



BOARD OF WATER SUPPLY – FINANCE COMMITTEE

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

FINANCE COMMITTEE MEETING NOTICE AND AGENDA

DEPARTMENT BUDGET REVIEWS

Tuesday	April 28, 2026	2:00 PM <i>or shortly thereafter</i>
Thursday	April 30, 2026	10:00 AM <i>or shortly thereafter</i>
Friday	May 1, 2026	CANCELLED 9:00 AM <i>or shortly thereafter</i>
Thursday	May 7, 2026	CANCELLED 9:00 AM <i>or shortly thereafter</i>
Friday	May 8, 2026	CANCELLED 9:00 AM <i>or shortly thereafter</i>
Tuesday	May 12, 2026	CANCELLED 9:00 AM <i>or shortly thereafter</i>
Wednesday	May 13, 2026	CANCELLED 2:00 PM <i>or shortly thereafter</i>

The Finance Committee of the Board of Water Supply will follow this schedule in reviewing, deliberating, and preliminary decision-making on the Department of Water (DOW) DRAFT Proposed Operating and Capital Budgets for FY 2026-2027. **Meeting dates after the initial meeting are a continuation and may be cancelled.**

Meetings of the Finance Committee, 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, Lihue, Kauai, Hawaii, 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/88965019540>

Passcode: 207143

OR

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

Phone: 888 788 0099 US Toll-free

Phone Conference ID: 889 6501 9540

Note 1: The same ZOOM link, Passcode and phone number/conference ID will be used for all meetings listed above.

Note 2: 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 Committee 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 at the next scheduled session. 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

Next Scheduled **Regular Board Meeting**: Thursday, May 21, 2026 – 9:30 a.m.

APPROVAL OF AGENDA

PUBLIC TESTIMONY

NEW BUSINESS

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

ADJOURNMENT

WRITTEN TESTIMONY

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

Please include:

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

Send written testimony to:

Board of Water Supply, County of Kaua'i
C/O Administration
4398 Pua Loke Street
Lihu'e, Hawai'i 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@kauaiwater.org as soon as possible. Requests made as early as possible will allow adequate time to fulfil your request. Upon request, this notice is available in alternate formats such as large print, Braille, or electronic copy.

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 26-39

April 16, 2026

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

RECOMMENDATION:

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

BACKGROUND:

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

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

OPTIONS:

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

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

Cons: None known.

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

Pros: None known.

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

RY/crz

Attachments: FY2027 Draft Operating and Capital Budget



FY 2027

*Operating and
Capital Budget*

Water has no substitute.....Conserve it

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April 16, 2026

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

Chair Shigemoto and Members of the Board –

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

We recommend that the Board approve the Department of Water’s Draft Annual Operating and Capital Budget for Fiscal Year 2027, for Finance Committee Review.



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

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

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

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

Organizational Changes

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

New Position Requests

Division	Section	Position Title	BU	SR	Salary	Salary + Fringe
Fiscal	Billing	Customer Service Representative I	03	SR-11	\$ 1	\$ 1
Admin	Admin	Payroll Technician	03	SR-17	54,756	90,549
Admin	Admin	Procurement Specialist (Series)	13	SR-26	80,736	124,752
					\$ 135,493	\$ 215,303

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

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

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

EXECUTIVE SUMMARY

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

Sources of Funds Available

Water Utility Fund, Fund Balance	\$ 10,413,570
State Revolving Fund	\$ 35,732,453
TOTALS	\$ 46,146,023

Projected Revenues and Debt Proceeds

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

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

Projected Expenses

Water Utility Fund Operating Expenses (Note 2)	\$ 36,158,936
Debt Service	\$ 5,017,884
TOTALS	\$ 41,176,820

Note 2 - There are currently 19 vacant full-time positions; however, 6 positions are in various stages of recruitment and 2 are \$1 funded.

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

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

Projected Capital Outlay

Water Utility Fund	\$ 4,778,876
TOTALS	\$ 4,778,876

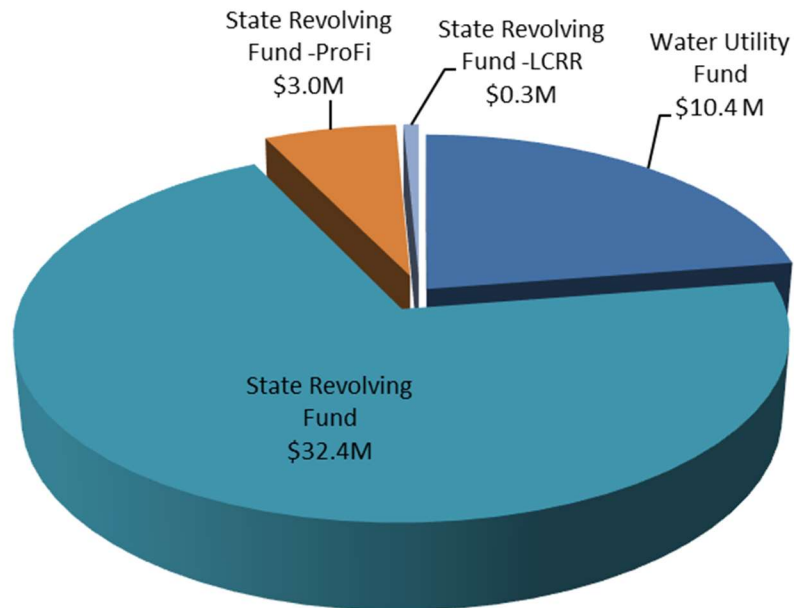
FUND SUMMARY

The projected sources of funds available for Fiscal Year 2027 is \$ 46.1 million (“M”) as shown below. This amount is net of current total encumbrances which will roll over to the next fiscal budget year 2027 if not expended before the end of this fiscal year 2026.

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

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

Sources of Funds



FUND SUMMARY

Sources of Funds:

Water Utility Fund	\$	10,413,570
State Revolving Fund	\$	<u>35,732,453</u>
Total	\$	46,146,023

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

UTILIZATION SUMMARY

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

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

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

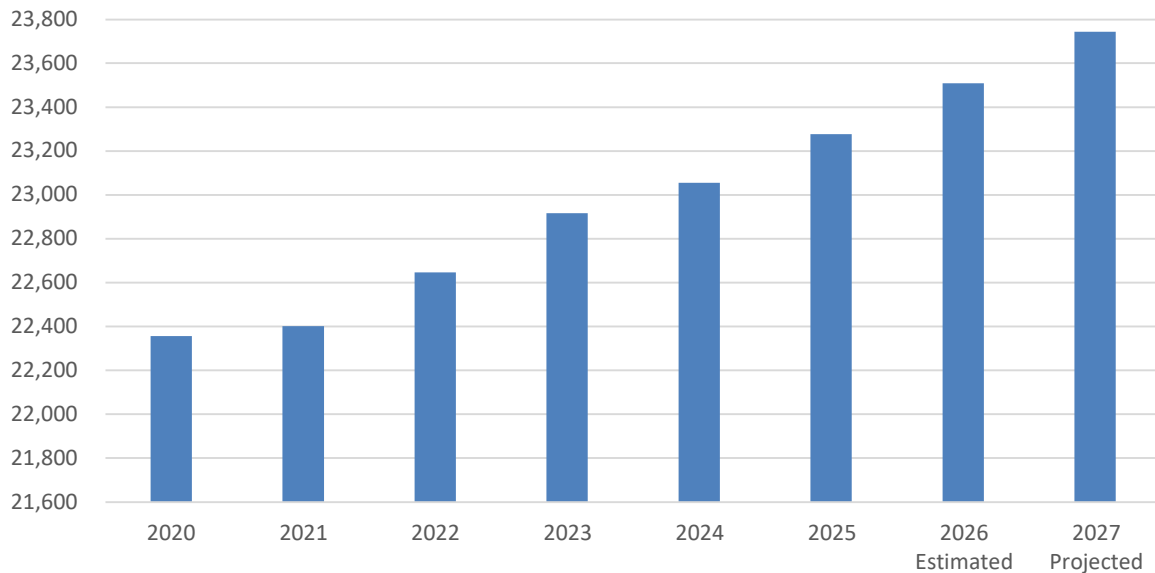
The State Revolving Fund (SRF) is used to account for capital projects funded by the State Department of Health – Drinking Water State Revolving Fund in the form of loans.

