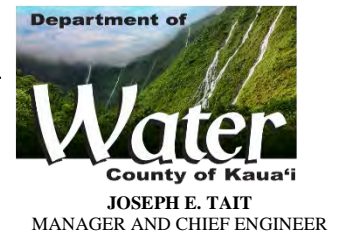


BOARD OF WATER SUPPLY

JULIE SIMONTON, CHAIR
TOM SHIGEMOTO, VICE CHAIR
MICAH FINNILA, SECRETARY

CLYDE KODANI, MEMBER
KA'AINA HULL, EX-OFFICIO
TROY TANIGAWA, EX-OFFICIO
ERIC FUJIKAWA, EX-OFFICIO



REGULAR MONTHLY MEETING NOTICE AND AGENDA

Thursday, June 19, 2025
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/83408976479>

Passcode: 311052

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: 834 0897 6479

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, July 17, 2025 – 9:30 a.m.

APPROVAL OF AGENDA

MEETING MINUTES

1. Special Board Meeting – April 28, 2025
2. Regular Board Meeting – May 22, 2025

PUBLIC TESTIMONY

CORRESPONDENCE

1. Letter from the Office of Boards and Commissions dated May 8, 2025 re: Request for proposals to amend the Charter

NEW BUSINESS

1. Manager's Report No. 25-30 Discussion and Possible Adoption of Budget Resolution No. 25-10 for Department of Water's (DOW)'s Annual Operating and Capital Budgets for Fiscal Year 2025-2026
2. Manager's Report No. 25-31 Discussion and Possible Action to Request Board Approval for the Liability and Insurance provision of the Master Lease Agreement between the Board of Water Supply, County of Kaua'i and Ricoh USA, Inc
3. Manager's Report No. 25-32 Discussion and Possible Action to Request Board Approval for Unspecified Future Obligation provision of the agreement between the Board of Water Supply, County of H Hawaii Media
4. Manager's Report No. 25-33 Discussion and Possible Action to Request Board Approval for Unspecified Future Obligation provision of the agreement between the Board of Water Supply, County of Kaua'i and Pacific Media Group - Kauai

INFORMATIONAL BRIEFING (non-action item)

1. Follow up discussion on April 22, 2025 Board workshop on Water System Investment Plan FRC Update, and preliminary discussion on upcoming rate study workshop
 - Follow up from April Board Workshop
 - Rate Making Overview
 - Financial Assurance Basics and How to Set Targets
 - Rate Making Process and Key Decisions from the Board
 - Current DOW Rates and other County Water Rates
 - Review of Current Financial Position (from previous Board workshop)
 - Overall Schedule and Stakeholder Outreach Process for the Rate Study
 - Input from the Board on Rate Study
 - Next Steps

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 May 2025
2. **Operations**
 - a. Monthly dashboard – Annual Financial Impact Overview, Staff Overtime Hours, Budgeted and Vacant Positions, Services Received/Completed, Highlights: New Hires, Transponders replaced, Training for HazMat Certifications
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:

- Kapa’a Homesteads 325’ Tanks
- Pu’u Pane 1.0 Million Gallon Tank
- Kalāheo Water System Improvements
- Hā’ena 0.2 MG Tank
- Paua Valley Tank No. 1 Rehab
- Kūhiō Highway (Hardy-Oxford) 18” Main Replacement
- Weke, ‘Anae, Mahimahi and He’e 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: Drought Resiliency Grant with United States Bureau of Reclamation (USBR) for Haena 0.2 MG Tank Construction; WaterSMART Grant for Advanced Metering Infrastructure (AMI) Meters
 - America’s Water Infrastructure Act (AWIA) Risk and Resilience Assessment/Emergency Response Plan
- 4. **Administration**
 - a. Monthly Dashboard – Budgeted Staff/Vacancies, Number of Agreements Processed/Pending, Contracts Executed/Pending, Memorandums of Understanding/Agreement Executed/Pending, Purchase Orders Processed, IT Help Desk Tickets Received/Completed; Staff Overtime Hours
 - b. Human Resources – updates on Personnel Vacancies
- 5. **Manager and Chief Engineer**
 - a. Reports to Manager:
 1. Change Order No. 4 To Contract No. 726 (Hawaiian Dredging Construction Company, Inc.) Job No. 09-01, WP2020 #K-01, K-12, Kalāheo Water System Improvements; Package A-0.5 MG Yamada Reservoir; Package B-0.1 MG Clearwell Reservoir; Package C-Water Main Installation, Kalāheo-Kōloa Water System, Kalāheo Kaua’i, Hawai’i
 2. Contract No. 774, Change Order No. 2, Job No. 24-15, Lihue Administrative Building Fencing

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

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

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 Kauaʻi
C/O Administration
4398 Pua Loke Street
Līhuʻe, Hawaiʻi 96766

E-Mail: board@kauaiwater.org
Phone: (808) 245-5406
Fax: (808) 245-5813

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@Kaua'iwater.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.

A horizontal splash of blue water with bubbles and ripples, set against a light blue gradient background.

DRAFT

MINUTES

MINUTES
BOARD OF WATER SUPPLY
SPECIAL BOARD MEETING
Monday, April 28, 2025

The Board of Water Supply, County of Kaua‘i, met in a special meeting in Lihu'e on Monday, April 28, 2025. Chair Julie Simonton called the meeting to order at 1:00 p.m. The following Board members were present:

BOARD:

Ms. Julie Simonton, *Chair*
Mr. Tom Shigemoto, *Vice Chair*
Ms. Micah Finnila
Mr. Eric Fujikawa
Mr. Ka‘aina Hull

EXCUSED:

Mr. Troy Tanigawa

Quorum was achieved with **5** members present at Roll Call.

APPROVAL OF AGENDA

The agenda was approved with no objections.

PUBLIC TESTIMONY

None

NEW BUSINESS

Confirmation of Tom Shigemoto as Finance Committee Chair for remainder of calendar year 2025

Board member Shigemoto moved to approve his confirmation as Finance Committee Chair for the remainder of calendar year 2025, seconded by Ms. Finnila; with no objections, motion carried with 5 Ayes.

ADJOURNMENT

The meeting was adjourned at 1:03 p.m.

Respectfully submitted,

Cherisse Zaima
Commission Support Clerk

MINUTES
BOARD OF WATER SUPPLY
Thursday, May 22, 2025

The Board of Water Supply, County of Kaua‘i, met in a regular meeting in Līhu‘e on Thursday, April 17, 2025. Chair Simonton called the meeting to order at 9:30 a.m. The following Board members were present:

BOARD:

Ms. Julie Simonton, *Chair*
Mr. Tom Shigemoto, *Vice-Chair*
Ms. Micah Finnila
Mr. Eric Fujikawa
Mr. Troy Tanigawa

EXCUSED:

Mr. Ka‘aina Hull

Quorum was achieved with 6 members present at Roll Call.

ANNOUNCEMENTS

Next Scheduled Board Meeting: Thursday, June 19, 2025 – 9:30 a.m.

APPROVAL OF AGENDA

The agenda was approved with no objections

MEETING MINUTES

1. Regular Board Meeting – April 17, 2025
2. Finance Committee Meeting – April 21, 2025
3. Board Workshop – April 22, 2025
4. Finance Committee Meeting – April 23, 2025
5. Finance Committee Meeting – April 28, 2025

Commission Support Clerk Cherisse Zaima noted that the meeting minutes of the April 28, 2025 Special Board meeting were inadvertently not included on this agenda, but would be placed on the June 19, 2025 agenda for receipt.

The minutes of the April 17, 2025 regular meeting, the April 21, 2025 Finance Committee, the April 22, 2025 Board workshop, the April 22, 2025 and April 28, 2025 Finance Committee meetings were received for the record.

PUBLIC TESTIMONY

None.

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 2025-2026

The Board Report of the Finance Committee was received for the record.

NEW BUSINESS

1. Manager's Report No. 25-29 Discussion and Possible Action to Approve a Grant of Easement (GOE) Agreement with Kukui Grove Center Investment Group at TMK: (4) 3-3-006:015:0000, (4) 3-3-006:016:0000, (4) 3-3-006:017:0000, (4) 3-3-006:018:0000, and (4) 3-3-006:019:0000, Līhu'e, Kaua'i, Hawai'i

Engineering Division Head Jason Kagimoto stated that this is a follow-up to the agreement previously approved by the Board back in January. The Department has transmission lines within the Kukui Grove property, and at some point in time it was discovered that we did not have any Grant of Easement (GOE) to access those lines. After the Board's approval in January, the Department entered into an agreement with Kukui Grove to move the next step, which is a blanket easement for all parcels related to Kukui Grove. In the future, once surveying is completed to identify the actual location of all our water facilities, the department will then take steps to amend this existing agreement or terminate it and create a new one. This step would approve the agreement for a grant of easement specifically for the water infrastructure to allow the department access to operate or maintain our facilities there. This agreement includes an indemnification clause, which is standard for all GOEs, that indemnifies the grantor should there be any damage to the property and any liability due to negligence on the part of the department.

Vice-Chair Shigemoto asked, if we have a blanket easement, is it necessary to identify each individual TMK to which Mr. Kagimoto stated it's not necessary for the Department but the grantor would prefer to identify the areas we are limited to access rather than grant us access to the entire property. He further added that an easement should have been put in at the time the initial water systems were put in, but that wasn't done, so we are now doing a clean up to ensure we are legally allowed to access the areas where our water systems are located.

Board member Tanigawa asked for a brief review of what would be involved with having to access our water systems there. Mr. Kagimoto stated he doesn't think the Department would need to gain access on a regular basis; however, if there is a break in the transmission line within their property, we would need to dig up their parking lot to repair it, and we currently don't have a legal way to do so.

Board member Eric Fujikawa asked if the infrastructure within that property solely serves Kukui Grove, or do we have capacity infrastructure located there to which Mr. Kagimoto stated it only serves Kukui Grove.

Board member Clyde Kodani asked to clarify where the Department's ownership and responsibility of the infrastructure ends regarding this property. Deputy Manager Michael Hinazumi explained that this project started in the late seventies, reaching completion just before Hurricane Iwa, and is unique in that the Department allowed its water system to be within the private property serving the Kukui Grove shopping center. The property contains 2 pipelines, one on the Ross side, and the other approximately where Times is, and both loop around the shopping center. At the time of construction, Mr. Hinazumi's understanding is that there was a staff recommendation to have master meters for the Kukui Grove shopping center, but for whatever reason, it was determined that the Department would allow DOW's public water system to be within private property. There are service laterals, detector check boxes and water meters to service each of the 2 pipelines that loop around the shopping center, but at the time, no easements were provided to DOW. The property owners want only finite easements centered around our waterline; however, because the exact locations of those pipelines and related

facilities have not been identified, they are working with the department to provide a blanket easement just to ensure the department can access those DOW facilities when necessary, until such time that a finite easement can be granted. Mr. Hinazumi mentioned that there are also fire hydrants within the Kukui Grove property that are owned and operated by the Department, which is also unique.

Chair Simonton asked about the option of putting 2 master meters on the 2 connections points at the property line and dedicate that back to the department. Mr. Hinazumi stated that Kukui Grove did not want to do that because they did not want to take ownership and maintenance responsibilities for the infrastructure within the shopping center. He noted that after this situation occurred, the department established a procedure to prevent this from happening again; however, a similar situation exists with the Safeway Village shopping center where DOW is granted easements to access our facilities on private property.

Board member Shigemoto asked to clarify that there are several lots that encumber the entire shopping center as some of the stores have their own individual lots, but only 2 connecting points where DOW has infrastructure at. He asked whether there is just one bill that goes to the shopping center or individual bills that go to the different lots. Mr. Hinazumi stated that every lot and building tenant has a separate bill. In response to Mr. Shigemoto, Mr. Kagimoto stated the easement encompasses all the meters, so it does not traverse the different TMKs.

Chair Simonton asked whether the department has the ability to do some clean up on both these properties and put in master meters whether the property owners want to accept it or not? She noted that there seems to be a lot of liability especially with all the individual meters that DOW is responsible for that are on-site. Board member Clyde Kodani asked what the downside would be for DOW to stop the easement at the master meter to which Mr. Hinazumi said there would be no downside.

Chair Simonton asked if we would need a motion to defer this item for further discussion about potentially putting master meters in at the property line. Mr. Kagimoto expressed concern that deferring this item would mean the department would not have legal access to the water facilities in the event something happens. After some discussion Ms. Simonton suggested a motion to approve Manager's Report No. 25-29 with the condition that DOW also enters into discussion with both Kukui Grove and Hokulei Shopping Village about moving master meters to the property lines. Commission Support Clerk Cherisse Zaima advised that it would be cleaner to approve this Manager's report as-is and include an item at a future meeting to discuss the potential options to address the Board's concerns with accessing DOW facilities on private property.

Board member Shigemoto moved to approve Manager's Report No. 25-29, seconded by Mr. Tanigawa; with no objections, motion carried with 6 Ayes.

OLD BUSINESS

1. *Manager's Report No. 25-28* Discussion and Possible Action on the Department of Water's (DOW's) DRAFT Operating and Capital Budgets for FY 2025-2026
 - a. Budget Overview: Highlights and Updates
 - b. DRAFT Operating and Capital Budgets for FY 2025-2026

Waterworks Controller Renee Yadao provided updated budget highlights, which included the following changes since the most recent Finance Committee meeting:

1. Budget adjustment to Salaries due to the recently approved 3% across the board bargaining unit raises and related fringe expenses
2. Reduced budget for 2 positions and related fringe expenses due to dollar funding; decrease of approximately \$253,000
3. Re-analyzed projected Water Sales and Water Sales Goodwill Credits
 - March 2025 Water Sales Revenue Actuals \$80,000 higher than projected; no changes to revenue proposed
 - Water Sales Goodwill Credits – adjusted credits down to \$1.5 million vs. \$2.6 million due to 71% transponder replacement project completion at the end of April 2025; Goodwill Credits are adjustments to remedy customer bills due to estimated usage.

Board member Shigemoto moved to approve Manager’s Report No. 25-28, seconded by Mr. Tanigawa; 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 April 2025
2. Operations
 - a. Monthly dashboard – Annual Financial Impact Overview, Staff Overtime Hours, Budgeted and Vacant Positions, Services Received/Completed, Highlights: New Hires, Transponders replaced, Training for HazMat Certifications
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:
 - Kapa’a Homesteads 325’ Tanks
 - Pu’u Pane 1.0 Million Gallon Tank
 - Kalāheo Water System Improvements
 - Hā’ena 0.2 MG Tank
 - Kūhiō Highway (Hardy-Oxford) 18” Main Replacement
 - Weke, ‘Anae, Mahimahi and He’e Roads 6” and 8” Main Replacement
 - Līhu’e Administrative Building Fencing
 - Līhu’e Baseyard Electrical Relocation
 - 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: Drought Resiliency Grant with United States Bureau of Reclamation (USBR) for Haena 0.2 MG Tank Construction; WaterSMART Grant for Advanced Metering Infrastructure (AMI) Meters
 - America’s Water Infrastructure Act (AWIA) Risk and Resilience Assessment/Emergency Response Plan
4. Administration
 - a. Monthly Dashboard – Budgeted Staff/Vacancies, Number of Agreements Processed/Pending, Contracts Executed/Pending, Memorandums of

- Understanding/Agreement Executed/Pending, Purchase Orders Processed, IT Help Desk Tickets Received/Completed; Staff Overtime Hours
- b. Human Resources – updates on Personnel Vacancies
5. Manager and Chief Engineer
- a. Reports to Manager:
 1. Contract Award to Gill Island Motors DBA Windward Ford of Hawaii; GS-2025-06, Two (2) 4-Wheel Drive 15,000 Lb. GVWR Truck With Service Body, and Light Bar
 2. Contract Award to Allied Machinery Corporation GS-2025-07, Furnish and Deliver One (1) Open Cab Excavator
 3. Sixth Amendment to Contract No. 614, Brown and Caldwell, Job No. 15-08, WP2020 Project No. Hw-11, Hā‘ena 0.2 Mg Storage Tank, Wainiha, Kaua‘i, Hawai‘i
 4. Third Amendment to Contract No. 721, Brown and Caldwell, Job No. 21-01, Water Systems Investment Plan, Kaua‘i, Hawai‘i
 5. Contract No. 748 (Kennedy/Jenks Consultants, Inc.), Job No. 23-02, WP2020 #Wk-34, Kuamo‘o Road Water Main Replacement
 6. First 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
 7. Contract No. 762, Change Order No. 1, Koga Engineering & Construction, Inc., Job No. 23-05, WP2020 #H-05, Weke, ‘Anae, Mahimahi and He‘e Roads 6” and 8” Main Replacement, Hanalei, Kaua‘i, Hawai‘i
 8. Emergency Procurement #Ep-2025-01, Contract Award to Derrick’s Well Drilling & Pump Services, LLC, Maka Ridge Emergency Deep Well Pump Replacement

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

1. Discussion and Possible Adoption of Budget Resolution for Department of Water’s (DOW)’s Annual Operating and Capital Budgets for Fiscal Year 2025-2026
2. Follow up discussion on April 22, 2025 Board workshop on Water System Investment Plan FRC Update, and preliminary discussion on upcoming rate study workshop

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 10:11 a.m.

Respectfully submitted,

Cherisse Zaima
Commission Support Clerk

A horizontal splash of blue water with bubbles and ripples, centered on the page.

CORRESPONDENCE

OFFICE OF BOARDS & COMMISSIONS

ELLEN CHING, ADMINISTRATOR



DEREK S.K. KAWAKAMI, MAYOR
REIKO MATSUYAMA, MANAGING DIRECTOR

May 8, 2025

Chair Julie Simonton
Board of Water Supply
c/o Department of Water
4398 Pua Loke St.
Līhu'e, Hawai'i 96766

RE: Requesting proposals to amend the Charter

Dear Chair Julie Simonton and Members of the Board of Water Supply:

The Charter Review Commission invites the Board of Water Supply to present any proposals on any Charter amendments for the Charter Commission to consider for the 2026 ballot.

Please provide a brief background on the issue and how the amendment will address or solve the issue to the Charter Review Commission by July 31, 2025. As part of the deliberations of the Commission, should the Commission in earnest consider your proposal, they may be requesting more information at that time.

Please note that July 31, 2025, is not a flexible deadline. Once the Commission decides to place a question on the ballot, the Commission works over the next 12 months on the wording of the question, the background information, and the purpose to give the ballot question the best chance of adoption.

Should you have any questions, please feel free to contact, Ellen Ching at eching@kauai.gov or at 241-4922.

Sincerely,

A handwritten signature in black ink, appearing to read "Jazlyn Kaina".

Jazlyn Kaina, Chair
Charter Review Commission



NEW

BUSINESS

DEPARTMENT OF WATER

County of Kauaʻi

“Water has no Substitute – Conserve It!”

MANAGER’S REPORT No. 25-30

June 19, 2025

Re: Discussion and Possible Adoption of the Budget Resolution No. 25-10, the Department of Water’s Operating and Capital Budget for Fiscal Year 2026 – effective July 1, 2025 to June 30, 2026.

RECOMMENDATION:

The Department recommends the adoption of the Budget Resolution No 25-10, the Department of Water’s Operating and Capital Budget for the Fiscal Year 2026 – effective July 1, 2025 to June 30, 2026.

BACKGROUND:

The Department presented to the Board of Water the Operating and Capital Budget for Fiscal Year 2026 at its regular board meeting on May 22, 2025.

It is recommended that the Board approve Resolution No. 25-10 to adopt the approved Operating and Capital Budget for the Fiscal Year 2026 as recommended in Option 1 below:

OPTIONS:

Option 1: Approve Resolution No. 25-10 to adopt the Operating and Capital Budget for the Fiscal Year 2026 of the Department effective July 1, 2025 to June 30, 2026.

Pros: Funds will be available for the Department to continue seamless operations and implement on-going projects and programs.

Cons: None known.

Option 2: Do not approve Resolution No. 25-10 to adopt the Operating and Capital Budget for Fiscal Year 2026 of the Department effective July 1, 2025 to June 30, 2026.

Pros: None known.

Cons: Daily operations may be disrupted; on-going projects and programs may be delayed and/or disrupted.

RY/crz

Attachments: Resolution 25-10
FY2026 Budget Summary
FY2026 Operating and Capital Budget

**DEPARTMENT OF WATER
 OPERATING BUDGET
 FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026
 RESOLUTION NO. 25-10**

I. WATER UTILITY FUND

OPERATING BUDGET

REVENUES

Water Sales & Service Charge	\$ 30,484,254
Other	\$ 3,143,428
TOTAL REVENUES	\$ 33,627,682

FUND BALANCE

Unassigned Fund Balance (Estimated)	\$ 30,725,564
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TOTAL RESOURCES AVAILABLE \$ 64,353,246

EXPENSES

OPERATING EXPENSES

Labor Cost	\$ 15,341,741
Non-labor Cost	\$ 19,042,996
TOTAL OPERATING EXPENSES	\$ 34,384,737

DEBT SERVICE

Bonds & Loans Cost	\$ 5,231,142
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TOTAL EXPENSES \$ 39,615,879

PROJECTED NET RESOURCES FROM OPERATIONS \$ 24,737,367

II. WATER UTILITY FUND (WUF)

Contribution from WUF	\$ 7,181,501
Transfers In from Other Sources	\$ 347,776
TOTAL RESOURCES:	\$ 7,529,277

CAPITAL OUTLAY BUDGET - WUF

New Capital Outlay - Rehabilitation & Replacement	\$ 2,680,000
New Capital Outlay - Expansion	\$ 4,849,277

CAPITAL OUTLAY BUDGET - WUF \$ 7,529,277

PROJECTED NET RESOURCES AFTER CAPITAL OUTLAY APPROPRIATIONS \$ -

**DEPARTMENT OF WATER
 CAPITAL OUTLAY BUDGET
 FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026
 RESOLUTION NO. 25-10**

III. FACILITIES RESERVE CHARGE (FRC)

Resources available for Appropriation	\$	-
Facilities Reserve Charge	\$	-
TOTAL RESOURCES:	\$	-

CAPITAL OUTLAY BUDGET - FRC

New Capital Outlay Budget - CIP	\$	-
CAPITAL OUTLAY BUDGET - FRC	\$	-

PROJECTED NET RESOURCES AFTER CAPITAL OUTLAY APPROPRIATIONS **\$ -**

IV. BOND FUND - BAB

Resources available for Appropriation	\$	1,864,462
Interest Income	\$	-
TOTAL RESOURCES:	\$	1,864,462

CAPITAL OUTLAY BUDGET - BAB

New Capital Outlay Budget - CIP	\$	-
CAPITAL OUTLAY BUDGET - BAB	\$	-

PROJECTED NET RESOURCES AFTER CAPITAL OUTLAY APPROPRIATIONS **\$ 1,864,462**

V. GRANTS FUND

Projected Revenues	\$	21,346,624
Encumbrances & PO's, (Estimated)	\$	(21,346,624)
State Allotments Appropriation	\$	2,400,000
TOTAL RESOURCES:	\$	2,400,000

CAPITAL OUTLAY BUDGET - WUF

New Capital Outlay Budget - CIP	\$	2,400,000
CAPITAL OUTLAY BUDGET - GRANTS	\$	2,400,000

PROJECTED NET RESOURCES AFTER CAPITAL OUTLAY APPROPRIATIONS **\$ -**

**DEPARTMENT OF WATER
 OTHER RESOURCES & USES
 FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026
 RESOLUTION NO. 25-10**

VI. STATE REVOLVING FUND (SRF)

Projected Revenues	\$ 10,714,478
Encumbrances & PO's, (Estimated)	\$ (9,328,478)
New Loans	\$ -
Interest Earned	\$ -

TOTAL RESOURCES: \$ 1,386,000

CAPITAL OUTLAY BUDGET - SRF

New Capital Outlay Budget - CIP	\$ -
---------------------------------	------

CAPITAL OUTLAY BUDGET - SRF \$ -

PROJECTED NET RESOURCES AFTER CAPITAL OUTLAY APPROPRIATIONS \$ 1,386,000

VII. OTHER RESOURCES

Projected Net Resources from Operations	\$ 24,737,367
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OTHER SOURCES

Transfers In from Other Sources	\$ 347,766
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OTHER USES

Water Utility Reserve Fund	\$ (8,721,028)
Contribution to CIP	\$ (7,181,501)

NET FUND BALANCE PROJECTIONS \$ 9,182,604

VIII. WATER UTILITY FUND - RESERVE FUNDS

RESERVE FUNDS - TOTAL \$ 8,721,028

AVAILABLE RESOURCES

Water Utility Fund - WUF	\$ 8,834,838
Bond Fund - BAB	\$ 1,864,462
State Revolving Fund - SRF	\$ 1,386,000

ALL AVAILABLE RESOURCES \$ 20,806,328



FY 2026

Operating and

Capital Budget

Water has no substitute.....Conserve it

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June 19, 2025

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

Chair Simonton and Members of the Board –

We are pleased to submit the following Annual Operating and Capital Budget for Fiscal Year 2026.

We recommend that the Board approve the Department of Water's Annual Operating and Capital Budget for Fiscal Year 2026, effective July 1, 2025 to June 30, 2026.



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, 2025 to June 30, 2026. 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.

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, 2025 to June 30, 2026. Below lists a recap of the proposed revenues and expenses for the upcoming fiscal year.

Sources of Funds Available

Water Utility Fund, Fund Balance	\$ 22,004,536
Build America Bonds	\$ 1,864,462
State Allotment Appropriations (Grant Funds)	\$ 2,400,000
State Revolving Fund	\$ 1,386,000
TOTALS	\$ 27,654,998

Projected Revenues and Debt Proceeds

Water Utility Fund (Note 1)	\$ 33,627,682
Facilities Reserve Charge	\$ 2,274,000
TOTALS	\$ 35,901,682

Note 1 - Water consumption sales are projected to be 4.52 billion gallons or 5% growth over the prior fiscal year (4.124 billion gallons in FY2024). Other revenues primarily include income from investments.

Projected Expenses

Water Utility Fund Operating Expenses (Note 2)	\$ 34,384,737
Debt Service	\$ 5,231,142
TOTALS	\$ 39,615,879

Note 2 - There are currently 25 vacant full-time positions; however, 7 positions are in various stages of recruitment and 5 positions were dollar-funded.

HGEA/UPW - 3% Across the board (ATB) raises and step movements have been budgeted. Healthcare for the EUTF 75/25 plans are 100% funded. With the exception of the EUTF 75/25 plan, Employer costs relating to payroll related benefits increased approximately 6%, as compared to the prior fiscal year (e.g. ERS, OPEB, FICA, etc.) due to Temporary Hazard Pay liability payments, Premium pay, and Overtime having a direct impact on certain costs.

Projected Capital Outlay

Water Utility Fund	\$ 7,529,277
State Allotment Appropriations	\$ 2,400,000
TOTALS	\$ 9,929,277

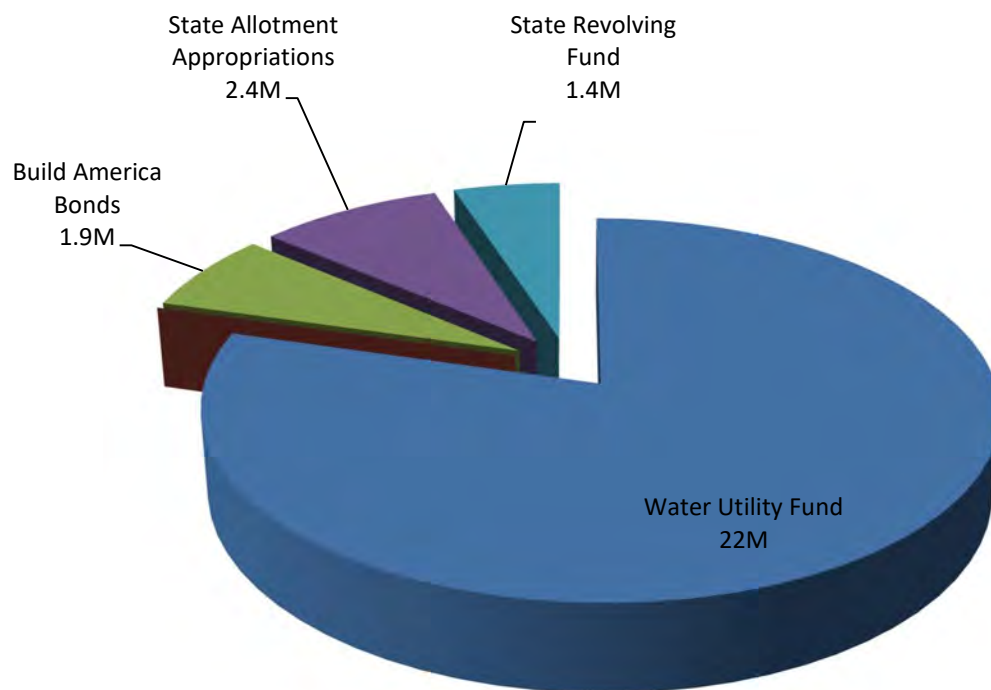
FUND SUMMARY

The projected sources of funds available for Fiscal Year 2026 is \$ 27.7 million ("M") as shown below. This amount is net of current total encumbrances which will rollover to the next fiscal budget year 2026 if not expended before the end of this fiscal year 2025.

There are four (4) Sources of Funds that are maintained and accounted for separately, and these are:

1. Water Utility Fund.
2. Build America Bond Fund.
3. State Allotment Appropriations Fund.
4. State Revolving Fund.

Sources of Funds



FUND SUMMARY

Sources of Funds:

Water Utility Fund	\$	22,004,536
Build America Bond	\$	1,864,462
State Revolving Fund	\$	1,386,000
State Allotment Appropriations	\$	2,400,000
		<hr/>
Total	\$	27,654,998

Note: Approximately \$8.7M 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 Build America Bond (BAB) Fund is used to account for capital projects funded by bonds. The DOW has remaining unappropriated funds of approximately \$1.9M from the original \$60M bond amount.

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 DOW will receive grants totaling \$2.4M.

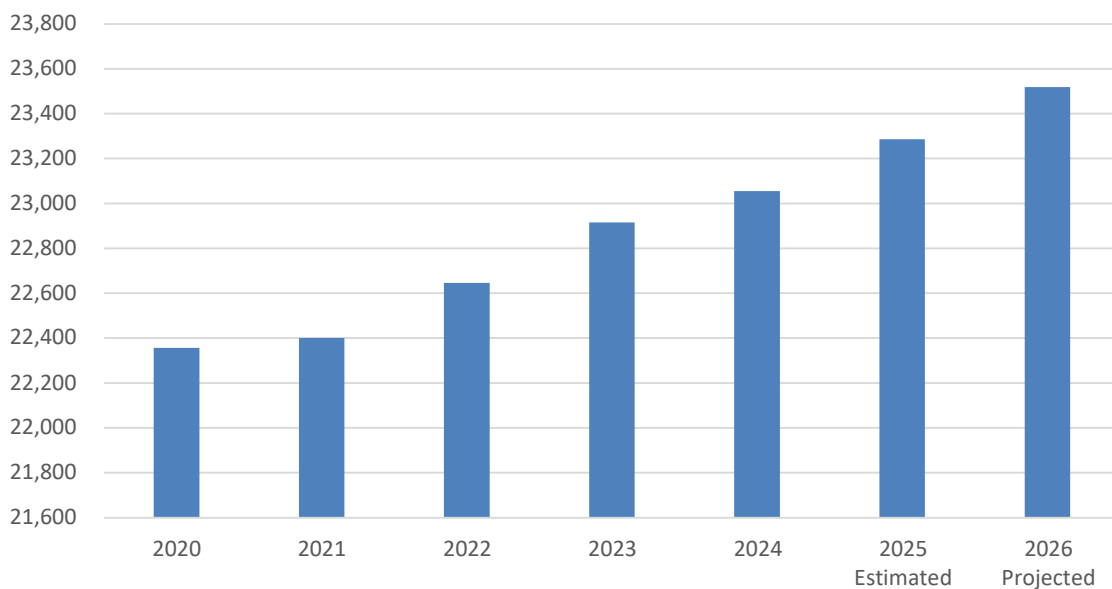
The State Revolving Fund (SRF) is used to account for capital projects funded by the State Department of Health – Drinking Water State Revolving Fund in the form of loans.

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 ten separate and unconnected water systems with over 443 miles of pipeline island wide.

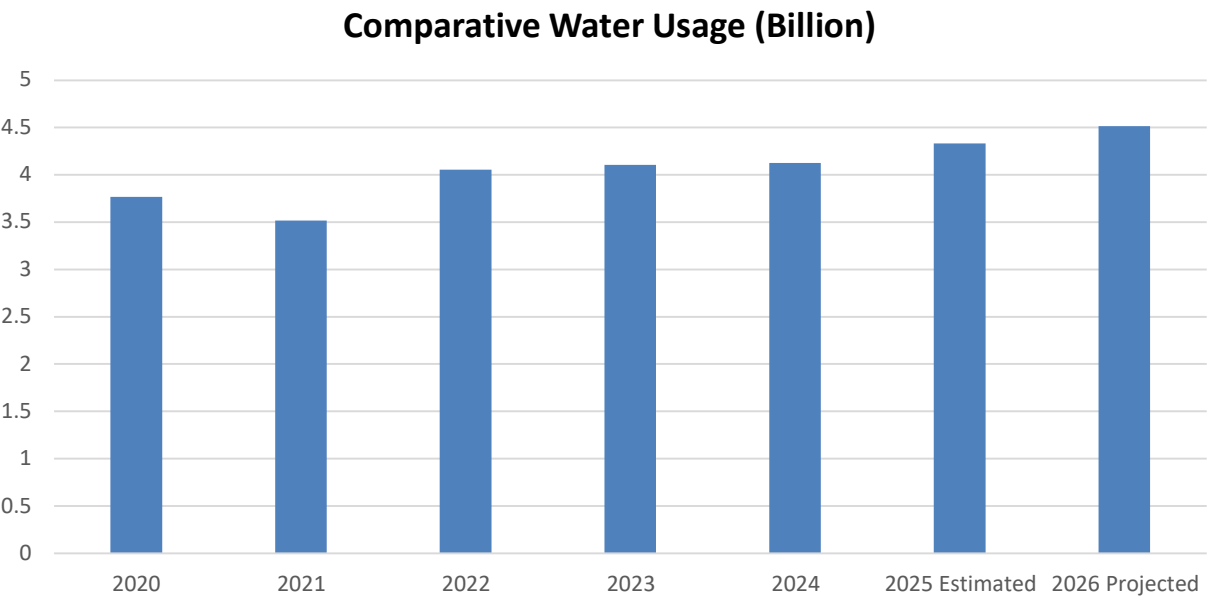
of Service Connections



WATER UTILITY FUND / OPERATING BUDGET

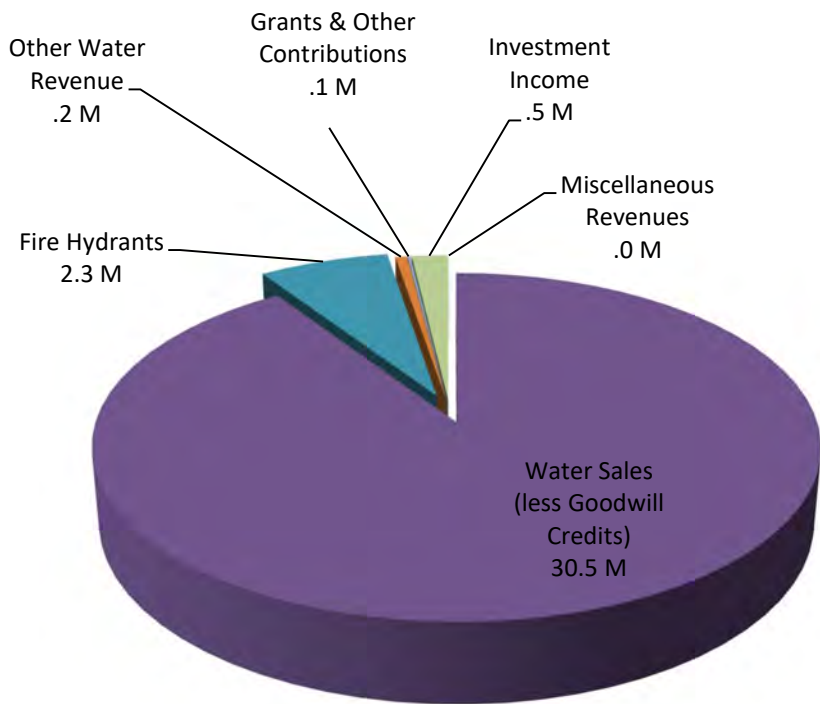
Total water consumption through the end of FY 2025 is estimated at 4.3 billion gallons (“BG”), an increase of 5% as compared to FY 2024. To date, the DOW has replaced 71% of the failed transponder equipment. A projection for FY 2026 is estimated at 4.5 billion gallons. As illustrated in the chart below, the estimated consumption is projected with a five percent (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 the process of a water rate study and will provide a five-year rate recommendation. Factors and economic outlook such as the DOW’s projected revenues, operational expenses, capital project financing, annual debt service, and reserve funding will be considered. Recommendations surrounding the current Facilities and Reserve Charges (FRC) is currently in progress.

The chart below is a historical illustration of the actual water consumption in billion gallons from fiscal year 2020 – 2024, and an estimated consumption for FY 2025. FY 2026 consumption was projected with a 5% increase as explained above.



WATER UTILITY FUND / PROJECTED REVENUE

Water Utility Fund



The DOW projects revenue as follows:

Water Sales (less Goodwill Credits)	\$	30,484,254
Fire Hydrants	\$	2,261,928
Other Water Revenue	\$	200,000
Grants & Other Contributions	\$	50,000
Miscellaneous Revenue	\$	1,500
Investment Income	\$	630,000
Total	\$	33,627,682

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$30,484,254

The water sales for FY 2026 were projected conservatively based on FY 2024 and FY 2025 actuals. Due to the inability to project revenues, a conservative methodology was most appropriate. Water sales are offset by goodwill credits of approximately \$1.5M. The DOW has replaced approximately 71% of its failed transponder equipment. The remaining 29% will be replaced contingent upon the federal funding anticipated over three years.

Revenue from Public Fire Protection - \$2,261,928

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 - \$200,000

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

Grants & Other Contributions - \$50,000

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

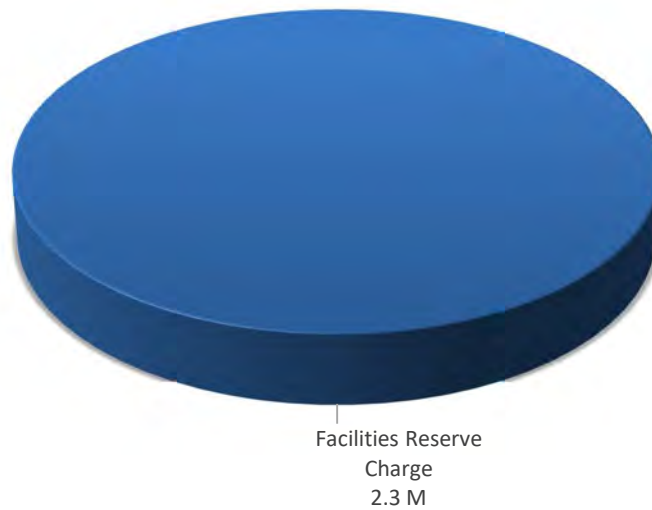
This is projected sales revenue from obsolete capital assets and other revenues. Insurance reimbursement and Purchase Card rebates are also included.

