

BOARD OF WATER SUPPLY

TOM SHIGEMOTO, CHAIR
MICAH FINNILA, VICE-CHAIR
CLYDE KODANI, SECRETARY
VACANT, MEMBER

KA'AINA HULL, EX-OFFICIO
TROY TANIGAWA, EX-OFFICIO
ERIC FUJIKAWA, EX-OFFICIO
ANASTASIA PERRY, STUDENT EX-OFFICIO



JOSEPH E. TAIT
MANAGER AND CHIEF ENGINEER

REGULAR MONTHLY MEETING NOTICE AND AGENDA

Thursday, May 21 2026
9:30 a.m. or shortly thereafter

Meetings of the Board of Water Supply, County of Kaua'i will be conducted in-person at the Department of Water Board Room, 2nd Floor located at 4398 Pua Loke Street, Līhu'e, Kaua'i, Hawai'i, and remotely in accordance with Act 220, Session Laws of Hawai'i 2021 via interactive conference technology as follows:

Click on the link below to join on your computer or mobile app by VIDEO:

<https://us06web.zoom.us/j/86156240451>

Passcode: 401634

OR

Dial phone number and enter conference ID to call in and join by AUDIO:

Phone: 888 788 0099 US Toll-free

Phone Conference ID: 861 5624 0451

Please Note: If you do not provide a name, unique identifier, or alias when joining the meeting, you will be renamed to allow staff to address and manage individual guests.

In the event of a lost connection the Board will recess for up to 30 minutes to restore the connection. If the connection cannot be restored within 30 minutes, the Board will continue the meeting to 12:00 p.m. or shortly thereafter. If the visual link cannot be restored, the Board may reconvene with an audio-only link using the above dial-in phone number and conference ID. A lost connection only applies to remote connections provided as part of the remote meeting but does not apply to a public member being unable to access the meeting due to a connectivity issue on their end.

CALL TO ORDER

ROLL CALL

ANNOUNCEMENTS

1. Next Scheduled Board Meeting: Thursday, June 18, 2026

APPROVAL OF AGENDA

MEETING MINUTES

1. Regular Board Meeting – April 16, 2026
2. Finance Committee Meeting – April 28, 2026
3. Finance Committee Meeting – April 30, 2026

PUBLIC TESTIMONY

BOARD REPORTS

1. Report of the Finance Committee of the Board of Water Supply, County of Kaua'i re: DRAFT Operating and Capital Budget for FY 2026-2027

OLD BUSINESS

1. Manager's Report No. 26-39 Discussion and Possible Action on the Department of Water's (DOW's) DRAFT Operating and Capital Budgets for FY 2026-2027

NEW BUSINESS

1. Manager's Report No. 26-40 Discussion and Possible Action to Request Board Approval of the Indemnification Provision in the Construction Right-of-Entry Agreement between the Board of Water Supply, County of Kaua'i and The Harry and Jeanette Weinberg Foundation Incorporated
2. Manager's Report No. 26-41 Discussion and Possible Action to reappropriate certain budget line items to another line-item budget for the purpose of additional funds for contract C764 to R.M. Towill, Job No. 24-0, WP2020 PLH-35b, Kapaia Cane Haul Road 18" Water Line Environmental Permitting
3. Board Member's Report No. 26-01 Discussion and Possible Action to Adopt Board Policy No. 35 Waiver of Facilities Reserve Charge (FRC) for Homeowners Impacted by the Proposed Wildfire and Wildland Urban Interface (WUI) Ordinance

STAFF REPORTS

1. **Fiscal**
 - a. Monthly dashboard – Number of Service Calls, Number of Walk-in Customers, Number of Customer Emails and Correspondence, Number of Customer Rebills, Accounting Highlights, Transponder Replacement highlights and progress, Staff Overtime hours
 - b. Budget Report for April 2026
2. **Operations**
 - a. Monthly dashboard – Annual Financial Impact Overview, Staff Overtime Hours, Budgeted and Vacant Positions, Services Received/Completed, Highlights: New Hires and Promotions, Procurement updates, Training: Confined Space, Flagger, DSO testing, and Leadership Kaua'i
3. **Engineering**
 - a. Monthly dashboard – Budgeted and Vacant Positions, Staff Overtime Hours, Projects In Design, In Construction, Completed; Water Resources and Planning Statistics – Customer Requests, Applications and Permits, Service and Records Requests, Number of Backflow Devices tested
 - i. Capital Improvement Plan (CIP) Project Highlights/Status Updates:
 - Kapaa Homesteads 325' Tanks
 - Pu'u Pane 1.0 Million Gallon Tank
 - Kalāheo Water System Improvements
 - Kīlauea Wells 1 & 2 MCC, Chlorination Facilities
 - Kūhiō Hwy (Hardy-Oxford) 18" Main Replacement

- Weke, Anae, Mahimahi and Hee Roads 6” and 8” Main Replacement
- Hanapepe Town Well MCC, Chlorination Facilities
- ii. DOW Project Highlights/Status Updates:
 - Water Systems Investment Plan (WSIP)
 - Kaua’i Water Use and Development Plan (KWUDP)
 - As-Needed Grant Writing and Preparation Services: WaterSMART Grant for Advanced Metering Infrastructure (AMI) Meters

4. Administration

- a. Human Resources – updates on Personnel Vacancies

5. Manager and Chief Engineer

- a. Reports to Manager:
 1. FY2026 Budget Adjustment – Engineering Division for Purchase of Additional Water Sampling Stations
 2. Twelfth Amendment to Contract No. 427 with Bowers+Kubota Consulting, Inc., Job No. 02-14, WP2020 #WK-08, Kapaa Homesteads 325’ Tanks – Two 0.5 MG Tanks and Connecting Pipelines
 3. Third Amendment to Contract No. 665 with Bowers+Kubota Consulting, Inc., Job No. 18-03, WP2020 #PLH-27
 4. First Amendment to Contract No. 725 Bowers+Kubota Consulting, Inc., Construction Management Services for Kalaheo Water System Improvements
 5. First Amendment to Contract No. 746 with Austin, Tsutsumi and Associates, Inc., Job No. 23-08, Hanapepe Town Well MCC, Chlorination Facilities
 6. Change Order No. 1 to Contract No. 759 with Hawaiian Dredging Construction Company, Inc., Job No. 02-14, WP2020 #WK-08, Kapaa Homesteads Tanks, Two 0.5 MG Tanks
 7. Second Amendment to Contract No. 761 with Prithibi LLC, Job No. IT-2024-02 Management of Software for Customer Care & Billing System (CC&B) Hosting and Support Services
 8. Change Order No. 1 to Contract No. 770 with Valley Well Drilling, LLC, Job No. 23-08, #HE-03a, Hanapepe Town Well MCC, Chlorination Facilities
 9. Change Order No. 2 to Contract No. 781 (Paul’s Electrical Contracting, LLC), Job No. 24-14, Lihue Baseyard Electrical Relocation
 10. Change Order No. 2 to Contract No. 782 with Alpha, Inc., Job No. 18-03, WP2020 #PLH-27, Kuhio Highway (Hardy-Oxford) 18” Main Replacement
 11. Change Order No. 3 to Contract No. 782 with Alpha, Inc., Job No. 18-03, WP2020 #PLH-27, Kuhio Highway (Hardy-Oxford) 18” Main Replacement
 12. Request for Proposal Award Contract No. 789 to E-Technologies Group, LLC, Job No. 26-03 Pua Loke SCADA RTU-PLC Replacement
 13. Award Contract No. 790 to Midpac Auto Center Solicitation No. GS-2026-02 for the Furnishing and Delivery of one (1) One-Ton 4x4 Super Cab Pickup Truck with Liftgate and Accessories
 14. Second Amendment to Memorandum of Understanding with County of Kauai, Department of Public Works – Wastewater Division (DPW) Water Consumption Data from CC&B
 15. FY2026 Budget Adjustment – Operations Division for Purchase of Chemical Supplies

TOPICS FOR NEXT BOARD OF WATER SUPPLY MEETING: (June)

1. Adoption of Budget Resolution for Department of Water's (DOW)'s Annual Operating and Capital Budgets for Fiscal Year 2026-2027.

TOPICS FOR FUTURE BOARD OF WATER SUPPLY MEETING:**EXECUTIVE SESSION:**

Pursuant to Hawai'i Revised Statutes (HRS) §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the Executive Session was not anticipated in advance. Any such executive session shall be held pursuant to HRS §92-4 and shall be limited to those items described in HRS §92-5(a).

1. Pursuant to Hawai'i Revised Statutes (HRS) Sections 92-4 and 92-5(a)(4), the Office of the County Attorney requests an Executive Session with the Board to provide a briefing and discuss the Quarterly Report of claims made against the Board, and to have the Board consult with its attorney on questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities as it relates to claims made against the Board.

ADJOURNMENT

WRITTEN TESTIMONY

The Board is required to afford all interested persons an opportunity to present testimony on any agenda item. The Board encourages written testimony at least two (2) business days prior to a scheduled Board meeting. At each Board meeting, the Board will accept oral and written testimony on any agenda item during the Public Testimony portion.

Please include:

1. Your name and if applicable, your position/title and organization you are representing
2. The agenda item that you are providing comments on; and
3. Whether you are a registered lobbyist and, if so, on whose behalf you are appearing.

Send written testimony to:

Board of Water Supply, County of Kaua'i
C/O Administration
4398 Pua Loke Street

Līhu'e, Hawai'i 96766

E-Mail: board@kauaiwater.org

Phone: (808) 245-5406

Public Testimony

You do not need to register to provide oral testimony on the day of the meeting. Please note that public testimony is taken after the approval of the meeting agenda to ensure public testimony is received before any action is taken on an agenda item. The length of time allocated to present oral testimony may be limited at the discretion of the chairperson.

SPECIAL ASSISTANCE

If you need an auxiliary aid/service or other accommodation due to a disability, or an interpreter for non-English speaking persons, please call (808) 245-5406 or email board@kauaiwater.org as soon as possible. Requests made as early as possible will allow adequate time to fulfil your request. Upon request, this notice is available in alternate formats such as large print, Braille, or electronic copy.

DRAFT

MINUTES

MINUTES
BOARD OF WATER SUPPLY
Thursday, April 16, 2026

The Board of Water Supply, County of Kaua‘i, met in a regular meeting in Lihu'e on Thursday, April 16, 2026. Chair Tom Shigemoto called the meeting to order at 9:31 a.m. The following Board members were present:

BOARD:

Mr. Tom Shigemoto, *Chair*
Ms. Micah Finnila, *Vice-Chair*
Mr. Clyde Kodani
Mr. Ka‘aina Hull
Mr. Eric Fujikawa
Mr. Troy Tanigawa (*remote*)
Ms. Anastacia Perry, *Student member*

EXCUSED:

Quorum was achieved with 6 members present at Roll Call; Board member Simonton entered the meeting at 9:35 a.m.

ANNOUNCEMENTS

1. Next Scheduled Board Meeting: Thursday, May 21, 2026

APPROVAL OF AGENDA

The agenda was approved with no objections

MEETING MINUTES

1. Regular Board Meeting – February 19, 2026
The minutes of the February 19, 2026 Regular Board meeting were received for the record.

PUBLIC TESTIMONY

No public testimony was given.

NEW BUSINESS

1. Manager’s Report No. 26-36 Discussion and Possible Action to Request Board Approval of the Indemnification Provision in the Construction Right-of-Entry (ROE) Agreement with BD Pacific Holdings LLC for the Kūhiō Highway (Hardy-Oxford) 18” Main Replacement Project at TMK (4) 3-6-006:093 and (4) 3-6-006:094, Lihu‘e, Kaua‘i, Hawai‘i

Engineering Division Head Jason Kagimoto explained the work being done on that portion of Kuhio Highway to remove the water lines that the lateral mains are connected to. The two water mains that are within private property, one on the Makai side and one on the Mauka side, which DOW does not currently have a Grant of Easement for. This construction right-of-entry will allow work to be done to upgrade the meter box and tie the lateral into the new water line on the Mauka side. DOW is requesting the Board’s approval of the indemnification provision within the ROE Agreement.

Board member Kodani moved to approve Manager’s Report No. 26-36, seconded by Mr. Hull; with no objections, motion carried with 6 Ayes.

2. Manager's Report No. 26-37 Discussion and Possible Action to Request Board Approval of the Indemnification Provision in the Construction Right-of-Entry (ROE) Agreement with E&M Holdings, LLC for the Kūhiō Highway (Hardy-Oxford) 18" Main Replacement Project at TMK (4) 3-6-006:089, Līhu'e, Kaua'i, Hawai'i

Engineering Division Head Jason Kagimoto provided a summary of the Manager's Report submitted, noting this is the same situation as the previous item, just at a different location.

Board member Kodani moved to approve Manager's Report No. 26-37, seconded by Mr. Fujikawa; with no objections, motion carried with 6 Ayes.

3. Manager's Report No. 26-38 Discussion and Receipt of the Department of Water's (DOW)'s Financial Statements and Independent Auditor's Report for the Fiscal Year Ended June 30, 2025

Ryan Iwane, Senior Manager of NNK CPAs joined the meeting remotely and provided a summary of the Audit findings for Fiscal Year Ending June 30, 2026. Mr. Iwane noted that the audit was conducted following the generally accepted auditing standards in the USA and the applicable standards for financial audits in government auditing standards, as well as the audit requirements of Title II, U.S. Code of Federal Regulations Part 200, known as the Uniform Guidance.

The auditors were able to issue an unmodified opinion on DOW's 2025 financial statements, which means it is believed that DOW were fairly presented in all material respects.

In the audit, two deficiencies in internal controls were identified. The first was a material weakness related to IT general controls over financial reporting. The second, deficiency considered less severe, pertained to the Department of Water Supply's contract management. Both findings were repeat issues. An unmodified opinion was also issued for DOW's compliance with major federal programs.

In response to Board member Hull's request for more information regarding the deficiencies noted in the audit findings, Waterworks Controller Renee Yadao provided an update on the Contract Management side of Fiscal. The Department has implemented Laserfiche for contract management, processing workflows, and as a repository.

Information Technology Manager, Britt Yates, provided some updates on the IT deficiencies that were noted in the audit noting that he has been talking with Del Sherman and the IT team on the County side and consulting with them about the auditing software they are currently using. DOW will be deploying the same software which will allow for a more in-depth and robust assessment of our system and provide better insight for everything from network security to user management, etc. Board member Hull stated he would like to discuss further offline on what that entails.

Board member Hull moved to approve Manager's Report No. 26-38, seconded by Mr. Kodani; with no objections, motion carried with 6 Ayes.

4. Manager's Report No. 26-39 Discussion and Possible Action on the Department of Water's (DOW's) DRAFT Operating and Capital Budgets for FY 2026-2027

Waterworks Controller Renee Yadao provided an overview of the Budget Summary submitted noting that this was a difficult budget to put together and involved a lot of internal discussions to get past the first draft that would have left us with just a little over \$5 million in our reserves. After making some cuts, things are still not ideal but is the best the Department can do. She noted the drastic cuts to travel and overtime, and also a notable organizational change effective July 1, which moves the Regulatory Compliance section, formerly under Water Quality, to fall under Administration.

Three additional positions are being requested: A Customer Service Representative for the front lobby, a Payroll Technician in County DHR that DOW will be funding to assist us with the Workday software, and processing our payroll, and a Procurement Specialist fall under the Administration Division and is greatly needed position. As it is highly specialized and requires at least 6 years of experience, we are unsure what range the recruitment will be placed at. Currently, the Department has one Contracts Manager who does not have any support or backup. Board member Eric Fujikawa asked how the Department is currently handling procurement and addressing this department-wide need. Ms. Yadao explained that purchase order processing is currently being handled by herself along with Assistant Waterworks Controller Sherri Silva. Mr. Fujikawa asked if this position would be primarily for Operations as opposed to project procurements to which Ms. Yadao explained it would be a holistic, Department-wide function to manage every contract, every procurement process and funding relating to procurement. Ms. Yadao further explained that the County has various levels of Procurement Specialists that are cross-trained on professional services, IFBs, RFPs, etc. which DOW does not have. Though DOW communicates with County Procurement as a resource for questions and consult, DOW manages its procurement processes on its own. Board member Hull stated that he would be hesitant about adding the position given the economic situation. However, he noted that 90% of inefficiencies in government stem from challenges with procurement law, he acknowledges that this position would really help facilitate movement of processes in the Department.

Board member Hull referenced some of the budget cuts noted earlier and asked if the Department is looking to cut any specific positions. Manager Tait stated no, the Department is not planning on cutting any existing positions as we are grossly understaffed in Operations and Engineering. Mr. Hull asked whether there are any vacancies within the permit processing team in Engineering, noting that the permitting processing often comes up County-wide as a reason for delays in obtaining permits. He mentioned a bill currently moving through both State and Senate legislation that will allow for permitting agencies to recruit permit positions above the minimum, noting that the reason so many permits don't move forward is not due to a lack of knowledge, but rather lack of staffing to keep up with the workflow. Mr. Hull suggested that Engineering look into whether it would be appropriate to onboard another position to help with the permit workflow. Manager Tait acknowledged Mr. Hull's concerns and informed the Board that he has been in discussions with Engineering Division Head Jason Kagimoto about restructuring the division to put the right people in the right roles. He agreed that Engineering could use more manpower, but given our current financial situation, they didn't feel it would be an appropriate ask.

Board member Kodani stated that he is not so sure that hiring more bodies would help as his understanding is that a lot of the staff are fairly new and being thrown into the fire. He asked what the Board can do to help assist or support the current team. Manager Tait confirmed that we do have some younger, newer staff in Engineering, but its not necessarily just the staff. It's

also the process and figuring out how to process permits and projects in a more streamlined way. Engineering Division Head Jason Kagimoto stated that it is a combination of factors, one being manpower, one being procedures. They have been re-evaluating and updating how things could potentially be done, but the way the rules and policies are written is somewhat restrictive. He also feels that Engineering is taking on a lot more work than what was previously done with the Water Use and Development Plan being updated for the first time in 25 years, the long-range plan that includes the rate study, and having \$80 million worth of projects in construction in the last 4 years. On the Project Management and Design and Construction side we have a lot of recently hired staff that will take time to train them up, so all of the CIP projects currently in design and construction are being handled by Mr. Kagimoto and Scott Suga. The rest of the staff are training to address the design and construction to move our private projects forward. Mr. Kagimoto acknowledged that there are ways they could improve, but it will take time and they are not just doing the bare minimum, they are doing their best with what they have.

Mr. Hull acknowledged that there are process issues both at the Water Department, and County-wide that need to be improved, such as a lack of the option to do credit card payments. He referenced the State Legislature's SPEED task force, but doesn't feel we need another task force to figure out how to make permits move faster especially if there is no funding to hire staff to do so. He pointed out the disconnect of keeping salaries low so our budget doesn't take a hit, but then suffering with numerous vacancies because we are not paying enough to attract people to these positions. He added that Kauai's Planning Department is the only Department that is fully staffed at the front counter and he was able to do that by converting all those positions to Planners so he could pay them more with the understanding that the nature of that position may require them to go before Council. He acknowledged that it is stretching the Planning position a bit far, but he has to make sure these roles are filled.

Manager Tait stated that DOW is paid significantly lower than the other three islands. Keeping in mind that we are all part of the same unions, he questions why we are getting paid 20-30% lower for processing the same types of permits; our competition is not the private sector, it's the other islands. Whatever the Board and the Department can do to impress upon those in higher positions to get pay for Kaua'i comparable to the other islands would be fantastic.

Board Chair Tom Shigemoto asked how many staff members Engineering has that reviews permits. Mr. Kagimoto stated that there are 2 Program Support Assistants that receive the bulk of the correspondences with the applicants, and building permits are handled within Water Resources and Planning (WR&P), which consists of 3 Engineers, and an Engineering Support Technician. WR&P also reviews requests for water meters and backflow requirements. Though they do have team members that collaborate, there are primarily 2 staff members that are full-time dedicated to specifically doing permits.

Board member Kodani moved to refer Manager's Report No. 26-39 to the Finance Committee for review and recommendations, seconded by Mr. Hull; with no objections, motion carried with 6 Ayes.

STAFF REPORTS

1. Fiscal

- a. Monthly dashboard – Number of Service Calls, Number of Walk-in Customers, Number of Customer Emails and Correspondence, Number of Customer Rebills, Accounting Highlights, Transponder Replacement highlights and progress, Staff Overtime hours
- b. Budget Report for March 2026
- c. Build America Bond Quarterly Statement

2. Operations

- a. Monthly dashboard – Annual Financial Impact Overview, Staff Overtime Hours, Budgeted and Vacant Positions, Services Received/Completed, Highlights: New Hires and Promotions, Procurement updates, Training: Workday Supervisor Refresher and Leadership Kaua‘i

3. Engineering

- a. Monthly dashboard – Budgeted and Vacant Positions, Staff Overtime Hours, Projects In Design, In Construction, Completed; Water Resources and Planning Statistics – Customer Requests, Applications and Permits, Service and Records Requests, Number of Backflow Devices tested
 - i. Capital Improvement Plan (CIP) Project Highlights/Status Updates:
 - Pu‘u Pane 1.0 Million Gallon Tank
 - Kalāheo Water System Improvements
 - University of Hawai‘i Experimental Station 605’ Tank
 - Kīlauea Wells 1 & 2 MCC, Chlorination Facilities
 - Kūhiō Hwy (Hardy-Oxford) 18” Main Replacement
 - Weke, Anae, Mahimahi and Hee Roads 6” and 8” Main Replacement
 - Kuamoo Road Water Main Replacement
 - ii. DOW Project Highlights/Status Updates:
 - Water Systems Investment Plan (WSIP)
 - Kaua‘i Water Use and Development Plan (KWUDP)
 - As-Needed Grant Writing and Preparation Services: WaterSMART Grant for Advanced Metering Infrastructure (AMI) Meters
- b. Quarterly Update:
 - i. Overview
 - Water Resources and Planning Section – Overview of the status of various applications; water service requests, Backflow devices, KWUDP Plan Update, As-Needed Grant Writing and Preparation Services
 - Project Management Section – Overview of CIP design and construction projects; 8 active design, and 11 active construction (\$69 million total): Kapa‘a Homesteads 325’ Tanks, Pu‘uPane 1.0 MG Tank, Kalāheo Water System Improvements, Hā‘ena 0.2 MG Tank, Kūhiō Highway (Hardy-Oxford), Weke, ‘Anae, Mahimahi and He‘eRoads, Kapa‘a Homesteads Well No. 4 Pump and Controls, Līhu‘e Baseyard
 - ii. Water Restriction Areas: Upper Lāwa‘i, Po‘ipū, Upper Wailua Homesteads, Moloa‘a, Kīlauea-Kalihiwai, Aliomanu – Kukuna Road, ‘Anini, Upper Wainiha Valley, Wainiha - Hā‘ena
 - iii. Water Plan 2020 Construction Project Status: Kapaa 325’ Tanks, Kapaa Homesteads Well No. 4, Kalaheo Water System Improvements, Kapaia Haul Cane Road, Kilauea

- Wells Nos. 1 and 2, Paua Valley Tank No. 1, Kuhio Hwy. (Hardy-Oxford), Weke, Anae, Mahimahi and Hee, Hanapepe Town Well
- iv. Supplemental Support Services: RM Towill, Inc., Kennedy/Jenks, Brown and Caldwell, Maddaus Water Management

Engineering Division Head Jason Kagimoto provided an update on the public outreach meetings that were held, two of which had to be rescheduled due to inclement weather. Board member Eric Fujikawa stated he was able to attend the Kilauea public meeting and asked how all the meetings have gone so far. Mr. Kagimoto expressed that he feels they have gone really well and feedback they have received has been very supporting. He noted that the preference of the public is a slow and steady rate increase over the next few years, though they have also received feedback that Scenario 1 is essentially just a band-aid and that a more aggressive scenario should have been selected to move forward with. Generally, there seems to be an understanding of why we need to increase the rates to accommodate the future projects that were identified in the CIP component. Ms. Yadao mentioned that these meetings did educate the public to the fact that we are semi-autonomous as many people thought DOW was funded under the County. Mostly everyone was very receptive to what was presented, and the direct feedback she received was that of appreciation for keeping the public informed. She also noted that a video of the public outreach presentation was created and will be put on our website. Mr. Kagimoto agreed, stating that though it is tough to have to increase rates with our high cost of living, there has been a lot of support and understanding. Chair Shigemoto expressed his admiration for what the DOW team is doing for outreach, noting that anytime there are rate increases there is pushback, so he is happy to hear that the response has been largely positive.

Board member Hull gently reminded the Board that when this discussion was initially started, he personally requested that a thorough analysis be included in the rate study to assess whether or not transient type accommodations or high-end developments could pay a larger portion. He understands that there needs to be a clear proportional nexus and those rate portions can't be applied arbitrarily, but there needs to be a study that shows whether or not it can be done. Regardless of the findings, it shows we have done our due diligence to look at every potential avenue to figure out how to address this budget shortfall without hurting the everyday local resident. Without that analysis, he would be inclined to vote no to the rate increases. If there is a way to put the greater share of the areas that even the Commission on Water Resource Management Chair have stated are drawing significantly more from our water resources, Mr. Hull feels this type of study needs to be done.

Mr. Kagimoto clarified that the consultants are working on a customer class evaluation to consider splitting the classes up into more than the 2 classes DOW currently has. The decision was made to move forward with an initial across the board rate increase because we have not had any rate increase in 10 years, and our revenues have not been able to cover our expenses. The initial across the board increase will help the Department recover those revenues and prevent us from going further underwater. While the Department is requesting Board's approval for the 5-year rate increase, the goal is provide future rate adjustments based on the consultant's review of the rate design and customer class evaluations that they will continue to work on.

Board member Kodani asked if the Department is planning on updating or revising the customer classes, will that require a new round of public outreach meetings, etc. Mr. Kagimoto stated that as the current proposal will require a rule change, so any future changes will follow this exact same

process because we will be making further amendments to the rules involving rates. This means public outreach meetings, Small Business Regulatory Review Board review, Ka Paakai analysis, Public Hearing, and Board approval.

Staff cautioned the Board that the discussion on Engineering Division updates is veering toward detailed discussion on the proposed rate increases, which is not specifically listed on the agenda. Staff added that the public did not receive adequate notice that detailed information would be provided on the proposed rate increases, and therefore, was not provided adequate opportunity to provide public testimony.

Board member Finnila expressed her sincere appreciation to the Department for their hard work, dedication and commitment and willingness to be the face of this rate proposal in going out to the community. She is in full support of continuing to keep the community apprised. She thanked the team for working so hard through this challenging budget process and showing up every day and delivering despite being short-staffed.

Chair Shigemoto asked Board member Hull to clarify that if the study relating to whether a higher rate class could be applied to transient accommodations and high-end developments is not included, then he will be voting no on the proposed rates? Mr. Hull stated that is a conversation that he is happy to have offline with the Manager and Engineering team, but he does want certain assurances. He noted that he has been providing his opinion on FRC fees being tied to fixture counts for the last 8 years, and as much as there has been commitment from the Department to address that, it hasn't happened yet. Seeing an 800 square foot guest house paying the same FRC rate as a 40,000 square foot mansion is absurd to him. As it relates to the rate increases, Mr. Hull would like to ensure that the customer class evaluation is done to where he as a Board member can be assured that there will a next step to adjust the rates based on customer classes, and that this will not fall to the wayside. He acknowledges that the Department is overwhelmed with the amount of work, being short-staffed and how certain issues have to be prioritized. He is open to taking action in a manner cohesive with the Board getting some kind of commitment on the customer class evaluations and potential rate adjustments being made relative to that.

Chair Shigemoto stated that Mr. Hull's concerns are a great reason for the Rules Committee to convene and go over these rules, which can hopefully help the Department streamline things moving forward.

4. Administration

- a. Human Resources – updates on Personnel Vacancies

5. Manager and Chief Engineer

- a. Reports to Manager:
 1. FY2026 Budget Adjustment – Engineering Division, Sole Source No. SS-2026-04, Thermo Solutions Services USA – Autoclave Annual Preventative Maintenance
 2. FY2026 Budget Adjustment – Administration Division for Replenishment of Operational Supplies
 3. Change Order No. 6 to Contract No. 716 with Ronald N.S. Ho & Associates, Inc., Job No. 21-03, Paua Valley Well MCC Replacement
 4. Change Order No. 5 for Contract No. 753 with Hawaii Drilling & Pump Services, LLC, Job. No. 24-10 Piwai Well No. 3 Repair

5. First Amendment to Contract No. 773 with Prithibi LLC, Job. No. SS-2025-06, CC&B Data Extraction for Department of Public Works, Wastewater Division (DPW) for the Purpose of Billing Commercial Customers
6. Change Order No. 2 for Contract No. 778 with ABR Ventures LLC dba Honua Waterworks, GS-2025-04 Hydrants & Appurtenances and Various Drinking Water Pipe Repair and Maintenance Fittings
7. Year 2 of 3 Services for Contract No. 780 with Eurofins Drinking Water and Wastewater West, LLC, Sole Source No. @@-2025-09, Laboratory Testing Services
8. Contract Award to ABR Ventures LLC dba Honua Waterworks GS-2026-01 Hydrants and Appurtenances and Various Drinking Water Pipe Repair and Maintenance Fittings
9. Contract Award to E-Technologies Group, LLC, RFP Job No. 26-04, SCADA System Maintenance and Professional Consultation Services

TOPICS FOR NEXT BOARD OF WATER SUPPLY MEETING: (May)

TOPICS FOR FUTURE BOARD OF WATER SUPPLY MEETING:

EXECUTIVE SESSION:

Pursuant to Hawai'i Revised Statutes (HRS) §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the Executive Session was not anticipated in advance. Any such executive session shall be held pursuant to HRS §92-4 and shall be limited to those items described in HRS §92-5(a).

ADJOURNMENT

The meeting was adjourned at 10:47 a.m.

Respectfully submitted,

Cherisse Zaima
Commission Support Clerk

MINUTES
FINANCE COMMITTEE MEETING
April 28, 2026

The Finance Committee of the Board of Water Supply, County of Kaua'i was called to order on Tuesday, April 28, 2026 at 2:03 p.m. Quorum was achieved with 2 members present.

COMMITTEE MEMBERS

Eric Fujikawa
Micah Finnila

EXCUSED

Troy Tanigawa

Committee Member Eric Fujikawa presided over the Finance Committee meeting in the absence of the Chair.

PUBLIC TESTIMONY

The department received no public testimony prior to the meeting, and there were no registered speakers.

NEW BUSINESS:

1. Manager's Report No. 26-39 Discussion and Possible Action on the Department of Water (DOW) DRAFT Proposed Operating and Capital Budgets for FY 2026-2027

Waterworks Controller Renee Yadao outlined the highlights of the FY2027 Draft Operating and Capital Budget Overview and went over the Summary Highlight document for each division.

Page 1

Organizational Changes

Effective July 1, 2026 the Water Quality section, previously under the Engineering division, will be renamed Regulatory Compliance and will fall under the Administration division in order to provide greater transparency and direct oversight by the Manager and Chief Engineer.

The Department is requesting three (3) new positions:

1. Customer Service Representative – support staff, coverage, and succession planning (Fiscal Division)
2. Payroll Technician – Position will operate out of County of Kaua'i Department of Human Resources to provide DOW payroll and Workday software support (Administration)
3. Procurement Specialist – additional procurement support and coverage for the Contract Officer; position is at top range as the goal is to hire at a level VI

Build American Bonds (BABs)

The Department received \$60M of the bonds in 2010. In January 2025, the County refunded the remaining principal of \$32.6M to Series 2024 General Obligation (GO) Bonds. As a result of the bond refunding, the Department must reappropriate the remaining encumbrances (\$9.3M), cash and investments balances (\$10.4M) to the Water Utility Fund. Awaiting advisement on whether we can proceed with reclassifying some old water utility payments and project expenses, and offset that with the remaining BAB in order to be in good standing with them. The County is doing this as well and are encouraging DOW to do so, but there is hesitancy to do so without that approval because it is difficult to undo once they have moved forward.

Vacancies

There are currently twelve (12) vacancies, one of which is being offered for an IT position in Admin.

Salaries and fringe benefits for all employees are approximately \$2.2 million which is currently being funded in our budget.

Page 2 through 4

1st Draft Cuts

Initial Draft budget would have resulted in exhausting available Fund Balance and leaving a Reserve Fund of \$5.5M. The Department went through a thorough review and scrub that resulted in a better outcome being presented today. Majority and large cuts to operational expenses were from Engineering, Operations, and Administration – IT Divisions. Additionally, department-wide cuts to overtime and out-of-state travel were made.

- Administration IT Division – SBITA and Capital purchases decreased \$855,000
There was a duplication error in the SBITA line item resulting in an data redundancy of \$380,000 that has since been removed; \$475,000 decrease to Capital Outlays for batteries and Great Plains upgrade.
- Engineering Division – Professional Services decreased \$1.8 million
- Operations Division – Capital Purchases decreased \$918,000
Committee member Eric Fujikawa pointed out the proposal to cut \$400,000 for the repair and replacement of the Administration building's A/C unit, which he expressed concern about noting that he has experienced being in an Administration building with no AC for a couple of years and it was not pleasant. Manager Tait stated that the Department had an outage about a year ago and though we will not be budgeting for a whole end-to-end replacement of the A/C system, regardless of the budget we will need to make sure at least the IT server room and the communications room has backup as those rooms must be temperature regulated.

Page 5

Overtime, Premium Pay

Overtime was decreased by \$333,000 across all divisions, and travel was reduced by \$163,000. Out-of-state travel has been significantly reduced Department-wide; and inter-island travel will be primarily limited to required training and certifications for Operations.

Page 7

Fund Balance

Proposed Operating and Capital Budget for Fiscal Year 2027 requires \$8.6M in available fund balance to cover revenue shortfalls and balance the budget.

A significant amount of outstanding purchase orders (POs) for outstanding goods, services, and construction contract balances of \$36M is reducing the available fund balance available for budgeting purposes. These are committed funds and cannot be removed unless the PO and/or contract is cancelled.

- a. Majority of this balance is made up of professional services and contracts tied to construction projects, of approximately \$27.1M;

- b. The spenddown of encumbrances follows the priority listed below:
- 1st priority - State Appropriation Fund
 - 2nd priority - Facility Reserve Charge Fund
 - 3rd priority - State Revolving Fund
 - Last priority - Water Utility Fund

Our estimated fund balance for Fiscal Year 2027 is \$10.4 million, in contrast to last year's number which was \$22 million. This decrease is primarily due to the revenues not being sufficient enough to cover our operational expenses and our debt service, and because we were not able to reinvest any monies. We have been cashing out the investments that are currently being managed by our County Treasurer to fund our payroll as the County's Department of Human Services manages our payroll. It functions like an interfund where we hold an account on their end which they use to offset the salaries being paid to our employees whenever they process payroll.

Proposed Operating and Capital Budget

Our total revenue is \$35.1 million, and our operating expenses are \$41.2 million; our revenues are not enough to cover our expenses leaving us with a deficit of a little over \$6 million needed to balance the budget.

Board member Micah Finnila asked if any calculations have been done to see how the proposed rate increase would offset this deficit for next year. Ms. Yadao stated that we were hoping to implement new rates effective July 1, 2026, but because of the lengthy rule change process, if approved, the increased rates would likely not take effect until November, so we wouldn't see any actual positives until year 2, possibly year 3.

Referencing the table on Page 8 of the Highlights where it shows that we would be spending \$6 million more than we are anticipated to gain, Board member Eric Fujikawa asked to clarify that without the rate increases, that \$6 million would need to be taken out of our reserve funds. Ms. Yadao stated yes, and added that if look forward to FY2028 without a rate increase, the revenue would stay at \$35 million, but our operating expenses would continue to creep up possibly another \$3 to 4 million. Mr. Fujikawa stated for clarification that it's his understanding that if the rate increase gets approved, it won't be reflected on customers' bills until November. Staff provided the Committee with information on rule change process which includes a review of the proposed rules by the Small Business Regulatory Review Board, and potential timelines.

Ms. Finnila referenced Pg. 7 and stated for clarification that the reserve fund is \$9.6 million, and we are using \$8.5 million of the \$10.4 million available fund balance, leaving us with \$1.8 million in fund balance and keeps the reserve fund intact. She asked if there is a sweet spot number in mind for the reserve fund to make sure it is adequate for emergency coverage. Ms. Yadao stated that yes, this budget leaves our reserve fund intact, but the amount is nowhere near what is desirable. However, at this point in time, without making any more cuts, this is what it is.

Ms. Finnila expressed her support and appreciation for what is being presented but also wants to be sure that the Department is able to deliver on everything that it needs to be successful. If that

requires tapping into the reserves, there is a bigger conversation to be had with the Finance Committee. However, if the Department feels confident that it can deliver with this budget, she wants to get behind them on that. Ms. Yadao stated that we want to keep this budget as it is as much as possible and they can chip away at other items, but the only way to make a significant difference is to dollar fund positions since salaries and fringe make up the larger expenses.

Mr. Fujikawa requested a copy of our org chart with the vacancies identified to help him further understand the vacancy situation. Referencing the paragraph at the bottom of Page 14 of the budget packet Mr. Fujikawa asked for an explanation of the adjustments for anticipated dates of hire and on-boarding in FY 2027. Ms. Yadao clarified that certain positions were budgeted for when they are planned to be onboarded, which may be only a partial year.

Referencing Page 15, Number 6. Mr. Fujikawa asked if the Water Purchases totaling \$1,934,935 are for what we are purchasing from the Princeville system. Ms. Yadao stated that it's in the Operating division for both Grove Farm (Surface Water Treatment Plant) and Princeville.

The next Finance Committee meeting is scheduled for Thursday, April 30, 2026 at 10:00 a.m.

RECESS

The meeting recessed at 2:53 p.m.

Respectfully submitted,

Cherisse Zaima
Commission Support Clerk

MINUTES
FINANCE COMMITTEE MEETING
April 30, 2026
(continued from April 28, 2026)

The Finance Committee of the Board of Water Supply, County of Kauai reconvened its meeting on Thursday, April 30, 2026 at 10:00 a.m. Quorum was achieved with 3 members present.

COMMITTEE MEMBERS

Troy Tanigawa, *Chair*
Micah Finnila
Eric Fujikawa

EXCUSED

PUBLIC TESTIMONY

The department received no public testimony prior to the meeting, and there were no registered speakers.

NEW BUSINESS:

1. Manager's Report No. 26-39 Discussion and Possible Action on the Department of Water (DOW) DRAFT Proposed Operating and Capital Budgets for FY 2026-2027

Waterworks Controller Renee Yadao provided an overview of the updated Summary of Highlights and updated budget packet provided reflecting some adjustments that were made after additional internal budget meetings.

Page 1

Vacancies

The vacancy chart has been updated to accurately reflect the twelve (12) current vacancies. There are four (4) positions in recruitment, one (1) recruitment offer in progress, and two (2) dollar funded positions.

Fund Balance

The fund balance projection has changed from the previous meeting. There is an additional \$1.4 million anticipated to be encumbered prior to June 30, which will decrease the available fund balance projection to \$400,000 instead of \$1.8 million. However, the reserve fund amount of \$9.6 million is still intact, but is for contingencies.

Committee member Fujikawa asked for clarification from the last meeting where the question was posed about what the ideal number would be for the reserve fund. Ms. Yadao explained that there is a resolution for that 30% reserve, and as the Department is going through the rate process, the consultant has designed a different classification for the reserve policy that will increase that amount dramatically. Ms. Yadao stated she is not comfortable with the current number, but it's what we have to work with, so the goal is to implement these rate increases as soon as possible. However, it is a lengthy process and will take some time. The Department would like to get back to a place where we can bring in enough revenue to put away and reinvest monies in perpetuity. Manager Joe Tait stated that generally you would want to have 6 to 12 months of operating revenue in reserve.

Page 2

Administration Division

There was an overall increase of \$44,000 from the prior year. Ms. Yadao stated that prior to the budget being presented today, the Department did make cuts to the budget that was initially presented to the Board at the April 16, 2026 meeting. Some of the more notable cuts were to overtime and travel.

Committee member Finnila referenced the overtime, noting that the actuals from last year compared to what is being proposed is a tremendous cut. She asked whether this is feasible considering the workload. Manager Joe Tait stated that achieving the budget goals for overtime are unpredictable because water system issues that would require after-hours sampling cannot be predicted. Regulatory mandates that are new to the Department also make it challenging to know exactly how much overtime will be needed. However, the Board will be informed if the Department does exceed the overtime budget and be provided with a reason for the overage.

Committee Chair Tanigawa noted the significant reduction in the travel budget to which Ms. Yadao explained that mainland travel was cut in every division and limited to inter-island travel required for training and certifications. In the event something comes up the Manager will have to approve and should we go over budget, the Board will be informed. Manager Tait mentioned that there are virtual options for some training and meetings.

Manager Tait stated there has been a phenomenal amount of work happening in the IT section since IT Manager Brit Yates came on board. We are spending as much of the unspent funds as we can as Mr. Yates has been so proactive in lining up all the previously budgeted work that had not moved forward in the last 2 years.

Ms. Yadao noted a housekeeping item she caught to move \$325,000 from Professional Services for the Great Plains replacement to the subscription-based arrangements, so it's just moving from one line item to another.

Committee member Fujikawa referenced Manager Tait's comments about using up monies, noting that \$610,000 was budgeted for this year, but only \$23,000 has been expended. He asked if the Department is trying to use up the remaining money. Manager Tait explained that those funds were intended to be used 2 years ago, and the IT Manager has been working on getting programs installed to try and use as much funds as possible this year. IT Manager Brit Yates stated that there was approximately \$2 million budgeted when he started, and he anticipates the IT budget will be down to less than \$700,000 by the end of this fiscal year.

Page 4

Administration – Regulatory Compliance

Effective July 1, 2026 the water quality section under Engineering will be changed to Regulatory Compliance and will fall under Administration. The proposed budget reflects that change. Committee member Finnila referenced the Professional Services line item and asked what falls into that category to make it go from \$150,000 to \$344,000. Executive Engineer-Advisor to the Manager Michael Hinazumi explained that an emergency response plan for

UWIA compliance is required every 5 years; we are in year 5. First submittal of the plan is due by June 30, 2026 and second submittal is due by December 31, 2026.

Page 5

Fiscal - Billing

A new Customer Service Representative position is being requested for Billing for coverage, continuity and succession planning. Overtime has been cut largely due to the decrease in manpower needs that were dedicated to the transponder change-outs we went through. Travel and training expenses were also cut.

Committee member Fujikawa noted that there was a huge effort in changing out the meter transponders, and he asked how the use of the new technology has impacted the meter readers, and what is required of them now versus with the old technology. Ms. Yadao explained that the meters are still utilizing the AMR transponders, which allow for drive-by readings versus having to physically pop the meter box open to take manual readings with the older technology. Transponder technology did not change during this change-out, but they transponders were old and failing which resulted in incorrect or no data being picked up by the scanners. In those cases, the meter readers had to stop and do manual reads. In addition, there were supply and shipping challenges with getting the new transponders in a timely manner. This transponder change-out event was more reactive to the failures that had already occurred and were continuing to occur, so moving forward the Department will need to be proactive to avoid this type of mass-failure change-out. Ms. Yadao added that they did look into using cellular technology for the meters, but there are huge challenges with picking up the signal since our meter boxes are in-ground. Operations has been leaning toward installing technology that will allow customers to look up their usage, but our meter boxes are not readily equipped for cellular.

Mr. Fujikawa stated his reason for asking is that if there is technology that looks promising, it could be an investment in our future to reduce manpower costs considering we are going to have a lot of growth island-wide which will mean many more meters. If we are able to acquire technology that will assist with those drive-by readings, or a way to remotely gather data, that may allow for the team to be more of a trouble-shooting team rather than having to drive out to every single meter in service. Mr. Fujikawa expressed his interest in seeing the ability to have more advanced technology that can help reduce our labor costs. Ms. Yadao stated that she is also interested in looking at possible upgrades to the meter itself as technology continues to improve. Mr. Fujikawa agreed, noting that often times government is the last to adopt new technologies, and he would like to see DOW being pioneers in trying new things and establish proof of concept and seek higher investment in that area. He encourages and fully supports our staff in keeping their eyes open when they attend conferences and training as to what is available.

Committee Chair Tanigawa expanded on Mr. Fujikawa's comments related to training and asked if those types of conferences can be dollar funded in the event something comes up that may be beneficial. Ms. Yadao stated that with the potential rate increases anticipated for next fiscal year, she does not foresee her division doing any traveling, which is why she cut Fiscal travel to zero. However, she would love to budget for that in the following year to invest in staff training and improvement. She also noted that there are online training opportunities that she, herself, has

participated in. However, if a good opportunity does come about, she will definitely consult with the Manager to see how they can accommodate that.

Page 6

Fiscal - Accounting

Overall decrease of \$83,000 from prior year. The majority of overtime was due to the transponder issues with billing as well as software issues with the Great Plains legacy system; that software is planned to be replaced soon, but there will be a significant transition period. Because they receive Federal funds, Fiscal's budget is relatively small compared to other divisions. Primary expenses are for labor and fringe.

Committee member Fujikawa asked if the Great Plains upgrade will satisfy their needs and meet the shortcomings currently being experienced. Ms. Yadao stated that it will not be an upgrade, but rather a totally new software system. There will be a learning curve, but a newer software would be very helpful now and in perpetuity. This will be the system the accounting team will use for budgeting and financial statements. Mr. Fujikawa asked how this compares to the County's platform, and will DOW's software be different. Ms. Yadao stated that she is familiar with their legacy system, Central Square, but is aware that they too are looking for new software. However, they are functioning on a much bigger scale with multiple funding sources. There are a lot of options out there, but a lot of time and effort was put into researching what was best for the staff in charge of the financial statements and reporting.

Page 7

Engineering – Admin.

There are 5 active employees and 1 vacancy in this subsection. There is an overall budget increase of \$148,000 from the prior year which includes the salary increase for the Engineering class pricing as well as all the bargaining unit raises.

Mr. Fujikawa asked to confirm whether this Engineering Admin. section includes the Environmental branch. Ms. Yadao stated that the positions under that branch do fall under Engineering, but the salary for the CEVI Manager comes out of the Administration division budget; the CE V Pos. 2355 is intended to be redescribed to a lower classification.

Mr. Tanigawa asked for further information on the \$200,000 increase in Professional Services. Ms. Yadao referenced Page 89 of the budget packet which lists all the line item details that make up the \$2.8 million in Professional Services. Mr. Fujikawa asked if there is a further breakdown of the line items for Technical Design and Specialty Technical Engineering Services and Project Management and Inspectional Services. Mr. Kagimoto stated that he can provide an itemized list of that at a later time.

Engineering – Project Management

Overall decrease of \$106,000 from the prior year. Ms. Yadao noted that these Engineering subsections will really only list Salaries and fringe benefits as the other expenses will be listed under Engineering – Admin.