WATER UTILITY FUND / OPERATING BUDGET

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

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

of Service Connections

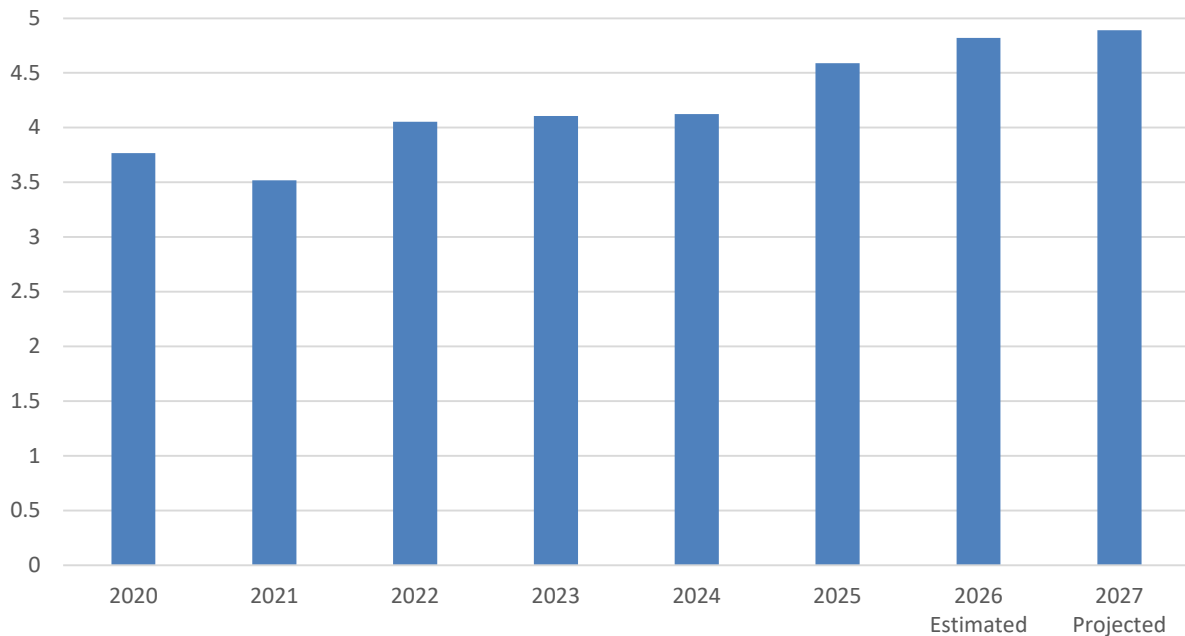


WATER UTILITY FUND / OPERATING BUDGET

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

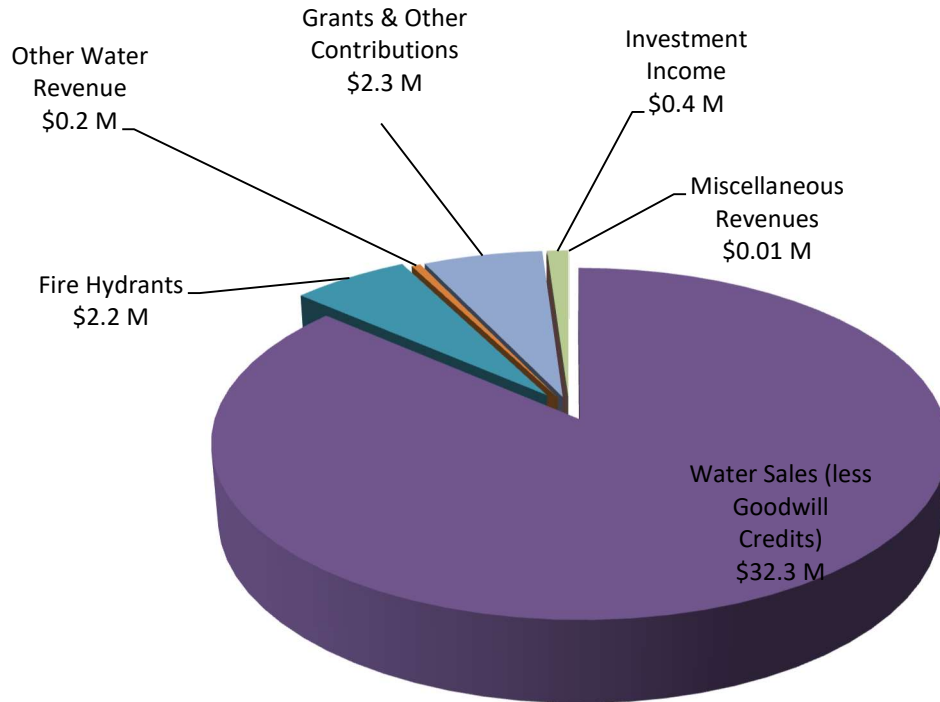
The chart below is a historical illustration of the actual water consumption in billion gallons from fiscal year 2020 – 2025, and an estimated consumption for FY 2026. FY 2027 consumption was projected to be a 1.5% increase as explained above.

Comparative Water Usage (Billion)



WATER UTILITY FUND / PROJECTED REVENUE

Water Utility Fund



The DOW projects revenue as follows:

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

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$32,295,985

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

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

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

Other Water Revenues - \$175,000

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

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

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

Miscellaneous Revenues - \$1,500

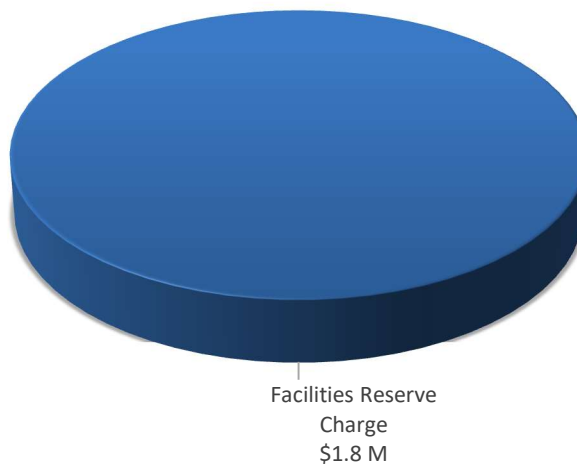
This is projected sales revenue from obsolete capital assets and other revenues. Insurance reimbursement and Purchase Card rebates are also included.

Investment Income - \$400,000

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

FACILITY RESERVE CHARGE / PROJECTED REVENUE

Facility Reserve Charge Fund



Facility Reserve Charge - \$1,800,000

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

WATER UTILITY FUND / PROJECTED UTILIZATION

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

Water Utility Fund - Operating Expenses and Capital Budget	FY 2027 Proposed Budget	%
Labor and Benefits	\$ 15,554,349	
OPEB	\$ 1,107,000	
Labor & Benefits Total	\$ 16,661,349	36%
Services	\$ 5,123,179	
Supplies	\$ 2,092,000	
Insurance, Leases, and SBITAs	\$ 1,269,005	
County Service Charge	\$ 2,242,638	
Utility Services	\$ 3,734,226	
Bulk Water Purchases	\$ 1,934,935	
Repairs and Maintenance - Water System	\$ 430,000	
Repairs and Maintenance - Other than Water System	\$ 785,900	
Meetings, Training & Development	\$ 142,915	
Travel and Per Diem	\$ 70,000	
Travel and Per Diem Board	\$ 24,500	
Debt - Interest Expense	\$ 1,648,289	
Non-Personnel Total	\$ 19,497,587	43%
Operating Expenses - Subtotal	\$ 36,158,936	
Debt Principal - Subtotal	\$ 5,017,884	11%
Capital- Rehabilitation and Replacement (IT)	\$ 185,000	
Capital- Rehabilitation and Replacement (Regulatory Compliance)	\$ 12,200	
Capital- Rehabilitation and Replacement (Engineering)	\$ 993,400	
Capital - Rehabilitation and Replacement (Operations)	\$ 200,000	
Capital - Expansion (IT)	\$ 485,000	
Capital - Expansion (Engineering)	\$ 1,000,000	
Capital - Expansion (Operations)	\$ 1,903,276	
Capital - Subtotal	\$ 4,778,876	10%
TOTAL	\$ 45,955,696	100%

I. Operating Expenses

A. Labor and Benefits

Labor and benefits account for 36% of total water utility operations budget while non-labor expenses account for 43%, debt principal is 11% and Capital budget is 10%. There are currently 19 full-time vacant positions; six (6) positions are in various stages of recruitment, and two (2) positions were dollar-funded. Approximately \$2.5M in salaries and fringe are included in the operating budget, adjusted for anticipated date of hire and on-boarding in FY 2027.

WATER UTILITY FUND / PROJECTED UTILIZATION

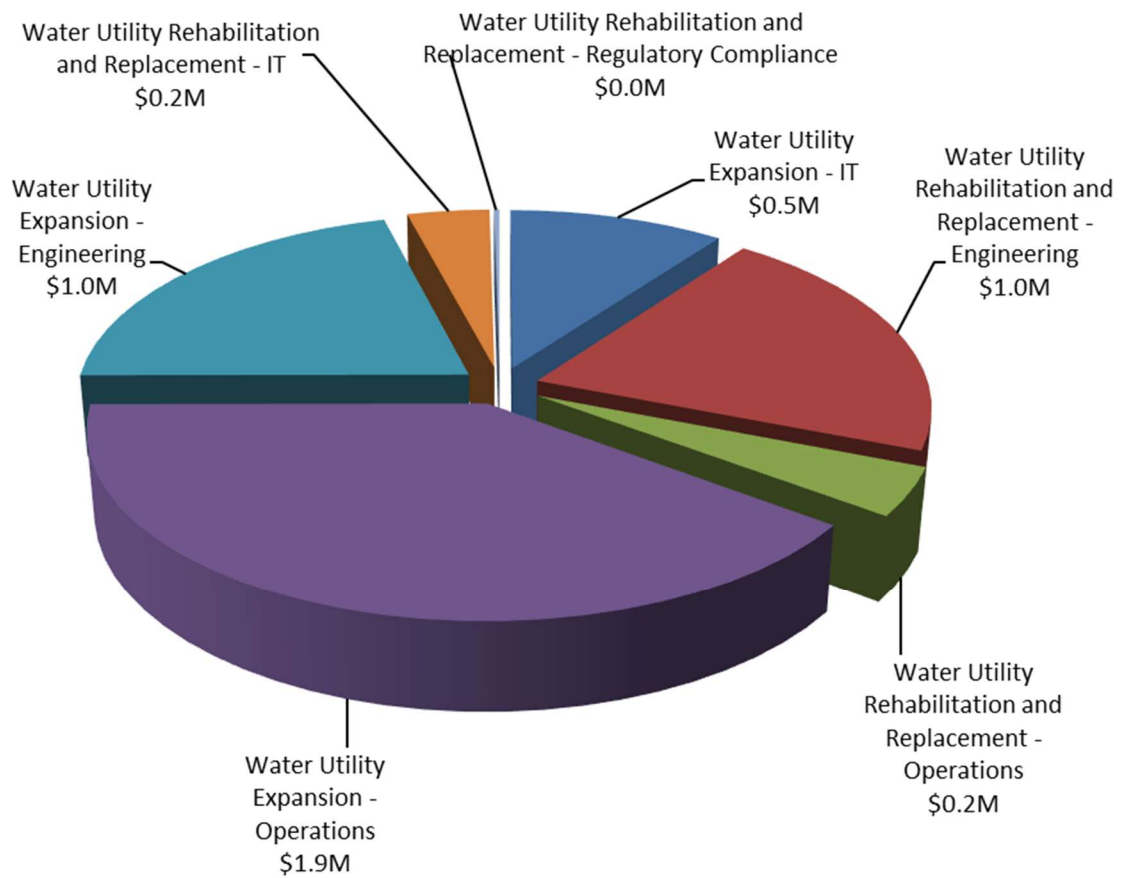
Non-labor expenses represented 43% of the total Water Utility Fund budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$5,123,179.
 2. Fuel, office and operating supplies have a total budget of \$2,092,000. This includes office supplies and operations inventory stock, materials, and replacement parts.
 3. Insurance, Leases, and Subscription Based Information Technology Arrangements (SBITAs) have a total budget of \$1,269,005. This includes DOW's liability and property insurance premiums.
 4. County Service Charge at \$2,242,638. This is a non-cash expenditure where revenues from public fire hydrants are billed to the County of Kauai. In exchange for services rendered by the County of Kauai to the DOW, the same amount is recorded as a contra-expenditure against the non-cash revenue.
 5. Utility Services budget is \$3,734,226.
 6. Water Purchases have a total budget of \$1,934,935.
 7. Repairs and Maintenance for both water and non-water systems, are proposed at \$ 1,215,900.
 8. Training and Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$142,915.
 9. Travel and per diem, for both staff and board members, is budgeted at \$94,500.
 10. Interest Expense for FY 2027 is \$1,648,289. Interest payments for Bonds and SRF loans are \$1,372,806 and \$275,483, respectively.
- B. Debt Service
Total annual Debt Service requirement is \$5,017,884. Principal payments for Bonds and SRF loans are \$3,226,800 and \$1,791,084, respectively.
- C. Miscellaneous Capital Purchases
This amount represents capital expenditures for both Rehabilitation & Replacement (R&R) and Expansion. A detailed list is provided on a separate budget worksheet.
- D. Capital
This amount represents the proposed Capital budget for design, construction, and replacements. A detailed list is provided on separate budget worksheets.

