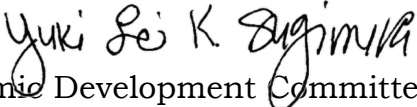


March 11, 2025

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 2026 BUDGET SESSION PROCEDURES** (BFED-1)

Budget documents

The Council will receive the Mayor's Fiscal Year 2026 Budget proposal on Tuesday, March 25, following the Mayor's press conference at 10:00 a.m. All Councilmembers are invited to attend the press conference on the County Building's 9th floor.

The Program Budget, Budget Details, Budget Bills, and relevant appendices will be available for pickup for all Councilmembers and Residency Area Offices on March 25 on the 7th floor of the County Building. Committee staff will notify the Councilmembers via email when the copies are ready to be picked up.

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 additional copies, beyond the two sets that will be provided, via email at staff.bfed@mauicounty.us by **9:00 a.m., on March 18, 2025**. Once the additional copies are ready, Councilmembers and EAs will be notified to pick them up on the 7th floor.

Civil-service salary information will also be requested from the Budget Office. Members will be contacted individually to arrange delivery of this confidential information.

Budget calendar

Please see attached Fiscal Year 2026 Budget calendar as of March 10, 2025. The calendar makes note of the following dates and is subject to change without notice:

- Committee deliberations will begin on March 31 at 9:00 a.m.

- Councilmembers should spend some time reviewing the Budget proposal in detail from March 25 to March 30, prior to deliberations.
- Residency area meetings will begin on April 1, at 6:00 p.m.
- County departments are scheduled to meet with the Committee daily during deliberations until April 17.
- The Committee's decisions week will be from April 21 to 25.
- Any corrections will be discussed on April 28 and 29.
- First reading of the FY 2026 Budget will be held on May 16; second reading will be held on June 3.
- The Council's deadline to approve the FY 2026 Budget and capital program is June 10.

Budget resource documents

In addition to reviewing the Budget proposal, please also consider reviewing the following Fiscal Year 2025 reports to the Council:

- County Communication [44-25](#), the Director of Finance's Quarterly Report and the Capital Improvement Project report as of December 31, 2024.
- County Communication [38-25](#), the Budget Director's Budget Implementation Report, which includes the vacancies of more than 90 days, as of December 31, 2024.
- County Communication [46-25](#), the Managing Director's CIP status reports as of December 31, 2024.
- County Communications [190-24](#) and [37-25](#), the Budget Director's unbudgeted equipment requests from July 1, 2024, to September 30, 2024, and from October 1, 2024, to December 31, 2024, respectively.
- County Communication [51-25](#), the Director of Housing's Affordable Housing Project Status Update report.

Departmental 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 transmittal to the departments during their review of the Mayor's budget documents. To allow Committee staff time to compile these questions into letters, Members must email department questions in Microsoft Word format to staff.bfed@mauicounty.us, as follows:

- Questions for departments scheduled for review during the first week of deliberations, from March 31 to April 3, must be submitted by **4:30 p.m. on Friday, March 28.**
- Questions for departments scheduled for review after April 3 must be submitted by **4:30 p.m. on Monday, March 31.**

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

Please describe the role of the Grants Management Specialist in the Department. 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. They will also be asked to submit their responses in writing by the end of the same day, if not sooner. All documents will be received electronically, uploaded to Granicus, and provided via Legistar. Testimony will be accessible through eComment.

As a courtesy, departments scheduled to appear before the Committee from Monday, March 31, through Wednesday, April 3, will have until 4:30 p.m. on Thursday, April 4, to submit their written responses to questions.

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 by 9:00 a.m. the following morning. Only one follow-up letter will be sent for each department.

Proposed amendments

During deliberations, Councilmembers may ask departments about proposed amendments they are considering. Proposed amendments must be emailed in Microsoft Word format to staff.bfed@mauicounty.us, as follows:

- Proposed conditions for Economic Development, Environmental, and Cultural Programs Residency Area line-items must be submitted by **4:30 p.m., on April 14.**
- All other proposed amendments are due by **9:00 a.m., on April 17.**

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 increases and five Countywide increases. Increases should be specific and include line-item additions or increases.
2. Two revolving fund conditions. Each revolving fund will be discussed with its associated department.
3. Two conditions for County grants.

Other amendments 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 cuts greater than \$10,000.

A summary of the Members' amendments will be compiled and provided to the Committee by **9:00 a.m., on Monday, April 21.**

If a department requests an increase to its own budget during the department's review, the requests will be tracked and revisited for a vote during Decisions week, tentatively April 21 to April 25.

Starting April 22, Committee staff will distribute a proposed draft for the departments covered the previous day and confirm the changes made with the Committee and the Budget Director.