Water Resources and Planning

Overall increase of \$201,000 from the prior year, which is all salary related including the Engineering class pricing and bargaining unit raises.

Mr. Fujikawa commented that Board member Hull shared his thoughts at the last Board meeting regarding building permit reviews and turnaround times County-wide including DOW. He understands that those permit applications go the Engineering division for review, and we are going through this rate transition process to help support the Department in some of those areas. He would like to keep in mind additional ways that could ease some of those turnaround struggles whether it be with current staff, training or resources. He would like to ease that perception from the public and would be happy to discuss with the Engineering leadership ways the Board may help do that. He understands there is a vacancy in Water Resources and Planning, but even with that filled it may not be enough to keep up with demand. Mr. Fujikawa suggested a combination of training and staff resources and is very much open to proposals on how these turnaround challenges can be addressed.

Manager Tait stated that as part of the new proposed budget, there will be some staff movements. There are 3 or 4 really experienced Engineers in the Department, one of which is Dustin Moises who is currently upstairs in Administration. He will be relocated downstairs to the Engineering division to work on the process management of all the applications that come in, and to provide initial assessments of projects to determine whether they need design review, etc. There is a demand that is not being met and is something that needs to be addressed right now. Mr. Tait stated he will continue to get the right people in the right positions whose experience in their areas of knowledge can help move things forward. Mr. Fujikawa thanked Mr. Tait for those efforts and commented that when he worked at DOW on the Engineering team, it was very important for their group to respond quickly to public applications, even if it will take some time to complete, just to keep them informed. That's something to take into account when establishing processes and will help us go a long way. Manager Tait agreed and noted that most of the calls he receives are applicants wanting project updates. The hope is that in redirecting Dustin's experience downstairs to manage those processes along with ramping up recruiting those issues can be addressed.

Page 9 through 10

Chief of Water Operations Ryan Smith provided clarification on the Maintenance section that was reorganized the previous year. There is a Building Maintenance Supervisor position that did not exist before and the janitorial staff has been moved into that section. This section is responsible for maintenance, upkeep and alteration of any of the buildings owned by DOW such as the Baseyard, Administration building, remote site facilities, and motor control buildings. They are also responsible for maintaining tanks, pipes, site fencing, etc.

Mr. Tanigawa asked for clarification on the 80% increase in the Power & Pump sections. Mr. Smith explained that section was also reorganized and includes 2 Electrician positions, one of which was filled last year, and we just had a new Assistant Plant Operator join the group recently. In response to Mr. Fujikawa, Ms. Yadao explained the what is contributing to the budget increases are funding of the positions that are still currently vacant, the reorganization of

sections and redesccribing positions to a higher level, and a previously dollar funded Water Plant Supervisor position that is being requested to be fully funded next year.

In reviewing the budget line items for Operating Supplies and Inventory Stock, Mr. Fujikawa commented that whenever State Highways are able to do work in-house rather than getting a contractor on board, it definitely saves a lot of funds. State DOT is in trying to establish methods to minimize or reduce how much they rely on contractors and just wanted to put that thought out there. He acknowledged that it may be tough to establish, but suggested the implementation of a pipe replacement program or some kind of systematic process with the new staff coming on board doing planned repairs or planned replacements. He understands there is not a lot of money, and Mr. Fujikawa's impression of Mr. Smith is that he is an out-of-the-box thinker that may be able to spearhead something like that. Hopefully one day we can have a team of staff that systematically goes around the island on different routes doing pipe replacements; he would encourage something like that. It seems like we are working to obtain the equipment and knowledge and getting the right staff in place, and are doing pretty well in attracting applicants, so it seems like an attainable goal. Mr. Smith thanked Mr. Fujikawa and agreed that is the direction Operations is trying to go, noting that his crew loves the work they do, there is just not enough of them. They constantly get pulled on and off different projects, and its almost impossible to do things in a timely manner. However, if we had more materials, more trucks and equipment, they are fully capable of doing any of these projects in-house. Mr. Fujikawa stated that he understands the issue with crew moving back and forth between projects to where it may be cheaper to bring in a contractor at some point, but if we can focus on a goal to create a business plan to outline how we can achieve all these gains for the department, that would be a powerful group to add to the team. He commented that about a year and a half into his time with DOW during a time when the budget was tight, the Department was in need of a trailer, and our in-house team built one and got it DMV certified. He was surprised by the skills of our team to get that built and certified 100% by our guys. Based on his own department's initiatives in trying to find tasks that are within reach, Mr. Fujikawa thinks that having the equipment to do the trenching, recompacting and repaving could result in a lot of savings, and he would strongly encourage and personally support any initiatives to get something in place to achieve those results.

In response to Mr. Tanigawa, Ms. Yadao stated that the transponders are currently at 84% so we are at the point where the meter mechanics are replacing them as they fail. Mr. Tanigawa noted a \$90,000 reduction in this year's budget compared to last year to which Mr. Smith stated that thanks to Michael Mack, Krist'l Castillo-Gray, and Clarissa Amaral Operations have done two huge restocking orders of inventory that has brought them back up to where we should have been 2 years ago, which is why we can reduce that number for next year.

Mr. Fujikawa expressed what a great job the Fiscal division has done in filling their positions to 100%, which is impressive.

Mr. Fujikawa asked if there will be a presentation on the CIP portion of the budget at some point to which Engineering Division Head Jason Kagimoto offered to provide a few updates now. With the financial situation we are in now, the primary focus is to complete the existing

construction projects in progress. The money that is set aside here is to account for potential change orders with the existing construction projects.

Page 124 of the budget packet

- \$300,000 for potential change orders
- \$400,000 for Hardy-Oxford Main replacement project – they have been seeing much more unanticipated utilities in that corridor
- Our phone system relocation to reroute the electrical conduit to de-energize the old Admin. building is moving forward; Hawaiian Tel will be on-site Monday to start moving copper into this building followed by a splicer being on-site Thursday or Friday to make the connection. Once IT moves the router and switch out of the old building, we are live and off the old circuit
- Kapaa Homesteads project – monies for both potential change orders and for the drain line package
- Kilauea Puu Pane Tank project – due to Michael Hinazumi's efforts, DOW received \$1 million in Federal money; current focus is getting existing construction projects completed and keeping things moving forward while being conscious of our financial situation

Engineering is currently looking to identify other projects that they can move forward with via SRF loan, which offers the advantage of not requiring us to make debt service payments on any construction specific project loans until the construction project is finished. They intend to bid out the Haena 0.2 million gallon tank and have several projects currently in design that are anticipated to be ready in FY28. The UH experimental station and Kuamoo are the next in line to get bid out; they are utilizing the Federal cost-cutters for all of those, or SFR loans.

Mr. Fujikawa asked if the intention to demolish the old Admin. building this fiscal year once the electrical is removed. Mr. Kagimoto stated ideally we would as we could utilize the area for a multitude of things, but weighing all of the needs we have, it isn't a priority. The budget status could be revisited mid-fiscal year to see if we are able to pivot to other things that may have initially been removed from the budget. Manager Tait added that we are still currently using the old building to store some of our inventory storage.

Mr. Tanigawa asked if there are any ACM materials remaining in the old building that may potentially need to be tested. Mr. Hinazumi provided an update stating that an Engineering study was done and there are asbestos tiles that will need to be taken care of and will be part of the demolition permit. DOW did apply for a demolition permit, but it has since lapsed so we will need to reapply. There will be some cost impacts due to the hazardous materials.

Mr. Fujikawa thanked Mr. Kagimoto for the big list of updates provided, noting that it sound like the potential rate increase will keep us moving forward. He appreciates the energy the Engineering team and DOW is putting towards getting things to construction and having the foresight to look at upcoming years. A lot of the CIP budget is finishing up current projects, and is assuming a lot of the Professional Services are gearing up to culminate the design side of projects that are anticipated to be ready in FY28/29 when the funds could start increasing for CIP work. He feels it is important to continually show the community that the work is being put to good use.

Mr. Fujikawa asked if all of the projects listed will result in impacts to water meter restricted areas or are there other hurdles to get over. Mr. Kagimoto stated that both the Kapaa Homesteads and the Kilauea area need both source and storage and while moving ahead with tanks in both areas will be a big help, without the source, it won't remove the water meter restriction. He added that in the ongoing project related to Kilauea, a contract has been amended to include a consultant who is working on identifying a potential well site on the northern portion of the Kilauea water system. A draft report is expected in mid-month, outlining several locations for potential well sources. The team is collaborating with housing to move forward with several projects for drilling and testing in this area.

Mr. Tanigawa asked for an update on the Hanalei Waterline Replacement Project. Mr. Kagimoto stated that the contractor has been doing a lot of work recently despite juggling a number of projects and are about 90% done on Weke leaving 2 major street remaining: Anae and Mahimahi. They have been putting in 10-hour days to try to stay within the contract time and have been doing really great work.

Mr. Tanigawa asked for an update on the Kapaia Cane Haul Road 18-inch main project. Mr. Hinazumi explained that this project is currently on hold. The Department has an existing contract with H.E. Johnson for approximately \$3 million, but that is in 2016 dollars. We are about 18 months away from the EIS being cleared, and once that is done then both Grove Farm and DOW can start doing construction. Mr. Tanigawa asked who the accepting authority will be for the EIS to which Mr. Hinazumi stated that the Board is the authority for the EIS because a previous Board had requested the Department initiate acquisition and dedication of the Surface Water Treatment Plant, and at some point, an expansion of that plant. Mr. Fujikawa asked to clarify that the construction contract is still active, but on hold to which Mr. Hinazumi confirmed, adding that the reason we have not killed the contract is because it has about \$1.5 to \$2 million of State Legislative money, and if we cancel the contract the money goes back to the State. So, the contract is suspended but there will be a significant change order once everything clears up.

Mr. Fujikawa expressed his appreciation for what the Department has done to stay within budget and not touch the reserves for 2026 and thanked the team for providing explanations on the budget that he did not previously know. From what he is hearing, he is encouraged that the team here has the right intentions and are responsible enough to keep fiscal responsibility in mind as we accomplish things. When the potential rate increase rulings come into play, he is excited to see what else the Department is capable of accomplishing with this team. Just knowing the steps that were taken to make the budget a little leaner for the upcoming year helps him realize that we can continue in this fashion, and when additional funds do come in, it will be managed with due diligence and responsible decisions on where we add new staffing, new equipment and new initiatives. Mr. Fujikawa stated that while he did share some of the things he had in mind for the longer term, if we're lucky we may be able to implement these things sooner.

Mr. Tanigawa expressed his appreciation for the staff's time and effort that was put into preparing this budget. He did notice areas where costs will unavoidably increase such as contracts, salaries and other things out of our control and sacrifices were made in other areas to cover that. He added that the team dug deep and found areas where you could make do with less

and he greatly appreciates the effort put in. This was his first time on the Finance Committee, and he appreciated the education he received during this budget process.

Committee member Eric Fujikawa moved to refer Manager’s Report No. 26-39 back to the board for discussion and decision-making with a recommendation for approval of the Operating and Capital Budgets for FY 2026-2027, seconded by Ms. Finnila; with no objections, motion carried with 3 Ayes.

ADJOURNMENT

The meeting adjourned at 12:03 p.m.

Respectfully submitted,

Cherisse Zaima
Commission Support Clerk

DRAFT

BOARD

BOARD

COMMITTEE

COMMITTEE

REPORTS

REPORTS



BOARD OF WATER SUPPLY – FINANCE COMMITTEE

Troy Tanigawa, Chair Micah Finnila, Member Eric Fujikawa, Member

BOARD REPORT

May 21, 2026

Subject: Finance Committee Report
 MR No. 26-39 Discussion and Possible Action of the Department of Water's
 (DOW's) Draft Annual Operating and Capital Budget for Fiscal Year 2027

Report of the Finance Committee of the Kauai County Board of Water Supply:

The Finance Committee met on April 28 and April 30, 2026 to discuss the Proposed Draft Operating and Capital Budgets for FY 2027

The Finance Committee voted to refer Manager's Report No. 26-39 back to the full Board for discussion and decision making with the recommendation for approval of the Department of Water's Proposed Operating and Capital Budgets for FY 2026-2027

Sincerely,

Troy Tanigawa
Troy Tanigawa (May 7, 2026 15:25:49 HST)

Troy Tanigawa
Finance Committee Chair

TT/crz






Finance Committee - Board Report (05-21-26 RBM)

Final Audit Report

2026-05-08

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OLD

BUSINESS

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 26-39

April 16, 2026

Re: Discussion and Possible Action of the Department of Water's (DOW) Draft Annual Operating and Capital Budget for Fiscal Year 2027 – effective July 1, 2026 to June 30, 2027.

RECOMMENDATION:

It is recommended that the Board approve the Draft Annual Operating and Capital Budget for Fiscal Year 2027 for Finance Committee review.

BACKGROUND:

The Department has performed its preliminary review and budgetary modifications of the Draft Annual Operating and Capital Budget for the upcoming fiscal year.

It is recommended that the Board approve the Draft Annual Operating and Capital Budget for the Fiscal Year 2027 as recommended in Option 1 below:

OPTIONS:

Option 1: Approve the Draft Operating and Capital Budget for the Fiscal Year 2027 of the Department effective July 1, 2026 to June 30, 2027 for Finance Committee Review.

Pros: Finance Committee sessions will commence on schedule and refer the final budget to the Board prior to the start of the fiscal year.

Cons: None known.

Option 2: Do not approve the Draft Operating and Capital Budget for Fiscal Year 2027 of the Department effective July 1, 2026 to June 30, 2027 for Finance Committee Review.

Pros: None known.

Cons: Finance Committee meetings will be delayed and the final budget may not be approved prior to the start of the fiscal year. Daily operations, on-going projects, and programs may be delayed and/or disrupted.

RY/crz

Attachments: FY2027 Draft Operating and Capital Budget



FY2027 OPERATING AND CAPITAL BUDGET

Highlights

Organizational Changes

Effective July 1, 2026, Water Quality section will be called Regulatory Compliance, a section under the Administrative Division. Previously, this section was in the Engineering Division. The restructuring of the Regulatory Compliance section will provide greater transparency and direct oversight of the Manager and Chief Engineer.

New Position Requests

Division	Section	Position Title	BU	SR	Salary	Salary + Fringe
Fiscal	Billing	Customer Service Representative I	03	SR-11	\$ 1	\$ 1
Admin	Admin	Payroll Technician	03	SR-17	54,756	90,549
Admin	Admin	Procurement Specialist (Series)	13	SR-26	80,736	124,752
					\$ 135,493	\$ 215,302

Fiscal Division is requesting a new position for the Billing section, to provide additional support staff, coverage, and to promote succession planning. This position will be \$1 funded in FY2027.

Administration Division is requesting two new positions.

Payroll Technician - The County's Human Resources Payroll section has proposed to assist with Department-wide payroll and timesheet support in the Workday software. The Department is requesting to fund the position.

Procurement Specialist – Position will provide additional procurement support and coverage to the Contract Officer. The position is budgeted at the top range; however, the Department will request the recruitment be posted for the position series (Procurement and Specifications Specialist I to VI). Currently, there is no coverage or support.

Build America Bonds (BABs)

The Department received \$60M of the bonds in 2010. In January 2025, the County refunded the remaining principal of \$32.6M to Series 2024 General Obligation (GO) Bonds. As a result of the bond refunding, the Department must reappropriate the remaining encumbrances (\$9.3M), cash and investments balances (\$10.4M) to the Water Utility Fund.



FY2027 OPERATING AND CAPITAL BUDGET

Highlights (continued)

Department-wide cuts to overtime and out-of-state travel were made to reduce expenses.

Overtime, Premium Pay

Department-wide overtime and premium pay reduced by \$333K from FY2026.

Account	Description	FY 2026 Budget	FY 2026 Actual (PPE) 3/31/2026	FY 2027 Budget	Budget +/- Change
ADMIN	10-01-10-510-020 WU/Admin/Admin/Temporary Assignment	\$ 2,000	\$ -	\$ -	(2,000)
	10-01-10-510-030 WU/Admin/Admin/Overtime	\$ 80,000	\$ 45,772	\$ 10,000	(70,000)
REGULATORY	10-10-60-510-020 WU/RegCom/Admin/Temporary Assignment	\$ 5,000	\$ -	\$ -	(5,000)
COMPLIANCE	10-10-60-510-030 WU/RegCom/Admin/Overtime	\$ 15,000	\$ 7,798	\$ 10,000	(5,000)
ADMIN IT	10-02-10-510-020 WU/IT/Admin/Temporary Assignment	\$ 500	\$ -	\$ -	(500)
	10-02-10-510-030 WU/IT/Admin/Overtime	\$ 20,000	\$ -	\$ 5,000	(15,000)
ENGINEERING	10-20-10-510-020 WU/Eng/Admin/Temporary Assignment	\$ -	\$ 6,078	\$ 2,500	2,500
	10-20-10-510-030 WU/Eng/Admin/Overtime	\$ 50,000	\$ 6,535	\$ 15,000	(35,000)
ENGINEERING PM	10-21-10-510-020 WU/PM/Admin/Temporary Assignment	\$ -	\$ 1,698	\$ 2,500	2,500
	10-21-10-510-030 WU/PM/Admin/Overtime	\$ 60,000	\$ 19,924	\$ 20,000	(40,000)
ENGINEERING WRP	10-22-10-510-020 WU/WRP/Admin/Temporary Assignment	\$ 15,000	\$ 2,752	\$ 2,500	(12,500)
	10-22-10-510-030 WU/WRP/Admin/Overtime	\$ 60,000	\$ 19,905	\$ 20,000	(40,000)
FISCAL BILLING	10-30-20-510-020 WU/Bill/Colln/Temporary Assignment	\$ 5,000	\$ 1,850	\$ 2,500	(2,500)
	10-30-20-510-030 WU/Bill/Colln/Overtime	\$ 75,000	\$ 8,546	\$ 15,000	(60,000)
FISCAL ACCOUNTING	10-31-10-510-020 WU/Acctg/Admin/Temporary Assignment	\$ 5,000	\$ 542	\$ 2,500	(2,500)
	10-31-10-510-030 WU/Acctg/Admin/Overtime	\$ 80,000	\$ 14,370	\$ 20,000	(60,000)
OPERATIONS SOURCE	10-40-30-510-020 WU/Ops/Source/Temporary Assignment	\$ 2,000	\$ 2,350	\$ 2,000	-
	10-40-30-510-030 WU/Ops/Source/Overtime	\$ 10,000	\$ 18,170	\$ 10,000	-
	10-40-30-510-040 WU/Ops/Source/Standby Pay	\$ 7,000	\$ 2,900	\$ -	(7,000)
OPERATIONS PURIFICATION	10-40-40-510-020 WU/Ops/Purification/Temporary Assignmen	\$ 2,000	\$ 1,595	\$ 2,000	-
	10-40-40-510-030 WU/Ops/Purification/Overtime	\$ 30,000	\$ 26,257	\$ 30,000	-
	10-40-40-510-040 WU/Ops/Purification/Standby Pay	\$ 10,000	\$ 11,186	\$ 15,000	5,000
OPERATIONS PNP	10-40-50-510-020 WU/Ops/PnP/Temporary Assignment	\$ 3,000	\$ 954	\$ 2,000	(1,000)
	10-40-50-510-030 WU/Ops/PnP/Overtime	\$ 20,000	\$ 16,437	\$ 20,000	-
	10-40-50-510-040 WU/Ops/PnP/Standby Pay	\$ 10,000	\$ 25,864	\$ 35,000	25,000
OPERATIONS TND	10-40-60-510-020 WU/Ops/TnD/Temporary Assignment	\$ 25,000	\$ 33,907	\$ 25,000	-
	10-40-60-510-030 WU/Ops/TnD/Overtime	\$ 350,000	\$ 296,984	\$ 350,000	-
	10-40-60-510-040 WU/Ops/TnD/Standby Pay	\$ 200,000	\$ 140,650	\$ 190,000	(10,000)



FY2027 OPERATING AND CAPITAL BUDGET

Highlights (continued)

Out-of-State travel reduced department wide. Total travel related costs reduced by \$163K from FY2026.

Travel Costs

Account	Description	FY 2026 Budget	FY 2026 Actual as of 3/31/2026	FY 2027 Budget	Budget +/- Change
ADMIN	10-01-10-571-01(WU/Admin/Admin/Training and Development	\$ 6,500	\$ 889	\$ 3,500	\$ (3,000)
	10-01-10-572-01(WU/Admin/Admin/Travel and Per Diem	\$ 71,000	\$ 34,338	\$ 45,500	\$ (25,500)
	10-01-10-573-01(WU/Admin/Admin/Meeting Expense	\$ 37,200	\$ 7,374	\$ 36,500	\$ (700)
REGULATORY COMPLIANCE	10-10-XX-571-01(WU/RegCom/Admin/Training and Development	\$ -	\$ -	\$ 4,500	\$ 4,500
	10-10-XX-572-01(WU/RegCom/Admin/Travel and Per Diem	\$ -	\$ -	\$ 6,000	\$ 6,000
ENGINEERING	10-20-10-571-01(WU/Eng/Admin/Training and Development	\$ 10,000	\$ -	\$ 4,500	\$ (5,500)
	10-20-10-572-01(WU/Eng/Admin/Travel and Per Diem	\$ 79,500	\$ 37,086	\$ 9,500	\$ (70,000)
	10-20-10-573-01(WU/Eng/Admin/Meeting Expense	\$ 19,950	\$ 13,173	\$ 3,000	\$ (16,950)
FISCAL BILLING	10-30-20-571-01(WU/Bill/ColIn/Training and Development	\$ 4,000	\$ 1,000	\$ -	\$ (4,000)
	10-30-20-572-01(WU/Bill/ColIn/Travel and Per Diem	\$ 3,000	\$ 3,784	\$ -	\$ (3,000)
	10-30-20-573-01(WU/Bill/ColIn/Meeting Expense	\$ 1,000	\$ -	\$ -	\$ (1,000)
FISCAL ACCOUNTING	10-31-10-571-01(WU/Acctg/Admin/Training and Development	\$ 1,000	\$ -	\$ -	\$ (1,000)
	10-31-10-572-01(WU/Acctg/Admin/Travel and Per Diem	\$ 10,000	\$ -	\$ -	\$ (10,000)
	10-31-10-573-01(WU/Acctg/Admin/Meeting Expense	\$ 3,000	\$ 935	\$ -	\$ (3,000)
OPERATIONS TND	10-40-60-571-01(WU/Ops/TnD/Training and Development	\$ 45,000	\$ 22,196	\$ 45,000	\$ -
	10-40-60-572-01(WU/Ops/TnD/Travel and Per Diem	\$ 45,000	\$ 29,858	\$ 15,000	\$ (30,000)



FY2027 OPERATING AND CAPITAL BUDGET

Highlights (continued)

Employees

Division	Section	Employees					Budget Page	FY2026 Budget	FY2027 Budget	Increase (Decrease)	% Change
		Active	Vacant	In Recruitment	\$ Funded	New Request					
Administration	Administration	11	3	-	-	2	29	\$ 3,649,796	\$ 3,717,750	\$ 67,954	2%
	Information Technology	3	-	1	-	-	46	2,561,533	2,961,771	400,238	16%
	Regulatory Compliance	4	1	-	-	-	57	886,461	1,096,132	209,671	24%
Fiscal	Billing	10	-	-	-	1	67	1,328,152	1,269,660	(58,492)	-4%
	Accounting	7	-	-	-	-	76	1,308,981	1,225,827	(83,154)	-6%
Engineering	Administration	5	1	-	-	-	87	3,457,520	3,740,565	283,045	8%
	Project Management	7	1	-	-	-	88	1,150,656	1,044,996	(105,660)	-9%
	Water Resource & Planning	4	1	-	-	-	89	661,473	860,349	198,876	30%
Operations	Source	10	2	-	-	-	100	2,840,644	3,383,658	543,014	19%
	Purification	4	-	-	1	-	101	703,486	758,264	54,778	8%
	Power & Pump	2	2	-	1	-	102	4,312,431	4,783,846	471,415	11%
	Transmission & Distribution	33	2	3	-	-	103	7,505,904	7,342,176	(163,728)	-2%
Total Employee Count		100	13	4	2	3					

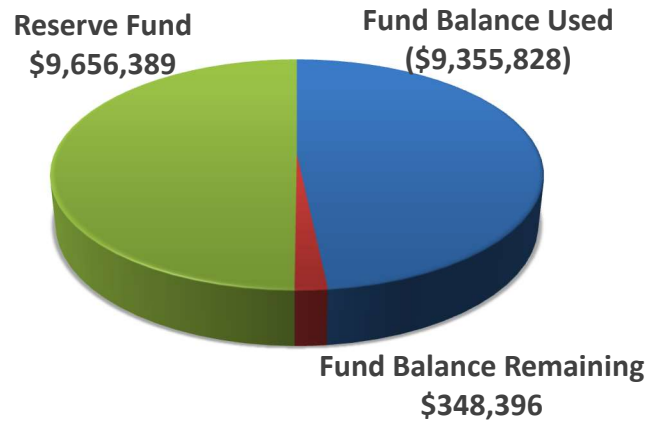


FY2027 OPERATING AND CAPITAL BUDGET

Highlights (continued)

Page 20. Fund Balance

	Water Utility General Fund	WURF (30% of Previous Years' Last Audited Operating Revenue)
FY 2026 Cash and Investment Balance	\$ 12,471,476	\$ 9,656,389
Projected Revenues (4/1/2026-6/30/2026):	11,041,391	-
Projected Investment Maturities FY 2027 and beyond:	15,005,023	-
Grant (State Appropriations) Funding FY 2026 and prior:	-	-
Projected Debt Proceeds FY 2026:	-	-
Projected Debt Proceeds FY 2027:	-	-
Transfer In/Out from other Funding Source:	11,067,018	-
Cash and Investment Balances (Current and Non-Current)	\$ 49,584,908	\$ 9,656,389
Add: Expenses reimbursed from ProFi in FY 2026	-	-
Add: Expenses reimbursed from LCRR in FY2026:	67,751	-
Transfer In/Out from other Funding Source:	4,365,924	-
Less: Operating Expenses (estimated thru 6/30/2026)	(5,100,000)	-
Less: Outstanding Contracts, PO encumbrances (as of 4/30/2026)	(36,171,170)	-
Less: Encumbrances (estimated thru 6/30/2026)	(3,043,189)	-
Less: Projected appropriations in FY 2027	-	-
Estimated Available Balance For Future Budgeting 7/1/2026 (as of 4/30/2026):	\$ 9,704,224	\$ 9,656,389



Fund Balance	\$	9,704,224
Water Utility Operating Budget Deficit		(5,978,682)
Water Utility Capital Budget Deficit		(3,377,146)
Fund Balance Remaining	\$	348,396

Proposed Operating and Capital Budget for Fiscal Year 2027 requires \$9.3M in available fund balance to over revenue shortfalls and balance the budget.

A significant amount of outstanding purchase orders (POs) for outstanding goods, services, and construction contract balances of \$36M is reducing the available fund balance available for budgeting purposes. These are committed funds and cannot be removed unless the PO and/or contract is cancelled.

- a. Majority of this balance is made up of professional services and contracts tied to construction projects, of approximately \$27.1M;
- b. The spenddown of encumbrances follows the priority listed below:
 - 1st priority - State Appropriation Fund
 - 2nd priority - Facility Reserve Charge Fund
 - 3rd priority - State Revolving Fund
 - Last priority - Water Utility Fund



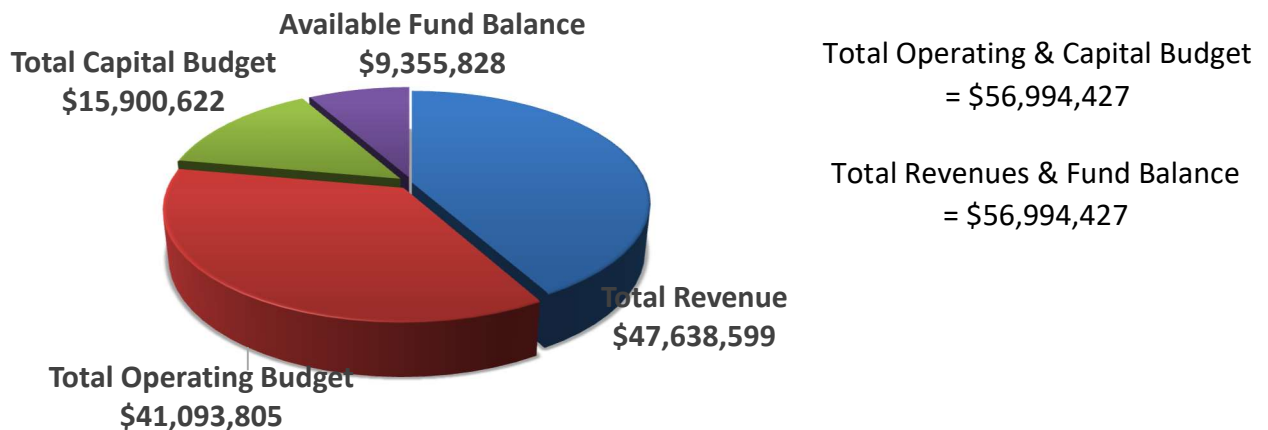
FY2027 OPERATING AND CAPITAL BUDGET

Highlights (continued)

Page 21. Proposed Operating & Capital Budget

- Deficit of approximately \$9.3M
- Fund Balance of \$9.3M needed to balance the budget.

FY2027 Proposed Operating & Capital Budget				
	Water Utility General Fund	Capital Outlay		TOTAL
		Water Utility Fund	State Revolving Fund	
Revenue				
Water Sales	\$ 32,295,985	\$ -	\$ -	\$ 32,295,985
Other Revenue Sources	-	2,275,330	10,248,146	12,523,476
County Service Charge	2,242,638	-	-	2,242,638
Other Water Revenue	175,000	-	-	175,000
Investment Income	400,000	-	-	400,000
Miscellaneous Revenue	1,500	-	-	1,500
Total Revenue	\$ 35,115,123	\$ 2,275,330	\$ 10,248,146	\$ 47,638,599
Operating Expenses				
Labor & Related Fringe Benefits	\$ 16,578,334	\$ -	\$ -	\$ 16,578,334
Professional Services & Other	8,641,822	-	-	8,641,822
Repair & Maintenance	1,215,900	-	-	1,215,900
Utilities & Fuel	3,962,426	-	-	3,962,426
Bulk Water Purchase	1,934,935	-	-	1,934,935
Office & Operating Supplies	1,888,415	-	-	1,888,415
Training, Travel, & Meeting Expense	205,800	-	-	205,800
Debt Service & Interest Expense	6,666,173	-	-	6,666,173
Total Operating Expenses	\$ 41,093,805	\$ -	\$ -	\$ 41,093,805
Capital Outlay				
Water Utility - Miscellaneous Capital R&R Purchases	\$ -	\$ 2,264,200	\$ -	\$ 2,264,200
Water Utility - Miscellaneous Capital Expansion Purchases	-	3,388,276	-	3,388,276
State Revolving Fund - R&R Capital Projects	-	-	10,248,146	10,248,146
Total Capital Outlay	\$ -	\$ 5,652,476	\$ 10,248,146	\$ 15,900,622
Total Surplus (Deficit)	\$ (5,978,682)	\$ (3,377,146)	\$ -	\$ (9,355,828)
Available Fund Balance	\$ 5,978,682	\$ 3,377,146	\$ -	\$ 9,355,828
Balanced Budget	\$ -	\$ -	\$ -	\$ -





FY 2027

*Operating and
Capital Budget*

Water has no substitute.....Conserve it

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May 21, 2026

Board of Water Supply
County of Kauai
4398 Pua Loke Street
Lihue, HI 96766

Chair Shigemoto and Members of the Board –

We are pleased to submit the following Annual Operating and Capital Budget for Fiscal Year 2027.

We recommend that the Board approve the Department of Water's Annual Operating and Capital Budget for Fiscal Year 2027, effective July 1, 2026 to June 30, 2027.



The Department of Water (DOW) was created in 1960 by the authority of Act 20, Session Laws of Hawaii and established by the County Charter as a semi-autonomous and self-supporting component unit (enterprise fund) of the County government. The operations are managed by the Manager & Chief Engineer who is appointed by the Board of Water Supply (“Board”) The DOW is comprised of four divisions – Administration, Fiscal, Engineering, and Operations.

The DOW’s proposed budget is a compilation summary of each division’s programs and planned projects for the fiscal year July 1, 2026 to June 30, 2027. It consists of the following:

- I. Operating Budget
- II. Capital Budget
- III. Rollover of Outstanding Purchase Orders (“PO”), Contracts and Agreements.

A summary of Purchase Order (“PO”) rollovers for unexpended encumbrances is included in the proposed budget. Refer to Exhibit I. This summary includes all Contracts and Purchase Order obligations that remain outstanding to date.

Organizational Changes

Effective July 1, 2026, Water Quality section will transition to Regulatory Compliance, a section under the Administrative Division. The restructuring of the Regulatory Compliance section will provide greater transparency and direct oversight of the Manager and Chief Engineer.

New Position Requests

Division	Section	Position Title	BU	SR	Salary	Salary + Fringe
Fiscal	Billing	Customer Service Representative I	03	SR-11	\$ 1	\$ 1
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					\$ 135,493	\$ 215,302

Fiscal Division is requesting a new position for the Billing section, to provide additional support staff, coverage, and to promote succession planning. This position will be \$1 funded in FY2027.

Administration Division is requesting two new positions. The County’s Human Resources Payroll section has proposed to assist with Department-wide payroll and timesheet support in the Workday software. The Department is requesting to fund the position.

Additionally, Administration Division is requesting a new position to provide additional procurement support. The position is budgeted at the top range; however, the Department will request the recruitment be posted for the position series (Procurement and Specifications Specialist I to VI).

EXECUTIVE SUMMARY

The DOW's proposed budget is a compilation summary of each division's programs and planned projects for the fiscal year July 1, 2026 to June 30, 2027. Below lists a recap of the proposed revenues and expenses for the upcoming fiscal year.

Sources of Funds Available

Water Utility Fund, Fund Balance	\$ 9,704,224
State Revolving Fund	\$ 35,732,453
TOTALS	\$ 45,436,677

Projected Revenues and Debt Proceeds

Water Utility Fund (Note 1)	\$ 37,390,453
Facilities Reserve Charge	\$ 1,800,000
TOTALS	\$ 39,190,453

Note 1 - Water consumption sales are projected to be 4.89 billion gallons or 1.5% growth over the prior fiscal year (4.818 billion gallons in FY2026). Other revenues primarily include income from investments.

Projected Expenses

Water Utility Fund Operating Expenses (Note 2)	\$ 36,075,921
Debt Service	\$ 5,017,884
TOTALS	\$ 41,093,805

Note 2 - There are currently 19 vacant full-time positions; however, 5 positions are in various stages of recruitment and 2 are \$1 funded.

Bargaining unit raises have been budgeted, effective July 1, 2026:

Unit 1	3.79% ATB
Unit 2	3.79% ATB
Unit 3	Step Movement
Unit 4	3.79% ATB
Unit 13	2.95% ATB

Projected Capital Outlay

Water Utility Fund	\$ 5,652,476
State Revolving Fund	\$ 7,751,854
TOTALS	\$ 13,404,330

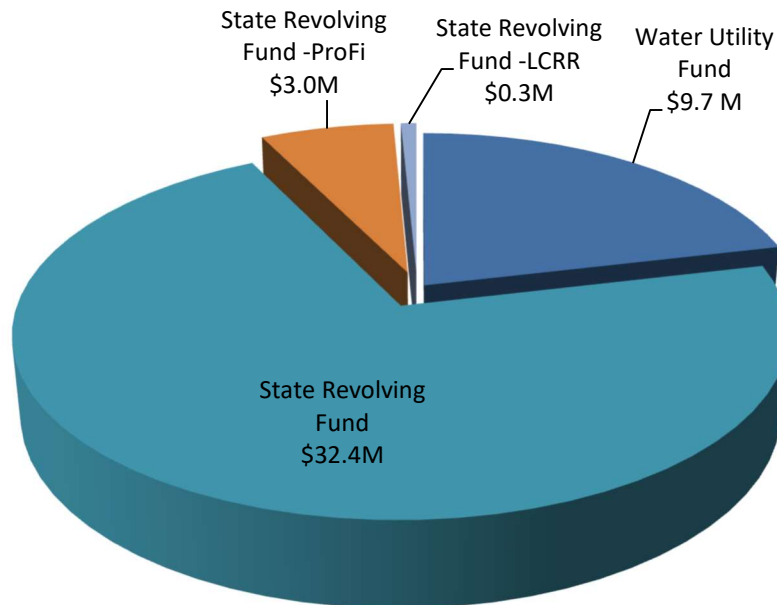
FUND SUMMARY

The projected sources of funds available for Fiscal Year 2027 is \$ 45.4 million (“M”) as shown below. This amount is net of current total encumbrances which will roll over to the next fiscal budget year 2027 if not expended before the end of this fiscal year 2026.

There are two (2) Sources of Funds that are maintained and accounted for separately, and these are:

1. Water Utility Fund.
2. State Revolving Fund.
 - a. Direct Project Loan
 - b. Lead and Copper Rule Revisions (LCRR)
 - c. Programmatic Financing (Pro-Fi)

Sources of Funds



FUND SUMMARY

Sources of Funds:

Water Utility Fund	\$	9,704,224
State Revolving Fund	\$	<u>35,732,453</u>
Total	\$	45,436,677

Note: Approximately \$9.7 M is excluded from funds available for appropriation. This amount represents the 30% Reserve Fund requirement.

UTILIZATION SUMMARY

The Water Utility Fund (WU) is used to fund operating expenses, debt service payments, and replacement purchases of furniture, fixtures, and equipment. In addition, it will be used to pay for new capital replacement projects. These projects are itemized on a separate worksheet.

The Facilities Reserve Charge (FRC) Fund is used to account for revenues received from new service applications. These are impact fees collected from new single accounts or developers wishing to connect to DOW's water infrastructure system. Fees collected are used to construct new water facilities, expansion of the water system, and debt service payments.

The State Allotment Appropriations (SA) Fund is used to account for capital projects funded by the State of Hawaii Legislature in the form of grants.

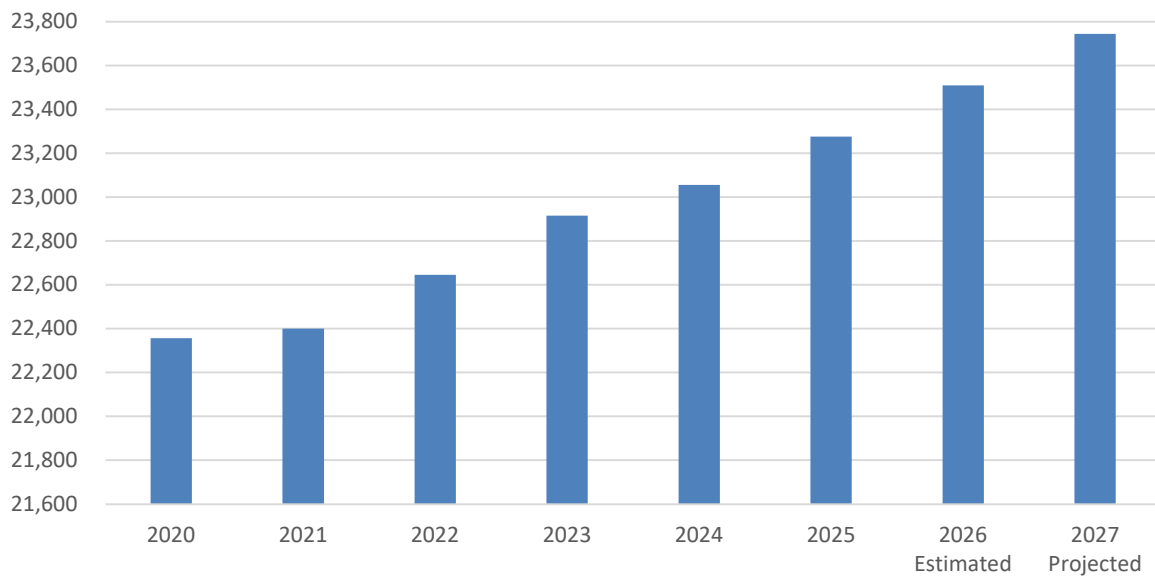
The State Revolving Fund (SRF) is used to account for capital projects funded by the State Department of Health – Drinking Water State Revolving Fund in the form of loans.

WATER UTILITY FUND / OPERATING BUDGET

The WUF is the general operating fund of the DOW. This fund is used for the day-to-day operational expenses, debt service, various capital improvement projects not funded by other sources, and matching funds for state and federally funded grants. Operational expenses consist of employee related salaries and fringe benefits, utility services, insurance premiums, supplies, inventory, repair and maintenance, travel related expenses for training and certification requirements.

The DOW's main source of revenue is generated from water sales and water service charges. As shown below, the number of service connections continues to grow at an average of one percent annually. The DOW has over twenty-three thousand customers, ranging from single to multi-family dwellings, agricultural, commercial, government and other mixed-use accounts. The DOW delivers potable and non-potable water through the operation and maintenance of nine separate and unconnected water systems with over 425 miles of pipeline island wide.

of Service Connections

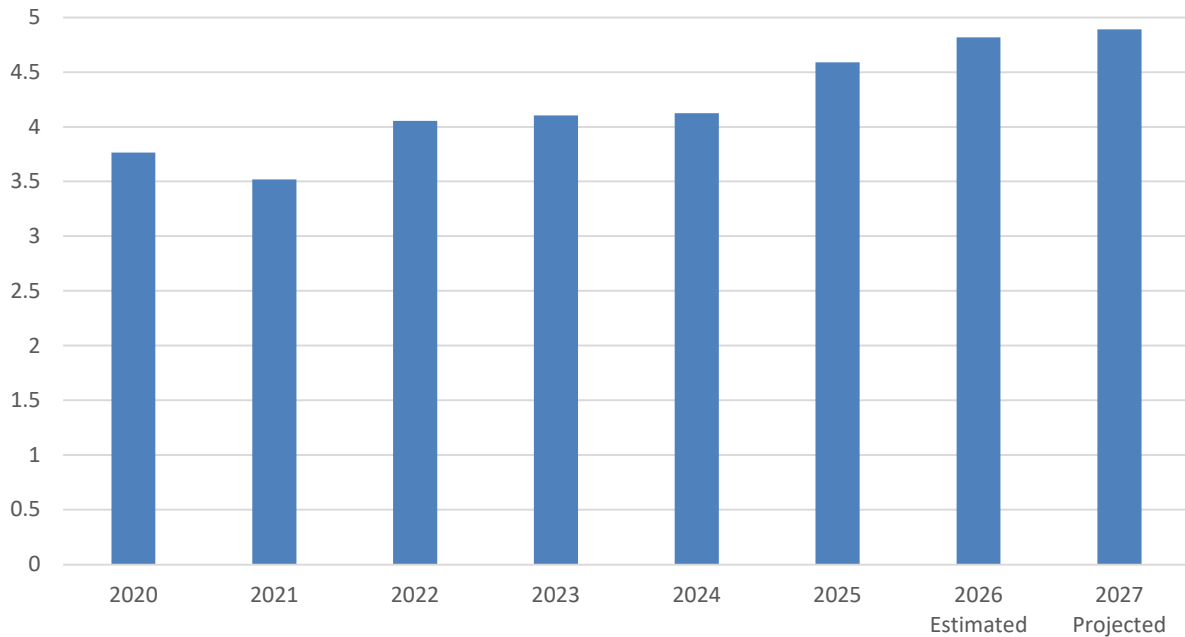


WATER UTILITY FUND / OPERATING BUDGET

Total water consumption through the end of FY 2026 is estimated at 4.818 billion gallons (“BG”), an increase of 5% as compared to FY 2025. To date, the DOW has replaced 85% of the failed transponder equipment. A projection for FY 2027 is estimated at 4.89 billion gallons. As illustrated in the chart below, the estimated consumption is projected with a one and a half percent (1.5%) increase based on the increased percentage of customer accounts billed on actual consumption. Water rate charges continue to be based on the last water rate increase effective July 1, 2014. The DOW is currently in process of a water rate study and is proposing a five-year rate recommendation for Board consideration. Public outreach and informational sessions are underway. Factors and economic outlook such as the DOW’s projected revenues, operational expenses, capital project financing, annual debt service, and reserve funding have been included in the rate proposal.

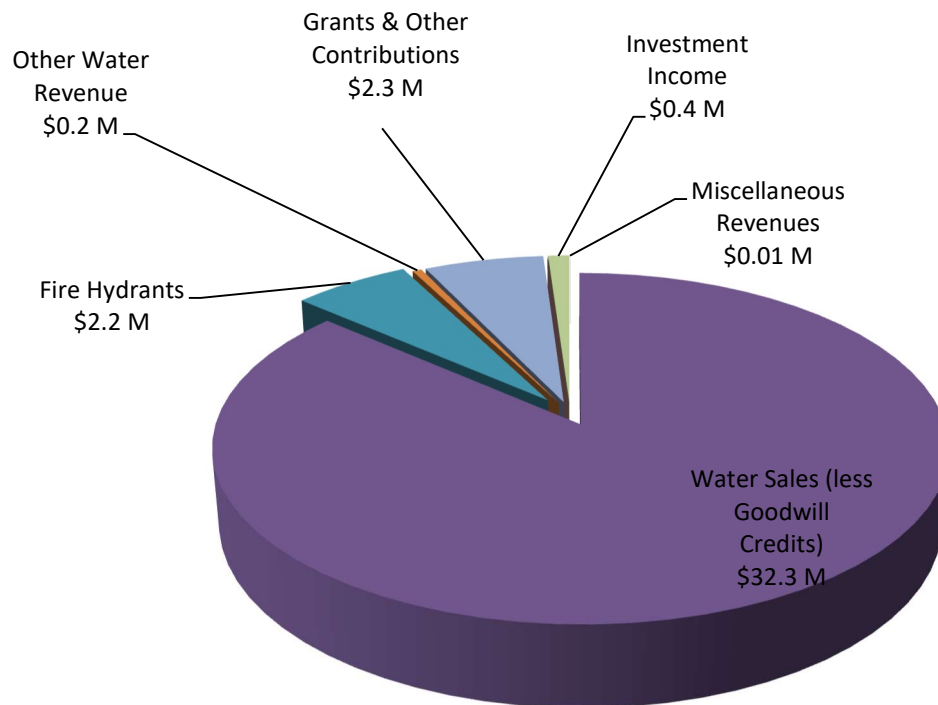
The chart below is a historical illustration of the actual water consumption in billion gallons from fiscal year 2020 – 2025, and an estimated consumption for FY 2026. FY 2027 consumption was projected to be a 1.5% increase as explained above.

