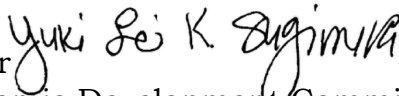


March 17, 2026

MEMO TO: Members of the Budget, Finance, and Economic Development Committee

F R O M: Yuki Lei K. Sugimura, Chair   
Budget, Finance, and Economic Development Committee

SUBJECT: **FISCAL YEAR 2027 BUDGET SESSION PROCEDURES** (BFED-1)  
(MC-01)

### **Budget documents**

The Council will receive the Mayor's Proposed FY 2027 Budget on Wednesday, March 25, 2026, following the Mayor's press conference.

The Program Budget, Budget Details, Budget bills, and relevant appendices will be available for pickup by Councilmembers and EAs on March 25, 2026, on the County Building's 7th floor. Committee staff will notify Councilmembers via email when the copies are ready for pickup.

Two additional copies of the Program Budget and Budget Details will be prepared for each Councilmember's office using a third-party vendor. Councilmembers may request one additional copy paid for by their individual office account.

Please inform Committee staff if you would like an additional copy, beyond the two sets that will be provided, via email at [staff.bfed@mauicounty.us](mailto:staff.bfed@mauicounty.us) by **4:30 p.m. on March 19, 2026**. Once the additional copies are ready, Councilmembers and EAs will be notified to pick them up on the 7th floor.

Confidential civil-service salary information will also be requested from the Budget Office. Councilmembers will be contacted directly to arrange pick-up.

### **Budget calendar**

Please see the attached FY 2027 Budget calendar dated March 17, 2026. The calendar makes note of the following dates and is subject to change without notice:

- Councilmembers should spend their own time reviewing the Budget proposal in detail from March 25, 2026, to March 31, 2026, prior to deliberations.

Received at BFED meeting on 03/17/2026

- Real property tax proposals for the range of rates and tiers must be submitted by **4:30 p.m. on Tuesday, March 31, 2026**. A template for submitting your proposal is attached.
- Committee deliberations will begin on April 1, 2026, at 9:00 a.m.
- Residency area meetings will begin on April 1, 2026, at 6:00 p.m.
  - Meetings will follow last year's format and will be in-person only.
  - The Support Section circulated a food-allowance memo approved by the Council Chair.
- The Committee will meet with selected County departments on designated days through April 16, 2026, with some days reserved for Member budget review and proposal development.
- Real Property Tax certification is due on or before April 19, 2026. The Committee will receive a presentation on the certification on April 20, 2026.
- The Committee's decisions week will be from April 20, 2026, to April 24, 2026.
- Any corrections will be discussed on April 27, 2026, and April 28, 2026.
- First reading of the FY 2027 Budget will be held on May 15, 2026; second reading will be held on June 2, 2026.
- The Council's deadline to approve the FY 2027 Budget and capital program is Wednesday, June 10, 2026.

### **Budget resource documents**

In addition to reviewing the Budget proposal, please also consider reviewing the following FY 2026 reports to the Council:

- County Communication [43-26](#), the Director of Finance's Quarterly Report and the Capital Improvement Project report as of December 31, 2025.

- County Communication [29-26](#), the Budget Director's Budget Implementation Report, which includes the vacancies of more than 90 days, as of December 31, 2025.
- County Communication [59-26](#), the Managing Director's Capital Improvement Project status reports as of December 31, 2025.
- County Communications [211-25](#) and [28-26](#), the Budget Director's unbudgeted equipment requests from July 1, 2025, to September 30, 2025, and from October 1, 2025, to December 31, 2025, respectively.
- County Communication [\[pending submission\]](#), the Director of Housing's Affordable Housing Project Status Update report.

### **Department questions**

Committee staff will prepare correspondence with a list of standard questions for all departments. Responses will be distributed to the Members and uploaded to Granicus as they are received.

Members may compile questions for the departments during their review of the Mayor's Budget documents. To allow Committee staff ample time to compile and draft these letters, Members must email their department questions in **Microsoft Word** format to [staff.bfed@mauicounty.us](mailto:staff.bfed@mauicounty.us), as follows:

- Questions for departments scheduled for review from April 1, 2026, to April 7, 2026, must be submitted by **4:30 p.m. on Friday, March 27, 2026.**
- Questions for departments scheduled for review after April 7, 2026, must be submitted by **4:30 p.m. on Monday, March 30, 2026.**
- Questions for departments not appearing before the Committee must be submitted by **4:30 p.m. on Thursday, April 2, 2026.**

Department questions should reference a budget document and include the page number. Example questions are:

*What additional grant revenue has been generated for the Department and what initiatives does it support? (Page 17-8, Budget Details)*

*How will the \$2,250,000 in Agriculture Promotion and Technology grant funds be allocated? (Page 101, Program Budget)*

If similar questions are submitted by multiple Members, the questions will be combined into one question and annotated with the Members' initials.

Administrative heads will be asked to respond to the written questions on the Chamber floor during their scheduled review with the Committee. Departments will be asked to submit their written responses after the meeting by the deadlines below. All documents will be received electronically, uploaded to Granicus, and provided via Legistar. Testimony will be accessible through eComment.

Written responses are due as follows:

1. Departments scheduled to appear before the Committee on Wednesday, April 1, 2026, and Thursday, April 2, 2026: by 4:30 p.m. on Monday, April 6, 2026.
2. All other departments: by 4:30 p.m. on the next business day after the meeting.