CAPITAL BUDGET

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

Capital Outlays - All Funds



CAPITAL BUDGET

Capital Budget	FY 2027 Proposed Budget	%
WU Fund - Capital - Rehabilitation and Replacement (IT)	\$ 185,000	
WU Fund - Capital - Rehabilitation and Replacement (Regulatory Compliance)	\$ 12,200	
WU Fund - Capital - Rehabilitation and Replacement (Engineering)	\$ 993,400	
WU Fund - Capital - Rehabilitation and Replacement (Operations)	\$ 200,000	
WU Fund - Capital - Expansion (IT)	\$ 485,000	
WU Fund - Capital - Expansion (Engineering)	\$ 1,000,000	
WU Fund - Capital - Expansion (Operations)	\$ 1,903,276	
WU Fund - TOTALS	\$ 4,778,876	100%

ROLLOVER OF OUTSTANDING PURCHASE ORDERS (PO)

Historically, encumbered funds are rolled over as supplemental budget request; these encumbered funds include outstanding financial commitments for Contracts and Purchase Orders that are expected to be disbursed after the fiscal year ends (See Exhibit I on pages 126 to 131 for details).

WU Fund	\$ 36,077,576.21
FRC Fund	\$ 3,502,253.12
SRF Fund	<u>\$ 5,200,000.00</u>

Total \$ 44,779,829.33

RESERVE FUNDS

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

OPERATING BUDGET PROVISOS

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

Section I

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

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

Section II

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

FY 2027 Fund Balance Projections

Fund Balance Projections									
	Water Utility General Fund	WURF (30% of Previous Years' Last Audited Operating Revenue)	Facility Reserve Charge Fund	Build America Bond Fund	State Appropriations	State Revolving Fund Lead & Copper Rule Revisions (LCRR)	State Revolving Fund	State Revolving Fund - ProFi	TOTAL
FY 2026 Cash and Investment Balance	\$ 14,053,531	\$ 9,656,389	\$ 7,744,141	\$ 6,982,742	\$ -	\$ -	\$ -	\$ -	\$ 38,436,803
Projected Revenues (3/1/2026-6/30/2026):	10,656,000	-	-	-	-	-	-	-	10,656,000
Projected Investment Maturities FY 2027 and beyond:	18,640,000	-	-	3,428,539	-	-	-	-	22,068,539
Grant (State Appropriations) Funding FY 2026 and prior:	-	-	-	-	20,363,193	-	-	-	20,363,193
Projected Debt Proceeds FY 2026:	-	-	-	-	-	414,204	10,714,478	-	11,128,682
Projected Debt Proceeds FY 2027:	-	-	-	-	-	-	31,000,000	3,000,000	34,000,000
Transfer In/Out from other Funding Source:	10,411,281	-	-	(10,411,281)	-	-	-	-	-
Cash and Investment Balances (Current and Non-Current)	\$ 53,760,812	\$ 9,656,389	\$ 7,744,141	\$ -	\$ 20,363,193	\$ 414,204	\$ 41,714,478	\$ 3,000,000	\$ 136,653,217
Add: Expenses reimbursed from ProFi in FY 2026	-	-	-	-	-	-	-	-	-
Add: Expenses reimbursed from LCRR in FY2026:	67,751	-	-	-	-	(67,751)	-	-	-
Transfer In/Out from other Funding Source:	4,241,888	-	(4,241,888)	-	-	-	-	-	-
Less: Operating Expenses (estimated thru 6/30/2026)	(10,000,116)	-	-	-	-	-	-	-	(10,000,116)
Less: Outstanding Contracts, PO encumbrances (as of 3/31/2026)	(36,077,576)	-	(3,502,253)	-	(16,463,193)	-	(9,328,478)	-	(65,371,500)
Less: Encumbrances (estimated thru 6/30/2026)	(1,579,189)	-	-	-	(3,900,000)	-	-	-	(5,479,189)
Less: Projected appropriations in FY 2027	-	-	-	-	-	-	-	-	-
Estimated Available Balance For Future Budgeting 7/1/2026 (as of 3/31/2026):	\$ 10,413,570	\$ 9,656,389	\$ -	\$ -	\$ -	\$ 346,453	\$ 32,386,000	\$ 3,000,000	\$ 55,802,412

FY2027 Proposed Operating & Capital Budget

	Water Utility General Fund	Capital Outlay		TOTAL
		Water Utility Fund		
Revenue				
Water Sales	\$ 32,295,985	\$ -		\$ 32,295,985
Other Revenue Sources	-	2,275,330		2,275,330
County Service Charge	2,242,638	-		2,242,638
Other Water Revenue	175,000	-		175,000
Investment Income	400,000	-		400,000
Miscellaneous Revenue	1,500	-		1,500
Total Revenue	\$ 35,115,123	\$ 2,275,330		\$ 37,390,453
Operating Expenses				
Labor & Related Fringe Benefits	\$ 16,661,349	\$ -		\$ 16,661,349
Professional Services & Other	8,641,822	-		8,641,822
Repair & Maintenance	1,215,900	-		1,215,900
Utilities & Fuel	3,962,426	-		3,962,426
Bulk Water Purchase	1,934,935	-		1,934,935
Office & Operating Supplies	1,888,415	-		1,888,415
Training, Travel, & Meeting Expense	205,800	-		205,800
Debt Service & Interest Expense	6,666,173	-		6,666,173
Total Operating Expenses	\$ 41,176,820	\$ -		\$ 41,176,820
Capital Outlay				
Water Utility - Miscellaneous Capital R&R Purchases	\$ -	\$ 1,390,600		\$ 1,390,600
Water Utility - Miscellaneous Capital Expansion Purchases	-	3,388,276		3,388,276
Total Capital Outlay	\$ -	\$ 4,778,876		\$ 4,778,876
Total Surplus (Deficit)	\$ (6,061,697)	\$ (2,503,546)		\$ (8,565,243)
Available Fund Balance	\$ 6,061,697	\$ 2,503,546		\$ 8,565,243
Balanced Budget	\$ -	\$ -		\$ -

Revenue Summary

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
REVENUES						
Water Utility Fund		\$ 31,705,600	\$ 34,061,461	\$ 33,627,682	\$ 22,593,163	\$ 37,390,453
10-00-00-400-000	Water Sales	28,362,100	32,278,421	31,992,314	20,826,947	32,445,985
10-00-00-401-000	Water Sales - Goodwill Credits	-	(2,558,834)	(1,508,060)	(360,906)	(150,000)
10-00-00-405-000	Revenue from Public Fire Protection	2,228,500	2,239,422	2,261,928	1,492,948	2,242,638
10-00-00-410-000	Other Water Revenue	150,000	176,584	200,000	113,347	175,000
10-00-00-420-000	Other Grant Proceeds	-	50,000	50,000	50,000	2,275,330
10-00-00-440-000	Capital Contributions - Cash Receipts	440,000	220,270	-	-	-
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	-	1,131,641	-	-	-
10-00-00-461-000	Investment Income	500,000	521,483	630,000	487,131	400,000
10-00-00-490-000	Miscellaneous Revenues	25,000	2,474	1,500	(16,304)	1,500
FRC Fund		\$ 1,433,300	\$ 1,922,523	\$ 2,274,000	\$ 1,786,269	\$ 1,800,000
20-00-00-424-000	Facility Reserve Charge	1,245,000	1,828,122	2,274,000	1,786,269	1,800,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	188,300	94,401	-	-	-
Bond Fund		\$ 50,000	\$ 389,352	\$ 50,000	\$ 138,670	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(100,000)	213,773	(100,000)	68,487	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment cc	150,000	175,579	150,000	70,183	150,000

Operating Expense Summary

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES									
Water Utility Fund		\$ 43,888,771	\$ 32,617,810	\$ 34,508,276	\$ 8,688,125	\$ (1,320,000)	\$ 41,921,302	\$ 20,000,390	36,158,936
510-010	Salaries & Wages (Regular & Compensated Leave)	9,720,102	9,825,812	8,732,828	-	-	8,732,828	4,920,915	9,864,002
510-020	Temporary Assignment	64,500	74,081	64,500	-	-	64,500	46,083	43,500
510-030	Overtime	708,000	878,951	850,000	-	-	850,000	440,812	525,000
510-040	Standby Pay	227,000	230,366	227,000	-	-	227,000	159,600	240,000
520-040	Vacation & Compensatory Time Pay out	100,000	192,277	100,000	-	-	100,000	59,871	100,000
530-010	FICA Taxes	815,260	1,001,178	755,387	-	-	755,387	414,126	816,445
530-020	Retirement Contributions	2,332,956	2,484,368	2,369,837	-	-	2,369,837	1,231,021	2,561,402
530-030	Life and Health Insurance	911,508	1,162,806	1,146,189	-	-	1,146,189	914,428	1,404,000
530-060	Post Employment Benefits (OPEB)	1,085,000	1,765,956	1,096,000	-	-	1,096,000	928,148	1,107,000
540-010	Professional Services - General	9,166,735	1,556,262	3,947,000	5,722,065	(1,320,000)	8,349,065	1,180,344	4,502,523
540-020	Professional Services - Accounting and Auditing	118,000	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services - General	61,257	49,969	65,400	15,854	-	78,254	40,352	60,690
541-020	Other Services - Billing Costs	197,652	244,131	240,330	138,101	-	378,431	146,941	235,566
542-010	Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	52,082	85,300
542-020	Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
543-000	Communication Services	225,192	89,589	123,232	3,096	-	126,328	68,932	120,900
544-000	Freight and Postage Services	21,930	4,658	8,000	918	-	8,918	3,236	7,000
545-000	Rentals and Leases	148,178	67,640	104,965	8,797	-	116,222	33,798	101,105
546-000	Insurance	200,000	28,192	400,000	-	-	400,000	30,879	400,000
547-000	County Service Charge	2,228,447	2,228,447	2,228,447	-	-	2,228,447	2,228,447	2,242,638
550-000	Subscription Based Information Technology Arrangements (SBITAs)	799,180	356,644	742,180	403,325	-	1,145,505	337,755	767,900
551-000	Utility Services	3,577,615	3,359,431	3,554,631	631,140	-	4,185,771	1,979,111	3,734,226
560-000	Repairs and Maintenance - Water System	681,287	189,715	595,000	237,346	(5,000)	827,346	32,013	430,000
561-000	Repairs and Maintenance - Other than Water System	1,227,073	642,913	550,100	375,665	5,000	979,205	493,358	785,900
562-000	Office Supplies	2,363	2,536	-	-	-	-	-	-
563-000	Operating Supplies	1,003,443	627,707	958,728	64,754	10,000	1,030,482	438,431	809,800
563-010	Operating Supplies Inventory Stock	3,101,023	1,061,234	1,137,000	674,892	-	1,811,892	1,000,903	1,047,000
564-000	Fuel	233,524	141,374	160,000	68,200	-	228,200	79,981	228,200
565-000	Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,094,323	1,934,935
570-010	Books, Publications, Subscriptions, and Memberships	26,170	28,098	30,885	-	-	30,885	14,324	31,015
570-020	Books, Publications, Subscriptions, and Memberships - Board	600	233	600	-	-	600	189	600
571-010	Training and Development	72,250	32,541	71,500	-	-	71,500	18,910	63,500
572-010	Travel and Per Diem	173,350	131,201	208,500	-	-	208,500	98,229	70,000
572-020	Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,427	24,500
573-010	Meeting Expense	60,100	48,413	71,150	-	(10,000)	61,150	20,432	39,500
573-020	Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,176	8,300
582-000	Interest Expense	2,228,718	2,064,795	1,789,253	-	-	1,789,253	1,388,601	1,648,289