Comparative Water Usage (Billion)



WATER UTILITY FUND / PROJECTED REVENUE

Water Utility Fund



The DOW projects revenue as follows:

Water Sales (less Goodwill Credits)	\$	32,295,985
Fire Hydrants	\$	2,242,638
Other Water Revenue	\$	175,000
Grants & Other Contributions	\$	2,275,330
Miscellaneous Revenue	\$	1,500
Investment Income	\$	400,000
Total	\$	37,390,453

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$32,295,985

The water sales for FY 2027 were projected conservatively and in line with FY 2026 actuals. The DOW has replaced approximately 86% of its failed transponder equipment. The remaining 14% are operational and will be replaced when needed.

Revenue from Public Fire Protection - \$2,242,638

This revenue is a non-cash resource recorded as revenue generated from the operation and maintenance of over 3,000 public fire hydrants and standpipes for the County of Kauai ("County"). A contra expenditure offset is also recorded for the same amount to recognize the value of the staff support and services provided by the County to the DOW.

Other Water Revenues - \$175,000

These revenues are generated from water and meter installations and other job services provided by the DOW.

Grants & Other Contributions - \$2,275,330

These revenues are grants from external sources that will be used for specific programs that are funded by the Water Utility Fund.

Miscellaneous Revenues - \$1,500

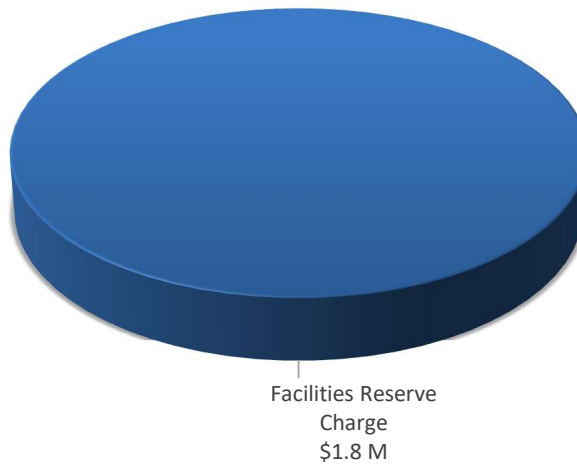
This is projected sales revenue from obsolete capital assets and other revenues. Insurance reimbursement and Purchase Card rebates are also included.

Investment Income - \$400,000

This is projected interest income from investments and interest-bearing public savings account.

FACILITY RESERVE CHARGE / PROJECTED REVENUE

Facility Reserve Charge Fund



Facility Reserve Charge - \$1,800,000

This is derived from trends and averages from the past 3 years.

WATER UTILITY FUND / PROJECTED UTILIZATION

The DOW's operating expenses were summarized by major expenditure items or similar categories for this report. An Operating Expense Summary and Operating Expense Detail are attached for further review, analysis, and discussion.

Water Utility Fund - Operating Expenses and Capital Budget	FY 2027 Proposed Budget	%
Labor and Benefits	\$ 15,471,334	
OPEB	\$ 1,107,000	
Labor & Benefits Total	\$ 16,578,334	35%
Services	\$ 4,798,179	
Supplies	\$ 2,092,000	
Insurance, Leases, and SBITAs	\$ 1,594,005	
County Service Charge	\$ 2,242,638	
Utility Services	\$ 3,734,226	
Bulk Water Purchases	\$ 1,934,935	
Repairs and Maintenance - Water System	\$ 430,000	
Repairs and Maintenance - Other than Water System	\$ 785,900	
Meetings, Training & Development	\$ 136,915	
Travel and Per Diem	\$ 76,000	
Travel and Per Diem Board	\$ 24,500	
Debt - Interest Expense	\$ 1,648,289	
Non-Personnel Total	\$ 19,497,587	42%
Operating Expenses - Subtotal	\$ 36,075,921	
Debt Principal - Subtotal	\$ 5,017,884	11%
Capital- Rehabilitation and Replacement (IT)	\$ 185,000	
Capital- Rehabilitation and Replacement (Regulatory Compliance)	\$ 12,200	
Capital- Rehabilitation and Replacement (Engineering)	\$ 1,867,000	
Capital - Rehabilitation and Replacement (Operations)	\$ 200,000	
Capital - Expansion (IT)	\$ 485,000	
Capital - Expansion (Engineering)	\$ 1,000,000	
Capital - Expansion (Operations)	\$ 1,903,276	
Capital - Subtotal	\$ 5,652,476	12%
TOTAL	\$ 46,746,281	100%

I. Operating Expenses

A. Labor and Benefits

Labor and benefits account for 35% of total water utility operations budget while non-labor expenses account for 42%, debt principal is 11% and Capital budget is 12%. There are currently 19 full-time vacant positions; five (5) positions are in various stages of recruitment, and two (2) positions were dollar-funded. Approximately \$2.4M in salaries and fringe are included in the operating budget, adjusted for anticipated date of hire and on-boarding in FY 2027.

WATER UTILITY FUND / PROJECTED UTILIZATION

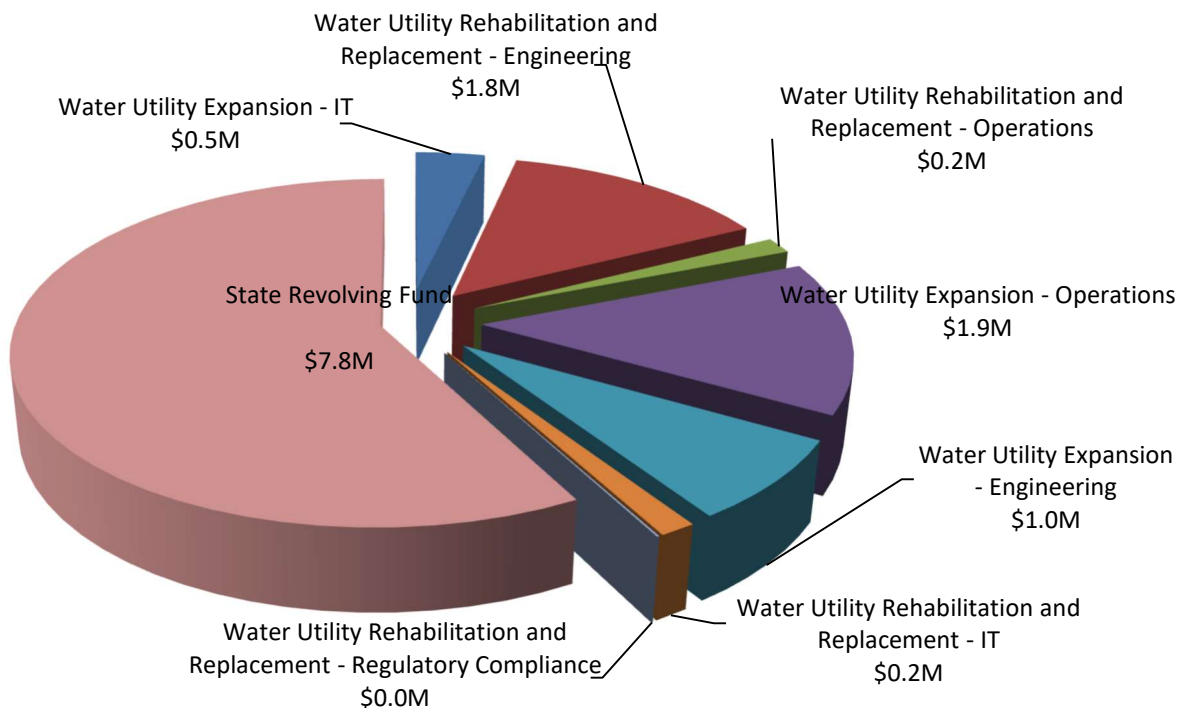
Non-labor expenses represented 42% of the total Water Utility Fund budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$4,798,179.
 2. Fuel, office, and operating supplies have a total budget of \$2,092,000. This includes office supplies and operations inventory stock, materials, and replacement parts.
 3. Insurance, Leases, and Subscription Based Information Technology Arrangements (SBITAs) have a total budget of \$1,594,005. This includes DOW's liability and property insurance premiums.
 4. County Service Charge at \$2,242,638. This is a non-cash expenditure where revenues from public fire hydrants are billed to the County of Kauai. In exchange for services rendered by the County of Kauai to the DOW, the same amount is recorded as a contra-expenditure against the non-cash revenue.
 5. Utility Services budget is \$3,734,226.
 6. Water Purchases have a total budget of \$1,934,935.
 7. Repairs and Maintenance for both water and non-water systems, are proposed at \$1,215,900.
 8. Training and Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$136,915.
 9. Travel and per diem, for both staff and board members, is budgeted at \$100,500.
 10. Interest Expense for FY 2027 is \$1,648,289. Interest payments for Bonds and SRF loans are \$1,372,806 and \$275,483, respectively.
- B. Debt Service
Total annual Debt Service requirement is \$5,017,884. Principal payments for Bonds and SRF loans are \$3,226,800 and \$1,791,084, respectively.
- C. Miscellaneous Capital Purchases
This amount represents capital expenditures for both Rehabilitation & Replacement (R&R) and Expansion. A detailed list is provided on a separate budget worksheet.
- D. Capital
This amount represents the proposed Capital budget for design, construction, and replacements. A detailed list is provided on separate budget worksheets.

CAPITAL BUDGET

Capital Improvement Projects (CIP) will address both the need to replace and improve current pipelines as well as modifying and expanding sources and storage around the island. In addition to DOW funded Capital Improvement Projects, the Department continues to work with developers on conveyances of water infrastructure in lieu of FRC payments for the expanded services. DOW expects additional private development to continue to expand and is working with these agents to provide feedback on needs, opportunities, and requirements.

Capital Outlays - All Funds



CAPITAL BUDGET

Capital Budget	FY 2027 Proposed Budget	%
WU Fund - Capital - Rehabilitation and Replacement (IT)	\$ 185,000	
WU Fund - Capital - Rehabilitation and Replacement (Regulatory Compliance)	\$ 12,200	
WU Fund - Capital - Rehabilitation and Replacement (Engineering)	\$ 1,867,000	
WU Fund - Capital - Rehabilitation and Replacement (Operations)	\$ 200,000	
WU Fund - Capital - Expansion (IT)	\$ 485,000	
WU Fund - Capital - Expansion (Engineering)	\$ 1,000,000	
WU Fund - Capital - Expansion (Operations)	\$ 1,903,276	
WU Fund - TOTALS	\$ 5,652,476	42%
State Revolving Fund	\$ 7,751,854	
Other - Subtotal	\$ 7,751,854	58%
TOTALS	\$ 13,404,330	100%

ROLLOVER OF OUTSTANDING PURCHASE ORDERS (PO)

Historically, encumbered funds are rolled over as supplemental budget request; these encumbered funds include outstanding financial commitments for Contracts and Purchase Orders that are expected to be disbursed after the fiscal year ends (See Exhibit I on pages 128 to 133 for details).

WU Fund	\$ 36,171,170.58
FRC Fund	\$ 3,502,253.12
SRF Fund	<u>\$ 5,200,000.00</u>
Total	\$ 44,873,423.70

RESERVE FUNDS

In addition to the encumbered funds, the Board has a policy of maintaining a reserve fund of 30% of the previous year's Audited Operating Revenue, or \$9,656,389 based on FY 2025 revenues. Reserve and encumbered funds will roll forward into the new fiscal year, not requiring additional funds, but representing a sizable commitment.

OPERATING BUDGET PROVISOS

As mentioned previously, the DOW is a semi-autonomous and self-supporting component unit (enterprise fund) of the County government. Certain practices of the County government surrounding employment and recruitment of existing positions do not automatically extend to the DOW. The purpose of these provisos will mirror the County government and allow the flexibility needed when experiencing attrition due to retirements or unanticipated vacancies.

Section I

Appropriations for salaries, premium pay, and benefits are appropriate, may be disbursed within the pertinent divisions for the following:

1. A temporary position to functionally replace a permanent employee who is on long-term, sick, or disability leave. The disbursement is limited to the leave period or until the vacancy is filled if the employee separates from the DOW.
2. A temporary position designed for a permanent employee deemed to have a long-term temporary disability that is certified by a Doctor of Medicine as fit to perform the temporary position duties.
3. Trainee of successor positions for which there is an existing or anticipated vacancy for which hiring and replacement is critical to continued operations.
4. A temporary position or assignment to functionally replace a permanent or probationary employee who has been called to active duty in the United States Armed Forces. The disbursement is limited to the leave period or until the vacancy is filled if the employee separates from the DOW.

Section II

The DOW may convert a full-time employee position to two (2) part-time positions, using temporary position numbers. This conversion shall not increase the authorized number of full-time equivalent positions. Two (2) converted part-time positions can only be changed to two (2) full-time positions by amendment, or supplemental budget appropriation approved by the Board.

FY 2027 Fund Balance Projections

Fund Balance Projections									
	Water Utility General Fund	WURF (30% of Previous Years' Last Audited Operating Revenue)	Facility Reserve Charge Fund	Build America Bond Fund	State Appropriations	State Revolving Fund Lead & Copper Rule Revisions (LCRR)	State Revolving Fund	State Revolving Fund - ProFi	TOTAL
FY 2026 Cash and Investment Balance	\$ 12,471,476	\$ 9,656,389	\$ 7,868,177	\$ 7,638,479	\$ -	\$ -	\$ -	\$ -	\$ 37,634,521
Projected Revenues (4/1/2026-6/30/2026):	11,041,391	-	-	-	-	-	-	-	11,041,391
Projected Investment Maturities FY 2027 and beyond:	15,005,023	-	-	3,428,539	-	-	-	-	18,433,562
Grant (State Appropriations) Funding FY 2026 and prior:	-	-	-	-	20,363,193	-	-	-	20,363,193
Projected Debt Proceeds FY 2026:	-	-	-	-	-	414,204	10,714,478	-	11,128,682
Projected Debt Proceeds FY 2027:	-	-	-	-	-	-	31,000,000	3,000,000	34,000,000
Transfer In/Out from other Funding Source:	11,067,018	-	-	(11,067,018)	-	-	-	-	-
Cash and Investment Balances (Current and Non-Current)	\$ 49,584,908	\$ 9,656,389	\$ 7,868,177	\$ -	\$ 20,363,193	\$ 414,204	\$ 41,714,478	\$ 3,000,000	\$ 132,601,349
Add: Expenses reimbursed from ProFi in FY 2026	-	-	-	-	-	-	-	-	-
Add: Expenses reimbursed from LCRR in FY2026:	67,751	-	-	-	-	(67,751)	-	-	-
Transfer In/Out from other Funding Source:	4,365,924	-	(4,365,924)	-	-	-	-	-	-
Less: Operating Expenses (estimated thru 6/30/2026)	(5,100,000)	-	-	-	-	-	-	-	(5,100,000)
Less: Outstanding Contracts, PO encumbrances (as of 4/30/2026)	(36,171,170)	-	(3,502,253)	-	(16,463,193)	-	(9,328,478)	-	(65,465,094)
Less: Encumbrances (estimated thru 6/30/2026)	(3,043,189)	-	-	-	(3,900,000)	-	-	-	(6,943,189)
Less: Projected appropriations in FY 2027	-	-	-	-	-	-	-	-	-
Estimated Available Balance For Future Budgeting 7/1/2026 (as of 4/30/2026):	\$ 9,704,224	\$ 9,656,389	\$ -	\$ -	\$ -	\$ 346,453	\$ 32,386,000	\$ 3,000,000	\$ 55,093,066

FY2027 Proposed Operating & Capital Budget

	Water Utility General Fund	Capital Outlay		TOTAL
		Water Utility Fund	State Revolving Fund	
Revenue				
Water Sales	\$ 32,295,985	\$ -	\$ -	\$ 32,295,985
Other Revenue Sources	-	2,275,330	10,248,146	12,523,476
County Service Charge	2,242,638	-	-	2,242,638
Other Water Revenue	175,000	-	-	175,000
Investment Income	400,000	-	-	400,000
Miscellaneous Revenue	1,500	-	-	1,500
Total Revenue	\$ 35,115,123	\$ 2,275,330	\$ 10,248,146	\$ 47,638,599
Operating Expenses				
Labor & Related Fringe Benefits	\$ 16,578,334	\$ -	\$ -	\$ 16,578,334
Professional Services & Other	8,641,822	-	-	8,641,822
Repair & Maintenance	1,215,900	-	-	1,215,900
Utilities & Fuel	3,962,426	-	-	3,962,426
Bulk Water Purchase	1,934,935	-	-	1,934,935
Office & Operating Supplies	1,888,415	-	-	1,888,415
Training, Travel, & Meeting Expense	205,800	-	-	205,800
Debt Service & Interest Expense	6,666,173	-	-	6,666,173
Total Operating Expenses	\$ 41,093,805	\$ -	\$ -	\$ 41,093,805
Capital Outlay				
Water Utility - Miscellaneous Capital R&R Purchases	\$ -	\$ 2,264,200	\$ -	\$ 2,264,200
Water Utility - Miscellaneous Capital Expansion Purchases	-	3,388,276	-	3,388,276
State Revolving Fund - R&R Capital Projects	-	-	10,248,146	10,248,146
Total Capital Outlay	\$ -	\$ 5,652,476	\$ 10,248,146	\$ 15,900,622
Total Surplus (Deficit)	\$ (5,978,682)	\$ (3,377,146)	\$ -	\$ (9,355,828)
Available Fund Balance	\$ 5,978,682	\$ 3,377,146	\$ -	\$ 9,355,828
Balanced Budget	\$ -	\$ -	\$ -	\$ -

Revenue Summary

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
REVENUES						
Water Utility Fund		\$ 31,705,600	\$ 34,061,461	\$ 33,627,682	\$ 25,002,733	\$ 37,390,453
10-00-00-400-000	Water Sales	28,362,100	32,278,421	31,992,314	22,995,257	32,445,985
10-00-00-401-000	Water Sales - Goodwill Credits	-	(2,558,834)	(1,508,060)	(370,629)	(150,000)
10-00-00-405-000	Revenue from Public Fire Protection	2,228,500	2,239,422	2,261,928	1,679,567	2,242,638
10-00-00-410-000	Other Water Revenue	150,000	176,584	200,000	113,347	175,000
10-00-00-420-000	Other Grant Proceeds	-	50,000	50,000	50,000	2,275,330
10-00-00-440-000	Capital Contributions - Cash Receipts	440,000	220,270	-	-	-
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	-	1,131,641	-	-	-
10-00-00-461-000	Investment Income	500,000	521,483	630,000	552,547	400,000
10-00-00-490-000	Miscellaneous Revenues	25,000	2,474	1,500	(17,356)	1,500
FRC Fund		\$ 1,433,300	\$ 1,922,523	\$ 2,274,000	\$ 1,887,945	\$ 1,800,000
20-00-00-424-000	Facility Reserve Charge	1,245,000	1,828,122	2,274,000	1,887,945	1,800,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	188,300	94,401	-	-	-
Bond Fund		\$ 50,000	\$ 389,352	\$ 50,000	\$ 143,537	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(100,000)	213,773	(100,000)	66,139	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment cc	150,000	175,579	150,000	77,398	150,000

Operating Expense Summary

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES									
Water Utility Fund		\$ 43,949,657	\$ 32,617,510	\$ 34,384,737	\$ 8,630,945	\$ (1,320,000)	\$ 41,784,472	\$ 22,321,058	36,075,921
510-010	Salaries & Wages (Regular & Compensated Leave)	9,720,102	9,825,812	8,732,828	-	-	8,732,828	5,566,891	9,783,022
510-020	Temporary Assignment	64,500	74,081	64,500	-	-	64,500	51,726	43,500
510-030	Overtime	710,000	878,951	850,000	-	-	850,000	480,698	525,000
510-040	Standby Pay	227,000	230,366	227,000	-	-	227,000	180,600	240,000
520-040	Vacation & Compensatory Time Pay out	100,000	192,277	100,000	-	-	100,000	80,389	100,000
530-010	FICA Taxes	815,260	1,001,178	755,387	-	-	755,387	467,880	810,250
530-020	Retirement Contributions	2,332,956	2,484,368	2,369,837	-	-	2,369,837	1,389,761	2,541,965
530-030	Life and Health Insurance	911,508	1,162,806	1,146,189	-	-	1,146,189	1,023,566	1,427,597
530-060	Post Employment Benefits (OPEB)	1,094,910	1,765,956	1,096,000	-	-	1,096,000	1,090,969	1,107,000
540-010	Professional Services - General	9,024,965	1,556,262	3,847,000	5,664,885	(1,335,000)	8,176,885	1,550,615	4,177,523
540-020	Professional Services - Accounting and Auditing	135,870	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services - General	61,257	49,969	65,400	15,854	-	78,254	44,914	60,690
541-020	Other Services - Billing Costs	375,527	244,131	240,330	138,101	-	378,431	173,310	235,566
542-010	Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	64,327	85,300
542-020	Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
543-000	Communication Services	225,192	89,589	111,732	3,096	-	114,828	78,303	120,900
544-000	Freight and Postage Services	21,930	4,658	8,000	918	-	8,918	3,457	7,000
545-000	Rentals and Leases	148,178	67,640	107,425	8,797	-	116,222	41,187	101,105
546-000	Insurance	200,000	28,192	400,000	-	-	400,000	210,627	400,000
547-000	County Service Charge	2,228,447	2,228,447	2,228,447	-	-	2,228,447	2,228,447	2,242,638
550-000	Subscription Based Information Technology Arrangements (SBITAs)	799,180	356,644	742,180	403,325	-	1,145,505	424,597	1,092,900
551-000	Utility Services	3,577,615	3,359,431	3,554,631	631,140	-	4,185,771	2,075,895	3,734,226
560-000	Repairs and Maintenance - Water System	681,287	189,715	595,000	237,346	(8,000)	824,346	55,853	430,000
561-000	Repairs and Maintenance - Other than Water System	1,227,073	642,913	550,100	375,665	5,000	1,025,555	526,390	785,900
562-000	Office Supplies	2,363	2,536	-	-	-	-	-	-
563-000	Operating Supplies	1,003,443	627,707	958,728	64,754	28,000	1,048,482	514,002	809,800
563-010	Operating Supplies Inventory Stock	3,101,023	1,061,234	1,137,000	674,892	-	1,811,892	1,008,566	1,047,000
564-000	Fuel	233,524	141,374	160,000	68,200	-	228,200	97,087	228,200
565-000	Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,231,507	1,934,935
570-010	Books, Publications, Subscriptions, and Memberships	26,170	28,098	30,885	-	-	30,885	15,309	31,015
570-020	Books, Publications, Subscriptions, and Memberships - Board	600	233	600	-	-	600	366	600
571-010	Training and Development	67,250	32,241	65,500	-	-	65,500	24,435	57,500
572-010	Travel and Per Diem	173,350	131,201	200,000	-	-	200,000	105,066	76,000
572-020	Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,735	24,500
573-010	Meeting Expense	60,100	48,413	71,150	-	(10,000)	61,150	21,482	39,500
573-020	Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,288	8,300
582-000	Interest Expense	2,228,718	2,064,795	1,789,253	-	-	1,789,253	1,388,601	1,648,289

Water Utility Fund - Bond and Loan Proceeds and Repayment		\$ 5,261,770	\$ 5,334,398	\$ 5,231,142	\$ -	\$ -	\$ 5,231,142	\$ 5,261,770	5,017,884
682-000	Debt Principal Repayment	5,261,770	5,334,398	5,231,142	-	-	5,231,142	5,261,770	5,017,884
Water Utility Fund - Non Budgetary Operating Expenses		\$ 6,979,000	\$ 13,199,774	\$ 6,616,000	\$ -	\$ -	\$ 6,616,000	\$ 3,816,001	6,616,000
580-000	Depreciation	6,900,000	6,578,083	6,600,000	-	-	6,600,000	3,841,762	6,600,000
581-000	Amortization	106,000	6,578,083	68,000	-	-	68,000	33,841	68,000
582-000	Inflows/Outflows	(27,000)	43,608	(52,000)	-	-	(52,000)	(59,602)	(52,000)

Operating Expense Detail

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)								
Water Utility Fund Operating Expenses	43,949,657	32,617,510	34,384,737	8,630,945	(1,320,000)	41,784,472	22,321,058	\$ 36,075,921
510-010 Salaries and Wages (includes compensated annual leaves and comp time.)	9,720,102	9,825,812	8,732,828	-	-	8,732,828	5,566,891	9,783,022
10-01-10-510-010 WU - Admin - Admin - Salaries and Wages	998,875	944,997	1,472,877	-	-	1,472,877	884,949	1,596,002
10-02-10-510-010 WU - IT - Admin - Salaries and Wages	360,707	234,094	362,658	-	-	362,658	181,026	389,659
10-10-XX-510-010 WU - Reg Comp - Admin - Salaries and Wages	363,098	298,626	428,249	-	-	428,249	140,386	440,516
10-20-10-510-010 WU - Eng - Admin - Salaries and Wages	500,253	526,035	322,881	-	-	322,881	244,210	517,981
10-21-10-510-010 WU - PM - Admin - Salaries and Wages	676,821	630,499	679,568	-	-	679,568	395,951	643,044
10-22-10-510-010 WU - WRP - Admin - Salaries and Wages	534,429	738,638	367,689	-	-	367,689	277,543	550,872
10-30-20-510-010 WU - Bill - Collection - Salaries and Wages	655,197	757,352	559,377	-	-	559,377	411,975	581,427
10-31-10-510-010 WU - Acctg - Admin - Salaries and Wages	814,645	919,478	637,900	-	-	637,900	487,665	662,207
10-40-30-510-010 WU - Ops - Source - Salaries and Wages	590,085	691,885	503,621	-	-	503,621	438,109	858,120
10-40-40-510-010 WU - Ops - Purification - Salaries and Wages	231,873	346,848	288,334	-	-	288,334	202,166	300,709
10-40-50-510-010 WU - Ops - PowerAndPump - Salaries and Wages	250,232	302,911	237,683	-	-	237,683	169,077	383,365
10-40-60-510-010 WU - Ops - TandD - Salaries and Wages	3,743,887	3,434,449	2,871,991	-	-	2,871,991	1,733,834	2,859,120
510-020 Temporary Assignment	\$ 64,500	\$ 74,081	\$ 64,500	\$ -	\$ -	\$ 64,500	\$ 51,726	\$ 43,500
10-01-10-510-020 WU - Admin - Admin - Temporary Assignment	2,000	-	2,000	-	-	2,000	-	-
10-02-10-510-020 WU - IT - Admin - Temporary Assignment	500	-	500	-	-	500	-	-
10-10-XX-510-020 WU - Reg Comp - Admin - Temporary Assignment	5,000	-	5,000	-	-	5,000	-	-
10-20-10-510-020 WU - Eng - Admin - Temporary Assignment	-	-	-	-	-	-	6,078	2,500
10-21-10-510-020 WU - PM - Admin - Temporary Assignment	-	206	-	-	-	-	1,698	2,500
10-22-10-510-020 WU - WRP - Admin - Temporary Assignment	15,000	18,601	15,000	-	-	15,000	2,752	2,500
10-30-20-510-020 WU - Bill - Collection - Temporary Assignment	5,000	757	5,000	-	-	5,000	1,850	2,500
10-31-10-510-020 WU - Acctg - Admin - temporary Assignment	5,000	1,307	5,000	-	-	5,000	542	2,500
10-40-30-510-020 WU - Ops - Source - Temporary Assignment	2,000	614	2,000	-	-	2,000	2,350	2,000
10-40-40-510-020 WU - Ops - Purification - Temporary Assignment	2,000	2,731	2,000	-	-	2,000	1,595	2,000
10-40-50-510-020 WU - Ops - PowerAndPump - Temporary Assignment	3,000	2,690	3,000	-	-	3,000	954	2,000
10-40-60-510-020 WU - Ops - TandD -Temporary Assignment	25,000	47,175	25,000	-	-	25,000	33,907	25,000
510-030 Overtime	\$ 710,000	\$ 878,951	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ 480,698	\$ 525,000
10-01-10-510-030 WU - Admin - Admin - Overtime	20,000	5,944	80,000	-	-	80,000	45,772	10,000
10-02-10-510-030 WU - IT - Admin - Overtime	30,000	4,822	20,000	-	-	20,000	-	5,000
10-10-XX-510-030 WU - Reg Comp - Admin - Overtime	25,000	10,912	15,000	-	-	15,000	7,798	10,000
10-20-10-510-030 WU - Eng - Admin - Overtime	89,650	67,304	50,000	-	-	50,000	6,535	15,000
10-21-10-510-030 WU - PM - Admin - Overtime	30,000	51,221	60,000	-	-	60,000	19,924	20,000
10-22-10-510-030 WU - WRP - Admin - Overtime	75,350	115,932	60,000	-	-	60,000	19,905	20,000
10-30-20-510-030 WU - Bill - Collection - Overtime	65,000	49,151	75,000	-	-	75,000	8,546	15,000
10-31-10-510-030 WU - Acctg - Admin - Overtime	70,000	84,032	80,000	-	-	80,000	14,370	20,000
10-40-30-510-030 WU - Ops - Source - Overtime	10,000	9,650	10,000	-	-	10,000	18,170	10,000
10-40-40-510-030 WU - Ops - Purification - Overtime	30,000	28,226	30,000	-	-	30,000	26,257	30,000
10-40-50-510-030 WU - Ops - PowerAndPump - Overtime	15,000	20,423	20,000	-	-	20,000	16,437	20,000
10-40-60-510-030 WU - Ops - TandD - Overtime	250,000	431,334	350,000	-	-	350,000	296,984	350,000
510-040 Standby Pay	\$ 227,000	\$ 230,366	\$ 227,000	\$ -	\$ -	\$ 227,000	\$ 180,600	\$ 240,000
10-40-30-510-040 WU - Ops - Source - Standby Pay	7,000	1,595	7,000	-	-	7,000	2,900	-
10-40-40-510-040 WU - Ops - Purification - Standby Pay	10,000	14,133	10,000	-	-	10,000	11,186	15,000
10-40-50-510-040 WU - Ops - PowerAndPump - Standby Pay	10,000	24,906	10,000	-	-	10,000	25,864	35,000
10-40-60-510-040 WU - Ops - TandD - Standby Pay	200,000	189,732	200,000	-	-	200,000	140,650	190,000
520-040 Vacation & Compensatory Time Payout	\$ 100,000	\$ 192,277	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 80,389	\$ 100,000
10-01-10-520-040 WU - Admin - Admin - Vacation Payout	100,000	192,277	100,000	-	-	100,000	80,389	100,000

Operating Expense Detail

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)								
530-010 FICA Taxes	\$ 815,260	\$ 1,001,178	\$ 755,387	\$ -	\$ -	\$ 755,387	\$ 467,880	\$ 810,250
10-01-10-530-010 WU - Admin - Admin - FICA	78,097	72,459	118,948	-	-	118,948	62,885	122,859
10-02-10-530-010 WU - IT - Admin - FICA	29,928	23,782	29,312	-	-	29,312	13,936	30,191
10-10-XX-530-010 WU - Reg Comp - Admin - FICA	30,072	61,653	34,291	-	-	34,291	11,558	34,464
10-20-10-530-010 WU - Eng - Admin - FICA	42,095	47,301	28,525	-	-	28,525	18,638	40,964
10-21-10-530-010 WU - PM - Admin - FICA	54,072	59,183	56,577	-	-	56,577	32,673	50,914
10-22-10-530-010 WU - WRP - Admin - FICA	45,886	82,184	33,866	-	-	33,866	20,325	43,863
10-30-20-530-010 WU - Bill - Collection - FICA	55,477	77,578	48,912	-	-	48,912	32,255	45,818
10-31-10-530-010 WU - Acctg - Admin - FICA	68,058	87,653	55,302	-	-	55,302	36,296	52,380
10-40-30-530-010 WU - Ops - Source - FICA	46,595	14,849	39,981	-	-	39,981	35,262	66,564
10-40-40-530-010 WU - Ops - Purification - FICA	20,951	36,483	25,271	-	-	25,271	18,856	26,600
10-40-50-530-010 WU - Ops - PowerAndPump - FICA	21,285	38,357	20,707	-	-	20,707	16,715	33,688
10-40-60-530-010 WU - Ops - TandD - FICA	322,744	399,696	263,695	-	-	263,695	168,481	261,945
530-020 Retirement Contributions	\$ 2,332,956	\$ 2,484,368	\$ 2,369,837	\$ -	\$ -	\$ 2,369,837	\$ 1,389,761	\$ 2,541,965
10-01-10-530-020 WU - Admin - Admin - Retirement Contributions	239,730	185,988	373,170	-	-	373,170	216,020	385,440
10-02-10-530-020 WU - IT - Admin - Retirement Contributions	86,569	62,260	91,958	-	-	91,958	43,840	94,718
10-10-XX-530-020 WU - Reg Comp - Admin - Retirement Contributions	87,144	85,072	107,580	-	-	107,580	33,770	108,124
10-20-10-530-020 WU - Eng - Admin - Retirement Contributions	120,061	114,508	89,491	-	-	89,491	58,592	128,515
10-21-10-530-020 WU - PM - Admin - Retirement Contributions	162,438	157,325	177,496	-	-	177,496	95,763	159,731
10-22-10-530-020 WU - WRP - Admin - Retirement Contributions	128,395	186,074	106,245	-	-	106,245	70,576	137,609
10-30-20-530-020 WU - Bill - Collection - Retirement Contributions	157,247	184,783	153,450	-	-	153,450	99,934	143,742
10-31-10-530-020 WU - Acctg - Admin - Retirement Contributions	195,514	266,487	173,496	-	-	173,496	120,542	164,330
10-40-30-530-020 WU - Ops - Source - Retirement Contributions	141,620	182,035	125,429	-	-	125,429	105,888	208,829
10-40-40-530-020 WU - Ops - Purification - Retirement Contributions	55,649	70,693	79,280	-	-	79,280	48,652	83,450
10-40-50-530-020 WU - Ops - PowerAndPump - Retirement Contributions	60,056	84,019	64,964	-	-	64,964	45,927	105,688
10-40-60-530-020 WU - Ops - TandD - Retirement Contributions	898,533	905,124	827,278	-	-	827,278	450,257	821,789
530-030 Life and Health Insurance	\$ 911,508	\$ 1,162,806	\$ 1,146,189	\$ -	\$ -	\$ 1,146,189	\$ 1,023,566	\$ 1,427,597
10-01-10-530-030 WU - Admin - Admin - Life and Health Insurance	59,251	79,847	140,760	-	-	140,760	110,651	188,773
10-02-10-530-030 WU - IT - Admin - Life and Health Insurance	18,231	24,822	40,217	-	-	40,217	18,689	47,193
10-10-XX-530-030 WU - Reg Comp - Admin - Life and Health Insurance	29,398	30,525	50,271	-	-	50,271	21,983	58,992
10-20-10-530-030 WU - Eng - Admin - Life and Health Insurance	44,097	54,350	40,217	-	-	40,217	30,533	70,790
10-21-10-530-030 WU - PM - Admin - Life and Health Insurance	66,145	79,565	90,489	-	-	90,489	97,540	94,387
10-22-10-530-030 WU - WRP - Admin - Life and Health Insurance	36,747	81,709	40,217	-	-	40,217	35,954	58,992
10-30-20-530-030 WU - Bill - Collection - Life and Health Insurance	94,075	107,203	100,543	-	-	100,543	103,229	117,982
10-31-10-530-030 WU - Acctg - Admin - Life and Health Insurance	84,668	94,485	70,380	-	-	70,380	75,432	82,588
10-40-30-530-030 WU - Ops - Source - Life and Health Insurance	56,818	79,690	70,380	-	-	70,380	106,135	141,580
10-40-40-530-030 WU - Ops - Purification - Life and Health Insurance	24,351	39,730	40,217	-	-	40,217	29,390	58,992
10-40-50-530-030 WU - Ops - PowerAndPump - Life and Health Insurance	24,351	29,708	30,163	-	-	30,163	20,542	58,992
10-40-60-530-030 WU - Ops - TandD - Life and Health Insurance	373,376	461,172	432,335	-	-	432,335	373,488	448,336
530-040 Workers Compensation	\$ -	\$ 3,255	\$ -	\$ -	\$ -	\$ -	\$ 3,866	\$ -
10-02-10-530-040 WU - IT - Admin - Workers Compensation	-	3,255	-	-	-	-	3,641	-
10-30-20-530-040 WU - Bill - Collection - Workers Compensation	-	-	-	-	-	-	225	-
530-060 Post-Employment Benefits (OPEB)	\$ 1,094,910	\$ 1,765,956	\$ 1,096,000	\$ -	\$ -	\$ 1,096,000	\$ 1,090,969	\$ 1,107,000
10-01-10-530-060 WU - Admin - Admin - OPEB	82,606	132,948	134,596	-	-	134,596	169,531	130,235
10-02-10-530-060 WU - IT - Admin - OPEB	25,417	45,102	38,456	-	-	38,456	34,415	37,210
10-10-XX-530-060 WU - Reg Comp - Admin - OPEB	40,976	51,305	48,070	-	-	48,070	26,509	46,513
10-20-10-530-060 WU - Eng - Admin - OPEB	65,154	111,643	38,456	-	-	38,456	45,995	55,815
10-21-10-530-060 WU - PM - Admin - OPEB	92,195	112,868	86,526	-	-	86,526	75,174	74,420
10-22-10-530-060 WU - WRP - Admin - OPEB	51,220	170,625	38,456	-	-	38,456	55,403	46,513

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
10-30-20-530-060	WU - Bill - Collection - OPEB	114,180	123,635	96,140	-	-	96,140	78,449	93,025
10-31-10-530-060	WU - Acctg - Admin - OPEB	97,165	179,707	67,298	-	-	67,298	94,626	65,117
10-40-30-530-060	WU - Ops - Source - OPEB	62,406	109,763	67,298	-	-	67,298	83,122	111,630
10-40-40-530-060	WU - Ops - Purification - OPEB	26,746	59,538	38,456	-	-	38,456	38,192	46,513
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	26,746	58,141	28,843	-	-	28,843	36,053	46,513
10-40-60-530-060	WU - Ops - TandD - OPEB	410,099	610,681	413,405	-	-	413,405	353,500	353,496
540-010	Professional Services - General	\$ 9,024,965	\$ 1,556,262	\$ 3,847,000	\$ 5,664,885	\$ (1,335,000)	\$ 8,176,885	\$ 1,550,615	\$ 4,177,523
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	504,474	273,901	449,500	1,098	-	450,598	266,083	449,000
10-02-10-540-010	WU - IT - Admin - Professional Services - General	913,976	70,476	610,000	144,658	-	754,658	22,955	475,000
10-10-XX-540-010	WU - Reg Comp - Admin - Professional Services - Gene	142,220	-	150,000	57,180	(15,000)	192,180	70,362	344,023
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	6,366,736	1,091,359	2,580,000	4,497,894	(1,320,000)	5,757,894	1,058,277	2,880,000
10-21-10-540-010	WU - PM - Admin - Professional Services - General	968,025	70,899	-	961,595	-	961,595	132,938	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	78,883	16,731	-	-	-	-	-	-
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	451	-	5,000	-	-	5,000	-	-
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	50,200	32,896	52,500	2,460	-	54,960	-	29,500
540-020	Professional Services - Accounting and Auditing	\$ 135,870	\$ 108,471	\$ 120,100	\$ 17,870	\$ -	\$ 137,970	\$ 94,346	\$ 117,200
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	135,870	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services	\$ 61,257	\$ 49,969	\$ 65,400	\$ 15,854	\$ -	\$ 78,254	\$ 44,914	\$ 60,690
10-30-20-541-010	WU - Bill - Collection - Other Services	33,000	24,203	34,400	14,764	-	49,164	26,582	31,600
10-31-10-541-010	WU - Acctg - Admin - Other Services	25,000	22,413	28,000	-	-	25,000	16,318	25,000
10-40-60-541-010	WU - Ops - TandD - Other Services	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090
541-020	Billing Costs	\$ 375,527	\$ 244,131	\$ 240,330	\$ 138,101	\$ -	\$ 378,431	\$ 173,310	\$ 235,566
10-30-20-541-020	WU - Bill - Collection - Billing Costs	375,527	244,131	240,330	138,101	-	378,431	173,310	235,566
542-010	Public Relations - General	\$ 90,737	\$ 85,742	\$ 93,600	\$ 11,242	\$ -	\$ 104,842	\$ 64,327	\$ 85,300
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	64,327	85,300
542-020	Procurement Advertising	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
543-000	Communication Services	\$ 225,192	\$ 89,589	\$ 111,732	\$ 3,096	\$ -	\$ 114,828	\$ 78,303	\$ 120,900
10-02-10-543-000	WU - IT - Admin - Communication Services	146,400	89,408	109,332	3,096	-	112,428	78,303	115,000
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	78,792	181	2,400	-	-	2,400	-	5,900
544-000	Freight and Postage	\$ 21,930	\$ 4,658	\$ 8,000	\$ 918	\$ -	\$ 8,918	\$ 3,457	\$ 7,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	18,000	2,287	5,000	-	-	5,000	2,496	3,000
10-10-XX-544-000	WU - Reg Comp - Admin - Freight and Postage	3,930	2,371	3,000	918	-	3,918	961	4,000
545-000	Rentals and Leases	\$ 148,178	\$ 67,640	\$ 107,425	\$ 8,797	\$ -	\$ 116,222	\$ 41,187	\$ 101,105
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	54,971	28,192	54,605	-	-	54,605	22,374	53,605
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	57,605	26,341	22,820	4,563	-	27,383	18,098	27,500
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	715	20,000
546-000	Insurance	\$ 200,000	\$ 28,192	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 210,627	\$ 400,000
10-01-10-546-000	WU - Admin - Admin - Insurance	200,000	28,192	400,000	-	-	400,000	210,627	400,000
547-000	County Service Charge	\$ 2,228,447	\$ 2,228,447	\$ 2,228,447	\$ -	\$ -	\$ 2,228,447	\$ 2,228,447	\$ 2,242,638
10-00-10-547-000	WU - County Service Charge	2,228,447	2,228,447	2,228,447	-	-	2,228,447	2,228,447	2,242,638
550-000	Subscription Based Information Technology Arrangements (SBITAs)	\$ 799,180	\$ 356,644	\$ 742,180	\$ 403,325	\$ -	\$ 1,145,505	\$ 424,597	\$ 1,092,900
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	704,180	289,594	742,180	376,775	-	1,118,955	397,900	1,092,900
10-31-10-550-000	WU - Acctg- Admin - Subscription Based IT Arrangements	95,000	67,050	-	26,550	-	26,550	26,697	-

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
551-000	Utility Services	\$ 3,577,615	\$ 3,359,431	\$ 3,554,631	\$ 631,140	\$ -	\$ 4,185,771	\$ 2,075,895	\$ 3,734,226
10-01-10-551-000	WU - Admin - Admin - Utility Services	161,400	158,505	22,560	3,066	-	25,626	15,494	25,626
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	3,416,215	3,200,926	3,532,071	628,074	-	4,160,145	2,060,401	3,708,600
560-000	Repairs and Maintenance - Water System	\$ 681,287	\$ 189,715	\$ 595,000	\$ 237,346	\$ (8,000)	\$ 824,346	\$ 55,853	\$ 430,000
10-10-XX-560-000	WU - Reg Comp - Admin - Repairs and Maintenance - Water System	5,000	-	5,000	-	10,000	15,000	-	-
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	200,000	2,037	200,000	189,437	-	389,437	-	-
10-40-50-560-000	WU - Ops - PowerAndPump - Repairs and Maintenance - Water System	127,599	139,404	250,000	13,905	-	263,905	8,549	300,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	348,688	48,274	140,000	34,004	(18,000)	156,004	47,304	130,000
561-000	Repairs and Maintenance - Other than Water System	\$ 1,227,073	\$ 642,913	\$ 550,100	\$ 375,665	\$ 5,000	\$ 1,025,555	\$ 526,390	\$ 785,900
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	885,261	481,579	306,700	233,996	-	540,696	324,292	539,500
10-10-XX-561-000	WU - Reg Comp - Admin - Repairs and Maintenance - Other than Water System	13,622	7,920	10,000	2,025	5,000	17,025	4,149	13,000
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	328,190	153,414	233,400	139,644	-	467,834	197,949	233,400
562-000	Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	2,363	2,536	-	-	-	-	-	-
563-000	Operating Supplies	\$ 1,003,443	\$ 627,707	\$ 958,728	\$ 64,754	\$ 28,000	\$ 1,048,482	\$ 514,002	\$ 809,800
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	13,000	21,266	18,000	282	10,000	28,282	21,364	20,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	185,810	34,371	185,000	-	-	185,000	28,765	102,000
10-10-XX-563-000	WU - Reg Comp - Admin - Operating Supplies	25,000	-	25,000	48	-	25,048	9,453	26,000
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	10,564	-	10,000	-	-	10,000	13,628	10,000
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	3,000	3,632	3,000	3,000	-	3,000	2,896	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	4,000	5,913	4,000	-	-	4,000	455	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	83,953	38,891	80,000	-	-	80,000	41,947	50,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	203,870	136,074	189,928	-	18,000	207,928	115,780	195,000
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	77,965	41,721	75,000	18,004	-	93,004	26,638	50,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	396,281	345,839	368,800	43,420	-	412,220	253,076	349,800
563-010	Operating Supplies Inventory Stock	\$ 3,101,023	\$ 1,061,234	\$ 1,137,000	\$ 674,892	\$ -	\$ 1,811,892	\$ 1,008,566	\$ 1,047,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplies - Invty. Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	960,139	1,007,000
564-000	Fuel	\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 97,087	\$ 228,200
10-40-60-564-000	WU - Ops - TandD - Fuel	233,524	141,374	160,000	68,200	-	228,200	97,087	228,200
565-000	Bulk Water Purchase	\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,231,507	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,231,507	1,934,935
570-010	Books, Publications, Subscriptions, and Membership	\$ 26,170	\$ 28,098	\$ 30,885	\$ -	\$ -	\$ 30,885	\$ 15,309	\$ 31,015
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	21,170	27,686	27,880	-	-	27,880	15,309	28,010
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	4,000	50	2,000	-	-	2,000	-	2,000
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	1,000	362	1,005	-	-	1,005	-	1,005

