of all research, legal, secretarial and support personnel.

December 2014 – December 2017
Director of Taxation
State of Hawaii
Honolulu, Hawaii

Responsible for all aspects of the Hawaii Department of Taxation including, but not limited to, taxpayer services, compliance, audit, special enforcement, criminal investigation, collection and tax modernization. Provide detailed analysis of tax revenue to Governor and Finance Director to determine projected tax revenue.

2012 – 2014
Deputy Comptroller
State of Hawaii
Honolulu, Hawaii

Overall responsibility for State's financial reporting of Comprehensive Annual Financial Report (CAFR) and Single Audit (SEFA). Responsible for management of the Department of Accounting and General Services (DAGS) along with Comptroller. As member of Executive Enterprise Resource Project (ERP) Steering Committee, responsible for State's initiatives to improve its computer and technical systems. Responsibilities include working with and responding to questions from State Legislators. Served as Vice Chairman and Trustee for Employer Union Health Benefits Trust Fund (EUTF).

2010 – 2012
Accounting Systems Administrator
County of Maui
Maui, Hawaii

Overall responsibility for all accounting functions of the County of Maui including but not limited to: all County financial reporting (including Comprehensive Annual Financial Report (CAFR), payroll, human resources and benefits administration, accounts payable, accounts receivable, tax issues, budget development, capital improvement projects, contract administration and grant administration,

integration with Treasury, Purchasing and Risk Management. Responsibilities include making presentations to the County Council as well as handling questions from County Council members and the public.

2007 – 2010

Director and Chief Financial Officer

California School Employees Association (CSEA)

San Jose, California

Handled all financial aspects of Association including membership dues restructure models. Responsible for oversight of benefits administration including defined benefit plan, post-retirement medical plan (VEBA), 457 Plan and 401(K) Plan. Made recommendations to Board regarding investments to defined benefit and defined contribution plans. Managed all financial reporting, budgeting, accounts receivables, account payables, and payroll. Member of Executive Management Team for labor negotiations including analyzing financial impact of offers and counter-offers.

2000 – 2007

Chief Financial Officer

Haleakala Ranch Company/

Maui Research and Technology Partners/Maui Cattle Company

Maui, Hawaii

All financial reporting and human resource and IT administration. Structuring and analysis of finance strategies related to real property acquisition and 1031 exchanges. Included were a mix of big-box retail and commercial properties in Northern California, Arizona and Texas. Additional responsibilities include strategic planning, financial reporting, forecasting, cash flow management and investment portfolio. Hands-on financial manager for consumer commodity start-up operation.

Chief Financial Officer: 1999 – 2000

Controller: 1998 – 1999

Baldwin Pacific Properties, Inc./Haleakala Dairy/Baldwin Pacific Farms

Maui, Hawaii and Orland, California

Managed financial reporting and overall management of owner's holdings including human resources, benefits administration and IT. Developed break-even analysis for operations, processing and distribution. Developed budgets and strategic plan, cash-flow projections and long-range capital plan. Worked with departmental managers to improve productivity and efficiency.

Vice President, Controller, Assistant Corporate Secretary and VP: Dealer Surveillance and Credit: 1981 – 1997

Federal Farm Credit Banks Funding Corporation
New York City, New York/Jersey City, New Jersey

Funding, financial disclosure and financial policy-development entity for the \$320 billion system of lending units that comprised the Farm Credit System (FCS).

Additional, progressively responsible experience at FCS included:

Deputy Controller & Director, Financial Analysis: 1987 – 1991

Assistant Corporate Treasurer: 1984 – 1987

Manager: Budget & Accounting Department: 1981 – 1984

Responsible for financial reporting, budgeting and cash-flow projections. Managed quarterly consolidation, financial and regulatory reporting for all Farm Credit Banks, to the Farm Credit Administration (Federal government agency, comparable to SEC reporting). Oversaw internal control compliance. Chaired strategic planning task forces. Developed and maintained employee benefit programs. Responsible for oversight of dealers of Farm Credit securities. Developed corporate Disaster Recovery Plan which was later deployed on 9/11/01.

Professional Certifications

Certified Public Accountant, State of New York

Current Affiliations

Member, American Institute of Certified Public Accountants

Member, Hawaii Society of Certified Public Accountants

Member, New York Society of Certified Public Accountants

Post-graduate Professional Development

Government Financial Officers Association – Conferences and Advanced CAFR Training

CFO Executive Program Conferences

American Management Association – Strategic Planning

Federation of Tax Administrators (FTA) Conferences

Community Activity

Board of Maui Humane Society Board of Directors (2018 – present, 2010 – 2012)

Chairman of Maui Humane Society – Finance Committee

Previous Member of Mayor's County of Maui Council on Aging (2012)

Education

BA (Honors), City University of New York Brooklyn College;

Majors: Accounting; Biology

References provided upon request.