Committee staff

Please contact the 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

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Attachment

March 2, 2025 – March 29, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
2	3	4	5	6	7 Council meeting	8
9	10	11	12	13	14	15
16	17 Committee meetings	18 Committee meetings	19 Committee meetings	20 Committee meetings	21 Council meeting	22
23	24	25 Mayor's Charter deadline to submit FY26 Budget to Council (LD) Post residency area meeting agendas (4/1, 4/2, 4/8, 4/10, 4/11, 4/14, 4/15, and 4/17) Post deliberation meeting agendas (3/31, 4/1, 4/2, and 4/3)	26 HOLIDAY <i>All Day - Budget Review</i>	27 <i>All Day - Budget Review</i>	28 <i>All Day - Budget Review</i> Any legislation not submitted by Mayor due for BFED posting Post for 4/4 Council meeting Due by 4:30 pm: Members' questions for Departments being reviewed from March 31 through April 3 Set notice by noon for 4/17 FY26 Budget public hearing	29

March 30, 2025 - April 12, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2	3	4	5
	DELIBERATIONS 9:00 am – 1:00 pm <i>Finance (incl. Countywide Expenditures and Revenues)</i> <i>Due by 4:30 pm: Members' questions for remaining Departments</i>	DELIBERATIONS 9:00 am – 4:00 pm <i>Department of Management, incl. Office of Recovery</i> 6:00 pm Upcountry Residency Area Meeting (Mayor Hannibal Tavares Community Center, Social Hall) Post deliberation meeting agendas (4/7, 4/8, 4/9, and 4/10)	DELIBERATIONS 10:00 am – 1:00 pm <i>Corporation Counsel, Prosecuting Attorney, Transportation, Agriculture</i> 6:00 pm East Maui Residency Area Meeting (Helene Hall)	DELIBERATIONS 10:00 am – adjourn <i>Parks and Recreation, Water Supply, East Maui Water Authority</i> Publish 1st notice of 4/17 FY26 Budget public hearing (LD ⁱⁱ) <i>RPT Range of Rates Resolution due to OCC by noon.</i>	Council meeting <i>Set notice by noon for RPT Range of Rates for 4/22 initial public hearing</i>	9:00 am – 11:00 pm <i>Reserve for deliberations</i>
6	7	8	9	10	11	12
	DELIBERATIONS 9:00 am – adjourn <i>Fire and Public Safety, Emergency Management Agency, Police,</i>	DELIBERATIONS 9:00 am-1:00 pm <i>Liquor, Personnel</i> 6:00 pm Lānaʻi Residency Area Meeting (ILWU Hall) •Post deliberation meeting agendas (4/14, 4/15, 4/16 and 4/17, if meeting)	DELIBERATIONS 1:00 pm – adjourn <i>ʻŌiwi Resources, Office of the Mayor</i>	DELIBERATIONS 9:00 am – 4:00 pm <i>Housing, Human Concerns</i> 6:00 pm West Maui Residency Area Meeting (Lahaina Civic Center) Publish 2 nd notice of 4/17 FY26 Budget public hearing (LD ⁱⁱⁱ). Publish 1 st notice of RPT Range of Rates for 4/22 initial public hearing (LD ^{iv}) Post for 4/17 Council meeting	DELIBERATIONS 6:00 pm Molokai Residency Area Meeting (Mitchell Pauʻole Community Center)	9:00 am – 11:00 pm <i>Reserve for deliberations</i>

April 13, 2025 – April 19, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
13	14	15	16	17	18	19
	DELIBERATIONS 9:00 am – 4:00 pm <i>Planning, Public Works</i> 6:00 pm South Maui Residency Area Meeting (Kihei Community Center, Main Hall)	DELIBERATIONS 10:00 am – adjourn <i>Environmental Management, Wastewater & Solid Waste, incl. EP&S</i> 6:00 pm Makawao- Ha'ikū-Pā'ia Residency Area Meeting (Pā'ia Community Center, Social Hall)	DELIBERATIONS 9:00 am – adjourn <i>County Auditor, Council Services, County Clerk; General Budget Provisions; Revolving Funds; Additional legislation introduced for session</i>	Council meeting 10:00 am – 1:00 pm DELIBERATIONS 1:30 pm – 4:00 pm <i>Reserved for recess</i> <i>Post last day decision meeting agenda (4/25)</i> <i>Publish 2nd notice of RPT Range of Rates for 4/22 (LD⁹)</i> PUBLIC HEARING 6:00 pm FY26 Budget <i>public hearing</i> <i>This is also the Wailuku-Waihe'e- Waikapū and Kahului Residency Area Meetings</i> <i>Members to submit priorities (2 residency area increases, 5 Countywide increases, 2 grant-related conditions, and 2 revolving fund conditions) by 9:00 am</i>	HOLIDAY 9:00 am – 11:00 am <i>Reserve for recess</i>	Molokai Earth Day Celebration <i>RPT Certification due from Finance (Direct refer copy of RPT Cert. to BFED) (LD⁹)</i>
	<i>Members to submit Economic Development, Environmental, and Cultural Programs conditions by 4:30 pm</i>	<i>Post decision meeting agendas (4/21, 4/22, 4/23, and 4/24)</i>				