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 233	\$ 600	\$ -	\$ -	\$ 600	\$ 366	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	600	233	600	-	-	600	366	600
571-010	Training and Development	\$ 67,250	\$ 32,241	\$ 65,500	\$ -	\$ -	\$ 65,500	\$ 24,435	\$ 57,500
10-01-10-571-010	WU - Admin - Admin - Training and Development	8,250	3,228	6,500	-	-	6,500	889	3,500
10-10-XX-571-010	WU - Reg Comp - Admin - Training and Development	5,000	300	5,000	-	-	5,000	350	4,500
10-20-10-571-010	WU - Eng - Admin - Training and Development	5,000	-	5,000	-	-	5,000	-	4,500
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	705	3,000	-	-	3,000	1,000	-
10-31-10-571-010	WU - Acctg - Admin - Training and Development	1,000	-	1,000	-	-	1,000	-	-
10-40-60-571-010	WU - Ops - TandD - Training and Development	45,000	28,008	45,000	-	-	45,000	22,196	45,000
572-010	Travel and Per Diem	\$ 173,350	\$ 131,201	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 105,066	\$ 76,000
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	56,100	38,588	71,000	-	-	71,000	34,338	45,500
10-10-XX-572-010	WU - Reg Comp - Travel and Per Diem	-	-	-	-	-	-	-	6,000
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	65,250	51,441	71,000	-	-	71,000	37,086	9,500
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	1,000	2,474	3,000	-	-	3,000	3,784	-
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	6,000	6,463	10,000	-	-	10,000	-	-
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	45,000	32,235	45,000	-	-	45,000	29,858	15,000
572-020	Travel and Per Diem - Board	\$ 17,000	\$ 11,107	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 4,735	\$ 24,500
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,735	24,500
573-010	Meeting Expense	\$ 60,100	\$ 48,413	\$ 71,150	\$ -	\$ (10,000)	\$ 61,150	\$ 21,482	\$ 39,500
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	42,000	28,661	47,200	-	(10,000)	37,200	7,374	36,500
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	16,000	18,817	19,950	-	-	19,950	13,173	3,000
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	600	-	1,000	-	-	1,000	-	-
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	1,500	935	3,000	-	-	3,000	935	-
573-020	Meeting Expense - Board	\$ 9,950	\$ 10,237	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 1,288	\$ 8,300
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,288	8,300
582-000	Interest Expense	\$ 2,228,718	\$ 2,064,795	\$ 1,789,253	\$ -	\$ -	\$ 1,789,253	\$ 1,388,601	\$ 1,648,289
10-00-00-582-000	WU - Interest Expense	2,228,718	2,064,795	1,789,253	-	-	1,789,253	1,388,601	1,648,289
Water Utility Fund Bond and Loan Repayment		\$ 5,261,770	\$ 5,334,398	\$ 5,231,142	\$ -	\$ -	\$ 5,231,142	\$ 5,261,770	\$ 5,017,884
682-000	Debt Principal Repayment	5,261,770	5,334,398	5,231,142	-	-	5,231,142	5,261,770	5,017,884
10-00-00-682-000	WU - Debt Principal Repayment	5,261,770	5,334,398	5,231,142	-	-	5,231,142	5,261,770	5,017,884
Water Utility Fund - Non Cash Operating Expenses		\$ 6,979,000	\$ 6,685,566	\$ 6,616,000	\$ -	\$ -	\$ 6,616,000	\$ 3,816,001	\$ 6,616,000
10-00-90-580-000	WU - Depreciation - Depreciation	6,900,000	6,578,083	6,600,000	-	-	6,600,000	3,841,762	6,600,000
10-00-90-581-000	WU - Depreciation - Amortization	106,000	63,875	68,000	-	-	68,000	33,841	68,000
10-00-90-582-000	WU - Bond Inflows & Outflows	(27,000)	43,608	(52,000)	-	-	(52,000)	(59,602)	(52,000)

ADMINISTRATION DIVISION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 998,875	\$ 944,997	\$ 1,472,877	\$ -	\$ -	\$ 1,472,877	\$ 884,949	\$ 1,596,002
510-020	Temporary Assignment	2,000	-	2,000	-	-	2,000	-	-
510-030	Overtime	20,000	5,944	80,000	-	-	80,000	45,772	10,000
520-040	Vacation Payout	100,000	192,277	100,000	-	-	100,000	80,389	100,000
530-010	FICA	78,097	72,459	118,948	-	-	118,948	62,885	122,859
530-020	Retirement Contributions	239,730	185,988	373,170	-	-	373,170	216,020	385,440
530-030	Life & Health Insurance	59,251	79,847	140,760	-	-	140,760	110,651	188,773
530-060	Other Post Employment Benefits (OPEB)	82,606	132,948	134,596	-	-	134,596	169,531	130,235
Total Labor & Related Fringe Expenses		\$ 1,580,559	\$ 1,614,460	\$ 2,422,351	\$ -	\$ -	\$ 2,422,351	\$ 1,570,197	\$ 2,533,309
Professional Services & Other Expenses									
540-010	Professional Services	\$ 504,474	\$ 273,901	\$ 449,500	\$ 1,098	\$ -	\$ 450,598	\$ 266,083	\$ 449,000
542-010	Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	64,327	85,300
542-020	Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
544-000	Freight and Postage	18,000	2,287	5,000	-	-	5,000	2,496	3,000
545-000	Rentals and Leases	54,971	28,192	54,605	-	-	54,605	22,374	53,605
546-000	Insurance	200,000	28,192	400,000	-	-	400,000	210,627	400,000
Total Professional Services & Other Expenses		\$ 870,682	\$ 418,313	\$ 1,005,205	\$ 12,340	\$ -	\$ 1,017,545	\$ 565,907	\$ 991,905
Utilities & Fuel									
551-000	Utility Services	\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 15,494	\$ 25,626
Total Utilities & Materials		\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 15,494	\$ 25,626
Office & Operating Supplies									
563-000	Operating Supplies	\$ 13,000	\$ 21,266	\$ 18,000	\$ 282	\$ 10,000	\$ 28,282	\$ 21,364	\$ 20,000
570-000	Books, Subscriptions, & Dues	21,170	27,686	27,880	-	-	27,880	15,309	28,010
570-000	Books, Subscriptions, & Dues- Board	600	233	600	-	-	600	366	600
Total Office & Operating Supplies		\$ 34,770	\$ 49,185	\$ 46,480	\$ 282	\$ 10,000	\$ 56,762	\$ 37,039	\$ 48,610
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 8,250	\$ 3,228	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ 889	\$ 3,500
572-010	Travel and Per Diem	56,100	38,588	71,000	-	-	71,000	34,338	45,500
572-020	Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,735	24,500
573-010	Meeting Expense	42,000	28,661	47,200	-	(10,000)	37,200	7,374	36,500
573-020	Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,288	8,300
Total Training, Travel, and Meeting Expense		\$ 133,300	\$ 91,821	\$ 153,200	\$ -	\$ (10,000)	\$ 143,200	\$ 48,624	\$ 118,300
Total Administration Operating Expenses		\$ 2,780,711	\$ 2,332,284	\$ 3,649,796	\$ 15,688	\$ -	\$ 3,665,484	\$ 2,237,261	\$ 3,717,750

General Expenses - Administration

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 1,200,152	\$ 995,706	\$ 1,227,445	\$ 15,688	\$ -	\$ 1,243,133	\$ 667,064	\$ 1,184,441
10-01-10-540-010	WU/Admin/Admin/Professional Services - General	\$ 504,474	\$ 273,901	\$ 449,500	\$ 1,098	\$ -	\$ 450,598	\$ 266,083	\$ 449,000
10-01-10-542-010	WU/Admin/Admin/Public Relations	\$ 90,737	\$ 85,742	\$ 93,600	\$ 11,242	\$ -	\$ 104,842	\$ 64,327	\$ 85,300
10-01-10-542-020	WU/Admin/Admin/Procurement Advertising	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000
10-01-10-544-000	WU/Admin/Admin/Freight and Postage Services	\$ 18,000	\$ 2,287	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 2,496	\$ 3,000
10-01-10-545-000	WU/Admin/Admin/Rentals and Leases	\$ 54,971	\$ 28,192	\$ 54,605	\$ -	\$ -	\$ 54,605	\$ 22,374	\$ 53,605
10-01-10-546-000	WU/Admin/Admin/Insurance	\$ 200,000	\$ 306,073	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 210,627	\$ 400,000
10-01-10-551-000	WU/Admin/Admin/Utility Services	\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 15,494	\$ 25,626
10-01-10-563-000	WU/Admin/Admin/Operating Supplies	\$ 13,000	\$ 21,266	\$ 18,000	\$ 282	\$ 10,000	\$ 28,282	\$ 21,364	\$ 20,000
10-01-10-570-010	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships	\$ 21,170	\$ 27,686	\$ 27,880	\$ -	\$ -	\$ 27,880	\$ 15,309	\$ 28,010
10-01-10-570-020	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 233	\$ 600	\$ -	\$ -	\$ 600	\$ 366	\$ 600
10-01-10-571-010	WU/Admin/Admin/Training and Development	\$ 8,250	\$ 3,228	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ 889	\$ 3,500
10-01-10-572-010	WU/Admin/Admin/Travel and Per Diem	\$ 56,100	\$ 38,588	\$ 71,000	\$ -	\$ -	\$ 71,000	\$ 34,338	\$ 45,500
10-01-10-572-020	WU/Admin/Admin/Travel and Per Diem - Board	\$ 17,000	\$ 11,107	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 4,735	\$ 24,500
10-01-10-573-010	WU/Admin/Admin/Registration and Meeting Expense	\$ 42,000	\$ 28,661	\$ 47,200	\$ -	\$ (10,000)	\$ 37,200	\$ 7,374	\$ 36,500
10-01-10-573-020	WU/Admin/Admin/Registration and Meeting Expense - Board	\$ 9,950	\$ 10,237	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 1,288	\$ 8,300
	TOTAL OPERATING EXPENSES	\$ 1,200,152	\$ 995,706	\$ 1,227,445	\$ 15,688	\$ -	\$ 1,243,133	\$ 667,064	\$ 1,184,441

General Expenses - Administration

TOTAL: WU/Admin/Admin/Professional Services - General \$ 504,474 \$ 273,901 \$ 449,500 \$ 1,098 \$ - \$ 450,598 \$ 266,083 \$ 449,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Special Counsel		61,730	-	25,000	-	-	25,000	-	25,000
Legislative Liaison	Pursue Federal/State Funding Opportunities	65,000	-	65,000	-	-	65,000	-	65,000
Leadership Kaua'i Training		-	14,500	-	-	-	-	14,500	-
Professional Interpreter & Facilitator	for Public meetings	500	-	500	-	-	500	-	-
Financial Strategy & Planning	To assist DOW develop Financial Policies on Financial Planning, Capital Improvement Planning and Prioritization, Debt Issuance and Development of a Capital & Operating Expenditures Budget	-	-	-	-	-	-	-	-
HR Related Services	Drug & Alcohol Medical Testing	1,500	-	1,500	-	-	1,500	-	1,500
Safety Program	Professional review	5,000	-	5,000	-	-	5,000	-	5,000
Arbitration	Arbitrator's fees	10,000	-	10,000	-	-	10,000	-	10,000
Litigation Costs	Pending matters	10,000	-	10,000	-	-	10,000	-	10,000
Document Scanning/Disposal	Document scanning/disposal	23,244	9,401	5,000	1,098	-	6,098	1,583	5,000
Investigative Services	Personnel related tasks	50,000	-	50,000	-	-	50,000	-	50,000
Board Approved Grants	East & West Kauai Soil and Water Conservation Districts (SWCD), Kauai Watershed Alliance (KWA)	257,500	250,000	257,500	-	-	257,500	250,000	257,500
Title Search	Assets, Misc.	20,000	-	20,000	-	-	20,000	-	20,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Public Relations \$ 90,737 \$ 85,742 \$ 93,600 \$ 11,242 \$ - \$ 104,842 \$ 64,327 85,300

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Public Relations Programs	Advertising; Promotional & Education Materials (logo items, giveaways, publications, brochures, meeting supplies, presentation supplies, displays, etc.)	56,137	60,463	55,000	11,242	-	66,242	56,719	45,200
Project WET	Make-A-Splash, Project WET Outreach	20,000	12,779	25,000	-	-	25,000	7,608	24,000
Water Conservation District (EWSWD)	Grant	-	-	-	-	-	-	-	-
Cultural Services	Blessing, Info, etc.	1,500	-	500	-	-	500	-	3,000
Blackboard Connect CTY	Contract for County Mass Notification System - Blackboard Connect CTY	13,100	12,500	13,100	-	-	13,100	-	13,100

General Expenses - Administration

TOTAL: WU/Admin/Admin/Procurement Advertising \$ 2,500 \$ - \$ 2,500 \$ - \$ - \$ 2,500 \$ - \$ 1,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Publications	All Divisions - Legal Ads for Solicitation, Public Notices for Projects, Proposals for all Divisions including Board Notices	2,500	-	2,500	-	-	2,500	-	1,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Freight and Postage Services \$ 18,000 \$ 2,287 \$ 5,000 \$ - \$ - \$ 5,000 \$ 2,496 \$ 3,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
NEOPOST - Departmental Postage	Office communication not including Water Bills; Includes Governmental Records, Water System Standards, Water Quality Reports, etc, Ink Cartridge. (Lease - \$530*12, Ink Cartridge - \$200*2, Refill - \$2,000*3)	18,000	2,287	5,000	-	-	5,000	2,496	3,000
Bureau Copy Request		-	-	-	-	-	-	-	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Rentals and Leases \$ 54,971 \$ 28,192 \$ 54,605 \$ - \$ - \$ 54,605 \$ 22,374 \$ 53,605

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	20,471	20,105	20,105	-	-	20,105	16,754	20,105
Lease Agreement with Grove Farm	Kōloa Wells 16 A, B, & E	27,500	-	27,500	-	-	27,500	-	27,500
Grant of Easement - Na Aina Kai Botanical	Annual Lease - Easement for booster pump station on Wailapa	1,000	1,000	1,000	-	-	1,000	1,000	1,000
Lease agreement storage units		6,000	7,087	6,000	-	-	6,000	-	-
Caller Svc Fees for PO Box		-	-	-	-	-	-	4,620	5,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Insurance \$ 200,000 \$ 306,073 \$ 400,000 \$ - \$ - \$ 400,000 \$ 210,627 \$ 400,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Small Claims	Small Claims fund per Board Policy #25 authorizing the County Attorney to investigate, settle and pay all claims filed against the Board of Water Supply where such claims amount to \$10,000	5,000	98,841	150,000	-	-	150,000	30,879	150,000
Insurance and Bonds	DOW's portion of the County's annual insurance premium for coverage in excess of \$1M deductible	195,000	207,232	250,000	-	-	250,000	179,748	250,000
Board Approved Claims	Claims outside of the County Attorney's discretion.								

General Expenses - Administration

TOTAL: WU/Admin/Admin/Utility Services \$ 161,400 \$ 158,505 \$ 22,560 \$ 3,066 \$ - \$ 25,626 \$ 15,494 \$ 25,626

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Electricity	Front/Back Office & Microlab Building	144,000	137,157	-	-	-	-	-	
Waste water	Puhi sewer & waste water	17,400	14,910	15,600	3,066	-	18,666	10,732	18,666
Solid Waste	Solid Waste Disposal	-	-	-	-	-	-	-	
Water	Admin & Ops Bldg, Lab	-	6,438	6,960	-	-	6,960	4,762	6,960

General Expenses - Administration

TOTAL: WU/Admin/Admin/Operating Supplies \$ 13,000 \$ 21,266 \$ 18,000 \$ 282 \$ 10,000 \$ 28,282 \$ 21,364 \$ 20,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Supplies for all DOW	Copy Paper, Office Supplies, Freight, Janitorial Supplies, First Aid	13,000	21,266	18,000	282	10,000	28,282	21,364	20,000

General Expenses - Administration

WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships
TOTAL: \$ 21,170 \$ 27,686 \$ 27,880 \$ - \$ - \$ 27,880 \$ 15,309 \$ 28,010

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
AWWA Membership	Annual Membership Dues	4,000	9,356	8,000	-	-	8,000	6,262	8,000
Books and Subscriptions	Books for ALL DIVISIONS - Library, Subscriptions for TGI, STAR, ENR, Pacific Buisiness News, HR, Manuals, Guide books, etc.	1,000	849	1,000	-	-	1,000		1,000
Water Research Foundation	Annual Membership Dues	8,000	7,459	8,000	-	-	8,000	7,459	8,000
Hawaii State Bar Association	Annual Association Dues	550	654	700	-	-	700	444	700
Kauai Chamber of Commerce Membership	Annual Membership Dues	320	409	320	-	-	320	409	450
Hawaii Rural Water Association	Annual Membership Dues	6,750	7,459	7,500	-	-	7,500		7,500
Society for Human Resource Management	HR Membership Dues	360	-	360	-	-	360	235	360
International Public Management Association - HR	HR Membership Dues	190	-	-	-	-	-	-	
Design-Build Institute of America	Annual Membership Dues	-	-	500	-	-	500	500	500
General Contractors Assn Hawaii	Annual Membership Dues	-	500	1,500	-	-	1,500	-	1,500
Hawaii Waterworks	Annual Membership Dues	-	1,000	-	-	-	-	-	

General Expenses - Administration

**WU/Admin/Admin/Books, Publications,
TOTAL: Subscriptions, and Memberships - Board** \$ 600 \$ 233 \$ 600 \$ - \$ - \$ 600 \$ 366 \$ 600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
AWWA Membership	Individual Membership Dues for Board Members (7)	600	233	600	-	-	600	158	600
Books and Subscriptions		-	-	-	-	-	-	208	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Training and Development \$ 8,250 \$ 3,228 \$ 6,500 \$ - \$ - \$ 6,500 \$ 889 \$ 3,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Seminars & Workshops	Training & educational workshops	5,000	3,228	5,000	-	-	5,000	889	2,500
Recognition Program	Service recognition, employee of the year & SOP 56	3,250	-	1,500	-	-	1,500	-	1,000
Leadership Training	the budget was moved from 540-010	-	-	-	-	-	-	-	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Travel and Per Diem \$ 56,100 \$ 38,588 \$ 71,000 \$ - \$ - \$ 71,000 \$ 34,338 \$ 45,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Administrative Training Conferences	Administrative staff (x4)	4,000	-	4,000	-	-	4,000	-	-
AWWA Washington DC	Manager & Chief Engineer or Designee	7,500	-	10,000	-	-	10,000	-	8,000
AWWA National Conference	Manager & Chief Engineer or Designee	14,000	-	15,000	-	-	15,000	-	13,000
AWWA Training Conferences	Manager & Chief Engineer or Designee (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	17,000	-	25,000	-	-	25,000	-	12,500
Depositions/Litigations	Manager & Chief Engineer or Designee	1,000	-	1,000	-	-	1,000	-	1,000
IMLA Conference	Deputy County Attorney (6 nights)	4,600	-	5,000	-	-	5,000	-	5,000
IT Staff Travel	Travel accommodations and per diem for IT staff to attend training & meetings, i.e ESRI, Cyber Security	5,000	-	5,000	-	-	5,000	-	5,000
WaterSmart Innovations Conference & Expo	Manager & Chief Engineer or Designee	3,000	-	4,000	-	-	4,000	-	-
Legislature	Testimonies and Legislature Opening	-	-	2,000	-	-	2,000	-	1,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Travel and Per Diem - Board \$ 17,000 \$ 11,107 \$ 21,000 \$ - \$ - \$ 21,000 \$ 4,735 \$ 24,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
AWWA National Conference	Board Members (3) Washington, DC - Jun. 21-24, 2026	10,000	-	12,000	-	-	12,000	-	14,000
AWWA Hawaii HWEA Pacific Water Conference	Board Members (2) Honolulu, HI - Feb. 2026 (Date TBD)	3,000	-	3,500	-	-	3,500	-	5,000
HWWA Hawai'i Section Conference	Board Members (2) Honolulu, HI - Oct. 2026 (Date TBD)	4,000	-	5,000	-	-	5,000	-	5,000
County Attorney Travel Expenses	Various Dates Inter-island	-	-	500	-	-	500	-	500
Mileage									
Ground Transportation	Car Rental, Shuttle Services, Airport Parking Reimbursement								
Unanticipated Travels	For board training & development - travel & per diem								

General Expenses - Administration

TOTAL: WU/Admin/Admin/Registration and Meeting Expense \$ 42,000 \$ 28,661 \$ 47,200 \$ - \$ (10,000) \$ 37,200 \$ 7,374 \$ 36,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Administrative Training Conferences	Registration	2,000	940	2,000	-	-	2,000	-	2,000
AWWA National Conference	Registration	5,400		5,000	-	-	5,000	-	5,000
AWWA Training Conferences	Registration (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	6,000	2,000	10,000	-	-	10,000	-	2,000
HRWA Training Conference	Registration	1,350	-	1,500	-	-	1,500	-	1,500
HWWA Hawai'i Section Conference	Registration	20,000	20,500	22,000	-	-	22,000	-	22,000
IMLA Conference	Registration	700	-	700	-	-	700	-	1,000
Project WET Conference	Registration	650	-	-	-	-	-	-	-
WaterSmart Innovations Conference & Expo	Registration	900	855	4,000	-	-	4,000	-	-
IT Training Conferences	Registration	5,000	-	-	-	-	-	-	2000
Wahine Forum Conference	Registration	-	-	1,000	-	-	1,000	-	-
Design Build Conference & Expo	Registration	-	1,000	1,000	-	-	1,000	-	1,000
AWWA Water Infrastructure Conference & Exposition	Registration	-	425	-	-	-	-	-	-
IMLA Conference	Registration	-	600	-	-	-	-	-	-
						(10,000)	(10,000)		

General Expenses - Administration

TOTAL: WU/Admin/Admin/Registration and Meeting Expense - Board \$ 9,950 \$ 10,237 \$ 7,500 \$ - \$ - \$ 7,500 \$ 1,288 \$ 8,300

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
AWWA National Conference	Registration	4,050	-	4,000	-	-	4,000	-	4,000
AWWA Hawaii HWEA Pacific Water Conference	Registration	1,200	-	1,200	-	-	1,200	-	1,800
HWWA Hawai'i Section Conference	Registration	3,500	-	1,100	-	-	1,100	-	1,300
Meeting Supplies	Supplies to facilitate monthly Board meetings, various committee meetings and workshops	1,200	-	1,200	-	-	1,200	-	1,200

ADMINISTRATION DIVISION - INFORMATION TECHNOLOGY (IT)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 360,707	\$ 234,094	\$ 362,658	\$ -	\$ -	\$ 362,658	\$ 181,026	\$ 389,659
510-020	Temporary Assignment	500	-	500	-	-	500	-	-
510-030	Overtime	30,000	4,822	20,000	-	-	20,000	-	5,000
530-010	FICA	29,928	23,782	29,312	-	-	29,312	13,936	30,191
530-020	Retirement Contributions	86,569	62,260	91,958	-	-	91,958	43,840	94,718
530-030	Life & Health Insurance	18,231	24,822	40,217	-	-	40,217	18,689	47,193
530-060	Other Post Employment Benefits (OPEB)	25,417	45,102	38,456	-	-	38,456	34,415	37,210
	Total Labor & Related Fringe Expenses	\$ 551,352	\$ 394,882	\$ 583,101	\$ -	\$ -	\$ 583,101	\$ 291,906	\$ 603,971
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 913,976	\$ 70,476	\$ 610,000	\$ 144,658	\$ -	\$ 754,658	\$ 22,955	\$ 475,000
543-000	Communication Services	146,400	89,408	109,332	3,096	-	112,428	78,303	115,000
543-000	Communication Services - Power & Pump	78,792	181	2,400	-	-	2,400	-	5,900
545-000	Rentals and Leases	57,605	26,341	22,820	4,563	-	27,383	18,098	27,500
550-000	Subscription Based IT Arrangements (SBITAs)	704,180	289,594	742,180	376,775	-	1,118,955	397,900	1,092,900
	Total Professional Services & Other Expenses	\$ 1,900,953	\$ 476,000	\$ 1,486,732	\$ 529,092	\$ -	\$ 2,015,824	\$ 517,256	\$ 1,716,300
	Repair & Maintenance Expenses								
561-000	Repair & Maintenance-Non-Water System	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 324,292	\$ 539,500
	Total Repair & Maintenance expenses	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 324,292	\$ 539,500
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 28,765	\$ 102,000
	Total Office & Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 28,765	\$ 102,000
	Total Administration - IT Operating Expenses	\$ 3,523,376	\$ 1,386,832	\$ 2,561,533	\$ 763,088	\$ -	\$ 3,324,621	\$ 1,162,219	\$ 2,961,771

General Expenses - I.T.

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-02-10-540-010	WU/IT/Admin/ Professional Services	\$ 913,976	\$ 70,476	\$ 610,000	\$ 144,658	\$ -	\$ 754,658	\$ 22,955	\$ 475,000
10-02-10-543-000	WU/IT/Admin/Communication Services	\$ 146,400	\$ 89,408	\$ 109,332	\$ 3,096	\$ -	\$ 112,428	\$ 78,303	\$ 115,000
10-02-50-543-000	WU/IT/Power/Pump/Communication Services	\$ 78,792	\$ 181	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -	\$ 5,900
10-02-10-545-000	WU/IT/Admin/Rentals and Leases	\$ 57,605	\$ 26,341	\$ 22,820	\$ 4,563	\$ -	\$ 27,383	\$ 18,098	\$ 27,500
10-02-10-550-000	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)	\$ 704,180	\$ 289,594	\$ 742,180	\$ 376,775	\$ -	\$ 1,118,955	\$ 397,900	\$ 1,092,900
10-02-10-561-000	WU/IT/Admin/Repairs and Maintenance - Other than Water System	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 324,292	\$ 539,500
10-02-10-563-000	WU/IT/Admin/Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 28,765	\$ 102,000
	OPERATING EXPENSES	\$ 2,972,024	\$ 991,950	\$ 1,978,432	\$ 763,088	\$ -	\$ 2,741,520	\$ 870,313	\$ 2,357,800
10-02-00-604-999	WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases	\$ 145,001	\$ 21,283	\$ 192,159	\$ 57,665	\$ -	\$ 249,824	\$ 31,479	\$ 185,000
10-02-00-605-999	WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases	\$ 920,001	\$ 34,869	\$ 906,260	\$ 58,196	\$ -	\$ 964,456	\$ 85,914	\$ 485,000
	SUMMARY OF CAPITAL PURCHASES	\$ 1,065,002	\$ 56,152	\$ 1,098,419	\$ 115,861	\$ -	\$ 1,214,280	\$ 117,393	\$ 670,000
	SUMMARY OF OPERATING EXPENSES	\$ 2,972,024	\$ 991,950	\$ 1,978,432	\$ 763,088	\$ -	\$ 2,741,520	\$ 870,313	\$ 2,357,800
	SUMMARY OF CAPITAL PURCHASES	\$ 1,065,002	\$ 56,152	\$ 1,098,419	\$ 115,861	\$ -	\$ 1,214,280	\$ 117,393	\$ 670,000
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 4,037,026	\$ 1,048,102	\$ 3,076,851	\$ 878,949	\$ -	\$ 3,955,800	\$ 987,706	\$ 3,027,800

General Expenses - I.T.

TOTAL: WU/IT/Admin/ Professional Services \$ 913,976 \$ 70,476 \$ 610,000 \$ 144,658 \$ - \$ 754,658 \$ 22,955 \$ 475,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
As-Needed Technical Support		542,394	28,553	300,000	-	-	300,000	22,955	375,000
Network Security Maintenance		75,000	-	75,000	-	-	75,000	-	100,000
Financial System Upgrade	Upgrade of Microsoft GP and upgrade of Paramount WorkPlace with As-needed Technical Services (troubleshooting, training)	175,000	-	175,000	140,000	-	315,000	-	-
IT Strategic Plan - Review & Align Billing System Configuration	IT Strategic Plan - Review & Align Billing System Configuration	1	-	-	-	-	-	-	-
Website Replacement	Develop DOW website	46,581	41,923	10,000	4,658	-	14,658	-	-
Security installation and testing		75,000	-	50,000	-	-	50,000	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Communication Services \$ 146,400 \$ 89,408 \$ 109,332 \$ 3,096 \$ - \$ 112,428 \$ 78,303 \$ 115,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Main Telephone Lines		7,000	-	102,600	-	-	102,600	47,327	105,000
Verizon		-	-	-	-	-	-	26,249	-
Internet Connection		11,645	-	6,132	3,096	-	9,228	4,727	10,000
Lavanet		833	-	600	-	-	600	-	-
Frame Relay (128K)		3,500	-	-	-	-	-	-	-
Frame Relay (56K)		2,000	-	-	-	-	-	-	-
Bandwidth		61,705	-	-	-	-	-	-	-
Elevator; Panic Button; Fire Alarm	Admin, Microlab	5,000	-	-	-	-	-	-	-
Ops Fax Line; Microlab Fire Alarm; Fax Machine		1,500	-	-	-	-	-	-	-
Fax for front office building		1,500	-	-	-	-	-	-	-
Fire Alarm	2 Lines - Ops	-	-	-	-	-	-	-	-
Frame Relay (AS400)		-	-	-	-	-	-	-	-
Long Distance Charges		2,000	-	-	-	-	-	-	-
T-Mobile Router		840	-	-	-	-	-	-	-
Cellular Phone (Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA)	Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA	41,377	-	-	-	-	-	-	-
Anticipated Inflation		7,500	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Power/Pump/Communication Services \$ 78,792 \$ 181 \$ 2,400 \$ - \$ - \$ 2,400 \$ - \$ 5,900

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Frame Relay (56K) R065		19,155	181	2,400	-	-	2,400	-	2,400
HT SCADA Net	10M DIA	3,500	-	-	-	-	-	-	3,500
Anticipated Inflation		8,000	-	-	-	-	-	-	-
SCADA Room		750	-	-	-	-	-	-	-
Haena Connection		750	-	-	-	-	-	-	-
Hanalei Connection		750	-	-	-	-	-	-	-
SCADA Alarm		750	-	-	-	-	-	-	-
Auto Dialer - Lihue		750	-	-	-	-	-	-	-
Lawai #2		750	-	-	-	-	-	-	-
Kekaha - Paua		750	-	-	-	-	-	-	-
Auto Dialer - Kilauea		750	-	-	-	-	-	-	-
SCADA Submaster - Kilauea		750	-	-	-	-	-	-	-
Hanamaulu Tank Circuit		500	-	-	-	-	-	-	-
Frame Relay (56K) Ornellas		1,750	-	-	-	-	-	-	-
Frame Relay (56K) Kalaheo		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Koloa		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Nonou		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Eleele		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Kekaha/Waimea		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Kilauea		2,000	-	-	-	-	-	-	-
Haena Well Connection		750	-	-	-	-	-	-	-
Waipao/Kekaha Connection		500	-	-	-	-	-	-	-
Paua/Kekaha Connection		500	-	-	-	-	-	-	-
Hanamaulu Booster		750	-	-	-	-	-	-	-
Cell phones for standby personnel	Cell Phone for Operations Personnel; monthly services.	24,637	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Rentals and Leases \$ 57,605 \$ 26,341 \$ 22,820 \$ 4,563 \$ - \$ 27,383 \$ 18,098 \$ 27,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Copier Leases	Copiers/Printers	39,326	24,751	19,320	4,563	-	23,883	15,981	24,000
Postage Machine/Scale Feeder		4,029	1,590	3,500	-	-	3,500	2,117	3,500
Copier usage fees	Xerox and Ricoh	2,750	-	-	-	-	-	-	-
PaperCut	Xerox sole source	1,200	-	-	-	-	-	-	-
Safe Deposit Box		300	-	-	-	-	-	-	-
Wide Format Scanner		10,000	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Subscription Based IT Arrangement (SBITA) \$ 704,180 \$ 289,594 \$ 742,180 \$ 376,775 \$ - \$ 1,118,955 \$ 397,900 \$ 1,092,900

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Prithibi Consulting	CC&B Software, Cloud Hosting	370,000	-	370,000	365,027	-	735,027	277,497	370,000
Crowdstrike	299 endpoints	50,000	-	50,000	-	-	50,000	-	50,000
Cisco FLEX licensing	62 -> 80 seats	18,000	-	18,000	-	-	18,000	-	18,000
O365 Enterprise E3	CDW 125 seats	50,000	-	50,000	-	-	50,000	-	50,000
O365 Threat Intelligence	CDW 125 seats	9,000	-	9,000	-	-	9,000	-	10,000
O365 Teams	CDW 125 seats	7,500	-	7,500	-	-	7,500	-	7,500
O365 Conf	CDW 20 seats; initiate meeting	750	-	750	-	-	750	-	800
MS Visio	CDW 9 seats	2,250	-	2,250	-	-	2,250	-	2,500
MS Teams	CDW 125 seats	7,500	-	7,500	-	-	7,500	-	7,500
Adobe Acrobat DC	SHI 55 seats	16,000	-	16,000	11,748	-	27,748	-	30,000
Adobe Creative Cloud	SHI 1 seat	900	-	900	-	-	900	-	900
Bluebeam	ENG - SHI 9 seats	5,200	-	5,200	-	-	5,200	-	5,200
AutoCAD	ENG - AutoCAD 2 seats	4,500	-	4,500	-	-	4,500	-	4,500
Innovyze	ENG - InfoWater Pro 1 seat	11,000	-	11,000	-	-	11,000	-	11,000
Cloud Backup - Rapid Recovery		34,580	-	34,580	-	-	34,580	-	35,000
Firewall		2,500	-	2,500	-	-	2,500	-	2,500
Splashtop		5,800	-	5,800	-	-	5,800	-	5,800
Rapid Recovery	VPLS 1 yr incl 2TB + 10 TB	9,500	-	9,500	-	-	9,500	-	9,500
Pairsoft	Paramount Workplace Year 2 of 3	9,100	-	9,100	-	-	9,100	-	9,100
Cyberlock		4,000	-	4,000	-	-	4,000	-	4,000
Zoom		3,600	-	3,600	-	-	3,600	-	3,600
Trimble Software		35,000	-	35,000	-	-	35,000	-	35,000
Carahsoft	OpenGov Cartegraph (Year 2 of 5)	40,000	-	40,000	-	-	40,000	41,083	45,000
Website hosting		1,500	-	1,500	-	-	1,500	-	1,500
Website maintenance		6,000	-	6,000	-	-	6,000	-	6,000
Annual License Fee	Cloud-based document workflow and repository	-	-	23,000	-	-	23,000	20,172	23,000
Implementation	Cloud-based document workflow and repository	-	-	15,000	-	-	15,000	-	20,000

General Expenses - I.T.

TOTAL: WU/IT/Admin/Repairs and Maintenance - Other than Water System \$ 885,261 \$ 481,579 \$ 306,700 \$ 233,996 \$ - \$ 540,696 \$ 324,292 \$ 539,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Dell Maintenance	Extension of Yearly Server Maintenance	27,600	-	27,600	-	-	27,600	53,191	80,000
ESRI	DOW supplement payment to County for use of ESRI (Engineering)	20,700	-	20,700	-	-	20,700	-	21,000
VoIP Phone	Hawaiian Tel	17,000	-	17,000	-	-	17,000	-	17,000
OCE Printer/Scanner	Engineering	12,000	-	12,000	-	-	12,000	-	12,000
Fire Suppression Systems	Admin-Fenwall FM-200 Fire Suppression System	5,000	-	5,000	-	-	5,000	-	5,000
SSL Certificate	Admin	1,400	-	1,400	-	-	1,400	-	1,500
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	360,206	152,630	180,000	165,178	-	345,178	213,644	350,000
Veritas Backup Exec Silver - SCADA	SHI	3,000	-	3,000	-	-	3,000	-	3,000
SCADA - Wonderware		40,000	-	40,000	-	-	40,000	-	40,000
	CC&B Cloud Hosting	383,527	277,497	-	-	-	-	-	-
	Fourwinds	8,978	-	-	-	-	-	-	-
	Innovyze	5,850	-	-	-	-	-	-	-
Crowdstrike	Budget moved to 550-00 in FY2026	-	-	-	68,818	-	68,818	-	10,000

General Expenses - I.T.

TOTAL: WU/IT/Admin/Operating Supplies \$ 185,810 \$ 34,371 \$ 185,000 \$ - \$ - \$ 185,000 \$ 28,765 \$ 102,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Computer Supplies	Batteries, storage devices, toner, etc	40,810	34,371	40,000	-	-	40,000	28,765	40,000
Computer Hardware	Printers, external hard drives, etc	10,000		10,000	-	-	10,000	-	10,000
Paper & Toner	Paper for Large Format Printers	3,000		3,000	-	-	3,000	-	4,000
Mobile Devices	phone upgrades 40 qty	4,000		4,000	-	-	4,000	-	5,000
Computer Purchase	replacement computers >\$5K	110,000		110,000	-	-	110,000	-	25,000
Desk Phones	New desk phones	9,500		9,500	-	-	9,500	-	9,500
OPS iPads	17 iPads and cases for OPS GIS tools	8,500		8,500	-	-	8,500	-	8,500

General Expenses - I.T.

TOTAL: WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases \$ 145,001 \$ 21,283 \$ 192,159 \$ 57,665 \$ - \$ 249,824 \$ 31,479 \$ 185,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Purchase of New/Replacement Computer	Replacement of WS/Servers, batteries	20,000	-	64,793	55,346	-	120,139	-	25,000
	Servers	20,000	-	20,000	-	-	20,000	-	10,000
	Switches	10,000	-	10,000	-	-	10,000	-	10,000
	Routers	25,000	-	25,000	-	-	25,000	-	25,000
SharePoint Upgrades	Total of \$295,000 is for 5 year costs; refine portals; trainings; develop sharepoint vision; site plans; develop new portals; archives; possible third-party software	10,000	-	10,000	-	-	10,000	-	10,000
Phone System	Upgrade phone system	1	-	1	-	-	1	-	-
Security Camera Replacment	baseyard replacement x 12, server for 45 cam	60,000	-	60,000	-	-	60,000	-	100,000
Computer Purchase	replacement computers >\$5K	-	21,283	2,365	2,319	-	4,684	29,557	5,000
Other	Boardroom projector	-	-	-	-	-	-	1,922	-

General Expenses - I.T.

TOTAL: WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases \$ 920,001 \$ 34,869 \$ 906,260 \$ 58,196 \$ - \$ 964,456 \$ 85,914 \$ 485,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Purchase of New Computers/ Servers/Storage	New purchases; batteries/surge protection devices	-	34,869	48,433	58,196	-	106,629	85,914	25,000
800 Mhz Radios	Emergency Communication Equipment	1	-	1	-	-	1	-	-
CMDP Federal/State Reporting System	This holds all internal and compliance data, allows field samplers to enter field measurements, generates various reports, houses QC data and as of recently, transfers compliance data into CMDP via Web Services.	20,000	-	20,000	-	-	20,000	-	20,000
SOcaaS	Security operations center	200,000	-	137,826	-	-	137,826	-	140,000
	Hardware rebuild per CISA	300,000	-	300,000	-	-	300,000	-	300,000
Great Plains	Upgrade and/or replacement of legacy software	400,000	-	400,000	-	-	400,000	-	-
				-			-		-
							-		-

ADMINISTRATION DIVISION - REGULATORY COMPLIANCE (RC)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 363,098	\$ 298,626	\$ 428,249	\$ -	\$ -	\$ 428,249	\$ 140,386	\$ 440,516
510-020	Temporary Assignment	5,000	-	5,000	-	-	5,000	-	-
510-030	Overtime	25,000	10,912	15,000	-	-	15,000	7,798	10,000
530-010	FICA	30,072	61,653	34,291	-	-	34,291	11,558	34,464
530-020	Retirement Contributions	87,144	85,072	107,580	-	-	107,580	33,770	108,124
530-030	Life & Health Insurance	29,398	30,525	50,271	-	-	50,271	21,983	58,992
530-060	Other Post Employment Benefits (OPEB)	40,976	51,305	48,070	-	-	48,070	26,509	46,513
	Total Labor & Related Fringe Expenses	\$ 580,688	\$ 538,093	\$ 688,461	\$ -	\$ -	\$ 688,461	\$ 242,004	\$ 698,609
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 142,220	\$ -	\$ 150,000	\$ 57,180	\$ (15,000)	\$ 192,180	\$ 70,362	\$ 344,023
544-000	Freight and Postage	3,930	2,371	3,000	918	-	3,918	961	4,000
	Total Professional Services & Other Expenses	\$ 146,150	\$ 2,371	\$ 153,000	\$ 58,098	\$ (15,000)	\$ 196,098	\$ 71,323	\$ 348,023
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 10,000	\$ 15,000	\$ -	\$ -
561-000	Repair & Maintenance-Non-Water System	\$ 13,622	\$ 7,920	\$ 10,000	\$ 2,025	\$ 5,000	\$ 17,025	\$ 4,149	\$ 13,000
	Total Repair & Maintenance expenses	\$ 18,622	\$ 7,920	\$ 15,000	\$ 2,025	\$ 15,000	\$ 32,025	\$ 4,149	\$ 13,000
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 9,453	\$ 26,000
	Total Office & Operating Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 9,453	\$ 26,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 4,500
572-010	Travel and Per Diem	-	-	-	-	-	-	-	6,000
	Total Training, Travel, and Meeting Expense	\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 10,500
	Total Administration - RC Operating Expenses	\$ 775,460	\$ 548,684	\$ 886,461	\$ 60,171	\$ -	\$ 946,632	\$ 327,279	\$ 1,096,132

General Expenses - Regulatory Compliance

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-10-XX-540-010	WU/Admin/Regulatory Compliance/Professional Services - General	\$ 142,220	\$ -	\$ 150,000	\$ 57,180	\$ (15,000)	\$ 192,180	\$ 70,362	\$ 344,023
10-10-XX-544-000	WU/Admin/Regulatory Compliance/Freight and Postage Services	\$ 3,930	\$ 2,371	\$ 3,000	\$ 918	\$ -	\$ 3,918	\$ 961	\$ 4,000
10-10-XX-560-000	WU/Admin/Regulatory Compliance/Repairs and Maintenance - Water System	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 10,000	\$ 15,000	\$ -	\$ -
10-10-XX-561-000	WU/Admin/Regulatory Compliance/Repairs and Maintenance - Other than Water System	\$ 13,622	\$ 7,920	\$ 10,000	\$ 2,025	\$ 5,000	\$ 17,025	\$ 4,149	\$ 13,000
10-10-XX-563-000	WU/Admin/Regulatory Compliance/Operating Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 9,453	\$ 26,000
10-10-XX-571-010	WU/Admin/Regulatory Compliance/Training and Development	\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 4,500
10-10-XX-572-010	WU/Admin/Regulatory Compliance/Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
	OPERATING EXPENSES	\$ 194,772	\$ 10,591	\$ 198,000	\$ 60,171	\$ -	\$ 258,171	\$ 85,275	\$ 397,523
10-10-XX-604-999	WU/Admin/Regulatory Compliance/Misc. Capital Outlay - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	SUMMARY OF CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	SUMMARY OF OPERATING EXPENSES	\$ 194,772	\$ 10,591	\$ 198,000	\$ 60,171	\$ -	\$ 258,171	\$ 85,275	\$ 397,523
	SUMMARY OF CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 194,772	\$ 10,591	\$ 198,000	\$ 60,171	\$ -	\$ 258,171	\$ 85,275	\$ 409,723

General Expenses - Regulatory Compliance

WU/Admin/Regulatory
TOTAL: Compliance/Professional Services - \$ 142,220 \$ - \$ 150,000 \$ 57,180 \$ (15,000) \$ 192,180 \$ 70,362 \$ 344,023
General

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water sample testing services (Contract Lab Services)	EPA-mandated UCMR4	142,220	-	100,000	57,180	(15,000)	142,180	46,765	100,000
AWIA RRA and ERP Update	Contract moved to Regulatory Compliance Section in FY2027	-	-	50,000	-	-	50,000	23,597	244,023

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Freight and Postage Services \$ 3,930 \$ 2,371 \$ 3,000 \$ 918 \$ - \$ 3,918 \$ 961 \$ 4,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Shipping samples	24 shipments of \$100 each (shipping samples to contract lab)	3,930	2,371	3,000	918	-	3,918	961	3,000
Shipping equipment for calibration		-	-	-	-	-	-	-	1,000

General Expenses - Regulatory Compliance

WU/Admin/Regulatory

TOTAL: Compliance/Repairs and Maintenance - \$ 5,000 \$ - \$ 5,000 \$ - \$ 10,000 \$ 15,000 \$ - \$ -
Water System

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Quality Field Sampling Stations	Microbiology field sampling station	5,000	-	5,000	-	10,000	15,000	-	-

General Expenses - Regulatory Compliance

WU/Admin/Regulatory

TOTAL: Compliance/Repairs and Maintenance - Other than Water System \$ 13,622 \$ 7,920 \$ 10,000 \$ 2,025 \$ 5,000 \$ 17,025 \$ 4,149 \$ 13,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Autoclave maintenance and repairs	Annual inspection and contingency for possible repair	13,622	7,920	10,000	2,025	5,000	17,025	4,149	10,000
Reverse Osmosis maintenance and repairs	Annual inspection, maintenance and contingency for possible repairs	-	-	-	-	-	-	-	2,500
Analytical Balance	Annual maintenance and contingency for possible repairs	-	-	-	-	-	-	-	500

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Operating Supplies \$ 25,000 \$ - \$ 25,000 \$ 48 \$ - \$ 25,048 \$ 9,453 \$ 26,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Lab supplies	Sample bottles, reagents, media	25,000	-	25,000	48	-	25,048	9,453	25,000
Water Quality Reports (CCR's)	Preparation & Mailing of Annual Water Quality Reports Notices	-	-	-	-	-	-	-	1,000

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Training and Development \$ 5,000 \$ 300 \$ 5,000 \$ - \$ - \$ 5,000 \$ 350 \$ 4,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Training classes	SDOH & EPA rules and regulations and lab data management (CMDP)	5,000	300	5,000	-	-	5,000	350	1,000
Conferences	AWWA, HRWA, NRWA Expositions, Training Classes and Conferences	-	-	-	-	-	-	-	3,500

FISCAL DIVISION -BILLING

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 655,197	\$ 757,352	\$ 559,377	\$ -	\$ -	\$ 559,377	\$ 411,975	\$ 581,427
510-020	Temporary Assignment	5,000	757	5,000	-	-	5,000	1,850	2,500
510-030	Overtime	65,000	49,151	75,000	-	-	75,000	8,546	15,000
530-010	FICA	55,477	77,578	48,912	-	-	48,912	32,255	45,818
530-020	Retirement Contributions	157,247	184,783	153,450	-	-	153,450	99,934	143,742
530-030	Life & Health Insurance	94,075	107,203	100,543	-	-	100,543	103,229	117,982
530-060	Other Post Employment Benefits (OPEB)	114,180	123,635	96,140	-	-	96,140	78,449	93,025
	Total Labor & Related Fringe Expenses	\$ 1,146,176	\$ 1,300,459	\$ 1,038,422	\$ -	\$ -	\$ 1,038,422	\$ 736,238	\$ 999,494
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 451	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
541-010	Other Services	33,000	24,203	34,400	14,764	-	49,164	26,582	31,600
541-020	Other Services -Billing Costs	375,527	244,131	240,330	138,101	-	378,431	173,310	235,566
	Total Professional Services & Other Expenses	\$ 408,978	\$ 268,334	\$ 279,730	\$ 152,865	\$ -	\$ 432,595	\$ 199,892	\$ 267,166
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
570-000	Books, Subscriptions, & Dues	-	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ 705	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ -
572-010	Travel and Per Diem	1,000	2,474	3,000	-	-	3,000	3,784	-
573-010	Meeting Expense	600	-	1,000	-	-	1,000	-	-
	Total Training, Travel, and Meeting Expense	\$ 4,600	\$ 3,179	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 4,784	\$ -
	Total Fiscal Division - Billing Operating Expenses	\$ 1,562,754	\$ 1,575,604	\$ 1,328,152	\$ 155,865	\$ -	\$ 1,481,017	\$ 943,810	\$ 1,269,660