Investment Income - \$630,000

This is projected interest income from investments held.

FACILITY RESERVE CHARGE / PROJECTED REVENUE

Facility Reserve Charge Fund

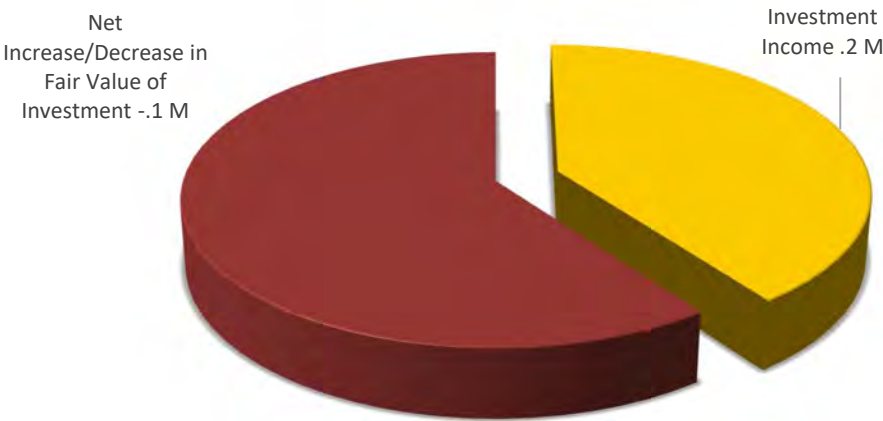


Facility Reserve Charge - \$2,274,000

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

BOND FUND / PROJECTED REVENUE

Bond Fund



The DOW projects revenue as follows:

Net Increase/Decrease in Fair Value of:		
Investments	\$	(100,000)
Investment Income	\$	<u>150,000</u>
Total	\$	50,000

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 2026 Proposed Budget	%
Labor and Benefits	\$ 14,245,741	
OPEB	\$ 1,096,000	
Labor & Benefits Total	\$ 15,341,741	32%
Services	\$ 4,480,662	
Supplies	\$ 2,263,728	
Insurance, Leases, and SBITAs	\$ 1,249,605	
County Service Charge	\$ 2,228,447	
Utility Services	\$ 3,554,631	
Bulk Water Purchases	\$ 1,934,935	
Repairs and Maintenance - Water System	\$ 595,000	
Repairs and Maintenance - Other than Water System	\$ 550,100	
Meetings, Training & Development	\$ 175,635	
Travel and Per Diem	\$ 200,000	
Travel and Per Diem Board	\$ 21,000	
Debt - Interest Expense	\$ 1,789,253	
Non-Personnel Total	\$ 19,042,996	41%
Operating Expenses - Subtotal	\$ 34,384,737	
Debt Principal - Subtotal	\$ 5,231,142	11%
Capital- Rehabilitation and Replacement (Engineering)	\$ 1,350,000	
Capital - Rehabilitation and Replacement (Operations)	\$ 1,330,000	
Capital - Expansion (IT)	\$ 920,001	
Capital - Expansion (Engineering)	\$ 2,810,000	
Capital - Expansion (Operations)	\$ 1,119,276	
Capital - Subtotal	\$ 7,529,277	16%
TOTAL	\$ 47,145,156	100%

I. Operating Expenses

A. Labor and Benefits

Labor and benefits account for 32% of total water utility operations budget while non-labor expenses account for 41%, debt principal is 11% and Capital budget is 16%. There are currently 24 full-time vacant positions; seven (7) positions are in various stages of recruitment, and five (5) positions were dollar-funded. Approximately \$1.6M in salaries and fringe are included in the operating budget, adjusted for anticipated date of hire and on-boarding in FY 2026.

WATER UTILITY FUND / PROJECTED UTILIZATION

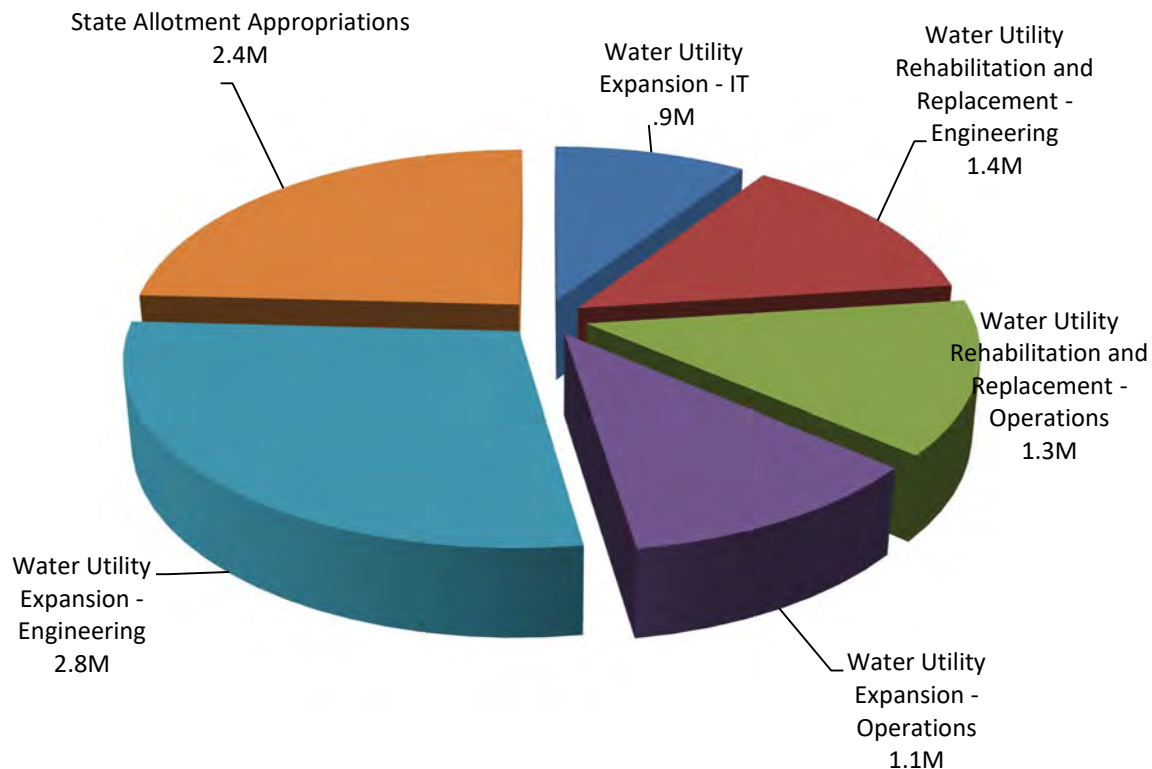
Non-labor expenses represented 41% of the total Water Utility Fund budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$4,480,662.
 2. Fuel, office and operating supplies have a total budget of \$2,263,728. 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 \$1,249,605. This includes DOW's liability and property insurance premiums.
 4. County Service Charge at \$2,228,447. 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 \$3,554,631.
 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 \$ 1,145,100.
 8. Training and Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$221,000.
 9. Travel and per diem, for both staff and board members, is budgeted at \$175,635.
 10. Interest Expense for FY 2026 is \$1,789,253. Interest payments for Bonds and SRF loans are \$1,531,199 and \$258,054, respectively.
- B. Debt Service
Total annual Debt Service requirement is \$5,231,142. Principal payments for Bonds and SRF loans are \$3,486,400 and \$1,744,742, 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 Budget - All Funds



CAPITAL BUDGET

Capital Budget	FY 2026 Proposed Budget	%
WU Fund - Capital - Rehabilitation and Replacement (Engineering)	\$ 1,350,000	
WU Fund - Capital - Rehabilitation and Replacement (Operations)	\$ 1,330,000	
WU Fund - Capital - Expansion (IT)	\$ 920,001	
WU Fund - Capital - Expansion (Engineering)	\$ 2,810,000	
WU Fund - Capital - Expansion (Operations)	\$ 1,119,276	
WU Fund - Subtotal	\$ 7,529,277	76%
State Allotment Appropriations	\$ 2,400,000	
Other - Subtotal	\$ 2,400,000	24%
TOTALS	\$ 9,929,277	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 for details).

WU Fund	\$ 25,709,169.75
FRC Fund	\$ 3,666,373.36
BABs Fund	\$ 9,418,864.20
SRF Fund	<u>\$ 9,328,478.23</u>
Total	\$ 48,122,885.54

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 \$8,721,028 based on FY 2024 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 2026 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 2025 Cash and Investment Balance	\$ 15,163,972	\$ 8,721,028	\$ 5,462,528	\$ 4,776,269	\$ -	\$ -	\$ -	\$ -	\$ 34,123,797
Projected Revenues (3/1/2025-6/30/2025):	8,740,936	-	-	-	-	-	-	-	8,740,936
Projected Investment Maturities FY 2026 and beyond:	27,122,248	-	-	6,507,057	-	-	-	-	33,629,305
Projected Debt Proceeds FY 2025:	-	-	-	-	-	857,747	10,714,478	5,000,000	16,572,225
Transfer In/Out from other Funding Source:	-	-	-	-	-	-	-	-	-
Grant (State Appropriations) Funding FY 2026 and prior:	-	-	-	-	23,746,624	-	-	-	23,746,624
Cash and Investment Balances (Current and Non-Current)	\$ 51,027,156	\$ 8,721,028	\$ 5,462,528	\$ 11,283,326	\$ 23,746,624	\$ 857,747	\$ 10,714,478	\$ 5,000,000	\$ 116,812,887
Add: Expenses reimbursed from ProFi in FY 2025	2,648,318	-	-	-	-	-	-	(2,648,318)	-
Add: Expenses reimbursed from LCRR in FY2025:	171,058	-	-	-	-	(171,058)	-	-	-
Transfer In/Out from other Funding Source:	3,086,640	-	(1,796,155)	-	-	(290,485)	-	(1,000,000)	-
Less: Operating Expenses (estimated thru 6/30/2025)	(8,232,555)	-	-	-	-	-	-	-	(8,232,555)
Less: Outstanding Contracts, PO encumbrances (as of 4/1/2025)	(23,309,170)	-	(3,666,373)	(9,418,864)	(16,446,624)	-	(9,328,478)	-	(62,169,509)
Less: Encumbrances (estimated thru 6/30/2025)	(3,386,911)	-	-	-	(4,900,000)	-	-	-	(8,286,911)
Less: Projected appropriations in FY 2026	-	-	-	-	(2,400,000)	-	-	-	(2,400,000)
Less: Cancelled Debt Proceeds	-	-	-	-	-	(396,204)	-	(1,351,682)	(1,747,886)
Estimated Available Balance For Future Budgeting 7/1/2025 (as of 4/1/2025):	\$ 22,004,536	\$ 8,721,028	\$ -	\$ 1,864,462	\$ -	\$ -	\$ 1,386,000	\$ -	\$ 33,976,026

Proposed Operating & CIP Budget

Proposed FY 2026 Operating & Capital Budget					
	Water Utility General Fund	Capital Outlay		TOTAL	
		Water Utility Fund	State Appropriations		
Revenue					
Water Sales	\$ 30,484,254	\$ -	\$ -	\$ 30,484,254	
Other Revenue Sources	50,000	347,776	-	397,776	
County Service Charge	2,261,928	-	-	2,261,928	
Other Water Revenue	200,000	-	-	200,000	
Investment Income	630,000	-	-	630,000	
Miscellaneous Revenue	1,500	-	-	1,500	
Total Revenue	\$ 33,627,682	\$ 347,776	\$ -	\$ 33,975,458	
Operating Expenses					
Labor & Related Fringe Benefits	\$ 15,341,741	\$ -	\$ -	\$ 15,341,741	
Professional Services & Other	\$ 7,966,714	-	-	7,966,714	
Repair & Maintenance	\$ 1,145,100	-	-	1,145,100	
Utilities & Fuel	\$ 3,714,631	-	-	3,714,631	
Bulk Water Purchase	\$ 1,934,935	-	-	1,934,935	
Office & Operating Supplies	\$ 2,127,213	-	-	2,127,213	
Training, Travel, & Meeting Expense	\$ 365,150	-	-	365,150	
Debt Service & Interest Expense	\$ 7,020,395	-	-	7,020,395	
Total Operating Expenses	\$ 39,615,879	\$ -	\$ -	\$ 39,615,879	
Capital Outlay					
Water Utility - Miscellaneous Capital R&R Purchases	\$ -	\$ 2,680,000	\$ -	\$ 2,680,000	
Water Utility - Miscellaneous Capital Expansion Purchases	-	4,849,277	(2,400,000)	2,449,277	
State Appropriations - Capital Expansion	-	-	2,400,000	2,400,000	
Total Capital Outlay	\$ -	\$ 7,529,277	\$ -	\$ 7,529,277	
Total Surplus (Deficit)	\$ (5,988,197)	\$ (7,181,501)	\$ -	\$ (13,169,698)	
Available Fund Balance	\$ 5,988,197	\$ 7,181,501	\$ -	\$ 13,169,698	
Balanced Budget	\$ -	\$ -	\$ -	\$ -	

Revenue Summary

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
REVENUES						
Water Utility Fund		\$ 31,963,000	\$ 31,143,587	\$ 31,705,600	\$ 24,910,886	\$ 33,627,682
10-00-00-400-000	Water Sales	29,174,000	27,720,025	28,362,100	24,812,628	31,992,314
10-00-00-401-000	Water Sales - Goodwill Credits	-	(1,022,980)	-	(1,969,080)	(1,508,060)
10-00-00-405-000	Revenue from Public Fire Protection	2,215,000	2,228,166	2,228,500	1,671,120	2,261,928
10-00-00-410-000	Other Water Revenue	150,000	119,821	150,000	152,965	200,000
10-00-00-420-000	Other Grant Proceeds	-	-	-	-	50,000
10-00-00-440-000	Capital Contributions - Cash Receipts	399,000	471,381	440,000	45,801	-
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	-	910,513	-	-	-
10-00-00-461-000	Investment Income	-	709,437	500,000	194,335	630,000
10-00-00-490-000	Miscellaneous Revenues	25,000	7,224	25,000	3,117	1,500
FRC Fund		\$ 1,351,000	\$ 3,552,744	\$ 1,433,300	\$ 1,608,956	\$ 2,274,000
20-00-00-424-000	Facility Reserve Charge	1,180,000	3,350,724	1,245,000	1,589,327	2,274,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	171,000	202,020	188,300	19,629	-
Bond Fund		\$ 50,000	\$ 414,723	\$ 50,000	\$ 299,057	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(100,000)	202,166	(100,000)	170,904	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment co	150,000	212,557	150,000	128,153	150,000

Operating Expense Summary

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES									
Water Utility Fund		\$ 40,911,335	\$ 31,478,212	\$ 35,266,535	\$ 8,484,848	\$ 198,273	\$ 43,949,657	\$ 26,240,406	34,384,737
510-010	Salaries & Wages (Regular & Compensated Leave)	7,729,790	8,276,969	8,277,145	-	1,442,957	9,720,102	6,819,008	8,732,828
510-020	Temporary Assignment	60,500	60,929	64,500	-	-	64,500	59,411	64,500
510-030	Overtime	513,400	857,707	645,000	-	65,000	710,000	727,708	850,000
510-040	Standby Pay	195,000	239,846	227,000	-	-	227,000	196,992	227,000
520-040	Vacation & Compensatory Time Pay out	100,000	8,354	100,000	-	-	100,000	108,443	100,000
530-010	FICA Taxes	639,572	701,906	704,844	-	110,416	815,260	592,855	755,387
530-020	Retirement Contributions	1,926,877	1,907,240	1,986,515	-	346,441	2,332,956	1,896,228	2,369,837
530-030	Life and Health Insurance	677,290	523,914	911,508	-	-	911,508	778,061	1,146,189
530-060	Post Employment Benefits (OPEB)	1,058,000	1,481,670	1,085,000	-	9,910	1,094,910	1,203,507	1,096,000
540-010	Professional Services - General	9,021,722	2,939,675	4,821,283	4,755,582	(551,900)	9,024,965	1,703,738	3,847,000
540-020	Professional Services - Accounting and Auditing	120,000	110,531	118,000	17,870	-	135,870	98,000	120,100
541-010	Other Services - General	77,200	112,631	60,000	1,257	-	61,257	46,574	65,400
541-020	Other Services - Billing Costs	259,030	218,741	197,652	177,875	-	375,527	178,268	240,330
542-010	Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	62,959	93,600
542-020	Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
543-000	Communication Services	189,608	110,877	154,440	70,752	-	225,192	89,589	111,732
544-000	Freight and Postage Services	12,244	15,495	9,000	930	12,000	21,930	4,316	8,000
545-000	Rentals and Leases	192,163	87,880	117,250	30,928	-	148,178	52,372	107,425
546-000	Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
547-000	County Service Charge	2,236,126	2,236,126	2,228,447	-	-	2,228,447	2,228,447	2,228,447
550-000	Subscription Based Information Technology Arrangements (SBITAs)	-	-	799,180	-	-	799,180	218,909	742,180
551-000	Utility Services	3,454,803	2,996,342	3,564,839	12,776	-	3,577,615	2,425,087	3,554,631
560-000	Repairs and Maintenance - Water System	441,598	166,899	585,000	96,287	-	681,287	158,129	595,000
561-000	Repairs and Maintenance - Other than Water System	2,154,579	850,515	520,100	706,973	-	1,227,073	556,478	550,100
562-000	Office Supplies	29,201	6,487	-	2,363	-	2,363	1,922	-
563-000	Operating Supplies	868,008	869,206	957,160	58,283	(12,000)	1,003,443	407,937	958,728
563-010	Operating Supplies Inventory Stock	3,720,219	1,862,560	2,135,000	2,190,574	(1,224,551)	3,101,023	2,423,854	1,137,000
564-000	Fuel	202,865	167,423	192,500	41,024	-	233,524	98,048	160,000
565-000	Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,204,472	1,934,935
570-010	Books, Publications, Subscriptions, and Memberships	29,660	19,983	26,170	-	-	26,170	14,661	30,885
570-020	Books, Publications, Subscriptions, and Memberships - Board	600	710	600	-	-	600	233	600
571-010	Training and Development	99,100	31,137	67,250	-	-	67,250	21,923	65,500
572-010	Travel and Per Diem	195,960	66,475	173,350	-	-	173,350	107,822	200,000
572-020	Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	4,370	21,000
573-010	Meeting Expense	65,433	13,525	60,100	-	-	60,100	45,663	71,150
573-020	Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	4,995	7,500
582-000	Interest Expense	2,408,211	2,339,540	2,228,718	-	-	2,228,718	1,388,601	1,789,253

Water Utility Fund - Bond and Loan Proceeds and Repayment		\$ 5,099,969	\$ 5,099,969	\$ 5,261,770	\$ -	\$ -	\$ 5,261,770	\$ 5,261,770	5,231,142
682-000	Debt Principal Repayment	5,099,969	5,099,969	5,261,770	-	-	5,261,770	5,261,770	5,231,142
Water Utility Fund - Non Budgetary Operating Expenses		\$ 6,884,039	\$ 6,600,997	\$ 6,979,000	\$ -	\$ -	\$ 6,979,000	\$ 4,396,117	6,616,000
580-000	Depreciation	6,900,000	6,590,667	6,900,000	-	-	6,900,000	4,386,759	6,600,000
581-000	Amortization	33,780	62,317	106,000	-	-	106,000	44,017	68,000
582-000	Inflows/Outflows	(49,741)	(51,987)	(27,000)	-	-	(27,000)	(34,659)	(52,000)

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
Water Utility Fund Operating Expenses		\$ 40,911,335	\$ 31,478,212	35,266,535	8,484,848	198,273	43,949,657	26,240,406	\$ 34,384,737
510-010	Salaries and Wages (includes compensated annual leaves and comp time.)	\$ 7,729,790	\$ 8,276,969	8,277,145	\$ -	\$ 1,442,957	\$ 9,720,102	\$ 6,819,008	\$ 8,732,828
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	836,982	670,994	907,329	-	91,546	998,875	573,672	1,472,877
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	282,522	219,228	339,339	-	21,368	360,707	174,930	362,658
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	265,200	360,287	316,979	-	46,119	363,098	222,646	428,249
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	326,406	322,938	440,875	-	59,378	500,253	289,099	322,881
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	645,400	497,529	621,648	-	55,173	676,821	383,798	679,568
10-22-10-510-010	WU - WRP - Admin - Salaries and Wages	323,534	583,625	423,982	-	110,447	534,429	538,057	367,689
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	579,709	650,737	542,316	-	112,881	655,197	506,582	559,377
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	621,240	875,498	727,356	-	87,289	814,645	579,061	637,900
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	647,424	634,409	474,576	-	115,509	590,085	497,932	503,621
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	298,872	243,741	190,188	-	41,685	231,873	236,461	288,334
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	230,760	237,463	202,428	-	47,804	250,232	250,319	237,683
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	2,671,741	2,980,520	3,090,129	-	653,758	3,743,887	2,566,451	2,871,991
510-020	Temporary Assignment	\$ 60,500	\$ 60,929	\$ 64,500	\$ -	\$ -	\$ 64,500	\$ 59,411	\$ 64,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	2,000	-	2,000	-	-	2,000	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	500	3,691	500	-	-	500	-	500
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	1,500	-	5,000	-	-	5,000	-	5,000
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	1,000	-	-	-	-	-	-	-
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	2,000	470	-	-	-	-	206	-
10-22-10-510-020	WU - WRP - Admin - Temporary Assignment	5,000	13,741	15,000	-	-	15,000	14,636	15,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	5,000	1,914	5,000	-	-	5,000	737	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	10,000	1,128	5,000	-	-	5,000	1,115	5,000
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	3,000	2,086	2,000	-	-	2,000	614	2,000
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	1,500	6,732	2,000	-	-	2,000	394	2,000
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	4,000	4,161	3,000	-	-	3,000	2,537	3,000
10-40-60-510-020	WU - Ops - TandD -Temporary Assignment	25,000	27,006	25,000	-	-	25,000	39,172	25,000
510-030	Overtime	\$ 513,400	\$ 857,707	\$ 645,000	\$ -	\$ 65,000	\$ 710,000	\$ 727,708	\$ 850,000
10-01-10-510-030	WU - Admin - Admin - Overtime	20,000	15,517	20,000	-	-	20,000	5,975	80,000
10-02-10-510-030	WU - IT - Admin - Overtime	30,000	85,788	30,000	-	-	30,000	4,461	20,000
10-10-40-510-030	WU - Qual - Purification - Overtime	3,500	24,998	25,000	-	-	25,000	2,851	15,000
10-20-10-510-030	WU - Eng - Admin - Overtime	10,500	70,435	50,000	-	39,650	89,650	52,032	50,000
10-21-10-510-030	WU - Const - Admin - Overtime	15,000	28,994	30,000	-	-	30,000	43,693	60,000
10-22-10-510-030	WU - WRP - Admin - Overtime	30,000	92,092	50,000	-	25,350	75,350	87,788	60,000
10-30-20-510-030	WU - Bill - Collection - Overtime	60,000	63,277	65,000	-	-	65,000	41,777	75,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	65,000	89,215	70,000	-	-	70,000	74,120	80,000
10-40-30-510-030	WU - Ops - Source - Overtime	6,600	14,289	10,000	-	-	10,000	7,375	10,000
10-40-40-510-030	WU - Ops - Purification - Overtime	33,000	24,820	30,000	-	-	30,000	24,796	30,000
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	8,800	13,776	15,000	-	-	15,000	19,623	20,000
10-40-60-510-030	WU - Ops - TandD - Overtime	231,000	334,506	250,000	-	-	250,000	363,217	350,000
510-040	Standby Pay	\$ 195,000	\$ 239,846	\$ 227,000	\$ -	\$ -	\$ 227,000	\$ 196,992	\$ 227,000
10-40-30-510-040	WU - Ops - Source - Standby Pay	-	7,169	7,000	-	-	7,000	1,595	7,000
10-40-40-510-040	WU - Ops - Purification - Standby Pay	10,000	9,533	10,000	-	-	10,000	11,482	10,000
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	-	11,013	10,000	-	-	10,000	20,062	10,000
10-40-60-510-040	WU - Ops - TandD - Standby Pay	185,000	212,131	200,000	-	-	200,000	163,853	200,000
520-040	Vacation & Compensatory Time Payout	\$ 100,000	\$ 8,354	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 108,443	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	100,000	8,354	100,000	-	-	100,000	108,443	100,000

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
530-010	FICA Taxes	\$ 639,572	\$ 701,906	\$ 704,844	\$ -	\$ 110,416	\$ 815,260	\$ 592,855	\$ 755,387
10-01-10-530-010	WU - Admin - Admin - FICA	64,029	50,417	71,094	-	7,003	78,097	41,498	118,948
10-02-10-530-010	WU - IT - Admin - FICA	12,421	23,458	28,293	-	1,635	29,928	13,295	29,312
10-10-40-530-010	WU - Qual - Purification - FICA	25,736	29,693	26,544	-	3,528	30,072	19,365	34,291
10-20-10-530-010	WU - Eng - Admin - FICA	27,374	25,427	37,552	-	4,543	42,095	24,768	28,525
10-21-10-530-010	WU - Const - Admin - FICA	57,436	39,868	49,851	-	4,221	54,072	33,270	56,577
10-22-10-530-010	WU - WRP - Admin - FICA	24,231	50,380	37,407	-	8,479	45,886	47,500	33,866
10-30-20-530-010	WU - Bill - Collection - FICA	49,492	50,805	46,842	-	8,635	55,477	40,197	48,912
10-31-10-530-010	WU - Acctg - Admin - FICA	63,757	73,086	61,380	-	6,678	68,058	47,761	55,302
10-40-30-530-010	WU - Ops - Source - FICA	49,795	51,641	37,759	-	8,836	46,595	39,268	39,981
10-40-40-530-010	WU - Ops - Purification - FICA	27,258	21,133	17,762	-	3,189	20,951	21,051	25,271
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	16,812	20,526	17,628	-	3,657	21,285	22,753	20,707
10-40-60-530-010	WU - Ops - TandD - FICA	221,231	265,472	272,732	-	50,012	322,744	242,129	263,695
530-020	Retirement Contributions	\$ 1,926,877	\$ 1,907,240	\$ 1,986,515	\$ -	\$ 346,441	\$ 2,332,956	\$ 1,896,228	\$ 2,369,837
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	283,353	202,805	217,759	-	21,971	239,730	118,508	373,170
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	38,965	31,814	81,441	-	5,128	86,569	36,184	91,958
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	80,739	53,985	76,075	-	11,069	87,144	53,415	107,580
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	85,880	79,274	105,810	-	14,251	120,061	84,270	89,491
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	18,093	96,873	149,196	-	13,242	162,438	184,380	177,496
10-22-10-530-020	WU - WRP - Admin - Retirement Contributions	76,019	147,180	101,756	-	26,639	128,395	136,276	106,245
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	155,270	144,390	130,156	-	27,091	157,247	110,997	153,450
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	200,022	147,459	174,565	-	20,949	195,514	148,558	173,496
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	156,219	167,417	113,898	-	27,722	141,620	107,359	125,429
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	85,515	54,301	45,645	-	10,004	55,649	48,789	79,280
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	52,744	74,495	48,583	-	11,473	60,056	145,127	64,964
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	694,058	707,247	741,631	-	156,902	898,533	722,365	827,278
530-030	Life and Health Insurance	\$ 677,290	\$ 523,914	\$ 911,508	\$ -	\$ -	\$ 911,508	\$ 778,061	\$ 1,146,189
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	82,605	34,112	59,251	-	-	59,251	52,525	140,760
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	10,910	10,769	18,231	-	-	18,231	15,005	40,217
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	11,710	11,393	29,398	-	-	29,398	20,414	50,271
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	23,599	22,615	44,097	-	-	44,097	31,194	40,217
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	66,498	32,324	66,145	-	-	66,145	47,837	90,489
10-22-10-530-030	WU - WRP - Admin - Life and Health Insurance	21,850	36,812	36,747	-	-	36,747	56,498	40,217
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	41,586	45,979	94,075	-	-	94,075	69,060	100,543
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	76,642	57,737	84,668	-	-	84,668	59,185	70,380
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	58,530	41,057	56,818	-	-	56,818	54,661	70,380
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	4,627	23,766	24,351	-	-	24,351	26,838	40,217
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	12,322	7,114	24,351	-	-	24,351	20,371	30,163
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	266,411	200,236	373,376	-	-	373,376	324,473	432,335
530-060	Post-Employment Benefits (OPEB)	\$ 1,058,000	\$ 1,481,670	\$ 1,085,000	\$ -	\$ 9,910	\$ 1,094,910	\$ 1,203,507	\$ 1,096,000
10-01-10-530-060	WU - Admin - Admin - OPEB	114,560	109,322	82,606	-	-	82,606	92,763	134,596
10-02-10-530-060	WU - IT - Admin - OPEB	38,670	39,726	25,417	-	-	25,417	30,096	38,456
10-10-40-530-060	WU - Qual - Purification - OPEB	36,299	61,046	40,976	-	-	40,976	38,129	48,070
10-20-10-530-060	WU - Eng - Admin - OPEB	44,676	73,299	61,464	-	3,690	65,154	63,499	38,456
10-21-10-530-060	WU - Const - Admin - OPEB	88,338	88,494	92,195	-	-	92,195	72,686	86,526
10-22-10-530-060	WU - WRP - Admin - OPEB	44,283	115,377	51,220	-	-	51,220	108,694	38,456
10-30-20-530-060	WU - Bill - Collection - OPEB	79,347	108,412	107,960	-	6,220	114,180	80,277	96,140
10-31-10-530-060	WU - Acctg - Admin - OPEB	85,030	168,799	97,165	-	-	97,165	116,630	67,298
10-40-30-530-060	WU - Ops - Source - OPEB	88,615	106,727	62,406	-	-	62,406	79,613	67,298
10-40-40-530-060	WU - Ops - Purification - OPEB	40,908	40,160	26,746	-	-	26,746	40,782	38,456
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	31,585	38,869	26,746	-	-	26,746	40,809	28,843
10-40-60-530-060	WU - Ops - TandD - OPEB	365,689	531,439	410,099	-	-	410,099	439,529	413,405

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
540-010	Professional Services - General	\$ 9,021,722	\$ 2,939,675	\$ 4,821,283	\$ 4,755,582	\$ (551,900)	\$ 9,024,965	\$ 1,703,738	\$ 3,847,000
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	403,730	24,484	454,500	49,974	-	504,474	21,287	449,500
10-02-10-540-010	WU - IT - Admin - Professional Services - General	916,542	234,584	971,582	292,394	(350,000)	913,976	49,518	610,000
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	8,758	2,839	-	-	-	-	-	-
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	4,713,280	1,947,785	3,345,000	3,365,856	(201,900)	6,508,956	1,594,726	2,730,000
10-21-10-540-010	WU - Const - Admin - Professional Services - General	1,959,602	595	-	968,025	-	968,025	6,430	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	843,172	701,673	-	78,883	-	78,883	16,731	-
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	1,780	-	1	450	-	451	400	5,000
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	174,858	27,715	50,200	-	-	50,200	14,646	52,500
540-020	Professional Services - Accounting and Auditing	\$ 120,000	\$ 110,531	\$ 118,000	\$ 17,870	\$ -	\$ 135,870	\$ 98,000	\$ 120,100
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	120,000	110,531	118,000	17,870	-	135,870	98,000	120,100
541-010	Other Services	\$ 77,200	\$ 112,631	\$ 60,000	\$ 1,257	\$ -	\$ 61,257	\$ 46,574	\$ 65,400
10-01-10-541-010	WU - Admin - Admin - Other Services	-	45	-	-	-	-	-	-
10-30-20-541-010	WU - Bill - Collection - Other Services	33,200	20,692	33,000	-	-	33,000	24,336	34,400
10-31-10-541-010	WU - Acctg - Admin - Other Services	42,000	22,035	25,000	-	-	25,000	18,885	28,000
10-40-60-541-010	WU - Ops - TandD - Other Services	2,000	69,859	2,000	1,257	-	3,257	3,353	3,000
541-020	Billing Costs	\$ 259,030	\$ 218,741	\$ 197,652	\$ 177,875	\$ -	\$ 375,527	\$ 178,268	\$ 240,330
10-30-20-541-020	WU - Bill - Collection - Billing Costs	259,030	218,741	197,652	177,875	-	375,527	178,268	240,330
542-010	Public Relations - General	\$ 112,147	\$ 105,976	\$ 84,600	\$ 6,137	\$ -	\$ 90,737	\$ 62,959	\$ 93,600
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	62,959	93,600
542-020	Procurement Advertising	\$ 5,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
543-000	Communication Services	\$ 189,608	\$ 110,877	\$ 154,440	\$ 70,752	\$ -	\$ 225,192	\$ 89,589	\$ 111,732
10-02-10-543-000	WU - IT - Admin - Communication Services	114,252	82,030	102,440	43,960	-	146,400	89,408	109,332
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	75,356	28,847	52,000	26,792	-	78,792	181	2,400
544-000	Freight and Postage	\$ 12,244	\$ 15,495	\$ 9,000	\$ 930	\$ 12,000	\$ 21,930	\$ 4,316	\$ 8,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	8,100	14,390	6,000	-	12,000	18,000	2,255	5,000
10-02-10-544-000	WU - IT - Admin - Freight and Postage	-	35	-	-	-	-	-	-
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	3,000	1,070	3,000	930	-	3,930	1,782	3,000
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	1,144	-	-	-	-	-	279	-
545-000	Rentals and Leases	\$ 192,163	\$ 87,880	\$ 117,250	\$ 30,928	\$ -	\$ 148,178	\$ 52,372	\$ 107,425
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	65,400	31,221	53,000	1,971	-	54,971	26,516	54,605
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	93,954	35,395	34,250	23,355	-	57,605	20,360	22,820
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	5,496	30,000
546-000	Insurance	\$ 130,000	\$ 251,667	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 310,826	\$ 400,000
10-01-10-546-000	WU - Admin - Admin - Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
547-000	County Service Charge	\$ 2,236,126	\$ 2,236,126	\$ 2,228,447	\$ -	\$ -	\$ 2,228,447	\$ 2,228,447	\$ 2,228,447
10-00-10-547-000	WU - County Service Charge	2,236,126	2,236,126	2,228,447	-	-	2,228,447	2,228,447	2,228,447
550-000	Subscription Based Information Technology Arrangements (SBITAs)	\$ -	\$ -	\$ 799,180	\$ -	\$ -	\$ 799,180	\$ 218,909	\$ 742,180
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	-	-	704,180	-	-	704,180	199,869	742,180
10-31-10-550-000	WU - Acctg- Admin - Subscription Based IT Arrangements	-	-	95,000	-	-	95,000	19,040	-
551-000	Utility Services	\$ 3,454,803	\$ 2,996,342	\$ 3,564,839	\$ 12,776	\$ -	\$ 3,577,615	\$ 2,425,087	\$ 3,554,631
10-01-10-551-000	WU - Admin - Admin - Utility Services	208,433	157,989	161,400	-	-	161,400	133,812	22,560
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	3,246,370	2,838,353	3,403,439	12,776	-	3,416,215	2,291,275	3,532,071

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
560-000	Repairs and Maintenance - Water System	\$ 441,598	\$ 166,899	\$ 585,000	\$ 96,287	\$ -	\$ 681,287	\$ 158,129	\$ 595,000
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	-	-	205,000	-	-	205,000	-	205,000
10-40-50-560-000	WU - Ops - PowerAndPump- Repairs and Maintenance - Water System	217,834	112,973	40,000	87,599	-	127,599	128,038	250,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	223,764	53,926	340,000	8,688	-	348,688	30,091	140,000
561-000	Repairs and Maintenance - Other than Water System	\$ 2,154,579	\$ 850,515	\$ 520,100	\$ 706,973	\$ -	\$ 1,227,073	\$ 556,478	\$ 550,100
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	1,571,383	503,339	306,700	578,561	-	885,261	458,508	306,700
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	4,213	6,349	-	-	-	-	-	-
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	5,000	1,649	10,000	3,622	-	13,622	7,527	10,000
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	573,983	339,178	203,400	124,790	-	328,190	90,443	233,400
562-000	Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,922	\$ -
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	29,201	6,487	-	2,363	-	2,363	1,922	-
563-000	Operating Supplies	\$ 868,008	\$ 869,206	\$ 957,160	\$ 58,283	\$ (12,000)	\$ 1,003,443	\$ 407,937	\$ 958,728
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	15,363	6,080	25,000	-	(12,000)	13,000	14,230	18,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	73,305	33,077	185,000	810	-	185,810	32,643	185,000
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	1,222	746	-	-	-	-	-	-
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	26,895	38,793	35,000	564	-	35,564	13,628	35,000
10-21-10-563-000	WU - Const - Admin - Operating Supplies	895	-	-	-	-	-	60	-
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	7,994	2,908	3,000	-	-	3,000	3,434	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	4,000	10,188	4,000	-	-	4,000	4,624	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	80,060	70,917	80,000	3,953	-	83,953	24,939	80,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	229,286	239,022	181,360	22,510	-	203,870	90,577	189,928
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	94,334	41,173	75,000	2,965	-	77,965	17,759	75,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	334,654	426,302	368,800	27,481	-	396,281	206,043	368,800
563-010	Operating Supplies Inventory Stock	\$ 3,720,219	\$ 1,862,560	\$ 2,135,000	\$ 2,190,574	\$ (1,224,551)	\$ 3,101,023	\$ 2,423,854	\$ 1,137,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	40,000	13,085	40,000	-	-	40,000	3,578	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplies - Invty. Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,420,276	1,097,000
564-000	Fuel	\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
10-40-60-564-000	WU - Ops - TandD - Fuel	202,865	167,423	192,500	41,024	-	233,524	98,048	160,000
565-000	Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,204,472	1,934,935
570-010	Books, Publications, Subscriptions, and Membership	\$ 29,660	\$ 19,983	\$ 26,170	\$ -	\$ -	\$ 26,170	\$ 14,661	\$ 30,885
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	23,050	19,578	21,170	-	-	21,170	14,337	27,880
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	500	-	-	-	-	-	-	-
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	5,000	-	4,000	-	-	4,000	50	2,000
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	300	-	-	-	-	-	-	-
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	810	405	1,000	-	-	1,000	274	1,005

