

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](http://www.MauiCounty.us)

April 3, 2024

Ms. Maria Zielinski, Acting Director  
Department of Finance  
County of Maui  
Wailuku, Hawaii 96793

Dear Ms. Zielinski:

**SUBJECT: FISCAL YEAR ("FY") 2025 BUDGET** (BFED-1) (FN-7)

Thank you for participating in the Committee's discussions on April 1, 2024. The Committee respectfully submits the follow-up questions listed below. May I further request that, after approval by the Office of the Mayor, you transmit a written response to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by **April 10, 2024**.

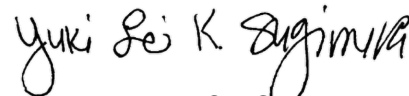
1. Relating to Overhead Reimbursement under Countywide Costs, the total in Bill 60 (2024) is (\$24,429,217); however, the sum of all Administration Overhead Charge line-items throughout operating appropriations is \$27,742,471. Should Overhead Reimbursement instead be (\$27,742,471)?
2. What is the hourly rate for retaining Katten Muchin Rosenman LLP as bond counsel to assist the County with bond financing? Are there separate contracts for the purpose of one-time bond issuance consultation and bond-related consultation throughout the year? If so, please provide the contract amounts.
3. In FY 2024, approximately \$27,000,000 in American Rescue Plan Act funding had not been allocated. Please provide a report on the use of the funds, including what has been expended and what has been encumbered or committed.

Ms. Maria Zielinski  
April 3, 2024  
Page 2

4. Relating to Professional Services for the Coronavirus State & Local Fiscal Recovery Fund, Index Code 126940, why was FY 2022 Actual (\$16,253,926) and FY 2023 Actual \$16,253,926?

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (James Krueger at ext. 7761, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,



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

bfed:2025bgt:240402afn01:clm

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

## BFED Committee

---

**From:** BFED Committee  
**Sent:** Wednesday, April 3, 2024 3:29 PM  
**To:** Maria Zielinski  
**Cc:** BFED Committee; Didi Hamai; Michelle Santos; Zeke Kalua; Lesley Milner; Kristina Cabbat  
**Subject:** PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED-1); (FN-7)  
**Attachments:** 240402afn01.pdf

**Ms. Zielinski:** Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated April 3, 2024. Please respond by **April 10, 2024**

**Mayor's Office (attention: Michelle Santos and Zeke Kalua):** Please forward the attached letter to Mayor Bissen for his information.

**Ms. Milner:** FYI

Thank you,  
BFED Committee

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

**MARIA E. ZIELINSKI**  
Acting 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)

April 8, 2024

Ms. Lesley Milner   
Acting Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

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

**APPROVED FOR TRANSMITTAL**

  
**Acting Mayor** 4/9/24  
**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: FISCAL YEAR (“FY”) 2025 BUDGET (BFED-1) (FN-7)**

Pursuant to your letter dated April 3, 2024, regarding the Fiscal Year 2025 Budget, below are the responses to the following:

1. Relating to Overhead Reimbursement under the Countywide Costs, the total in Bill 60 (2024) is (\$24,429,217); however, the sum of all Administration Overhead Charge line-items throughout operating appropriations is \$27,742,471. Should Overhead Reimbursement instead be (\$27,742,471)?

*Response: The Administration will be requesting a correction via a letter to be submitted the week of April 8, 2024.*

2. What is the hourly rate for retaining Katten Muchin Rosenman LLP as bond counsel to assist the County with bond financing? Are there separate contracts for the purpose of one-time bond issuance consultation and bond-related consultation throughout the year? If so, please provide the contract amounts.

*Response: Katten Muchin Roseman LLP (Katten) does not bill the County of Maui on an hourly basis. Katten offers a set fee per issuance and for other legal services. Katten's has been awarded one contract and granted two extensions.*

*Fees vary depending on the complexity of the issuance or service provided. Katten's charges are as follows: Legal Services for 2021 GO Bond Issuance - \$52,000.00 - check date: Oct 7, 2021; Legal Services for Equipment Lease - \$25,000.00 – check date: December 1, 2022, and Legal Services for Affordable Housing - \$15,000.00 – check date: February 16, 2023.*

3. In FY 2024, approximately \$27,000,000 in American Rescue Plan Act funding had not been allocated. Please provide a report on the use of the funds, including what has been expended and what has been encumbered or committed.