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

Operating Expense Detail

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)								
Water Utility Fund Operating Expenses	43,888,771	32,617,810	34,508,276	8,688,125	(1,320,000)	41,921,302	20,000,390	\$ 36,158,936
510-010 Salaries and Wages (includes compensated annual leaves and comp time.)	9,720,102	9,825,812	8,732,828	-	-	8,732,828	4,920,915	9,864,002
10-01-10-510-010 WU - Admin - Admin - Salaries and Wages	998,875	944,997	1,472,877	-	-	1,472,877	776,663	1,589,137
10-02-10-510-010 WU - IT - Admin - Salaries and Wages	360,707	234,094	362,658	-	-	362,658	155,762	389,659
10-10-40-510-010 WU - Reg Comp - Admin - Salaries and Wages	363,098	298,626	428,249	-	-	428,249	122,192	440,516
10-20-10-510-010 WU - Eng - Admin - Salaries and Wages	500,253	526,035	322,881	-	-	322,881	215,156	505,115
10-21-10-510-010 WU - PM - Admin - Salaries and Wages	676,821	630,499	679,568	-	-	679,568	353,921	643,044
10-22-10-510-010 WU - WRP - Admin - Salaries and Wages	534,429	738,638	367,689	-	-	367,689	246,603	552,195
10-30-20-510-010 WU - Bill - Collection - Salaries and Wages	655,197	757,352	559,377	-	-	559,377	365,625	581,427
10-31-10-510-010 WU - Acctg - Admin - Salaries and Wages	814,645	919,478	637,900	-	-	637,900	429,203	662,207
10-40-30-510-010 WU - Ops - Source - Salaries and Wages	590,085	691,885	503,621	-	-	503,621	390,991	936,696
10-40-40-510-010 WU - Ops - Purification - Salaries and Wages	231,873	346,848	288,334	-	-	288,334	177,984	332,178
10-40-50-510-010 WU - Ops - PowerAndPump - Salaries and Wages	250,232	302,911	237,683	-	-	237,683	154,033	446,304
10-40-60-510-010 WU - Ops - TandD - Salaries and Wages	3,743,887	3,434,449	2,871,991	-	-	2,871,991	1,532,782	2,785,524
510-020 Temporary Assignment	\$ 64,500	\$ 74,081	\$ 64,500	\$ -	\$ -	\$ 64,500	\$ 46,083	\$ 43,500
10-01-10-510-020 WU - Admin - Admin - Temporary Assignment	2,000	-	2,000	-	-	2,000	-	-
10-02-10-510-020 WU - IT - Admin - Temporary Assignment	500	-	500	-	-	500	-	-
10-10-40-510-020 WU - Reg Comp - Admin - Temporary Assignment	5,000	-	5,000	-	-	5,000	-	-
10-20-10-510-020 WU - Eng - Admin - Temporary Assignment	-	-	-	-	-	-	6,078	2,500
10-21-10-510-020 WU - PM - Admin - Temporary Assignment	-	206	-	-	-	-	1,282	2,500
10-22-10-510-020 WU - WRP - Admin - Temporary Assignment	15,000	18,601	15,000	-	-	15,000	1,928	2,500
10-30-20-510-020 WU - Bill - Collection - Temporary Assignment	5,000	757	5,000	-	-	5,000	1,711	2,500
10-31-10-510-020 WU - Acctg - Admin - temporary Assignment	5,000	1,307	5,000	-	-	5,000	542	2,500
10-40-30-510-020 WU - Ops - Source - Temporary Assignment	2,000	614	2,000	-	-	2,000	2,144	2,000
10-40-40-510-020 WU - Ops - Purification - Temporary Assignment	2,000	2,731	2,000	-	-	2,000	1,595	2,000
10-40-50-510-020 WU - Ops - PowerAndPump - Temporary Assignment	3,000	2,690	3,000	-	-	3,000	934	2,000
10-40-60-510-020 WU - Ops - TandD -Temporary Assignment	25,000	47,175	25,000	-	-	25,000	29,869	25,000
510-030 Overtime	\$ 708,000	\$ 878,951	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ 440,812	\$ 525,000
10-01-10-510-030 WU - Admin - Admin - Overtime	20,000	5,944	80,000	-	-	80,000	39,068	10,000
10-02-10-510-030 WU - IT - Admin - Overtime	30,000	4,822	20,000	-	-	20,000	-	5,000
10-10-40-510-030 WU - Reg Comp - Admin - Overtime	25,000	10,912	15,000	-	-	15,000	7,227	10,000
10-20-10-510-030 WU - Eng - Admin - Overtime	89,650	67,304	50,000	-	-	50,000	6,085	15,000
10-21-10-510-030 WU - PM - Admin - Overtime	30,000	51,221	60,000	-	-	60,000	16,762	20,000
10-22-10-510-030 WU - WRP - Admin - Overtime	73,350	115,932	60,000	-	-	60,000	15,851	20,000
10-30-20-510-030 WU - Bill - Collection - Overtime	65,000	49,151	75,000	-	-	75,000	8,546	15,000
10-31-10-510-030 WU - Acctg - Admin - Overtime	70,000	84,032	80,000	-	-	80,000	12,395	20,000
10-40-30-510-030 WU - Ops - Source - Overtime	10,000	9,650	10,000	-	-	10,000	16,986	10,000
10-40-40-510-030 WU - Ops - Purification - Overtime	30,000	28,226	30,000	-	-	30,000	24,150	30,000
10-40-50-510-030 WU - Ops - PowerAndPump - Overtime	15,000	20,423	20,000	-	-	20,000	15,647	20,000
10-40-60-510-030 WU - Ops - TandD - Overtime	250,000	431,334	350,000	-	-	350,000	278,095	350,000
510-040 Standby Pay	\$ 227,000	\$ 230,366	\$ 227,000	\$ -	\$ -	\$ 227,000	\$ 159,600	\$ 240,000
10-40-30-510-040 WU - Ops - Source - Standby Pay	7,000	1,595	7,000	-	-	7,000	2,900	-
10-40-40-510-040 WU - Ops - Purification - Standby Pay	10,000	14,133	10,000	-	-	10,000	9,851	15,000
10-40-50-510-040 WU - Ops - PowerAndPump - Standby Pay	10,000	24,906	10,000	-	-	10,000	22,924	35,000
10-40-60-510-040 WU - Ops - TandD - Standby Pay	200,000	189,732	200,000	-	-	200,000	123,925	190,000
520-040 Vacation & Compensatory Time Payout	\$ 100,000	\$ 192,277	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 59,871	\$ 100,000
10-01-10-520-040 WU - Admin - Admin - Vacation Payout	100,000	192,277	100,000	-	-	100,000	59,871	100,000

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
530-010	FICA Taxes	\$ 815,260	\$ 1,001,178	\$ 755,387	\$ -	\$ -	\$ 755,387	\$ 414,126	\$ 816,445
10-01-10-530-010	WU - Admin - Admin - FICA	78,097	72,459	118,948	-	-	118,948	54,312	122,334
10-02-10-530-010	WU - IT - Admin - FICA	29,928	23,782	29,312	-	-	29,312	12,021	30,191
10-10-40-530-010	WU - Reg Comp - Admin - FICA	30,072	61,653	34,291	-	-	34,291	10,109	34,464
10-20-10-530-010	WU - Eng - Admin - FICA	42,095	47,301	28,525	-	-	28,525	16,350	39,980
10-21-10-530-010	WU - PM - Admin - FICA	54,072	59,183	56,577	-	-	56,577	29,469	50,914
10-22-10-530-010	WU - WRP - Admin - FICA	45,886	82,184	33,866	-	-	33,866	17,617	43,964
10-30-20-530-010	WU - Bill - Collection - FICA	55,477	77,578	48,912	-	-	48,912	28,682	45,818
10-31-10-530-010	WU - Acctg - Admin - FICA	68,058	87,653	55,302	-	-	55,302	31,803	52,380
10-40-30-530-010	WU - Ops - Source - FICA	46,595	14,849	39,981	-	-	39,981	31,557	72,575
10-40-40-530-010	WU - Ops - Purification - FICA	20,951	36,483	25,271	-	-	25,271	16,727	29,007
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	21,285	38,357	20,707	-	-	20,707	15,246	38,503
10-40-60-530-010	WU - Ops - TandD - FICA	322,744	399,696	263,695	-	-	263,695	150,233	256,315
530-020	Retirement Contributions	\$ 2,332,956	\$ 2,484,368	\$ 2,369,837	\$ -	\$ -	\$ 2,369,837	\$ 1,231,021	\$ 2,561,402
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	239,730	185,988	373,170	-	-	373,170	189,765	383,793
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	86,569	62,260	91,958	-	-	91,958	37,777	94,718
10-10-40-530-020	WU - Reg Comp - Admin - Retirement Contributions	87,144	85,072	107,580	-	-	107,580	29,326	108,124
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	120,061	114,508	89,491	-	-	89,491	51,619	125,428
10-21-10-530-020	WU - PM - Admin - Retirement Contributions	162,438	157,325	177,496	-	-	177,496	86,283	159,731
10-22-10-530-020	WU - WRP - Admin - Retirement Contributions	128,395	186,074	106,245	-	-	106,245	62,395	137,927
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	157,247	184,783	153,450	-	-	153,450	88,810	143,742
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	195,514	266,487	173,496	-	-	173,496	106,061	164,330
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	141,620	182,035	125,429	-	-	125,429	94,567	227,687
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	55,649	70,693	79,280	-	-	79,280	42,858	91,003
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	60,056	84,019	64,964	-	-	64,964	41,861	120,793
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	898,533	905,124	827,278	-	-	827,278	399,699	804,126
530-030	Life and Health Insurance	\$ 911,508	\$ 1,162,806	\$ 1,146,189	\$ -	\$ -	\$ 1,146,189	\$ 914,428	\$ 1,404,000
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	59,251	79,847	140,760	-	-	140,760	96,898	165,176
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	18,231	24,822	40,217	-	-	40,217	15,904	47,193
10-10-40-530-030	WU - Reg Comp - Admin - Life and Health Insurance	29,398	30,525	50,271	-	-	50,271	19,194	58,992
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	44,097	54,350	40,217	-	-	40,217	27,929	70,790
10-21-10-530-030	WU - PM - Admin - Life and Health Insurance	66,145	79,565	90,489	-	-	90,489	87,698	94,387
10-22-10-530-030	WU - WRP - Admin - Life and Health Insurance	36,747	81,709	40,217	-	-	40,217	32,014	58,992
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	94,075	107,203	100,543	-	-	100,543	93,341	117,982
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	84,668	94,485	70,380	-	-	70,380	66,357	82,588
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	56,818	79,690	70,380	-	-	70,380	95,350	141,580
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	24,351	39,730	40,217	-	-	40,217	25,878	58,992
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	24,351	29,708	30,163	-	-	30,163	19,545	58,992
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	373,376	461,172	432,335	-	-	432,335	334,320	448,336
530-040	Workers Compensation	\$ -	\$ 3,255	\$ -	\$ -	\$ -	\$ -	\$ 3,866	\$ -
10-02-10-530-040	WU - IT - Admin - Workers Compensation	-	3,255	-	-	-	-	3,641	-
10-30-20-530-040	WU - Bill - Collection - Workers Compensation	-	-	-	-	-	-	225	-
530-060	Post-Employment Benefits (OPEB)	\$ 1,085,000	\$ 1,765,956	\$ 1,096,000	\$ -	\$ -	\$ 1,096,000	\$ 928,148	\$ 1,107,000
10-01-10-530-060	WU - Admin - Admin - OPEB	82,606	132,948	134,596	-	-	134,596	148,921	130,235
10-02-10-530-060	WU - IT - Admin - OPEB	25,417	45,102	38,456	-	-	38,456	29,655	37,210
10-10-40-530-060	WU - Reg Comp - Admin - OPEB	40,976	51,305	48,070	-	-	48,070	23,021	46,513
10-20-10-530-060	WU - Eng - Admin - OPEB	61,464	111,643	38,456	-	-	38,456	40,521	55,815
10-21-10-530-060	WU - PM - Admin - OPEB	92,195	112,868	86,526	-	-	86,526	67,733	74,420
10-22-10-530-060	WU - WRP - Admin - OPEB	51,220	170,625	38,456	-	-	38,456	48,980	46,513