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 710	\$ 600	\$ -	\$ -	\$ 600	\$ 233	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	600	710	600	-	-	600	233	600
571-010	Training and Development	\$ 99,100	\$ 31,137	\$ 67,250	\$ -	\$ -	\$ 67,250	\$ 21,923	\$ 65,500
10-01-10-571-010	WU - Admin - Admin - Training and Development	15,500	-	8,250	-	-	8,250	2,779	6,500
10-02-10-571-010	WU - IT - Admin - Training and Development	6,600	497	-	-	-	-	-	-
10-20-10-571-010	WU - Eng - Admin - Training and Development	26,000	2,553	10,000	-	-	10,000	-	10,000
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	-	3,000	-	-	3,000	705	3,000
10-31-10-571-010	WU - Acctg - Admin - Training and Development	3,000	-	1,000	-	-	1,000	-	1,000
10-40-60-571-010	WU - Ops - TandD - Training and Development	45,000	28,087	45,000	-	-	45,000	18,439	45,000
572-010	Travel and Per Diem	\$ 195,960	\$ 66,475	\$ 173,350	\$ -	\$ -	\$ 173,350	\$ 107,822	\$ 200,000
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	83,740	46,782	56,100	-	-	56,100	29,307	71,000
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	17,250	-	-	-	-	-	-	-
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	65,250	19,051	65,250	-	-	65,250	44,911	71,000
10-22-10-572-010	WU - WRP - Admin - Travel and Per Diem	-	20	-	-	-	-	160	-
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	5,000	-	1,000	-	-	1,000	2,474	3,000
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	5,720	-	6,000	-	-	6,000	5,854	10,000
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	19,000	622	45,000	-	-	45,000	25,116	45,000
572-020	Travel and Per Diem - Board	\$ 17,315	\$ 6,539	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ 4,370	\$ 21,000
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	4,370	21,000
573-010	Meeting Expense	\$ 65,433	\$ 13,525	\$ 60,100	\$ -	\$ -	\$ 60,100	\$ 45,663	\$ 71,150
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	40,233	9,532	42,000	-	-	42,000	26,661	47,200
10-02-10-573-010	WU - IT - Admin - Meeting Expense	8,000	-	-	-	-	-	-	-
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	16,000	3,993	16,000	-	-	16,000	18,067	19,950
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	600	-	600	-	-	600	-	1,000
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	600	-	1,500	-	-	1,500	935	3,000
573-020	Meeting Expense - Board	\$ 5,200	\$ 7,144	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 4,995	\$ 7,500
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	4,995	7,500
582-000	Interest Expense	\$ 2,408,211	\$ 2,339,540	\$ 2,228,718	\$ -	\$ -	\$ 2,228,718	\$ 1,388,601	\$ 1,789,253
10-00-00-582-000	WU - Interest Expense	2,408,211	2,339,540	2,228,718	-	-	2,228,718	1,388,601	1,789,253
Water Utility Fund Bond and Loan Repayment		\$ 5,099,969	\$ 5,099,969	\$ 5,261,770	\$ -	\$ -	\$ 5,261,770	\$ 5,261,770	\$ 5,231,142
682-000	Debt Principal Repayment	5,099,969	5,099,969	5,261,770	-	-	5,261,770	5,261,770	5,231,142
10-00-00-682-000	WU - Debt Principal Repayment	5,099,969	5,099,969	5,261,770	-	-	5,261,770	5,261,770	5,231,142
Water Utility Fund - Non Cash Operating Expenses		\$ 6,884,039	\$ 6,600,997	\$ 6,979,000	\$ -	\$ -	\$ 6,979,000	\$ 4,396,117	\$ 6,616,000
10-00-90-580-000	WU - Depreciation - Depreciation	6,900,000	6,590,667	6,900,000	-	-	6,900,000	4,386,759	6,600,000
10-00-90-581-000	WU - Depreciation - Amortization	33,780	62,317	106,000	-	-	106,000	44,017	68,000
10-00-90-582-000	WU - Bond Inflows & Outflows	(49,741)	(51,987)	(27,000)	-	-	(27,000)	(34,659)	(52,000)

ADMINISTRATION DIVISION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 836,982	\$ 670,994	\$ 907,329	\$ -	\$ 91,546	\$ 998,875	\$ 573,672	\$ 1,472,877
510-020	Temporary Assignment	2,000	-	2,000	-	-	2,000	-	2,000
510-030	Overtime	20,000	15,517	20,000	-	-	20,000	5,975	80,000
520-040	Vacation Payout	100,000	8,354	100,000	-	-	100,000	108,443	100,000
530-010	FICA	64,029	50,417	71,094	-	7,003	78,097	41,498	118,948
530-020	Retirement Contributions	283,353	202,805	217,759	-	21,971	239,730	118,508	373,170
530-030	Life & Health Insurance	82,605	34,112	59,251	-	-	59,251	52,525	140,760
530-060	Other Post Employment Benefits (OPEB)	114,560	109,322	82,606	-	-	82,606	92,763	134,596
	Total Labor & Related Fringe Expenses	\$ 1,503,529	\$ 1,091,521	\$ 1,460,039	\$ -	\$ 120,520	\$ 1,580,559	\$ 993,384	\$ 2,422,351
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 403,730	\$ 24,484	\$ 454,500	\$ 49,974	\$ -	\$ 504,474	\$ 21,287	\$ 449,500
541-010	Other Services	-	45	-	-	-	-	-	-
542-010	Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	62,959	93,600
542-020	Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
544-000	Freight and Postage	8,100	14,390	6,000	-	12,000	18,000	2,255	5,000
545-000	Rentals and Leases	65,400	31,221	53,000	1,971	-	54,971	26,516	54,605
546-000	Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
	Total Professional Services & Other Expenses	\$ 724,377	\$ 427,783	\$ 800,600	\$ 58,082	\$ 12,000	\$ 870,682	\$ 423,843	\$ 1,005,205
	Utilities & Fuel								
551-000	Utility Services	\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 133,812	\$ 22,560
	Total Utilities & Materials	\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 133,812	\$ 22,560
	Office & Operating Supplies								
562-000	Office Supplies								
563-000	Operating Supplies	\$ 15,363	\$ 6,080	\$ 25,000	\$ -	\$ (12,000)	\$ 13,000	\$ 14,230	\$ 18,000
570-000	Books, Subscriptions, & Dues	23,050	19,578	21,170	-	-	21,170	14,337	27,880
570-000	Books, Subscriptions, & Dues- Board	600	710	600	-	-	600	233	600
	Total Office & Operating Supplies	\$ 39,013	\$ 26,368	\$ 46,770	\$ -	\$ (12,000)	\$ 34,770	\$ 28,800	\$ 46,480
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 15,500	\$ -	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 2,779	\$ 6,500
572-010	Travel and Per Diem	83,740	46,782	56,100	-	-	56,100	29,307	71,000
572-020	Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	4,370	21,000
573-010	Meeting Expense	40,233	9,532	42,000	-	-	42,000	26,661	47,200
573-020	Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	4,995	7,500
	Total Training, Travel, and Meeting Expense	\$ 161,988	\$ 69,997	\$ 133,300	\$ -	\$ -	\$ 133,300	\$ 68,112	\$ 153,200
	Total Administration Operating Expenses	\$ 2,637,340	\$ 1,773,658	\$ 2,602,109	\$ 58,082	\$ 120,520	\$ 2,780,711	\$ 1,647,951	\$ 3,649,796

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 1,133,811	\$ 682,137	\$ 1,142,070	\$ 58,082	\$ -	\$ 1,200,152	\$ 654,567	\$ 1,227,445
10-01-10-540-010	WU/Admin/Admin/Professional Services - General	\$ 403,730	\$ 24,484	\$ 454,500	\$ 49,974	\$ -	\$ 504,474	\$ 21,287	\$ 449,500
10-01-10-541-010	WU/Admin/Admin/Other Services - General (not used)	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-01-10-542-010	WU/Admin/Admin/Public Relations	\$ 112,147	\$ 105,976	\$ 84,600	\$ 6,137	\$ -	\$ 90,737	\$ 62,959	\$ 93,600
10-01-10-542-020	WU/Admin/Admin/Procurement Advertising	\$ 5,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
10-01-10-543-000	WU/Admin/Admin/Communication Services (not used)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-01-10-544-000	WU/Admin/Admin/Freight and Postage Services	\$ 8,100	\$ 14,390	\$ 6,000	\$ -	\$ 12,000	\$ 18,000	\$ 2,255	\$ 5,000
10-01-10-545-000	WU/Admin/Admin/Rentals and Leases	\$ 65,400	\$ 31,221	\$ 53,000	\$ 1,971	\$ -	\$ 54,971	\$ 26,516	\$ 54,605
10-01-10-546-000	WU/Admin/Admin/Insurance	\$ 130,000	\$ 251,667	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 310,826	\$ 400,000
10-01-10-551-000	WU/Admin/Admin/Utility Services	\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 133,812	\$ 22,560
10-01-10-563-000	WU/Admin/Admin/Operating Supplies	\$ 15,363	\$ 6,080	\$ 25,000	\$ -	\$ (12,000)	\$ 13,000	\$ 14,230	\$ 18,000
10-01-10-570-010	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships	\$ 23,050	\$ 19,578	\$ 21,170	\$ -	\$ -	\$ 21,170	\$ 14,337	\$ 27,880
10-01-10-570-020	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 710	\$ 600	\$ -	\$ -	\$ 600	\$ 233	\$ 600
10-01-10-571-010	WU/Admin/Admin/Training and Development	\$ 15,500	\$ -	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 2,779	\$ 6,500
10-01-10-572-010	WU/Admin/Admin/Travel and Per Diem	\$ 83,740	\$ 46,782	\$ 56,100	\$ -	\$ -	\$ 56,100	\$ 29,307	\$ 71,000
10-01-10-572-020	WU/Admin/Admin/Travel and Per Diem - Board	\$ 17,315	\$ 6,539	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ 4,370	\$ 21,000
10-01-10-573-010	WU/Admin/Admin/Registration and Meeting Expense	\$ 40,233	\$ 9,532	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 26,661	\$ 47,200
10-01-10-573-020	WU/Admin/Admin/Registration and Meeting Expense - Board	\$ 5,200	\$ 7,144	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 4,995	\$ 7,500
	TOTAL OPERATING EXPENSES	\$ 1,133,811	\$ 682,137	\$ 1,142,070	\$ 58,082	\$ -	\$ 1,200,152	\$ 654,567	\$ 1,227,445

TOTAL: WU/Admin/Admin/Professional Services - General \$ 403,730 \$ 24,484 \$ 454,500 \$ 49,974 \$ - \$ 504,474 \$ 21,287 \$ 449,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Special Counsel		25,000	-	25,000	36,730	-	61,730	-	25,000
Legislative Liaison	Pursue Federal/State Funding Opportunities	40,000	-	65,000	-	-	65,000	-	65,000
Leadership Kaua'i Training		-	-	-	-	-	-	14,000	-
Professional Interpreter & Facilitator	for Public meetings	500	-	500	-	-	500	-	500
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	100,000	-	10,000	13,244	-	23,244	7,287	5,000
Investigative Services	Personnel related tasks	75,000	-	50,000	-	-	50,000	-	50,000
Board Approved Grants	East & West Kauai Soil and Water Conservation Districts (SWCD), Kauai Watershed Alliance (KWA)		-	257,500	-	-	257,500	-	257,500
Title Search	Assets, Misc.	50,000	-	20,000	-	-	20,000	-	20,000
Grant Consultant	Training and grant program development	50,000	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Public Relations \$ 112,147 \$ 105,976 \$ 84,600 \$ 6,137 \$ - \$ 90,737 \$ 62,959 \$93,600

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Public Relations Programs	Advertising; Promotional & Education Materials (logo items, giveaways, publications, brochures, meeting supplies, presentation supplies, displays, etc.)	65,660	-	50,000	6,137	-	56,137	62,959	55,000
Project WET	Make-A-Splash, Project WET Outreach	20,000	-	20,000	-	-	20,000	-	25,000
Water Conservation District (EWSWD)	Grant	7,500	-	-	-	-	-	-	-
Cultural Services	Blessing, Info, etc.	500	-	1,500	-	-	1,500	-	500
Blackboard Connect CTY	Contract for County Mass Notification System - Blackboard Connect CTY	13,100	-	13,100	-	-	13,100	-	13,100

TOTAL: WU/Admin/Admin/Procurement Advertising \$ 5,000 \$ - \$ 2,500 \$ - \$ - \$ 2,500 \$ - \$ 2,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Publications	All Divisions - Legal Ads for Solicitation, Public Notices for Projects, Proposals for all Divisions including Board Notices	5,000	-	2,500	-	-	2,500	-	2,500

TOTAL: WU/Admin/Admin/Freight and Postage Services \$ 8,100 \$ 14,390 \$ 6,000 \$ - \$ 12,000 \$ 18,000 \$ 2,255 \$ 5,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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)	6,000	-	6,000	-	12,000	18,000	2,255	5,000
Bureau Copy Request		100	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Rentals and Leases \$ 65,400 \$ 31,221 \$ 53,000 \$ 1,971 \$ - \$ 54,971 \$ 26,516 \$ 54,605

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	20,400	-	18,500	1,971	-	20,471	18,429	20,105
Lease Agreement with Grove Farm	Kōloa Wells 16 A, B, & E	30,000	-	27,500	-	-	27,500	1,000	27,500
Lease agreement storage units		14,000	-	6,000	-	-	6,000	7,087	6,000

TOTAL: WU/Admin/Admin/Insurance \$ 130,000 \$ 251,667 \$ 200,000 \$ - \$ - \$ 200,000 \$ 310,826 \$ 400,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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	-	5,000	-	-	5,000	103,594	150,000
Insurance and Bonds	DOW's portion of the County's annual insurance premium for coverage in excess of \$1M deductible	125,000	-	195,000	-	-	195,000	207,232	250,000

TOTAL: WU/Admin/Admin/Utility Services \$ 208,433 \$ 157,989 \$ 161,400 \$ - \$ - \$ 161,400 \$ 133,812 \$ 22,560

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Electricity	Front/Back Office & Microlab Building	183,792	-	144,000	-	-	144,000	133,812	-
Waste water	Puhi sewer & waste water	10,609	-	17,400	-	-	17,400	-	15,600
Solid Waste	Solid Waste Disposal	1,500	-	-	-	-	-	-	-
Water	Admin & Ops Bldg, Lab	-	-	-	-	-	-	-	6,960

TOTAL: WU/Admin/Admin/Operating Supplies \$ 15,363 \$ 6,080 \$ 25,000 \$ - \$ (12,000) \$ 13,000 \$ 14,230 \$ 18,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Supplies for all DOW	Copy Paper, Office Supplies, Freight, Janitorial Supplies, First Aid	7,500	-	25,000	-	(12,000)	13,000	14,230	18,000

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships \$ 23,050 \$ 19,578 \$ 21,170 \$ - \$ - \$ 21,170 \$ 14,337 \$ 27,880

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
AWWA Membership	Annual Membership Dues	4,000	-	4,000	-	-	4,000	-	8,000
Books and Subscriptions	Books for ALL DIVISIONS - Library, Subscriptions for TGI, STAR, ENR, Pacific Buisiness News, HR, Manuals, Guide books, etc.	3,200	-	1,000	-	-	1,000	707	1,000
Water Research Foundation	Annual Membership Dues	8,000	-	8,000	-	-	8,000	-	8,000
Hawaii State Bar Association	Annual Association Dues	550	-	550	-	-	550	654	700
Kauai Chamber of Commerce Membership	Annual Membership Dues		-	320	-	-	320	166	320
Hawaii Rural Water Association	Annual Membership Dues	6,750	-	6,750	-	-	6,750	7,459	7,500
Society for Human Resource Management	HR Membership Dues	360	-	360	-	-	360	-	360
International Public Management Association - HR	HR Membership Dues	190	-	190	-	-	190	-	-
Design-Build Institute of America	Annual Membership Dues	-	-	-	-	-	-	-	500
General Contractors Assn Hawaii	Annual Membership Dues	-	-	-	-	-	-	500	1,500

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board \$ 600 \$ 710 \$ 600 \$ - \$ - \$ 600 \$ 233 \$ 600

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
AWWA Membership	Individual Membership Dues for Board Members (7)	600	-	600	-	-	-	-	600
Books and Subscriptions		-	-	-	-	-	-	-	-
			-		-	-	-	-	

TOTAL: WU/Admin/Admin/Training and Development **\$ 15,500** **\$ -** **\$ 8,250** **\$ -** **\$ -** **\$ 8,250** **\$ 2,779** **\$ 6,500**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Seminars & Workshops	Training & educational workshops	5,000	-	5,000	-	-	5,000	2,779	5,000
Recognition Program	Service recognition, employee of the year & SOP 56	6,500	-	3,250	-	-	3,250	-	1,500
Leadership Training	the budget was moved from 540-010	4,000	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Travel and Per Diem \$ 83,740 \$ 46,782 \$ 56,100 \$ - \$ - \$ 56,100 \$ 29,307 \$ 71,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Administrative Training Conferences	Administrative staff (x4)	-	-	4,000	-	-	4,000	-	4,000
AWWA Washington DC	Manager & Chief Engineer or Designee	3,285	-	7,500	-	-	7,500	-	10,000
AWWA National Conference	Manager & Chief Engineer or Designee	15,580	-	14,000	-	-	14,000	-	15,000
AWWA Training Conferences	Manager & Chief Engineer or Designee (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	-	-	17,000	-	-	17,000	-	25,000
Depositions/Litigations	Manager & Chief Engineer or Designee	1,000	-	1,000	-	-	1,000	-	1,000
IMLA Conference	Deputy County Attorney (6 nights)	4,005	-	4,600	-	-	4,600	-	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
WaterSmart Innovations Conference & Expo	Manager & Chief Engineer or Designee	2,380	-	3,000	-	-	3,000	-	4,000
Legislature	Testimonies and Legislature Opening	800	-	-	-	-	-	-	2,000
Water Security Advisory Group Act 172 Section 5	Manager & Chief Engineer or Designee	-	-	-	-	-	-	-	-
Fresh Water Council	Manager & Chief Engineer or Designee	800	-	-	-	-	-	-	-
Water Loss Control Committee Act 169, SB2645	Manager & Chief Engineer or Designee	-	-	-	-	-	-	-	-
HRWA Quarterly Meetings	Manager & Chief Engineer or Designee	800	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference & Exposition	Manager & Chief Engineer or Designee	3,645	-	-	-	-	-	-	-
AWWA Water Quality Technology Conference & Expo	Manager & Chief Engineer or Designee	4,005	-	-	-	-	-	-	-
AWWA North American Water Loss Conference	Manager & Chief Engineer or Designee	3,285	-	-	-	-	-	-	-
AWWA/WEF Utility Management Conference	Manager & Chief Engineer or Designee	3,645	-	-	-	-	-	-	-
HWHA Hawai'i Section Conference	All DOW	6,480	-	-	-	-	-	-	-
AWWA Hawaii HWEA Pacific Water Conference	All DOW	4,760	-	-	-	-	-	-	-
HRWA Conference	All DOW	8,860	-	-	-	-	-	-	-
Project WET Conference	PR	3,500	-	-	-	-	-	-	-
Government Social Media	PR	3,000	-	-	-	-	-	-	-
Wahine Forum Conference	All DOW	3,040	-	-	-	-	-	-	-
Administrative Conference	Administrative Support Staff (Out-of-state) x 2	7,370	-	-	-	-	-	-	-
PRSA - Public Affairs & Gov't Conference	PR	3,500	-	-	-	-	-	-	-
AWWA-DC Fly in	Legislative visits x2	-	-	-	-	-	-	-	-
Seminars & Workshops	Per diem and airfare for administration personnel (CHANGE TO ALL DOW EMPLOYEES) workshops and technical conferences and other educational workshops, human resources, public relations and attorney (see GL 571-010 for registration fees)	26,250	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Travel and Per Diem - Board \$ 17,315 \$ 6,539 \$ 17,000 \$ - \$ - \$ 17,000 \$ 4,370 \$ 21,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
AWWA National Conference	Board Members (3) Washington, DC - Jun. 21-24, 2026	11,235	-	10,000	-	-	10,000	-	12,000
AWWA Hawaii HWEA Pacific Water Conference	Board Members (2) Honolulu, HI - Feb. 2026 (Date TBD)	2,440	-	3,000	-	-	3,000	-	3,500
HWWA Hawai'i Section Conference	Board Members (2) Honolulu, HI - Oct. 2026 (Date TBD)	3,640	-	4,000	-	-	4,000	-	5,000
County Attorney Travel Expenses	Various Dates Inter-island	-	-	-	-	-	-	-	500

TOTAL: WU/Admin/Admin/Meeting Expense \$ 40,233 \$ 9,532 \$ 42,000 \$ - \$ - \$ 42,000 \$ 26,661 \$ 47,200

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Administrative Training Conferences	Registration	-	-	2,000	-	-	2,000	940	2,000
AWWA National Conference	Registration	-	-	5,400	-	-	5,400	147	5,000
AWWA Training Conferences	Registration (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	-	-	6,000	-	-	6,000	-	10,000
HRWA Training Conference	Registration	-	-	1,350	-	-	1,350	20,000	1,500
HWWA Hawai'i Section Conference	Registration	-	-	20,000	-	-	20,000	600	22,000
IMLA Conference	Registration	-	-	700	-	-	700	-	700
Project WET Conference	Registration	-	-	650	-	-	650	-	-
WaterSmart Innovations Conference & Expo	Registration	-	-	900	-	-	900	855	4,000
IT Training Conferences	Registration	-	-	5,000	-	-	5,000	-	-
Wahine Forum Conference	Registration	600	-	-	-	-	-	-	1,000
Design Build Conference & Expo	Registration		-	-	-	-	-	-	1,000
Board Meeting	Lunch for Board Meeting X 18 Mtgs	-	-	-	-	-	-	-	-
Seminars & Workshops	Meeting materials/Supplies	500	-	-	-	-	-	-	-
Annual meeting	Meeting materials/Supplies		-	-	-	-	-	-	-
Meeting Expense	Departmental budget -Meeting Expense		-	-	-	-	-	-	-
Administrative Conference	Administrative Support Staff	3,400	-	-	-	-	-	-	-
AWWA Water Infrastruture Conference & Exposition	Registration	640	-	-	-	-	-	425	-
AWWA Water Quality Technology Conference & Exposition	Registration	695	-	-	-	-	-	-	-
AWWA North American Water Loss Conference & Exposition	Registration	445	-	-	-	-	-	-	-
AWWA/WEF Utility Management Conference	Registration	650	-	-	-	-	-	-	-
HWWA Hawai'i Section Conference	Registration	1,600	-	-	-	-	-	-	-
HWWA Hawai'i Section Conference	Registration	20,000	-	-	-	-	-	-	-
AWWA Hawaii HWEA Pacific Water Conference	Registration	2,400	-	-	-	-	-	-	-
AWWA National Conference	Registration	2,200	-	-	-	-	-	-	-
HRWA Conference	Registration	3,600	-	-	-	-	-	-	-
Project WET Conference	Registration	575	-	-	-	-	-	-	-
WaterSmart Innovations Conference & Expo	Registration	475	-	-	-	-		-	-
Gov't Social Media Conference	Registration	819	-	-	-	-	-	-	-
PRSA - Public Affairs & Government Conferece	Registration	1,049	-	-	-	-	-	-	-
IMLA Conference	Registration	585	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Registration and Meeting Expense - Board \$ 5,200 \$ 7,144 \$ 9,950 \$ - \$ - \$ 9,950 \$ 4,995 \$ 7,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
AWWA National Conference	Registration	2,000	-	4,050	-	-	4,050		4,000
AWWA Hawaii HWEA Pacific Water Conference	Registration	1,000	-	1,200	-	-	1,200		1,200
HWWA Hawai'i Section Conference	Registration	1,000		3,500			3,500		1,100
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 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 282,522	\$ 219,228	\$ 339,339	\$ -	\$ 21,368	\$ 360,707	\$ 174,930	\$ 362,658
510-020	Temporary Assignment	500	3,691	500	-	-	500	-	500
510-030	Overtime	30,000	85,788	30,000	-	-	30,000	4,461	20,000
530-010	FICA	12,421	23,458	28,293	-	1,635	29,928	13,295	29,312
530-020	Retirement Contributions	38,965	31,814	81,441	-	5,128	86,569	36,184	91,958
530-030	Life & Health Insurance	10,910	10,769	18,231	-	-	18,231	15,005	40,217
530-060	Other Post Employment Benefits (OPEB)	38,670	39,726	25,417	-	-	25,417	30,096	38,456
	Total Labor & Related Fringe Expenses	\$ 413,988	\$ 414,474	\$ 523,221	\$ -	\$ 28,131	\$ 551,352	\$ 273,971	\$ 583,101
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 916,542	\$ 234,584	\$ 971,582	\$ 292,394	\$ (350,000)	\$ 913,976	\$ 49,518	\$ 610,000
543-000	Communication Services	114,252	82,030	102,440	43,960	-	146,400	89,408	109,332
543-000	Communication Services - Power & Pump	75,356	28,847	52,000	26,792	-	78,792	181	2,400
544-000	Freight and Postage	-	35	-	-	-	-	-	-
545-000	Rentals and Leases	93,954	35,395	34,250	23,355	-	57,605	20,360	22,820
550-000	Subscription Based IT Arrangements (SBITAs)	-	-	704,180	-	-	704,180	199,869	742,180
	Total Professional Services & Other Expenses	\$ 1,200,104	\$ 380,891	\$ 1,864,452	\$ 386,501	\$ (350,000)	\$ 1,900,953	\$ 359,336	\$ 1,486,732
	Repair & Maintenance Expenses								
561-000	Repair & Maintenance-Non-Water System	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 458,508	\$ 306,700
	Total Repair & Maintenance expenses	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 458,508	\$ 306,700
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 73,305	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 32,643	\$ 185,000
570-000	Books, Subscriptions, & Dues	500	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 73,805	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 32,643	\$ 185,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 6,600	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
572-010	Travel and Per Diem	17,250	-	-	-	-	-	-	-
573-010	Meeting Expense	8,000	-	-	-	-	-	-	-
	Total Training, Travel, and Meeting Expense	\$ 31,850	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Administration-IT Operating Expenses	\$ 3,291,130	\$ 1,332,278	\$ 2,879,373	\$ 965,872	\$ (321,869)	\$ 3,523,376	\$ 1,124,458	\$ 2,561,533

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Utility Fund									
10-02-10-540-010	WU/IT/Admin/ Professional Services	\$ 916,542	\$ 234,584	\$ 971,582	\$ 292,394	\$ (350,000)	\$ 913,976	\$ 49,518	\$ 610,000
10-02-10-543-000	WU/IT/Admin/Communication Services	\$ 114,252	\$ 82,030	\$ 102,440	\$ 43,960	\$ -	\$ 146,400	\$ 89,408	\$ 109,332
10-02-50-543-000	WU/IT/Power/Pump/Communication Services	\$ 75,356	\$ 28,847	\$ 52,000	\$ 26,792	\$ -	\$ 78,792	\$ 181	\$ 2,400
10-02-10-544-000	WU/IT/Admin/Freight and Postage Services (not used)	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-545-000	WU/IT/Admin/Rentals and Leases	\$ 93,954	\$ 35,395	\$ 34,250	\$ 23,355	\$ -	\$ 57,605	\$ 20,360	\$ 22,820
10-02-10-550-000	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)	\$ -	\$ -	\$ 704,180	\$ -	\$ -	\$ 704,180	\$ 199,869	\$ 742,180
10-02-10-561-000	WU/IT/Admin/Repairs and Maintenance - Other than Water System	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 458,508	\$ 306,700
10-02-10-563-000	WU/IT/Admin/Operating Supplies	\$ 73,305	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 32,643	\$ 185,000
10-02-10-570-010	WU/IT/Admin/Books, Publications, Subscriptions, and Memberships	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-571-010	WU/IT/Admin/Training and Development	\$ 6,600	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-572-010	WU/IT/Admin/Travel and Per Diem	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-573-010	WU/IT/Admin/Meeting Expense	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES	\$ 2,877,142	\$ 917,804	\$ 2,356,152	\$ 965,872	\$ (350,000)	\$ 2,972,024	\$ 850,487	\$ 1,978,432
10-02-00-604-999	WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases	\$ 497,667	\$ 197,158	\$ 145,001	\$ 59,686	\$ -	\$ 192,159	\$ 24,054	\$ -
10-02-00-605-999	WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases	\$ 70,000	\$ 15,940	\$ 920,001	\$ 48,433	\$ (62,174)	\$ 1,106,260	\$ 34,869	\$ 920,001
	SUMMARY OF CAPITAL PURCHASES	\$ 567,667	\$ 213,098	\$ 1,065,002	\$ 108,119	\$ (62,174)	\$ 1,298,419	\$ 58,923	\$ 920,001
	SUMMARY OF OPERATING EXPENSES	\$ 2,877,142	\$ 917,804	\$ 2,356,152	\$ 965,872	\$ (350,000)	\$ 2,972,024	\$ 850,487	\$ 1,978,432
	SUMMARY OF CAPITAL PURCHASES	\$ 567,667	\$ 213,098	\$ 1,065,002	\$ 108,119	\$ (62,174)	\$ 1,298,419	\$ 58,923	\$ 920,001
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 3,444,809	\$ 1,130,902	\$ 3,421,154	\$ 1,073,991	\$ (412,174)	\$ 4,270,443	\$ 909,410	\$ 2,898,433

TOTAL: WU/IT/Admin/ Professional Services		\$ 916,542	\$ 234,584	\$ 971,582	\$ 292,394	\$ (350,000)	\$ 913,976	\$ 49,518	\$ 610,000
Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
As-Needed Technical Support		150,000	-	600,000	292,394	(350,000)	542,394	7,595	300,000
IT Strategic Plan - Project Management			-	-	-	-	-	-	-
Network Security Maintenance		75,000	-	75,000	-	-	75,000	-	75,000
Financial System Upgrade	Upgrade of Microsoft GP and upgrade of Paramount WorkPlace with As-needed Technical Services (troubleshooting, training)	150,000	-	175,000	-	-	175,000	-	175,000
IT Strategic Plan - Review & Align Billing System Configuration	IT Strategic Plan - Review & Align Billing System Configuration	150,000	-	1	-	-	1	-	-
Evaluate- Replacement Maintenance Management Information System (MMIS)	Evaluate/Select Software, i.e. MPET	10,000	-	-	-	-	-	-	-
Website Replacement	Develop DOW website	30,000	-	46,581	-	-	46,581	41,923	10,000
Security installation and testing		-	-	75,000	-	-	75,000	-	50,000

TOTAL: WU/IT/Admin/Communication Services									
		\$ 114,252	\$ 82,030	\$ 102,440	\$ 43,960	\$ -	\$ 146,400	\$ 89,408	\$ 109,332
Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Frame Relay (128K)		3,260	-	3,500	-	-	3,500	-	-
Frame Relay (56K)		1,666	-	2,000	-	-	2,000	-	-
Main Telephone Lines		6,521	-	7,000	-	-	7,000	-	102,600
Bandwidth		36,225	-	38,000	23,705	-	61,705	-	-
Elevator; Panic Button; Fire Alarm	Admin, Microlab	4,564	-	5,000	-	-	5,000	-	-
Ops Fax Line; Microlab Fire Alarm; Fax Machine		2,174	-	1,500	-	-	1,500	-	-
Fax for front office building		725	-	1,500	-	-	1,500	-	-
Fire Alarm	2 Lines - Ops	1,304	-		-	-	-	-	-
Frame Relay (AS400)		1,666	-		-	-	-	-	-
Internet Connection		8,694	-	9,000	2,645	-	11,645	-	6,132
Lavanet		725	-	600	233	-	833	-	600
Long Distance Charges		1,739	-	2,000	-	-	2,000	-	-
T-Mobile Router			-	840	-	-	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	31,740	-	24,000	17,377	-	41,377	-	-
Anticipated Inflation		4,000	-	7,500	-	-	7,500	-	-

TOTAL: WU/IT/Power/Pump/Communication Services **\$ 75,356 \$ 28,847 \$ 52,000 \$ 26,792 \$ - \$ 78,792 \$ 181 \$ 2,400**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Frame Relay (56K) R065		1,794	-	2,000	17,155	-	19,155	181	2,400
SCADA Room		690	-	750	-	-	750	-	-
Haena Connection		690	-	750	-	-	750	-	-
Hanalei Connection		690	-	750	-	-	750	-	-
SCADA Alarm		690	-	750	-	-	750	-	-
Auto Dialer - Lihue		690	-	750	-	-	750	-	-
Lawai #2		690	-	750	-	-	750	-	-
Kekaha - Paua		690	-	750	-	-	750	-	-
Auto Dialer - Kilauea		690	-	750	-	-	750	-	-
SCADA Submaster - Kilauea		690	-	750	-	-	750	-	-
Hanamaulu Tank Circuit		414	-	500	-	-	500	-	-
Frame Relay (56K) Ornellas		1,587	-	1,750	-	-	1,750	-	-
Frame Relay (56K) Kalaheo		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Koloa		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Nonou		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Eleele		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Kekaha/Waimea		1,725	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Kilauea		1,794	-	2,000	-	-	2,000	-	-
Haena Well Connection		690	-	750	-	-	750	-	-
Waipao/Kekaha Connection		414	-	500	-	-	500	-	-
Paua/Kekaha Connection		414	-	500	-	-	500	-	-
Hanamaulu Booster		690	-	750	-	-	750	-	-
Cell phones for standby personnel	Cell Phone for Operations Personnel; monthly services.	28,980	-	15,000	9,637	-	24,637	-	-
	phone upgrades 40	9,200	-	-	-	-	-	-	-
	phone protection 40	1,380	-	-	-	-	-	-	-
DSL Service for employee to access SCADA from home	2 DSL Services (12)	1,339	-	-	-	-	-	-	-
HT SCADA Net	10M DIA		-	3,500	-	-	3,500	-	-
Anticipated Inflation		2,300	-	8,000	-	-	8,000	-	-

Budget moved to account 10-02-10-563-000

TOTAL: WU/IT/Admin/Rentals and Leases		\$ 93,954	\$ 35,395	\$ 34,250	\$ 23,355	\$ -	\$ 57,605	\$ 20,360	\$ 22,820
Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Copier Leases	Copiers/Printers	37,375	-	16,500	22,826	-	39,326	19,302	19,320
Copier usage fees	Xerox and Ricoh	1,150	-	2,750	-	-	2,750	-	-
PaperCut	Xerox sole source	-	-	1,200	-	-	1,200		
Safe Deposit Box		250	-	300	-	-	300	-	
Wide Format Scanner		-	-	10,000	-	-	10,000	-	
Postage Machine/Scale Feeder		3,450	-	3,500	529	-	4,029	1,058	3,500

TOTAL: WU/IT/Admin/Subscription Based IT Arrangement (SBITA) \$ - \$ - \$ 704,180 \$ - \$ - \$ 704,180 \$ 199,869 \$ 742,180

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Prithibi Consulting	CC&B Software, Cloud Hosting	-	-	370,000	-	-	370,000	-	370,000
Crowdstrike	299 endpoints	-	-	50,000	-	-	50,000	-	50,000
Cisco FLEX licensing	62 -> 80 seats	-	-	18,000	-	-	18,000	-	18,000
O365 Enterprise E3	CDW 125 seats	-	-	50,000	-	-	50,000	-	50,000
O365 Threat Intelligence	CDW 125 seats	-	-	9,000	-	-	9,000	-	9,000
O365 Teams	CDW 125 seats	-	-	7,500	-	-	7,500	-	7,500
O365 Conf	CDW 20 seats; initiate meeting	-	-	750	-	-	750	-	750
MS Visio	CDW 9 seats	-	-	2,250	-	-	2,250	-	2,250
MS Teams	CDW 125 seats	-	-	7,500	-	-	7,500	-	7,500
Adobe Acrobat DC	SHI 55 seats	-	-	16,000	-	-	16,000	-	16,000
Adobe Creative Cloud	SHI 1 seat	-	-	900	-	-	900	-	900
Bluebeam	ENG - SHI 9 seats	-	-	5,200	-	-	5,200	-	5,200
AutoCAD	ENG - AutoCAD 2 seats	-	-	4,500	-	-	4,500	-	4,500
Innovyze	ENG - InfoWater Pro 1 seat	-	-	11,000	-	-	11,000	-	11,000
Cloud Backup - Rapid Recovery		-	-	34,580	-	-	34,580	-	34,580
Firewall		-	-	2,500	-	-	2,500	-	2,500
Splashtop		-	-	5,800	-	-	5,800	-	5,800
Rapid Recovery	VPLS 1 yr incl 2TB + 10 TB	-	-	9,500	-	-	9,500	-	9,500
Pairsoft	Paramount Workplace Year 2 of 3	-	-	9,100	-	-	9,100	-	9,100
Cyberlock		-	-	4,000	-	-	4,000	-	4,000
Zoom		-	-	3,600	-	-	3,600	-	3,600
Trimble Software		-	-	35,000	-	-	35,000	-	35,000
Carahsoft	OpenGov Cartegraph (Year 2 of 5)	-	-	40,000	-	-	40,000	-	40,000
Website hosting		-	-	1,500	-	-	1,500	-	1,500
Website maintenance		-	-	6,000	-	-	6,000	-	6,000
Annual License Fee	Cloud-based document workflow and repository	-	-	-	-	-	-	-	23,000
Implementation	Cloud-based document workflow and repository	-	-	-	-	-	-	19,040	15,000

TOTAL: WU/IT/Admin/Repairs and Maintenance - Other than Water System \$ 1,571,383 \$ 503,339 \$ 306,700 \$ 578,561 \$ - \$ 885,261 \$ 458,508 \$ 306,700