April 20, 2025 - May 3, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
20	21	22	23	24	25	26
	DECISIONS 9:00 am – adjourn <i>Presentation from Finance on RPT; RPT Discussion (9:00 am)</i>	DECISIONS 9:00 am – adjourn PUBLIC HEARING 6:00 pm RPT Range of Rates initial public hearing.	DECISIONS 9:00 am – adjourn	DECISIONS 9:00 am – adjourn	DECISIONS 9:00 am – adjourn/recess Post for 5/2 Council meeting. Draft of RPT and Fuel Tax resolutions to OCC by noon.	East Maui Taro Festival
27	28	29	30	1	2	3
	CORRECTIONS Reconvene 9:00 am Final Weight tax, RPT Rates Reso, and Fuel Tax Reso to OCC; by 10:00 am Set notice by noon for 5/13 Weight Tax, RPT reconvene, and Fuel Tax public hearings.	CORRECTIONS Reconvene 9:00 am	Language approved by CC, including bill titles & purposes.	Deadline to submit draft CR to Committee Secretary for review. Publish 1 st notice of 5/13 Weight Tax and RPT Rates reconvene (LD ^{viii}). Publish 1 st notice of 5/13 Fuel Tax public hearing (LD ^{viii}). Final list of bill titles & purposes due by noon to OCC for public hearing notice for 5/16 public hearing.	Council meeting Deadline to submit draft CR to Supervising Analyst for review. Set notice by noon for 5/16 public hearing.	

May 4, 2025 – May 24, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
4	5 Publish 2 nd notice of 5/13 Fuel Tax Public Hearing (LD ^{ix}).	6 Bills and resolutions due to OCS by 8:00 am	7 Bills and resolutions due to OCC by 12 noon OCC mail out notice of public hearing by end of day	8 Deadline to submit draft CR to BFED Chair for review Publish 1 st notice of 5/16 public hearing (LD ^x). Publish 2 nd notice of 5/13 Weight tax and RPT Rates reconvene public hearings (LD ^{xi}). Publish 3 rd notice of 5/13 Fuel Tax Rates public hearing (LD ^{xii}).	9 Post for 5/16 council meeting.	10
11	12 Committee meetings	13 Committee meetings (BFED yields morning slot for public hearings) PUBLIC HEARINGS 9:00 am Fuel Tax 10:00 am Weight Tax 11:00 am RPT Rates reconvene	14 Committee meetings	15 Committee meetings Publish 2 nd notice of 5/16 public hearing (LD ^{xiii}).	16 Council meeting PUBLIC HEARING 9:00 am 1 st Reading of the FY26 Budget	17
18	19	20	21 WIR Conference	22 WIR Conference Revised bills due to OCC by 4:30 pm	23 WIR Conference Set digest of bills by noon	24

May 25, 2025 – June 14, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26 HOLIDAY	27 Posting for 6/3 Special Council meeting by noon	28	29 Publish digest of bills before 2 nd Reading (LD ^{xiv})	30 Posting for 6/6 Council meeting	31
1	2 Committee meetings	3 Committee meeting (BFED yields morning slot for Special Council meeting) Special Council meeting (9:00 am) (SECOND READING of FY26 Budget)	4 Committee meetings	5 Committee meetings	6 Council meeting	7
8	9	10 Council's Charter deadline to approve FY26 Budget and capital program (LD ^{xv})	11 HOLIDAY	12	13 Posting for 6/20 Council meeting Mayor's veto deadline (LD ^{xvii}) The Council has 10 days to override (If bills are transmitted 6/4 or 6/5)	14

June 15, 2025 – June 28, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
15	16 Committee meetings	17 Committee meetings	18 Committee meetings	19 Committee meetings	20 Council meeting	21
22	23 Council's override deadline (if Mayor issues a veto on 6/13)	24	25	26	27	28

“**LD**” stands for Legal Deadline, as cited below.

- i Revised charter of the County of Maui (1983) as amended (“Charter”) § 9-2(1).
- ii Charter § 9-4; Hawai‘i Revised Statutes (“HRS”) § 92-41.
- iii Charter § 9-4; HRS § 92-41.
- iv Maui County Code (“MCC”) § 3.48.565; HRS § 92-41.
- v MCC § 3.48.565; HRS § 92-41.
- vi MCC § 3.48.135.
- vii MCC § 3.48.565; HRS § 92-41 (RPT Rates Reconvene); HRS § 249-13 & MCC § 3.24.030 (Weight Tax); HRS § 92-41.
- viii HRS § 243-5 & MCC § 3.20.010; HRS § 92-41.
- ix HRS § 243-5 & MCC § 3.20.010; HRS § 92-41.
- x Charter § 4-2; HRS § 92-7; HRS § 92-41.
- xi MCC § 3.48.565 & HRS § 92-41(RPT Rates Reconvene); HRS § 249-13, MCC § 3.24.030 & HRS § 92-41 (Weight Tax).
- xii HRS § 243-5 & MCC § 3.20.010; HRS § 92-41.
- xiii Charter § 4-2; HRS § 92-7; HRS § 92-41.
- xiv Charter § 4-2.
- xv Charter § 9-5 and § 9-6.
- xvi Charter § 4-3.