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
10-30-20-530-060	WU - Bill - Collection - OPEB	107,960	123,635	96,140	-	-	96,140	69,716	93,025
10-31-10-530-060	WU - Acctg - Admin - OPEB	97,165	179,707	67,298	-	-	67,298	83,259	65,117
10-40-30-530-060	WU - Ops - Source - OPEB	62,406	109,763	67,298	-	-	67,298	74,236	111,630
10-40-40-530-060	WU - Ops - Purification - OPEB	26,746	59,538	38,456	-	-	38,456	33,644	46,513
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	26,746	58,141	28,843	-	-	28,843	32,861	46,513
10-40-60-530-060	WU - Ops - TandD - OPEB	410,099	610,681	413,405	-	-	413,405	275,601	353,496
540-010	Professional Services - General	\$ 9,166,735	\$ 1,556,262	\$ 3,947,000	\$ 5,722,065	\$ (1,320,000)	\$ 8,349,065	\$ 1,180,344	\$ 4,502,523
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	504,474	273,901	449,500	1,098	-	450,598	266,083	449,000
10-02-10-540-010	WU - IT - Admin - Professional Services - General	913,976	70,476	610,000	144,658	-	754,658	22,955	800,000
10-10-40-540-010	WU - Reg Comp - Admin - Professional Services - Gene	142,220	-	150,000	57,180	-	207,180	70,362	344,023
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	6,508,956	1,091,359	2,680,000	4,555,074	(1,320,000)	5,915,074	688,006	2,880,000
10-21-10-540-010	WU - PM - Admin - Professional Services - General	968,025	70,899	-	961,595	-	961,595	132,938	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	78,883	16,731	-	-	-	-	-	-
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	1	-	5,000	-	-	5,000	-	-
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	50,200	32,896	52,500	2,460	-	54,960	-	29,500
540-020	Professional Services - Accounting and Auditing	\$ 118,000	\$ 108,471	\$ 120,100	\$ 17,870	\$ -	\$ 137,970	\$ 94,346	\$ 117,200
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	118,000	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services	\$ 61,257	\$ 49,969	\$ 65,400	\$ 15,854	\$ -	\$ 78,254	\$ 40,352	\$ 60,690
10-01-10-541-010	WU - Admin - Admin - Other Services	-	-	-	-	-	-	-	-
10-30-20-541-010	WU - Bill - Collection - Other Services	33,000	24,203	34,400	14,764	-	49,164	22,020	31,600
10-31-10-541-010	WU - Acctg - Admin - Other Services	25,000	22,413	28,000	-	-	25,000	16,318	25,000
10-40-60-541-010	WU - Ops - TandD - Other Services	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090
541-020	Billing Costs	\$ 197,652	\$ 244,131	\$ 240,330	\$ 138,101	\$ -	\$ 378,431	\$ 146,941	\$ 235,566
10-30-20-541-020	WU - Bill - Collection - Billing Costs	197,652	244,131	240,330	138,101	-	378,431	146,941	235,566
542-010	Public Relations - General	\$ 90,737	\$ 85,742	\$ 93,600	\$ 11,242	\$ -	\$ 104,842	\$ 52,082	\$ 85,300
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	52,082	85,300
542-020	Procurement Advertising	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
543-000	Communication Services	\$ 225,192	\$ 89,589	\$ 123,232	\$ 3,096	\$ -	\$ 126,328	\$ 68,932	\$ 120,900
10-02-10-543-000	WU - IT - Admin - Communication Services	146,400	89,408	109,332	3,096	-	112,428	68,932	115,000
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	78,792	181	13,900	-	-	13,900	-	5,900
544-000	Freight and Postage	\$ 21,930	\$ 4,658	\$ 8,000	\$ 918	\$ -	\$ 8,918	\$ 3,078	\$ 7,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	18,000	2,287	5,000	-	-	5,000	2,475	3,000
10-10-40-544-000	WU - Reg Comp - Admin - Freight and Postage	3,930	2,371	3,000	918	-	3,918	603	4,000
545-000	Rentals and Leases	\$ 148,178	\$ 67,640	\$ 104,965	\$ 8,797	\$ -	\$ 116,222	\$ 33,798	\$ 101,105
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	54,971	28,192	54,605	-	-	54,605	19,023	53,605
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	57,605	26,341	20,360	4,563	-	27,383	14,212	27,500
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	563	20,000
546-000	Insurance	\$ 200,000	\$ 28,192	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 30,879	\$ 400,000
10-01-10-546-000	WU - Admin - Admin - Insurance	200,000	28,192	400,000	-	-	400,000	30,879	400,000
547-000	County Service Charge	\$ 2,228,447	\$ 2,228,447	\$ 2,228,447	\$ -	\$ -	\$ 2,228,447	\$ 2,228,447	\$ 2,242,638
10-00-10-547-000	WU - County Service Charge	2,228,447	2,228,447	2,228,447	-	-	2,228,447	2,228,447	2,242,638
550-000	Subscription Based Information Technology Arrangements (SBITAs)	\$ 799,180	\$ 356,644	\$ 742,180	\$ 403,325	\$ -	\$ 1,145,505	\$ 337,755	\$ 767,900
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	704,180	289,594	742,180	376,775	-	1,118,955	311,058	767,900
10-31-10-550-000	WU - Acctg- Admin - Subscription Based IT Arrangements	95,000	67,050	-	26,550	-	26,550	26,697	-

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
551-000	Utility Services	\$ 3,577,615	\$ 3,359,431	\$ 3,554,631	\$ 631,140	\$ -	\$ 4,185,771	\$ 1,979,111	\$ 3,734,226
10-01-10-551-000	WU - Admin - Admin - Utility Services	161,400	158,505	22,560	3,066	-	25,626	13,752	25,626
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	3,416,215	3,200,926	3,532,071	628,074	-	4,160,145	1,965,359	3,708,600
560-000	Repairs and Maintenance - Water System	\$ 681,287	\$ 189,715	\$ 595,000	\$ 237,346	\$ (5,000)	\$ 827,346	\$ 32,013	\$ 430,000
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	205,000	2,037	205,000	189,437	(5,000)	389,437	-	-
10-40-50-560-000	WU - Ops - PowerAndPump- Repairs and Maintenance - Water System	127,599	139,404	250,000	13,905	-	263,905	3,135	300,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	348,688	48,274	140,000	34,004	-	174,004	28,878	130,000
561-000	Repairs and Maintenance - Other than Water System	\$ 1,227,073	\$ 642,913	\$ 550,100	\$ 375,665	\$ 5,000	\$ 979,205	\$ 493,358	\$ 785,900
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	885,261	481,579	306,700	233,996	-	540,696	298,428	539,500
10-10-40-561-000	WU - Reg Comp - Admin - Repairs and Maintenance - Other than Water System	13,622	7,920	10,000	2,025	-	12,025	4,149	13,000
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	-	-	-	-	5,000	5,000	-	-
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	328,190	153,414	233,400	139,644	-	421,484	190,781	233,400
562-000	Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	2,363	2,536	-	-	-	-	-	-
563-000	Operating Supplies	\$ 1,003,443	\$ 627,707	\$ 958,728	\$ 64,754	\$ 10,000	\$ 1,030,482	\$ 438,431	\$ 809,800
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	13,000	21,266	18,000	282	10,000	28,282	20,231	20,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	185,810	34,371	185,000	-	-	185,000	23,655	102,000
10-10-40-563-000	WU - Reg Comp - Admin - Operating Supplies	25,000	-	25,000	48	-	25,048	4,847	26,000
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	10,564	-	10,000	-	-	10,000	13,628	10,000
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	3,000	3,632	3,000	3,000	-	3,000	2,896	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	4,000	5,913	4,000	-	-	4,000	455	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	83,953	38,891	80,000	-	-	80,000	35,875	50,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	203,870	136,074	189,928	-	-	189,928	100,825	195,000
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	77,965	41,721	75,000	18,004	-	93,004	23,740	50,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	396,281	345,839	368,800	43,420	-	412,220	212,279	349,800
563-010	Operating Supplies Inventory Stock	\$ 3,101,023	\$ 1,061,234	\$ 1,137,000	\$ 674,892	\$ -	\$ 1,811,892	\$ 1,000,903	\$ 1,047,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplies - Invty. Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	952,476	1,007,000
564-000	Fuel	\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 79,981	\$ 228,200
10-40-60-564-000	WU - Ops - TandD - Fuel	233,524	141,374	160,000	68,200	-	228,200	79,981	228,200
565-000	Bulk Water Purchase	\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,094,323	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,094,323	1,934,935
10-40-60-565-000	WU - Ops - TandD - Bulk Water Purchase	-	-	-	-	-	-	-	-
570-010	Books, Publications, Subscriptions, and Membership	\$ 26,170	\$ 28,098	\$ 30,885	\$ -	\$ -	\$ 30,885	\$ 14,324	\$ 31,015
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	21,170	27,686	27,880	-	-	27,880	14,324	28,010
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	4,000	50	2,000	-	-	2,000	-	2,000
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	1,000	362	1,005	-	-	1,005	-	1,005