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Dell Maintenance	Extension of Yearly Server Maintenance	27,600	-	27,600	-	-	27,600	-	27,600
ESRI	DOW supplement payment to County for use of ESRI (Engineering)	20,700	-	20,700	-	-	20,700	-	20,700
VoIP Phone	Hawaiian Tel	14,950	-	17,000	-	-	17,000	-	17,000
OCE Printer/Scanner	Engineering	10,350	-	12,000	-	-	12,000	-	12,000
Fire Suppression Systems	Admin-Fenwall FM-200 Fire Suppression System	3,450	-	5,000	-	-	5,000	-	5,000
SSL Certificate	Admin	1,150	-	1,400	-	-	1,400	-	1,400
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	172,500	-	180,000	180,206	-	360,206	-	180,000
Veritas Backup Exec Silver - SCADA	SHI	2,345	-	3,000	-	-	3,000	-	3,000
SCADA - Wonderware		70,000	-	40,000	-	-	40,000	-	40,000
	CC&B Cloud Hosting		-	-	383,527	-	383,527	-	-
	Fourwinds		-	-	8,978	-	8,978	-	-
	Innovyze		-	-	5,850	-	5,850	-	-
CCnB	CC&B Cloud Hosting	370,000	-	-	-	-	-	-	-
Anti Virus	CDW 299 seats	86,250	-	-	-	-	-	-	-
Project Management Software		11,500	-	-	-	-	-	-	-
Q365 Enterprise E3	CDW 120 seats	41,897	-	-	-	-	-	-	-
Q365 ATP?	CDW 120 seats	9,108	-	-	-	-	-	-	-
Conf Q365	CDW 20 seats	1,214	-	-	-	-	-	-	-
Customer Care & Billing License	Kauai License (Billing)	57,500	-	-	-	-	-	-	-
MPET/MMIS	Operations	25,300	-	-	-	-	-	-	-
Adobe Subscription	Annual Subscription Renewals		-	-	-	-	-	-	-
Adobe Acrobat DC	SHI 40 seats	11,098	-	-	-	-	-	-	-
Adobe Photoshop	SHI 1 seats	489	-	-	-	-	-	-	-
Adobe Creative Cloud	SHI 1 seats	1,150	-	-	-	-	-	-	-
MS Great Plains Dynamics 365	Accounting - license, upgrade and support	51,750	-	-	-	-	-	-	-
Innovyze	Engineering	10,925	-	-	-	-	-	-	-
Cloud Backup - Rapid Recovery	Admin	5,750	-	-	-	-	-	-	-
Firewall	Admin	3,450	-	-	-	-	-	-	-
BlueBeam	Engineering - 6 additional licenses	3,832	-	-	-	-	-	-	-
Bluebeam Revu eXtreme - ENG	SHI 4 seats	2,810	-	-	-	-	-	-	-
AutoCAD	Engineering - 2 licenses	2,300	-	-	-	-	-	-	-
Splashtop	Admin - IT inhouse support	2,300	-	-	-	-	-	-	-
Swift Comply - XC2	Engineering	2,300	-	-	-	-	-	-	-
Team	Admin/IT	575	-	-	-	-	-	-	-
AMR Software/Trimble Handhelds (Badger)	Handhelds for Meter Readers	3,450	-	-	-	-	-	-	-
Cyberlock	Cloud Hosting	1,495	-	-	-	-	-	-	-
Great Plains	Accounting - Maintenance & Support - Upgrade	11,500	-	-	-	-	-	-	-
Paramount	Maintenance & Support	17,250	-	-	-	-	-	-	-
Zoom	Annual License maintenance (10)	581	-	-	-	-	-	-	-
Visio	CDW 7 seats	1,594	-	-	-	-	-	-	-
			-	-	-	-	-	-	-

TOTAL: WU/IT/Admin/Operating Supplies		\$73,305	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 32,643	\$ 185,000
Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Computer Supplies	Batteries, storage devices, toner, etc	40,000	-	40,000	810	-	40,810	32,643	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	-	3,000
Replacement of cell phone equipment	Hardware and Accessories	5,000	-	-	-	-	-	-	-
SCADA Replacement Parts Inventory	Inventory parts	-	-	-	-	-	-	-	-
Mobile Devices	phone upgrades 40 qty	-	-	4,000	-	-	4,000	-	4,000
Mobile Device Protection	phone protection 40 qty	-	-	-	-	-	-	-	-
Computer Purchase	replacement computers >\$5K	-	-	110,000	-	-	110,000	-	110,000
Desk Phones	New desk phones	-	-	9,500	-	-	9,500	-	9,500
OPS iPads	17 iPads and cases for OPS GIS tools	-	-	8,500	-	-	8,500	-	8,500

TOTAL: WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases **\$ 497,667 \$ 197,158 \$ 145,001 \$ 59,686 \$ - \$ 192,159 \$ 24,054 \$ -**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Purchase of a Replacement Maintenance Management Information System (MMIS)	Purchase MMIS software, inc. 1st year service contract	650,000	-	-	12,528	-	-	-	-
Purchase of New/Replacement Computer	Replacement of WS/Servers, batteries	20,000	-	20,000	44,793	-	64,793	-	-
	Servers	20,000	-	20,000	-	-	20,000	-	-
	Switches	10,000	-	10,000	-	-	10,000	-	-
	Routers	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	-	-
Phone System	Upgrade phone system	60,000	-	1	-	-	1	-	-
Security Camera Replacment	baseyard replacement x 12, server for 45 cam	-	-	60,000	-	-	60,000	-	-
	Admin employee safety: consult, cameras, mount	-	-	-	-	-	-	-	-
New Billing System	Implementation of a New Customer Information System (CIS) for Billing & Collection.	1,600,000	-	-	-	-	-	-	-
Computer Purchase	replacement computers >\$5K	40,000	-	-	2,365	-	2,365	-	-
Desk Phones	New desk phones	-	-	-	-	-	-	-	-
OPS iPads	17 iPads and cases for OPS GIS tools @ \$500	-	-	-	-	-	-	-	-
		(1,500,000)							
		(370,000)							
		(70,000)							
		(50,000)							

TOTAL: WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases \$ 70,000 \$ 15,940 \$ 920,001 \$ 48,433 \$ (62,174) \$ 1,106,260 \$ 34,869 \$ 920,001

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Develop Web based GIS viewer and mapping layers	Develop GIS Technologies and Process	-	-	-	-	-	-	-	-
Purchase of New Computers/ Servers/Storage	New purchases; batteries/surge protection devices	25,000	-	-	48,433	-	48,433	34,869	-
Customized Search Feature for SharePoint		-	-	-	-	-	-	-	-
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
Website Replacement	Develop DOW website	-	-		-	-	-	-	-
Trimble	Handheld device for Meter Readers	25,000	-		-	-	-	-	-
		-	-		-	-	-	-	-
SOCaaS	Security operations center	-	-	200,000	-	(62,174)	137,826	-	200,000
	Hardware rebuild per CISA	-	-	300,000	-	-	300,000	-	300,000
		-	-		-	-	-	-	-
Great Plains	Upgrade and/or replacement of legacy software	-	-	400,000	-	-	400,000	-	400,000
							-		

FISCAL DIVISION -BILLING

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 579,709	\$ 650,737	\$ 542,316	\$ -	\$ 112,881	\$ 655,197	\$ 506,582	\$ 559,377
510-020	Temporary Assignment	5,000	1,914	5,000	-	-	5,000	737	5,000
510-030	Overtime	60,000	63,277	65,000	-	-	65,000	41,777	75,000
530-010	FICA	49,492	50,805	46,842	-	8,635	55,477	40,197	48,912
530-020	Retirement Contributions	155,270	144,390	130,156	-	27,091	157,247	110,997	153,450
530-030	Life & Health Insurance	41,586	45,979	94,075	-	-	94,075	69,060	100,543
530-060	Other Post Employment Benefits (OPEB)	79,347	108,412	107,960	-	6,220	114,180	80,277	96,140
	Total Labor & Related Fringe Expenses	\$ 970,404	\$ 1,065,514	\$ 991,349	\$ -	\$ 154,827	\$ 1,146,176	\$ 849,627	\$ 1,038,422
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 1,780	\$ -	\$ 1	\$ 450	\$ -	\$ 451	\$ 400	\$ 5,000
541-010	Other Services	33,200	20,692	33,000	-	-	33,000	24,336	34,400
541-020	Other Services -Billing Costs	259,030	218,741	197,652	177,875	-	375,527	178,268	240,330
	Total Professional Services & Other Expenses	\$ 294,010	\$ 239,433	\$ 230,653	\$ 178,325	\$ -	\$ 408,978	\$ 203,004	\$ 279,730
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 7,994	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,434	\$ 3,000
570-000	Books, Subscriptions, & Dues	300	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 8,294	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,434	\$ 3,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 705	\$ 3,000
572-010	Travel and Per Diem	5,000	-	1,000	-	-	1,000	2,474	3,000
573-010	Meeting Expense	600	-	600	-	-	600	-	1,000
	Total Training, Travel, and Meeting Expense	\$ 8,600	\$ -	\$ 4,600	\$ -	\$ -	\$ 4,600	\$ 3,179	\$ 7,000
	Total Fiscal Division-Billing Operating Expenses	\$ 1,281,308	\$ 1,307,855	\$ 1,229,602	\$ 178,325	\$ 154,827	\$ 1,562,754	\$ 1,059,244	\$ 1,328,152

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 310,904	\$ 242,341	\$ 238,253	\$ 178,325	\$ -	\$ 416,578	\$ 209,617	\$ 289,730
10-30-20-540-010	WU/Bill/Collection/Professional Services - General	\$ 1,780	\$ -	\$ 1	\$ 450	\$ -	\$ 451	\$ 400	\$ 5,000
10-30-20-541-010	WU/Bill/Collection/Other Services	\$ 33,200	\$ 20,692	\$ 33,000	\$ -	\$ -	\$ 33,000	\$ 24,336	\$ 34,400
10-30-20-541-020	WU/Bill/Collection/Billing Costs	\$ 259,030	\$ 218,741	\$ 197,652	\$ 177,875	\$ -	\$ 375,527	\$ 178,268	\$ 240,330
10-30-20-563-000	WU/Bill/Collection/Operating Supplies	\$ 7,994	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,434	\$ 3,000
10-30-20-570-010	WU/Bill/Collection/Books, Publications, Subscriptions, and Membership	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-20-571-010	WU/Bill/Collection/Training and Development	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 705	\$ 3,000
10-30-20-572-010	WU/Bill/Collection/Travel and Per Diem	\$ 5,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 2,474	\$ 3,000
10-30-20-573-010	WU/Bill/Collection/Meeting Expense	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ 1,000
	TOTAL OPERATING EXPENSES	\$ 310,904	\$ 242,341	\$ 238,253	\$ 178,325	\$ -	\$ 416,578	\$ 209,617	\$ 289,730

TOTAL: WU/Bill/Collection/Professional Services - General \$ 1,780 \$ - \$ 1 \$ 450 \$ - \$ 451 \$ 400 \$ 5,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Project Management	To implement online and credit card payments options	-	-	-	-	-	-	-	-
CC&B Support and Change Requests	CC&B Software & Hardware Support - Kauai cost allocation	-	-	-	450	-	450	-	-
Project Management	Alternative Billing Software	-	-	-	-	-	-	-	-
Consulting Services	Billing Software Services	-	-	-	-	-	-	400	5,000
\$ Fund	\$ Fund	-	-	1	-	-	1	-	-

TOTAL: WU/Bill/Collection/Other Services \$ 33,200 \$ 20,692 \$ 33,000 \$ - \$ - \$ 33,000 \$ 24,336 \$ 34,400

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Armored Car Service	Deposit pick up from DOW to Bank institution	9,200	-	9,000	-	-	9,000	6,678	9,400
Billing System Enhancements	CHANGE ORDER ALLOWANCE: TO Modify system to accommodate Billing Field Activity (F/A) Integration into MPET, Lockbox services, IVR, e-Bill services, and custom reports	-	-		-	-	-	-	-
Processing Service	Bank fees / Lock box processing fees (moved from 541- 020)	24,000	-	24,000	-	-	24,000	17,658	25,000

TOTAL: WU/Bill/Collection/Billing Costs \$ 259,030 \$ 218,741 \$ 197,652 \$ 177,875 \$ - \$ 375,527 \$ 178,268 \$ 240,330

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Postage for Water Bills	Postage for Water Bills (July 2024-January 2025 ~ \$9,800, say \$10,000)	123,390	-	120,000	123,390	-	243,390	109,801	145,000
Bill Processing Fees	Bill Processing fees, per contract Year 1 \$48,000	52,840	-	48,000	-	-	48,000	34,987	50,400
Billing System	Charges from HBWS for License, Software & Hardware Support. (50% of 99,273, rounded)		-	-	-	-	-	-	-
Lock box service	PO Box rental for the lockbox	-	-	-	-	-	-	-	-
Lock box service	Bank fees / Lock box processing fees (moved to 541-010)	-	-	-	-	-	-	-	-
Beacon Subscription Fee	Subscription Fee for Meters (\$0.68 per cellular meter per month ~ total 2,752)	82,800	-	14,472	15,000	-	29,472	16,830	24,000
Beacon Subscription Fee	Subscription Fee for Meters (\$0.50 per ME meter per month ~ total 21,768)	-	-	13,080	37,385	-	50,465	9,720	14,000
Badger Service License Agreement	Annual Service agreement February renewal - mobile read, license service agreement	-	-	2,100	2,100	-	4,200	\$ 6,930	\$ 6,930

TOTAL: WU/Bill/Collection/Operating Supplies \$ 7,994 \$ 2,908 \$ 3,000 \$ - \$ - \$ 3,000 \$ 3,434 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Miscellaneous supplies	Binders, receipt paper, and other supplies not covered in the office supply budget, meter reading small tools	5,500	-	2,000	-	-	2,000	2,434	2,000
Office and Desk Accessories	Ergonomic/ADA workspace fittings	1,650	-	1,000	-	-	1,000	1,000	1,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Staff Training	CC&B and/or new CIS billing, other	-	-	2,000	-	-	2,000	705	2,000
Staff development trainings	Customer Service trainings, other	3,000	-	1,000	-	-	1,000	-	1,000

[illegible]

[illegible]

FISCAL DIVISION -ACCOUNTING

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 621,240	\$ 875,498	\$ 727,356	\$ -	\$ 87,289	\$ 814,645	\$ 579,061	\$ 637,900
510-020	Temporary Assignment	10,000	1,128	5,000	-	-	5,000	1,115	5,000
510-030	Overtime	65,000	89,215	70,000	-	-	70,000	74,120	80,000
530-010	FICA	63,757	73,086	61,380	-	6,678	68,058	47,761	55,302
530-020	Retirement Contributions	200,022	147,459	174,565	-	20,949	195,514	148,558	173,496
530-030	Life & Health Insurance	76,642	57,737	84,668	-	-	84,668	59,185	70,380
530-060	Other Post Employment Benefits (OPEB)	85,030	168,799	97,165	-	-	97,165	116,630	67,298
	Total Labor & Related Fringe Expenses	\$ 1,121,691	\$ 1,412,922	\$ 1,220,134	\$ -	\$ 114,916	\$ 1,335,050	\$ 1,026,430	\$ 1,089,376
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 174,858	\$ 27,715	\$ 50,200	\$ -	\$ -	\$ 50,200	\$ 14,646	\$ 52,500
540-020	Professional Services - Accounting and Auditing	120,000	110,531	118,000	17,870	-	135,870	98,000	120,100
541-010	Other Services	42,000	22,035	25,000	-	-	25,000	18,885	28,000
550-000	Subscription Based IT Arrangements (SBITAs)	-	-	95,000	-	-	95,000	19,040	-
	Total Professional Services & Other Expenses	\$ 336,858	\$ 160,281	\$ 288,200	\$ 17,870	\$ -	\$ 306,070	\$ 150,571	\$ 200,600
	Office & Operating Supplies								
562-000	Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,922	\$ -
563-000	Operating Supplies	4,000	10,188	4,000	-	-	4,000	4,624	4,000
570-000	Books, Subscriptions, & Dues	810	405	1,000	-	-	1,000	274	1,005
	Total Office & Operating Supplies	\$ 34,011	\$ 17,080	\$ 5,000	\$ 2,363	\$ -	\$ 7,363	\$ 6,820	\$ 5,005
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
572-010	Travel and Per Diem	5,720	-	6,000	-	-	6,000	5,854	10,000
573-010	Meeting Expense	600	-	1,500	-	-	1,500	935	3,000
	Total Training, Travel, and Meeting Expense	\$ 9,320	\$ -	\$ 8,500	\$ -	\$ -	\$ 8,500	\$ 6,789	\$ 14,000
	Total Fiscal Division-Accounting Operating Expenses	\$ 1,501,880	\$ 1,590,283	\$ 1,521,834	\$ 20,233	\$ 114,916	\$ 1,656,983	\$ 1,190,610	\$ 1,308,981

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 164,180	\$ 219,605
10-31-10-540-010	WU/Acctg/Admin/Professional Services - General	\$ 174,858	\$ 27,715	\$ 50,200	\$ -	\$ -	\$ 50,200	\$ 14,646	\$ 52,500
10-31-10-540-020	WU/Acctg/Admin/Accounting and Auditing	\$ 120,000	\$ 110,531	\$ 118,000	\$ 17,870	\$ -	\$ 135,870	\$ 98,000	\$ 120,100
10-31-10-541-010	WU/Acctg/Admin/Other Services - General	\$ 42,000	\$ 22,035	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 18,885	\$ 28,000
10-31-10-550-000	WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs)	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000	\$ 19,040	\$ -
10-31-10-562-000	WU/Acctg/Admin/Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,922	\$ -
10-31-10-563-000	WU/Acctg/Admin/Operating Supplies	\$ 4,000	\$ 10,188	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 4,624	\$ 4,000
10-31-10-570-010	WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships	\$ 810	\$ 405	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 274	\$ 1,005
10-31-10-571-010	WU/Acctg/Admin/Training and Development	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
10-31-10-572-010	WU/Acctg/Admin/Travel & Per Diem	\$ 5,720	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 5,854	\$ 10,000
10-31-10-573-010	WU/Acctg/Admin/Meeting Expense	\$ 600	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 935	\$ 3,000
	SUMMARY OF OPERATING EXPENSES	\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 164,180	\$ 219,605
	SUMMARY OF CAPITAL OUTLAY/ MISC. CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 164,180	\$ 219,605

TOTAL: WU/Acctg/Admin/Professional Services - General \$ 174,858 \$ 27,715 \$ 50,200 \$ - \$ - \$ 50,200 \$ 14,646 \$ 52,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Bond Counsel	County's allocation to DOW. County makes all decisions regarding issuing and refunding bonds.	15,000	-	15,000	-	-	15,000	-	15,000
MOB GASB 68 - State	Reimbursement of pension audit costs	-	-	3,700	-	-	3,700	4,200	4,500
MOB GASB 75 - State	Reimbursement of OPEB audit costs	-	-	4,200	-	-	4,200	4,300	4,800
Auditor	Reimbursement for July 1, 20XX OPEB Actuarial Valuation Report	-	-	11,600	-	-	11,600	-	11,900
OPEB Actuarial Valuation Report - EUTF	Reimbursement for GASB 75 Valuation Report	-	-	3,200	-	-	3,200	-	3,500
GASB 75 Valuation Report - EUTF	Reimbursement for June 30, 20XX Pension Actuarial Report and supporting schedules	-	-	2,500	-	-	2,500	-	2,800
GASB 68 Actuarial Valuation Report, Supporting Schedules - ERS	Consulting Services as needed			10,000	-	-	10,000	6,146	10,000
Consulting Services	OPEB - Other Post Employment Benefits & ERS - County and/or State - fees and costs allocation to DOW.	20,600	-	-	-	-	-	-	-
Actuarial & Valuation Services	County's allocation to DOW. County makes all decisions regarding procurement and use of these services.	6,000	-	-	-	-	-	-	-
Workers Comp Actuarial Valuation									

TOTAL: WU/Acctg/Admin/Accounting and Auditing \$ 120,000 \$ 110,531 \$ 118,000 \$ 17,870 \$ - \$ 135,870 \$ 98,000 \$ 120,100

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Auditor	Annual Financial Audit	100,000	-	98,000	12,470	-	110,470	98,000	100,100
Consultant	Consulting services as needed.	20,000	-	20,000	5,400	-	25,400	-	20,000

TOTAL: WU/Acctg/Admin/Other Services - General **\$ 42,000** **\$ 22,035** **\$ 25,000** **\$ -** **\$ -** **\$ 25,000** **\$ 18,885** **\$ 28,000**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Bank Service Fees	Analysis Charge (Average \$2,300 per month = \$27,600 say \$28,000)	42,000	-	25,000	-	-	25,000	18,885	28,000

TOTAL: WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs) \$ - \$ - \$ 95,000 \$ - \$ - \$ 95,000 \$ 19,040 \$ -

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Debt Book	GASB 87 and 96 Software	-	-	10,000	-	-	10,000	-	-
Annual License Fee	Cloud-based document workflow and repository	-	-	15,000	-	-	15,000	-	-
Implementation	Cloud-based document workflow and repository	-	-	70,000	-	-	70,000	19,040	-
	Note: SBITA moved to IT								

TOTAL: WU/Acctg/Admin/Operating Supplies \$ 4,000 \$ 10,188 \$ 4,000 \$ - \$ - \$ 4,000 \$ 4,624 \$ 4,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Miscellaneous supplies	Binders and other specialty items not included in the Admin office supply budget	2,000	-	-	-	-	-	-	-
Dual Monitors	Dual Monitors	-	-	-	-	-	-	-	-
Office and Desk Accessories	Ergonomic/ADA workspace fittings	2,000	-	-	-	-	-	-	-
	Other Miscellaneous Supplies other than Office Supplies	-	-	4,000	-	-	4,000	4,624	4,000

TOTAL: WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships \$ 810 \$ 405 \$ 1,000 \$ - \$ - \$ 1,000 \$ 274 \$ 1,005

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
GFOA, AGA Membership	Annual membership for professional accounting dues	400	405	1,000	-	-	1,000	274	705
Subscriptions	Accounting profession subscriptions	410	-	-	-	-	-	-	300

TOTAL: WU/Acctg/Admin/Training and Development \$ 3,000 \$ - \$ 1,000 \$ - \$ - \$ 1,000 \$ - \$ 1,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation \$	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Trainings	Staff training, other	3,000	-	1,000	-	-	1,000	-	1,000
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

TOTAL: WU/Acctg/Admin/Travel & Per Diem \$ 5,720 \$ - \$ 6,000 \$ - \$ - \$ 6,000 \$ 5,854 \$ 10,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation s	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Travel & Per Diem	GFOA - Continuing Education for GAAP and GASB updates, conference, Accounting updates	5,000	-	5,000	-	-	5,000	5,854	9,000
Interisland meetings	AGA Interisland travel, other	720	-	1,000	-	-	1,000	-	1,000

TOTAL: WU/Acctg/Admin/Meeting Expense \$ 600 \$ - \$ 1,500 \$ - \$ - \$ 1,500 \$ 935 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation \$	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Registration Fees	GFOA, AGA conference, training, meetings	600	-	1,500	-	-	1,500	935	3,000

ENGINEERING DIVISION - ADMINISTRATION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 326,406	\$ 322,938	\$ 440,875	\$ -	\$ 59,378	\$ 500,253	\$ 289,099	\$ 322,881
510-020	Temporary Assignment	1,000	-	-	-	-	-	-	-
510-030	Overtime	10,500	70,435	50,000	-	39,650	89,650	52,032	50,000
530-010	FICA	27,374	25,427	37,552	-	4,543	42,095	24,768	28,525
530-020	Retirement Contributions	85,880	79,274	105,810	-	14,251	120,061	84,270	89,491
530-030	Life & Health Insurance	23,599	22,615	44,097	-	-	44,097	31,194	40,217
530-060	Other Post Employment Benefits (OPEB)	44,676	73,299	61,464	-	3,690	65,154	63,499	38,456
	Total Labor & Related Fringe Expenses	\$ 519,435	\$ 593,988	\$ 739,798	\$ -	\$ 121,512	\$ 861,310	\$ 544,862	\$ 569,570
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 4,713,280	\$ 1,947,785	\$ 3,345,000	\$ 3,365,856	\$ (201,900)	\$ 6,508,956	\$ 1,594,726	\$ 2,730,000
544-000	Freight and Postage	3,000	1,070	3,000	930	-	3,930	1,782	3,000
	Total Professional Services & Other Expenses	\$ 4,716,280	\$ 1,948,855	\$ 3,348,000	\$ 3,366,786	\$ (201,900)	\$ 6,512,886	\$ 1,596,508	\$ 2,733,000
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
561-000	Repair & Maintenance-Non-Water System	5,000	1,649	10,000	3,622	-	13,622	7,527	10,000
	Total Repair & Maintenance expenses	\$ 5,000	\$ 1,649	\$ 215,000	\$ 3,622	\$ -	\$ 218,622	\$ 7,527	\$ 215,000
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 26,895	\$ 38,793	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 13,628	\$ 35,000
570-000	Books, Subscriptions, & Dues	5,000	-	4,000	-	-	4,000	50	2,000
	Total Office & Operating Supplies	\$ 31,895	\$ 38,793	\$ 39,000	\$ 564	\$ -	\$ 39,564	\$ 13,678	\$ 37,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
572-010	Travel and Per Diem	65,250	19,051	65,250	-	-	65,250	44,911	71,000
573-010	Meeting Expense	16,000	3,993	16,000	-	-	16,000	18,067	19,950
	Total Training, Travel, and Meeting Expense	\$ 107,250	\$ 25,597	\$ 91,250	\$ -	\$ -	\$ 91,250	\$ 62,978	\$ 100,950
	Total Engineering-Administration Operating Expenses	\$ 5,379,860	\$ 2,608,882	\$ 4,433,048	\$ 3,370,972	\$ (80,388)	\$ 7,723,632	\$ 2,225,553	\$ 3,655,520

ENGINEERING DIVISION - WATER QUALITY

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 265,200	\$ 360,287	\$ 316,979	\$ -	\$ 46,119	\$ 363,098	\$ 222,646	\$ 428,249
510-020	Temporary Assignment	1,500	-	5,000	-	-	5,000	-	5,000
510-030	Overtime	3,500	24,998	25,000	-	-	25,000	2,851	15,000
530-010	FICA	25,736	29,693	26,544	-	3,528	30,072	19,365	34,291
530-020	Retirement Contributions	80,739	53,985	76,075	-	11,069	87,144	53,415	107,580
530-030	Life & Health Insurance	11,710	11,393	29,398	-	-	29,398	20,414	50,271
530-060	Other Post Employment Benefits (OPEB)	36,299	61,046	40,976	-	-	40,976	38,129	48,070
	Total Labor & Related Fringe Expenses	\$ 424,684	\$ 541,402	\$ 519,972	\$ -	\$ 60,716	\$ 580,688	\$ 356,820	\$ 688,461
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 8,758	\$ 2,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
544-000	Freight and Postage	1,144	-	-	-	-	-	279	-
	Total Professional Services & Other Expenses	\$ 9,902	\$ 2,839	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ -
	Repair & Maintenance Expenses								
561-000	Repair & Maintenance-Non-Water System	\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Repair & Maintenance expenses	\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Office & Operating Supplies	\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Engineering-Water Quality Operating Expenses		\$ 440,021	\$ 551,336	\$ 519,972	\$ -	\$ 60,716	\$ 580,688	\$ 357,099	\$ 688,461

ENGINEERING DIVISION - PROJECT MANAGEMENT

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 645,400	\$ 497,529	\$ 621,648	\$ -	\$ 55,173	\$ 676,821	\$ 383,798	\$ 679,568
510-020	Temporary Assignment	2,000	470	-	-	-	-	206	-
510-030	Overtime	15,000	28,994	30,000	-	-	30,000	43,693	60,000
530-010	FICA	57,436	39,868	49,851	-	4,221	54,072	33,270	56,577
530-020	Retirement Contributions	18,093	96,873	149,196	-	13,242	162,438	184,380	177,496
530-030	Life & Health Insurance	66,498	32,324	66,145	-	-	66,145	47,837	90,489
530-060	Other Post Employment Benefits (OPEB)	88,338	88,494	92,195	-	-	92,195	72,686	86,526
	Total Labor & Related Fringe Expenses	\$ 892,765	\$ 784,552	\$ 1,009,035	\$ -	\$ 72,636	\$ 1,081,671	\$ 765,870	\$ 1,150,656
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ 6,430	\$ -
	Total Professional Services & Other Expenses	\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ 6,430	\$ -
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
	Total Office & Operating Supplies	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
Total Engineering-Project Management Operating Expenses		\$ 2,853,262	\$ 785,147	\$ 1,009,035	\$ 968,025	\$ 72,636	\$ 2,049,696	\$ 772,360	\$ 1,150,656

ENGINEERING DIVISION - WATER RESOURCE									
		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 323,534	\$ 583,625	\$ 423,982	\$ -	\$ 110,447	\$ 534,429	\$ 538,057	\$ 367,689
510-020	Temporary Assignment	5,000	13,741	15,000	-	-	15,000	14,636	15,000
510-030	Overtime	30,000	92,092	50,000	-	25,350	75,350	87,788	60,000
530-010	FICA	24,231	50,380	37,407	-	8,479	45,886	47,500	33,866
530-020	Retirement Contributions	76,019	147,180	101,756	-	26,639	128,395	136,276	106,245
530-030	Life & Health Insurance	21,850	36,812	36,747	-	-	36,747	56,498	40,217
530-060	Other Post Employment Benefits (OPEB)	44,283	115,377	51,220	-	-	51,220	108,694	38,456
	Total Labor & Related Fringe Expenses	\$ 524,917	\$ 1,039,207	\$ 716,112	\$ -	\$ 170,915	\$ 887,027	\$ 989,449	\$ 661,473
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
	Total Professional Services & Other Expenses	\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
	Training, Travel, and Meeting Expense								
572-010	Travel and Per Diem	-	20	-	-	-	-	160	-
	Total Training, Travel, and Meeting Expense	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ -
	Total Engineering-Water Resource Operating Expenses	\$ 1,368,089	\$ 1,740,900	\$ 716,112	\$ 78,883	\$ 170,915	\$ 965,910	\$ 1,006,340	\$ 661,473

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Engineering	Operating Expenses								
10-20-10-540-010	WU/Eng/Admin/Professional Services (Consolidated)	\$ 7,524,812	\$ 2,652,892	\$ 3,345,000	\$ 4,412,764	\$ (201,900)	\$ 7,555,864	\$ 1,617,887	\$ 2,730,000
10-20-10-540-010	WU/Eng/Admin/Professional Services	\$ 4,713,280	\$ 1,947,785	\$ 3,345,000	\$ 3,365,856	\$ (201,900)	\$ 6,508,956	\$ 1,594,726	\$ 2,730,000
10-10-40-540-010	WU/Qual/Purification/Professional Services - General	\$ 8,758	\$ 2,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-10-540-010	WU/Const/Admin/Professional Services - General	\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ 6,430	\$ -
10-22-10-540-010	WU/Plan/Admin/Professional Services	\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services (Consolidated)	\$ 4,144	\$ 1,070	\$ 3,000	\$ 930	\$ -	\$ 3,930	\$ 2,061	\$ 3,000
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services	\$ 3,000	\$ 1,070	\$ 3,000	\$ 930	\$ -	\$ 3,930	\$ 1,782	\$ 3,000
10-10-40-544-000	WU/Qual/Purification/Freight and Postage Services	\$ 1,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ -
10-20-10-560-000	WU/Eng/Admin/R & R - Water System (Consolidated)	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
10-20-10-560-000	WU/Eng/Admin/Repairs & Maintenance - Water System	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
10-20-10-561-000	WU/Eng/Admin/R & R - Other than Water System (Consolidated)	\$ 9,213	\$ 7,998	\$ 10,000	\$ 3,622	\$ -	\$ 13,622	\$ 7,527	\$ 10,000
10-20-10-561-000	WU/Eng/Admin/Repairs & Maintenance - Other than Water System	\$ 5,000	\$ 1,649	\$ 10,000	\$ 3,622	\$ -	\$ 13,622	\$ 7,527	\$ 10,000
10-10-40-561-000	WU/Qual/Purification/Repairs and Maintenance - Other than Water System	\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-563-000	WU/Eng/Admin/Operating Supplies (Consolidated)	\$ 29,012	\$ 39,539	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 13,688	\$ 35,000
10-20-10-563-000	WU/Eng/Admin/Operating Supplies	\$ 26,895	\$ 38,793	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 13,628	\$ 35,000
10-10-40-563-000	WU/Qual/Purification/Operating Supplies	\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-10-563-000	WU/Const/Admin/Operating Supplies	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships (Consolidated)	\$ 5,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 50	\$ 2,000
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships	\$ 5,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 50	\$ 2,000
10-20-10-571-010	WU/Eng/Admin/Training and Development (Consolidated)	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
10-20-10-571-010	WU/Eng/Admin/Training and Development	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem (Consolidated)	\$ 65,250	\$ 19,071	\$ 65,250	\$ -	\$ -	\$ 65,250	\$ 45,071	\$ 71,000
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem	\$ 65,250	\$ 19,051	\$ 65,250	\$ -	\$ -	\$ 65,250	\$ 44,911	\$ 71,000
10-22-10-572-010	WU/Plan/Admin/Travel & Per Diem	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ -
10-20-10-573-010	WU/Eng/Admin/Meeting Expense (Consolidated)	\$ 16,000	\$ 3,993	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 18,067	\$ 19,950
10-20-10-573-010	WU/Eng/Admin/Meeting Expense	\$ 16,000	\$ 3,993	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 18,067	\$ 19,950
10-22-10-573-010	WU/Plan/Admin/Meeting Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUMMARY OF OPERATING EXPENSES	\$ 7,679,431	\$ 2,727,116	\$ 3,693,250	\$ 4,417,880	\$ (201,900)	\$ 7,909,230	\$ 1,704,351	\$ 3,085,950
Engineering	Miscellaneous Capital Outlay								
10-20-00-604-999	WU/Eng/Admin/Capital Outlay - R & R/Misc. Capital Purchases	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-00-605-999	WU/Eng/Admin/Capital Outlay - Exp/Misc. Capital Purchases	\$ 40,000	\$ 12,594	\$ -	\$ 3,867	\$ -	\$ 3,867	\$ -	\$ 10,000
	Miscellaneous Capital Outlay	\$ 50,000	\$ 12,594	\$ -	\$ 3,867	\$ -	\$ 3,867	\$ -	\$ 10,000
	ENGINEERING TOTAL - OPERATING & MISCELLANEOUS CAPITAL OUTLAY	\$ 7,729,431	\$ 2,739,710	\$ 3,693,250	\$ 4,421,747	\$ (201,900)	\$ 7,913,097	\$ 1,704,351	\$ 3,095,950

TOTAL: WU/Eng/Admin/Professional Services

\$4,713,280 \$ 1,947,785 \$ 3,345,000 \$ 3,365,856 \$ (201,900) \$ 6,508,956 \$ 1,594,726 \$ 2,730,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Kauai Watershed Alliance	Renewal of Annual Request	250,000	-	-	-	-	-	-	-
USGS Rainfall, Streamflow, and Groundwater Monitoring Program	Renewal - Joint Funding Agreement (KDOW - USGS) Rainfall, Streamflow, and Groundwater Monitoring Program	72,000	-	75,000	46,746	-	121,746	72,581	80,000
Kauai Water Use and Development Plan Update	Professional services to complete the Kauai Water Use and Development Plan Update	100,000	-	-	69,600	-	69,600	-	100,000
Technical Design and Specialty Technical Engineering Services	Professional Technical Design, Specialty Technical Engineering Services and Hazardous Materials Survey	1,000,000	-	1,400,000	784,714	-	2,184,714	1,395,885	700,000
Project Management and Inspectional Services	As-Needed Project Management and Inspectional Services	1,000,000	-	1,400,000	907,381	(201,900)	2,105,481		1,050,000
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	50,000	-	-	-	-	-	-	100,000
SDWA Testing	EPA mandated compliance monitoring, water sample testing services (Contract Lab Services)	85,000	-	100,000	42,220	-	142,220	76,260	100,000
LCRR Update	Lead and Copper Rule Revisions (LCRR) Update to meet EPA regulatory deadlines	600,000	-	250,000	636,421	-	886,421	-	-
Surveying	As-needed surveying services	15,000	-	15,000	11,916	-	26,916	50,000	50,000
Water System Investment Plan (WSIP)	Long Range plan, GIS and hydraulic model update and validation	200,000	-	100,000	757,958	-	857,958	-	500,000
Specialty Technical Services	Hazardous Material Survey & Specialty Engineering Services	-	-	-	-	-	-	-	-
Preliminary Engineering	Permit fees and project related start-up fees	-	-	5,000	-	-	5,000	-	-
AWIA RRA and ERP Update		-	-	-	-	-	-	-	50,000

TOTAL: **WU/Eng/Admin/Freight and Postage Services \$ 3,000 \$ 1,070 \$ 3,000 \$ 930 \$ - \$ 3,930 \$ 1,782 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Quality Samples - Shipping	Freight services to ship water quality samples to contract lab for analysis	3,000		3,000	930	-	3,930	1,782	3,000

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Water System \$ - \$ - \$ 205,000 \$ - \$ - \$ 205,000 \$ - \$ 205,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
XC2	Backflow Prevention Device Inventory and Compliance System	-	-	-	-	-	-	-	-
Water Quality Field Sampling Stations	Microbiology field sampling station	-	-	5,000	-	-	5,000	-	5,000
Paupa Tank	Repair and remediation, additional sample testing	-	-	200,000	-	-	200,000	-	200,000

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Other than Water System \$ 5,000 \$ 1,649 \$ 10,000 \$ 3,622 \$ - \$ 13,622 \$ 7,527 \$ 10,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Lab equipment maintenance and repairs	Annual inspection, maintenance and repair	5,000	1,649	10,000	3,622	-	13,622	7,527	10,000

[illegible]

TOTAL: WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships **\$ 5,000** **\$ -** **\$ 4,000** **\$ -** **\$ -** **\$ 4,000** **\$ 50** **\$ 2,000**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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	-	2,000	-		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	-	2,000	-		2,000	50	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.	1,000	-	-	-		-	-	-

TOTAL: WU/Eng/Admin/Training and Development \$ 26,000 \$ 2,553 \$ 10,000 \$ - \$ - \$ 10,000 \$ - \$ 10,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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.)	26,000	-	5,000	-	-	5,000	-	5,000
ESRI ArcMap/GIS - Innovyze InfoWater Traning	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

TOTAL: WU/Eng/Admin/Travel and Per Diem

\$ 65,250 \$ 19,051 \$ 65,250 \$ - \$ - \$ 65,250 \$ 44,911 \$ 71,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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	-	3,750	-	-	3,750	-	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	-	8,500	-	-	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	-	8,500	-	-	8,500	-	8,500
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	-	8,500
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	-	5,750	-	-	5,750	-	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	-	7,500	-	-	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	-	8,500	-	-	8,500	-	8,500
ESRI Water GIS Conference	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	-	8,500
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	-	5,750	-	-	5,750	-	7,500
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

TOTAL: WU/Eng/Admin/Meeting Expense \$ 16,000 \$ 3,993 \$ 16,000 \$ - \$ - \$ 16,000 \$ 18,067 \$ 19,950

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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	-	700	-	-	700	-	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	-	1,750	-	-	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	-	1,750	-	-	1,750	-	1,750
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	-	1,750
Conference/Training Registration - Various	Registration fees for staff to attend various on-island and off-island professional development training, certification and conferences.	3,000	-	3,000	-	-	3,000	-	6,000
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	-	1,750	-	-	1,750	-	1,750

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	-	3,800
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	-	1,500
AWWA Annual Conference & Expo	Registration for two (2) staff members to attend the AWWA Annual Conference and Expo (ACE).	-	-		-	-	-	-	2,000

TOTAL: WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases \$ 40,000 \$ 12,594 \$ - \$ 3,867 \$ - \$ 3,867 \$ - \$10,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Preliminary Engineering	Permit fees and project related start-up fees	10,000	-	-	3,867	-	3,867	-	-
LuminUltra Q-16 Analyzer	Microbiological Laboratory Equipment: LuminUltra Q-16 Real Time qPCR Equipment (Non-compliance real time microbiological sampling equipment)	20,000	-	-	-	-	-	-	-
Water Quality Field Sampling Stations	Microbiology field sampling station	5,000	-	-	-	-	-	-	-
Ice Machine	Contract lab is requiring us to ship samples with ice packs because samples have been coming in too warm to be suitable for testing. Planning a 60 pound per day machine (smallest size made)	5,000	-	-	-	-	-	-	-
GPS Rover		-	-	-	-	-	-	-	10,000