General Expenses - Billing

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 416,578	\$ 275,145	\$ 289,730	\$ 155,865	\$ -	\$ 442,595	\$ 207,572	\$ 270,166
10-30-20-540-010	WU/Bill/Collection/Professional Services - General	\$ 451	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
10-30-20-541-010	WU/Bill/Collection/Other Services	\$ 33,000	\$ 24,203	\$ 34,400	\$ 14,764	\$ -	\$ 49,164	\$ 26,582	\$ 31,600
10-30-20-541-020	WU/Bill/Collection/Billing Costs	\$ 375,527	\$ 244,131	\$ 240,330	\$ 138,101	\$ -	\$ 378,431	\$ 173,310	\$ 235,566
10-30-20-563-000	WU/Bill/Collection/Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
10-30-20-571-010	WU/Bill/Collection/Training and Development	\$ 3,000	\$ 705	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ -
10-30-20-572-010	WU/Bill/Collection/Travel and Per Diem	\$ 1,000	\$ 2,474	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,784	\$ -
10-30-20-573-010	WU/Bill/Collection/Meeting Expense	\$ 600	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 416,578	\$ 275,145	\$ 289,730	\$ 155,865	\$ -	\$ 442,595	\$ 207,572	\$ 270,166

General Expenses - Billing

TOTAL: WU/Bill/Collection/Professional Services - General \$ 451 \$ - \$ 5,000 \$ - \$ - \$ 5,000 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Consulting Services	Billing Software Services	450	-	5,000	-	-	5,000	-	-
Project Management	To implement online and credit card payments options	-	-	-	-	-	-	-	-
CC&B Support and Change Requests	CC&B Software & Hardware Support - Kauai cost allocation	-	-	-	-	-	-	-	-
Project Management	Alternative Billing Software	-	-	-	-	-	-	-	-
\$ Fund	\$ Fund	1	-	-	-	-	-	-	-

General Expenses - Billing

TOTAL: WU/Bill/Collection/Other Services \$ 33,000 \$ 24,203 \$ 34,400 \$ 14,764 \$ - \$ 49,164 \$ 26,582 \$ 31,600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Armored Car Service	Deposit pick up from DOW to Bank institution	9,000	8,904	9,400	-	-	9,400	6,678	9,400
Processing Service	Bank fees / Lock box processing fees (moved from 541-020)	24,000	15,299	25,000	-	-	25,000	10,367	15,000
CC&B Data	Monthly water usage data - MOU with County DPW	-	-	-	14,764	-	14,764	9,537	7,200

General Expenses - Billing

TOTAL: WU/Bill/Collection/Billing Costs \$ 375,527 \$ 244,131 \$ 240,330 \$ 138,101 \$ - \$ 378,431 \$ 173,310 \$ 235,566

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Postage for Water Bills	Postage for Water Bills (bulk mailing services)	243,390	138,789	145,000	123,390	-	268,390	91,293	145,000
Bill Processing Fees	Bill Processing fees (annual)	48,000	58,312	50,400	-	-	50,400	34,987	51,000
Beacon Subscription Fee	Subscription Fee for Meters (\$0.69 per cellular meter per month ~ total 2,800)	29,472	4,493	24,000	11,287	-	35,287	35,944	23,184
Beacon Subscription Fee	Subscription Fee for Meters (\$0.05 per ME meter per month ~ total 21,704)	50,465	40,437	14,000	1,324	-	15,324	8,986	13,022
Badger Service License Agreement	Annual Service agreement February renewal - mobile read, license service agreement (\$30 ~112 qty)	4,200	2,100	6,930	2,100	-	9,030	2,100	3,360

General Expenses - Billing

TOTAL: WU/Bill/Collection/Operating Supplies \$ 3,000 \$ 3,632 \$ 3,000 \$ 3,000 \$ - \$ 3,000 \$ 2,896 \$ 3,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Miscellaneous supplies	Binders, receipt paper, and other supplies not covered in the office supply budget, meter reading small tools	3,000	3,632	3,000	3,000	-	3,000	2,896	3,000

General Expenses - Billing

TOTAL: WU/Bill/Collection/Training and Development \$ 3,000 \$ 705 \$ 3,000 \$ - \$ - \$ 3,000 \$ 1,000 \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Staff Training	Staff training, other	3,000	705	3,000	-	-	3,000	1,000	-

General Expenses - Billing

TOTAL: WU/Bill/Collection/Travel and Per Diem \$ 1,000 \$ 2,474 \$ 3,000 \$ - \$ - \$ 3,000 \$ 3,784 \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Travel & Per Diem (airfare, lodging, transportation, post-travel expenses)	AWWA, HWWA, Professional trainings, conferences, continuing education, etc.	1,000	2,474	3,000	-	-	3,000	3,784	-

General Expenses - Billing

TOTAL: WU/Bill/Collection/Meeting Expense \$ 600 \$ - \$ 1,000 \$ - \$ - \$ 1,000 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Registration Fees	Conference, professional, continuing education, training, meetings	600	-	1,000	-	-	1,000	-	-

FISCAL DIVISION -ACCOUNTING

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 814,645	\$ 919,478	\$ 637,900	\$ -	\$ -	\$ 637,900	\$ 487,665	\$ 662,207
510-020	Temporary Assignment	5,000	1,307	5,000	-	-	5,000	542	2,500
510-030	Overtime	70,000	84,032	80,000	-	-	80,000	14,370	20,000
530-010	FICA	68,058	87,653	55,302	-	-	55,302	36,296	52,380
530-020	Retirement Contributions	195,514	266,487	173,496	-	-	173,496	120,542	164,330
530-030	Life & Health Insurance	84,668	94,485	70,380	-	-	70,380	75,432	82,588
530-060	Other Post Employment Benefits (OPEB)	97,165	179,707	67,298	-	-	67,298	94,626	65,117
	Total Labor & Related Fringe Expenses	\$ 1,335,050	\$ 1,633,149	\$ 1,089,376	\$ -	\$ -	\$ 1,089,376	\$ 829,473	\$ 1,049,122
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 50,200	\$ 32,896	\$ 52,500	\$ 2,460	\$ -	\$ 54,960	\$ -	\$ 29,500
540-020	Professional Services - Accounting and Auditing	135,870	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services	25,000	22,413	28,000	-	-	25,000	16,318	25,000
550-000	Subscription Based IT Arrangements (SBITAs)	95,000	67,050	-	26,550	-	26,550	26,697	-
	Total Professional Services & Other Expenses	\$ 306,070	\$ 230,830	\$ 200,600	\$ 46,880	\$ -	\$ 244,480	\$ 137,361	\$ 171,700
	Office & Operating Supplies								
562-000	Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
563-000	Operating Supplies	4,000	5,913	4,000	-	-	4,000	455	4,000
570-000	Books, Subscriptions, & Dues	1,000	362	1,005	-	-	1,005	-	1,005
	Total Office & Operating Supplies	\$ 7,363	\$ 8,811	\$ 5,005	\$ -	\$ -	\$ 5,005	\$ 455	\$ 5,005
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
572-010	Travel and Per Diem	6,000	6,463	10,000	-	-	10,000	-	-
573-010	Meeting Expense	1,500	935	3,000	-	-	3,000	935	-
	Total Training, Travel, and Meeting Expense	\$ 8,500	\$ 7,398	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ 935	\$ -
	Total Fiscal Division - Accounting Operating Expenses	\$ 1,656,983	\$ 1,880,188	\$ 1,308,981	\$ 46,880	\$ -	\$ 1,352,861	\$ 968,224	\$ 1,225,827

General Expenses - Accounting

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 321,933	\$ 247,039	\$ 219,605	\$ 46,880	\$ -	\$ 263,485	\$ 138,751	\$ 176,705
10-31-10-540-010	WU/Acctg/Admin/Professional Services - General	\$ 50,200	\$ 32,896	\$ 52,500	\$ 2,460	\$ -	\$ 54,960	\$ -	\$ 29,500
10-31-10-540-020	WU/Acctg/Admin/Accounting and Auditing	\$ 135,870	\$ 108,471	\$ 120,100	\$ 17,870	\$ -	\$ 137,970	\$ 94,346	\$ 117,200
10-31-10-541-010	WU/Acctg/Admin/Other Services - General	\$ 25,000	\$ 22,413	\$ 28,000	\$ -	\$ -	\$ 25,000	\$ 16,318	\$ 25,000
10-31-10-550-000	WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs)	\$ 95,000	\$ 67,050	\$ -	\$ 26,550	\$ -	\$ 26,550	\$ 26,697	\$ -
10-31-10-562-000	WU/Acctg/Admin/Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-10-563-000	WU/Acctg/Admin/Operating Supplies	\$ 4,000	\$ 5,913	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 455	\$ 4,000
10-31-10-570-010	WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships	\$ 1,000	\$ 362	\$ 1,005	\$ -	\$ -	\$ 1,005	\$ -	\$ 1,005
10-31-10-571-010	WU/Acctg/Admin/Training and Development	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
10-31-10-572-010	WU/Acctg/Admin/Travel & Per Diem	\$ 6,000	\$ 6,463	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -
10-31-10-573-010	WU/Acctg/Admin/Meeting Expense	\$ 1,500	\$ 935	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 935	\$ -
	TOTAL OPERATING EXPENSES	\$ 321,933	\$ 247,039	\$ 219,605	\$ 46,880	\$ -	\$ 263,485	\$ 138,751	\$ 176,705

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Professional Services - General \$ 50,200 \$ 32,896 \$ 52,500 \$ 2,460 \$ - \$ 54,960 \$ - \$ 29,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Bond Counsel	County's allocation to DOW. County makes all decisions regarding issuing and refunding bonds.	15,000	-	15,000	-	-	15,000	-	-
MOU GASB 68- State Auditor	Reimbursement of pension audit costs	3,700	-	4,500	-	-	4,500	-	5,000
MOU GASB 75- State Auditor	Reimbursement of OPEB audit costs	4,200	4,200	4,800	-	-	4,800	-	5,300
OPEB Actuarial Valuation Report - EUTF	Reimbursement for July 1, 20XX OPEB Actuarial Valuation Report	11,600	15,600	11,900	-	-	11,900	-	12,400
GASB 75 Valuation Report - EUTF	Reimbursement for GASB 75 Valuation Report	3,200	4,300	3,500	-	-	3,500	-	3,500
GASB 68 Actuarial Valuation Report, Supporting Schedules - ERS	Reimbursement for June 30, 20XX Pension Actuarial Report and supporting schedules	2,500	2,650	2,800	-	-	2,800	-	3,300
Consulting Services	Consulting Services as needed	10,000	6,146	10,000	2,460	-	12,460	-	

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Accounting and Auditing \$ 135,870 \$ 108,471 \$ 120,100 \$ 17,870 \$ - \$ 137,970 \$ 94,346 \$ 117,200

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Auditor	Annual Financial Audit	110,470	108,471	100,100	12,470	-	112,570	94,346	102,200
Consultant	Consulting services as needed.	25,400	-	20,000	5,400	-	25,400	-	15,000

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Other Services - General \$ 25,000 \$ 22,413 \$ 28,000 \$ - \$ - \$ 25,000 \$ 16,318 \$ 25,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Bank Service Fees	Analysis Charge (Average \$2,300 per month = \$27,600 say \$28,000)	25,000	22,413	28,000	-	-	25,000	16,318	25,000

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs) \$ 95,000 \$ 67,050 \$ - \$ 26,550 \$ - \$ 26,550 \$ 26,697 \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Debt Book	GASB 87 and 96 Software	10,000	-	-	-	-	-	-	-
Annual License Fee	Cloud-based document workflow and repository	15,000	15,000	-	-	-	-	-	-
Implementation	Cloud-based document workflow and repository	70,000	52,050	-	26,550	-	26,550	26,697	-
	Note: SBITA moved to IT								

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Operating Supplies \$ 4,000 \$ 5,913 \$ 4,000 \$ - \$ - \$ 4,000 \$ 455 \$ 4,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Miscellaneous supplies	Binders and other specialty items not included in the Admin office supply budget	4,000	5,913	4,000	-	-	4,000	455	4,000

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships \$ 1,000 \$ 362 \$ 1,005 \$ - \$ - \$ 1,005 \$ - \$ 1,005

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
GFOA, AGA Membership	Annual membership for professional accounting dues	1,000	362	705	-	-	705	-	705
Subscriptions	Accounting profession subscriptions	-		300	-	-	300	-	300

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Training and Development \$ 1,000 \$ - \$ 1,000 \$ - \$ - \$ 1,000 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Trainings	Staff training, other	1,000	-	1,000	-	-	1,000	-	-

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Travel & Per Diem \$ 6,000 \$ 6,463 \$ 10,000 \$ - \$ - \$ 10,000 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Travel & Per Diem (airfare, lodging, transportation, post-travel expenses)	GFOA - Continuing Education for GAAP and GASB updates, conference, Accounting updates, AWWA, HWWA, Professional trainings, conferences, continuing education, etc.	6,000	6,463	10,000	-	-	10,000	-	-

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Meeting Expense \$ 1,500 \$ 935 \$ 3,000 \$ - \$ - \$ 3,000 \$ 935 \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Registration Fees	GFOA, AGA conference, professional, continuing education, training, meetings, etc.	1,500	935	3,000	-	-	3,000	935	-

ENGINEERING DIVISION - ADMINISTRATION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 500,253	\$ 526,035	\$ 322,881	\$ -	\$ -	\$ 322,881	\$ 244,210	\$ 517,981
510-020	Temporary Assignment	-	-	-	-	-	-	6,078	2,500
510-030	Overtime	89,650	67,304	50,000	-	-	50,000	6,535	15,000
530-010	FICA	42,095	47,301	28,525	-	-	28,525	18,638	40,964
530-020	Retirement Contributions	120,061	114,508	89,491	-	-	89,491	58,592	128,515
530-030	Life & Health Insurance	44,097	54,350	40,217	-	-	40,217	30,533	70,790
530-060	Other Post Employment Benefits (OPEB)	65,154	111,643	38,456	-	-	38,456	45,995	55,815
	Total Labor & Related Fringe Expenses	\$ 861,310	\$ 921,141	\$ 569,570	\$ -	\$ -	\$ 569,570	\$ 410,581	\$ 831,565
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 6,366,736	\$ 1,091,359	\$ 2,580,000	\$ 4,497,894	\$ (1,320,000)	\$ 5,757,894	\$ 1,058,277	\$ 2,880,000
544-000	Freight and Postage	-	-	-	-	-	-	-	-
	Total Professional Services & Other Expenses	\$ 6,366,736	\$ 1,091,359	\$ 2,580,000	\$ 4,497,894	\$ (1,320,000)	\$ 5,757,894	\$ 1,058,277	\$ 2,880,000
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ 200,000	\$ 2,037	\$ 200,000	\$ 189,437	\$ -	\$ 389,437	\$ -	\$ -
561-000	Repair & Maintenance-Non-Water System	-	-	-	-	-	-	-	-
	Total Repair & Maintenance expenses	\$ 200,000	\$ 2,037	\$ 200,000	\$ 189,437	\$ -	\$ 389,437	\$ -	\$ -
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 10,564	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 13,628	\$ 10,000
570-000	Books, Subscriptions, & Dues	4,000	50	2,000	-	-	2,000	-	2,000
	Total Office & Operating Supplies	\$ 14,564	\$ 50	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ 13,628	\$ 12,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 4,500
572-010	Travel and Per Diem	65,250	51,441	71,000	-	-	71,000	37,086	9,500
573-010	Meeting Expense	16,000	18,817	19,950	-	-	19,950	13,173	3,000
	Total Training, Travel, and Meeting Expense	\$ 86,250	\$ 70,258	\$ 95,950	\$ -	\$ -	\$ 95,950	\$ 50,259	\$ 17,000
	Total Engineering - Administration Operating Expenses	\$ 7,528,860	\$ 2,084,845	\$ 3,457,520	\$ 4,687,331	\$ (1,320,000)	\$ 6,824,851	\$ 1,532,745	\$ 3,740,565

ENGINEERING DIVISION - PROJECT MANAGEMENT (PM)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 676,821	\$ 630,499	\$ 679,568	\$ -	\$ -	\$ 679,568	\$ 395,951	\$ 643,044
510-020	Temporary Assignment	-	206	-	-	-	-	1,698	2,500
510-030	Overtime	30,000	51,221	60,000	-	-	60,000	19,924	20,000
530-010	FICA	54,072	59,183	56,577	-	-	56,577	32,673	50,914
530-020	Retirement Contributions	162,438	157,325	177,496	-	-	177,496	95,763	159,731
530-030	Life & Health Insurance	66,145	79,565	90,489	-	-	90,489	97,540	94,387
530-060	Other Post Employment Benefits (OPEB)	92,195	112,868	86,526	-	-	86,526	75,174	74,420
Total Labor & Related Fringe Expenses		\$ 1,081,671	\$ 1,090,867	\$ 1,150,656	\$ -	\$ -	\$ 1,150,656	\$ 718,723	\$ 1,044,996
Professional Services & Other Expenses									
540-010	Professional Services	\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
Total Professional Services & Other Expenses		\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
Total Engineering - PM Operating Expenses		\$ 2,049,696	\$ 1,161,766	\$ 1,150,656	\$ 961,595	\$ -	\$ 2,112,251	\$ 851,661	\$ 1,044,996

ENGINEERING DIVISION - WATER RESOURCE & PLANNING (WRP)

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget	
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 534,429	\$ 738,638	\$ 367,689	\$ -	\$ -	\$ 367,689	\$ 277,543	\$ 550,872
510-020	Temporary Assignment	15,000	18,601	15,000	-	-	15,000	2,752	2,500
510-030	Overtime	75,350	115,932	60,000	-	-	60,000	19,905	20,000
530-010	FICA	45,886	82,184	33,866	-	-	33,866	20,325	43,863
530-020	Retirement Contributions	128,395	186,074	106,245	-	-	106,245	70,576	137,609
530-030	Life & Health Insurance	36,747	81,709	40,217	-	-	40,217	35,954	58,992
530-060	Other Post Employment Benefits (OPEB)	51,220	170,625	38,456	-	-	38,456	55,403	46,513
	Total Labor & Related Fringe Expenses	\$ 887,027	\$ 1,393,763	\$ 661,473	\$ -	\$ -	\$ 661,473	\$ 482,458	\$ 860,349
Professional Services & Other Expenses									
540-010	Professional Services	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Professional Services & Other Expenses	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Engineering - WRP Operating Expenses	\$ 965,910	\$ 1,410,494	\$ 661,473	\$ -	\$ -	\$ 661,473	\$ 482,458	\$ 860,349

General Expenses - Engineering

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-20-10-540-010	WU/Eng/Admin/Professional Services	\$ 6,366,736	\$ 1,091,359	\$ 2,580,000	\$ 4,497,894	\$ (1,320,000)	\$ 5,757,894	\$ 1,058,277	\$ 2,880,000
10-21-10-540-010	WU/PM/Admin/Professional Services - General	\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
10-22-10-540-010	WU/WRP/Admin/Professional Services	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-540-010	WU/Eng/Admin/Professional Services (Consolidated)	\$ 7,413,644	\$ 1,178,989	\$ 2,580,000	\$ 5,459,489	\$ (1,320,000)	\$ 6,719,489	\$ 1,191,215	\$ 2,880,000
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-560-000	WU/Eng/Admin/Repairs & Maintenance - Water System	\$ 200,000	\$ 2,037	\$ 200,000	\$ 189,437	\$ -	\$ 389,437	\$ -	\$ -
10-20-10-561-000	WU/Eng/Admin/Repairs & Maintenance - Other than Water System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-563-000	WU/Eng/Admin/Operating Supplies	\$ 10,564	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 13,628	\$ 10,000
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships	\$ 4,000	\$ 50	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
10-20-10-571-010	WU/Eng/Admin/Training and Development	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 4,500
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem	\$ 65,250	\$ 51,441	\$ 71,000	\$ -	\$ -	\$ 71,000	\$ 37,086	\$ 9,500
10-20-10-573-010	WU/Eng/Admin/Meeting Expense	\$ 16,000	\$ 18,817	\$ 19,950	\$ -	\$ -	\$ 19,950	\$ 13,173	\$ 3,000
	SUMMARY OF OPERATING EXPENSES	\$ 7,714,458	\$ 1,251,334	\$ 2,887,950	\$ 5,648,926	\$ (1,320,000)	\$ 7,216,876	\$ 1,255,102	\$ 2,909,000
Engineering	Miscellaneous Capital Outlay								
10-20-00-604-999	WU/Eng/Admin/Capital Outlay - R & R/Misc. Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-00-605-999	WU/Eng/Admin/Capital Outlay - Exp/Misc. Capital Purchases	\$ 3,867	\$ -	\$ 10,000	\$ 3,867	\$ -	\$ 13,867	\$ -	\$ -
	Miscellaneous Capital Outlay	\$ 3,867	\$ -	\$ 10,000	\$ 3,867	\$ -	\$ 13,867	\$ -	\$ -
	ENGINEERING TOTAL - OPERATING & MISCELLANEOUS CAPITAL OUTLAY	\$ 7,718,325	\$ 1,251,334	\$ 2,897,950	\$ 5,652,793	\$ (1,320,000)	\$ 7,230,743	\$ 1,255,102	\$ 2,909,000

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Professional Services \$ 6,366,736 \$ 1,091,359 \$ 2,580,000 \$ 4,497,894 \$ (1,320,000) \$ 5,757,894 \$ 1,058,277 \$ 2,880,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
USGS Rainfall, Streamflow, and Groundwater Monitoring Program	Renewal - Joint Funding Agreement (KDOW - USGS) Rainfall, Streamflow, and Groundwater Monitoring Program	121,746	72,581	80,000	36,290	-	116,290	80,000	80,000
Kauai Water Use and Development Plan Update	Professional services to complete the Kauai Water Use and Development Plan Update	69,600	-	100,000	-	-	100,000	-	50,000
Technical Design and Specialty Technical Engineering Services	Professional Technical Design, Specialty Technical Engineering Services and Hazardous Materials Survey	2,184,714	245,531	700,000	3,134,294	(370,000)	3,464,294	489,787	1,300,000
Project Management and Inspectional Services	As-Needed Project Management and Inspectional Services	2,105,481	-	1,050,000	-	(950,000)	100,000	-	1,150,000
Kukuiolono Tank Site exchange	Site assessment for hazardous materials, demolition of tank; this is a precondition of the land swap needed for ongoing capital project to design a new tank; Title Insurance, Escrow & Appraisals	-	-	100,000	-	-	100,000	-	-
SDWA Testing	EPA mandated compliance monitoring, water sample testing services (Contract Lab Services)	-	-	-	-	-	-	-	-
LCRR Update	Lead and Copper Rule Revisions (LCRR) Update to meet EPA regulatory deadlines	886,421	238,957	-	373,897	-	373,897	2,444	-
Surveying	As-needed surveying services	26,916	-	50,000	46,259	-	96,259	-	50,000
Water System Investment Plan (WSIP)	Long Range plan, GIS and hydraulic model update and validation	857,958	534,290	500,000	885,054	-	1,385,054	486,046	100,000
Specialty Technical Services	Hazardous Material Survey & Specialty Engineering Services	-	-	-	-	-	-	-	150,000
Preliminary Engineering	Permit fees and project related start-up fees	5,000	-	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Water System \$ 200,000 \$ 2,037 \$ 200,000 \$ 189,437 \$ - \$ 389,437 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Quality Field Sampling Stations	Microbiology field sampling station	-	-	-	-	-	-	-	-
Paua Tank	Repair and remediation, additional sample testing	200,000	-	200,000	-	-	200,000	-	-
Job 09-01	Kalaheo Water System Improvements	-	2,037	-	189,437	-	189,437	-	-

General Expenses - Engineering

Total: WU/Eng/Admin/Operating Supplies \$ 10,564 \$ - \$ 10,000 \$ - \$ - \$ 10,000 \$ 13,628 \$ 10,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Equipment and Supplies	Annual replacement of safety equipment (ear protection, hard hats, safety vests, steel toe shoes and boots); As-needed field equipment (engineering and inspection field tablets, misc tools, traffic cones, etc.); office work area equipment, ergonomics, etc. and engineering supplies.	10,564	-	10,000	-	-	10,000	13,628	10,000
Microlaboratory Supplies	Sample bottles, reagents, media								

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships \$ 4,000 \$ 50 \$ 2,000 \$ - \$ - \$ 2,000 \$ - \$ 2,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
American Planning Association	Annual membership for Engineering Division representatives to attend and participate in Planning events, training and updates as it relates to the water industry and other stakeholder and utilities.	2,000	-	-	-	-	-	-	-
Books/Manuals/Reference Materials	Annual purchase of reference materials as required: ASTM Manuals, AWWA Manuals, Cross-Connection Control Manual, Uniform Building Code, Uniform Plumbing Code, etc. relating to the Engineering Division functional responsibility	2,000	50	2,000	-	-	2,000	-	2,000
Contractors Association of Kauai	Annual membership for Engineering Division representative to attend and participate in Contractors Association of Kauai events, training and updates as it relates to the water related construction aspects of the construction industry.	-	-	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Training and Development \$ 5,000 \$ - \$ 5,000 \$ - \$ - \$ 5,000 \$ - \$ 4,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Professional Development Training - Various	As needed on-island and/or off-island training to assist with the professional development of the Engineering Division's staff. (i.e. EPA/HDOH Rules and Regulations updates, NPDES, NEPA and HEPA - Ch. 343, Law, Legislation and Regulation updates, GIS & GPS Concepts, Microsoft Suite, Business Writing, etc.)	-	-	-	-	-	-	-	2,500
ESRI ArcMap/GIS - Innovyze InfoWater Training	On-site and/or off-island training courses for the Engineering Division's staff to work with and update the GIS and hydraulic modeling system.	5,000	-	5,000	-	-	5,000	-	2,000

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Travel and Per Diem \$ 65,250 \$ 51,441 \$ 71,000 \$ - \$ - \$ 71,000 \$ 37,086 \$ 9,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
American Backflow Prevention Association Conference	Travel accommodations and per diem for one (1) staff member to attend the American Backflow Prevention Association Conference. (Estimate: air fare \$1000, lodging & ground transportation \$1750, per diem \$1000)	3,750	5,460	6,000	-	-	6,000	-	-
American Planning Association Conference	Travel accommodations and per diem for two (2) staff members to attend the American Planning Association Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Infrastructure Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	2,389	8,500	-	-	8,500	5,779	-
AWWA Water Quality Technology Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Quality Technology Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	1,677	-
Conference/Training - Various	Travel accommodations and per diem for eight (8) staff member trips to attend off island training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500).	5,750	21,860	7,500	-	-	7,500	14,950	7,500
DBIA - Design-Build Water/Wastewater Conference	Travel accommodations and per diem for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference. (Estimate: air fare \$2000, lodging & ground transportation \$3500, per diem \$2000)	7,500	2,507	7,500	-	-	7,500	-	-
ESRI User Conference	Travel accommodations and per diem for two (2) staff member to attend the annual ESRI User Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	10,138	8,500	-	-	8,500	12,050	-
ESRI Water GIS Conference Water Infrastructure	Travel accommodations and per diem for two (2) staff members to attend the annual ESRI Water Utilities Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	3,742	-
Hydraulic Modelers Committee	Travel accommodations and per diem for two (2) staff members to attend the quarterly, four (4), Hydraulic Modelers Committee training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500)	5,750	-	7,500	-	-	7,500	-	2,000
AWWA Annual Conference & Expo	Travel accommodations and per diem for two (2) staff members to attend the AWWA Annual Conference & Expo. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	-	-	8,500	-	-	8,500	942	-
AWWA Membrane Technology		-	6,205	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Meeting Expense

\$ 16,000 \$ 18,817 \$ 19,950 \$ - \$ - \$ 19,950 \$ 13,173 \$ 3,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
American Backflow Prevention Association Conference	Registration for one (1) staff member to attend the American Backflow Prevention Association Annual Conference. The American Backflow Prevention Association Annual conference includes, backflow prevention continuing education, backflow prevention device testing certification classes, hands on backflow prevention device training and professional networking with industry professionals to assist with the professional development of backflow prevention implementors. Attendees will learn & understand updates and advancements in backflow prevention research and best practices to continue to advance the Department's backflow prevention program.	700	1,350	1,400	-	-	1,400	-	-
American Planning Association Conference	Registration for two (2) staff members to attend the American Planning Association Annual Conference. The American Planning Association Annual conference includes, planning area continuing education, focused water utility classes and training and professional networking with industry professionals to assist with the professional development of Planners. Attendees will learn & understand updates and advancements in planning research and best practices to continue to advance the Department's water planning and outreach program.	1,750	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference	Registration for two (2) staff members to attend the AWWA Water Infrastructure Conference (WIC). The AWWA WIC conference includes, water infrastructure area continuing education, focused water infrastructure utility classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water infrastructure research and best practices to continue to advance the Department's infrastructure research, compliance and outreach program.	1,750	670	1,750	-	-	1,750	1,360	-
AWWA Water Quality Technology Conference	Registration for two (2) staff members to attend the AWWA Water Quality Technology Conference (WQTC). The AWWA WQTC conference includes, water quality area continuing education, focused water quality utility classes and training and professional networking with industry professionals to assist with the professional development of water quality staff and supervisors. Attendees will learn & understand updates and advancements in water quality research and best practices to continue to advance the Department's water quality research, compliance and outreach program.	1,750	-	1,750	-	-	1,750	760	-
Conference/Training Registration - Various	Registration fees for staff to attend various on-island and off-island professional development training, certification and conferences.	3,000	8,500	6,000	-	-	6,000	6,253	3,000
DBIA - Design-Build Water/Wastewater Conference	Registration for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference (DBWWC). The DBWWC includes, water design-build continuing education, focused water design-build classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water design-build methods and best practices to continue to advance the Department's infrastructure implementation program.	1,750	750	1,750	-	-	1,750	-	-

General Expenses - Engineering

ESRI User Conference	Registration for two (2) staff member to attend the annual ESRI User Conference. Annual ESRI User Conference includes GIS classes, hands on software training, water & utility user group sessions and networking to assist with the professional development of ESRI users. ESRI Users Conference attendees will learn & understand updates and advancements in ESRI GIS services, support and best practices to continue to advance the Department's GIS & hydraulic modeling program.	3,800	-	3,800	-	-	3,800	3,850	-
ESRI Water GIS Conference	Registration for two (2) staff members to attend the annual ESRI Water GIS Conference. Annual ESRI Water GIS Conference includes GIS classes, hands on software training, water utility specific group sessions and networking to assist with the professional development of ESRI users. ESRI Water GIS Conference attendees will learn & understand updates and advancements in ESRI GIS services, support and best practices to continue to advance the Department's GIS & hydraulic modeling program.	1,500	-	1,500	-	-	1,500	950	-
AWWA Annual Conference & Expo	Registration for two (2) staff members to attend the AWWA Annual Conference and Expo (ACE).	-	-	2,000	-	-	2,000	-	-
AWWA Membrane Technology		-	1,890	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases \$ 3,867 \$ - \$ 10,000 \$ 3,867 \$ - \$ 13,867 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Preliminary Engineering	Permit fees and project related start-up fees	3,867	-	-	3,867	-	3,867	-	-
GPS Rover		-	-	10,000	-	-	10,000	-	-

OPERATIONS DIVISION - SOURCE

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 590,085	\$ 691,885	\$ 503,621	\$ -	\$ -	\$ 503,621	\$ 438,109	\$ 858,120
510-020	Temporary Assignment	2,000	614	2,000	-	-	2,000	2,350	2,000
510-030	Overtime	10,000	9,650	10,000	-	-	10,000	18,170	10,000
510-040	Standby	7,000	1,595	7,000	-	-	7,000	2,900	-
530-010	FICA	46,595	14,849	39,981	-	-	39,981	35,262	66,564
530-020	Retirement Contributions	141,620	182,035	125,429	-	-	125,429	105,888	208,829
530-030	Life & Health Insurance	56,818	79,690	70,380	-	-	70,380	106,135	141,580
530-060	Other Post Employment Benefits (OPEB)	62,406	109,763	67,298	-	-	67,298	83,122	111,630
	Total Labor & Related Fringe Expenses	\$ 916,524	\$ 1,090,081	\$ 825,709	\$ -	\$ -	\$ 825,709	\$ 791,936	\$ 1,398,723
	Bulk Water Purchase								
565-000	Bulk Water Purchase	\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,231,507	\$ 1,934,935
	Total Bulk Water Purchase	\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,231,507	\$ 1,934,935
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 83,953	\$ 38,891	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 41,947	\$ 50,000
	Total Office & Operating Supplies	\$ 83,953	\$ 38,891	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 41,947	\$ 50,000
	Total Operations - Source Operating Expenses	\$ 3,250,649	\$ 2,956,454	\$ 2,840,644	\$ 314,860	\$ -	\$ 3,155,504	\$ 2,065,390	\$ 3,383,658

OPERATIONS DIVISION - PURIFICATION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 231,873	\$ 346,848	\$ 288,334	\$ -	\$ -	\$ 288,334	\$ 202,166	\$ 300,709
510-020	Temporary Assignment	2,000	2,731	2,000	-	-	2,000	1,595	2,000
510-030	Overtime	30,000	28,226	30,000	-	-	30,000	26,257	30,000
530-040	Standby	10,000	14,133	10,000	-	-	10,000	11,186	15,000
530-010	FICA	20,951	36,483	25,271	-	-	25,271	18,856	26,600
530-020	Retirement Contributions	55,649	70,693	79,280	-	-	79,280	48,652	83,450
530-030	Life & Health Insurance	24,351	39,730	40,217	-	-	40,217	29,390	58,992
530-060	Other Post Employment Benefits (OPEB)	26,746	59,538	38,456	-	-	38,456	38,192	46,513
Total Labor & Related Fringe Expenses		\$ 401,570	\$ 598,382	\$ 513,558	\$ -	\$ -	\$ 513,558	\$ 376,294	\$ 563,264
Office & Operating Supplies									
563-000	Operating Supplies	\$ 203,870	\$ 136,074	\$ 189,928	\$ -	\$ 18,000	\$ 207,928	\$ 115,780	\$ 195,000
Total Office & Operating Supplies		\$ 203,870	\$ 136,074	\$ 189,928	\$ -	\$ 18,000	\$ 207,928	\$ 115,780	\$ 195,000
Total Operations - Purification Operating Expenses		\$ 605,440	\$ 734,456	\$ 703,486	\$ -	\$ 18,000	\$ 721,486	\$ 492,074	\$ 758,264

OPERATIONS DIVISION - POWER & PUMP (P & P)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 250,232	\$ 302,911	\$ 237,683	\$ -	\$ -	\$ 237,683	\$ 169,077	\$ 383,365
510-020	Temporary Assignment	3,000	2,690	3,000	-	-	3,000	954	2,000
510-030	Overtime	15,000	20,423	20,000	-	-	20,000	16,437	20,000
530-040	Standby	10,000	24,906	10,000	-	-	10,000	25,864	35,000
530-010	FICA	21,285	38,357	20,707	-	-	20,707	16,715	33,688
530-020	Retirement Contributions	60,056	84,019	64,964	-	-	64,964	45,927	105,688
530-030	Life & Health Insurance	24,351	29,708	30,163	-	-	30,163	20,542	58,992
530-060	Other Post Employment Benefits (OPEB)	26,746	58,141	28,843	-	-	28,843	36,053	46,513
Total Labor & Related Fringe Expenses		\$ 410,670	\$ 561,155	\$ 415,360	\$ -	\$ -	\$ 415,360	\$ 331,569	\$ 685,246
Utilities & Fuel									
551-000	Utilities	\$ 3,416,215	\$ 3,200,926	\$ 3,532,071	\$ 628,074	\$ -	\$ 4,160,145	\$ 2,060,401	\$ 3,708,600
Total Utilities Expense		\$ 3,416,215	\$ 3,200,926	\$ 3,532,071	\$ 628,074	\$ -	\$ 4,160,145	\$ 2,060,401	\$ 3,708,600
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 127,599	\$ 139,404	\$ 250,000	\$ 13,905	\$ -	\$ 263,905	\$ 8,549	\$ 300,000
Total Repair & Maintenance expenses		\$ 127,599	\$ 139,404	\$ 250,000	\$ 13,905	\$ -	\$ 263,905	\$ 8,549	\$ 300,000
Office & Operating Supplies									
563-000	Operating Supplies	\$ 77,965	\$ 41,721	\$ 75,000	\$ 18,004	\$ -	\$ 93,004	\$ 26,638	\$ 50,000
563-010	Inventory Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
Total Office & Operating Supplies		\$ 117,965	\$ 69,670	\$ 115,000	\$ 28,391	\$ -	\$ 143,391	\$ 75,065	\$ 90,000
Total Operations -P & P Operating Expenses		\$ 4,072,449	\$ 3,971,155	\$ 4,312,431	\$ 670,370	\$ -	\$ 4,982,801	\$ 2,475,584	\$ 4,783,846

OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION (T & D)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 3,743,887	\$ 3,434,449	\$ 2,871,991	\$ -	\$ -	\$ 2,871,991	\$ 1,733,834	\$ 2,859,120
510-020	Temporary Assignment	25,000	47,175	25,000	-	-	25,000	33,907	25,000
510-030	Overtime	250,000	431,334	350,000	-	-	350,000	296,984	350,000
530-040	Standby	200,000	189,732	200,000	-	-	200,000	140,650	190,000
530-010	FICA	322,744	399,696	263,695	-	-	263,695	168,481	261,945
530-020	Retirement Contributions	898,533	905,124	827,278	-	-	827,278	450,257	821,789
530-030	Life & Health Insurance	373,376	461,172	432,335	-	-	432,335	373,488	448,336
530-060	Other Post Employment Benefits (OPEB)	410,099	610,681	413,405	-	-	413,405	353,500	353,496
Total Labor & Related Fringe Expenses		\$ 6,223,639	\$ 6,479,363	\$ 5,383,704	\$ -	\$ -	\$ 5,383,704	\$ 3,551,101	\$ 5,309,686
Professional Services & Other Expenses									
541-010	Other Services	\$ 3,257	\$ 3,353	\$ 3,000	\$ 1,090	\$ -	\$ 4,090	\$ 2,014	\$ 4,090
545-000	Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	715	20,000
Total Professional Services & Other Expenses		\$ 38,859	\$ 16,460	\$ 33,000	\$ 5,324	\$ -	\$ 38,324	\$ 2,729	\$ 24,090
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 348,688	\$ 48,274	\$ 140,000	\$ 34,004	\$ (18,000)	\$ 156,004	\$ 47,304	\$ 130,000
561-000	Repair & Maintenance-Non-Water System	328,190	153,414	233,400	139,644	-	467,834	197,949	233,400
Total Repair & Maintenance expenses		\$ 676,878	\$ 201,688	\$ 373,400	\$ 173,648	\$ (18,000)	\$ 623,838	\$ 245,253	\$ 363,400
Utilities & Fuel									
564-000	Fuel	\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 97,087	\$ 228,200
Total Utilities Expense		\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 97,087	\$ 228,200
Office & Operating Supplies									
563-000	Operating Supplies	\$ 396,281	\$ 345,839	\$ 368,800	\$ 43,420	\$ -	\$ 412,220	\$ 253,076	\$ 349,800
563-010	Inventory Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	960,139	1,007,000
Total Office & Operating Supplies		\$ 3,457,304	\$ 1,379,124	\$ 1,465,800	\$ 707,925	\$ -	\$ 2,173,725	\$ 1,213,215	\$ 1,356,800
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 45,000	\$ 28,008	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 22,196	\$ 45,000
572-010	Travel and Per Diem	45,000	32,235	45,000	-	-	45,000	29,858	15,000
Total Training, Travel, and Meeting Expense		\$ 90,000	\$ 60,243	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 52,054	\$ 60,000
Total Operations -T & D Operating Expenses		\$ 10,720,204	\$ 8,278,252	\$ 7,505,904	\$ 955,097	\$ (18,000)	\$ 8,537,791	\$ 5,161,439	\$ 7,342,176

General Expenses - Operations

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-40-60-541-010	WU/Ops/TandD/Other Services	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090
10-40-60-545-000	WU/Ops/TandD/Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	715	20,000
10-40-50-551-000	WU/Ops/Power/Pump/Utility Services	3,416,215	3,200,926	3,532,071	628,074	-	4,160,145	2,060,401	3,708,600
10-40-50-560-000	WU/Ops/PandP/Repairs and Maintenance - Water System	127,599	139,404	250,000	13,905	-	263,905	8,549	300,000
10-40-60-560-000	WU/Ops/TandD/Repairs and Maintenance - Water System	348,688	48,274	140,000	34,004	(18,000)	156,004	47,304	130,000
10-40-60-561-000	WU/Ops/TandD/Repairs and Maintenance - Other than Water System	328,190	153,414	233,400	139,644	-	467,834	197,949	233,400
10-40-30-563-000	WU/Ops/Source/Operating Supplies	83,953	38,891	80,000	-	-	80,000	41,947	50,000
10-40-40-563-000	WU/Ops/Purification/Operating Supplies	203,870	136,074	189,928	-	18,000	207,928	115,780	195,000
10-40-50-563-000	WU/Ops/PandP/Operating Supplies	77,965	41,721	75,000	18,004	-	93,004	26,638	50,000
10-40-60-563-000	WU/Ops/TandD/Operating Supplies	396,281	345,839	368,800	43,420	-	412,220	253,076	349,800
10-40-50-563-010	WU/Ops/PandP/Operating Supplies/Invty. Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
10-40-60-563-010	WU/Ops/TandD/Operating Supplies/Invty. Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	960,139	1,007,000
10-40-60-564-000	WU/Ops/TandD/Fuel	233,524	141,374	160,000	68,200	-	228,200	97,087	228,200
10-40-30-565-000	WU/Ops/Source/Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,231,507	1,934,935
10-40-60-571-010	WU/Ops/TandD/Training & Development	45,000	28,008	45,000	-	-	45,000	22,196	45,000
10-40-60-572-010	WU/Ops/TandD/Travel & Per Diem	45,000	32,235	45,000	-	-	45,000	29,858	15,000
	OPERATING EXPENSES	\$ 10,696,339	\$ 7,211,336	\$ 8,224,134	\$ 1,940,327	\$ -	\$ 10,259,251	\$ 5,143,587	\$ 8,311,025
10-40-00-604-999	WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases	2,749,281	579,105	1,330,000	1,963,752	-	3,293,752	634,140	200,000
10-40-00-605-999	WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases	431,573	390,053	1,119,276	235,818	(767,000)	588,094	244,732	1,903,276
	SUMMARY OF CAPITAL PURCHASES	\$ 3,180,854	\$ 969,158	\$ 2,449,276	\$ 2,199,570	\$ (767,000)	\$ 3,881,846	\$ 878,872	\$ 2,103,276
	SUMMARY OF OPERATING EXPENSES	\$ 10,696,339	\$ 7,211,336	\$ 8,224,134	\$ 1,940,327	\$ -	\$ 10,259,251	\$ 5,143,587	\$ 8,311,025
	SUMMARY OF CAPITAL PURCHASES	\$ 3,180,854	\$ 969,158	\$ 2,449,276	\$ 2,199,570	\$ (767,000)	\$ 3,881,846	\$ 878,872	\$ 2,103,276
	OPERATING EXPENSES + CAPITAL OUTLAY	\$ 13,877,193	\$ 8,180,494	\$ 10,673,410	\$ 4,139,897	\$ (767,000)	\$ 14,141,097	\$ 6,022,459	\$ 10,414,301

General Expenses - Operations

TOTAL: WU/Ops/TandD/Other Services \$ 3,257 \$ 3,353 \$ 3,000 \$ 1,090 \$ - \$ 4,090 \$ 2,014 \$ 4,090

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
One Call	One Call Center	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090

General Expenses - Operations

TOTAL: WU/Ops/TandD/Rentals and Leases \$ 35,602 \$ 13,107 \$ 30,000 \$ 4,234 \$ - \$ 34,234 \$ 715 \$ 20,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Construction equipment rentals.	Equipment rental. (e.g. excavator, roller, loader, scissor lift, boom lift, etc.)	35,602	13,107	30,000	4,234	-	34,234	715	20,000
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	-	-	-	-	-	-	-	-

General Expenses - Operations

TOTAL: WU/Ops/Power/Pump/Utility Services \$ 3,416,215 \$ 3,200,926 \$ 3,532,071 \$ 628,074 \$ - \$ 4,160,145 \$ 2,060,401 \$ 3,708,600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Pumping facility electricity	63 accounts	3,231,415	3,200,926	3,328,856	628,074	-	3,956,930	2,060,401	3,495,299
Tank sites and Garage Building electricity	25 Tank sites and one garage building.	48,300	-	50,715	-	-	50,715	-	53,251
Solid Waste	Solid Waste Disposal	1,500	-	1,500	-	-	1,500	-	1,500
	Contingency - price increases	135,000	-	-	-	-	-	-	-
Consolidate DOW-wide Electricity costs	All other accounts	-	-	151,000	-	-	151,000	-	158,550

General Expenses - Operations

TOTAL: WU/Ops/PandP/Repairs and Maintenance Water System \$ 127,599 \$ 139,404 \$ 250,000 \$ 13,905 \$ - \$ 263,905 \$ 8,549 \$ 300,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Pump replacement program	Including emergency pump replacement and repairs, ongoing program.	127,599	139,404	250,000	13,905	-	263,905	8,549	300,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Water System \$ 348,688 \$ 48,274 \$ 140,000 \$ 34,004 \$ (18,000) \$ 156,004 \$ 47,304 \$ 130,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Outside contractual services	Includes waste management, maintaining and repairing plant facilities, maintenance of facilities, maintenance of tunnel sources, alarm circuits.	48,688	48,274	40,000	34,004	(18,000)	56,004	47,304	30,000
Storage Tanks	Tank Cleaning, Painting, Minor Repairs	200,000	-	-	-	-	-	-	50,000
Remote Sites	Facilities Improvements and Additions	100,000	-	100,000	-	-	100,000	-	50,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Other than Water System \$ 328,190 \$ 153,414 \$ 233,400 \$ 139,644 \$ - \$ 467,834 \$ 197,949 \$ 233,400