Operating Expense Detail

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
OPERATING EXPENSES (Detail)									
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 233	\$ 600	\$ -	\$ -	\$ 600	\$ 189	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	600	233	600	-	-	600	189	600
571-010	Training and Development	\$ 72,250	\$ 32,541	\$ 71,500	\$ -	\$ -	\$ 71,500	\$ 18,910	\$ 63,500
10-01-10-571-010	WU - Admin - Admin - Training and Development	8,250	3,228	6,500	-	-	6,500	379	3,500
10-02-10-571-010	WU - IT - Admin - Training and Development	-	-	-	-	-	-	-	-
10-10-40-571-010	WU - Reg Comp - Admin - Training and Development	5,000	300	5,000	-	-	5,000	350	10,500
10-20-10-571-010	WU - Eng - Admin - Training and Development	10,000	300	10,000	-	-	10,000	-	4,500
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	705	4,000	-	-	4,000	1,000	-
10-31-10-571-010	WU - Acctg - Admin - Training and Development	1,000	-	1,000	-	-	1,000	-	-
10-40-60-571-010	WU - Ops - TandD - Training and Development	45,000	28,008	45,000	-	-	45,000	17,181	45,000
572-010	Travel and Per Diem	\$ 173,350	\$ 131,201	\$ 208,500	\$ -	\$ -	\$ 208,500	\$ 98,229	\$ 70,000
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	56,100	38,588	71,000	-	-	71,000	28,906	45,500
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	65,250	51,441	79,500	-	-	79,500	37,086	9,500
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	1,000	2,474	3,000	-	-	3,000	3,784	-
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	6,000	6,463	10,000	-	-	10,000	-	-
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	45,000	32,235	45,000	-	-	45,000	28,453	15,000
572-020	Travel and Per Diem - Board	\$ 17,000	\$ 11,107	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 4,427	\$ 24,500
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,427	24,500
573-010	Meeting Expense	\$ 60,100	\$ 48,413	\$ 71,150	\$ -	\$ (10,000)	\$ 61,150	\$ 20,432	\$ 39,500
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	42,000	28,661	47,200	-	(10,000)	37,200	6,324	36,500
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	16,000	18,817	19,950	-	-	19,950	13,173	3,000
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	600	-	1,000	-	-	1,000	-	-
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	1,500	935	3,000	-	-	3,000	935	-
573-020	Meeting Expense - Board	\$ 9,950	\$ 10,237	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 1,176	\$ 8,300
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,176	8,300
582-000	Interest Expense	\$ 2,228,718	\$ 2,064,795	\$ 1,789,253	\$ -	\$ -	\$ 1,789,253	\$ 1,388,601	\$ 1,648,289
10-00-00-582-000	WU - Interest Expense	2,228,718	2,064,795	1,789,253	-	-	1,789,253	1,388,601	1,648,289
Water Utility Fund Bond and Loan Repayment		\$ 5,261,770	\$ 5,334,398	\$ 5,231,142	\$ -	\$ -	\$ 5,231,142	\$ 5,261,770	\$ 5,017,884
682-000	Debt Principal Repayment	5,261,770	5,334,398	5,231,142	-	-	5,231,142	5,261,770	5,017,884
10-00-00-682-000	WU - Debt Principal Repayment	5,261,770	5,334,398	5,231,142	-	-	5,231,142	5,261,770	5,017,884
Water Utility Fund - Non Cash Operating Expenses		\$ 6,979,000	\$ 6,685,566	\$ 6,616,000	\$ -	\$ -	\$ 6,616,000	\$ 3,816,001	\$ 6,616,000
10-00-90-580-000	WU - Depreciation - Depreciation	6,900,000	6,578,083	6,600,000	-	-	6,600,000	3,841,762	6,600,000
10-00-90-581-000	WU - Depreciation - Amortization	106,000	63,875	68,000	-	-	68,000	33,841	68,000
10-00-90-582-000	WU - Bond Inflows & Outflows	(27,000)	43,608	(52,000)	-	-	(52,000)	(59,602)	(52,000)

ADMINISTRATION DIVISION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 998,875	\$ 944,997	\$ 1,472,877	\$ -	\$ -	\$ 1,472,877	\$ 776,663	\$ 1,589,137
510-020	Temporary Assignment	2,000	-	2,000	-	-	2,000	-	-
510-030	Overtime	20,000	5,944	80,000	-	-	80,000	39,068	10,000
520-040	Vacation Payout	100,000	192,277	100,000	-	-	100,000	59,871	100,000
530-010	FICA	78,097	72,459	118,948	-	-	118,948	54,312	122,334
530-020	Retirement Contributions	239,730	185,988	373,170	-	-	373,170	189,765	383,793
530-030	Life & Health Insurance	59,251	79,847	140,760	-	-	140,760	96,898	165,176
530-060	Other Post Employment Benefits (OPEB)	82,606	132,948	134,596	-	-	134,596	148,921	130,235
Total Labor & Related Fringe Expenses		\$ 1,580,559	\$ 1,614,460	\$ 2,422,351	\$ -	\$ -	\$ 2,422,351	\$ 1,365,498	\$ 2,500,675
Professional Services & Other Expenses									
540-010	Professional Services	\$ 504,474	\$ 273,901	\$ 449,500	\$ 1,098	\$ -	\$ 450,598	\$ 266,083	\$ 449,000
542-010	Public Relations - General	90,737	85,742	93,600	11,242	-	104,842	52,082	85,300
542-020	Procurement Advertising	2,500	-	2,500	-	-	2,500	-	1,000
544-000	Freight and Postage	18,000	2,287	5,000	-	-	5,000	2,475	3,000
545-000	Rentals and Leases	54,971	28,192	54,605	-	-	54,605	19,023	53,605
546-000	Insurance	200,000	28,192	400,000	-	-	400,000	30,879	400,000
Total Professional Services & Other Expenses		\$ 870,682	\$ 418,313	\$ 1,005,205	\$ 12,340	\$ -	\$ 1,017,545	\$ 370,542	\$ 991,905
Utilities & Fuel									
551-000	Utility Services	\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 13,752	\$ 25,626
Total Utilities & Materials		\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 13,752	\$ 25,626
Office & Operating Supplies									
562-000	Office Supplies								
563-000	Operating Supplies	\$ 13,000	\$ 21,266	\$ 18,000	\$ 282	\$ 10,000	\$ 28,282	\$ 20,231	\$ 20,000
570-000	Books, Subscriptions, & Dues	21,170	27,686	27,880	-	-	27,880	14,324	28,010
570-000	Books, Subscriptions, & Dues- Board	600	233	600	-	-	600	189	600
Total Office & Operating Supplies		\$ 34,770	\$ 49,185	\$ 46,480	\$ 282	\$ 10,000	\$ 56,762	\$ 34,744	\$ 48,610
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 8,250	\$ 3,228	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ 379	\$ 3,500
572-010	Travel and Per Diem	56,100	38,588	71,000	-	-	71,000	28,906	45,500
572-020	Travel and Per Diem - Board	17,000	11,107	21,000	-	-	21,000	4,427	24,500
573-010	Meeting Expense	42,000	28,661	47,200	-	(10,000)	37,200	6,324	36,500
573-020	Meeting Expense - Board	9,950	10,237	7,500	-	-	7,500	1,176	8,300
Total Training, Travel, and Meeting Expense		\$ 133,300	\$ 91,821	\$ 153,200	\$ -	\$ (10,000)	\$ 143,200	\$ 41,212	\$ 118,300
Total Administration Operating Expenses		\$ 2,780,711	\$ 2,332,284	\$ 3,649,796	\$ 15,688	\$ -	\$ 3,665,484	\$ 1,825,748	\$ 3,685,116

General Expenses - Administration

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 1,200,152	\$ 995,706	\$ 1,227,445	\$ 15,688	\$ -	\$ 1,243,133	\$ 460,250	\$ 1,184,441
10-01-10-540-010	WU/Admin/Admin/Professional Services - General	\$ 504,474	\$ 273,901	\$ 449,500	\$ 1,098	\$ -	\$ 450,598	\$ 266,083	\$ 449,000
10-01-10-542-010	WU/Admin/Admin/Public Relations	\$ 90,737	\$ 85,742	\$ 93,600	\$ 11,242	\$ -	\$ 104,842	\$ 52,082	\$ 85,300
10-01-10-542-020	WU/Admin/Admin/Procurement Advertising	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000
10-01-10-544-000	WU/Admin/Admin/Freight and Postage Services	\$ 18,000	\$ 2,287	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 2,475	\$ 3,000
10-01-10-545-000	WU/Admin/Admin/Rentals and Leases	\$ 54,971	\$ 28,192	\$ 54,605	\$ -	\$ -	\$ 54,605	\$ 19,023	\$ 53,605
10-01-10-546-000	WU/Admin/Admin/Insurance	\$ 200,000	\$ 306,073	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 30,879	\$ 400,000
10-01-10-551-000	WU/Admin/Admin/Utility Services	\$ 161,400	\$ 158,505	\$ 22,560	\$ 3,066	\$ -	\$ 25,626	\$ 13,752	\$ 25,626
10-01-10-563-000	WU/Admin/Admin/Operating Supplies	\$ 13,000	\$ 21,266	\$ 18,000	\$ 282	\$ 10,000	\$ 28,282	\$ 20,231	\$ 20,000
10-01-10-570-010	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships	\$ 21,170	\$ 27,686	\$ 27,880	\$ -	\$ -	\$ 27,880	\$ 14,324	\$ 28,010
10-01-10-570-020	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 233	\$ 600	\$ -	\$ -	\$ 600	\$ 189	\$ 600
10-01-10-571-010	WU/Admin/Admin/Training and Development	\$ 8,250	\$ 3,228	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ 379	\$ 3,500
10-01-10-572-010	WU/Admin/Admin/Travel and Per Diem	\$ 56,100	\$ 38,588	\$ 71,000	\$ -	\$ -	\$ 71,000	\$ 28,906	\$ 45,500
10-01-10-572-020	WU/Admin/Admin/Travel and Per Diem - Board	\$ 17,000	\$ 11,107	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 4,427	\$ 24,500
10-01-10-573-010	WU/Admin/Admin/Registration and Meeting Expense	\$ 42,000	\$ 28,661	\$ 47,200	\$ -	\$ (10,000)	\$ 37,200	\$ 6,324	\$ 36,500
10-01-10-573-020	WU/Admin/Admin/Registration and Meeting Expense - Board	\$ 9,950	\$ 10,237	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 1,176	\$ 8,300
	TOTAL OPERATING EXPENSES	\$ 1,200,152	\$ 995,706	\$ 1,227,445	\$ 15,688	\$ -	\$ 1,243,133	\$ 460,250	\$ 1,184,441