*Response: See Attachment*

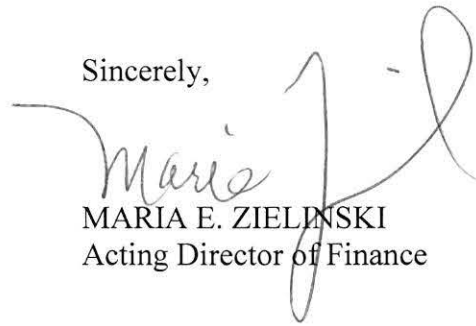
4. Relating to Professional Services for the Coronavirus State & Local Fiscal Recovery Fund, Index Code 126940, why was FY 2022 Actual (\$16,253,926) and FY 2023 Actual \$16,253,926?

*Response: As this is related to grant revenue and expenditures, the amounts reflected in the budget details was offset by subobject 6400 – grant appropriations which would reflect an updated balance of zero. \$16,253,926 of this grant was ultimately transferred to the Department of Water Supply.*

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at extension 7475.

*Chair Yuki Lei K. Sugimura*  
*Budget, Finance, and Economic Development Committee*  
*April 10, 2024*  
*Page 3*

Sincerely,

A handwritten signature in cursive script, appearing to read "Maria Zielinski". The signature is written in black ink and is positioned above the printed name and title.

MARIA E. ZIELINSKI  
Acting Director of Finance

Attachments

COUNTY OF MAUI  
ARPA CORONAVIRUS STATE LOCAL FISCAL RECOVERY FUND

Provider/Vendor	Project/Program	Encumbered/ Committed	Expended As of 12/31/2023	Status
MCFCU	Maui County Small Business Grants	2,966,250.00	2,966,250.00	Completed
Hale Makua	Healthcare Workforce Development	2,500,000.00	875,919.82	Active
Maui Brewing	Testing Kits for F&B Establishments	23,396.00	23,396.00	Completed
COM Grants Coordinator	Grants Coordinator - Salaries & Fringe	863,720.82	290,818.96	Active
COM APPA Operating Exp.	Operating Expenses for ARPA Grants Management	5,717.78	2,148.36	Active
Insight (Amplifund)	Grants Management Software	\$207,414.82	100,355.64	Active
Mauliola	Covid 19 Community Based Testing Program	5,181,561.34	4,416,096.75	Active
Strategies 360	Maui County Strategic Communication Campaign	149,697.19	149,697.19	Completed
Maui Food Bank	Hunger Relief	1,000,000.00	0.00	Processing Agreement
Alpha Inc.	West Maui Water Source Development	15,886,309.17	5,820,479.56	Active
HDR	West Maui Water Source Development - CM	378,555.00	108,022.18	Active
National Fitness Campaign	Fitness Courts - Equipment	270,400.00	0.00	Active
Dynamic Resources	Fitness Courts Intall	50,000.00	0.00	Processing Agreement
Sturdevent	A/C Replacement - Old Lowes	498,270.00	0.00	Processing Agreement
	Molokai Urgent Care	500,000.00	0.00	Prefunding Application
	Kaanapali R1 Distribution System	8,500,000.00	0.00	Out to bid
	Lahaina Recycled Water - Design	850,000.00	0.00	Out to bid
COM Revenue Replacement	COM Highway Fund	10,000,000.00	10,000,000.00	Tranferred to Highway Fund
	<b>Totals</b>	<b>49,831,292.12</b>	<b>24,753,184.46</b>	
	<b>Uncommitted Balance</b>	<b>210,792.88</b>		

## BFED Committee

---

**From:** Janina Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Tuesday, April 9, 2024 3:05 PM  
**To:** BFED Committee  
**Cc:** Lesley Milner  
**Subject:** (BFED-1)(FN-7)  
**Attachments:** (BFED-1)(FN-7).pdf

Hello,

Please see attached correspondence from Department of Finance.

Thank you,

**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)