OPERATIONS DIVISION - SOURCE

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 647,424	\$ 634,409	\$ 474,576	\$ -	\$ 115,509	\$ 590,085	\$ 497,932	\$ 503,621
510-020	Temporary Assignment	3,000	2,086	2,000	-	-	2,000	614	2,000
510-030	Overtime	6,600	14,289	10,000	-	-	10,000	7,375	10,000
510-040	Standby	-	7,169	7,000	-	-	7,000	1,595	7,000
530-010	FICA	49,795	51,641	37,759	-	8,836	46,595	39,268	39,981
530-020	Retirement Contributions	156,219	167,417	113,898	-	27,722	141,620	107,359	125,429
530-030	Life & Health Insurance	58,530	41,057	56,818	-	-	56,818	54,661	70,380
530-060	Other Post Employment Benefits (OPEB)	88,615	106,727	62,406	-	-	62,406	79,613	67,298
	Total Labor & Related Fringe Expenses	\$ 1,010,183	\$ 1,024,795	\$ 764,457	\$ -	\$ 152,067	\$ 916,524	\$ 788,417	\$ 825,709
	Bulk Water Purchase								
565-000	Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
	Total Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 80,060	\$ 70,917	\$ 80,000	\$ 3,953	\$ -	\$ 83,953	\$ 24,939	\$ 80,000
	Total Office & Operating Supplies	\$ 80,060	\$ 70,917	\$ 80,000	\$ 3,953	\$ -	\$ 83,953	\$ 24,939	\$ 80,000
	Total Operations-Source Operating Expenses	\$ 3,053,156	\$ 2,921,304	\$ 2,779,392	\$ 319,190	\$ 152,067	\$ 3,250,649	\$ 2,017,828	\$ 2,840,644

OPERATIONS DIVISION - PURIFICATION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 298,872	\$ 243,741	\$ 190,188	\$ -	\$ 41,685	\$ 231,873	\$ 236,461	\$ 288,334
510-020	Temporary Assignment	1,500	6,732	2,000	-	-	2,000	394	2,000
510-030	Overtime	33,000	24,820	30,000	-	-	30,000	24,796	30,000
530-040	Standby	10,000	9,533	10,000	-	-	10,000	11,482	10,000
530-010	FICA	27,258	21,133	17,762	-	3,189	20,951	21,051	25,271
530-020	Retirement Contributions	85,515	54,301	45,645	-	10,004	55,649	48,789	79,280
530-030	Life & Health Insurance	4,627	23,766	24,351	-	-	24,351	26,838	40,217
530-060	Other Post Employment Benefits (OPEB)	40,908	40,160	26,746	-	-	26,746	40,782	38,456
	Total Labor & Related Fringe Expenses	\$ 501,680	\$ 424,186	\$ 346,692	\$ -	\$ 54,878	\$ 401,570	\$ 410,593	\$ 513,558
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 229,286	\$ 239,022	\$ 181,360	\$ 22,510	\$ -	\$ 203,870	\$ 90,577	\$ 189,928
	Total Office & Operating Supplies	\$ 229,286	\$ 239,022	\$ 181,360	\$ 22,510	\$ -	\$ 203,870	\$ 90,577	\$ 189,928
	Total Operations-Purification Operating Expenses	\$ 730,966	\$ 663,208	\$ 528,052	\$ 22,510	\$ 54,878	\$ 605,440	\$ 501,170	\$ 703,486

OPERATIONS DIVISION - POWER & PUMP (P & P)									
		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 230,760	\$ 237,463	\$ 202,428	\$ -	\$ 47,804	\$ 250,232	\$ 250,319	\$ 237,683
510-020	Temporary Assignment	4,000	4,161	3,000	-	-	3,000	2,537	3,000
510-030	Overtime	8,800	13,776	15,000	-	-	15,000	19,623	20,000
530-040	Standby	-	11,013	10,000	-	-	10,000	20,062	10,000
530-010	FICA	16,812	20,526	17,628	-	3,657	21,285	22,753	20,707
530-020	Retirement Contributions	52,744	74,495	48,583	-	11,473	60,056	145,127	64,964
530-030	Life & Health Insurance	12,322	7,114	24,351	-	-	24,351	20,371	30,163
530-060	Other Post Employment Benefits (OPEB)	31,585	38,869	26,746	-	-	26,746	40,809	28,843
	Total Labor & Related Fringe Expenses	\$ 357,023	\$ 407,417	\$ 347,736	\$ -	\$ 62,934	\$ 410,670	\$ 521,601	\$ 415,360
	Utilities & Fuel								
551-000	Utilities	\$ 3,246,370	\$ 2,838,353	\$ 3,403,439	\$ 12,776	\$ -	\$ 3,416,215	\$ 2,291,275	\$ 3,532,071
	Total Utilities Expense	\$ 3,246,370	\$ 2,838,353	\$ 3,403,439	\$ 12,776	\$ -	\$ 3,416,215	\$ 2,291,275	\$ 3,532,071
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ 217,834	\$ 112,973	\$ 40,000	\$ 87,599	\$ -	\$ 127,599	\$ 128,038	\$ 250,000
	Total Repair & Maintenance expenses	\$ 217,834	\$ 112,973	\$ 40,000	\$ 87,599	\$ -	\$ 127,599	\$ 128,038	\$ 250,000
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 94,334	\$ 41,173	\$ 75,000	\$ 2,965	\$ -	\$ 77,965	\$ 17,759	\$ 75,000
563-010	Inventory Stock	40,000	13,085	40,000	-	-	40,000	3,578	40,000
	Total Office & Operating Supplies	\$ 134,334	\$ 54,258	\$ 115,000	\$ 2,965	\$ -	\$ 117,965	\$ 21,337	\$ 115,000
	Total Operations-P & P Operating Expenses	\$ 3,955,561	\$ 3,413,001	\$ 3,906,175	\$ 103,340	\$ 62,934	\$ 4,072,449	\$ 2,962,251	\$ 4,312,431

OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION (T & D)

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 2,671,741	\$ 2,980,520	\$ 3,090,129	\$ -	\$ 653,758	\$ 3,743,887	\$ 2,566,451	\$ 2,871,991
510-020	Temporary Assignment	25,000	27,006	25,000	-	-	25,000	39,172	25,000
510-030	Overtime	231,000	334,506	250,000	-	-	250,000	363,217	350,000
530-040	Standby	185,000	212,131	200,000	-	-	200,000	163,853	200,000
530-010	FICA	221,231	265,472	272,732	-	50,012	322,744	242,129	263,695
530-020	Retirement Contributions	694,058	707,247	741,631	-	156,902	898,533	722,365	827,278
530-030	Life & Health Insurance	266,411	200,236	373,376	-	-	373,376	324,473	432,335
530-060	Other Post Employment Benefits (OPEB)	365,689	531,439	410,099	-	-	410,099	439,529	413,405
	Total Labor & Related Fringe Expenses	\$ 4,660,130	\$ 5,258,557	\$ 5,362,967	\$ -	\$ 860,672	\$ 6,223,639	\$ 4,861,189	\$ 5,383,704
	Professional Services & Other Expenses								
541-010	Other Services	\$ 2,000	\$ 69,859	\$ 2,000	\$ 1,257	\$ -	\$ 3,257	\$ 3,353	\$ 3,000
545-000	Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	5,496	30,000
	Total Professional Services & Other Expenses	\$ 34,809	\$ 91,123	\$ 32,000	\$ 6,859	\$ -	\$ 38,859	\$ 8,849	\$ 33,000
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ 223,764	\$ 53,926	\$ 340,000	\$ 8,688	\$ -	\$ 348,688	\$ 30,091	\$ 140,000
561-000	Repair & Maintenance-Non-Water System	573,983	339,178	203,400	124,790	-	328,190	90,443	233,400
	Total Repair & Maintenance expenses	\$ 797,747	\$ 393,104	\$ 543,400	\$ 133,478	\$ -	\$ 676,878	\$ 120,534	\$ 373,400
	Utilities & Fuel								
564-000	Fuel	\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
	Total Utilities Expense	\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 334,654	\$ 426,302	\$ 368,800	\$ 27,481	\$ -	\$ 396,281	\$ 206,043	\$ 368,800
563-010	Inventory Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,420,276	1,097,000
	Total Office & Operating Supplies	\$ 4,014,873	\$ 2,275,777	\$ 2,463,800	\$ 2,218,055	\$ (1,224,551)	\$ 3,457,304	\$ 2,626,319	\$ 1,465,800
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 45,000	\$ 28,087	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 18,439	\$ 45,000
572-010	Travel and Per Diem	19,000	622	45,000	-	-	45,000	25,116	45,000
	Total Training, Travel, and Meeting Expense	\$ 64,000	\$ 28,709	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 43,555	\$ 90,000
	Total Operations-T & D Operating Expenses	\$ 9,774,424	\$ 8,214,693	\$ 8,684,667	\$ 2,399,416	\$ (363,879)	\$ 10,720,204	\$ 7,758,494	\$ 7,505,904

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 10,985,091	\$ 8,097,251	\$ 9,076,434	\$ 2,844,456	\$ (1,224,551)	\$ 10,696,339	\$ 7,442,723	\$ 8,224,134
10-40-60-541-010	WU/Ops/TandD/Other Services	2,000	69,859	2,000	1,257	-	3,257	3,353	3,000
10-40-60-545-000	WU/Ops/TandD/Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	6,234	30,000
10-40-50-551-000	WU/Ops/Power/Pump/Utility Services	3,246,370	2,838,353	3,403,439	12,776	-	3,416,215	2,548,787	3,532,071
10-40-50-560-000	WU/Ops/PandP/Repairs and Maintenance - Water System	217,834	112,973	40,000	87,599	-	127,599	137,733	250,000
10-40-60-560-000	WU/Ops/TandD/Repairs and Maintenance - Water System	223,764	53,926	340,000	8,688	-	348,688	31,768	140,000
10-40-60-561-000	WU/Ops/TandD/Repairs and Maintenance - Other than Water System	573,983	339,178	203,400	124,790	-	328,190	128,345	233,400
10-40-30-563-000	WU/Ops/Source/Operating Supplies	80,060	70,917	80,000	3,953	-	83,953	32,244	80,000
10-40-40-563-000	WU/Ops/Purification/Operating Supplies	229,286	239,022	181,360	22,510	-	203,870	103,397	189,928
10-40-50-563-000	WU/Ops/PandP/Operating Supplies	94,334	41,173	75,000	2,965	-	77,965	21,706	75,000
10-40-60-563-000	WU/Ops/TandD/Operating Supplies	334,654	426,302	368,800	27,481	-	396,281	283,700	368,800
10-40-50-563-010	WU/Ops/PandP/Operating Supplies/Invty. Stock	40,000	13,085	40,000	-	-	40,000	6,891	40,000
10-40-60-563-010	WU/Ops/TandD/Operating Supplies/Invty. Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,613,419	1,097,000
10-40-60-564-000	WU/Ops/TandD/Fuel	202,865	167,423	192,500	41,024	-	233,524	114,987	160,000
10-40-30-565-000	WU/Ops/Source/Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,360,713	1,934,935
10-40-60-571-010	WU/Ops/TandD/Training & Development	45,000	28,087	45,000	-	-	45,000	22,169	45,000
10-40-60-572-010	WU/Ops/TandD/Travel & Per Diem	19,000	622	45,000	-	-	45,000	27,277	45,000
Miscellaneous Capital Purchases		\$ 3,296,997	\$ 1,839,111	\$ 1,476,500	\$ 1,610,354	\$ 94,000	\$ 4,350,854	\$ 1,332,058	\$ 2,449,276
10-40-00-604-999	WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases	2,506,047	1,603,505	1,170,000	1,285,281	294,000	3,919,281	939,861	1,330,000
10-40-00-605-999	WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases	790,950	235,606	306,500	325,073	(200,000)	431,573	392,197	1,119,276
New Capital Outlay		\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-00-604-000	WU/Ops/Capital Outlay - R&R	420,000	-	-	-	-	-	-	-
10-40-00-605-000	WU/Ops/Capital Outlay - Expansion	30,000	-	-	-	-	-	-	-
	SUMMARY OF OPERATING EXPENSES	\$ 10,985,091	\$ 8,097,251	\$ 9,076,434	\$ 2,844,456	\$ (1,224,551)	\$ 10,696,339	\$ 7,442,723	\$ 8,224,134
	SUMMARY OF CAPITAL PURCHASES	\$ 3,296,997	\$ 1,839,111	\$ 1,476,500	\$ 1,610,354	\$ 94,000	\$ 4,350,854	\$ 1,332,058	\$ 2,449,276
	SUMMARY OF CAPITAL OUTLAY	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 14,732,088	\$ 9,936,362	\$ 10,552,934	\$ 4,454,810	\$ (1,130,551)	\$ 15,047,193	\$ 8,774,781	\$ 10,673,410

TOTAL: WU/Ops/TandD/Other Services \$ 2,000 \$ 69,859 \$ 2,000 \$ 1,257 \$ - \$ 3,257 \$ 3,353 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
One Call	One Call Center	2,000	-	2,000	1,257	-	3,257	3,353	3,000

TOTAL: WU/Ops/TandD/Rentals and Leases \$ 32,809 \$ 21,264 \$ 30,000 \$ 5,602 \$ - \$ 35,602 \$ 6,234 \$ 30,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Construction equipment rentals.	Equipment rental. (e.g. excavator, roller, loader, scissor lift, boom lift, etc.)	30,000	-	30,000	5,602	-	35,602	6,234	30,000
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	-	-	-	-	-	-	-	-

TOTAL: WU/Ops/Power/Pump/Utility Services \$ 3,246,370 \$ 2,838,353 \$ 3,403,439 \$ 12,776 \$ - \$ 3,416,215 \$ 2,548,787 \$ 3,532,071

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Pumping facility electricity	63 accounts	3,065,370	-	3,218,639	12,776	-	3,231,415	2,548,787	3,328,856
Tank sites and Garage Building electricity	25 Tank sites and one garage building.	46,000	-	48,300	-	-	48,300	-	50,715
Solid Waste	Solid Waste Disposal	-	-	1,500	-	-	1,500	-	1,500
	Contingency - price increases	135,000	-	135,000	-	-	135,000	-	-
Consolidate DOW- wide Electricy costs	All other accounts	-	-	-	-	-	-	-	151,000

TOTAL: WU/Ops/PandP/Repairs and Maintenance Water System \$ 217,834 \$ 112,973 \$ 40,000 \$ 87,599 \$ - \$ 127,599 \$ 137,733 \$ 250,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Pump replacement program	Including emergency pump replacement and repairs, ongoing program.	217,834		40,000	87,599		127,599	137,733	250,000

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Water System \$ 223,764 \$ 53,926 \$ 340,000 \$ 8,688 \$ - \$ 348,688 \$ 31,768 \$ 140,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Outside contractual services	Includes waste management, maintaining and repairing plant facilities, maintenance of facilities, maintenance of tunnel sources, alarm circuits.	40,000	-	40,000	8,688	-	48,688	31,768	40,000
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Easement 5-1-5:23	Annual Lease - Easement for booster pump station on Wailapa	-	-	-	-	-	-	-	-
Storage Tanks	Tank Cleaning, Painting, Minor Repairs	180,000		200,000	-	-	200,000	-	-
Remote Sites	Facilities Improvements and Additions			100,000	-	-	100,000	-	100,000

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Other than Water System \$ 573,983 \$ 339,178 \$ 203,400 \$ 124,790 \$ - \$ 328,190 \$ 128,345 \$ 233,400

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Rehab and Restoration Services	Roadway rehab and repairs	48,000	-	48,000	16,507	-	64,507	-	48,000
Baseyard Parking Lot	Baseyard Parking Lot	-	-		-	-	-	-	-
Vehicle maintenance and service	Outside repair services and maintenance.	48,000	-	48,000	55,247	-	103,247	-	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.	40,000	-	40,000	50,954	-	90,954	-	70,000
Elevator Maintenance	Elevator Maint. For New Admin Bldg., & Microlab	5,000	-	5,000	-	-	5,000	-	5,000
Fire Protection	Fire Extinguishers	5,000	-	5,000	-	-	5,000	-	5,000
Alarm Service	Alarm Services and Maintenance	20,000	-	20,000	303	-	20,303	-	20,000
Offices	Operations offices furnitures and equipment	10,000	-	10,000	1,779	-	11,779	-	10,000
MPET/MMIS	Moved from IT budget	-	-	-	-	-	-	-	-
Cyberlock	Cloud Hosting	-	-	-	-	-	-	-	-
Demolition of Old building	Demolition of Old building	300,000	-		-	-	-	-	-
MOA DOW, DPW, DPR, KFD	Monthly Maintenance Charge for Hanalei Baseyard at \$200/month	2,400	-	2,400	-	-	2,400	-	2,400

TOTAL: WU/Ops/Source/Operating Supplies \$ 80,060 \$ 70,917 \$ 80,000 \$ 3,953 \$ - \$ 83,953 \$ 32,244 \$ 80,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Miscellaneous Rehab Projects	construction, maintenance and rehabilitation projects.	80,000	-	80,000	3,953	-	83,953	32,244	80,000
Sodium Hypochlorite On- Site Generation	Kilohana OSG								

TOTAL: WU/Ops/Purification/Operating Supplies \$ 229,286 \$ 239,022 \$ 181,360 \$ 22,510 \$ - \$ 203,870 \$ 103,397 \$ 189,928

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Sodium Hypochlorite	Chemical supplies for disinfection	171,360	-	171,360	22,510	-	193,870	103,397	179,928
Soda Ash	pH control for source water.	10,080	-	5,000	-	-	5,000	-	5,000
Sodium Hydroxide	Replace Wainiha Soda Ash	10,000	-	5,000	-	-	5,000	-	5,000

TOTAL: WU/Ops/PandP/Operating Supplies \$ 94,334 \$ 41,173 \$ 75,000 \$ 2,965 \$ - \$ 77,965 \$ 21,706 \$ 75,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Electrical parts and materials	Repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	90,000		75,000	2,965		77,965	21,706	75,000
Sodium Hypochlorite on-site generation	Sodium Hypochlorite on--site generation (Moved to 10-40-30-563-000)								

TOTAL: WU/Ops/TandD/Operating Supplies \$ 334,654 \$ 426,302 \$ 368,800 \$ 27,481 \$ - \$ 396,281 \$ 283,700 \$ 368,800

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Meter Parts	Repair parts and field testing equipment	16,500	-	16,500	80	-	16,580	-	16,500
Road repair supplies	Cold mix and other roadway patching materials	99,000	-	99,000	-	-	99,000	-	99,000
Traffic Safety Signs and Equipment	New safety and traffic control signs.	9,900	-	9,900	281	-	10,181	-	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	-	-	48,400	-	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)	75,000	-	90,000	25,388	-	115,388	-	90,000
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)	60,000	-	90,000	1,732	-	91,732	-	90,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Furnitures & Fixtures <\$5,000.	2,000	-	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

TOTAL: WU/Ops/PandP/Operating Supplies/Invty. Stock \$ 40,000 \$ 13,085 \$ 40,000 \$ - \$ - \$ 40,000 \$ 6,891 \$ 40,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 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	-	40,000	-	-	40,000	5,278	40,000

TOTAL: WU/Ops/TandD/Operating Supplies/Invty. Stock \$ 3,680,219 \$ 1,849,475 \$ 2,095,000 \$ 2,190,574 \$(1,224,551) \$ 3,061,023 \$ 2,613,419 \$ 1,097,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Small pipeline and service line replacement parts	Pipe and valves	45,000	-	45,000	3,237	-	48,237	-	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)	3,085,000	-	1,500,000	1,709,090	(1,224,551)	1,984,539	-	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	-	230,000	-	-	230,000	-	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.	150,000	-	150,000	478,247	-	628,247	-	500,000
SCADA Replacement Parts Inventory	Inventory parts								

TOTAL: WU/Ops/TandD/Fuel	\$	202,865	\$	167,423	\$	192,500	\$	41,024	\$	-	\$	233,524	\$	114,987	\$	160,000
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[illegible]

TOTAL: WU/Ops/Source/Bulk Water Purchase \$ 1,962,913 \$ 1,825,592 \$ 1,934,935 \$ 315,237 \$ - \$ 2,250,172 \$ 1,360,713 \$ 1,934,935

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Princeville Utilities for Anini	24MG per Year x \$2.40 per thousand gallons plus \$148 per month standby charge	59,376	-	59,376	21,954	-	81,330	-	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	1,733,750	-	1,733,750	285,010	-	2,018,760	-	1,733,750
Moloaa	0.7MG at \$1.44 per thousand gallons	5,000	-	5,000	4,119	-	9,119	-	5,000
Kalihiwai Bay Estate Water Association	1 mG @ \$5 per thousand gallons	24,000	-	24,000	2,072	-	26,072	-	24,000
Anahola Emergency Interconnection	Annual fee for interconnectoin	2,100	-	2,100	2,082	-	4,182	-	2,100
Contingency fr price increases	Contingency - increasing cost	91,009	-	91,009	-	-	91,009	-	91,009

TOTAL: WU/Ops/TandD/Training & Development \$ 45,000 \$ 28,087 \$ 45,000 \$ - \$ - \$ 45,000 \$ 22,169 \$ 45,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Certification classes and trainings/workshops/conferences	Training & Development	35,000	-	35,000	-	-	35,000	22,169	35,000
Medical Certifications	CDL and Vehicles over 10,000 LBS GVWR	10,000	-	10,000	-	-	10,000	-	10,000

[illegible]

TOTAL: WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases **\$ 2,506,047 \$ 1,603,505 \$ 1,170,000 \$ 1,285,281 \$ 294,000 \$ 3,919,281 \$ 939,861 \$ 1,330,000**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
(2) 125 kVA & (1) 220 kVA Emergency Generator	Replace (2) multiquip 125 kVA and upsize Kīlauea 150 kVA to 220 kVA	-	-	425,000	-	-	425,000	323,536	-
(2) 4x4 F-450 Utility Bed vehicle	CK-1964 & 1965 replacement for 2007 Maintenance Worker Trucks	-	-	350,000	-	-	350,000	-	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2237 replacement for 2013 Field LPF Truck	-	-	200,000	-	-	200,000	169,033	-
(1) 4x2 pickup truck	CK-2345, replacement for 2015 Nissan Frontier for the Meter Readers	-	-	50,000	-	-	50,000	36,906	-
Building Equipment Repair	Repair and replacement of building equipment.	-	-	60,000	-	-	60,000	14,269	-
Excavator	TB228 Takeuchi replacement	-	-	85,000	-	-	85,000	-	-
	Piiwai Well No. 2 Emergency Repair	-	-	-	-	294,000	294,000	294,000	-
Eleele 16" HDPE Slip Line	Slip line 16" HDPE with 12" Liner	-	-	-	-	-	-	-	250,000
SCADA RTU & PLC Upgrade	Pua Loke SCADA RTU & PLC Upgrade	-	-	-	261,282	-	261,282	77,995	700,000
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
(1) Dump Truck	CK-2128 replacement for 2011 Field Dump Truck	-	-	-	-	-	-	-	-
Shredder Deck for Track Loader	replacement for track loader mower deck	-	-	-	-	-	-	-	-
Emergency Booster Pump	Replace 1992 Hale Fire Pump	-	-	-	-	-	-	-	300,000
Pump Replacement	Pump Replacement - Paua Valley (pump & MCC)	917,491	-	-	859,635	-	859,635	-	-
Hydro Cell	Replace Hydro Cell for Hanapepe Well 4	30,000	-	-	-	-	-	-	-
Light Tower	Replace White Light Tower	30,000	-	-	-	-	-	-	-
Plate Compactor	Replace Two (2) Mikasa Plate Compactors	7,500	-	-	-	-	-	-	-
Jumping Jack Compactor	Repace Two (2) Mikasa Jumping Jack Compactors	12,000	-	-	-	-	-	-	-
Leak Detection Equipment	Update and upgrade Leak Correlator Kit with multi-sensors	24,000	-	-	-	-	-	-	-
	Other Miscellaneous Purchases	-	-	-	164,364	-	164,364	-	-

TOTAL: WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases \$ 790,950 \$ 235,606 \$ 306,500 \$ 325,073 \$ (200,000) \$ 431,573 \$ 392,197 \$ 1,119,276

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
Sodium Hypochlorite On- Site Generation	Kilohana OSG	150,000	-	-	-	-	-	-	-
Non-Federal Grant Share	HIEMA Emergency Generator Grant Purchase	-	-	-	-	-	-	-	525,000
Non-Federal Grant Share	Hazard Mitigation Grant Program (HMPG)	-	-	-	-	-	-	-	347,776
2-20 feet storage containers	Containers on slab with roof built separately	52,000	-	-	-	-	-	-	-
AMI Meter Register Sets (New Accounts)	New Subdivisions (Estimated 700 new accounts)	220,500	-	220,500	311,844	(200,000)	332,344	31,830	220,500
Facility Improvements	Security & Hardening	300,000	-	-	-	-	-	-	-
Leak Detection Equipment	Equipment for East and West Crews	10,000	-	18,000	13,229	-	31,229	13,003	18,000
Fusing Machine	Fusing machine for HDPE pipe	-	-	-	-	-	-	-	8,000
Pipe Threader	Threader for small pipe under 3 inch	-	-	-	-	-	-	-	-
Excavator Attachment	Roller for Takeuchi Excavator	-	-	6,000	-	-	6,000	-	-
Jumping Jack Compactor	(2) additional jumping jacks for field crews	-	-	12,000	-	-	12,000	9,209	-
4x2 P/U Truck	New Meter Reader position in Fiscal requires vehicle	-	-	50,000	-	-	50,000	-	-

2026 Proposed Capital Budget

		FY 2026 Proposed Budget
Capital Budget (New Appropriations)		9,929,277
Water Utility Fund (Capital - Rehabilitation & Replacement)		2,680,000
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
10-20-00-604-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	300,000
10-20-00-604-138	WU-Eng HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	100,000
10-20-00-604-157	WU-Eng WK-03 Kilauea Wells MCC Rehab	200,000
10-20-00-604-175	WU-Eng Phase I-Demo Admin Building/Relocate Electrical Conduit/add ATS to Microlab	50,000
10-40-00-604-999	WU-Ops-RandR Capital Purchases	1,330,000
Water Utility Fund (Capital - Expansion)		4,849,277
10-02-00-605-999	WU-IT-Expansion Capital Purchases--	920,001
10-20-00-605-999	WU-Eng-Expansion Capital Purchases--	10,000
10-20-00-605-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	400,000
10-20-00-605-118	WU-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	1,119,276
Grant Fund (Capital - Expansion)		2,400,000
40-20-00-605-118	SA-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
CAPITAL BUDGET									
Water Utility Fund									
10-20-00-604-000	WU/Eng/Capital Outlay - R&R	\$ 11,447,543	\$ 1,032,675	\$ 3,839,000	\$ 6,587,709	\$ (82,364)	\$ 10,344,345	\$ 603,000	\$ 1,350,000
10-20-00-605-000	WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases	\$ 875,200	\$ -	\$ 500,000	\$ 1,124,376	\$ (147,735)	\$ 1,476,641	\$ -	\$ 2,800,000
10-21-00-604-000	WU/Const/Capital Outlay - R&R/Capital Projects	\$ 4,839,244	\$ 2,305,150	\$ -	\$ 3,295,889	\$ -	\$ 3,295,889	\$ -	\$ -
10-21-00-605-000	WU/Cons/Capital Outlay - Expansion/Capital Projects	\$ 3,188,361	\$ -	\$ -	\$ 3,184,341	\$ -	\$ 3,184,341	\$ -	\$ -
	Water Utility Fund - Capital Outlay	\$ 20,350,348	\$ 3,337,825	\$ 4,339,000	\$ 14,192,315	\$ (230,099)	\$ 18,301,216	\$ 603,000	\$ 4,150,000
FRC Fund									
20-20-00-605-000	FRC/Eng/Capital Outlay - Expansion	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 120,050	\$ -
20-21-00-605-000	FRC/Cons/Capital Outlay - Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FRC Fund - Capital Outlay	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 120,050	\$ -
30-20-00-604-000	BAB/Eng/Capital Outlay - R&R	\$ 63,999	\$ -	\$ -	\$ 63,999	\$ -	\$ 63,999	\$ -	\$ -
30-21-00-604-000	BAB/Capital Outlay - R&R/Capital Projects - CM	\$ 1,091,650	\$ -	\$ -	\$ 1,091,650	\$ -	\$ 1,091,650	\$ -	\$ -
30-20-00-605-000	BAB/Eng/Capital Outlay - Expansion	\$ 6,270,379	\$ -	\$ -	\$ 8,263,215	\$ -	\$ 8,263,215	\$ -	\$ -
30-21-00-605-000	BAB/Const/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BAB Fund - Capital Outlay	\$ 7,426,028	\$ -	\$ -	\$ 9,418,864	\$ -	\$ 9,418,864	\$ -	\$ -
40-21-00-604-000	State Appropriation Grant/Capital Outlay - R&R/Capital Projects - CM	\$ 3,277,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-20-00-605-000	Grants/Eng/Capital Outlay - Expansion	\$ 10,600,000	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
40-21-00-605-000	Grants/Const/Capital Outlay - Expansion	\$ 10,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant Fund - Capital Outlay	\$ 24,077,104	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
60-20-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 5,000,000	\$ -	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ -
60-21-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 8,471,130	\$ 5,794,076	\$ -	\$ 6,926,518	\$ -	\$ 6,926,518	\$ 3,163,074	\$ -
	SRF Fund - Capital Outlay	\$ 13,471,130	\$ 5,794,076	\$ -	\$ 12,126,518	\$ -	\$ 12,126,518	\$ 3,163,074	\$ -
	Water Utility Fund - Capital Outlay/CIP	\$ 20,350,348	\$ 3,337,825	\$ 4,339,000	\$ 14,192,315	\$ (230,099)	\$ 18,301,216	\$ 603,000	\$ 4,150,000
	FRC Fund/Capital Outlay/CIP	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 120,050	\$ -
	BAB Fund/Capital Outlay/CIP	\$ 7,426,028	\$ -	\$ -	\$ 9,418,864	\$ -	\$ 9,418,864	\$ -	\$ -
	Grant Fund/Capital Outlay/CIP	\$ 24,077,104	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
	SRF Fund/Capital Outlay/CIP	\$ 13,471,130	\$ 5,794,076	\$ -	\$ 12,126,518	\$ -	\$ 12,126,518	\$ 3,163,074	\$ -
	Capital Outlay Totals	\$ 67,574,642	\$ 9,224,839	\$ 14,039,000	\$ 39,503,131	\$ (230,099)	\$ 53,312,032	\$ 3,886,124	\$ 6,550,000

TOTAL: WU/Eng/AdminCapital Outlay - R&R \$11,447,543 \$ 1,032,675 \$ 3,839,000 \$ 6,587,709 \$ (82,364) \$ 10,344,345 \$ 603,000 \$ 1,350,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
10-20-00-604-001	KW-07 Paua Valley Tank Repair	-	-	-	9,408	-	9,408	-	-
10-20-00-604-009	Hanapepe Stream Crossing	-	96,634	-	84,030	-	84,030	-	-
10-20-00-604-010	WK-10,Construct Wailua Homestead 538 Tank, 1.0 MG	-	215,178	-	-	-	-	-	-
10-20-00-604-110	LO-10 Lāwa'i 6" and 8" Main Replacement: 6,400'	200,000	-	-	200,000	-	200,000	124,675	-
10-20-00-604-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	6,497,000	-	-	2,297,000	-	2,297,000	-	300,000
10-20-00-604-136	H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	3,000,000	51,337	89,000	3,048,663	-	3,137,663	-	300,000
10-20-00-604-138	HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	-	24,215	500,000	71,650	(82,364)	489,286	2,895	100,000
10-20-00-604-147	WK-20, Rehabilitate Puupilo Steel Tank, 0.125 MG	-	80,217	-	169,783	-	169,783	93,916	-
10-20-00-604-148	PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	205,000	40,707	2,500,000	308,942	-	2,808,942	14,919	400,000
10-20-00-604-149	WK-25 Kūhiō Hwy (N. Papaloa to Kawaihau) 16" and 12" Main Replacement	-	337,472	-	318,284	-	318,284	265,705	-
10-20-00-604-157	WK-03 Kilauea Wells MCC Rehab	-	-	-	66,864	-	66,864	-	200,000
10-20-00-604-179	PLH-28 Hanamā'ulu 6" Main Replacement: 13,500'	300,000	-	-	-	-	-	-	-
10-20-00-604-180	WK-33 Kahuna Road 12" Main Replacement: 9,500'	200,000	-	-	-	-	-	-	-
10-20-00-604-177	WK-34 Kuamoo Road Water Main Replacement	-	186,915	-	13,085	-	13,085	100,890	-
10-20-00-604-175	Demo Old Admin Build (Phase I) Relocate Electrical Conduit and Add ATS to Microlab	-	-	750,000	-	-	750,000	-	50,000

TOTAL: WU/Eng/AdminCapital Outlay - Expansion \$ 875,200 \$ - \$ 500,000 \$ 1,124,376 \$ (147,735) \$ 1,476,641 \$ - \$ 2,800,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
10-20-00-605-116	WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks	-	-	-	-	-	-	-	400,000
10-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	-	-	-	-	-	-	-	2,400,000
10-20-00-605-117	UH Experimental Station Tank	-	-	-	-	-	-	-	-
10-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	750,000	-	-	1,124,376	-	1,124,376	-	-
10-20-00-605-145	WKK-15 Kīlauea 1.0 MG Tank	-	-	-	-	-	-	-	-
10-20-00-605-153	Haena 0.2MG Tank	-	-	-	-	-	-	-	-
10-20-00-605-168	K-01 Kalāheo Water System Improvements	-	-	-	-	-	-	-	-
10-20-00-605-178	Security Fencing for Admin Building	-	-	500,000	-	(147,735)	352,265	-	-

TOTAL: State Appropriation Grant/Capital Outlay - Expansion \$10,600,000 \$ - \$ 7,300,000 \$ - \$ - \$ 7,300,000 \$ - \$ 2,400,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 4/30/2025	FY 2026 Proposed Budget
40-20-00-605-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	7,250,000	-	2,400,000	-	-	2,400,000	-	-
40-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,600,000	-	2,400,000	-	-	2,400,000	-	2,400,000
40-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	750,000	-	2,500,000	-	-	2,500,000	-	-

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005814	10-01-10-540-010	\$ 3,711.55	KAUAI SHREDDING
PO0005970	10-01-10-540-010	\$ 14,500.00	LEADERSHIP KAUAI
PO0005888	10-01-10-542-010	\$ 2,303.64	HOCHMAN HAWAII ONE
PO0005889	10-01-10-542-010	\$ 6,073.28	PACIFIC MEDIA GROUP
PO0005936	10-01-10-542-010	\$ 8,581.19	HONOLULU STAR ADVERTISER
PO0005877	10-01-10-544-000	\$ 6,000.00	US POSTAL SERVICE
PO0005875	10-01-10-545-000	\$ 6,701.56	WALTER D. MCBRYDE TRUST
PO0005876	10-01-10-551-000	\$ 6,681.28	PUHI SEWER
PO0006019	10-02-00-064-999	\$ 10,108.21	DELL COMPUTERS
PO0005382	10-02-10-540-010	\$ 89,627.94	WEST YOST
PO0005695	10-02-10-540-010	\$ 15,200.01	EVODC/EVOCATIVE
PO0005740	10-02-10-540-010	\$ 12,600.00	EVODC/EVOCATIVE
PO0005816	10-02-10-540-010	\$ 11,727.52	EVODC/EVOCATIVE
PO0006020	10-02-10-540-010	\$ 140,000.00	KMH LLLP
PO0006021	10-02-10-540-010	\$ 46,581.13	TYLER HAWAII
PO0005881	10-02-10-543-000	\$ 20,928.38	HAWAIIAN TELCOM
PO0005882	10-02-10-543-000	\$ 304.74	LAVANET
PO0005883	10-02-10-543-000	\$ 4,639.57	SPECTRUM
PO0005884	10-02-10-543-000	\$ 530.13	T-MOBILE
PO0005885	10-02-10-543-000	\$ 10,475.83	VERIZON WIRELESS
PO0005806	10-02-10-545-000	\$ 5,175.84	XEROX
PO0005891	10-02-10-545-000	\$ 2,441.42	QUADIENT LEASING
PO0006011	10-02-10-550-000	\$ 5,344.48	ZONES LLC
PO0005724	10-02-10-561-000	\$ 27,576.02	GLENMOUNT GLOBAL
PO0005821	10-02-10-561-000	\$ 106,026.91	PRITHIBI LLC
PO0005944	10-02-10-561-000	\$ 165,178.07	GLENMOUNT GLOBAL
PO0005703	10-02-10-563-000	\$ 758.57	SHI INTERNATIONAL
PO0004335	10-20-00-604-001	\$ 9,407.62	KAI HAWAII
PO0005561	10-20-00-604-009	\$ 49,084.57	CAROLLO ENGINEERS, INC
PO0005563	10-20-00-604-009	\$ 8,206.00	KENNEDY JENKS
PO0005807	10-20-00-604-110	\$ 75,324.96	THE LIMTIACO CONSULTING GROUP
PO0005830	10-20-00-604-116	\$ 2,297,000.00	HAWAIIAN DREDGING
PO0005522	10-20-00-604-136	\$ 29,663.00	ESAKI SURVEYING

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005563	10-20-00-604-136	\$ 19,000.00	KENNEDY JENKS
PO0005813	10-20-00-604-136	\$ 3,000,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005867	10-20-00-604-136	\$ 89,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005555	10-20-00-604-138	\$ 68,755.00	AUDTIN, TSUTSUMI & ASSOC.
PO0005972	10-20-00-604-138	\$ 150,000.00	VALLEY WELL DRILLING
PO0005556	10-20-00-604-147	\$ 4,011.00	OKAHARA & ASSOC.
PO0005563	10-20-00-604-147	\$ 120,458.45	KENNEDY JENKS
PO0003601	10-20-00-604-148	\$ 41,479.46	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
PO0005560	10-20-00-604-149	\$ 69,074.57	BOWERS + KUBOTA
PO0002836	10-20-00-604-157	\$ 66,863.70	BROWN AND CALDWELL
PO0005827	10-20-00-605-141	\$ 1,124,375.70	R.M. TOWILL
PO0005973	10-20-00-605-178	\$ 347,895.00	PACIFIC CONCRETE CUTTING & CORING
PO0006018	10-20-00-605-178	\$ 4,369.94	PACIFIC CONCRETE CUTTING & CORING
PO0005808	10-20-00-605-999	\$ 3,867.01	TITLE GUARANTEE
PO0002836	10-20-10-540-010	\$ 25,116.10	BROWN AND CALDWELL
PO0005197	10-20-10-540-010	\$ 4,460.75	ESAKI SURVEYING
PO0005383	10-20-10-540-010	\$ 7,862.50	KAI HAWAII
PO0005388	10-20-10-540-010	\$ 124,450.93	BROWN AND CALDWELL
PO0005520	10-20-10-540-010	\$ 52,613.55	BROWN AND CALDWELL
PO0005521	10-20-10-540-010	\$ 63,456.71	BROWN AND CALDWELL
PO0005562	10-20-10-540-010	\$ 727,804.66	KENNEDY JENKS
PO0005629	10-20-10-540-010	\$ 23,626.70	BOWERS + KUBOTA
PO0005630	10-20-10-540-010	\$ 49,509.55	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005656	10-20-10-540-010	\$ 8,900.52	PONSAR VALUATION LLC
PO0005672	10-20-10-540-010	\$ 39,748.95	BROWN AND CALDWELL
PO0005698	10-20-10-540-010	\$ 85,924.00	BROWN AND CALDWELL
PO0005699	10-20-10-540-010	\$ 404,389.00	BROWN AND CALDWELL
PO0005752	10-20-10-540-010	\$ 375,747.00	BROWN AND CALDWELL
PO0005756	10-20-10-540-010	\$ 23,099.28	FUKUNAGA & ASSOCIATES, INC.
PO0005823	10-20-10-540-010	\$ 32,875.59	BROWN AND CALDWELL
PO0005826	10-20-10-540-010	\$ 158,200.00	BOWERS + KUBOTA