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Rehab and Restoration Services	Roadway rehab and repairs	64,507	-	48,000	2,278	-	66,785	-	48,000
Baseyard Parking Lot	Baseyard Parking Lot		-	-	-	-	-	-	-
Vehicle maintenance and service	Outside repair services and maintenance.	103,247	-	48,000	11,917	-	115,164	-	48,000
Debris and HazMat Disposal	Landfill and Off-Island disposal	20,000	-	20,000	-	-	20,000	-	20,000
Building Equipment Repairs	Building Equipment Repairs	5,000	-	5,000	-	-	5,000	-	5,000
A/C & Refrigerator Maintenance	A/C & Ref. Maint. For OPS Bldg., Microlab, New Admin Bldg., Old Admin Bldg.	90,954	-	70,000	64,581	-	155,535	-	75,000
Elevator Maintenance	Elevator Maint. For New Admin Bldg., & Microlab	5,000	-	5,000	320	-	5,320	-	5,000
Fire Protection	Fire Extinguishers	5,000	2,915	5,000	6,583	-	11,583	4,748	5,000
Alarm Service	Alarm Services and Maintenance	20,303	-	20,000	-	-	20,303	-	20,000
Offices	Operations offices furnitures and equipment	11,779	-	10,000	7,615	-	19,394	-	5,000
MOA DOW, DPW, DPR, KFD	Monthly Maintenance Charge for Hanalei Baseyard at \$200/month	2,400	-	2,400	-	-	2,400	-	2,400
Demolition of Old building	Demolition of Old building		-	-	-	-	-	-	-
Job 24-10	Piwai Well No. 3	-	-	-	46,350	-	46,350	-	-

General Expenses - Operations

TOTAL: WU/Ops/Source/Operating Supplies \$ 83,953 \$ 38,891 \$ 80,000 \$ - \$ - \$ 80,000 \$ 41,947 \$ 50,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Miscellaneous Rehab Projects	construction, maintenance and rehabilitation projects.	83,953	38,891	80,000	-	-	80,000	41,947	50,000
Sodium Hypochlorite On-Site Generation	Kilohana OSG								

General Expenses - Operations

TOTAL: WU/Ops/Purification/Operating Supplies \$ 203,870 \$ 136,074 \$ 189,928 \$ - \$ 18,000 \$ 207,928 \$ 115,780 \$ 195,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Sodium Hypochlorite	Chemical supplies for disinfection	193,870	136,074	179,928	-	18,000	197,928	115,780	185,000
Soda Ash	pH control for source water.	5,000	-	5,000	-	-	5,000	-	-
Sodium Hydroxide	Replace Wainiha Soda Ash	5,000	-	5,000	-	-	5,000	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/PandP/Operating Supplies \$ 77,965 \$ 41,721 \$ 75,000 \$ 18,004 \$ - \$ 93,004 \$ 26,638 \$ 50,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Electrical parts and materials	Repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	77,965	41,721	75,000	18,004		93,004	26,638	50,000
Sodium Hypochlorite on-site generation	Sodium Hypochlorite on--site generation (Moved to 10-40-30-563-000)								

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies \$ 396,281 \$ 345,839 \$ 368,800 \$ 43,420 \$ - \$ 412,220 \$ 253,076 \$ 349,800

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Meter Parts	Repair parts and field testing equipment	16,580	-	16,500	-	-	16,500	-	16,500
Road repair supplies	Cold mix and other roadway patching materials	99,000	-	99,000	14,557	-	113,557	-	80,000
Traffic Safety Signs and Equipment	New safety and traffic control signs.	10,181	-	9,900	-	-	9,900	-	9,900
Safety Equipment	Cost of safety shoes, safety glasses, PUC exams, respiratory exams, work shirts, safety clothing, replacement tools, equipment as mandated and required by OSHA, and collective bargaining agreements.	48,400	-	48,400	16,481	-	64,881	-	48,400
Miscellaneous expenditures	damages to property, and expenditures not classified elsewhere.	5,000	-	5,000	-	-	5,000	-	5,000
Operational materials, supplies, and accessories.	Repair and maintenance materials for plant buildings and structures, equipment parts, pest and weed control, small tool purchases and replacements, trench patching and road repairs. (\$50K budget under 102)	115,388	-	90,000	-	-	90,000	-	100,000
Vehicle parts and materials	Cost of repair and maintenance of motor vehicles and power operated equipment, parts, accessories, tires, tire repairs, safety checks, batteries, and oil. (\$50K budget under 102)	91,732	-	90,000	12,382	-	102,382	-	80,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Furnitures & Fixtures <\$5,000.	5,000	-	5,000	-	-	5,000	-	5,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Tools and Equipment <\$5,000. Includes but not limited to purchase of new computers	5,000	-	5,000	-	-	5,000	-	5,000

General Expenses - Operations

TOTAL: WU/Ops/PandP/Operating Supplies/Invty. Stock \$ 40,000 \$ 27,949 \$ 40,000 \$ 10,387 \$ - \$ 50,387 \$ 48,427 \$ 40,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Electrical parts and materials	inventory Stock for repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies/Invty. Stock **\$ 3,061,023** **\$ 1,033,285** **\$ 1,097,000** **\$ 664,505** **\$ -** **\$ 1,761,505** **\$ 960,139** **\$ 1,007,000**

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Small pipeline and service line replacement parts	Pipe and valves	48,237	-	45,000	39,613	-	84,613	-	45,000
Large inventory items	Large diameter pipe, valves, and other items in inventory	25,000	-	25,000	-	-	25,000	-	25,000
R&R - 5/8" & 3/4" meters	9000 ea @ \$315 (set), 14,000 ea @\$205 (EP/Register)	1,984,539	-	252,000	-	-	252,000	-	252,000
Replacement meters, all other sizes	65 others @ \$600	45,000	-	45,000	-	-	45,000	-	45,000
Replacement meter boxes and covers	2000 ea @ \$115	230,000	-	130,000	-	-	130,000	-	130,000
Hydrant replacement	Ongoing hydrant replacement program, as needed.	100,000	-	100,000	-	-	100,000	-	100,000
Stock Inventory Items	Warehouse inventory parts and materials.	628,247	-	500,000	624,892	-	1,124,892	-	400,000
SCADA Replacement Parts Inventory	Inventory parts	-	-	-	-	-	-	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/Source/Bulk Water Purchase \$ 2,250,172 \$ 1,827,482 \$ 1,934,935 \$ 314,860 \$ - \$ 2,249,795 \$ 1,231,507 \$ 1,934,935

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Princeville Utilities for Anini	24MG per Year x \$2.40 per thousand gallons plus \$148 per month standby charge	81,330	-	59,376	11,381	-	70,757	-	59,376
Princeville Tract Subdivision	0.7 MG per year X \$2.00 per thousand gallons plus \$6.11 per month for standby charge	1,900	-	1,900	-	-	1,900	-	1,900
Princeville Tank	1 MG per year X \$2.00 per thousand gallons plus \$230 per month standby charge	10,800	-	10,800	-	-	10,800	-	10,800
Plantation Road Tank	0.7 MG per year X \$2.00 per thousand gallons plus \$70 per month for standby charge	7,000	-	7,000	-	-	7,000	-	7,000
Grove Farm Water Purchase Agreement	2.5MGD @ 365 days @ \$2.00 per thousand gallons	2,018,760	-	1,733,750	301,394	-	2,035,144	-	1,733,750
Molooa	0.7MG at \$1.44 per thousand gallons	9,119	-	5,000	-	-	5,000	-	5,000
Kalihiwai Bay Estate Water Association	1 mG @ \$5 per thousand gallons	26,072	-	24,000	-	-	24,000	-	24,000
Anahola Emergency Interconnection	Annual fee for interconnectoin	4,182	-	2,100	2,085	-	4,185	-	2,100
Contingency for price increases	Contingency - increasing cost	91,009	-	91,009	-	-	91,009	-	91,009

General Expenses - Operations

TOTAL: WU/Ops/TandD/Training & Development \$ 45,000 \$ 28,008 \$ 45,000 \$ - \$ - \$ 45,000 \$ 22,196 \$ 45,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Certification classes and trainings/workshops/conferences	Training & Development	35,000	-	35,000	-	-	35,000	-	35,000
Medical Certifications	CDL and Vehicles over 10,000 LBS GVWR	10,000	-	10,000	-	-	10,000	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Travel & Per Diem \$ 45,000 \$ 32,235 \$ 45,000 \$ - \$ - \$ 45,000 \$ 29,858 \$ 15,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Operations Certification	AWWA, HWWA, HRWA, Pacific Water Conference and other conferences	-	-	-	-	-	-	-	-
	Neighbor Island	15,000	-	15,000	-	-	15,000	-	15,000
	Mainland	30,000	-	30,000	-	-	30,000	-	-

General Expenses - Operations

TOTAL: WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases **\$ 2,749,281** **\$ 579,105** **\$ 1,330,000** **\$ 1,963,752** **\$ -** **\$ 3,293,752** **\$ 634,140** **\$ 200,000**

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
(2) 125 kVA & (1) 220 kVA Emergency Generator	Replace (2) multiquip 125 kVA and upsize Kilauea 150 kVA to 220 kVA	425,000	323,536	-	-	-	-	-	-
(2) 4x4 F-450 Utility Bed vehicle	CK-1964 & 1965 replacement for 2007 Maintenance Worker Trucks	350,000	-	-	257,808	-	257,808	-	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2237 replacement for 2013 Field LPF Truck	200,000	-	-	169,033	-	169,033	-	-
(1) 4x2 pickup truck	CK-2345, replacement for 2015 Nissan Frontier for the Meter Readers	50,000	-	-	36,906	-	36,906	36,906	-
Building Equipment Repair	Repair and replacement of building equipment.	60,000	-	-	-	-	-	-	-
Excavator	TB228 Takeuchi replacement	85,000	-	-	63,455	-	63,455	63,455	-
Job 24-16	Piiwai Well No. 2 Emergency Repair	294,000	-	-	391,500	-	391,500	391,500	-
Eleele 16" HDPE Slip Line	Slip line 16" HDPE with 12" Liner	-	-	250,000	-	-	250,000	-	-
SCADA RTU & PLC Upgrade	Pua Loke SCADA RTU & PLC Upgrade	261,282	245,683	700,000	19,499	-	719,499	-	-
Demolish Old Admin Building	Demolish Old Admin Building	-	-	-	-	-	-	-	-
(1) 4x4 F-250 pickup truck w/ lift gate	CK-2310 replacement for 2015 WPO Truck	-	-	80,000	-	-	80,000	-	-
(1) Dump Truck	CK-2128 replacement for 2011 Field Dump Truck	-	-	-	-	-	-	-	200,000
Emergency Booster Pump	Replace 1992 Hale Fire Pump	-	-	300,000	-	-	300,000	-	-
Pump Replacement	Pump Replacement - Paua Valley (pump & MCC)	859,635	9,886	-	876,286	-	876,286	-	-
Hydro Cell	Replace Hydro Cell for Hanapepe Well 4	-	-	-	-	-	-	-	-
	Other Miscellaneous Purchases	164,364	-	-	-	-	-	-	-
	Maka Ridge Well Emergency Procurement	-	-	-	146,707	-	146,707	139,721	-
	Main Building AC board and fan	-	-	-	2,558	-	2,558	2,558	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2351 replacement for 2016 Field LPF Truck	-	-	-	-	-	-	-	-
(1) mini-SUV	CK-1769 replacement for 2003 Engineering SUV	-	-	-	-	-	-	-	-
(1) mini-SUV	CK-1770 replacement for 2003 Engineering SUV	-	-	-	-	-	-	-	-
(1) 4x4 Van	Replace CK-2163 for Leak Investigators	-	-	-	-	-	-	-	-
(1) SUV/Truck	Replace CK-2134 for 2010 Highlander Regulatory Compliance	-	-	-	-	-	-	-	-

General Expenses - Operations

TOTAL: WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases \$ 431,573 \$ 390,053 \$ 1,119,276 \$ 235,818 \$ (767,000) \$ 588,094 \$ 244,732 \$ 1,903,276

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
Sodium Hypochlorite On-Stite Generation	Kilohana OSG	-	-	-	-	-	-	-	175,000
Non-Federal Grant Share	HIEMA Emergency Generator Grant Purchase	-	-	525,000	-	(419,224)	105,776	-	1,000,000
Non-Federal Grant Share	Hazard Mitigation Grant Program (HMPG)	-	-	347,776	-	(347,776)	-	-	347,776
2-20 feet storage containers	Containers on slab with roof built separately	-	13,229	-	-	-	-	-	-
AMI Meter Register Sets (New Accounts)	New Subdivisions (Estimated 700 new accounts)	332,344	337,340	220,500	235,818	-	456,318	234,460	220,500
Facility Improvements	Security & Hardening	-	-	-	-	-	-	-	-
Leak Detection Equipment	Equipment for East and West Crews	31,229	15,511	18,000	-	-	18,000	8,034	10,000
Fusing Machine	Fusing machine for HDPE pipe	-	-	8,000	-	-	8,000	-	-
Pipe Threader	Threader for small pipe under 3 inch	-	-	-	-	-	-	-	-
Excavator Attachment	Roller for Takeuchi Excavator	6,000	-	-	-	-	-	-	-
Jumping Jack Compactor	(2) additional jumping jacks for field crews	12,000	5,183	-	-	-	-	-	-
4x2 P/U Truck	New Meter Reader position in Fiscal requires vehicle	50,000	-	-	-	-	-	-	-
	Multiquip Mikasa Rammer	-	5,430	-	-	-	-	-	-
	Sakai RS65 Rammer	-	3,874	-	-	-	-	-	-
	Sakai RS65 Rammer	-	9,486	-	-	-	-	-	-
Small Dump Truck	5 cubic yard dump for field operations - non-CDL	-	-	-	-	-	-	-	-
4x4 P/U Truck	Building Maintenance Supervisor	-	-	-	-	-	-	-	75,000
4x4 P/U Truck	Water Meter Repair Supervisor	-	-	-	-	-	-	-	75,000

2027 Proposed Capital Budget

		FY 2027 Proposed Budget
Capital Budget (New Appropriations)		13,404,330
Water Utility Fund (Capital - Rehabilitation & Replacement)		2,264,200
10-10-XX-604-999	WU-Regulatory Compliance-RandR Capital Purchases	12,200
10-02-00-604-999	WU-IT-RandR Capital Purchases	185,000
10-20-00-604-120	WU-Eng 02-06 Kilauea 1.0 MG Tank (Puu Pane) - EPA reimbursement	1,092,000
10-20-00-604-136	WU-Eng H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	300,000
10-20-00-604-148	WU-Eng PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	400,000
10-20-00-604-175	WU-Eng Phase I-Demo Admin Building/Relocate Electrical Conduit/add ATS to Microlab	75,000
10-40-00-604-999	WU-Ops-RandR Capital Purchases	200,000
Water Utility Fund (Capital - Expansion)		3,388,276
10-02-00-605-999	WU-IT-Expansion Capital Purchases	485,000
10-20-00-605-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	1,000,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	1,903,276
State Revolving Fund (Capital Outlay - Rehabilitation & Replacement)		7,751,854
60-20-00-604-000	SRF-Eng Job 02-06 Kilauea 1.0 MG Tank (Puu Pane) + 20% EPA Match	7,751,854

Capital Budget - Engineering

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
CAPITAL BUDGET									
Water Utility Fund									
10-20-00-604-000	WU/Eng/Capital Outlay - R&R/Capital Projects	\$ 10,344,345	\$ 779,469	\$ 1,350,000	\$ 9,145,412	\$ 2,475,780	\$ 12,971,192	\$ 260,551	\$ 775,000
10-20-00-605-000	WU/Eng/Admin/Capital Outlay - Expansion/Capital Projects	\$ 1,476,641	\$ 133,599	\$ 2,800,000	\$ 1,492,691	\$ 687,078	\$ 4,979,769	\$ 142,469	\$ 1,000,000
10-21-00-604-000	WU/PM/Capital Outlay - R&R/Capital Projects	\$ 3,295,889	\$ 1,597,954	\$ -	\$ 2,832,161	\$ -	\$ 2,832,161	\$ 90,189	\$ -
10-21-00-605-000	WU/PM/Capital Outlay - Expansion/Capital Projects	\$ 3,184,341	\$ -	\$ -	\$ 3,184,341	\$ -	\$ 3,184,341	\$ -	\$ -
	Water Utility Fund - Capital Outlay	\$ 18,301,216	\$ 2,511,022	\$ 4,150,000	\$ 16,654,605	\$ 3,162,858	\$ 23,967,463	\$ 493,209	\$ 1,775,000
FRC Fund									
20-20-00-605-000	FRC/Eng/Capital Outlay - Expansion/Capital Projects	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
20-21-00-605-000	FRC/PM/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FRC Fund - Capital Outlay	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
30-20-00-604-000	BAB/Eng/Capital Outlay - R&R/Capital Projects	\$ 63,999	\$ 63,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-21-00-604-000	BAB/Capital Outlay - R&R/Capital Projects	\$ 1,091,650	\$ -	\$ -	\$ 1,091,650	\$ -	\$ 1,091,650	\$ -	\$ -
30-20-00-605-000	BAB/Eng/Capital Outlay - Expansion/Capital Projects	\$ 8,263,215	\$ -	\$ -	\$ 8,263,215	\$ -	\$ 8,263,215	\$ -	\$ -
30-21-00-605-000	BAB/PM/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BAB Fund - Capital Outlay	\$ 9,418,864	\$ 63,999	\$ -	\$ 9,354,865	\$ -	\$ 9,354,865	\$ -	\$ -
40-21-00-604-000	State Appropriation Grant/Capital Outlay - R&R/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-20-00-605-000	Grants/Eng/Capital Outlay - Expansion/Capital Projects	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
40-21-00-605-000	Grants/PM/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant Fund - Capital Outlay	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
60-20-00-604-000	SRF/Eng/Capital Outlay - R&R/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 10,248,146	\$ 10,248,146	\$ -	\$ 7,751,854
60-21-00-604-000	SRF/PM/Capital Outlay - R&R/Capital Projects	\$ 6,926,518	\$ 3,163,074	\$ -	\$ 4,128,478	\$ -	\$ 4,128,478	\$ -	\$ -
60-20-00-605-000	SRF/Eng/Capital Outlay -Expansion/Capital Projects	\$ 5,200,000	\$ -	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ -
	SRF Fund - Capital Outlay	\$ 12,126,518	\$ 3,163,074	\$ -	\$ 9,328,478	\$ 10,248,146	\$ 19,576,624	\$ -	\$ 7,751,854
	Water Utility Fund - Capital Outlay/CIP	\$ 18,301,216	\$ 2,511,022	\$ 4,150,000	\$ 16,654,605	\$ 3,162,858	\$ 23,967,463	\$ 493,209	\$ 1,775,000
	FRC Fund/Capital Outlay/CIP	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
	BAB Fund/Capital Outlay/CIP	\$ 9,418,864	\$ 63,999	\$ -	\$ 9,354,865	\$ -	\$ 9,354,865	\$ -	\$ -
	Grant Fund/Capital Outlay/CIP	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
	SRF Fund/Capital Outlay/CIP	\$ 12,126,518	\$ 3,163,074	\$ -	\$ 9,328,478	\$ 10,248,146	\$ 19,576,624	\$ -	\$ 7,751,854
	Capital Outlay Totals	\$ 53,312,032	\$ 5,880,800	\$ 6,550,000	\$ 38,977,753	\$ 13,427,146	\$ 58,954,899	\$ 684,580	\$ 9,526,854

Capital Budget - Engineering

TOTAL: WU/Eng/AdminCapital Outlay - R&R \$ 10,344,345 \$ 779,469 \$ 1,350,000 \$ 9,145,412 \$ 2,475,780 \$ 12,971,192 \$ 260,551 \$ 775,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
10-20-00-604-001	KW-07 Paua Valley Tank Repair	9,408	-	-	9,408	-	9,408	-	-
10-20-00-604-009	Hanapepe Stream Crossing	84,030	-	-	54,499	-	54,499	-	-
10-20-00-604-110	LO-10 Lāwa'i 6" and 8" Main Replacement: 6,400'	200,000	124,675	-	75,325	-	75,325	7,864	-
10-20-00-604-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	2,297,000	-	300,000	2,297,000	(170,194)	2,426,806	-	-
10-20-00-604-120	Job 02-06 Kilauea 1.0 MG Tank (Puu Pane) - reimbursement from EPA grant \$1,092,000	-	-	-	-	1,092,000	1,092,000	-	-
10-20-00-604-136	H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	3,137,663	124,700	300,000	3,124,663	(49,874)	3,374,789	118,465	300,000
10-20-00-604-138	HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	489,286	5,688	100,000	402,319	(100,000)	402,319	9,670	-
10-20-00-604-147	WK-20, Rehabilitate Puupilo Steel Tank, 0.125 MG	169,783	93,916	-	-	-	-	-	-
10-20-00-604-148	PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	2,808,942	14,919	400,000	2,799,897	1,510,401	4,710,298	121,178	400,000
10-20-00-604-149	WK-25 Kūhiō Hwy (N. Papaloa to Kawaihau) 16" and 12" Main Replacement	318,284	281,280	-	69,075	-	69,075	-	-
10-20-00-604-157	WK-03 Kilauea Wells MCC Rehab	66,864	33,401	200,000	33,463	239,603	473,066	-	-
10-20-00-604-175	Demo Old Admin Build (Phase I) Relocate Electrical Conduit and Add ATS to Microlab	750,000	-	50,000	180,700	(46,156)	184,544	3,374	75,000
10-20-00-604-177	WK-34 Kuamoo Road Water Main Replacement	13,085	100,890	-	99,063	-	99,063	-	-
									-

Capital Budget - Engineering

TOTAL: WU/Eng/AdminCapital Outlay - Expansion \$ 1,476,641 \$ 133,599 \$ 2,800,000 \$ 1,492,691 \$ 687,078 \$ 4,979,769 \$ 142,469 \$ 1,000,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
10-20-00-605-116	WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks	-	-	400,000	-	(162,922)	237,078	-	1,000,000
10-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	-	-	2,400,000	-	83,000	2,483,000	-	-
10-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	1,124,376	-	-	1,124,376	767,000	1,891,376	-	-
10-20-00-605-178	Security Fencing for Admin Building	352,265	133,599	-	368,315	-	368,315	142,469	-

Capital Outlay - Engineering

TOTAL: SRF/Capital Outlay - R&R/Capital Projects \$ - \$ - \$ - \$ - \$ 10,248,146 \$ 10,248,146 \$ - \$ 7,751,854

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 3/31/2026	FY 2027 Proposed Budget
60-20-00-604-120	SRF Job 02-06 Kilauea 1.0 MG Tank (Puu Pane) + 20% EPA Match + CM	-	-	-	-	10,248,146	10,248,146	-	7,751,854

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006117	10-01-10-540-010	\$ 5,000.00	KAUAI SHREDDING
PO0006092	10-01-10-542-010	\$ 1,250.01	HOCHMAN HAWAII ONE
PO0006093	10-01-10-542-010	\$ 2,089.02	PACIFIC MEDIA GROUP
PO0006266	10-01-10-542-010	\$ 12,552.00	EVERBRIDGE INC
PO0006103	10-01-10-545-000	\$ 1,675.39	WALTER D. MCBRYE TRUST
PO0006102	10-01-10-551-000	\$ 2,167.45	DEPARTMENT OF WATER, COUNTY OF KAUAI
PO0006121	10-01-10-551-000	\$ 3,685.91	PUHI SEWER & WATER CO. INC.
PO0006272	10-02-00-604-999	\$ 1,223.51	DELL MARKETING LP
PO0006020	10-02-10-540-010	\$ 111,407.40	KMH LLLP
PO0006127	10-02-10-543-000	\$ 2,650.92	HAWAIIAN TELCOM
PO0006128	10-02-10-543-000	\$ 1,855.79	HAWAIIAN TELCOM
PO0006129	10-02-10-543-000	\$ 3,736.02	SPECTRUM BUSINESS
PO0006130	10-02-10-543-000	\$ 11,925.13	VERIZON WIRELESS
PO0006077	10-02-10-545-000	\$ 3,269.28	RICOH AMERICAS CORPORATION
PO0006126	10-02-10-545-000	\$ 2,742.19	XEROX CORPORATION
PO0006072	10-02-10-550-000	\$ 82,553.87	PRITHIBI LLC
PO0006122	10-02-10-550-000	\$ 47.71	DELL MARKETING LP
PO0006224	10-02-10-550-000	\$ 17,827.80	COMPULINK MANAGEMENT CENTER INC
PO0006254	10-02-10-550-000	\$ 14,716.29	SHI
PO0006255	10-02-10-550-000	\$ 123,360.68	SHI
PO0006256	10-02-10-550-000	\$ 11,915.22	SHI
PO0006257	10-02-10-550-000	\$ 79,690.20	SHI
PO0006178	10-02-10-561-000	\$ 9,309.44	GLENMOUNT GLOBAL
PO0006253	10-02-10-561-000	\$ 142,852.14	SHI
PO0006122	10-02-10-563-000	\$ 47.71	DELL MARKETING LP
PO0004335	10-20-00-604-001	\$ 399.80	KAI HAWAII
PO0005807	10-20-00-604-110	\$ 85.76	THE LIMTIACO CONSULTING GROUP
PO0005830	10-20-00-604-116	\$ 2,297,000.00	HAWAIIAN DREDGING
PO0005522	10-20-00-604-136	\$ 4,371.00	ESAKI SURVEYING
PO0005813	10-20-00-604-136	\$ 2,609,599.29	KOGA ENGINEERING & CONSTUCTION
PO0006057	10-20-00-604-136	\$ 6,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005867	10-20-00-604-136	\$ 89,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005555	10-20-00-604-138	\$ 26,846.00	AUDTIN, TSUTSUMI & ASSOC.

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005972	10-20-00-604-138	\$ 150,000.00	VALLEY WELL DRILLING
PO0006046	10-20-00-604-138	\$ 185,900.08	KIEWIT INFRASTRUCTURE WEST CO
PO0003601	10-20-00-604-148	\$ 10,131.18	BELT COLLINS HAWAII
PO0005560	10-20-00-604-148	\$ 45,147.00	BOWERS + KUBOTA
PO0005738	10-20-00-604-148	\$ 200,000.00	EARTHWORKS PACIFIC INC
PO0006056	10-20-00-604-148	\$ 2,398,052.72	ALPHA INC.
PO0006223	10-20-00-604-148	\$ 1,864,740.00	ALPHA INC.
PO0005560	10-20-00-604-149	\$ 45,147.00	BOWERS + KUBOTA
PO0006228	10-20-00-604-157	\$ 439,603.29	KIEWITT
PO0006035	10-20-00-604-175	\$ 177,325.60	PAUL'S ELECTRICAL CONTRACTING LLC
PO0006048	10-20-00-604-177	\$ 99,063.00	KENNEDY JENKS
PO0006211	10-20-00-605-118	\$ 2,483,000.00	HAWAIIAN DREDGING CONSTRUCTION
PO0005827	10-20-00-605-141	\$ 1,124,375.70	R.M. TOWILL
PO0005973	10-20-00-605-178	\$ 71,827.72	PACIFIC CONCRETE CUTTING & CORING
PO0006018	10-20-00-605-178	\$ 4,369.94	PACIFIC CONCRETE CUTTING & CORING
PO0006073	10-20-00-605-178	\$ 16,050.45	PACIFIC CONCRETE CUTTING & CORING
PO0005808	10-20-00-605-999	\$ 3,867.01	TITLE GUARANTEE
PO0005383	10-20-10-540-010	\$ 7,862.50	KAI HAWAII
PO0005388	10-20-10-540-010	\$ 16,250.00	BROWN AND CALDWELL
PO0005562	10-20-10-540-010	\$ 345,119.48	KENNEDY JENKS
PO0005629	10-20-10-540-010	\$ 22,253.40	BOWERS + KUBOTA
PO0005656	10-20-10-540-010	\$ 8,900.52	PONSAR VALUATION LLC
PO0005699	10-20-10-540-010	\$ 52,613.55	BROWN AND CALDWELL
PO0005752	10-20-10-540-010	\$ 369,603.39	BROWN AND CALDWELL
PO0005871	10-20-10-540-010	\$ 160,937.50	KENNEDY JENKS
PO0005925	10-20-10-540-010	\$ 19,322.00	ESAKI SURVEYING
PO0005926	10-20-10-540-010	\$ 313,500.00	BOWERS + KUBOTA
PO0005935	10-20-10-540-010	\$ 68,292.19	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005937	10-20-10-540-010	\$ 146,702.30	KIEWITT
PO0005952	10-20-10-540-010	\$ 7,115.23	BROWN AND CALDWELL
PO0005999	10-20-10-540-010	\$ 22,476.00	ESAKI SURVEYING
PO0006000	10-20-10-540-010	\$ 930.00	EUROFINS EATON ANALYTICAL
PO0006022	10-20-10-540-010	\$ 223,639.37	BROWN AND CALDWELL

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006029	10-20-10-540-010	\$ 36,460.00	R.M. TOWILL
PO0006065	10-20-10-540-010	\$ 148,960.02	BROWN AND CALDWELL
PO0006066	10-20-10-540-010	\$ 39,539.00	BROWN AND CALDWELL
PO0006193	10-20-10-540-010	\$ 100,000.00	BROWN AND CALDWELL
PO0006194	10-20-10-540-010	\$ 177,800.00	FUKUNAGA & ASSOCIATES, INC.
PO0006215	10-20-10-540-010	\$ 747,715.00	BROWN AND CALDWELL
PO0006217	10-20-10-540-010	\$ 49,973.33	U.S. GEOLOGICAL SURVEY
PO0006220	10-20-10-540-010	\$ 25,000.00	R.M. TOWILL
PO0006242	10-20-10-540-010	\$ 1,800.00	EUROFINS DRINKING WATER
PO0006249	10-20-10-540-010	\$ 73,678.50	EUROFINS DRINKING WATER
PO0006267	10-20-10-540-010	\$ 4,309.00	TITLE GUARANTY ESCROW SERVICES INC.
PO0006120	10-20-10-544-000	\$ 1,058.28	FEDERAL EXPRESS
PO0006007	10-20-10-560-000	\$ 187,400.20	BROWN AND CALDWELL
PO0006044	10-20-10-561-000	\$ 58.97	HYDRATE HAWAII INC
PO0006142	10-20-10-563-000	\$ 4,080.60	IDEXX LABORATORIES
PO0006188	10-20-10-563-000	\$ 4,523.49	IDEXX LABORATORIES
PO0004404	10-21-00-604-001	\$ 110,250.00	EARTHWORKS PACIFIC INC
PO0005257	10-21-00-604-029	\$ 50,000.00	BOWERS + KUBOTA
PO0005258	10-21-00-604-029	\$ 1,016,518.37	HAWAIIAN DREDGING
PO0005574	10-21-00-604-171	\$ 32,899.55	EARTHWORKS PACIFIC INC
PO0003577	10-21-00-605-017	\$ 2,990,220.00	H E JOHNSON COMPANY, INC
PO0005397	10-21-00-605-118	\$ 163,241.24	EARTHWORKS PACIFIC INC
PO0005260	10-21-10-540-010	\$ 582,879.92	R.M. TOWILL
PO0005993	10-30-20-541-010	\$ 2,879.60	PRITHIBI LLC
PO0006091	10-30-20-541-010	\$ 1,979.00	C R DISPATCH SERVICE
PO0006245	10-30-20-541-010	\$ 6,911.04	PRITHIBI LLC
PO0005622	10-30-20-541-020	\$ 123,390.00	UTILITEC
PO0006123	10-30-20-541-020	\$ 57,253.39	DOXIM UTILITEC LLC
PO0006138	10-30-20-541-020	\$ 9,766.92	BADGER METER INC
PO0006137	10-31-10-540-010	\$ 4,600.00	STATE OF HAWAII, OFFICE OF THE AUDITOR
PO0006203	10-31-10-550-000	\$ 6.63	COMPULINK MANAGEMENT CENTER INC
PO0005725	10-40-00-604-182	\$ 19,498.65	E-TECHNOLOGIES
PO0005054	10-40-00-604-999	\$ 3,411.00	RONALD N.S. HO & ASSOCIATES, INC.

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005539	10-40-00-604-999	\$ 403.00	RONALD N.S. HO & ASSOCIATES, INC.
PO0005771	10-40-00-604-999	\$ 859,635.00	PAUL'S ELECTRICAL CONTRACTING LLC
PO0005987	10-40-00-604-999	\$ 169,032.53	CUTTER FORD INC
PO0006051	10-40-00-604-999	\$ 6,986.00	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0006064	10-40-00-604-999	\$ 257,807.68	WINDWARD FORD OF HAWAII
PO0006078	10-40-00-605-999	\$ 475.64	BADGER METER INC
PO0006260	10-40-00-605-999	\$ 3,056.60	HAROLD W WONG
PO0006235	10-40-30-563-000	\$ 163.06	CAIN ROBINSON
PO0006229	10-40-30-563-000	\$ 25,437.17	PACIFIC PIPE COMPNAY
PO0006261	10-40-30-563-000	\$ 4,902.20	HOME DEPOT
PO0006111	10-40-30-565-000	\$ 2,091.00	STATE OF HAWAII, DHHL
PO0006112	10-40-30-565-000	\$ 441,879.38	WAIIAHI WATER COMPANY LLC
PO0006119	10-40-30-565-000	\$ 20,376.80	PRINCEVILLE UTILITIES COMPANY, INC
PO0006108	10-40-50-551-000	\$ 1,083,879.56	KAUAI ISLAND UTILITY COOPERATIVE
PO0005516	10-40-50-560-000	\$ 8,466.00	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0006169	10-40-50-560-000	\$ 6.35	MSC INDUSTRIAL SUPPLY CO
PO0006175	10-40-50-560-000	\$ 28,108.05	PACIFIC PUMP AND POWER
PO0006238	10-40-50-560-000	\$ 5,968.58	SAKO INDUSTRIES INC
PO0006268	10-40-50-560-000	\$ 3,607.00	PEIFER SAFE & LOCK LLC
PO0005962	10-40-50-563-000	\$ 2,152.27	PAUL D TJARKS
PO0006207	10-40-50-563-000	\$ 6,293.80	HAWAII ENGINEERING SERVICES, INC
PO0006248	10-40-50-563-000	\$ 6,723.75	ALPHA SUPPLY, LLC
PO0006264	10-40-50-563-000	\$ 9,935.07	THE GELLERT CO INC
PO0006164	10-40-50-563-010	\$ 558.02	CALTROL, INC
PO0006201	10-40-50-563-010	\$ 102.41	CALTROL, INC
PO0006105	10-40-60-541-010	\$ 985.93	HAWAII PUBLIC UTILITIES COMMISSION
PO0005812	10-40-60-560-000	\$ 8,688.00	GLENMOUNT GLOBAL
PO0006060	10-40-60-560-000	\$ 92.40	SAKO INDUSTRIES INC
PO0006104	10-40-60-560-000	\$ 250.90	GARDEN ISLE DISPOSAL INC
PO0006166	10-40-60-560-000	\$ 19,476.50	EVERON, LLC
PO0006177	10-40-60-560-000	\$ 7,524.44	THE SOLARAY CORPORATION
PO0006195	10-40-60-560-000	\$ 10,379.44	ENVIRO SERVICES & TRAINING CENTER
PO0006198	10-40-60-560-000	\$ 4,937.17	KAUAI MECHANICAL INC

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006263	10-40-60-560-000	\$ 6,690.63	PACIFIC COMM KAUAI LLC
PO0005730	10-40-60-561-000	\$ 12,250.00	HAWAII DRILLING & PUMP SERVICE
PO0006058	10-40-60-561-000	\$ 432.00	KAHULUI TRUCKING & STORAGE INC
PO0006095	10-40-60-561-000	\$ 7,622.77	TIRE WAREHOUSE KAUAI
PO0006096	10-40-60-561-000	\$ 1,097.17	KONE INC.
PO0006097	10-40-60-561-000	\$ 2,550.00	UNITEK SOLVENT SERVICES, INC
PO0006101	10-40-60-561-000	\$ 175.48	KAHULUI TRUCKING & STORAGE INC
PO0006131	10-40-60-561-000	\$ 17.89	KING AUTO CENTER
PO0006147	10-40-60-561-000	\$ 34.07	PARSONS ENVIRONMENT
PO0006148	10-40-60-561-000	\$ 1,203.76	EVERON, LLC
PO0006149	10-40-60-561-000	\$ 8,495.38	JOHNSON CONTROLS FIRE PROTECTION
PO0006160	10-40-60-561-000	\$ 3,351.18	KAUAI MECHANICAL INC
PO0006204	10-40-60-561-000	\$ 14,470.31	ALLIED MACHINERY CORPORATION
PO0006227	10-40-60-561-000	\$ 72,050.98	KAUAI MECHANICAL INC
PO0006084	10-40-60-563-000	\$ 16.36	GRAINGER
PO0006085	10-40-60-563-000	\$ 3.84	MSC INDUSTRIAL SUPPLY CO
PO0006089	10-40-60-563-000	\$ 806.81	KAUAI CONCRETE LLC
PO0006222	10-40-60-563-000	\$ 3,975.62	KAUAI CONCRETE LLC
PO0006236	10-40-60-563-000	\$ 382.51	CAIN ROBINSON
PO0006233	10-40-60-563-000	\$ 5,164.26	JAS. W. GLOVER, LTD.
PO0006250	10-40-60-563-000	\$ 890.05	ALLIED MACHINERY CORPORATION
PO0006251	10-40-60-563-000	\$ 4,587.00	KING OF DIAMONDS INDUSTRIAL TOOLS
PO0006008	10-40-60-563-010	\$ 21,074.38	ABR VENTURES LLC DBA HONUA
PO0006144	10-40-60-563-010	\$ 366.49	ALLIED MACHINERY CORPORATION
PO0006161	10-40-60-563-010	\$ 7,329.84	KAUAI CONCRETE LLC
PO0006176	10-40-60-563-010	\$ 11,098.47	JAS. W. GLOVER, LTD.
PO0006230	10-40-60-563-010	\$ 3,534.78	PACIFIC PIPE COMPANY, INC
PO0006237	10-40-60-563-010	\$ 4,554.97	PACIFIC PIPE COMPANY, INC
PO0006258	10-40-60-563-010	\$ 9,972.06	CALTROL, INC
PO0006259	10-40-60-563-010	\$ 5,467.01	PACIFIC PIPE COMPANY, INC
PO0006008	10-40-60-564-000	\$ 21,074.38	ABR VENTURES LLC DBA HONUA
PO0006159	10-40-60-564-000	\$ 1,735.69	SEALMASTER HAWAII
PO0006174	10-40-60-564-000	\$ 266.89	ABR VENTURES LLC DBA HONUA

EXHIBIT I

<u>PO Number</u>	<u>Account Number</u>	<u>Amount</u>	<u>Vendor Name</u>
PO0006107	10-40-60-564-000	\$ 3,739.59	PAR HAWAII LLC DBA KAUAI AUTOMATED FUEL
PO0006109	10-40-60-564-000	\$ 45,660.90	PAR HAWAII LLC
PO0006150	10-40-60-571-010	\$ 11.66	GRACELAND COLLEGE CENTER
PO0005524	20-20-00-605-018	\$ 130,000.00	R.M. TOWILL
PO0005830	20-20-00-605-116	\$ 3,000,000.00	HAWAIIAN DREDGING
PO0005534	20-20-00-605-117	\$ 119,765.00	ESAKI SURVEYING
PO0004545	20-20-00-605-118	\$ 42,082.88	HDR ENGINEERING, INC.
PO0002611	20-20-00-605-120	\$ 10,405.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005523	20-20-00-605-155	\$ 200,000.00	R.M. TOWILL
PO0005830	30-20-00-605-116	\$ 5,600,000.00	HAWAIIAN DREDGING
PO0005832	30-20-00-605-118	\$ 2,600,000.00	HAWAIIAN DREDGING
PO0002611	30-20-00-605-120	\$ 10,405.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002608	30-20-00-605-125	\$ 51,189.00	ESAKI SURVEYING
PO0003577	30-21-00-604-017	\$ 1,091,650.00	H E JOHNSON COMPANY, INC
PO0005830	60-20-00-605-116	\$ 5,200,000.00	HAWAIIAN DREDGING
	WU Fund	\$ 26,817,926.34	
	FRC Fund	\$ 3,502,253.12	
	BABs Fund	\$ 9,353,244.24	
	SRF Fund	\$ 5,200,000.00	
	Total	\$ 44,873,423.70	

A horizontal splash of clear blue water with bubbles, set against a white background. The water is in the middle of the page, and the text is overlaid on it.

NEW

BUSINESS

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 26-40

May 21, 2026

Re: Discussion and Possible Action to Request Board Approval of the Indemnification Provision in the Construction Right-of-Entry (ROE) Agreement with The Harry and Jeanette Weinberg Foundation Incorporated for the Kūhiō Highway (Hardy-Oxford) 18" Main Replacement Project at TMK (4) 3-8-014:031 and (4) 3-8-014:034, Līhu'e, Kaua'i, Hawai'i

RECOMMENDATION:

It is recommended that the Board of Water Supply, County of Kaua'i (Board), approve the indemnification provision in the Construction ROE Agreement to use the identified sites, (4) 3-8-014:031 and (4) 3-8-014:034, for the purposes of construction, installation, reinstatement, maintenance, repair, and removal of water pipelines and related meters, valves, and other associated waterworks facilities appurtenances and any and all necessary appurtenances.

FUNDING: N/A

BACKGROUND:

A Construction ROE Agreement has been prepared to allow the Board's contractor to perform their scope of work, for the purposes of construction, installation, reinstatement, maintenance, repair and removal of water pipelines and related meters, valves, and other associated waterworks facilities appurtenances and any and all necessary appurtenances.

OPTIONS:

Option 1: Approve Manager's Report as recommended.

Pro: DOW's contractor will move forward with performing their scope of work.

Con: None.

Option 2: Do not approve the Manager's Report as recommended.

Pro: None.

Con: DOW's contractor will not move forward with performing their scope of work.

JK/crz

Attachment(s): Right-of-Entry (ROE) Agreement with The Harry and Jeanette Weinberg Foundation Incorporated, Kūhiō Highway (Hardy-Oxford) 18" Main Replacement Project at TMK (4) 3-8-014:031 and (4) 3-8-014:034,

RIGHT-OF-ENTRY

THIS INDENTURE, effective from the date of execution by the Chairperson of the Board of Water Supply, County of Kauai, is made and entered into by and between **THE HARRY AND JEANETTE WEINBERG FOUNDATION INCORPORATED**, a Maryland corporation, whose mailing address is 3660 Waiialae Avenue, Suite 400, Honolulu, Hawai‘i, 96816, (hereinafter the “Grantor”), and the **BOARD OF WATER SUPPLY** of the County of Kaua‘i, whose mailing address is 4398 Pua Loke Street, Lihu‘e, Hawai‘i 96766 (hereinafter the “Board”).

WITNESSETH:

For and in consideration of the sum of One Dollar (\$1.00) to the Grantor paid, the receipt whereof is hereby acknowledged, the Grantor does hereby grant to the Board, its officers, employees, contractors, subcontractors, and agents (hereinafter collectively the “Grantee”), a temporary construction right-of-entry subject to the following terms and conditions:

1. This right-of-entry shall be an area over, under, and across that certain property situated, lying, and being at Lihu‘e, Kaua‘i, Hawai‘i at Tax Map Key No. 3-8-014:031 and 3-8-014:034, approximately 10’ wide x 10’ long near the property line adjacent to Kūhiō Highway (hereinafter collectively referred to as the “License Area”), as illustrated in the map attached hereto as Exhibit “A” and made a part hereof.
2. This right-of-entry shall be used by the Grantee for purposes of the construction, installation, reinstallation, maintenance, repair, and removal of water pipelines and related meters, valves, and other associated waterworks facilities appurtenances and any and all necessary appurtenances for Tax Map Key No. 3-8-014:031 and 3-8-014:034.
3. The Grantee shall maintain throughout the Term (as hereinafter defined), a policy of commercial general liability insurance covering Licensee, and naming Grantor as an additional insured, with an insurance company licensed to issue insurance in the State of Hawaii, with coverage of not less than Two Million Dollars (\$2,000,000.00). Grantee shall provide Grantor with thirty (30) days prior written notice of any cancellation, non-renewal, or modification to such insurance policy. Grantee shall provide Grantor a copy of Grantee’s certificate of insurance prior to Grantee’s entry onto the License Area.
4. Grantee shall not suffer or permit to be enforced against the License Area, or any portion thereof, any mechanic’s, materialman’s, contractor’s, or subcontractor’s liens. In the event of any such lien, Grantee shall take any and all necessary action to discharge and/or effectuate the release such lien, at Grantee’s sole cost and expense.

5. The Grantee shall indemnify and hold harmless the Grantor, and the Grantor's Lessees who hold a leasehold interest within the License Area, from and against any claims for injuries or damages of any kind occasioned, in whole or in part, by Grantee's negligent actions or omissions arising out of its exercise of this right-of-entry.
6. This right-of-entry shall be binding upon and inure to the benefit of the parties and their respective successors and assigns.
7. The Grantor warrants and covenants with the Grantee that Grantor is the fee owner of the property upon which the right-of-entry is located, has full right to convey said right-of-entry and will warrant and defend the right-of-entry granted herein against all adverse claims.
8. This right-of-entry may be executed in counterparts. Each counterpart shall be executed by one or more parties hereinbefore named and the several counterparts shall constitute one instrument to the same effect as though the signatures of all the parties are upon the same document.
9. The term of this right-of-entry shall commence upon the execution of the same by the parties and shall terminate upon the Grantee's completion of the entire work described in paragraph 2 above and the Grantee will notify the Grantor of such completion (the "Term"); provided, however, that notwithstanding anything contained herein to the contrary, the Term of this Right of Entry shall expire no later than December 31, 2028.
10. Upon termination of the right-of-entry, the Grantee shall remove all of its equipment from the Property and reasonably restore the Property to a condition similar to that which existed prior to the Grantee's work thereon.

[Signature Page(s) Follow.]

IN WITNESS WHEREOF, the parties hereto do hereby make and duly execute this Indenture to be effective upon the date of execution by the Chairperson of the Board of Water Supply, County of Kaua'i, below.

GRANTOR(S):

THE HARRY AND JEANETTE WEINBERG
FOUNDATION INCORPORATED



Name: Ryan Gilbert

Title: Director of Asset Management

APPROVED:

BOARD OF WATER SUPPLY, COUNTY OF
KAUA'I

Manager and Chief Engineer

Chairperson

APPROVED AS TO FORM
AND LEGALITY

Deputy County Attorney

STATE OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

On MAR 16 2026, before me personally appeared **RYAN GILBERT**, to me known to be the person described in and who executed the foregoing instrument described as **RIGHT-OF-ENTRY**, and acknowledged that said person executed the same as said person's free act and deed, and if applicable, in the capacity shown, having been duly authorized to execute such instrument in such capacity. The foregoing instrument is dated undated, and contained 8 pages at the time of this acknowledgment/certification.



Ernestine H. Murata
Name: **ERNESTINE H. MURATA**
Notary Public, State of Hawaii, First Circuit

Date: MAR 16 2026

My commission expires: OCT 14 2029

STATE OF HAWAI'I)
) SS.
COUNTY OF KAUA'I)

On this _____ day of _____, 20____, before me appeared Tom Shigemoto to me personally known, who being by me duly sworn or affirmed, did say that such person is the Board Chair for the Department of Water Supply, County of Kauai, and that said Department has no corporate seal, and said officer acknowledged the foregoing instrument dated _____ and consisting of _____ pages at the time of notarization, to be the free act and deed of the Department, and if applicable in the capacity shown, have been duly authorized to execute such instrument in such capacity.