General Expenses - Administration

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Special Counsel		61,730	-	25,000	-	-	25,000	-	25,000
Legislative Liaison	Pursue Federal/State Funding Opportunities	65,000	-	65,000	-	-	65,000	-	65,000
Leadership Kaua'i Training		-	14,500	-	-	-	-	14,500	-
Professional Interpreter & Facilitator	for Public meetings	500	-	500	-	-	500	-	-
Financial Strategy & Planning	To assist DOW develop Financial Policies on Financial Planning, Capital Improvement Planning and Prioritization, Debt Issuance and Development of a Capital & Operating Expenditures Budget	-	-	-	-	-	-	-	-
HR Related Services	Drug & Alcohol Medical Testing	1,500	-	1,500	-	-	1,500	-	1,500
Safety Program	Professional review	5,000	-	5,000	-	-	5,000	-	5,000
Arbitration	Arbitrator's fees	10,000	-	10,000	-	-	10,000	-	10,000
Litigation Costs	Pending matters	10,000	-	10,000	-	-	10,000	-	10,000
Document Scanning/Disposal	Document scanning/disposal	23,244	9,401	5,000	1,098	-	6,098	1,583	5,000
Investigative Services	Personnel related tasks	50,000	-	50,000	-	-	50,000	-	50,000
Board Approved Grants	East & West Kauai Soil and Water Conservation Districts (SWCD), Kauai Watershed Alliance (KWA)	257,500	250,000	257,500	-	-	257,500	250,000	257,500
Title Search	Assets, Misc.	20,000	-	20,000	-	-	20,000	-	20,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Public Relations \$ 90,737 \$ 85,742 \$ 93,600 \$ 11,242 \$ - \$ 104,842 \$ 52,082 85,300

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Public Relations Programs	Advertising; Promotional & Education Materials (logo items, giveaways, publications, brochures, meeting supplies, presentation supplies, displays, etc.)	56,137	60,463	55,000	11,242	-	66,242	44,474	45,200
Project WET	Make-A-Splash, Project WET Outreach	20,000	12,779	25,000	-	-	25,000	7,608	24,000
Water Conservation District (EWSWD)	Grant	-	-	-	-	-	-	-	-
Cultural Services	Blessing, Info, etc.	1,500	-	500	-	-	500	-	3,000
Blackboard Connect CTY	Contract for County Mass Notification System - Blackboard Connect CTY	13,100	12,500	13,100	-	-	13,100	-	13,100

General Expenses - Administration

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Publications	All Divisions - Legal Ads for Solicitation, Public Notices for Projects, Proposals for all Divisions including Board Notices	2,500	-	2,500	-	-	2,500	-	1,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Freight and Postage Services \$ 18,000 \$ 2,287 \$ 5,000 \$ - \$ - \$ 5,000 \$ 2,475 \$ 3,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
NEOPOST - Departmental Postage	Office communication not including Water Bills; Includes Governmental Records, Water System Standards, Water Quality Reports, etc, Ink Cartridge. (Lease - \$530*12, Ink Cartridge - \$200*2, Refill - \$2,000*3)	18,000	2,287	5,000	-	-	5,000	2,475	3,000
Bureau Copy Request		-	-	-	-	-	-	-	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Rentals and Leases \$ 54,971 \$ 28,192 \$ 54,605 \$ - \$ - \$ 54,605 \$ 19,023 \$ 53,605

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	20,471	20,105	20,105	-	-	20,105	13,403	20,105
Lease Agreement with Grove Farm	Kōloa Wells 16 A, B, & E	27,500	-	27,500	-	-	27,500	-	27,500
Grant of Easement - Na Aina Kai Botanical	Annual Lease - Easement for booster pump station on Wailapa	1,000	1,000	1,000	-	-	1,000	1,000	1,000
Lease agreement storage units		6,000	7,087	6,000	-	-	6,000	-	-
Caller Svc Fees for PO Box		-	-	-	-	-	-	4,620	5,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Insurance \$ 200,000 \$ 306,073 \$ 400,000 \$ - \$ - \$ 400,000 \$ 30,879 \$ 400,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Small Claims	Small Claims fund per Board Policy #25 authorizing the County Attorney to investigate, settle and pay all claims filed against the Board of Water Supply where such claims amount to \$10,000	5,000	98,841	150,000	-	-	150,000	30,879	150,000
Insurance and Bonds	DOW's portion of the County's annual insurance premium for coverage in excess of \$1M deductible	195,000	207,232	250,000	-	-	250,000	-	250,000
Board Approved Claims	Claims outside of the County Attorney's discretion.								

General Expenses - Administration

TOTAL: WU/Admin/Admin/Utility Services \$ 161,400 \$ 158,505 \$ 22,560 \$ 3,066 \$ - \$ 25,626 \$ 13,752 \$ 25,626

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Electricity	Front/Back Office & Microlab Building	144,000	137,157	-	-	-	-	-	
Waste water	Puhi sewer & waste water	17,400	14,910	15,600	3,066	-	18,666	9,490	18,666
Solid Waste	Solid Waste Disposal	-	-	-	-	-	-	-	
Water	Admin & Ops Bldg, Lab	-	6,438	6,960	-	-	6,960	4,262	6,960

General Expenses - Administration

TOTAL: WU/Admin/Admin/Operating Supplies \$ 13,000 \$ 21,266 \$ 18,000 \$ 282 \$ 10,000 \$ 28,282 \$ 20,231 \$ 20,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Supplies for all DOW	Copy Paper, Office Supplies, Freight, Janitorial Supplies, First Aid	13,000	21,266	18,000	282	10,000	28,282	20,231	20,000

General Expenses - Administration

WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships
TOTAL: \$ 21,170 \$ 27,686 \$ 27,880 \$ - \$ - \$ 27,880 \$ 14,324 \$ 28,010

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
AWWA Membership	Annual Membership Dues	4,000	9,356	8,000	-	-	8,000	5,277	8,000
Books and Subscriptions	Books for ALL DIVISIONS - Library, Subscriptions for TGI, STAR, ENR, Pacific Buisiness News, HR, Manuals, Guide books, etc.	1,000	849	1,000	-	-	1,000		1,000
Water Research Foundation	Annual Membership Dues	8,000	7,459	8,000	-	-	8,000	7,459	8,000
Hawaii State Bar Association	Annual Association Dues	550	654	700	-	-	700	444	700
Kauai Chamber of Commerce Membership	Annual Membership Dues	320	409	320	-	-	320	409	450
Hawaii Rural Water Association	Annual Membership Dues	6,750	7,459	7,500	-	-	7,500		7,500
Society for Human Resource Management	HR Membership Dues	360	-	360	-	-	360	235	360
International Public Management Association - HR	HR Membership Dues	190	-	-	-	-	-	-	
Design-Build Institute of America	Annual Membership Dues	-	-	500	-	-	500	500	500
General Contractors Assn Hawaii	Annual Membership Dues	-	500	1,500	-	-	1,500	-	1,500
Hawaii Waterworks	Annual Membership Dues	-	1,000	-	-	-	-	-	

General Expenses - Administration

**WU/Admin/Admin/Books, Publications,
TOTAL: Subscriptions, and Memberships - Board** \$ 600 \$ 233 \$ 600 \$ - \$ - \$ 600 \$ 189 \$ 600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
AWWA Membership	Individual Membership Dues for Board Members (7)	600	233	600	-	-	600	79	600
Books and Subscriptions		-	-	-	-	-	-	110	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Training and Development \$ 8,250 \$ 3,228 \$ 6,500 \$ - \$ - \$ 6,500 \$ 379 \$ 3,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Seminars & Workshops	Training & educational workshops	5,000	3,228	5,000	-	-	5,000	379	2,500
Recognition Program	Service recognition, employee of the year & SOP 56	3,250	-	1,500	-	-	1,500	-	1,000
Leadership Training	the budget was moved from 540-010	-	-	-	-	-	-	-	-

General Expenses - Administration

TOTAL: WU/Admin/Admin/Travel and Per Diem \$ 56,100 \$ 38,588 \$ 71,000 \$ - \$ - \$ 71,000 \$ 28,906 \$ 45,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Administrative Training Conferences	Administrative staff (x4)	4,000	-	4,000	-	-	4,000	-	-
AWWA Washington DC	Manager & Chief Engineer or Designee	7,500	-	10,000	-	-	10,000	-	8,000
AWWA National Conference	Manager & Chief Engineer or Designee	14,000	-	15,000	-	-	15,000	-	13,000
AWWA Training Conferences	Manager & Chief Engineer or Designee (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	17,000	-	25,000	-	-	25,000	-	12,500
Depositions/Litigations	Manager & Chief Engineer or Designee	1,000	-	1,000	-	-	1,000	-	1,000
IMLA Conference	Deputy County Attorney (6 nights)	4,600	-	5,000	-	-	5,000	-	5,000
IT Staff Travel	Travel accommodations and per diem for IT staff to attend training & meetings, i.e ESRI, Cyber Security	5,000	-	5,000	-	-	5,000	-	5,000
WaterSmart Innovations Conference & Expo	Manager & Chief Engineer or Designee	3,000	-	4,000	-	-	4,000	-	-
Legislature	Testimonies and Legislature Opening	-	-	2,000	-	-	2,000	-	1,000

General Expenses - Administration

TOTAL: WU/Admin/Admin/Travel and Per Diem - Board \$ 17,000 \$ 11,107 \$ 21,000 \$ - \$ - \$ 21,000 \$ 4,427 \$ 24,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
AWWA National Conference	Board Members (3) Washington, DC - Jun. 21-24, 2026	10,000	-	12,000	-	-	12,000	-	14,000
AWWA Hawaii HWEA Pacific Water Conference	Board Members (2) Honolulu, HI - Feb. 2026 (Date TBD)	3,000	-	3,500	-	-	3,500	-	5,000
HWWA Hawai'i Section Conference	Board Members (2) Honolulu, HI - Oct. 2026 (Date TBD)	4,000	-	5,000	-	-	5,000	-	5,000
County Attorney Travel Expenses	Various Dates Inter-island	-	-	500	-	-	500	-	500
Mileage									
Ground Transportation	Car Rental, Shuttle Services, Airport Parking Reimbursement								
Unanticipated Travels	For board training & development - travel & per diem								