### **Deliberations process**

During each day of deliberations, the scheduled departments may provide opening remarks before receiving questions from Members. Each Member will have a set amount of time to ask their questions and receive responses.

Committee staff will prepare a follow-up letter containing the department questions that still require a response. Members may also submit additional department questions to be included in this same letter to [staff.bfed@mauicounty.us](mailto:staff.bfed@mauicounty.us) by **9:00 a.m.** the following morning. Only one follow-up letter will be sent for each department.

### **Department meetings**

The list of departments scheduled for in-Chamber meetings will be limited to departments based on budget size and grant activity. The criteria used include operating and capital improvement project appropriations and the number and size of grants administered. Exhibit "A" lists the proposed departments planned for in-Chamber review. A Member may request changes and the Committee may add or remove a department by consensus.

### **Proposed amendments**

During deliberations, Members may ask departments about proposed amendments they are considering. Please discuss your proposals with the applicable department before proposing them. Proposed amendments must be emailed in **Microsoft Word** format to [staff.bfed@mauicounty.us](mailto:staff.bfed@mauicounty.us), as follows:

- **All** proposed amendments, priorities, and conditions must be submitted by **12:00 p.m. on Tuesday, April 14, 2026**.
- This deadline gives Committee staff time to compile, format, and prepare a summary for the Committee.

In addition to proposed conditions on the Economic Development, Environmental, and Cultural Programs residency area line-items, each Member may submit the following proposed amendments:

1. Two residency area priorities (you will need to find an offset in your proposal).
2. Three Countywide priorities (you will need to find an offset in your proposal).
3. Two revolving fund conditions. Each revolving fund proposal should be discussed beforehand with its associated department.
4. Two County grant conditions.

Other proposals that result in cuts to the Budget or are nonsubstantive in nature may be submitted. These will not count towards Members' proposed amendments.

Members should only propose changes greater than \$10,000.

A summary of the Members' proposed amendments and conditions will be compiled and provided to the Committee on **Thursday, April 16, 2026**.

If a department requests an increase during their scheduled review, a Member may include the increase in a proposal only if the proposal also identifies one or more offsets that keep the overall budget balanced.

### **Decisions week**

To use Committee time efficiently during decisions week, the Committee will treat each department budget as approved unless a Member proposes a change. The Committee will deliberate and vote on proposed changes separately. Each adopted change will modify the draft budget.

During decisions week, the Committee will focus discussion and voting on the following:

- Members' proposed amendments, priorities, and conditions listed in the summary distributed on April 16, 2026.
- Members' proposed amendments made in writing or verbally during the meeting.
- Technical corrections, as identified.

Any additional changes not included in the April 16, 2026, summary will be considered if a Member proposes an amendment and the Committee agrees to take it up.

After the Committee acts on proposed changes for a department, the remaining department budget will be treated as approved by consensus.

Starting April 21, 2026, Committee staff will distribute an updated budget draft reflecting the changes discussed the prior day.

### **Standard reports**

Committee staff will produce the following standard reports for Members' review:

1. Comparative Carryover/Savings Report
2. Capital Improvement Project – Funding Summary
3. Capital Improvement Project – Summary of Priorities
4. Summary of Expansion Positions, if applicable
5. Summary of Restored Salaries, if applicable

**Committee staff**

Please contact Committee staff if you have any questions during this process:

- Kirsten Szabo, ext. 7662
- James Krueger, ext. 7761
- Jarret Pascual, ext. 7141
- Clarissa MacDonald, ext. 7135
- Pauline Martins, ext. 8039
- Peter Hanano, ext. 8007
- Megan Moniz, ext. 7145

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Attachments

**Exhibit “A”**

Department	FY 2026 Total Operating Appropriations		
	% of Total Operating Appropriations	Proposed In-Chamber Appearance	Excused from In-Chamber Appearance
Countywide	28.1%	437,922,095	
Department of Public Works	13.3%	207,638,657	
Department of Environmental Management	12.1%	187,814,358	
Department of Water Supply	9.2%	142,656,703	
Department of Police	7.3%	114,216,527	
Department of Management	6.4%	99,466,371	
Department of Fire and Public Safety	5.0%	77,337,327	
Department of Parks and Recreation	4.2%	65,289,946	
Department of Transportation	2.5%	39,650,677	
Department of Human Concerns	2.5%	39,605,679	
Department of Housing	2.4%	37,136,035	
Office of the Mayor	1.2%	19,415,013	
Department of Finance	1.1%	16,467,266	
Department of Agriculture	1.1%	16,421,152	
Department of Planning	0.6%	9,318,213	
Emergency Management Agency	0.3%	4,130,159	
Department of Personnel Services	0.2%	2,783,074	
Office of Council Services	0.7%		11,199,481
* Department of the Prosecuting Attorney	0.6%		9,810,983
Department of the Corporation Counsel	0.4%		5,866,357
* Department of Liquor Control	0.3%		4,228,610
Department of ‘Ōiwi Resources	0.2%		3,323,714
* Office of the County Clerk	0.2%		3,168,146
* Office of the County Auditor	0.1%		2,254,029
* East Maui Water Authority	0.1%		1,265,537
<b>Total Operating and CIP Appropriations</b>	<b>100%</b>	<b>1,517,269,252</b>	<b>41,116,857</b>
% of Total Appropriations		97.4%	2.6%
<b>Total Department Count</b>		<b>17</b>	<b>8</b>
% of Total Department Count		68.0%	32.0%

\* Excused from an in-person presentation on the Fiscal Year 2026 Budget.