Notary Public, State of Hawaii

Name of Notary: _____

My Commission Expires: _____

Doc. Date: _____	#Pages: _____
Notary Name: _____	_____ Circuit
Doc. Description: _____	

Notary Signature	Date

CONSENT AND JOINDER

April, 2026

This Consent and Joinder is made this 14th day of ~~2025~~, by McDonald's USA, LLC (hereinafter, "Lessee"), as successor lessee under that certain lease dated June 14, 2006 (as amended, the "Lease"), by and between The Harry and Jeanette Weinberg Foundation Incorporated (the "Lessor"), as lessor, and McDonald's Restaurants of Hawaii, Inc., as lessee, covering the demised premises more fully described therein (the "Premises"). Lessee acknowledges that the License Area described in the Right of Entry, to which this Consent and Joinder is attached, overlaps with certain portions of the Premises demised under the Lease. Notwithstanding the foregoing, Lessee hereby consents to the Right of Entry, and joins with Lessor in agreeing to the terms and conditions of the Right of Entry.

LESSEE:

McDONALD'S USA, LLC

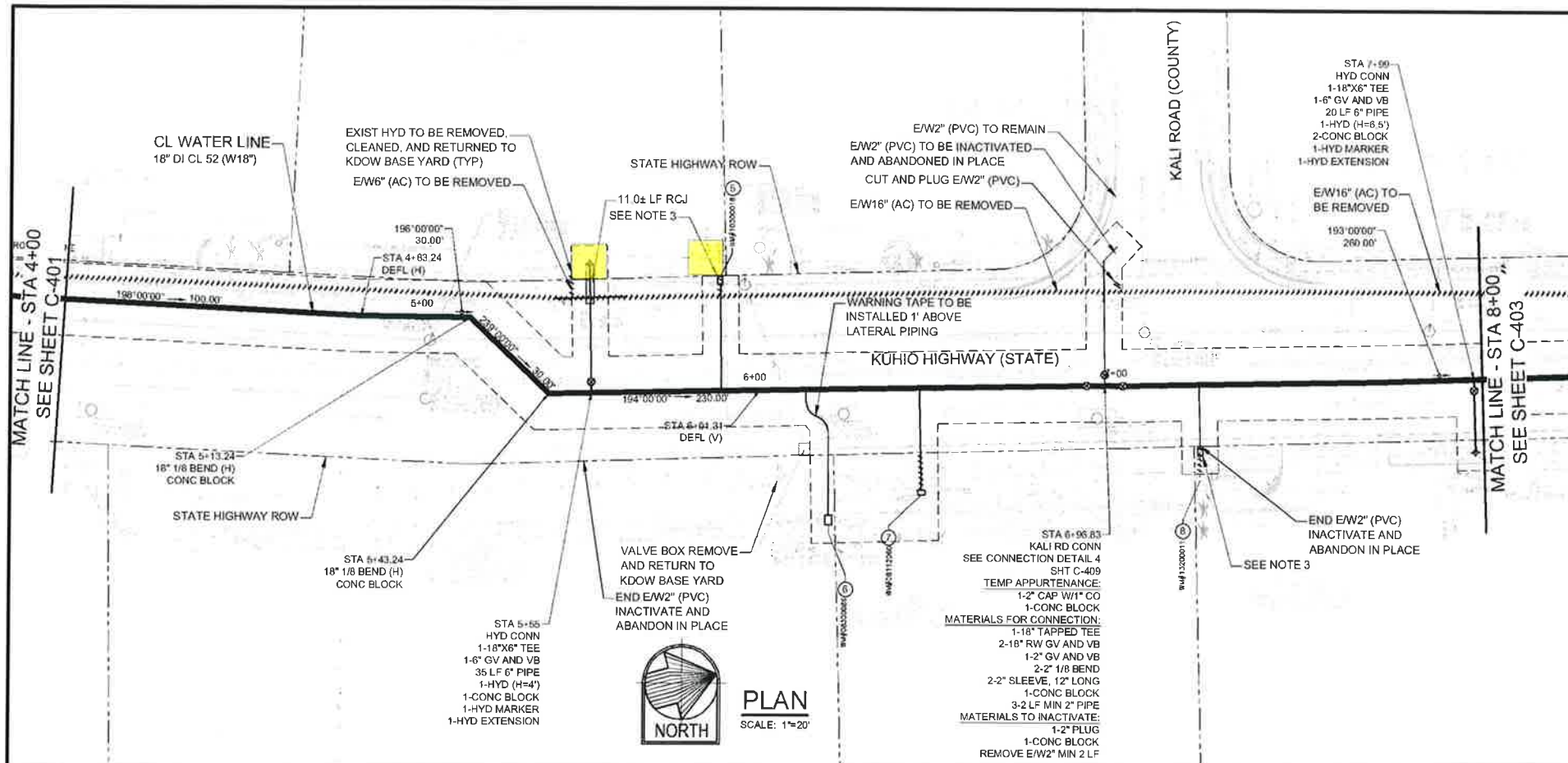
By: [Signature]
Name: Padraic G. Molloy
Title: Senior Counsel/Director

STATE OF Illinois)
) SS.
COUNTY OF Cook)
 2026

On April 14, ~~2025~~, before me personally appeared Padraic G. Molloy, to me known to be the person described in and who executed the foregoing instrument described as **CONSENT AND JOINDER**, and acknowledged that said person executed the same as said person's free act and deed, and if applicable, in the capacity shown, having been duly authorized to execute such instrument in such capacity. The foregoing instrument is dated November 17, 2025 and contained 8 pages at the time of this acknowledgment/certification.

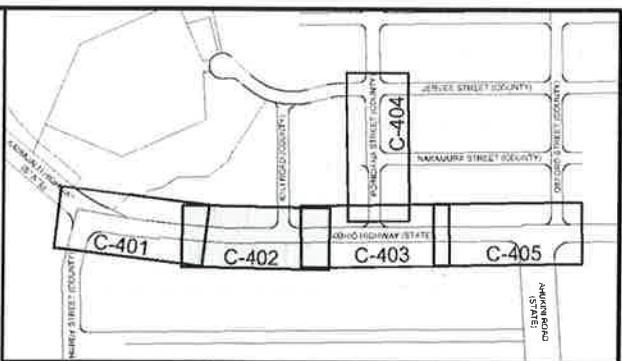
[Signature]
Name: Lorena Perez
Notary Public
My commission expires: 11/2/30





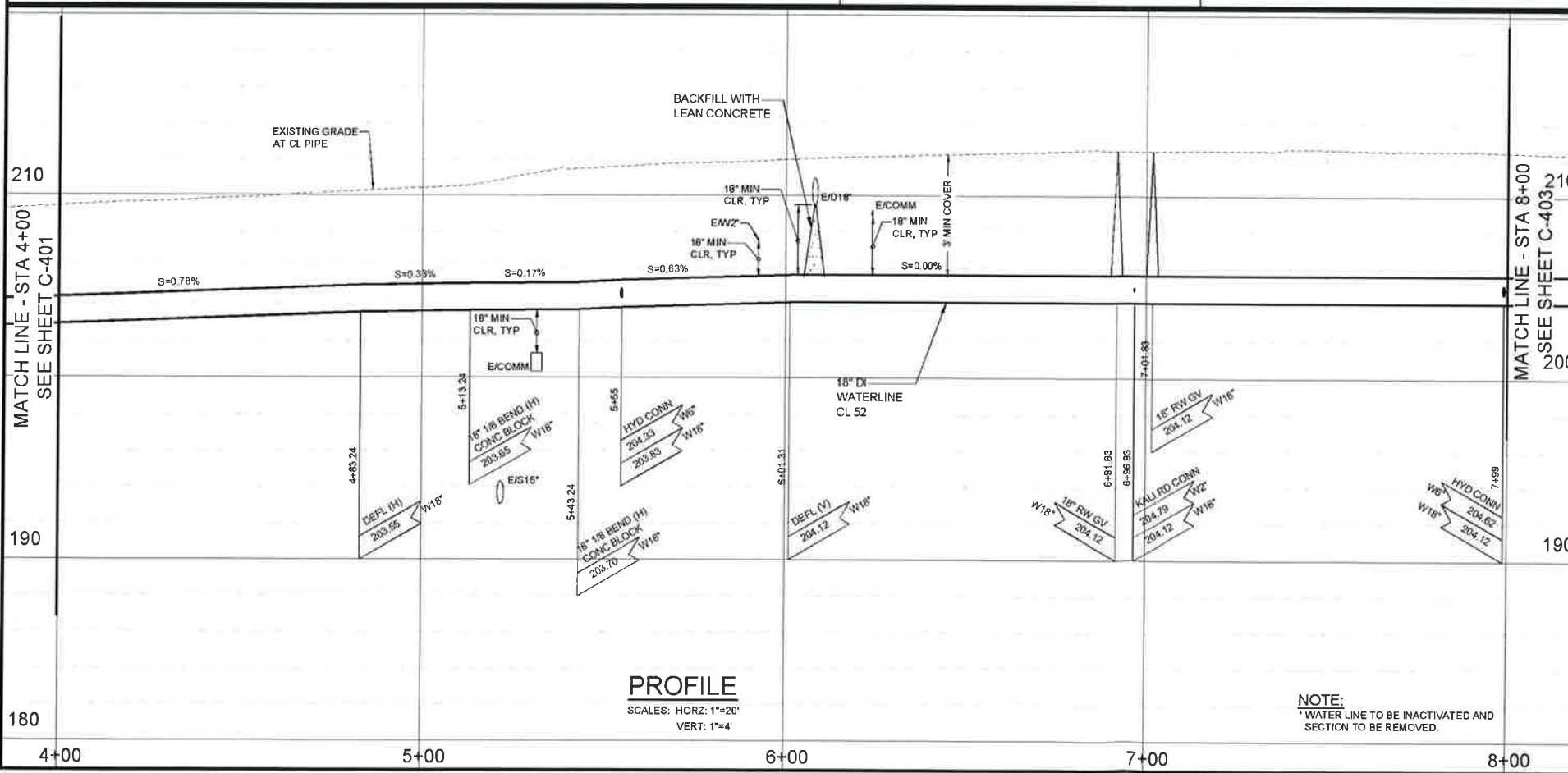
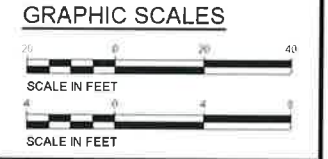
- MATERIALS TO INACTIVATE:**
- 1-18\"/>
- MATERIALS TO INACTIVATE:**
- 1-18\"/>

- NOTES:**
- AFTER EACH RAINFALL EVENT, THE CONTRACTOR SHALL REMOVE ALL SILT AND DEBRIS RESULTING FROM HIS/HER WORK AND DEPOSITED IN DRAINAGE FACILITIES, ROADWAYS, AND OTHER AREAS. THE COST INCURRED FOR ANY NECESSARY REMEDIAL ACTION BY THE COUNTY ENGINEER SHALL BE PAYABLE BY THE CONTRACTOR.
 - SEE EXISTING SERVICE LINE CONNECTION DETAIL SHEET C-408, AND SERVICE LATERAL DETAILS, SHEET C-503. SEE SHEET C-408 AND C-407 FOR LATERAL PROFILES.
 - CONTRACTOR SHALL RELOCATE EXISTING WATER METERS THAT ARE IN PRIVATE PROPERTY TO THE COUNTY OR STATE HIGHWAY RIGHTS-OF-WAY. RECONNECT INTERIOR WATERLINES TO THE NEW LATERALS.
 - ALL INVERTS AND LOCATIONS OF EXISTING WATER LINES ARE APPROXIMATE ONLY BASED ON AVAILABLE RECORDS. THE CONTRACTOR IS RESPONSIBLE TO VERIFY CONNECTION POINTS AND INVERTS AND TO ADJUST ALIGNMENT AND/OR INVERT OF NEW WATERLINE AS NEEDED TO CONNECT TO EXISTING WATERLINES. ALL FIELD CHANGES MUST BE ACCURATELY REFLECTED IN THE CONTRACTOR'S AS-BUILT DRAWINGS.
 - METERS REMAINING IN PUBLIC ACCESS AREAS (SIDEWALK) OUTSIDE OF THE ROW SHALL BE MAINTAINED BY OWNER.



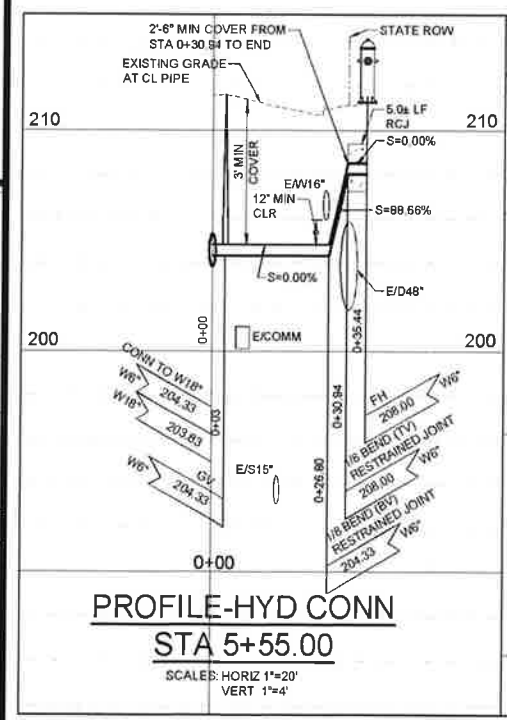
WATER METER TABLE						
NO.	METER NO.	LATERAL	METER	SSL, DSL OR MSL	LOCATION	STATION & O/S*
5	10300018	1"		SSL	RELOCATED TO STATE ROW	STA 5+90.87 @ 30.30' LT
6	08300088	1 1/2"	1"	SSL	RELOCATED TO STATE ROW	STA 6+14.13 @ 18.60' RT
7	08112060	1"	5/8"	SSL	RELOCATED TO STATE ROW	STA 6+45.63 @ 28.76' RT
8	13200011	1"	3/4"	SSL	RELOCATED TO STATE ROW	STA 7+23.00 @ 18.53' RT

* WM STATIONS AND OFFSETS TO CENTER OF WM BOX.

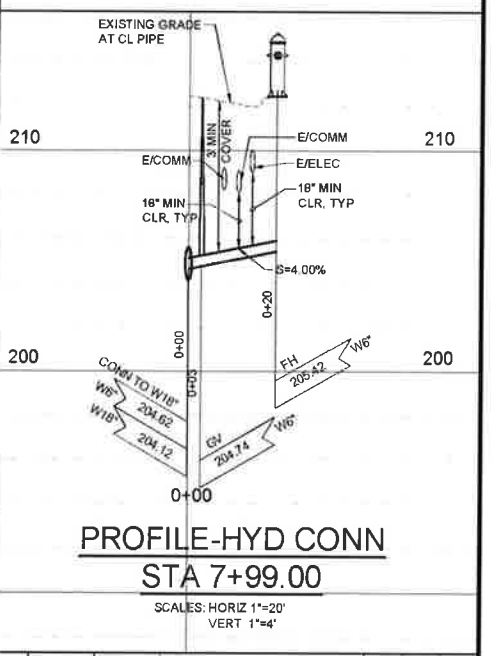


PROFILE
 SCALES: HORIZ: 1"=20'
 VERT: 1"=4'

NOTE:
 * WATER LINE TO BE INACTIVATED AND SECTION TO BE REMOVED.



PROFILE-HYD CONN
STA 5+55.00
 SCALES: HORIZ 1"=20'
 VERT 1"=4'



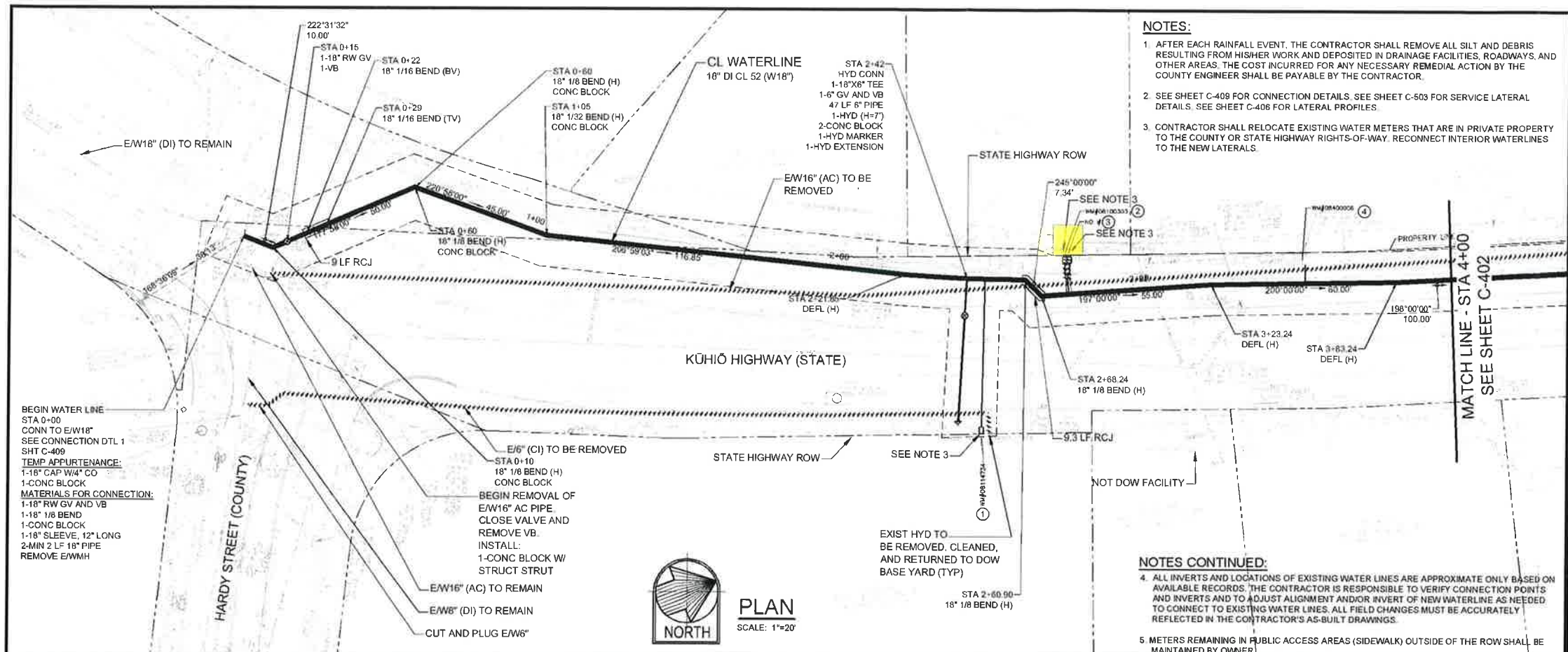
PROFILE-HYD CONN
STA 7+99.00
 SCALES: HORIZ 1"=20'
 VERT 1"=4'

Wednesday, August 14, 2024 1:51:27 PM
 I:\Hardy-Oxford\Waterline\2018740\04\Graphics\00\Sheets\C-402 Plan and Profile - Kūhiō Highway - 2.dwg

	<p>BOWERS + KUBOTA CONSULTING 2103 North King Street, Suite 200 Honolulu, Hawaii 96819</p>
<p>APPROVED: <i>Kristen H. Yoshida</i></p>	<p>DATE: 10/24/24</p>
<p>THIS WORK WAS PREPARED BY ME (UP UNDER MY SUPERVISION) AND CONSTRUCTION OF THIS PROJECT WILL BE UNDER MY CLOSE PERSONAL SUPERVISION.</p>	<p>DATE: 16/10/24</p>

PLAN AND PROFILE - KŪHIŌ HIGHWAY - 2

FILE: C-402 FOLDER: NO.

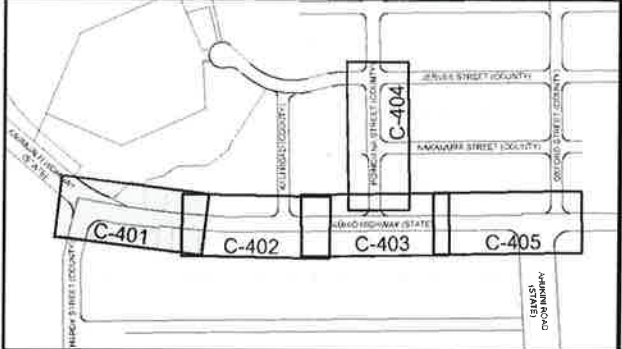


NOTES:

- AFTER EACH RAINFALL EVENT, THE CONTRACTOR SHALL REMOVE ALL SILT AND DEBRIS RESULTING FROM HIGHER WORK AND DEPOSITED IN DRAINAGE FACILITIES, ROADWAYS, AND OTHER AREAS. THE COST INCURRED FOR ANY NECESSARY REMEDIAL ACTION BY THE COUNTY ENGINEER SHALL BE PAYABLE BY THE CONTRACTOR.
- SEE SHEET C-409 FOR CONNECTION DETAILS. SEE SHEET C-503 FOR SERVICE LATERAL DETAILS. SEE SHEET C-406 FOR LATERAL PROFILES.
- CONTRACTOR SHALL RELOCATE EXISTING WATER METERS THAT ARE IN PRIVATE PROPERTY TO THE COUNTY OR STATE HIGHWAY RIGHTS-OF-WAY. RECONNECT INTERIOR WATERLINES TO THE NEW LATERALS.

NOTES CONTINUED:

- ALL INVERTS AND LOCATIONS OF EXISTING WATER LINES ARE APPROXIMATE ONLY BASED ON AVAILABLE RECORDS. THE CONTRACTOR IS RESPONSIBLE TO VERIFY CONNECTION POINTS AND INVERTS AND TO ADJUST ALIGNMENT AND/OR INVERT OF NEW WATERLINE AS NEEDED TO CONNECT TO EXISTING WATER LINES. ALL FIELD CHANGES MUST BE ACCURATELY REFLECTED IN THE CONTRACTOR'S AS-BUILT DRAWINGS.
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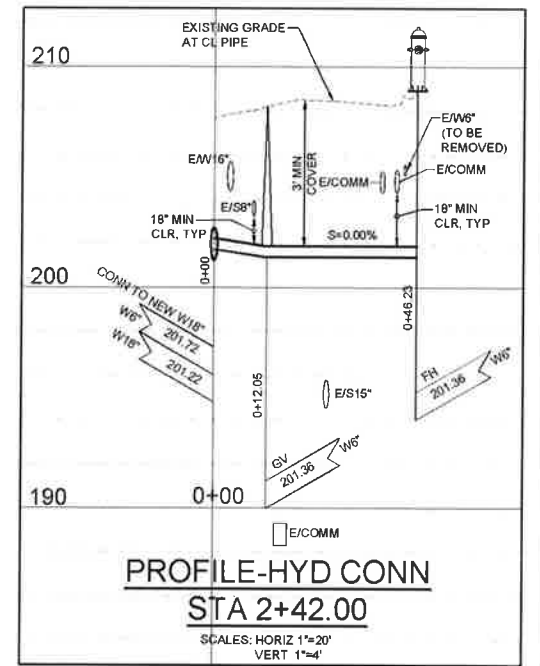


KEY PLAN
NOT TO SCALE

WATER METER TABLE

NO.	METER NO.	LATERAL	METER	SSL, DSL OR MSL	LOCATION	STATION & O/S*
1	08114734	1"	5/8"	SSL	STATE ROW	STA 2+47.92 o/s 48.85' RT
2	08100303	1 1/2"	5/8"	DSL	STATE ROW	STA 2+76.34 o/s 10.07' LT
3	VERIFY	1 1/2"	5/8"	DSL	STATE ROW	STA 2+77.81 o/s 10.07' LT
4	08400006	2"	1 1/2"	SSL	STATE ROW	STA 3+53.67 o/s 7.38' LT

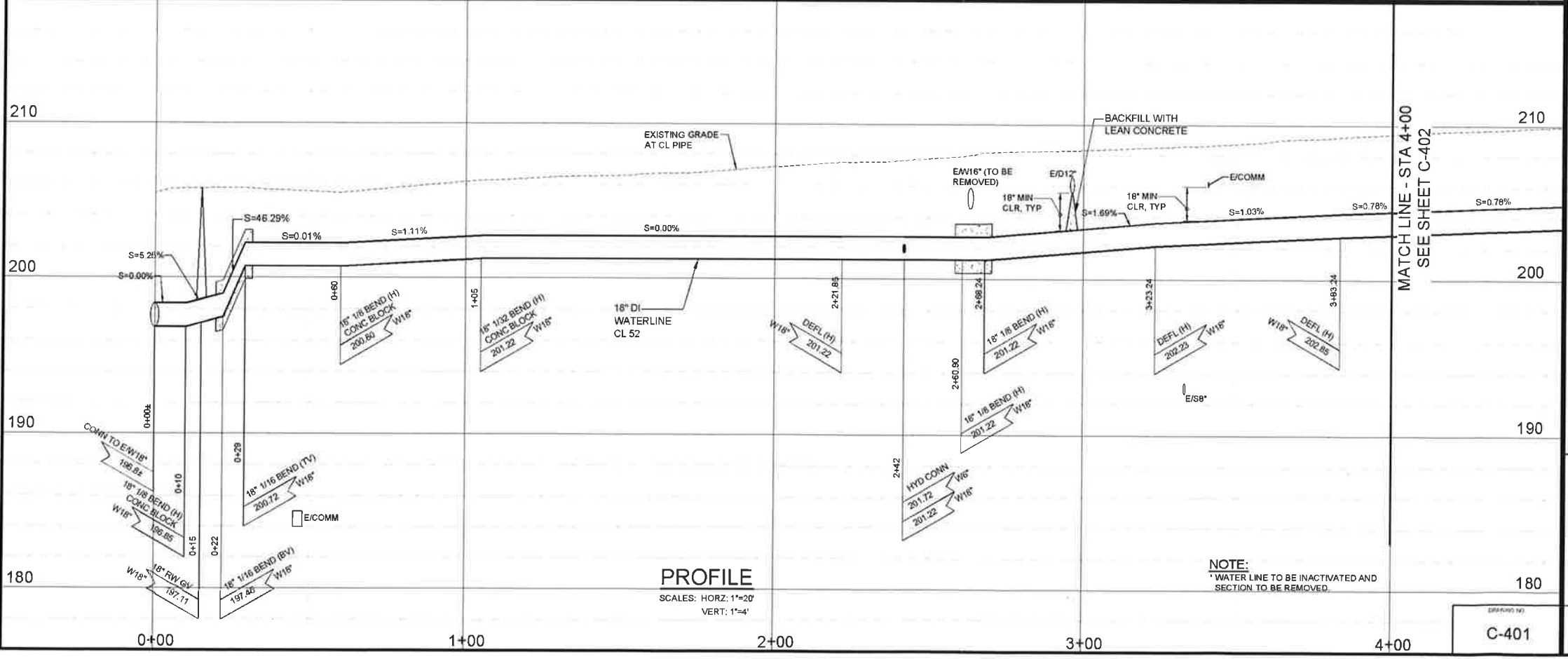
* WM STATIONS AND OFFSETS TO CENTER OF WM BOX.



PROFILE-HYD CONN
STA 2+42.00
SCALES: HORIZ 1"=20'
VERT 1"=4'

GRAPHIC SCALES

SCALE IN FEET



PROFILE
SCALES: HORIZ: 1"=20'
VERT: 1"=4'

NOTE:
*WATER LINE TO BE INACTIVATED AND SECTION TO BE REMOVED.



REVISION	DATE	DESCRIPTION	APPROVED

BOWERS + KUBOTA CONSULTING
2103 North King Street, Suite 200
Honolulu, Hawaii 96819

JOB NO. 18-03, WP2020 JOB NO. PLH-27
KŪHIŌ HIGHWAY (HARDY-OXFORD)
18" MAIN REPLACEMENT
LIHŪ'E WATER SYSTEM
LIHŪ'E, KAUAI, HAWAII

PLAN AND PROFILE - KŪHIŌ HIGHWAY - 1

APPROVED: *[Signature]* 10/24/24

FOR COUNTY ENGINEER, DEPARTMENT OF PUBLIC WORKS
COUNTY OF KAUAI (FOR WORK WITH COUNTY ERM)

APPROVED: *[Signature]* 16/10/24

FOR WATER AND SEWER ENGINEER, DEPARTMENT OF WATER
COUNTY OF HAWAII

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 26-41

May 21, 2026

Re: Discussion and Possible Action to reappropriate certain budget line items to another line-item budget for the purpose of additional funds for contract C764 to R.M. Towill, Job No. 24-0, WP2020 PLH-35b, Kapaia Cane Haul Road 18" Water Line Environmental Permitting.

RECOMMENDATION:

It is recommended that the Board approve the budget line-item movements for the additional funds required to conduct additional planning, engineering, surveying, hydrologic and water quality services to support the preparation of environmental documentation for the subject project.

FUNDING:

<u>Account No:</u>	<u>Account Description</u>	<u>Amount</u>
10-20-00-605-141	WU-Eng- PLH-35b, Kapaia Cane Haul Road 18" Main	\$ 767,000.00
10-40-00-605-999	WU-Ops-Capital Outlay-Expansion-Misc. Capital Purchses -Non-Federal Grant Share Hazard Mitigation Grant Program (HMPG)	\$ (347,776.00) (defund)
10-40-00-605-999	WU-Ops-Capital Outlay-Expansion-Misc. Capital Purchses -HIEMA Emergency Generator Grant Purchase	\$ (419,224.00) (defund)

BACKGROUND:

The original scope of this project included the proposed 9,000 linear foot (ft) Kapaia Cane Haul Road 18-Inch Waterline and Waiahi Surface Water Treatment Plant (SWTP) public acquisition and expansion. It included the research and data gathering of existing available information from the Department, landowner, and regulatory agencies, including but not limited to engineering studies, conceptual plans, hydrologic studies, and water quality data, to support recommendations for infrastructure improvements and defensible evaluation in an Environmental Impact Statement (EIS).

Upon completion of the research and data gathering portion of the project, it has been determined that the existing available information is either not available and/or not sufficient to support the preparation of defensible environmental documentation for the project. Additional efforts are required to obtain the information necessary for the flow duration study, additional water flow monitoring and rain measurements at various locations in the surface water system of the landowner's property. In addition, an accurate measurement of the reservoir volume based on bathymetric and adjacent land survey data is required to calculate storage capacity and analyze the reservoir's ability to maintain minimum water levels during drought conditions.

In order to understand and assess impacts from water reduction in the surface water system resulting from the expansion of the Waiahi SWTP, water quality testing over time is required to evaluate existing conditions in the stream and ditch system.

With the new planned and proposed developments by others in the EIS area, requesting water service from the Department, additional engineering coordination and review of proposed source,

storage, and transmission impacts will need to be evaluated. The additional planning and engineering services are required to evaluate the added infrastructure improvements and expanded project area in the EIS. This includes coordination with the Department and project stakeholders on the modified project description and additional issues related to the expanded project scope and to coordinate and manage staff and subconsultants on additions and changes to the original scope of specialist studies.

The contractor prepared a proposal of \$766,147.29 for the additional work involved. The proposal was reviewed and deemed reasonable. The Department recommends and requests the Board to approve the budget line-item movements for the additional \$767,000.00 to fund a contract amendment for the additional planning, engineering, surveying, hydrologic and water quality services which will support the preparation of the environmental documentation for the project to continue to move forward.

OPTIONS:

Option 1: Approve Manager's Report as recommended.

Pro: The Department would be able to obtain the additional information required to prepare a complete and defensible environmental document and continue to move the EIS project forward for review and approval.

Con: Additional project funds allotted by this request could be used for other Department projects.

Option 2: Do Not Approve Manager's Report as recommended.

Pro: Department would not expend funds beyond what was previously budgeted.

Con: The Department would have an incomplete environmental document which would not be acceptable for environmental clearance submission and approval.

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

BOARD MEMBER'S REPORT No. 26-01

May 21, 2026

Re: Discussion and Possible Action to Approve Board Policy No. 35 Waiver of Facilities Reserve Charge (FRC) for Homeowners Impacted by the Proposed Wildfire and Wildland Urban Interface (WUI) Ordinance

RECOMMENDATION:

It is recommended that the Board approve Board Policy No. 35

FUNDING: N/A

BACKGROUND:

The Facility Reserve Charge (FRC), established in Part 4 of the Department of Water (DOW) Rules and Regulations, constitutes approximately 1% of the funding for DOW Capital Improvement Projects (CIP).

The County of Kaua'i Planning Commission (Planning Commission) presented the WUI Ordinance at its public meeting held on May 12, 2026. The WUI Ordinance was presented at the meeting with the intention to refer the WUI Ordinance to the Kaua'i County Council for its consideration and adoption. The implementation of this proposed Ordinance is anticipated to impose additional construction costs on Kaua'i homeowners and developers under certain defined conditions.

Any additional cost on community members has the potential to reduce the number of consumers applying for water service with the DOW where they would otherwise be eligible. To minimize the potential damper on revenue from water rates, this policy seeks to provide a measure of relief to a specific segment of the community facing additional costs due to County-mandated requirements related to construction of wildfire-resistant single-family dwellings. This policy directs the Department to provide a one-time waiver of the Facilities Reserve Charge (FRC), hence its title, *Waiver of Facilities Reserve Charge (FRC) for Homeowners Impacted by the Proposed Wildfire and Wildland Urban Interface (WUI) Ordinance*.

OPTIONS:

Option 1: Approve Board Policy No. 35

Pros: The Board will make it easier for eligible homeowners to install water meters where it had otherwise potentially become an overwhelming cost burden due to impacts of the WUI ordinance, and thus, accept revenue rates from such customers which will be of greater benefit to the Department over time.

Con: Waivers have the potential to reduce up to 1% of the overall Department budget. These funds are dedicated to Capital Improvement Projects (CIP).

Option 2: Do Not Approve Board Policy No. 35

Pros: The Board will continue to receive FRC from consumers where applicable and where consumers are able to furnish payment.

Con: The Board predicts that the financial burdens placed on homeowners who will be subject to the WUI ordinance will reduce the number of applicants for water service where otherwise eligible, ultimately reducing the Department's potential earnings for both FRC and water rates.

KH:LE/crz

Attachment: Draft Board Policy No. 35 Waiver of Facilities Reserve Charge (FRC) for Homeowners Impacted by the Proposed Wildfire and Wildland Urban Interface (WUI) Ordinance

BOARD OF WATER SUPPLY POLICY NO. 35

RE: WAIVER OF FACILITIES RESERVE CHARGE (FRC) FOR HOMEOWNERS IMPACTED BY THE PROPOSED WILDFIRE AND WILDLAND URBAN INTERFACE (WUI) ORDINANCE

Purpose

To establish a clear policy for the discretionary waiver of the Facilities Reserve Charge (FRC) for applicants for water service who are directly subjected to the Kaua‘i County Council's proposed Wildfire and Wildland Urban Interface (WUI) Ordinance, should it be adopted and enforced. This policy aims to provide targeted relief to affected homeowners while upholding the Department of Water's (DOW) existing Rules and Regulations and acknowledging the DOW's financial sustainability.

Background

This policy seeks to provide a measure of relief to a specific segment of the Kaua‘i community facing additional construction costs due to County-mandated requirements related to construction of wildfire-resistant residential units under the WUI Ordinance, thereby retaining the potential for growing water rate revenues to the Department.

While the Department of Water's Rules and Regulations regarding the Facilities Reserve Charge (Part 5) remain in full force and effect, the Board hereby establishes the following policy for a waiver of the FRC:

Eligibility

Applicants for new water service (new meters) whose property is demonstrably subject to the requirements and associated costs of the proposed WUI Ordinance, if adopted and subsequently amended by the Kaua‘i County Council, shall be eligible for a one-time waiver of the FRC for the construction of a residential unit.

Waiver Amount

The one-time FRC waiver shall be granted *up to* the full cost of the FRC for one (1) 5/8-inch meter, as established in the DOW Rules and Regulations at the time of application.

This waiver does not waive any other DOW fees, charges, or requirements, including but not limited to application fees, connection fees, meter installation costs, or any FRC amounts exceeding the cost of a 5/8-inch equivalent meter for larger meter sizes.

Conditions

Eligibility for this waiver is strictly contingent upon satisfactory showing to the Department of Water demonstrating the following:

- The County of Kaua‘i Department of Planning has formally affirmed, in writing that the property in question is subject to the WUI Ordinance.

- The application is for a *new* water meter connection (water meters installed or applied for prior to the WUI Ordinance adoption date are not eligible for the waiver contemplated by this policy).

Department’s Authority and Responsibilities

The DOW Manager and Chief Engineer, or their designated representative, shall review all submitted documentation to verify eligibility for the waiver in accordance with this policy. It shall be the applicant’s sole responsibility to ensure that the Department of Planning will affirm that the applicant is subject to and meets the WUI Ordinance requirements. Upon verification of eligibility, the FRC for the new 5/8-inch meter connection shall be waived, up to the amount specified in this policy. If the new meter size requested is larger than 5/8-inch, the waiver amount will be limited to the FRC for a 5/8-inch meter, and the applicant will be responsible for any remaining FRC balance applicable to the larger meter size, in addition to all other fees and costs.

The DOW reserves the right to request additional information or clarification from the applicant or the County of Kaua’i Department of Planning as deemed necessary to determine eligibility.

The DOW will monitor the financial impact of these waivers on its capital improvement program and will report to the Board upon Board request.

Effective Date

This policy shall become effective upon the official adoption of the WUI Ordinance by the Kaua’i County Council.

APPROVED BY:

Chairperson, Board of Water Supply

Date

A horizontal splash of clear blue water with bubbles, positioned behind the text.

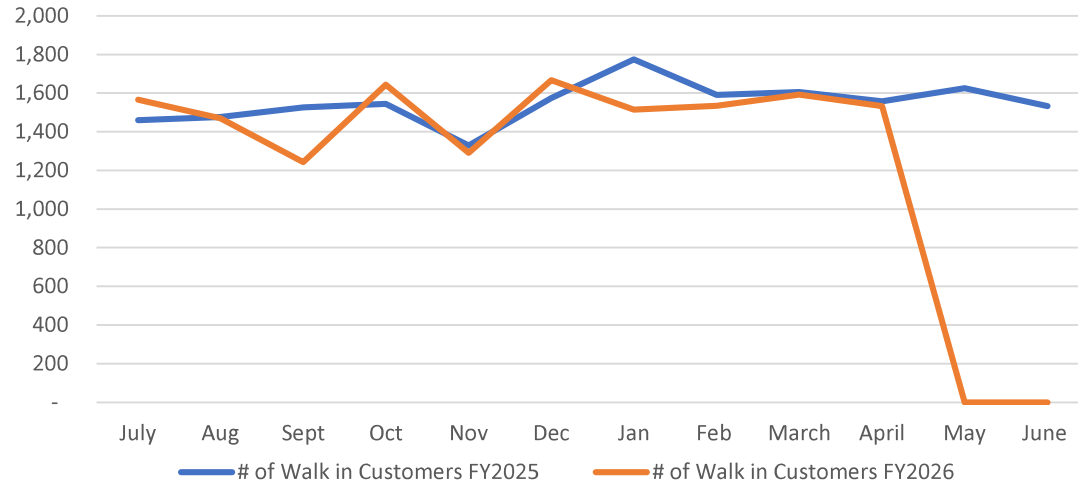
STAFF

REPORTS

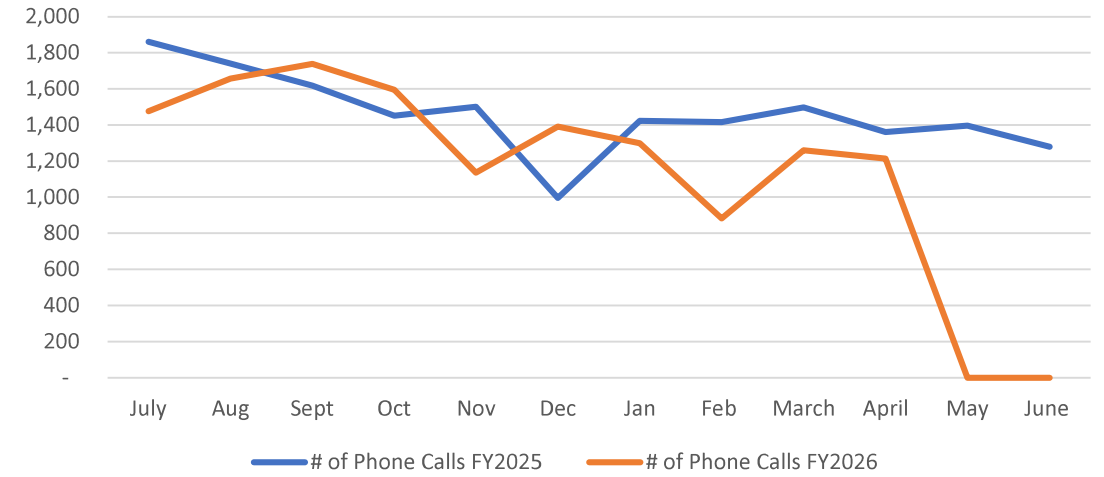


FISCAL DIVISION DASHBOARD

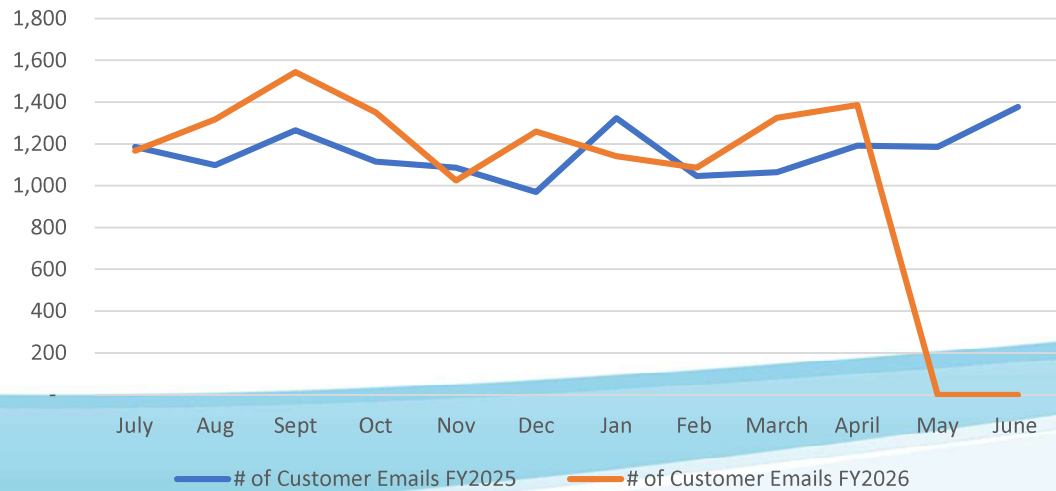
of Walk in Customers



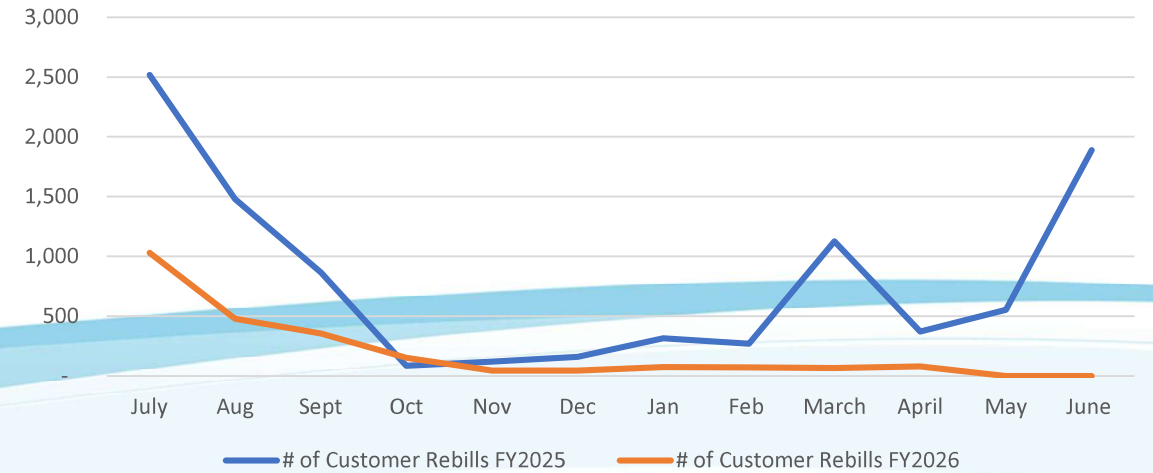
of Customer Service Calls



of Customer Emails and Correspondence



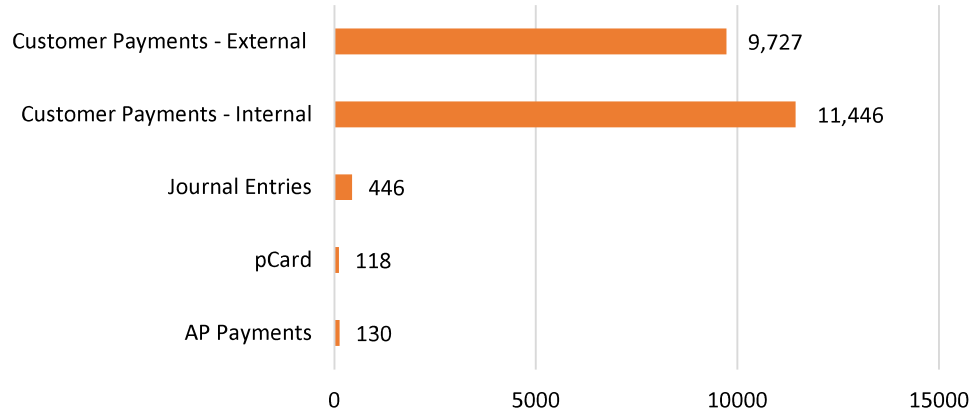
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FISCAL DIVISION DASHBOARD

Accounting Highlights

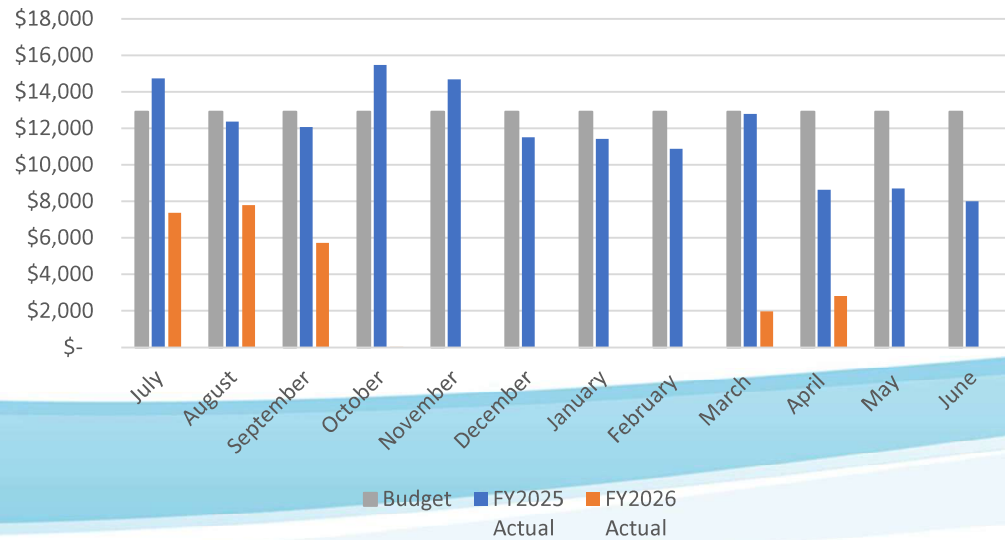


Transponder Replacement Highlights:

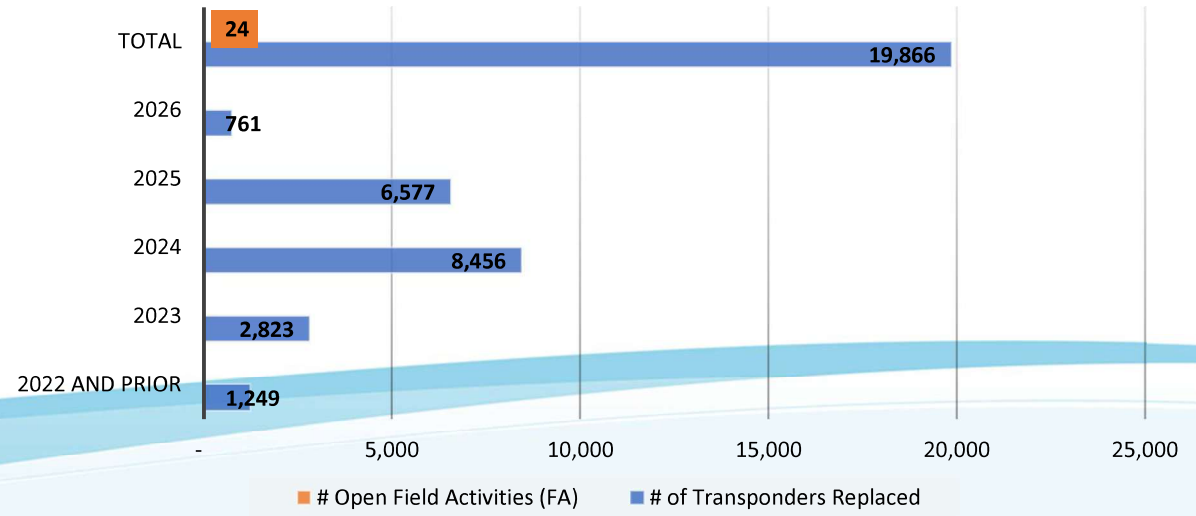
- 80 Transponders Replaced in April 2026.
- 86% Replaced to date.
- <1>% Failed; awaiting replacement.
- 14% Active; expected to fail soon.