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PO Number	Account Number	Amount	Vendor Name
PO0005833	10-20-10-540-010	\$ 13,200.00	MADDAUS WATER MANAGEMENT INC
PO0005871	10-20-10-540-010	\$ 681,259.00	KENNEDY JENKS
PO0005907	10-20-10-540-010	\$ 276,523.59	R.M. TOWILL
PO0005925	10-20-10-540-010	\$ 19,322.00	ESAKI SURVEYING
PO0005926	10-20-10-540-010	\$ 400,000.00	BOWERS + KUBOTA
PO0005935	10-20-10-540-010	\$ 195,882.68	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005937	10-20-10-540-010	\$ 146,702.30	KIEWITT
PO0005952	10-20-10-540-010	\$ 86,192.00	BROWN AND CALDWELL
PO0005985	10-20-10-540-010	\$ 54,435.75	U.S. GEOLOGICAL SURVEY
PO0005999	10-20-10-540-010	\$ 22,476.00	ESAKI SURVEYING
PO0006000	10-20-10-540-010	\$ 2,730.00	EUROFINS EATON ANALYTICAL
PO0006022	10-20-10-540-010	\$ 302,565.00	BROWN AND CALDWELL
PO0005981	10-20-10-544-000	\$ 1,618.67	FED EX
PO0006007	10-20-10-560-000	\$ 189,436.72	BROWN AND CALDWELL
PO0005796	10-20-10-561-000	\$ 3,622.01	IDEXX LABORATORIES, INC.
PO0006010	10-20-10-561-000	\$ 7,074.01	THERMO SOLUTIONS
PO0005655	10-20-10-563-000	\$ 488.91	CINTAS
PO0004404	10-21-00-604-001	\$ 485,875.26	EARTHWORKS PACIFIC INC
PO0005257	10-21-00-604-029	\$ 587,217.00	BOWERS + KUBOTA
PO0005258	10-21-00-604-029	\$ 2,040,000.00	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	\$ 194,120.62	EARTHWORKS PACIFIC INC
PO0005260	10-21-10-540-010	\$ 968,024.96	R.M. TOWILL
PO0005038	10-22-10-540-010	\$ 26,160.00	US GEOLOGICAL SERVICES
PO0005831	10-30-20-540-010	\$ 50.00	PRITHIBI LLC
PO0005841	10-30-20-541-010	\$ 2,226.30	CR DISPATCH
PO0005993	10-30-20-541-010	\$ 14,764.44	PRITHIBI LLC
PO0005606	10-30-20-541-020	\$ 23,980.81	BADGER METER
PO0005622	10-30-20-541-020	\$ 123,390.00	UTILITEC
PO0005918	10-31-10-540-010	\$ 2,464.00	KMH LLP
PO0005866	10-31-10-540-020	\$ 8,994.80	N&K CPAS, INC
PO0005971	10-31-10-550-000	\$ 66,375.00	COMPULINK DBA LASERFICHE

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PO Number	Account Number	Amount	Vendor Name
PO0005725	10-40-00-604-182	\$ 85,794.06	E-TECHNOLOGIES
PO0005054	10-40-00-604-999	\$ 16,247.91	RONALD N.S. HO & ASSOCIATES, INC.
PO0005340	10-40-00-604-999	\$ 7,024.43	BADGER METER
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
PO0005824	10-40-00-604-999	\$ 97,500.00	HAWAII DRILLING & PUMP SERVICE
PO0005869	10-40-00-604-999	\$ 294,000.00	HAWAII DRILLING & PUMP SERVICE
PO0005967	10-40-00-604-999	\$ 36,906.02	KING WINDWARD NISSAN
PO0005968	10-40-00-604-999	\$ 323,536.00	RAMSAY-BLIESE CORP
PO0006013	10-40-00-604-999	\$ 6,125.00	FOOTAGE TOOLS
PO0006015	10-40-00-604-999	\$ 2,508.00	KAUAI MECHANICAL INC
PO0005822	10-40-00-605-999	\$ 67,946.66	BADGER METER
PO0005992	10-40-00-605-999	\$ 31,829.83	BADGER METER
PO0006023	10-40-00-605-999	\$ 5,183.24	ALLIED MACHINERY
PO0005857	10-40-30-565-000	\$ 6,754.32	KALIHIWAI BAY ESTATES WATER ASSOC.
PO0005859	10-40-30-565-000	\$ 5,000.00	JEFFREY LINDNER
PO0005861	10-40-30-565-000	\$ 37,933.61	PRINCEVILLE UTILITIES CO.
PO0005862	10-40-30-565-000	\$ 2,091.00	STATE OF HAWAII, DHHL
PO0005865	10-40-30-565-000	\$ 591,076.13	WAIHAI WATER CO
PO0005855	10-40-40-563-000	\$ 31,227.48	BEI HAWAII
PO0005880	10-40-50-551-000	\$ 1,371,417.04	KIUC
PO0005516	10-40-50-560-000	\$ 13,880.28	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0005945	10-40-50-560-000	\$ 96.26	MSC INDUSTRIAL SUPPLY CO
PO0005946	10-40-50-560-000	\$ 1,699.00	MSC INDUSTRIAL SUPPLY CO
PO0005954	10-40-50-560-000	\$ 112.70	MSC INDUSTRIAL SUPPLY CO
PO0005955	10-40-50-560-000	\$ 2,391.69	MSC INDUSTRIAL SUPPLY CO
PO0005962	10-40-50-563-000	\$ 2,152.27	PAUL D TJARKS
PO0005995	10-40-50-563-010	\$ 10,386.07	ABR VENTURES LLC DBA HONUA
PO0005856	10-40-60-541-010	\$ 1,089.87	HAWAII PUBLIC UTILITIES COMMISSION
PO0005812	10-40-60-560-000	\$ 8,688.00	GLENMOUNT GLOBAL
PO0005846	10-40-60-560-000	\$ 3,348.69	UNITEK SOLVENT SERVICES
PO0005868	10-40-60-560-000	\$ 627.62	GARDEN ISLAND DISPOSAL
PO0006016	10-40-60-545-000	\$ 2,136.12	BACON UNIVERSAL

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PO Number	Account Number	Amount	Vendor Name
PO0005730	10-40-60-561-000	\$ 46,350.00	HAWAII DRILLING & PUMP SERVICE
PO0005864	10-40-60-561-000	\$ 1,489.91	KONE INC
PO0005873	10-40-60-561-000	\$ 1,486.00	JAS GLOVER
PO0005924	10-40-60-561-000	\$ 3,630.19	KAUAI CONCRETE
PO0005953	10-40-60-561-000	\$ 8,124.65	EVERON, LLC
PO0005998	10-40-60-561-000	\$ 27,483.35	KUHIO AUTO GROUP
PO0006009	10-40-60-561-000	\$ 76,659.39	KAUAI MECHANICAL INC INC
PO0005924	10-40-60-563-000	\$ 3,630.19	KAUAI MECHANICAL INC INC
PO0005961	10-40-60-563-000	\$ 8,331.28	JAS GLOVER
PO0005975	10-40-60-563-000	\$ 8,770.80	JAS GLOVER
PO0006003	10-40-60-563-000	\$ 5,000.04	FERGUSON ENTERPRISES, LLC
PO0006005	10-40-60-563-000	\$ 14,903.68	FERGUSON ENTERPRISES, LLC
PO0006017	10-40-60-563-000	\$ 9,004.24	CAIN K. ROBINSON
PO0005835	10-40-60-563-010	\$ 42,204.15	CORE & MAIN LP
PO0005849	10-40-60-563-010	\$ 4,441.88	ABR VENTURES LLC DBA HONUA
PO0005894	10-40-60-563-010	\$ 11,068.69	ABR VENTURES LLC DBA HONUA
PO0005996	10-40-60-563-010	\$ 8,286.99	IRRIGATION SYSTEMS INC.
PO0005997	10-40-60-563-010	\$ 6,169.63	PACIFIC PIPE
PO0006004	10-40-60-563-010	\$ 9,437.90	BADGER METER
PO0006006	10-40-60-563-010	\$ 14,983.50	MUTUAL PLUMBING
PO0006008	10-40-60-563-010	\$ 624,891.89	ABR VENTURES LLC DBA HONUA
PO0006024	10-40-60-563-010	\$ 16,620.60	PACIFIC PIPE
PO0005860	10-40-60-564-000	\$ 98,616.08	PAR HAWAII
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	\$ 212,550.00	ESAKI SURVEYING
PO0004545	20-20-00-605-118	\$ 61,504.69	HDR ENGINEERING, INC.
PO0005536	20-20-00-605-118	\$ 53,799.80	BOWERS + KUBOTA
PO0002611	20-20-00-605-120	\$ 7,212.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002616	20-20-00-605-153	\$ 1,306.63	BROWN AND CALDWELL
PO0005523	20-20-00-605-155	\$ 200,000.00	R.M. TOWILL
PO0004334	30-20-00-604-105	\$ 33,672.05	BELT COLLINS HAWAII
PO0005519	30-20-00-604-105	\$ 30,326.89	BOWERS + KUBOTA

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PO Number	Account Number	Amount	Vendor Name
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	\$ 9,706.76	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002608	30-20-00-605-125	\$ 53,508.50	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
PO0005259	60-21-00-604-029	\$ 4,128,478.23	HAWAIIAN DREDGING
WU Fund		\$ 25,709,169.75	
FRC Fund		\$ 3,666,373.36	
BABs Fund		\$ 9,418,864.20	
SRF Fund		\$ 9,328,478.23	
Total		\$ 48,122,885.54	

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 25-31

June 19, 2025

Re: Discussion and Possible Action to Request Board Approval for the Liability and Insurance and Unspecified Future Obligation provisions of the Master Lease Agreement between the Board of Water Supply, County of Kaua'i and Ricoh USA, Inc.

RECOMMENDATION:

The Department recommends that the Board approve Option 1, which will allow the Department to move forward with the lease agreement to use the Ricoh wide format scanner and printer.

FUNDING: N/A

BACKGROUND:

The Department's Information Technology Division continues to provide and maintain specialized scanning and printing equipment for the Department's engineering technologies. To improve the management efficiency of its scanning of large format paper maps the Department intends to lease a wide format scanner, as it provides easier access for Engineering staff to efficiently convert the legacy paper media assets to digital files with high quality.

The Lease of the Ricoh Wide format scanner is required for the ongoing conversion. Our existing wide Cannon OCE wide format scanner has reached the end of its useful life and increased labor costs in its continued operation. The agreement contains language for Liability and Insurance and unspecified future obligations provisions in the Master agreement requiring Board approval. The lease agreement is set forth with a term agreement of 60 months in concurrency to the useful life of the appliance. The County Attorney's Office has reviewed and approved the Master Lease Agreement to form and legality.

The sections within the agreement that references Liability and Insurance and Unspecified Future Obligations are shown below:

Ricoh Master Lease Agreement:

8. Liability and Insurance. You agree to maintain insurance to cover the Product for all types of loss, including, without limitation, theft, in an amount not less than the full replacement value and you will name us as an additional insured and loss payee on your insurance policy. In addition, you agree to maintain comprehensive public liability insurance, which, upon our request, shall be in an amount acceptable to us and shall name us as an additional insured. Such insurance will provide that we will be given thirty (30) days advance notice of any cancellation. Upon our request, you agree to provide us with evidence of such insurance in a form reasonably satisfactory to us. If you fail to maintain

such insurance or to provide us with evidence of such insurance, we may (but are not obligated to) obtain insurance in such amounts and against such risks as we deem necessary to protect our interest in the Product. Such insurance obtained by us will not insure you against any claim, liability or loss related to your interest in the Product and may be cancelled by us at any time. You agree to pay us an additional amount each month to reimburse us for the insurance premium and an administrative fee, on which we or our affiliates may earn a profit. In the event of loss or damage to the Product, you agree to remain responsible for the Payment obligations under this Lease Agreement until the Payment obligations are fully satisfied.

14. Renewal, Return of Product. In the event you elect to retain possession of a hard drive, you agree to pay us the specified hard drive retention charge. You acknowledge that you are responsible for ensuring your own compliance with legal requirements in connection with data retention and protection and that we do not provide legal advice or represent that the Products will guarantee compliance with such requirements.

OPTIONS

Option 1:

Approve Manager's Report.

Pro: The Department will be able to Lease and utilize Ricoh Large format Scanner.

Cons: The Department would have potential risk associated with Liability and Insurance and unspecified future obligation provisions of Ricoh USA, Inc.

Option 2:

Deny request to approve Lease Agreement.

Pro: No potential legal risk associated with Liability and Insurance and unspecified future obligation provisions of Ricoh USA, Inc.

Cons: The Department would not be able to lease the wide format scanner to replace the aging equipment and increase management efficiency of converting paper media to digital files.

JK/ein

Attachment: Ricoh Master Lease Agreement

Master Lease Agreement

NASPO ValuePoint

NASPO Contract #187846 & 24-16

CUSTOMER INFORMATION

Full Legal Name County of Kauai Department of Water				
Address 4398 PUA LOKE ST				
City LIHUE	State HI	Zip 96766	Contact Robert Newton	Telephone Number (808) 245-5412
Federal Tax ID Number * (Do Not Insert Social Security Number) 690260005		Facsimile Number	E-mail Address rnewton@kauaiwater.org	

*Not required for State and Local Government entities.

This Master Lease Agreement ("Lease Agreement") has been written in clear, easy to understand English. When we use the words "you", "your" or "Customer" in this Lease Agreement, we mean you, our customer, as indicated above. When we use the words "we", "us" or "our" in this Lease Agreement, we mean Ricoh USA, Inc. ("Ricoh") or, if we assign this Lease Agreement or any Schedules executed in accordance with this Lease Agreement, pursuant to Section 13 below, the Assignee (as defined below). Our corporate office is located at 300 Eagleview Blvd., Exton, PA 19341.

- Agreement.** We agree to lease or rent, as specified in any equipment schedule executed by you and us and incorporating the terms of this Lease Agreement by reference (a "Schedule"), to you, and you agree to lease or rent, as applicable, from us, subject to the terms of this Lease Agreement and such Schedule, the personal and intangible property described in such Schedule. The personal and intangible property described on a Schedule (together with all attachments, replacements, parts, substitutions, additions, repairs, and accessories incorporated in or affixed to the property and any license or subscription rights associated with the property) will be collectively referred to as "Product." The manufacturer of the tangible Product shall be referred to as the "Manufacturer." To the extent the Product includes intangible property or associated services such as periodic software licenses and prepaid data base subscription rights, such intangible property shall be referred to as the "Software."
- Schedules; Delivery and Acceptance.** Each Schedule that incorporates this Lease Agreement shall be governed by the terms and conditions of this Lease Agreement, as well as by the terms and conditions set forth in such individual Schedule. Each Schedule shall constitute a complete agreement separate and distinct from this Lease Agreement and any other Schedule. In the event of a conflict between the terms of this Lease Agreement and any Schedule, the terms of such Schedule shall govern and control, but only with respect to the Product subject to such Schedule. The termination of this Lease Agreement will not affect any Schedule executed prior to the effective date of such termination. When you receive the Product, you agree to inspect it to determine it is in good working order. Scheduled Payments (as specified in the applicable Schedule) will begin on the Product delivery and acceptance date ("Effective Date"). You agree to sign and return to us a delivery and acceptance certificate (which, at our request, may be done electronically) within five (5) business days after any Product is installed.
- Term; Payments.** The first scheduled Payment (as specified in the applicable Schedule) ("Payment") will be due on the acceptance date of the Equipment or such later date as we may designate. The remaining Payments will be due on the same day of each subsequent month, unless otherwise specified on the applicable Schedule. If any Payment or other amount payable under any Schedule is not received within forty-five (45) days of its due date, you will pay to us, in addition to that Payment, a late charge of 1% per month of the overdue Payment (but in no event greater than the maximum amount allowed by applicable law). You agree to pay \$25.00 for each check returned for insufficient funds. You also agree that, except as set forth in Section 18 below, THIS IS AN UNCONDITIONAL, NON-CANCELABLE AGREEMENT FOR THE MINIMUM TERM INDICATED ON ANY SCHEDULE TO THIS LEASE AGREEMENT. All Payments to us are "net" and unconditional and are not subject to set off, defense, counterclaim or reduction for any reason. You agree that you will remit payments to us in the form of company checks (or personal checks in the case of sole proprietorships), direct debit or wires only. You also agree that cash and cash equivalents are not acceptable forms of payment for this Lease Agreement or any Schedule and that you will not remit such forms of payment to us. Payment in any other form may delay processing or be returned to you. Furthermore, only you or your authorized agent as approved by us will remit payments to us.
- Product Location; Use and Repair.** You will keep and use the Product only at the Product Location shown in the applicable Schedule. You will not move the Product from the location specified in the applicable Schedule or make any alterations, additions or replacements to the Product without our prior written consent, which consent will not be unreasonably withheld. At your own cost and expense, you will keep the Product eligible for any Manufacturer's certification as to maintenance and in compliance with applicable laws and in good condition, except for ordinary wear and tear. You shall engage Ricoh, its subsidiaries or affiliates, or an independent third party (the "Servicer") to provide maintenance and support services pursuant to a separate agreement for such purpose ("Maintenance Agreement"). All alterations, additions or replacements will become part of the Product and our property at no cost or expense to us. We may inspect the Product at any reasonable time.
- Taxes and Fees.** In addition to the payments under this Lease Agreement, you agree to pay all taxes, assessments, fees and charges governmentally imposed upon our purchase, ownership, possession, leasing, renting, operation, control or use of the Product. If we are required to file and pay property tax, you agree, at our discretion, to either: (a) reimburse us for all personal property and other similar taxes and governmental charges associated with the ownership, possession or use of the Product when billed by the jurisdictions; or (b) remit to us each billing period our estimate of the pro-rated equivalent of such taxes and governmental charges. In the event that the billing period sums include a separately stated estimate of personal property and other similar taxes, you acknowledge and agree that such amount represents our estimate of such taxes that will be payable with respect to the Product during the term of the applicable Schedule. As compensation for our internal and external costs in the administration of taxes related to each unit of Product, you agree to pay us a "Property Tax Administrative Fee" in an amount not to exceed the greater of 10% of the invoiced property tax amount or \$10 each time such tax is invoiced during the term of the applicable Schedule, not to exceed the maximum amount permitted by applicable law. The Property Tax Administrative Fee, at our sole discretion, may be increased by an amount not exceeding 10% thereof for each subsequent year during the term of the applicable Schedule to reflect our increased cost of administration and we will notify you of any such increase by indicating such increased amount in the relevant invoice or in such other manner as we may deem appropriate. If we are required to pay upfront sales or use tax and you opt to pay such tax over the term of the

lease and not as a lump sum at lease inception, then you agree to pay us a "Sales Tax Administrative Fee" equal to 3.5% of the total tax due per year. Sales and use tax, if applicable, will be charged until a valid sales and use tax exemption certificate is provided to us.

6. **Warranties.** We transfer to you, without recourse, for the term of each Schedule, any written warranties made by the Manufacturer or Software Supplier (as defined in Section 10 of this Lease Agreement) with respect to the Product leased or rented pursuant to such Schedule. YOU ACKNOWLEDGE THAT YOU HAVE SELECTED THE PRODUCT BASED ON YOUR OWN JUDGMENT AND YOU HEREBY AFFIRMATIVELY DISCLAIM RELIANCE ON ANY ORAL REPRESENTATION CONCERNING THE PRODUCT MADE TO YOU. However, if you enter into a Maintenance Agreement with Servicer with respect to any Product, no provision, clause or paragraph of this Lease Agreement shall alter, restrict, diminish or waive the rights, remedies or benefits that you may have against Servicer under such Maintenance Agreement. WE MAKE NO WARRANTY, EXPRESS OR IMPLIED, AS TO ANY MATTER WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. AS TO US AND OUR ASSIGNEE, YOU LEASE OR RENT THE PRODUCT "AS-IS." The only warranties, express or implied, made to you are the warranties (if any) made by the Manufacturer and/or Servicer to you in any documents, other than this Lease Agreement, executed by and between the Manufacturer and/or Servicer and you. YOU AGREE THAT, NOTWITHSTANDING ANYTHING TO THE CONTRARY, WE ARE NOT RESPONSIBLE FOR, AND YOU WILL NOT MAKE ANY CLAIM AGAINST US FOR, ANY CONSEQUENTIAL, SPECIAL, OR INDIRECT DAMAGES.
7. **Loss or Damage.** You are responsible for any theft of, destruction of, or damage to the Product (collectively, "Loss") from any cause at all, whether or not insured, from the time of Product delivery to you until it is delivered to us at the end of the term of the Schedule. You are required to make all Payments even if there is a Loss. You must notify us in writing immediately of any Loss. Then, at our option, you will either (a) repair the Product so that it is in good condition and working order, eligible for any Manufacturer's certification, (b) pay us the amounts specified in Section 12 below, plus the present value of our anticipated value of the Product at the end of the initial term of any Schedule (or any renewal of such Schedule), or (c) replace the Product with equipment of like age and capacity from Ricoh.
8. **Liability and Insurance.** You agree to maintain insurance to cover the Product for all types of loss, including, without limitation, theft, in an amount not less than the full replacement value and you will name us as an additional insured and loss payee on your insurance policy. In addition, you agree to maintain comprehensive public liability insurance, which, upon our request, shall be in an amount acceptable to us and shall name us as an additional insured. Such insurance will provide that we will be given thirty (30) days advance notice of any cancellation. Upon our request, you agree to provide us with evidence of such insurance in a form reasonably satisfactory to us. If you fail to maintain such insurance or to provide us with evidence of such insurance, we may (but are not obligated to) obtain insurance in such amounts and against such risks as we deem necessary to protect our interest in the Product. Such insurance obtained by us will not insure you against any claim, liability or loss related to your interest in the Product and may be cancelled by us at any time. You agree to pay us an additional amount each month to reimburse us for the insurance premium and an administrative fee, on which we or our affiliates may earn a profit. In the event of loss or damage to the Product, you agree to remain responsible for the Payment obligations under this Lease Agreement until the Payment obligations are fully satisfied.
9. **Title; Recording.** We are the owner of and will hold title to the Product (except for any Software). You will keep the Product free of all liens and encumbrances. Except as reflected on any Schedule, you agree that this Lease Agreement is a true lease. However, if any Schedule is deemed to be intended for security, you hereby grant to us a purchase money security interest in the Product covered by the applicable Schedule (including any replacements, substitutions, additions, attachments and proceeds) as security for the payment of the amounts under each Schedule. You authorize us to file a copy of this Lease Agreement and/or any Schedule as a financing statement, and you agree to promptly execute and deliver to us any financing statements covering the Product that we may reasonably require; provided, however, that you hereby authorize us to file any such financing statement without your authentication to the extent permitted by applicable law.
10. **Software or Intangibles.** To the extent that the Product includes Software, you understand and agree that we have no right, title or interest in the Software, and you will comply throughout the term of this Lease Agreement with any license and/or other agreement ("Software License") entered into with the supplier of the Software ("Software Supplier"). You are responsible for entering into any Software License with the Software Supplier no later than the Effective Date.
11. **Default.** Each of the following is a "Default" under this Lease Agreement and all Schedules: (a) you fail to pay any Payment or any other amount within forty-five (45) days of its due date, (b) any representation or warranty made by you in this Lease Agreement is false or incorrect and/or you do not perform any of your other obligations under this Lease Agreement or any Schedule and this failure continues for forty-five (45) days after we have notified you of it, (c) a petition is filed by or against you or any guarantor under any bankruptcy or insolvency law or a trustee, receiver or liquidator is appointed for you, any guarantor or any substantial part of your assets, (d) you or any guarantor makes an assignment for the benefit of creditors, (e) any guarantor dies, stops doing business as a going concern or transfers all or substantially all of such guarantor's assets, or (f) you stop doing business as a going concern or transfer all or substantially all of your assets.
12. **Remedies.** If a Default occurs, we may do one or more of the following: (a) we may cancel or terminate this Lease Agreement, and/or any or all Schedules and all other agreements that we have entered into with you; (b) we may require you to immediately pay to us, as compensation for loss of our bargain and not as a penalty, a sum equal to: (i) all past due Payments and all other amounts then due and payable under this Lease Agreement and any Schedule; and (ii) the present value of all unpaid Payments for the remainder of the term of each Schedule each discounted at a rate equal to 3% per year to the date of default, and we may charge you interest on all amounts due us from the date of default until paid at the lesser of 1% per month, or the maximum amount allowed by law; (c) we may require you to deliver the Product to us as set forth in Section 14; (d) we or our representative may peacefully repossess the Product without court order and you will not make any claims against us for damages or trespass or any other reason; (e) we may exercise any and all other rights or remedies available to a lender, secured party or lessor under the Uniform Commercial Code ("UCC"), including, without limitation, those set forth in Article 2A of the UCC, and at law or in equity; (f) we may immediately terminate your right to use the Software including the disabling (on-site or by remote communication) of any Software; (g) we may demand the immediate return and obtain possession of the Software and re-license the Software at a public or private sale; (h) we may cause the Software Supplier to terminate the Software License, support and other services under the Software License, and/or (i) at our option, we may sell, re-lease, or otherwise dispose of the Product under such terms and conditions as may be acceptable to us in our discretion. You agree to pay all of our costs of enforcing our rights against you, including reasonable attorneys' fees, and all costs related to the sale or disposition of the Product including, without limitation, incidental damages expended in the repossession, repair, preparation, and advertisement for sale or lease or other disposition of the Product.
13. **Ownership of Product; Assignment.** YOU HAVE NO RIGHT TO SELL, TRANSFER, ENCUMBER, SUBLET OR ASSIGN THE PRODUCT OR THIS LEASE AGREEMENT OR ANY SCHEDULE WITHOUT OUR PRIOR WRITTEN CONSENT (which consent shall not be unreasonably withheld). You agree that we may sell or assign all or a portion of our interests in the Product and/or this Lease Agreement or any Schedule with written notice to you even if less than all the Payments have been assigned. In that event, the assignee (the "Assignee") will have such rights as we assign to them but none of our obligations (we will keep those obligations) and the rights of the Assignee will not be subject to any claims, defenses or set offs that you may have against us. No assignment to an Assignee will release Ricoh from any obligations Ricoh may have to you hereunder. The Maintenance Agreement you have entered into with a Servicer will remain in full force and effect with Servicer and will not be affected by any such assignment. You acknowledge that the Assignee did not manufacture or design the Product and that you have selected the Manufacturer, Servicer and the Product based on your own judgment.
14. **Renewal; Return of Product.** YOU WILL NOTIFY US IN WRITING OF YOUR INTENT TO EITHER TERMINATE SUCH SCHEDULE OR TO EXTEND IT ON A MONTH-TO-MONTH BASIS, OR FOR TWELVE (12) MONTHS, AND SUCH NOTICE SHALL BE GIVEN AT LEAST THIRTY (30) DAYS PRIOR, BUT NOT MORE THAN ONE HUNDRED TWENTY (120) DAYS PRIOR, TO THE EXPIRATION OF THE MINIMUM TERM OR EXTENSION OF SUCH SCHEDULE. AT ANY TIME DURING ANY MONTH-TO-MONTH RENEWAL, WE HAVE THE RIGHT, UPON THIRTY (30) DAYS NOTICE, TO DEMAND THAT YOU RETURN THE PRODUCT TO US IN ACCORDANCE WITH THE TERMS OF THIS SECTION 14, UNLESS YOUR NOTICE EXTENDED THE TERM FOR TWELVE (12)

MONTHS. Notwithstanding the foregoing, nothing herein is intended to provide, nor shall be interpreted as providing, (a) you with a legally enforceable option to extend or renew the terms of this Lease Agreement or any Schedule, or (b) us with a legally enforceable option to compel any such extension or renewal. At the end of or upon termination of each Schedule, you will immediately return the Product subject to such expired Schedule to us (or our designee), to the location designated by us, in as good condition as when you received it, except for ordinary wear and tear. You must pay additional monthly pro-rated Payments at the same rate as then in effect under a Schedule, until the Product is returned by you and is received in good condition and working order by us or our designees. We will cleanse and purge (if capable), at no additional cost to you, all data from hard drives in the Equipment prior to removing the Equipment from your location or from any hard drive prior to such hard drive being removed from your location ("Data Management Services"). In the event you elect to retain possession of a hard drive, you agree to pay us the specified hard drive retention charge. You acknowledge that you are responsible for ensuring your own compliance with legal requirements in connection with data retention and protection and that we do not provide legal advice or represent that the Products will guarantee compliance with such requirements. The selection, use and design of any Data Management Services, and any decisions arising with respect to the deletion or storage of data, as well as the loss of any data resulting therefrom, shall be your sole and exclusive responsibility.

15. Miscellaneous. It is the intent of the parties that this Lease Agreement and any Schedule shall be deemed and constitute a "finance lease" as defined under and governed by Article 2A of the UCC. ORAL AGREEMENTS OR COMMITMENTS TO LOAN MONEY, EXTEND CREDIT OR TO FORBEAR FROM ENFORCING REPAYMENT OF A DEBT INCLUDING PROMISES TO EXTEND OR RENEW SUCH DEBT ARE NOT ENFORCEABLE. You authorize us to supply any missing "configure to order" number ("CTO"), other equipment identification numbers (including, without limitation, serial numbers), agreement/schedule identification numbers and/or dates in this Lease Agreement or any Schedule. You acknowledge that you have not been induced to enter into this Lease Agreement by any representation or warranty not expressly set forth in this Lease Agreement. Neither this Lease Agreement nor any Schedule is binding on us until we sign it. Any change in any of the terms and conditions of this Lease Agreement or any Schedule must be in writing and signed by us. If we delay or fail to enforce any of its rights under this Lease Agreement with respect to any or all Schedules, we will still be able to enforce those rights at a later time. All notices shall be given in writing and sent either (a) by certified mail or recognized overnight delivery service, postage prepaid, addressed to the party receiving the notice at the address shown on the front of this Lease Agreement, or (b) by facsimile transmission, with oral confirmation, to the facsimile number shown below such party's signature on this Lease Agreement. Either party may change its address or facsimile number by giving written notice of such change to the other party. Notices shall be effective on the date sent. Each of our respective rights will survive the termination of this Lease Agreement and each Schedule. If more than one customer has signed this Lease Agreement or any Schedule, each customer agrees that its liability is joint and several. It is the express intent of the parties not to violate any applicable usury laws or to exceed the maximum amount of time price differential or interest, as applicable, permitted to be charged or collected by applicable law, and any such excess payment will be applied to payments in the order of maturity, and any remaining excess will be refunded to you. We make no representation or warranty of any kind, express or implied, with respect to the legal, tax or accounting treatment of this Lease Agreement and any Schedule and you acknowledge that we are an independent contractor and not your fiduciary. You will obtain your own legal, tax and accounting advice related to this Lease Agreement or any Schedule and make your own determination of the proper accounting treatment of this Lease Agreement or any Schedule. We may receive compensation from the Manufacturer or supplier of the Product in order to enable us to reduce the cost of leasing or renting the Product to you under this Lease Agreement or any Schedule below what we otherwise would charge. If we received such compensation, the reduction in the cost of leasing or renting the Product is reflected in the Minimum Payment specified in the applicable Schedule. You authorize us, our agent and/or our Assignee to obtain credit reports and make credit inquiries regarding you and your financial condition and to provide your information, including payment history, to our Assignee and third parties having an economic interest in this Lease Agreement, any Schedule or the Product. You agree to provide updated annual and/or quarterly financial statements to us upon request.
16. Governing Law; Jurisdiction; Waiver of Trial By Jury and Certain Rights and Remedies Under The Uniform Commercial Code. YOU AGREE THAT THIS LEASE AGREEMENT AND ANY SCHEDULE WILL BE GOVERNED UNDER THE LAW FOR THE STATE IN WHICH THE APPLICABLE PARTICIPATING ADDENDUM DESIGNATES. THE PARTIES TO THIS LEASE AGREEMENT EACH WAIVE THE RIGHT TO TRIAL BY JURY IN THE EVENT OF A LAWSUIT. TO THE EXTENT PERMITTED BY APPLICABLE LAW, YOU WAIVE ANY AND ALL RIGHTS AND REMEDIES CONFERRED UPON A CUSTOMER OR LESSEE BY ARTICLE 2A OF THE UCC THAT YOU MAY HAVE AGAINST US (BUT NOT AGAINST THE MANUFACTURER OF THE PRODUCT). TO HELP THE GOVERNMENT FIGHT THE FUNDING OF TERRORISM AND MONEY LAUNDERING ACTIVITIES, FEDERAL LAW REQUIRES ALL FINANCIAL INSTITUTIONS TO OBTAIN, VERIFY AND RECORD INFORMATION THAT IDENTIFIES EACH PERSON WHO OPENS AN ACCOUNT. WHAT THIS MEANS FOR YOU: WHEN YOU OPEN AN ACCOUNT, WE WILL ASK FOR YOUR NAME, ADDRESS AND OTHER INFORMATION THAT WILL ALLOW US TO IDENTIFY YOU. WE MAY ASK TO SEE IDENTIFYING DOCUMENTS.
17. Counterparts; Facsimiles. Each Schedule may be executed in counterparts. The counterpart which has our original signature and/or is in our possession or control shall constitute chattel paper as that term is defined in the UCC and shall constitute the original agreement for all purposes, including, without limitation, (a) any hearing, trial or proceeding with respect to such Schedule, and (b) any determination as to which version of such Schedule constitutes the single true original item of chattel paper under the UCC. If you sign and transmit a Schedule to us by facsimile or other electronic transmission, the facsimile or such electronic transmission of such Schedule, upon execution by us (manually or electronically, as applicable), shall be binding upon the parties. You agree that the facsimile or other electronic transmission of a Schedule containing your facsimile or other electronically transmitted signature, which is manually or electronically signed by us, shall constitute the original agreement for all purposes, including, without limitation, those outlined above in this Section. You agree to deliver to us upon our request the counterpart of such Schedule containing your original manual signature.
18. State and Local Government Provisions. If the Customer is a State or political subdivision of a State, as those terms are defined in Section 103 of the Internal Revenue Code, the following additional terms and conditions shall apply:
 - (a) Essentiality. During the term of this Lease Agreement and any Schedule, the Product will be used solely for the purpose of performing one or more governmental or proprietary functions consistent with the permissible scope of your authority. You represent and warrant that the use of the Product is essential to performing such governmental or proprietary functions.
 - (b) Non-Appropriation/Non-Substitution. (i) If all of the following shall occur: (A) your governing body fails to appropriate sufficient monies in any fiscal period for rentals and other payments coming due under a Schedule to this Lease Agreement in the next succeeding fiscal period for any equipment which will perform services and functions which in whole or in part are essentially the same services and functions performed by the Product covered by any such Schedule, (B) other funds are not available for such payments, and (C) the non-appropriation of funds did not result from any act or failure to act on your part, then a "Non-Appropriation" shall be deemed to have occurred. (ii) If a Non-Appropriation occurs, then: (A) you must give us immediate notice of such Non-Appropriation and provide written notice of such failure by your governing body at least thirty (30) days prior to the end of the then current fiscal year or if Non-Appropriation has not occurred by such date, immediately upon Non-Appropriation, (B) no later than the last day of the fiscal year for which appropriations were made for the rental due under any Schedule to this Lease Agreement (the "Return Date"), you shall return to us all, but not less than all, of the Product covered by such Schedule to this Lease Agreement, at your sole expense, in accordance with the terms hereof; and (C) any Schedule to this Lease Agreement shall terminate on the Return Date without penalty or expense to you and you shall not be obligated to pay the rentals beyond such fiscal year, provided that (x) you shall pay any and all rentals and other payments due up through the end of the last day of the fiscal year for which appropriations were made and (y) you shall pay month-to-month rent (or pro-rated rent) at the rate set forth in any such Schedule for each month or part thereof that you fail to return the Product as required herein. (iii) Upon any such Non-Appropriation, upon our request, you will provide, upon our request, an opinion of independent counsel (who shall be reasonably acceptable to us), in form reasonably acceptable to us, confirming the Non-Appropriation and providing reasonably sufficient proof of such Non-Appropriation.

- (c) **Funding Intent.** You represent and warrant to us that you presently intend to continue this Lease Agreement and any Schedule hereto for the entire term of such Schedule and to pay all rentals relating to such Schedule and to do all things lawfully within your power to obtain and maintain funds from which the rentals and all other payments owing under such Schedule may be made. The parties acknowledge that appropriation for rentals is a governmental function to which you cannot contractually commit yourself in advance and this Lease Agreement shall not constitute such a commitment. To the extent permitted by law, the person or entity in charge of preparing your budget will include in the budget request for each fiscal year during the term of each Schedule, respectively, to this Lease Agreement an amount equal to the rentals (to be used for such rentals) to become due in such fiscal year, and will use all reasonable and lawful means available to secure the appropriation of money for such fiscal year sufficient to pay all rentals coming due during such fiscal year.
- (d) **Authority and Authorization.** (i) You represent and warrant to us that: (A) you are a State or political subdivision of a State, as those terms are defined in Section 103 of the Internal Revenue Code; (B) you have the power and authority to enter into this Lease Agreement and all Schedules to this Lease Agreement; (C) this Lease Agreement and all Schedules to this Lease Agreement have been duly authorized, executed and delivered by you and constitute valid, legal and binding agreement(s) enforceable against you in accordance with their terms; and (D) no further approval, consent or withholding of objections is required from any governmental authority with respect to this Lease Agreement or any Schedule to this Lease Agreement. (ii) If and to the extent required by us, you agree to provide us with an opinion of independent counsel (who shall be reasonably acceptable to us) confirming the foregoing and other related matters, in form and substance acceptable to us. (iii) You agree to take all required actions and to file all necessary forms, including IRS Forms 8038-G or 8038-GC, as applicable, to preserve the tax exempt status of this Lease Agreement and all Schedules thereto. (iv) You agree to provide us with any other documents that we may reasonably request in connection with the foregoing and this Lease Agreement.
- (e) **Assignment.** You agree to acknowledge any assignment to the Assignee in writing, if so requested, and, if applicable, to keep a complete and accurate record of all such assignments in a manner that complies with Section 149(a) of the Internal Revenue Code and the regulations promulgated thereunder.