Monthly Transactional Volume processed and reconciled by the Accounting Team.

Overtime



Transponder Replacement Progress (Calendar Year)



Department Of Water Budget Report for April, 2026

April 2026

Fiscal Year 2026

	April 2026			Fiscal Year 2026			
	Budget	Actual	Variance	Year to Date Budget	Year to Date Actual	Variance	Variance %
Operating Revenue	\$ 2,995,974.00	\$ 2,861,498.97	\$ (134,475.03)	\$ 29,959,740.00	\$ 29,985,397.57	\$ 25,657.57	0.1.%
Expenses							
Labor *	\$ 1,278,478.42	\$ 1,148,480.02	\$ 129,998.40	\$ 12,784,784.17	\$ 11,486,421.90	\$ 1,298,362.27	10.2.%
Services	1,361,349.08	341,367.41	1,019,981.67	13,613,490.83	5,586,587.62	8,026,903.21	59.0.%
Utilities & Materials	797,635.75	653,574.56	144,061.19	7,976,357.50	5,593,394.29	2,382,963.21	29.9.%
Total Operating Expenses	\$ 3,437,463.25	\$ 2,143,421.99	\$ 1,294,041.26	\$ 34,374,632.50	\$ 22,666,403.81	\$ 11,708,228.69	34.1.%
Debt Service Principal & Interest	\$ 210,043.00	\$ 279,251.91	\$ (69,208.91)	\$ 6,960,951.00	\$ 7,154,086.38	\$ (193,135.38)	(2.8.%)
Operating and Debt Expenses	\$ 3,647,506.25	\$ 2,422,673.90	\$ 1,224,832.35	\$ 41,335,583.50	\$ 29,820,490.19	\$ 11,515,093.31	27.9.%
Net Income (Loss)	\$ (651,532.25)	\$ 438,825.07	\$ 1,090,357.32	\$ (11,375,843.50)	\$ 164,907.38	\$ 11,540,750.88	101.4.%

* Current month's labor is estimated

Capital Projects and Purchases**

	Fiscal Year Budget	April YTD 2026 Actual	Remaining Budget
Water Utility Funded Projects			
WU-IT-RandR Capital Purchases--	\$ 57,665.38	\$ 51,587.53	\$ 6,077.85
WU-IT-Expansion Capital Purchases--	978,197.32	74,921.07	903,276.25
WU-Eng-ALLR-17-10-KW-07 Paua Valley Tank Repair	9,407.62	-	9,407.62
WU-Eng-ALLR-Hanapepe Stream Crossing	54,498.95	-	54,498.95
WU-Eng 11-04 LO-10 Lawai 6n8inch Main Replacement	75,324.96	7,864.28	67,460.68
WU-Eng WK-08, Kapaa Homesteads 2-0.5MG Tanks	2,597,000.00	-	2,597,000.00
WU -23-05 Weke, Anae, Mahimahi Hee 6-8 inch mains	3,424,663.00	271,935.71	3,152,727.29
WU-Eng-23-08 Hanapepe Town Well MCC	502,319.08	9,670.00	492,649.08
WU-Eng-Job 18-3 -Kuhio Hwy Hardy-Oxford 16IN Main	3,199,896.96	121,177.51	3,078,719.45
WU-Eng Phase I-Demo Admin Bldg/MoveConduit/ATS Lab	230,700.00	3,374.40	227,325.60
WU-Eng-56%R-Job 23-03 Kuhio Hwy Papaloa to Waikaea	69,074.57	-	69,074.57
WU-Eng-16-4-WKK-03-Kilauea Wells MCC Rehab	233,462.60	-	233,462.60
WU-23-02 WK-34, Kuamoo Rd 8" Main Replace (6,500')	99,063.00	-	99,063.00
WU-Eng-WK-08-Kapaa Homesteads 2-0.5MG Tanks	400,000.00	-	400,000.00
WU-Eng-WK-39 Kapaa Homesteads Well #4 Pump&Control	2,400,000.00	-	2,400,000.00
WU-Eng PLH-35b, Kapaia Cane Haul Road 18" Main Env	1,124,375.70	-	1,124,375.70
WU-Eng-Security Fencing Admin Bldg	368,315.39	142,468.78	225,846.61
WU-Eng-Expansion Capital Purchases	13,867.01	-	13,867.01
Job 17-10 KW-07 Paua Valley Tank Repair	278,450.95	-	278,450.95
WU-Cns-44%R-09-01 Yamada Tank Clearwell, Conn Pipe	2,520,810.21	90,189.77	2,430,620.44
WU-Const-R&R-Tank Remediation Repair	32,899.55	-	32,899.55
Job 16-02 PLH-35B Kapaia Cane Haul Rd 18" Main	2,990,220.00	-	2,990,220.00

Job 02-14 WK39 WK08 Kapaa Hmstd Well 4; Pkg A Well	194,120.62	-	194,120.62
WU-Ops-R&R-Upgrade and Replace SCADA RTU and PLC	19,498.65	-	19,498.65
WU-Ops-RandR Capital Purchases	3,274,252.87	631,582.74	2,642,670.13
WU-Ops-Expansion Capital Purchases	1,355,094.26	15,717.27	1,339,376.99
	<u>\$ 26,503,178.65</u>	<u>\$ 1,420,489.06</u>	<u>\$ 25,082,689.59</u>

FRC Funded Projects

FRC-Eng-ALLE--H-08 Hanalei Well 2	\$ 130,000.00	\$ -	\$ 130,000.00
FRC-Eng WK-08, Kapaa Homesteads 2-0.5MG Tanks	3,000,000.00	157,061.25	2,842,938.75
FRC-Eng-ALLE-12-02 WK-23 UH Expmntal Storage Tank	198,957.00	-	198,957.00
FRC Eng 04-08 WK-39 Drill Kapaa Homestead Well 4	102,328.99	(122,751.00)	225,079.99
FRC-Eng-90%E-Kilauea 1.0MG Tank Job 02-06	7,212.24	-	7,212.24
Job 15-08-HW-11-Haena 0.2MG Tank	1,306.63	-	1,306.63
FRC-Eng-ALLE-Wainiha Well #4	200,000.00	-	200,000.00
	<u>\$ 3,639,804.86</u>	<u>\$ 34,310.25</u>	<u>\$ 3,605,494.61</u>

Build America Bonds Funded Projects

Eng-ALLR-09-01 K-01 Kalaheo 1111FT & 1222FT	\$ 63,998.94	\$ -	\$ 63,998.94
Eng-ALLE-02-14 WK-08 Kapaa Homesteads Tank	5,600,000.00	-	5,600,000.00
Eng WK-39, Drill/Dev Kapaa Homesteads Well No4	2,600,000.00	-	2,600,000.00
Cns-ALLE-02-06WKK15-Kilauea 466 Tank Puu Pane	9,706.76	-	9,706.76
Eng-98%E-02-01 Land for Kukuioolono Tank Site	53,508.05	-	53,508.05
Cons-Exp-Kapaia Cane Haul Road	1,091,650.00	-	1,091,650.00
	<u>\$ 9,418,863.75</u>	<u>\$ -</u>	<u>\$ 9,418,863.75</u>

State Allotment Funded Projects

WK-08-Kapaa Homesteads 2-0.5MG Tanks	\$ 9,650,000.00	\$ 3,954,121.00	\$ 5,695,879.00
17-10-KW-07 Paua Valley Tank Repair	-	-	-
WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	5,000,000.00	-	5,000,000.00
PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	4,000,000.00	2,896,413.00	1,103,587.00
	<u>\$ 18,650,000.00</u>	<u>\$ 6,850,534.00</u>	<u>\$ 11,799,466.00</u>

State Revolving Funded Projects

WK-08, Kapaa Homsteads 2.0 5MG Tanks	\$ 5,200,000.00	\$ -	\$ 5,200,000.00
Yamada Tank Conn Pipe	4,128,478.23	385,391.25	3,743,086.98
	<u>\$ 9,328,478.23</u>	<u>\$ 385,391.25</u>	<u>\$ 8,943,086.98</u>

Total Capital Projects

	<u>\$ 67,540,325.49</u>	<u>\$ 8,690,724.56</u>	<u>\$ 58,849,600.93</u>
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Selected Divisions

	April 2026			Fiscal Year 2026			
	Budget	Actual	Variance	Year to Date Budget	Year to Date Actual	Variance	Variance %
Engineering	\$ 931,395.00	\$ 247,460.22	\$ 683,934.78	\$ 9,313,950.00	\$ 3,336,595.63	\$ 5,977,354.37	64.2%
Fiscal	234,918.00	198,461.62	36,456.38	2,349,180.00	2,111,013.53	238,166.47	10.1%
Operations	1,441,899.00	1,184,164.10	257,734.90	14,418,990.00	11,380,377.82	3,038,612.18	21.1%
	<u>\$ 2,608,212.00</u>	<u>\$ 1,630,085.94</u>	<u>\$ 978,126.06</u>	<u>\$ 26,082,120.00</u>	<u>\$ 16,827,986.98</u>	<u>\$ 9,254,133.02</u>	<u>35.5%</u>

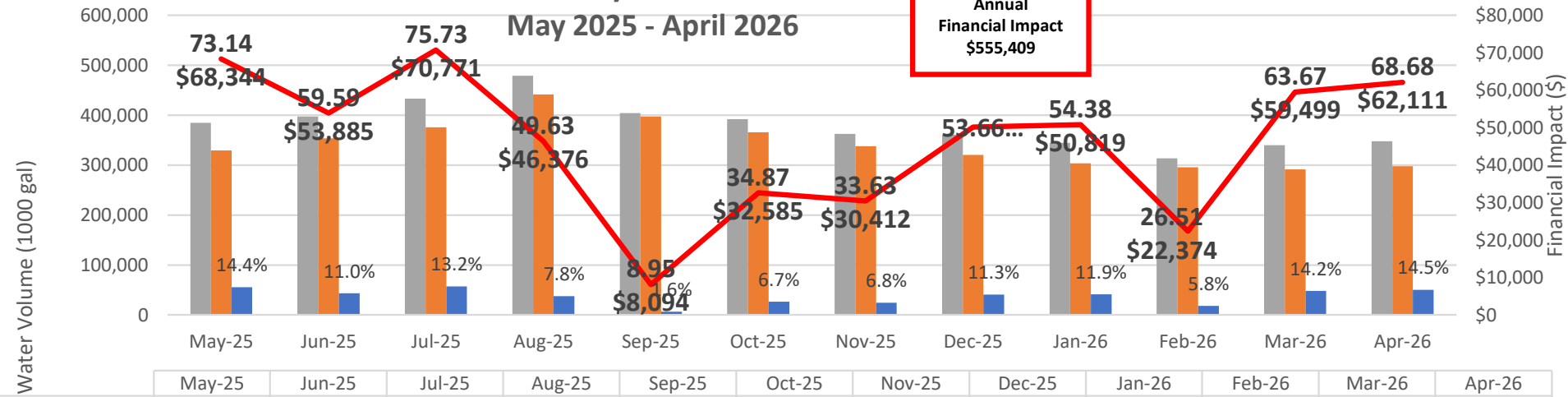


Ops Highlights:

1. Asst Chief of Ops and Water Service Investigator interviews completed. Pipefitter Helper, Water Meter Mechanic Helper, Maintenance Worker I, and Maintenance Worker II in recruitment.
2. 2 RFP contracts and 1 IFB contract processing. 2 IFB are open for bid and 1 IFB just awarded.
3. Training conducted was for Confined Space, Flagger, DSO testing, and Leadership Kauai.

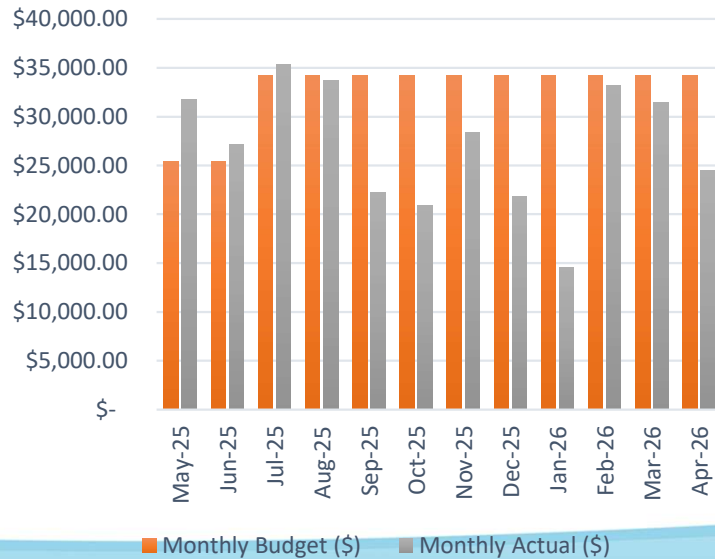
OPERATIONS DASHBOARD

Monthly Water Audit
May 2025 - April 2026

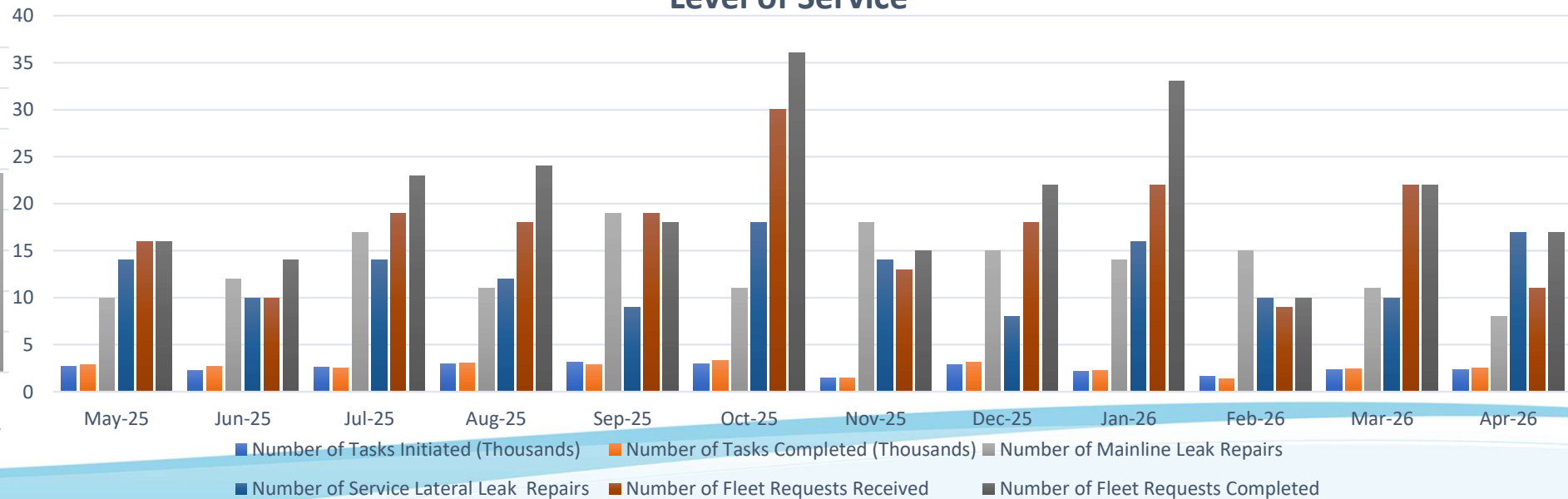


	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
Produced (Kgals)	384,673	397,151	432,800	478,834	404,003	392,013	362,519	360,824	344,669	313,535	339,728	347,860
Customer Read (Kgals)	329,308	353,499	375,469	441,265	397,446	365,616	337,882	320,206	303,501	295,410	291,528	297,544
Non-Rev Water (Kgals)	55,365	43,652	57,331	37,569	6,557	26,397	24,637	40,618	41,168	18,125	48,200	50,316
Financial Impact	\$68,344	\$53,885	\$70,771	\$46,376	\$8,094	\$32,585	\$30,412	\$50,140	\$50,819	\$22,374	\$59,499	\$62,111

Overtime



Level of Service



OPERATIONS

	Last Month		Current Month		Previous FY		Current FY	
					Year to Date		Year to Date	
STAFFING								
Budgeted Staff Vacancies	49	11	49	11	48	11	49	11
OVERTIME								
Budget (\$) Actual (\$)	\$34,166.67	\$31,481.78	\$34,166.67	\$24,460.09	\$254,166.67	\$334,586.32	\$341,666.67	\$266,274.17
FLEET MANAGEMENT								
# of Fleet Requests Received	22		11		211		170	
# of Fleet Requests Completed	22		17		215		203	
METER PROGRAM								
# of Existing Meters Replaced	0		2		251		5	
# of Existing Meters Repaired	81		89		5988		1640	
# of New Meters Installed	15		4		125		78	
# of New Laterals Installed	0		0		2		1	

OPERATIONS



LEVEL OF SERVICE

	Last	Current	Previous	Current
	Month	Month	FY YTD	FY YTD
# of Tasks Initiated (Thousands)	2.322	2.365	25.516	24.665
# of Tasks Completed (Thousands)	2.443	2.539	25.968	25.099
# of Mainline Leak Repairs	11	8	134	139
# of Service Lateral Leak Repairs	10	17	157	128
# of Calls for Service	185	192	2079	1931
# of Temporary Hydrant Meters Installed	6	1	32	21
# One Call Request Received Completed	52 57	81 81	414 407	726 718
# of Hydrant Hits	5	1	14	23

WATER AUDIT

	Last	Current Month	Previous	Current
	Month		FY YTD	FY YTD
Water Produced (Million Gallons)	339.728	347.860	3916.455	3776.785
Customer Meter Reading (Million Gallons)	291.528	297.544	3369.671	3425.867
Non-Revenue Water (Million Gallons)	48.200	50.316	546.784	350.918
Non-revenue %	14%	14%	14%	9%
Financial Impact	\$59,499.04	\$62,111.08	\$674,961.11	\$433,180.20



ENGINEERING DASHBOARD

	Last Month		Current Month		Previous FY Year to Date		Current FY Year to Date	
STAFFING								
Budgeted Staff Vacancies	22	4	21	3	25	6	-	-
OVERTIME								
Budget (\$) Actual (\$)	\$15,400	\$8,100	\$15,400	\$9,000	\$129,200	\$233,400	\$154,200	\$86,400

	Last Month		Current Month	
PROJECT MANAGEMENT				
DOW Projects In Design In Construction	8	11	8	11
Private Projects Design Approved In Construction	6	170	5	170
Private Projects Construction Completed	7		2	

- CIP Project Highlights:
- Kapaa Homesteads 325' Tanks – Two 0.5 MG Tanks
 - Constructing water lines
 - Pu'u Pane 1.0 MG Tank
 - Bid awarded, 5/1/26
 - Funding construction and CM via a DWSRF Loan
 - Kalāheo Water System Improvements
 - Working on change order proposal to upgrade booster pumps at 908' Tank site and Yamada Tank site
 - Kīlauea Wells 1 & 2 MCC, Chlorination Facilities
 - Permanent MCC to be installed this fall
 - Kūhiō Hwy (Hardy-Oxford) 18" Main Replacement
 - Night work ongoing for water line work on Kūhiō Highway
 - Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement
 - Most of water line on Weke Road installed
 - Hanapepe Town Well MCC, Chlorination Facilities
 - Engineering Report submitted to DOH



ENGINEERING DASHBOARD

	Last Month		Current Month		Previous FY Year to Date		Current FY Year to Date	
WATER RESOURCES AND PLANNING								
Number of Customer Requests Received Completed								
Subdivision Applications, Zoning, Land Use and Variance Permits	2	4	14	6	90	90	88	62
ADU/ARU Clearance Applications	10	8	14	15	67	67	126	121
Building Permits	83	84	114	73	1,395	1,365	1,056	1,023
Water Service Requests	24	13	18	27	289	289	242	259
Government Records Request	4	1	4	4	40	35	31	30
Backflow Inspection # of Devices Tested	203		159		1,069		1,456	

DOW Project Highlights:

- **Water Systems Investment Plan (WSIP)**
 - Completed public meetings
 - Upcoming meetings with:
 - Hanalei-Wainiha-Haena Community Association, TBD
 - Kilauea Neighborhood Association, 6/2
 - Small Business Association, 6/25
 - Working on Ka Pa‘akai analysis, held meetings week of 3/23/26; upcoming meetings week of 5/18/26
- **Kaua‘i Water Use and Development Plan (KWUDP)**
 - Working on developing a general inventory of traditional and customary practices for each moku, held meetings week of 3/23/26; upcoming meetings week of 5/18/26
- **As-Needed Grant Writing and Preparation Services**
 - Applied for WaterSMART Grant for AMI Meters 11/13/24

DEPARTMENT OF WATER

County of Kaua'i

"Water has no substitute – Conserve It!"

MANAGER'S UPDATE

May 21, 2026

Pursuant to Board Policy No. 3

**1. FY2026 BUDGET ADJUSTMENT - ENGINEERING DIVISION
FOR PURCHASE OF ADDITIONAL WATER SAMPLING STATIONS**

RECOMMENDATION:

It is recommended that the Manager approve a budget transfer of \$15,000.00 for the purpose of purchasing additional water sampling stations needed at certain site locations around the island.

FUNDING:

FROM:		
Account No.	10-20-10-540-010	
Acct Description	Wu/Eng/Admin/Professional Services	
Funds Available	<i>Verified by WWC</i>	<\$15,000.00>
TO:		
Account No.	10-20-10-560-000	
Acct Description	WU/Eng/Admin/Repairs & Maintenance – Water System	\$15,000.00

BACKGROUND:

Sampling stations across the island are located within County owned parks and facilities as well as within private properties. Due to change in property ownership and sometimes property owners changing their minds about allowing Department of Water staff access to the properties where sampling stations are located, laboratory personnel are unable to take water samples for compliance testing. The proposed sampling stations will be installed fronting the same property address but within the County right-of-way and before the water meter.

**2. TWELFTH AMENDMENT TO CONTRACT NO. 427 WITH BOWERS+KUBOTA CONSULTING, INC.
 JOB NO. 02-14, WP2020 #WK-08, KĀPA‘A HOMESTEADS 325’ TANKS – TWO 0.5 MG TANKS AND CONNECTING PIPELINES, KĀPA‘A, KAUA‘I, HAWAII**

RECOMMENDATION:

It is recommended that the Manager approve the Twelfth Amendment to Contract No. 427 with Bowers+Kubota Consulting, Inc. for the subject project. The amendment includes additional funds in the amount of \$71,000.00 and a time extension of 365 calendar days.

FUNDING:

FROM:		
Account No.	10-20-00-604-136	
Acct Description:	WU/Eng/Admin/Capital Outlay – R&R (Weke, Anae, Mahimahi, He’e 6” & 8” Main)	\$47,834.45
Account No.	10-20-00-604-138	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Hanapepe Town Well MCC)	\$17,000.00
Account No.	10-20-00-604-175	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Demo Admin Bldg/Move Conduit/ATS Lab)	\$2,049.71
Account No.	10-20-00-604-116	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Kapaa Homesteads Tanks)	\$4,115.84
Funds Available	Verified by WWC	\$71,000.00
TO:		
Account No.	10-20-00-604-116	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Kapaa Homesteads Tanks)	\$71,000.00
Contract No.	427	
Vendor	Bowers+Kubota Consulting, Inc.	
	Contract Amount	256,700.00
	Amendment No. 1 (Ext to 12/31/09)	354,978.00
	Amendment No. 2	10,000.00
	Amendment No. 3	19,000.00
	Amendment No. 4 (Ext to 12/10/10)	40,450.00
	Amendment No. 5 (Ext to 12/31/13)	76,200.00
	Amendment No. 6 (Ext to 06/30/14)	2,300.00
	Amendment No. 7 (Ext to 05/26/16)	18,100.00
	Amendment No. 8 (Ext to 06/30/17)	57,630.46
	Amendment No. 9 (NTP 08/23/17: Pkg “A” 180 days, Pkg “B” 360 days from NTP, both Pkgs excluding Board review time)	160,149.00
	Amendment No. 10 (Ext to 06/09/22)	44,600.00
	Amendment No. 11 (RTM 06/15/23)	182,400.00

	Total Contract	\$1,222,507.46	
Amendment No. 12:			
	Renew NPDES General Permit, re-apply for building permits, re-certify plans, coordination for fence permit application, process up to 60 RFIs and 150 submittals, attend 3 site visits during construction	71,000.00	
	Total Amendment	\$71,000.00	<\$71,000.00>
	Contract Amount To Date	\$1,293,507.46	

BACKGROUND:

Contract NTP Date: March 15, 2004
 Original Contract End Date: March 09, 2005
 New Contract End Date: 365 calendar days from NTP for this amendment

This amendment addresses items needed to finalize the design and prepare it for bidding. It also includes additional services during construction.

**3. THIRD AMENDMENT TO CONTRACT NO. 665 WITH BOWERS+KUBOTA CONSULTING, INC.
 JOB NO. 18-03, WP2020 #PLH-27, KŪHIŌ HIGHWAY (HARDY-OXFORD) 18” MAIN REPLACEMENT, LĪHU‘E, KAUA‘I, HAWAI‘I**

RECOMMENDATION:

It is recommended that the Manager approve the Third Amendment to Contract No. 665 with Bowers+Kubota Consulting, Inc. for the subject project. The amendment includes additional funds in the amount of \$45,425.00 and a time extension of 365 calendar days.

FUNDING:

FROM:			
Account No.	10-20-00-604-175		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Demo Old Admin Building (Phase I) Relocate Electrical Conduit and Add ATS to Microlab)		
Funds Available	<i>Verified by WWC</i>		\$41,581.00
TO:			
Account No.	10-20-00-604-148		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (Kuhio Hwy Hardy-Oxford 16-inch Main)		
Contract No.	665		
Vendor	Bowers+Kubota Consulting, Inc.		
	Contract Amount	\$270,608.00	
	5% Contingency	\$3,844.00	\$3,844.00

	First Amendment (04/17/20)	\$9,686.00	
	Second Amendment (07/20/23)	\$0.00	
	Total Funds Certified	\$284,138.00	
Third Amendment:			
	Update water line design and details for sidewalk and driveway restoration	\$45,425.00	
	Total Amendment	\$45,425.00	<\$45,425.00>
	Contract Amount To Date	\$325,719.00	
	Total Funds Certified To Date	\$325,719.00	\$

BACKGROUND:

Contract NTP Date: July 23, 2018
 Original Contract End Date: July 31, 2020
 New Contract End Date: 365 calendar days from NTP for this amendment

This amendment changes the scope of work to update the design of the water line from 16-inches in diameter to 18-inches in diameter. This amendment also adds details for the sidewalk and driveway restoration along Kuhio Highway to comply with the Americans with Disabilities Act (ADA) Accessibility Guidelines.

**4. FIRST AMENDMENT TO CONTRACT NO. 725 BOWERS+KUBOTA CONSULTING, INC.
 CONSTRUCTION MANAGEMENT SERVICES FOR KALĀHEO WATER SYSTEM IMPROVEMENTS, KALĀHEO, KAUA‘I, HAWAI‘I**

RECOMMENDATION:

It is recommended that the Manager approve the First Amendment to Contract No. 725 with Bowers+Kubota Consulting, Inc. for the subject project. The amendment includes a no cost time extension of 180 calendar days from the Notice to Proceed for this amendment.

FUNDING:

Account No.	10-20-10-540-010		
Acct Description	WU/Eng/Admin/Professional Services		
Funds Available	Verified by WWC		\$N/A
Contract No.	725		
Vendor	Bowers+Kubota Consulting, Inc.		
	Contract Amount	\$1,010,000.00	
	5% Contingency	\$N/A	
	Total Funds Certified To Date	\$1,010,000.00	
First Amendment:			
	Contract time extension of 180 calendar days	\$0.00	

	Total Amendment	\$0.00	<\$N/A>
Contract Amount To Date		\$1,010,000.00	

BACKGROUND:

Contract NTP Date: October 12, 2022
 Original Contract End Date: October 15, 2025
 New Contract End Date: 180 calendar days from the NTP of this amendment

This amendment will provide a no cost time extension for the contractor to complete their scope of work for the project. The project is currently in construction. We are waiting for a change order proposal from the contractor to add scope of work to the project.

**5. FIRST AMENDMENT TO CONTRACT NO. 746 WITH AUSTIN, TSUTSUMI AND ASSOCIATES, INC.
 JOB NO. 23-08, HANAPĒPĒ TOWN WELL MCC, CHLORINATION FACILITIES, HANAPĒPĒ, KAUA‘I, HAWAII**

RECOMMENDATION:

It is recommended that the Manager approve the First Amendment to Contract No. 746 with Austin, Tsutsumi and Associates, Inc. for the subject project. The amendment includes a no cost time extension of 180 calendar days from the Notice to Proceed for this amendment.

FUNDING:

Account No.	10-20-10-540-010		
Acct Description	WU/Eng/Admin/Professional Services		
Funds Available	<i>Verified by WWC</i>		N/A
Contract No.	746		
Vendor	Austin, Tsutsumi and Associates, Inc.		
	Contract Amount	\$91,300.00	
	5% Contingency	\$0.00	
	Total Funds Certified To Date	\$91,300.00	
First Amendment:			
No cost time extension		\$0.00	
	Total Amendment	\$0.00	
Contract Amount To Date		\$91,300.00	

BACKGROUND:

Contract NTP Date: June 5, 2023

Original Contract End Date: January 31, 2024
 New Contract End Date: 180 calendar days from the NTP of this amendment

The Department of Water (DOW) has identified the subject project in Water Plan 2020 as HE-03a. The subject project provides professional engineering services to provide bid documents to perform a sustained pump test and well water analysis to develop an Engineering Report (ER) to submit to the Department of Health, Safe Drinking Water Branch.

This amendment will provide a no cost time extension for the contractor to complete the ER submittal for DOW review.

**6. CHANGE ORDER NO. 1 TO CONTRACT NO. 759 WITH HAWAIIAN DREDGING CONSTRUCTION COMPANY, INC.
 JOB NO. 02-14, WP2020 #WK-08, KAPA'A HOMESTEADS 325' TANKS, TWO 0.5 MG TANKS, KAPA'A, KAUA'I, HAWAI'I**

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 1 for Contract No. 759 with Hawaiian Dredging Construction Company, Inc.

FUNDING:

Account No.	10-20-00-604-116		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R		
Funds Available	Verified by WWC		\$58,806.16
Contract No.	759		
Vendor	Hawaiian Dredging Construction Company, Inc.		
	Contract Amount	WU	\$2,297,000.00
		BAB	\$5,600,000.00
		FRC	\$3,000,000.00
		SRF	\$5,200,000.00
		SAF	\$7,250,000.00
	Total Contract Amount		\$23,347,000.00
	Total Funds Certified		\$16,097,000.00
Change Order No. 1:			
	Differential Pressure Transmitter, Revised Drawings		\$58,806.16
	Total Change Order		\$58,806.16 <\$58,806.16>
	Contract Amount To Date		\$23,405,806.16
	Total Funds Certified To Date		\$16,155,806.16
	Total SAF		\$7,250,000.00

BACKGROUND:

Contract NTP Date: September 3, 2024
 Original Contract End Date: February 19, 2027
 New Contract End Date: June 29, 2027

During construction of the Kapaa Homesteads 325' Tanks, it was identified that the pressure transmitter specific in the construction documents was not a differential pressure transmitter. A different pressure transmitter needed to be provided. Field verification found that the existing pipe at the WL-C tie-in was ductile iron (DI) instead of asbestos cement (AC) pipe. As a result, the revised connection detail specified additional materials not in the construction documents. Field verification found an existing live water line that would interfere with the construction of WL-A. Installing the WL-A according to the revised drawings requires additional materials and labor. Field verification found that the existing pipe for the WL-C tie-in to the existing Ornellas Tank differs in size and invert from the construction documents. Installing WL-C per the revised drawings will require additional materials and labor.

Accordingly, a time extension of 130 calendar days is being added to the contract time

**7. SECOND AMENDMENT TO CONTRACT NO. 761 WITH PRITHIBI LLC
 JOB NO. IT-2024-02, MANAGEMENT OF SOFTWARE FOR CUSTOMER CARE &
 BILLING SYSTEM (CC&B) HOSTING AND SUPPORT SERVICES**

RECOMMENDATION:

It is recommended that the Manager approve the Second Amendment to Contract No. 761 with Prithibi LLC.

FUNDING:

Account No.	10-02-10-550-000		
Acct Description	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)		
Funds Available	<i>Verified by WWC</i>		\$370,000.00
Contract No.	761		
Vendor	Prithibi LLC		
	Contract Amount	\$370,000.00	
	5% Contingency	\$N/A	
	First Amendment (05/22/25)	\$370,000.00	
	Total Funds Certified To Date	\$740,000.00	
Second Amendment:			
	Contract Time Extension for Year 3 Services	\$370,000.00	
	Total Amendment	\$370,000.00	<\$370,000.00>
	Contract Amount To Date	\$1,110,000.00	

BACKGROUND:

Contract NTP Date: June 10, 2024
 Original Contract End Date: June 9, 2025
 New Contract End Date: June 9, 2027

This multi-term contract is to continue the management, hosting, and support services for CC&B.

**8. CHANGE ORDER NO. 1 TO CONTRACT NO. 770 WITH VALLEY WELL DRILLING, LLC
 JOB NO. 23-08, #HE-03a, HANAPEPE TOWN WELL MCC, CHLORINATION FACILITIES**

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 1 for Contract No. 770 with Valley Well Drilling, LLC.

FUNDING:

Account No.	10-20-00-604-138		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (HE-03a, Hanapepe Town Well MCC, Chlorination Facilities)		
Funds Available	<i>Verified by WWC</i>		N/A
Contract No.	770		
Vendor	Valley Well Drilling, LLC		
	Contract Amount	\$150,000.00	
	5% Contingency	\$0.00	
	Total Funds Certified To Date	\$150,000.00	
Change Order No. 1:			
Remove Bid Item 6		<\$15,000.00>	
	Total Change Order	<\$15,000.00>	
Contract Amount To Date		\$135,000.00	

BACKGROUND:

Contract NTP Date: March 3, 2025
 Original Contract End Date: September 18, 2025
 New Contract End Date: N/A

The contractor has completed the work for the contract. During the execution of the contract, it was determined that Big Item 6 was not to be necessary. As such, the Department of Water (DOW) is issuing a deductive change order

**9. CHANGE ORDER NO. 2 TO CONTRACT NO. 781 (PAUL'S ELECTRICAL CONTRACTING, LLC)
 JOB NO. 24-14, LIHU'E BASEYARD ELECTRICAL RELOCATION, LIHU'E, KAUA'I, HAWAII**

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 2, which is a no-cost time extension for Contract No. 781.

FUNDING:

Account No.	N/A		
Acct Description	N/A		
Funds Available	<i>Verified by WWC</i>		\$N/A
Contract No.	781		
Vendor	Paul's Electrical Contracting, LLC		
	Contract Amount	\$180,700.00	
	5% Contingency	N/A	
	CO1 (08/21/25)	\$0.00	
	Total Funds Certified To Date	\$180,700.00	
Change Order No. 2:			
	Contract Time Extension	\$0.00	
	Total Change Order No. 2	\$0.00	<\$N/A >
	Contract Amount To Date	\$180,700.00	
	Fund Balance		\$N/A

BACKGROUND:

Contract NTP Date: May 1, 2025
 Original Contract End Date: October 27, 2025
 New Contract End Date: August 24, 2026

The contractor has been unable to perform the contracted work because the Department needed to move/abandon the existing phone system in the Old Administrative Building. This work should be done shortly, allowing the contractor to perform their work. As a result, a time extension of 180 calendar days is being added to the contract time.

**10. CHANGE ORDER NO. 2 TO CONTRACT NO. 782 WITH ALPHA, INC.
 JOB NO. 18-03, WP2020 # PLH-27, KUHIO HIGHWAY (HARDY-OXFORD) 18”
 MAIN REPLACEMENT**

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 2 for Contract No. 782 with Alpha, Inc. in the amount of \$1,502,040.00.

FUNDING:

FROM:		
Account No.	10-20-00-604-136	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (H-05 Weke, Anae, Mahimahi and He’e Roads 6” and 8” Main Replacement)	
		<\$2,040.00>
Funds Available	<i>Verified by WWC</i>	
		<\$2,040.00>
TO:		
Account No.	10-20-00-604-148	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (PLH-27 Kuhio Highway (Hardy-Oxford) 18” Main Replacement)	
		+\$2,040.00
Contract No.	782	
Vendor	Alpha, Inc.	
	Original Contract Amount (WU)	\$2,513,270.50
	(SAF)	\$2,500,000.00
		\$5,013,270.50
	CO1 (02/19/26) (WU)	\$1,864,740.00
	Total Contract	\$6,878,010.50
Change Order No. 2:		
	Add Bid Items 49, 50, 53, 57 - 61, and 63 (SAF)	\$1,500,000.00
	(WU)	\$2,040.00
	Total CO2	\$1,502,040.00
	Contract Amount To Date	\$8,380,050.50
	Total WU Funds Certified	\$4,380,050.50
	Total SAF	\$4,000,000.00

BACKGROUND:

Contract NTP Date: September 8, 2025
 Original Contract End Date: October 12, 2026
 New Contract End Date: N/A

The Kūhiō Highway (Hardy-Oxford) 18” Main Replacement project consists of installing 6-, 16-, and 18-inch diameter ductile iron water pipe and appurtenances; installation of 2-inch diameter

Schedule 80 PVC water pipe, trench excavation; connections to existing water lines; temporary water line and service connections; demolition and removal of existing water lines and appurtenances; replacement of existing service laterals, including water meters and water boxes; and pavement in accordance with the construction document requirements.

The Department of Water (DOW) has received approval for the state appropriated funds for this project, identified as PLH-27 in Water Plan 2020. The budget, which includes an additional amount from the DOW's water utility fund, is allowing for the remaining bid items to be added to the contract.

**11. CHANGE ORDER NO. 3 TO CONTRACT NO. 782 WITH ALPHA, INC.
 JOB NO. 18-03, WP2020 # PLH-27, KUHIO HIGHWAY (HARDY-OXFORD) 18”
 MAIN REPLACEMENT**

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 3 for Contract No. 782 with Alpha, Inc.

FUNDING:

FROM:			
Account No.	10-20-00-604-136		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (H-05 Weke, Anae, Mahimahi and He'e Roads 6" and 8" Main Replacement)		
Funds Available	Verified by WWC		<\$66,589.46>
TO:			
Account No.	10-20-00-604-148		
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (PLH-27 Kuhio Highway (Hardy-Oxford) 18" Main Replacement)		+\$66,589.46
Contract No.	782		
Vendor	Alpha, Inc.		
	Original Contract Amount (WU)	\$2,513,270.50	
	(SAF)	\$2,500,000.00	
		\$5,013,270.50	
	CO1 (02/19/26) (WU)	\$1,864,740.00	
	CO2 (05/21/26) (SAF)	\$1,500,000.00	
	CO2 (05/21/26) (WU)	\$2,040.00	
	Total Contract	\$8,380,050.50	
Change Order No. 3:			
	FH Relocation, Sewer Conflict, Existing Utility Conflict	\$66,589.46	
	Total CO3	\$66,589.46	

Contract Amount To Date	\$8,446,639.96
Total WU Funds Certified	\$4,446,639.96
Total SAF	\$4,000,000.00

BACKGROUND:

Contract NTP Date: September 8, 2025
 Original Contract End Date: October 12, 2026
 New Contract End Date: November 16, 2026

Alpha Inc, determined that the new FH on Poinciana Street needed to be relocated due to an existing utility conflict. The FH was relocated to Sta. 11+43 on Poinciana Street. During the installation of the New 18” Watermain along Poinciana Street, Alpha ran into a sanitary sewer conflict. A redesign of the new 18” watermain was required. During the installation of the relocated new FH on Poinciana Street, Alpha Inc. came across an existing utility jacket which required them to perform hand excavation to install the FH lateral

**12. REQUEST FOR PROPOSAL, AWARD CONTRACT NO. 789 TO E-TECHNOLOGIES GROUP, LLC
 JOB NO. 26-03, PUA LOKE SCADA RTU-PLC REPLACEMENT**

RECOMMENDATION:

It is recommended that the Manager approve a contract award to E-Technologies Group, LLC in the amount of \$701,871.00 for Pua Loke SCADA RTU-PLC Replacement.

FUNDING:

Account No.	10-40-00-604-999		
Acct Description	WU/Ops/Capital Outlay – R&R/Misc. Capital Purchases		
Funds Available	<i>Verified by WWC</i>		\$736,965.00
Contract No.	789		
Vendor	E-Technologies Group, LLC		
	Contract Amount	\$701,871.00	
	5% Contingency	\$35,094.00	
	Total Funds Certified	\$736,965.00	<\$736,965.00>

BACKGROUND:

Request For Proposals were solicited and E-Technologies Group, LLC had a higher rating and lower cost proposal than the other proposer. E-Technologies Group, LLC has been providing professional support and maintenance services for DOW’s Pua Loke Master SCADA Site, as well as island-wide remote sites for the past 20 years. Familiarity with the existing system will allow E-Technologies Group, LLC to commence replacement project immediately.

**13. AWARD CONTRACT NO. 790 TO MIDPAC AUTO CENTER
 SOLICITATION NO. GS-2026-02 FOR THE FURNISHING AND DELIVERY OF ONE
 (1) ONE-TON 4X4 SUPER CAB PICKUP TRUCK WITH LIFTGATE AND
 ACCESSORIES**

RECOMMENDATION:

It is recommended that the Manager approve a contract award to Midpac Auto Center to furnish and deliver the subject vehicle.

FUNDING:

Account No.	10-40-00-604-999		
Acct Description	WU/Ops/Capital Outlay – R&R/Misc. Capital Purchases		
Funds Available	Verified by WWC		\$79,350.00
Contract No.	790		
Vendor	Midpac Auto Center		
	Contract Amount	\$79,350.00	
	5% Contingency	N/A	
	Total Funds Certified	\$79,350.00	<\$79,350.00>

BACKGROUND:

The Board approved replacement of CK-2310, a truck with over 120,000 miles and over 12 years old. Solicitation #GS-2026-02 was released and received 3 bids. Midpac Auto Center is the lowest responsive bidder and their pricing is deemed to be fair and reasonable; therefore, I recommend a contract award to Midpac Auto Center for the subject vehicle.

**14. SECOND AMENDMENT TO MEMORANDUM OF UNDERSTANDING WITH
 COUNTY OF KAUAI, DEPARTMENT OF PUBLIC WORKS – WASTEWATER
 DIVISION (DPW)WATER CONSUMPTION DATA FROM CC&B**

RECOMMENDATION:

It is recommended that the Manager approve the Second Amendment for Memorandum of Understanding between DOW and DPW for term extension of 12 months.

FUNDING:

No funds requested.

BACKGROUND:

Contract NTP Date: May 13, 2025
 Original Contract End Date: June 10, 2025
 New Contract End Date: June 10, 2027

The DPW requested assistance from DOW to provide water consumption data from its CC&B software application, for their commercial accounts that are invoiced based on water consumption and provide bi-monthly billing statements. The Memorandum of Understanding allows for time extension for continued services; therefore, extending the MOU term for an additional 12 months.

**15. FY2026 BUDGET ADJUSTMENT - OPERATIONS DIVISION
 FOR PURCHASE OF CHEMICAL SUPPLIES**

RECOMMENDATION:

It is recommended that the Manager approve a budget transfer of \$18,000.00 for the purpose of purchasing chemical supplies necessary for water purification treatment.

FUNDING:

FROM:		
Account No.	10-40-60-560-000	
Acct Description	WU/OPS/TandD/Repairs & Maintenance – Water System	
Funds Available	<i>Verified by WWC</i>	<\$ 18,000.00>
TO:		
Account No.	10-40-40-563-000	
Acct Description	WU/Ops/Purification/Operating Supplies	
		\$18,000.00

BACKGROUND:

Due to higher than anticipated price escalation of chemical supplies such as sodium hypochlorite and sodium hydroxide, additional budget is needed to cover expenses through the end of the fiscal year.

CONVEYANCE OF WATER FACILITIES NONE

<u>APPLICANT</u>	<u>TMK #</u>	<u>LOCATION</u>