IN WITNESS WHEREOF, the parties have executed this Lease Agreement as of the dates set forth below.

THE PERSON SIGNING THIS SCHEDULE ON BEHALF OF THE CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO.

<p>Accepted by Customer</p> <p>By: X _____ <i>Authorized Signer Signature</i></p> <p>Printed Name: _____</p> <p>Title: _____ Date: _____</p>	<p>Accepted by: RICOH USA, INC</p> <p>By: X _____ <i>Authorized Signer Signature</i></p> <p>Printed Name: _____</p> <p>Title: _____ Date: _____</p>
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DEPARTMENT OF WATER

County of Kauaʻi

“Water has no Substitute – Conserve It!”

MANAGER’S REPORT No. 25-32

June 19, 2025

Re: Discussion and Possible Action to Request Board Approval for Unspecified Future Obligation provision of the agreement between the Board of Water Supply, County of H Hawaii Media.

RECOMMENDATION:

The Department recommends that the Board approve Option 1, which will allow the Department to move forward with the agreement to continue with the public outreach and educational commercials with the H Hawaii Media’s radio stations.

FUNDING: N/A

BACKGROUND:

The Department’s Public Relations team continues to provide public messaging, outreach and educational commercials through the H Hawaii Media radio stations to inform, promote and educate the residents and visitors of the island of the Department’s emergencies, ongoing operations and efforts for wise water use.

The agreement with H Hawaii Media is required to continue the ongoing distribution of information to the island’s residents and visitors. The agreement contains language for unspecified future obligations, should the Department default on its obligation and agreement for payment of services. The County Attorney’s Office has reviewed and approved the Master Lease Agreement to form and legality.

The section within the agreement that reference the unspecified future obligations is shown below:

I will be responsible for the terms of payments entered into and for any additional costs related to collection such as interest and 25% attorney’s fees.

OPTIONS

Option 1:

Approve Manager’s Report.

Pro:

The Department will be able to continue its public messaging with the H Hawaii Media’s radio stations.

Cons:

The Department would have potential risk associated with the unspecified future obligation provisions of H Hawaii Media.

Option 2:

Deny request to approve Lease Agreement.

Pro: No potential legal risk associated the unspecified future obligation provisions of H Hawaii Media.

Cons: The Department would not be able to continue its public messaging utilizing the H Hawaii Media's radio stations.

MH/crz

Attachment: H Hawaii Media Agreement

I understand that by signing this proposal, I am entering into a binding contract. I will be responsible for the terms of payments entered into and for any additional costs related to collection such as interest and 25% attorney's fees. "The parties to this advertising agreement affirm that nothing in this agreement, or any of the actions, benefits and obligations relating to it, discriminate in any way on the basis of race or ethnicity."

APPROVED:

Joseph E. Tait
Manager & Chief Engineer
Department of Water, County of Kaua'i

**ACCEPTED:
BOARD OF WATER SUPPLY,
COUNTY OF KAUAI**

By: Julie Simonton
Its: Chair

**APPROVED AS TO FORM
AND LEGALITY:**

Tyler C. Saito
Deputy County Attorney

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 25-33

June 19, 2025

Re: Discussion and Possible Action to Request Board Approval for Unspecified Future Obligation provision of the agreement between the Board of Water Supply, County of Kaua'i and Pacific Media Group - Kauai.

RECOMMENDATION:

The Department recommends that the Board approve Option 1, which will allow the Department to move forward with the agreement to continue with the public outreach and educational commercials with the Pacific Media Group – Kauai's radio stations.

FUNDING: N/A

BACKGROUND:

The Department's Public Relations team continues to provide public messaging, outreach and educational commercials through the Pacific Media Group – Kauai's radio stations to inform, promote and educate the residents and visitors of the island of the Department's emergencies, ongoing operations and efforts for wise water use.

The agreement with Pacific Media Group – Kauai is required to continue the ongoing distribution of information to the island's residents and visitors. The agreement contains language for unspecified future obligations, should the Department default on its obligation and agreement for payment of services. The County Attorney's Office has reviewed and approved the Master Lease Agreement to form and legality.

The section within the agreement that reference the unspecified future obligations is shown below:

In case collection or suit for collection is instituted through an attorney and/or collector, client promises to pay all costs of collection including attorney's and/or collector's fees equal to 33-1/3% of the sum remaining unpaid.

OPTIONS

Option 1:

Approve Manager's Report.

Pro:

The Department will be able to continue its public messaging with the Pacific Media Group – Kauai's radio stations.

Cons:

The Department would have potential risk associated with the unspecified future obligation provisions of Pacific Media Group - Kauai.

Option 2:

Deny request to approve Lease Agreement.

Pro: No potential legal risk associated the unspecified future obligation provisions of Pacific Media Group - Kauai.

Cons: The Department would not be able to continue its public messaging utilizing the Pacific Media Group – Kauai's radio stations.

MH/crz

Attachment: Pacific Media Group Kauai Agreement

6/4/2025

DATE

☒ NEW☐ REVISED☐ BANK

Kauai Department of Water

ADVERTISER

Annual Radio Campaign

BILLING AGENCY

July 2025 - June 2026

TITLE / PRODUCT / ESTIMATE

Denise Roberts

ACCOUNT EXECUTIVE

Pacific Media Group Kaua'i



CONTRACT #

☒ KONG 93.5FM (KONG)☒ KUAI 570AM/104.5FM (KUAI)☒ SHAKA 103.1FM (KSHK)☒ FM97 96.9FM (KFMN)☒ HI95 95.9FM (KSRF)

Start Date	End Date	Day Part	Length	M	Tu	W	Th	F	Sa	Su	Per Wk	Total	\$ Per	Total \$
ALL STATIONS: Wise Water Wednesday														
07/02/25	06/24/26	6a-7p	30			1					1	52		
07/02/25	06/24/26	PSA	30			1					1	52		
PLUS:														
* Bank of 28 x :30 commercials (ALL Stations = 140) - Commercials will air 6a-7p														
* Bank of 28 x :30 PSA commercials (ALL Stations = 140) - Commercials will air Best Time Available														
Total Commercials = 800														
Cost: \$665 plus tax per month (July 2025 - June 2026 Billing)														
Contract Includes:														
* Interviews														
* KONG Community Calendar Mentions & Social Media Support (as needed)														
SUBTOTAL												160		\$7,980.00

Total Weeks of Broadcast 52

Totals

Tax: Hawaii GET @ 4.712%

\$376.02

Grand Total:

\$8,356.02

Additional Conditions - or - Instructions:

Please contact Denise Roberts at 8085-635-5093 with questions. Mahalo!

Contract subject to 4.712% Hawaii State General Excise Tax

Bills are due and payable each month within 15 days of presentation of invoice. Interest at the rate of one percent (1%) may be charged on overdue accounts. Client agrees that in case default is made in payment the whole amount due is to become immediately collectible at the option of the Station. In case collection or suit for collection is instituted through an attorney and/or collector, client promises to pay all costs of collection including attorney's and/or collector's fees equal to 33-1/3% of the sum remaining unpaid. The provisions of this agreement shall apply to and bind the executors, administrators, successors and assignees of the respective parties.

Denise Roberts - Director of Sales

Accepted for Advertiser or Agency

APPROVED:

Joseph E. Tait
Manager & Chief Engineer
Department of Water, County of Kaua'i

**ACCEPTED:
BOARD OF WATER SUPPLY,
COUNTY OF KAUA'I**

By: Julie Simonton
Its: Chair

**APPROVED AS TO FORM
AND LEGALITY:**

Tyler C. Saito
Deputy County Attorney

INFORMATIONAL

BRIEFING



Water Systems Investment Plan (WSIP) Water Rate Study Process/Financial Policy Development Board Meeting

June 19, 2025



Agenda

- Follow up from April Board Workshop
- Rate Making Overview
- Financial Assurance Basics and How to Set Targets
- Rate Making Process and Key Decisions from the Board
- Current DOW Rates and other County Water Rates
- Review of Current Financial Position (from previous Board workshop)
- Overall Schedule and Stakeholder Outreach Process for the Rate Study
- Input from the Board on Rate Study
- Next Steps





Next Steps

- Brief Board on Water Rate Study June 19th
- DOW Staff and Brown & Caldwell/Harris team finalize FRC analyses and begin work on rate study
- Present Draft revenue adjustment scenarios (revenue requirements) to Board for consideration
- Present Draft water rate schedule and FRC recommendations
- Schedule Public Hearings including with Small Business Association(SBA) and Ka Pa'akai analysis, for implementation of new FRC and updated water rate schedule
- Complete Board rule making process for implementation of new FRC and updated water rate schedule

Follow Up from April 22, 2025 Board Workshop

The background is a solid teal color. It features several faint, light-teal geometric patterns. There are large circles, some of which contain a dashed circle with an 'X' inside. One circle in the lower-left quadrant is filled with diagonal lines. A long, thin arrow points from the lower-left towards the upper-right.

Follow Up from April Board Workshop

Answer:

- 38% of WP 2020 projects were completed
- Of those 62% “not completed”:
 - 82% are included in the 2025 CIP
 - 18% have not been included in the 2025 CIP

*How much of
WP2020 was
completed?*

Follow Up from April Board Workshop

Answer:

- *Project is no longer necessary after an operational change to system*
- *Original need is addressed by an alternate project or strategy*
- *Project will be funded by a private developer*
- *2025 analysis indicates that a Project is not essential or very low priority*

*Why are some
incomplete
WP2020 projects
not included in
the 2025 CIP?*

Follow Up from April Board Workshop

Answer:

- Yes, the \$1.3B project costs include \$260M for planning/design/permitting

Do the project costs identified (e.g., \$1.3B) include design and permitting? (i.e., is it the complete cost or is it just the construction cost)?

Follow Up from April Board Workshop

Answer:

- The CIP reflects upgrades to the system in accordance with the Water Systems Standards, including **projects for areas that do not meet current fire flow standards.**
- Of the total \$1.3B “Buildout CIP”, projects that provide some benefit associated with **current and future fire protection account for half of the costs.**
- Development policy changes, ordinances supporting fuel reduction on vacant properties, alternate water sources, and emergency/disaster response plans are **all part of the solution.**
- While the Lahaina fires did not specifically impact the CIP list, they did prompt us and staff to review the CIP and prioritization with fire protection in mind.

What was the impact of the Lahaina fires on our CIP list?

What is the dollar value of the fire protection projects?

What is your best guess at the value of fire protection projects if Lahaina hadn't happened?

Follow Up from April Board Workshop

Answer:

- Response to this question is in development as the CIP is programmed and implementation strategy developed:
 - “Future age” of system infrastructure will be quantified based on the amount of R/R to be funded and completed
 - Community and DOW goals that may be deferred as projects and funding are cut from CIP will be characterized

What is the impact of not completing certain CIP projects? Can we quantify this somehow?

Follow Up from April Board Workshop

Answer:

- Out of the four county water agencies, three are semi-autonomous (Kauai DOW, Honolulu BWS, Hawaii DWS). Only Maui DWS is directly under the Mayor/Council.

In the State, how many Water Depts are semi-autonomous (like Kauai) vs. part of the County?

Follow Up from April Board Workshop

Answer:

- Generally speaking the county water agencies do not receive any other income, (e.g., tax revenues), from the County General Funds. The County may sell GO bonds which the water agency may have access to. The water agency would pay its share of debt service for any bond proceeds it receives.

*For the Boards
that are semi-
autonomous, do
their Counties
contribute in any
form to the Water
Dept.?*

Follow Up from April Board Workshop

Answer:

- This would mean that all ratepayers (both new and existing) would absorb the costs for growth and rates would increase.
- By implementing an FRC, new customers would contribute their share to the systemwide facilities that existing customers have already paid for. FRCs support a "growth pays for growth" approach to water system planning.

What would the impact be if we folded the FRC into the water rates?

Follow Up from April Board Workshop

Answer:

- There is precedent for providing a first 5/8" meter for a landowner at a reduced cost. This is being done by the Hawaii County Department of Water Supply. The discount is 78%. The first 5/8" Facilities Charge is \$1,319. The Facilities Charge for subsequent 5/8" meters is \$6,095. This practice has been in place for over 30 years.

If you've been on Kauai for a long time, can you get a different FRC?

Follow Up from April Board Workshop

Answer:

- *To date we have not found any examples of water utilities treating vacation rentals as a separate class for FRC purposes.*
- *We understand that currently there are approximately 1,300 vacation rental units on Kauai. This compares to 23,000 DOW customers total.*

*Can we tie the
FRC to water
usage of vacation
rentals?*

Rate Making Overview

The background is a solid teal color. It features several large, overlapping circles. One circle in the upper left contains a dashed white circle with a white 'X' inside. Another circle in the lower right also contains a dashed white circle with a white 'X' inside. A third circle in the lower center is filled with white diagonal lines. A white arrow points from the lower center towards the upper right.

Rate Making Overview



- For FY 2027, set rate levels sufficient to pay ongoing operational needs and debt service obligations; achieve financial performance metrics; and fund adequate level of capital spending
- Assume Across-the-Board adjustments to current rate schedule



- For FYs 2028-2031 establish fixed and variable rate components that align with revenue needs and DWS pricing goals based on cost-of-service and rate design results



- For FYs 2028-2031 adopt updated rates that may include cost-of-service and rate design changes



Financial Assurance Basics and How to Set Targets



- ✓ Establishes the foundation for financial budgeting and performance measurement
- ✓ Improves ability to weather financial disruptions
- ✓ Identifies uses for specific cash reserves
- ✓ Facilitates an appropriate segregation of financial resources ensuring they are used for their intended purposes
- ✓ Offers guidance and consistency with financial management and planning decisions
- ✓ Promotes stable rates over time

Financial Assurance Basics and How to Set Targets

Operating Reserve

- Indicates liquidity for ongoing operations: how protected the utility is against revenue shortfalls and unanticipated operational expenses
- Benchmark: => 45 to 120 days of O&M expense

Rate-Funded Capital Contribution

- Provides a dedicated source of revenue to invest/reinvest in capital infrastructure; maintains the utility's financial position by offsetting annual decline in asset value
- Benchmark: => annual depreciation expense

Capital Reserve

- Indicates liquidity for capital expenditures: how protected the utility is against unanticipated capital expenditures
- Benchmark: Greater of depreciation expense or average annual capital spending plan

Debt Service Coverage

- Indicates margin of tolerance to business risks or declines in demand for a given year while assuring repayment of debt
- Benchmark: => 1.25 to 1.70 times annual debt service

Debt as % of Net Plant Assets

- Indicates the degree of leveraged assets: How much of plant asset value (cost net of accumulated depreciation) is offset by financial obligations to outside parties
- Benchmark: <= 35% to 50% debt

Rate Making Process/Key Decision Points

Timing – Starts FY 2026

Revenue Requirements

- Utility data analysis
- Customers, water usage, revenues
- Operating expenses
- Capital projections
- Financial assurance

Key Board Decisions:

- CIP levels
- Financial Assurance Goals
- Revenue Adjustment levels

Timing – Starts FY 2027

Cost-of-Service

- Identify functional costs
- Allocation to cost components
- Distribute costs to customer classes

Key Board Decisions:

- Customer classes
- Use of subsidies
- % Cost recovery by class

Timing – Starts FY 2027

Rate Design

- Recover costs of service from fixed and variable charges
- Highlight conservation priorities as needed
- Promote revenue stability

Key Board Decisions:

- Fixed vs. Variable cost recovery
- Conservation message



Current DOW Water Rates - Monthly Service Charge

<u>Fiscal Year</u>	<u>Adopted Rate Increase</u>
– 2012	11.2% on January 1, 2012
– 2013	11.2% on July 1, 2012
– 2014	11.2% on July 1, 2013
– 2015	11.2% on July 1, 2014
– 2016	0% on July 1, 2015
– July 1, 2014 was last rate increase	
– Rates are based on service and usage charges	

Source: Department of Water, County of Kauai, Rules and Regulations, Part IV – Fixing Rates for the Furnishing of Water Service

MONTHLY SERVICE CHARGE

Meter Size	Effective 1/1/12	Effective 7/1/12	Effective 7/1/13	Effective 7/1/14
5/8"	\$12.00	\$14.40	\$16.00	\$17.75
3/4"	\$16.75	\$20.00	\$22.25	\$24.75
1"	\$24.25	\$29.50	\$32.75	\$36.50
1-1/2"	\$46.00	\$53.00	\$59.00	\$65.50
2"	\$70.00	\$81.00	\$90.00	\$100.00
3"	\$132.00	\$146.75	\$163.00	\$181.00
4"	\$216.00	\$240.00	\$267.00	\$297.00
6"	\$420.00	\$475.00	\$528.00	\$587.00
8"	\$680.00	\$755.00	\$840.00	\$934.00

Current DOW Water Rates - Usage Charge

USAGE CHARGE

Meter Size	Effective 1/1/12 (\$/kgal)	Effective 7/1/12 (\$/kgal)	Effective 7/1/13 (\$/kgal)	Effective 7/1/14 (\$/kgal)	Meter Size	0th block Min. (kgal)	1st block From-To (kgal)	2nd block From-To (kgal)	3rd block From-To (kgal)	4th block Over (kgal)
0th Block	\$3.20	\$3.40	\$3.60	\$3.80	5/8"	1	1-7	7-14	14-18	18
1st Block	\$3.50	\$3.90	\$4.35	\$4.85	3/4"	2	2-29	29-57	57-65	65
2nd Block	\$4.25	\$4.50	\$5.05	\$5.65	1"	3	3-68	68-137	137-175	175
3rd Block	\$6.85	\$7.60	\$8.50	\$9.50	1-1/2"	10	10-169	169-337	337-387	387
4th Block	\$7.20	\$8.05	\$8.95	\$10.00	2"	12	12-400	400-750	750-925	925
					3"	50	50-600	600-1,200	1,200-1,750	1,750
					4"	175	175-1,000	1,000-2,500	2,500-2,750	2,750
					6"	225	225-4,000	4,000-7,500	7,500-10,000	10,000
					8"	250	250-1,000	1,000-2,500	2,500-12,500	12,500

Current Honolulu Board of Water Supply Rates - Customer Charge

Customer Charge: There is a customer for charge each month service is provided based on the meter size, effective as follows:

Meter Size	February 1, 2024	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
5/8" or 3/4"	\$13.30	\$14.63	\$15.95	\$17.30	\$18.68	\$20.18
1"	\$16.81	\$18.49	\$20.15	\$21.87	\$23.62	\$25.50
1.5"	\$19.15	\$21.07	\$22.96	\$24.91	\$26.91	\$29.06
2"	\$47.80	\$52.57	\$57.31	\$62.18	\$67.15	\$72.52
3"	\$58.91	\$64.80	\$70.63	\$76.63	\$82.76	\$89.38
4"	\$112.11	\$123.32	\$134.42	\$145.85	\$157.52	\$170.12
6"	\$199.80	\$219.78	\$239.56	\$259.93	\$280.72	\$303.18
8"	\$304.46	\$334.90	\$365.05	\$396.07	\$427.76	\$461.98
12"	\$658.38	\$724.22	\$789.40	\$856.50	\$925.02	\$999.02

Current Honolulu Board of Water Supply Rates – Quantity Charges

Quantity Charge: In addition to the Customer Charge, there is a charge for all water use rounded down to the nearest 1,000 gallons (k-gal), effective as follows:

Single Family Residential (Monthly per dwelling unit)	February 1, 2024	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
Tier 1: Essential Needs First 2,000 gallons	\$4.57	\$4.69	\$4.80	\$4.92	\$5.05	\$5.17
Tier 2 2,001 - 6,000 gallons	\$5.78	\$6.35	\$6.92	\$7.51	\$8.11	\$8.76
Tier 3: 6,001 - 30,000 gallons	\$6.53	\$7.34	\$8.15	\$8.98	\$9.82	\$10.74
Tier 4: Over 30,000 gallons	\$10.95	\$12.32	\$13.67	\$15.06	\$16.48	\$18.02
Multi-Unit Residential (Monthly per dwelling unit)	February 1, 2024	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
Tier 1: Essential Needs First 2,000 gallons	\$3.86	\$3.96	\$4.06	\$4.16	\$4.27	\$4.37
Tier 2 2,001 - 4,000 gallons	\$4.87	\$5.36	\$5.84	\$6.34	\$6.85	\$7.39
Tier 3: 4,001 - 10,000 gallons	\$5.70	\$6.52	\$7.33	\$8.16	\$9.01	\$9.93
Tier 4: Over 10,000 gallons	\$7.21	\$8.25	\$9.27	\$10.33	\$11.40	\$12.57
Non-Residential	February 1, 2024	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
All Usage	\$5.80	\$6.38	\$6.95	\$7.54	\$8.14	\$8.80

Current County of Maui Department of Water Supply Rates

Water Service Charges

Below are regular and agricultural water service charges.

Size of Meter	Cost Per Meter Per Month
5/8 inch	\$26.19
3/4 inch	\$42.32
1 inch	\$62.82
1 1/2 inch	\$120.35
2 inch	\$186.47
3 inch	\$329.30
4 inch	\$571.32
6 inch	\$1,048.74
8 inch	\$1,654.45

Current County of Maui Department of Water Supply Rates

Rates for Single-Family Dwellings

\$/kgals

Gallons	Total
Tier 1 [0 - 5,000 gals.]	\$2.13
Tier 2 [5,001 - 15,000 gals.]	\$4.63
Tier 3 [15,001 - 35,000 gals.]	\$7.58
Tier 4 [35,001 gals. and over]	\$10.56

Current County of Maui Department of Water Supply Rates

- COM DOW is the only water department with breakdown of non-residential customers, e.g hotels

Hotels & Resorts

Gallons	Regular
Per 1,000 gals.	\$10.56

Multi-Family

Gallons	Regular
Per 1,000 gals.	\$4.63

Other General Water Consumers

Gallons	Regular
Per 1,000 gals.	\$7.58

Current County of Hawaii Department of Water Supply Rates

A. MONTHLY STANDBY CHARGES*

All meter connections shall be subject to a monthly standby charge as follows:

Meter Size (inches)	Effective July 1, 2023	Effective July 1, 2024
5/8"	\$ 27.37	\$ 29.97
1"	58.26	63.79
1-1/2"	108.39	118.69
2"	169.36	185.45
3"	310.27	339.75
4"	510.80	559.33
6"	1,012.11	1,108.26
8"	1,615.04	1,768.47
10"	2,330.42	2,551.81
12"	4,064.69	4,450.84

*Standby charge is a minimum monthly charge.

Current County of Hawaii Department of Water Supply Rates

B. GENERAL USE RATES (per 1,000 gallons)

In addition to standby power cost, and energy CIP charges, a consumption charge will be applied to all general use customers as follows:

	Effective July 1, 2023	Effective July 1, 2024
1 st Block	\$ 1.25	\$ 1.37
2 nd Block	2.72	2.98
3 rd Block	4.78	5.23
4 th Block	6.35	6.95

- HDWS has a General Use Rate which is a consumption charge for all General Use customers. HDWS also adds power cost and energy CIP charges which are based on consumption. These charges are in addition to a monthly standby charge.

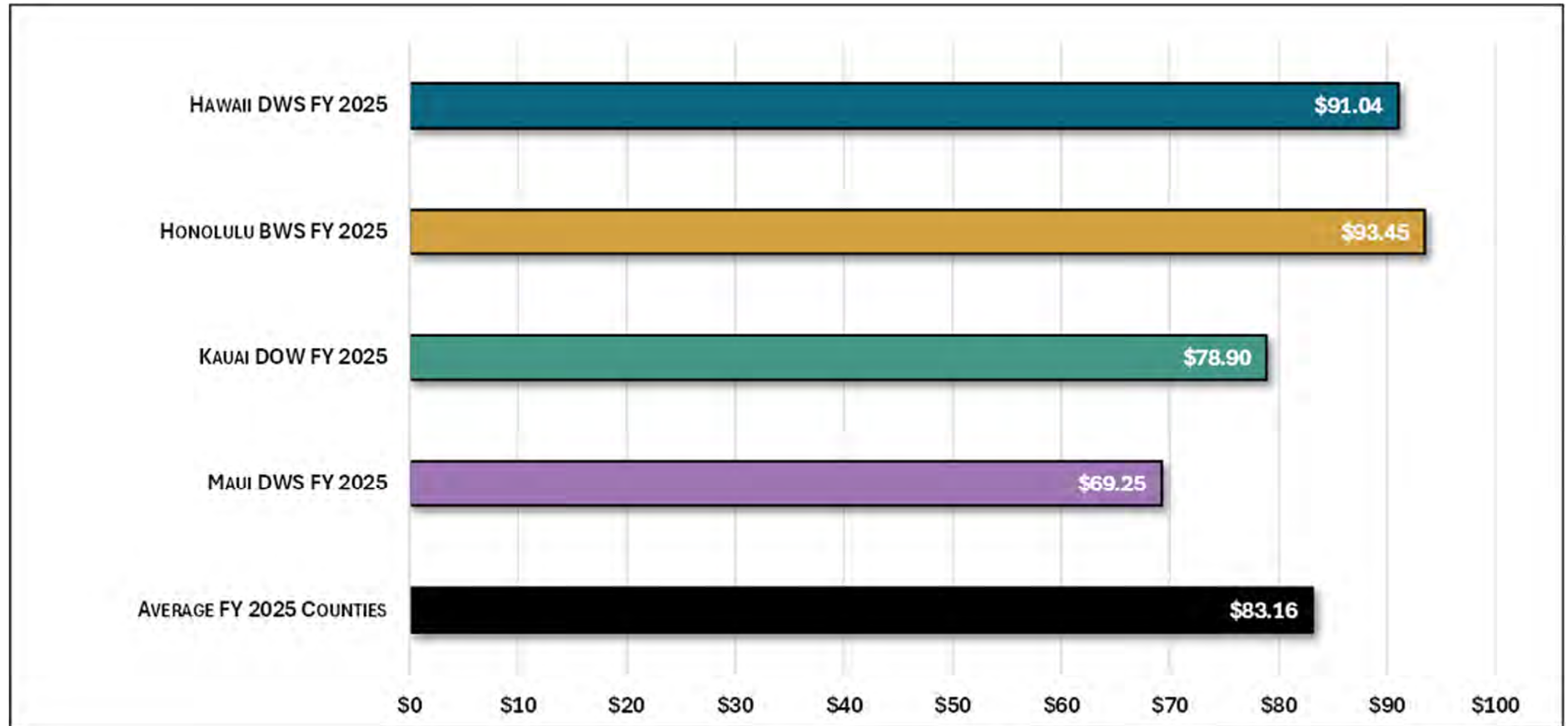
Current County of Hawaii Department of Water Supply Rates

- No specific customer classes. All General Use rates except for Agricultural customers.

BLOCK THRESHOLDS (gallons per month)
The threshold for the rate blocks vary with the size of the water meter as follows:

Meter Size (inches)	1st Block	2nd Block	3rd Block	4th Block
5/8"	5,000	5,001 - 15,000	15,001 - 40,000	> 40,000
1"	5,000	5,001 - 100,000	100,001 - 300,000	> 300,000
1-1/4"	5,000	5,001 - 400,000	400,001 - 1,000,000	> 1,000,000
2"	5,000	5,001 - 900,000	900,001 - 2,000,000	> 2,000,000
3"	5,000	5,001 - 2,000,000	2,000,001 - 5,000,000	> 5,000,000
4"	5,000	5,001 - 4,700,000	4,700,001 - 10,000,000	> 10,000,000
6"	5,000	5,001 - 10,000,000	10,000,001 - 25,000,000	> 25,000,000
8"	5,000	5,001 - 20,000,000	20,000,001 - 50,000,000	> 50,000,000
10"	5,000	5,001 - 40,000,000	40,000,001 - 100,000,000	> 100,000,000
12"	5,000	5,001 - 60,000,000	60,000,001 - 150,000,000	> 150,000,000

Monthly Bill Comparison: SF 5/8" meter; 12,000 gals/month



	Kauai DOW	Maui DWS	Honolulu BWS	Hawaii DWS
FY 2025 Monthly Service Charge - 5/8" meter	\$ 17.75	\$ 26.19	\$ 14.63	\$ 29.97
FY 2025 Total Monthly Bill - 5/8" meter; 12,000 gallons per month	\$ 78.90	\$ 69.25	\$ 93.45	\$ 91.04
TYPES OF CHARGES				
Volume Based Charge (\$/kgal) - Inverted Tiers for General Use and Single Family Residential	x	x	x	x
Volume Based Charge (\$/kgal) - Uniform Rate for Non-Residential		x	x	
Power Cost Charge (\$/kgals)				x
Energy CIP Charge (\$/kgals)				x
CUSTOMER CLASSES				
Agriculture Class	x	x	x	x
General Use Class	x			x
Non-Residential Class		x	x	
Single-family Residential Class		x	x	
Multi-unit Residential Class		x	x	
Hotel Class		x		

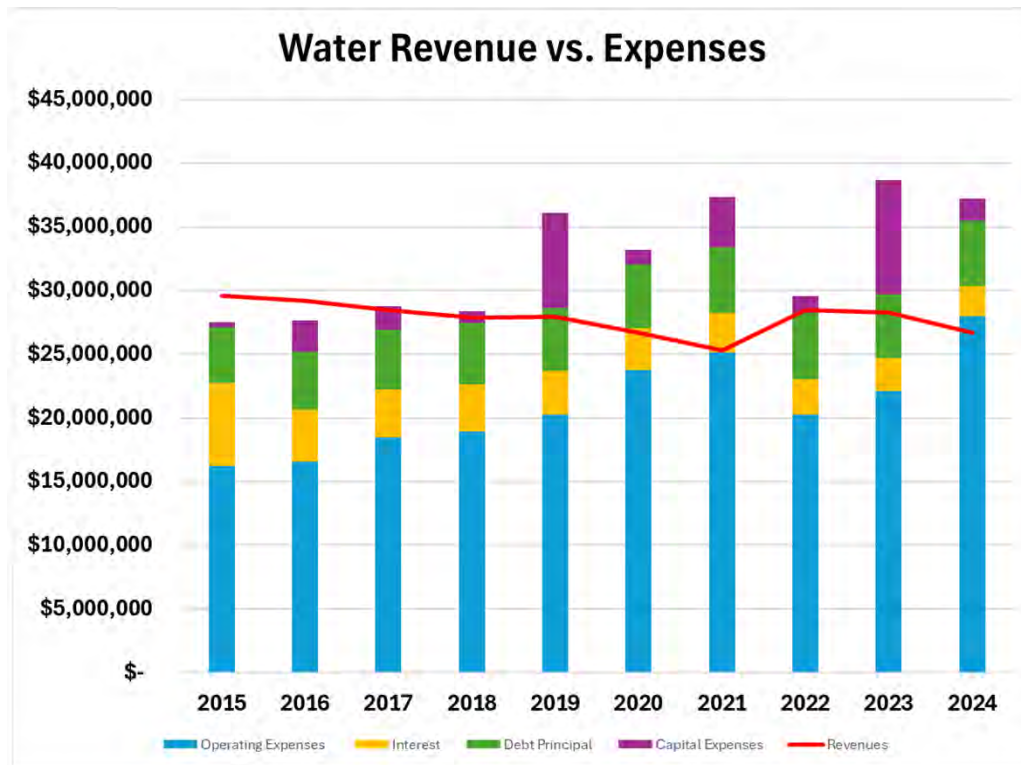
Brown and Caldwell

County Comparison of Rates and Typical Bills

Current (2025) DOW Financial Overview

The background is a solid teal color. It features several faint, light-teal geometric patterns. There are large circles, some of which contain a dashed circle with an 'X' inside. One circle in the lower-middle section is filled with diagonal lines. A long, thin arrow points from the lower-left towards the upper-right.

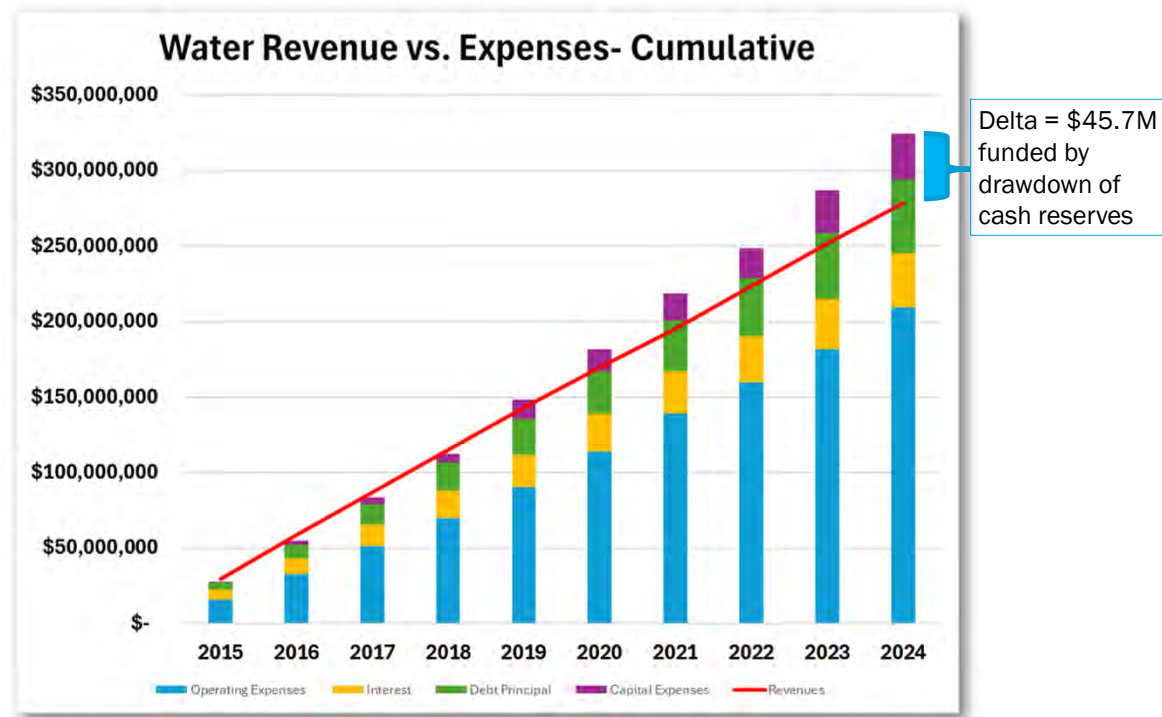
Current Financial Overview – Revenues and Expenses



- Revenues are less than Expenses starting in FY 2017
- The last water rate increase was effective FY 2015
- Expenses include O&M, debt service and rate funded capital
- Depreciation is not included in Expenses for purposes of this graph

Current Financial Overview – Revenues and Expenses

- Revenues are less than Expenses by about \$45.7 million over a 10-year time period.
- Delta funded by drawdown of cash reserves.
- Over the 10-year period an average annual rate increase of 5% per year implemented every year may have closed/reduced the deficit.
- Cumulative rate increase needed was approximately 55% over 10 years.



Overall Schedule for the Rate Study

Line No.	Process for New Rate Implementation	2025										2026						
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	
1	FRC Board Workshop - April 22	Board																
2	Rates Process Board Presentation - June 19			Board														
3	FY 2026 Budget Implemented				FY26													
4	Public Information Meetings - CIP				Public Meetings													
5	Harris Updates Revenue Requirements (RR)																	
6	Internal Review of RR																	
7	Revenue Requirements Board Workshop - October 21							Board										
8	Update RR and Internal Review of Draft Rates																	
9	Conduct Ka Pa'akai Analyses																	
10	Board Meeting Present Draft Rates & FRC - November 20								Board									
11	Update Rates and FRC as needed																	
12	Board Meeting Discuss Rates & FRC Issues as needed - December									Board								
13	Update Rates and FRC as needed																	
14	Board Approves Rates & FRC for Public Info/SBA Meetings - January 15										Board							
15	Public Information/SBA Meetings - Rates and FRC											Public Meetings						
16	Public Hearing at April 16, 2026 Board Meeting												Board					
17	Update Rate Schedules as Needed/Draft Final Recommendation																	
18	Board Meeting - Final Rates Approved - May 21													Board				
19	KDOW Updates Billing System																	
20	Implement New FRC and Rates - July 1																FY27	

Stakeholder Outreach Process for Rate Study

	Items	Date	Comments
1	Public Information Meetings (6) – CIP	August	Department receives feedback from public on CIP in time to incorporate into rate analyses
2	Rates and FRC Board Workshop	October 21	Present rates and FRC adjustment options to the Board
3	Finalize Rate Recommendations	Nov/Dec	Discuss final rates and FRC adjustments at Board meetings and prepare rulemaking documents
4	Public Information Meetings (6) – Rates/FRC	Jan/Feb	Department receives preliminary feedback on Board recommendation for rates and FRC
5	Small Business Association Mtg	Jan	Per County rules we will meet with SBA and get their approval to schedule the formal Public Hearing
6	Ka Pa’akai Analysis	Jan/Feb	Legal framework that government agencies must follow when considering proposals that may impact the exercise of Native Hawaiian traditional and customary rights
7	Send out Public Hearing Notice	March	Need 30 day notice before April Board meeting
8	Board Public Hearing on Rates and FRC	April	Formal Public Hearing on rates and FRC at April Board meeting
9	Adjust Billing System	May/June	Update rates in billing system
10	Implement New Rates	July	New rates and FRC go into effect July 1, 2026

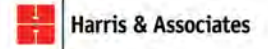
Board Feedback on Rate Issues





Next Steps

- Brief Board on Water Rate Study June 19th
- DOW Staff and Brown & Caldwell/Harris team finalize FRC analyses and begin work on rate study (*Summer 2025*)
- Present Draft revenue adjustment scenarios (revenue requirements) to Board for consideration (*October 2025*)
- Present Draft water rate schedule and FRC recommendations (*November/December 2025*)
- Schedule Public Hearings including with Small Business Association and Ka Pa'akai analysis for implementation of new FRC and updated water rate schedule (*January/February 2026*)
- Complete Board rule making process for implementation of new FRC and updated water rate schedule (*July 1, 2026*)



Thank you!

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

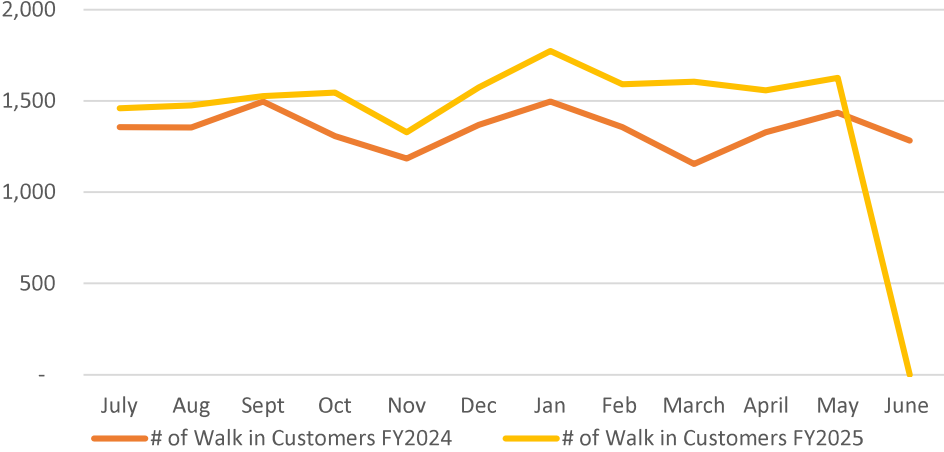
STAFF

REPORTS

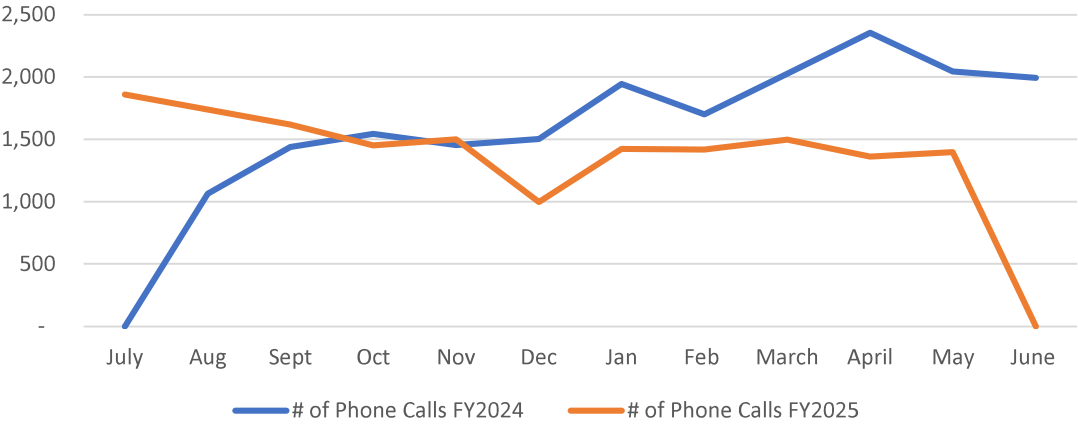


FISCAL DIVISION DASHBOARD

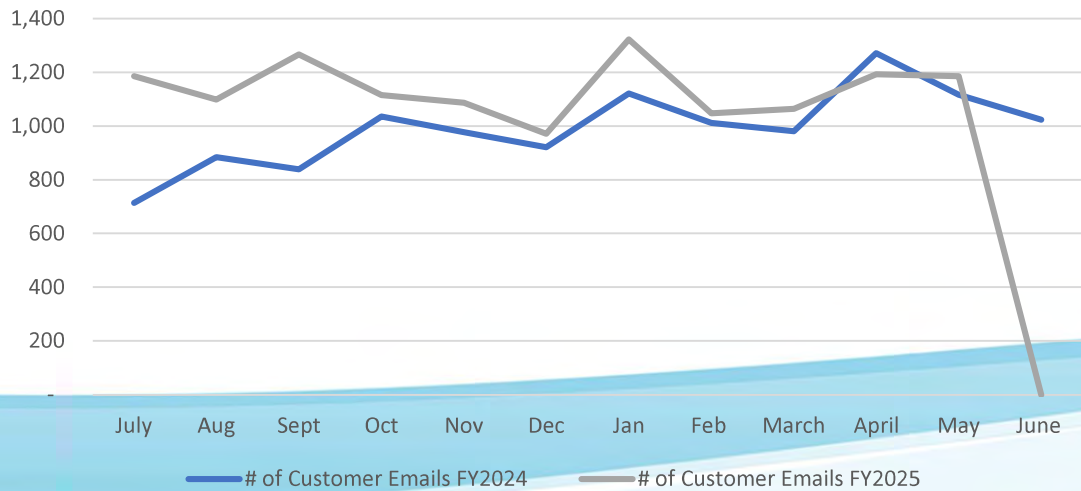
of Walk in Customers



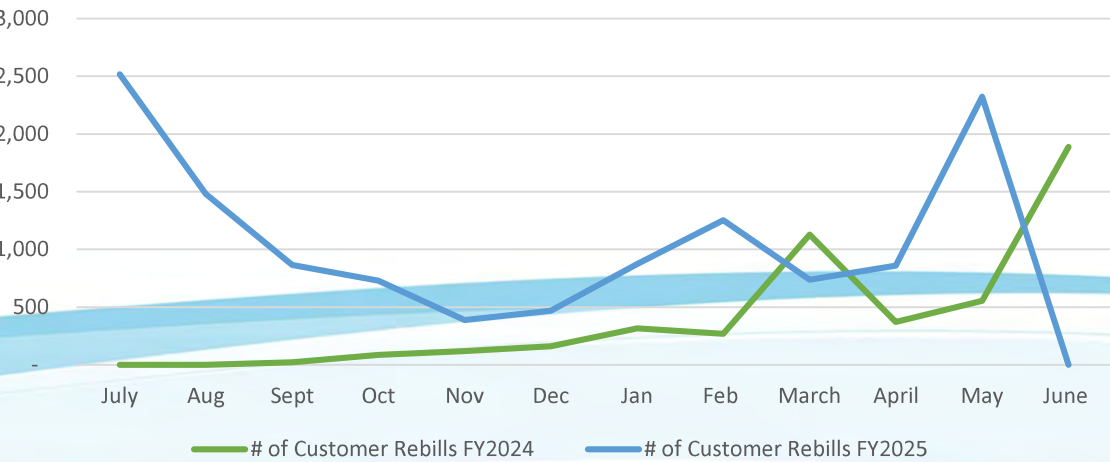
of Customer Service Calls

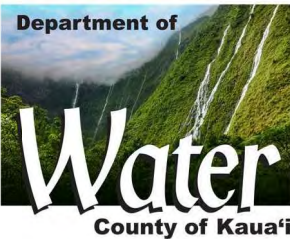


of Customer Emails and Correspondence



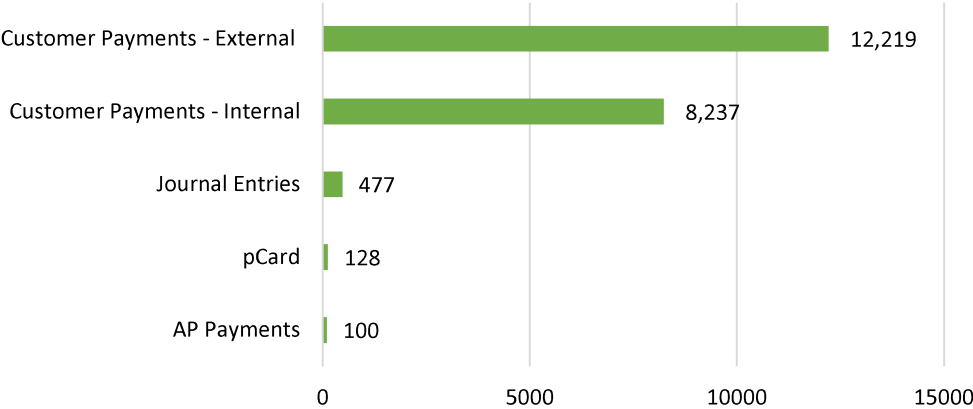
of Customer Rebills





FISCAL DIVISION DASHBOARD

Accounting Highlights

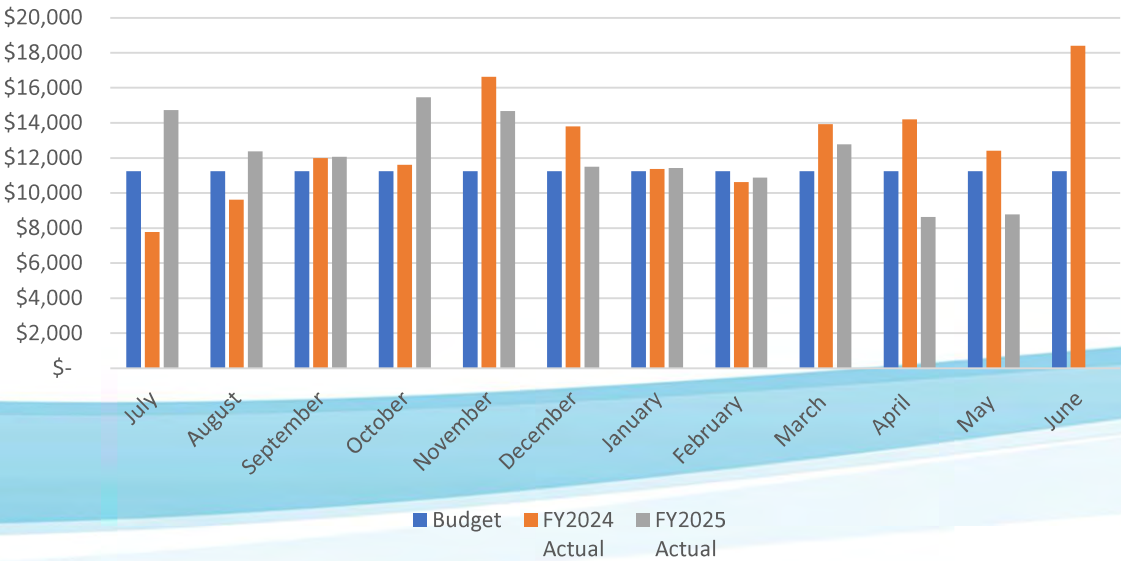


Transponder Replacement Highlights:

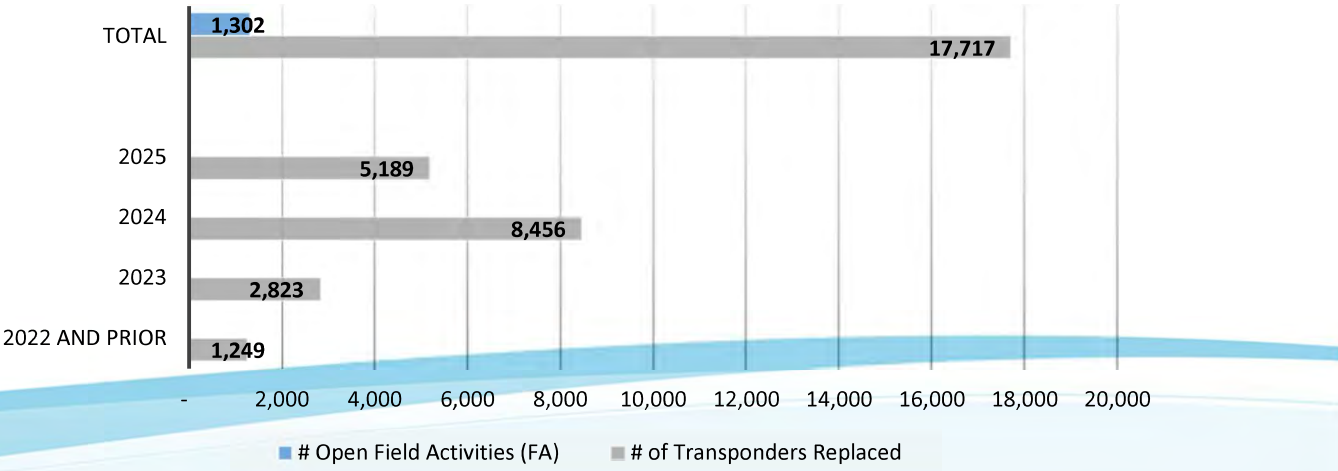
- 1,436 Transponders Replaced in May 2025.
- 77% Replaced to date.
- 6% Failed; awaiting replacement.
- 17% Active; expected to fail soon.

Monthly Transactional Volume processed and reconciled by the Accounting Team.

Overtime



Transponder Replacement Progress (Calendar Year)



Department Of Water Budget Report for May 2025

	May 2025			Fiscal Year 2025			
	Budget	Actual	Variance	Year to Date Budget	Year to Date Actual	Variance	Variance %
Operating Revenue	\$ 2,765,742.00	\$ 2,596,567.12	\$ (169,174.88)	\$ 30,423,162.00	\$ 38,242,504.41	\$ 7,819,342.41	25.7.%
Expenses							
Labor *	1,166,793.00	1,284,549.38	(117,756.38)	12,834,723.00	14,130,043.17	(1,295,320.17)	(10.1.%)
Services	1,341,633.30	476,687.48	864,945.82	14,757,966.30	5,777,878.91	8,980,087.39	60.8.%
Utilities & Materials	952,621.84	529,494.64	423,127.20	10,478,840.21	7,834,526.50	2,644,313.71	25.2.%
Total Operating Expenses	\$ 3,461,048.14	\$ 2,290,731.50	\$ 1,170,316.64	\$ 38,071,529.51	\$ 27,742,448.58	\$ 10,329,080.93	27.1.%
Debt Service Principal & Interest	\$ -	\$ 58,954.97	\$ (58,954.97)	\$ 7,431,533.00	\$ 6,803,534.65	\$ 627,998.35	8.5.%
Operating and Debt Expenses	\$ 3,461,048.14	\$ 2,349,686.47	\$ 1,111,361.67	\$ 45,503,062.51	\$ 34,545,983.23	\$ 10,957,079.28	24.1.%
Net Income (Loss)	\$ (695,306.14)	\$ 246,880.65	\$ 942,186.79	\$ (15,079,900.51)	\$ 3,696,521.18	\$ 18,776,421.69	124.5.%

* Current month's labor is estimated

Capital Projects and Purchases**

	Fiscal Year Budget	May FYD 2025 Actual	Remaining Budget
Water Utility Funded Projects			
IT-RandR Capital Purchases--	\$ 350,610.55	\$ 10,108.21	\$ 340,502.34
IT-Expansion Capital Purchases--	968,434.45	34,868.73	933,565.72
Eng-ALLR-17-10-KW-07 Paua Valley Tank Repair	9,407.62	82,314.31	(72,906.69)
Eng-ALLR-Hanapepe Stream Crossing	75,824.10		75,824.10
Eng 11-04 LO-10 Lawai 6n8inch Main Replacement	200,000.00	124,675.04	75,324.96
Eng WK-08, Kapaa Homesteads 2-0.5MG Tanks	2,297,000.00		2,297,000.00
Job 12-01 H-05 Weke Anae Hee 6-8IN Mains	3,137,663.00		3,137,663.00
Eng-69%R-11-07 HE-03 Hanapepe & Koloa Well MCC	571,650.00	5,231.00	566,419.00
Eng-ALLR-23-07 Rehabilitate Puupilo Steel Tank	169,783.00	(14,795.50)	184,578.50
Eng-Job 18-3 -Kuhio Hwy Hardy-Oxford 16IN Main	2,808,941.82	14,919.33	2,794,022.49
Eng-56%R-Job 23-03 Kuhio Hwy Papaloa to Waikaea	318,284.46		318,284.46
Eng-16-4-WKK-03-Kilauea Wells MCC Rehab	66,863.70		66,863.70
Eng Phase I-Demo Admin Bldg/MoveConduit/ATS Lab	750,000.00		750,000.00
23-02 WK-34, Kuamoo Rd 8" Main Replace (6,500')	13,085.45	51,493.90	(38,408.45)
Eng-RandR Capital Purchases	8,206.00		8,206.00
Eng PLH-35b, Kapaia Cane Haul Road 18" Main Env	1,124,375.70		1,124,375.70
Eng-Security Fencing Admin Bldg	500,000.00		500,000.00
Eng-Expansion Capital Purchases	3,867.01		3,867.01
Job 17-10 KW-07 Paua Valley Tank Repair	485,875.26		485,875.26
Eng-CIPR-23-14 Wailua Hmsteads 538 1.0 MG Tank	-	(32,153.96)	32,153.96
Cns-44%R-09-01 Yamada Tank Clearwell, Conn Pipe	2,777,114.24	(4,412.15)	2,781,526.39
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
Ops-R&R-Upgrade and Replace SCADA RTU and PLC	261,281.91	144,290.00	116,991.91
Ops-RandR Capital Purchases	2,193,999.05	355,817.12	1,838,181.93
Ops-Expansion Capital Purchases	631,573.69	47,869.43	583,704.26
Projects with budget but no activity	14,704,857.56		14,704,857.56

	\$	22,941,081.18	\$	820,225.46	\$	22,120,855.72
FRC Funded Projects						
Eng-ALLE--H-08 Hanalei Well 2	\$	130,000.00			\$	130,000.00
Eng WK-08, Kapaa Homesteads 2-0.5MG Tanks		3,000,000.00				3,000,000.00
Eng-ALLE-12-02 WK-23 UH Expmntal Storage Tank		304,981.00		16,793.00		288,188.00
Eng 04-08 WK-39 Drill Kapaa Homestead Well 4		2,521,934.49		14,025.50		2,507,908.99
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
Eng-ALLE-Wainiha Well #4		200,000.00				200,000.00
Projects with budget but no activity		6,134,615.86				6,134,615.86
	\$	6,165,434.36	\$	30,818.50	\$	6,134,615.86
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 Kukuiofono Tank Site		53,508.05				53,508.05
Cons-Exp-Kapaia Cane Haul Road		1,091,650.00				1,091,650.00
Projects with budget but no activity		-				-
	\$	9,418,863.75	\$	-	\$	9,418,863.75
State Allotment Funded Projects						
WK-08-Kapaa Homesteads 2-0.5MG Tanks	\$	2,400,000.00			\$	2,400,000.00
17-10-KW-07 Paua Valley Tank Repair		-		323,200.41		(323,200.41)
WK-39, Kapaa Homesteads Well No. 4 Pump and Controls		2,400,000.00				2,400,000.00
PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement		2,500,000.00				2,500,000.00
	\$	7,300,000.00	\$	323,200.41	\$	6,976,799.59
State Revolving Funded Projects						
WK-08, Kapaa Homsteads 2.0 5MG Tanks	\$	5,200,000.00	\$	-	\$	5,200,000.00
SRF-Eng-Wailua Hmsteads 538 1.0 MG Tank		-		32,153.96		(32,153.96)
23-07 Rehabilitate Puupilo Steel Tank		-		14,795.50		(14,795.50)
SRF--23-02 Kuamoo Rd 8" Main Replace		-		55,507.05		(55,507.05)
SRF-Eng-12-02 UH Experimental Tank		-		89,231.00		(89,231.00)
Yamada Tank Conn Pipe		6,926,518.00		3,163,074.20		3,763,443.80
	\$	12,126,518.00	\$	3,354,761.71	\$	8,771,756.29
Total Capital Projects						
	\$	57,951,897.29	\$	4,529,006.08	\$	53,422,891.21

Selected Divisions

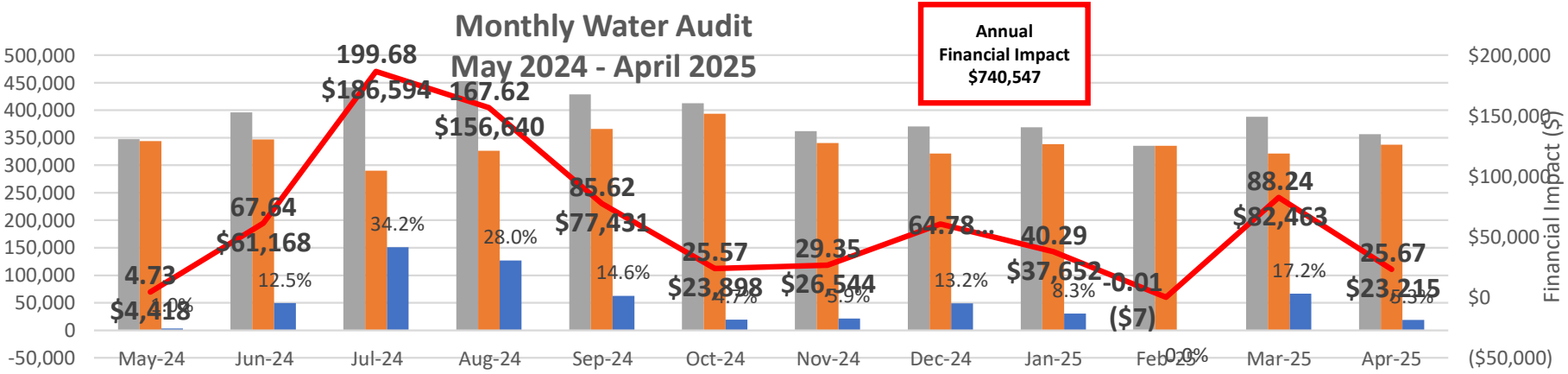
	May 2025			Fiscal Year 2025			
	Budget	Actual	Variance	Year to Date Budget	Year to Date Actual	Variance	Variance %
Engineering	\$ 881,339.59	\$ 406,583.32	\$ 474,756.27	\$ 9,694,735.49	\$ 4,393,455.51	\$ 5,301,279.98	55.%
Fiscal	245,832.78	259,072.13	(13,239.35)	2,704,160.58	2,688,701.38	15,459.20	1.%
Operations	1,561,895.28	1,170,845.82	391,049.46	17,180,848.08	15,195,368.47	1,985,479.61	12.%
	\$ 2,689,067.65	\$ 1,836,501.27	\$ 852,566.38	\$ 29,579,744.15	\$ 22,277,525.36	\$ 7,302,218.79	25%



OPERATIONS DASHBOARD

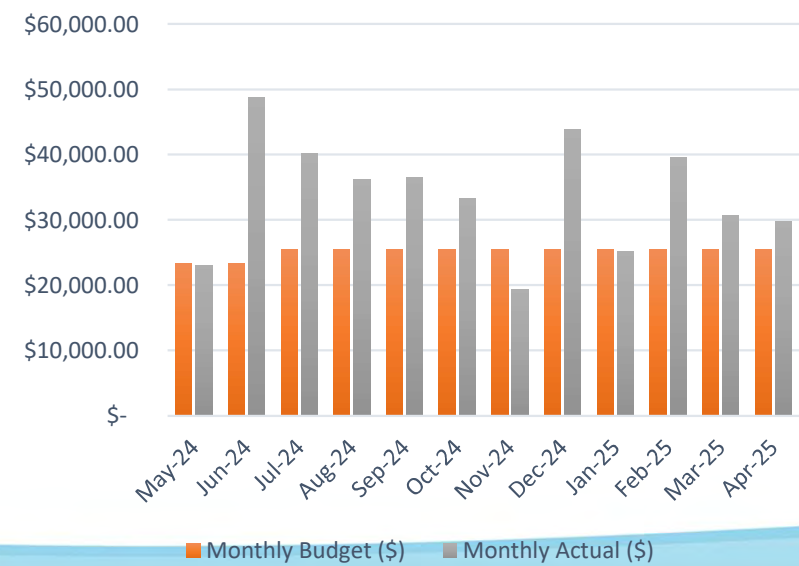
Ops Highlights:

- 1. Promoted Equipment Operator II to Equipment Operator III and recruited for Admin Assistant II and Waterworks Programs Assistant.
- 2. Meter transponder changeout in progress, over 1,000 meters replaced last month.
- 3. Training conducted for SPO Training, DOH Hilo Training, OSHA Training, Heavy Equipment Training, GIS Training, RCAC Training.

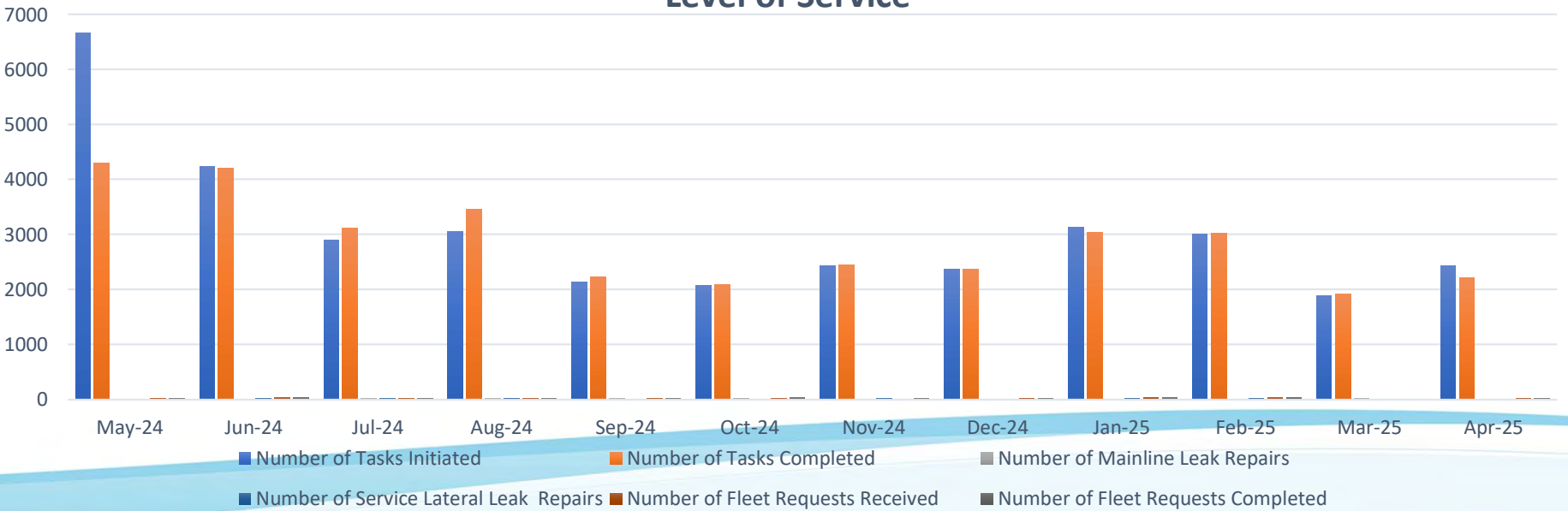


	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
Produced (Kgals)	347,331	396,223	441,367	452,933	428,498	412,714	361,950	370,356	368,847	335,512	387,916	356,362
Customer Read (Kgals)	343,752	346,671	290,208	326,039	365,771	393,354	340,447	321,320	338,345	335,518	321,113	337,556
Non-Rev Water (Kgals)	3,579	49,552	151,159	126,894	62,727	19,360	21,503	49,036	30,502	-6	66,803	18,806
Financial Impact	\$4,418	\$61,168	\$186,594	\$156,640	\$77,431	\$23,898	\$26,544	\$60,531	\$37,652	(\$7)	\$82,463	\$23,215

Overtime



Level of Service



OPERATIONS

	Last Month		Current Month		Previous FY		Current FY	
					Year to Date		Year to Date	
STAFFING								
Budgeted Staff Vacancies	48	11	46	13	49	10	46	13
OVERTIME								
Budget (\$) Actual (\$)	\$25,416.67	\$29,769.57	\$25,416.67	\$31,735.71	\$256,116.67	\$365,848.89	\$279,583.33	\$366,322.03
FLEET MANAGEMENT								
# of Vehicles Active per day	40		38		42		41	
# of Vehicles Active per month	840		802		854		841	
METER PROGRAM								
# of Existing Meters Replaced	1		2		34		253	
# of Existing Meters Repaired	1174		1097		2519		7085	
# of New Meters Installed	8		5		74		130	
# of New Laterals Installed	0		0		19		2	

OPERATIONS



LEVEL OF SERVICE

	Last Month		Current Month		Previous FY YTD		Current FY YTD	
# of Tasks Initiated	2436		2700		14776		28216	
# of Tasks Completed	2213		2878		11272		28846	
# of Mainline Leak Repairs	4		10		120		144	
# of Service Lateral Leak Repairs	7		14		119		171	
# of Calls for Service	189		174		2143		2253	
# of Temporary Hydrant Meters Installed	8		2		26		34	
# One Call Request Received Completed	38	32	56	59	465	451	470	466
# of Auto Shop Requests Received Completed	19	19	16	16	346	322	246	250
# of Hydrant Hits	0		1		22		15	

WATER AUDIT

	Last Month	Current Month	Previous FY YTD	Current FY YTD
Water Produced (Million Gallons)	356.362	384.673	4141.427	4301.128
Customer Meter Reading (Million Gallons)	337.556	329.308	3063.615	3698.979
Non-Revenue Water (Million Gallons)	18.806	55.365	1077.812	602.149
Non-revenue %	5%	14%	26%	14%
Financial Impact	\$23,214.50	\$68,343.66	\$1,330,472.95	\$743,304.77



ENGINEERING DASHBOARD

	Last Month		Current Month		Previous FY Year to Date		Current FY Year to Date	
STAFFING								
Budgeted Staff Vacancies	25	6	25	6	24	4	-	-
OVERTIME								
Budget (\$) Actual (\$)	\$12,900	\$31,300	\$12,900	\$23,700	\$54,100	\$208,100	\$142,100	\$257,100

	Last Month		Current Month	
PROJECT MANAGEMENT				
DOW Projects In Design In Construction	8	12	8	12
Private Projects Design Approved In Construction	2	165	8	153
Private Projects Construction Completed	1		1	

CIP Project Highlights:

- Kapa'a Homesteads 325' Tanks
 - Reviewing submittals
 - Mobilizing in July 2025
- Pu'u Pane 1.0 MG Tank
 - Completing permitting and bid docs to bid FY26
- Kalāheo Water System Improvements
 - Working on change order proposal to upgrade booster pumps at 908' Tank site and Yamada Tank site
 - Leak testing Yamada and Clearwell Tanks
- Hā'ena 0.2 MG Tank
 - Completing permitting and bid docs to bid FY26
- Paua Valley Tank No. 1 Rehab
 - Performing punch list items
- Kūhiō Hwy (Hardy-Oxford) 18" Main Replacement
 - NTP issued for 9/8/25
- Weke, 'Anae, Mahimahi and He'e Roads 6" and 8" Main Replacement
 - Performing work DOT-Hwy ROW, 6/16-6/18
- Kuamoo Road Water Main Replacement
 - Reviewing 60% design submittal

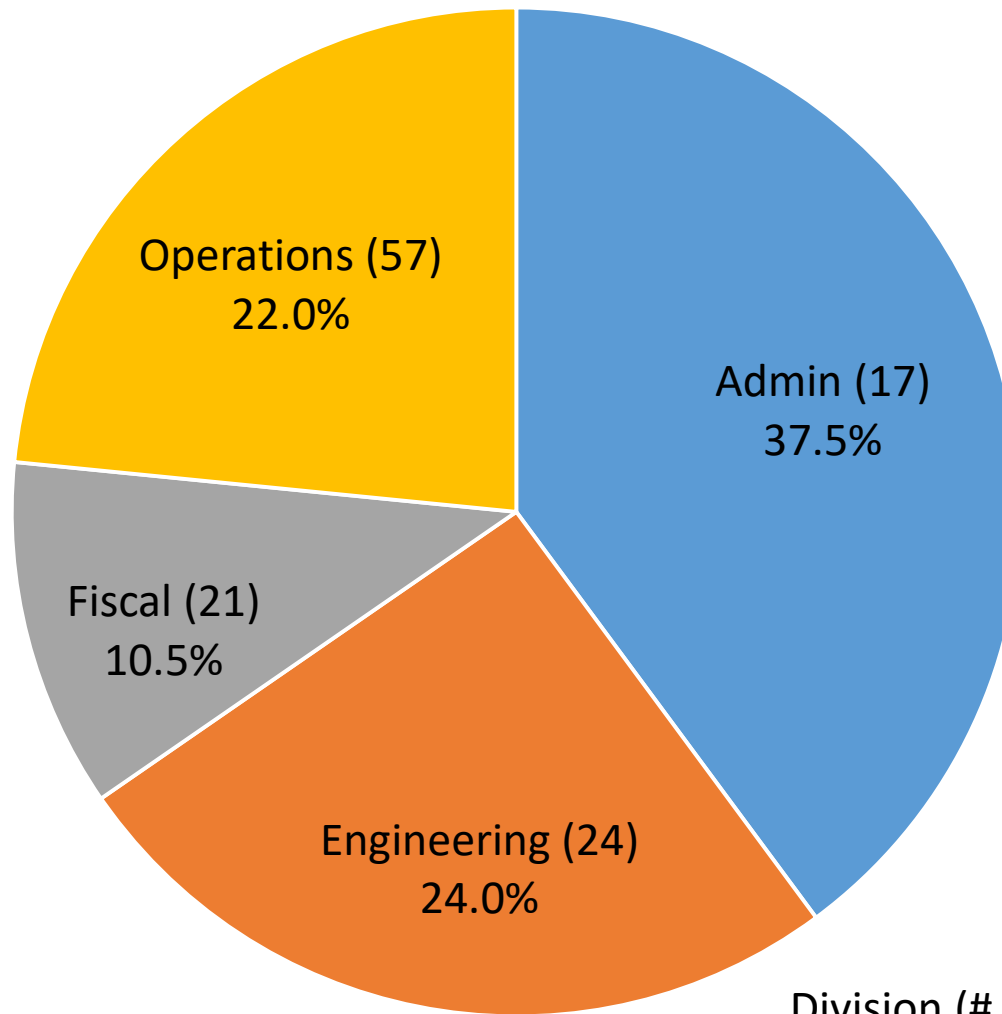
ENGINEERING DASHBOARD

	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	4	4	8	9	73	86	98	99
ADU/ARU Clearance Applications	15	17	13	13	34	59	80	80
Building Permits	92	108	110	113	1,625	1,615	1,505	1,478
Water Service Requests	26	35	42	25	273	261	331	314
Government Records Request	3	6	5	3	21	22	45	38
Backflow Inspection # of Devices Tested	90		132		1,243		1,201	

DOW Project Highlights:

- Water Systems Investment Plan (WSIP)
 - Working on FRC Update
 - Working on Rate Study
- Kaua'i Water Use and Development Plan (KWUDP)
 - Budgeting for conditions
- As-Needed Grant Writing and Preparation Services
 - Applied for Drought Resiliency Grant with USBR for Hā'ena 0.2 MG Tank Construction 10/7/24
 - Applied for WaterSMART Grant for AMI Meters 11/13/24
- AWIA RRA/ERP
 - Kickoff meeting 5/23/25

% Vacancy Within Each Division Level



DEPARTMENT OF WATER

County of Kauaʻi

“Water has no substitute – Conserve It!”

MANAGER’S UPDATE

June 19, 2025

Pursuant to Board Policy No. 3

1. CHANGE ORDER NO. 4 TO CONTRACT NO. 726 (HAWAIIAN DREDGING CONSTRUCTION COMPANY, INC.)

JOB NO. 09-01, WP2020 #K-01, K-12, KALĀHEO WATER SYSTEM IMPROVEMENTS; PACKAGE A-0.5 MG YAMADA RESERVOIR; PACKAGE B-0.1 MG CLEARWELL RESERVOIR; PACKAGE C-WATER MAIN INSTALLATION, KALĀHEO-KŌLOA WATER SYSTEM, KALĀHEO KAUAʻI, HAWAII

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 4, which is a no-cost time extension for Contract No. 726.

FUNDING:

Account No.	10-21-00-604-029		
Acct Description	WU/Capital Outlay-R&R/Kalaheo		
Funds Available	Verified by WWC		\$N/A
Contract No.	726		
Vendor	Hawaiian Dredging Construction Company, Inc.		
	Contract Amount	\$21,756,430.00	
	Change Order No. 1 (10/07/24)	\$10,544.34	
	Change Order No. 2 (10/17/24)	\$25,099.14	
	Change Order No. 3 (03/20/25)	\$0.00	
	Total Funds Certified To Date	\$12,644,000.00	
Change Order No. 4:			
Contract Time Extension		\$0.00	
	Total Change Order No. 4	\$0.00	
Contract Amount To Date		\$21,792,073.48	

BACKGROUND:

Contract NTP Date: October 12, 2022
Original Contract End Date: March 29, 2025
New Contract End Date: December 1, 2025

The Kalāheo Water System Improvements project consists of the construction of a 0.5 million gallon storage tank, 0.1 million gallon storage tank and approximately 11,500 linear feet of ductile iron pipeline (12", 8", and 6"), water meter service connections, fire protection facilities and appurtenances, along with restoration and repaving work, in accordance with the contract documents requirements.

The original contract duration was 900 calendar days, which expired on March 30, 2025. During the construction contract, HDCC claimed 37 rainout days which were approved. These 37 additional calendar days will be added to the contract time.

Additionally, the contractor is being asked for a change order proposal to replace the 908' booster pumps to more efficiently pump to the new Yamada Tank and construct new Yamada booster pumps to more efficiently pump to the new Clearwell Tank. As a result, 30 additional calendar days will be added to the contract time.

The coordination for the change order proposal to replace the 908' booster pumps and add new Yamada booster pumps is still ongoing. As a result, 180 additional calendar days will be added to the contract time.

Therefore, the new contract end date of this no-cost time extension change order will be December 1, 2025.

2. CONTRACT NO. 774, CHANGE ORDER NO. 2 JOB NO. 24-15, LIHUE ADMINISTRATIVE BUILDING FENCING

RECOMMENDATION:

It is recommended that the Manager approve Change Order No. 2 for Contract No. 774 with Pacific Concrete Cutting & Coring, Inc.

FUNDING:

FROM:		
Account No.	10-20-00-604-138	
Acct Description	WU/Eng/Admin/Capital Outlay – R&R (HE-03a Hanapepe Town Well MCC, Chlorination Facilities)	<\$16,050.45>
TO:		
Account No.	10-20-00-605-178	
Acct Description	WU/Eng/Admin/Capital Outlay – Expansion (Security Fencing for Admin Building	
Funds Available	Verified by WWC	+\$16,050.45
Contract No.	774	
Vendor	Pacific Concrete Cutting & Coring, Inc.	
	Contract Amount	\$347,895.00
	5% Contingency	N/A

	Change Order 1 (03/20/25)	\$4,369.94	
	Total Funds Certified To Date	\$352,264.94	
Change Order No. 2:			
Wheel stops, parking arrows and motorcycle parking stall striping, widen gate from 10' to 20', roll gate with roll track		\$16,050.45	
	Total Change Order	\$16,050.45	<\$16,050.45>
Contract Amount To Date		\$368,315.39	

BACKGROUND:

Contract NTP Date: January 15, 2025
Original Contract End Date: July 13, 2025
New Contract End Date: December 30, 2025

This change order will add wheel stops to protect the new fence from being damaged due to the distance of the fence and property to the parking lot. With the addition of the wheel stops, the width of the travel way will be narrowed and the parking lot will be changed to one-way traffic. Thermoplastic arrows and a one-way sign, post, and hardware will be provided. Installation will be performed by DOW. The addition of the wheel stops will eliminate a vehicular parking stall which will be updated to a motorcycle stall. This change order will also widen what was intended to be a 10' gate to a 20' gate to provide better access for KIUC to maintain a transfer within the DOW property. Lastly, this change order will change the entry gate from a cantilever gate to a roll gate with a wheel at each end of the gate. The roll gate will provide a more reliable gate and will be easier to maintain. The roll track will help guide the roll gate and keep it in alignment.

CONVEYANCE OF WATER FACILITIES NONE