General Expenses - Administration

TOTAL: WU/Admin/Admin/Registration and Meeting Expense \$ 42,000 \$ 28,661 \$ 47,200 \$ - \$ (10,000) \$ 37,200 \$ 6,324 \$ 36,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Administrative Training Conferences	Registration	2,000	940	2,000	-	-	2,000	-	2,000
AWWA National Conference	Registration	5,400		5,000	-	-	5,000	-	5,000
AWWA Training Conferences	Registration (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	6,000	2,000	10,000	-	-	10,000	-	2,000
HRWA Training Conference	Registration	1,350	-	1,500	-	-	1,500	-	1,500
HWWA Hawai'i Section Conference	Registration	20,000	20,500	22,000	-	-	22,000	-	22,000
IMLA Conference	Registration	700	-	700	-	-	700	-	1,000
Project WET Conference	Registration	650	-	-	-	-	-	-	-
WaterSmart Innovations Conference & Expo	Registration	900	855	4,000	-	-	4,000	-	-
IT Training Conferences	Registration	5,000	-	-	-	-	-	-	2000
Wahine Forum Conference	Registration	-	-	1,000	-	-	1,000	-	-
Design Build Conference & Expo	Registration	-	1,000	1,000	-	-	1,000	-	1,000
AWWA Water Infrastructure Conference & Exposition	Registration	-	425	-	-	-	-	-	-
IMLA Conference	Registration	-	600	-	-	-	-	-	-
						(10,000)	(10,000)		

General Expenses - Administration

TOTAL: WU/Admin/Admin/Registration and Meeting Expense - Board \$ 9,950 \$ 10,237 \$ 7,500 \$ - \$ - \$ 7,500 \$ 1,176 \$ 8,300

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
AWWA National Conference	Registration	4,050	-	4,000	-	-	4,000	-	4,000
AWWA Hawaii HWEA Pacific Water Conference	Registration	1,200	-	1,200	-	-	1,200	-	1,800
HWWA Hawai'i Section Conference	Registration	3,500	-	1,100	-	-	1,100	-	1,300
Meeting Supplies	Supplies to facilitate monthly Board meetings, various committee meetings and workshops	1,200	-	1,200	-	-	1,200	-	1,200

ADMINISTRATION DIVISION - INFORMATION TECHNOLOGY (IT)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 360,707	\$ 234,094	\$ 362,658	\$ -	\$ -	\$ 362,658	\$ 155,762	\$ 389,659
510-020	Temporary Assignment	500	-	500	-	-	500	-	-
510-030	Overtime	30,000	4,822	20,000	-	-	20,000	-	5,000
530-010	FICA	29,928	23,782	29,312	-	-	29,312	12,021	30,191
530-020	Retirement Contributions	86,569	62,260	91,958	-	-	91,958	37,777	94,718
530-030	Life & Health Insurance	18,231	24,822	40,217	-	-	40,217	15,904	47,193
530-060	Other Post Employment Benefits (OPEB)	25,417	45,102	38,456	-	-	38,456	29,655	37,210
	Total Labor & Related Fringe Expenses	\$ 551,352	\$ 394,882	\$ 583,101	\$ -	\$ -	\$ 583,101	\$ 251,119	\$ 603,971
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 913,976	\$ 70,476	\$ 610,000	\$ 144,658	\$ -	\$ 754,658	\$ 22,955	\$ 800,000
543-000	Communication Services	146,400	89,408	109,332	3,096	-	112,428	68,932	115,000
543-000	Communication Services - Power & Pump	78,792	181	13,900	-	-	13,900	-	5,900
545-000	Rentals and Leases	57,605	26,341	20,360	4,563	-	27,383	14,212	27,500
550-000	Subscription Based IT Arrangements (SBITAs)	704,180	289,594	742,180	376,775	-	1,118,955	311,058	767,900
	Total Professional Services & Other Expenses	\$ 1,900,953	\$ 476,000	\$ 1,495,772	\$ 529,092	\$ -	\$ 2,027,324	\$ 417,157	\$ 1,716,300
	Repair & Maintenance Expenses								
561-000	Repair & Maintenance-Non-Water System	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 298,428	\$ 539,500
	Total Repair & Maintenance expenses	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 298,428	\$ 539,500
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 23,655	\$ 102,000
	Total Office & Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 23,655	\$ 102,000
	Total Administration - IT Operating Expenses	\$ 3,523,376	\$ 1,386,832	\$ 2,570,573	\$ 763,088	\$ -	\$ 3,336,121	\$ 990,359	\$ 2,961,771

General Expenses - I.T.

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-02-10-540-010	WU/IT/Admin/ Professional Services	\$ 913,976	\$ 70,476	\$ 610,000	\$ 144,658	\$ -	\$ 754,658	\$ 22,955	\$ 800,000
10-02-10-543-000	WU/IT/Admin/Communication Services	\$ 146,400	\$ 89,408	\$ 109,332	\$ 3,096	\$ -	\$ 112,428	\$ 68,932	\$ 115,000
10-02-50-543-000	WU/IT/Power/Pump/Communication Services	\$ 78,792	\$ 181	\$ 13,900	\$ -	\$ -	\$ 13,900	\$ -	\$ 5,900
10-02-10-545-000	WU/IT/Admin/Rentals and Leases	\$ 57,605	\$ 26,341	\$ 20,360	\$ 4,563	\$ -	\$ 27,383	\$ 14,212	\$ 27,500
10-02-10-550-000	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)	\$ 704,180	\$ 289,594	\$ 742,180	\$ 376,775	\$ -	\$ 1,118,955	\$ 311,058	\$ 767,900
10-02-10-561-000	WU/IT/Admin/Repairs and Maintenance - Other than Water System	\$ 885,261	\$ 481,579	\$ 306,700	\$ 233,996	\$ -	\$ 540,696	\$ 298,428	\$ 539,500
10-02-10-563-000	WU/IT/Admin/Operating Supplies	\$ 185,810	\$ 34,371	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 23,655	\$ 102,000
	OPERATING EXPENSES	\$ 2,972,024	\$ 991,950	\$ 1,987,472	\$ 763,088	\$ -	\$ 2,753,020	\$ 739,240	\$ 2,357,800
10-02-00-604-999	WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases	\$ 145,001	\$ 21,283	\$ 192,159	\$ 57,665	\$ -	\$ 249,824	\$ 31,479	\$ 185,000
10-02-00-605-999	WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases	\$ 920,001	\$ 34,869	\$ 906,260	\$ 58,196	\$ -	\$ 964,456	\$ 85,914	\$ 485,000
	SUMMARY OF CAPITAL PURCHASES	\$ 1,065,002	\$ 56,152	\$ 1,098,419	\$ 115,861	\$ -	\$ 1,214,280	\$ 117,393	\$ 670,000
	SUMMARY OF OPERATING EXPENSES	\$ 2,972,024	\$ 991,950	\$ 1,987,472	\$ 763,088	\$ -	\$ 2,753,020	\$ 739,240	\$ 2,357,800
	SUMMARY OF CAPITAL PURCHASES	\$ 1,065,002	\$ 56,152	\$ 1,098,419	\$ 115,861	\$ -	\$ 1,214,280	\$ 117,393	\$ 670,000
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 4,037,026	\$ 1,048,102	\$ 3,085,891	\$ 878,949	\$ -	\$ 3,967,300	\$ 856,633	\$ 3,027,800

General Expenses - I.T.

TOTAL: WU/IT/Admin/ Professional Services \$ 913,976 \$ 70,476 \$ 610,000 \$ 144,658 \$ - \$ 754,658 \$ 22,955 \$ 800,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
As-Needed Technical Support		542,394	28,553	300,000	-	-	300,000	22,955	375,000
Network Security Maintenance		75,000	-	75,000	-	-	75,000	-	100,000
Financial System Upgrade	Upgrade of Microsoft GP and upgrade of Paramount WorkPlace with As-needed Technical Services (troubleshooting, training)	175,000	-	175,000	140,000	-	315,000	-	325,000
IT Strategic Plan - Review & Align Billing System Configuration	IT Strategic Plan - Review & Align Billing System Configuration	1	-	-	-	-	-	-	-
Website Replacement	Develop DOW website	46,581	41,923	10,000	4,658	-	14,658	-	-
Security installation and testing		75,000	-	50,000	-	-	50,000	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Communication Services \$ 146,400 \$ 89,408 \$ 109,332 \$ 3,096 \$ - \$ 112,428 \$ 68,932 \$ 115,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Main Telephone Lines		7,000	-	102,600	-	-	102,600	41,169	105,000
Verizon		-	-	-	-	-	-	23,572	-
Internet Connection		11,645	-	6,132	3,096	-	9,228	4,191	10,000
Lavanet		833	-	600	-	-	600	-	-
Frame Relay (128K)		3,500	-	-	-	-	-	-	-
Frame Relay (56K)		2,000	-	-	-	-	-	-	-
Bandwidth		61,705	-	-	-	-	-	-	-
Elevator; Panic Button; Fire Alarm	Admin, Microlab	5,000	-	-	-	-	-	-	-
Ops Fax Line; Microlab Fire Alarm; Fax Machine		1,500	-	-	-	-	-	-	-
Fax for front office building		1,500	-	-	-	-	-	-	-
Fire Alarm	2 Lines - Ops	-	-	-	-	-	-	-	-
Frame Relay (AS400)		-	-	-	-	-	-	-	-
Long Distance Charges		2,000	-	-	-	-	-	-	-
T-Mobile Router		840	-	-	-	-	-	-	-
Cellular Phone (Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA)	Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA	41,377	-	-	-	-	-	-	-
Anticipated Inflation		7,500	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Power/Pump/Communication Services \$ 78,792 \$ 181 \$ 13,900 \$ - \$ - \$ 13,900 \$ - \$ 5,900

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Frame Relay (56K) R065		19,155	181	2,400	-	-	2,400	-	2,400
HT SCADA Net	10M DIA	3,500	-	3,500	-	-	3,500	-	3,500
Anticipated Inflation		8,000	-	8,000	-	-	8,000	-	-
SCADA Room		750	-	-	-	-	-	-	-
Haena Connection		750	-	-	-	-	-	-	-
Hanalei Connection		750	-	-	-	-	-	-	-
SCADA Alarm		750	-	-	-	-	-	-	-
Auto Dialer - Lihue		750	-	-	-	-	-	-	-
Lawai #2		750	-	-	-	-	-	-	-
Kekaha - Paua		750	-	-	-	-	-	-	-
Auto Dialer - Kilauea		750	-	-	-	-	-	-	-
SCADA Submaster - Kilauea		750	-	-	-	-	-	-	-
Hanamaulu Tank Circuit		500	-	-	-	-	-	-	-
Frame Relay (56K) Ornellas		1,750	-	-	-	-	-	-	-
Frame Relay (56K) Kalaheo		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Koloa		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Nonou		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Eleele		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Kekaha/Waimea		2,000	-	-	-	-	-	-	-
Frame Relay (56K) Kilauea		2,000	-	-	-	-	-	-	-
Haena Well Connection		750	-	-	-	-	-	-	-
Waipao/Kekaha Connection		500	-	-	-	-	-	-	-
Paua/Kekaha Connection		500	-	-	-	-	-	-	-
Hanamaulu Booster		750	-	-	-	-	-	-	-
Cell phones for standby personnel	Cell Phone for Operations Personnel; monthly services.	24,637	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Rentals and Leases \$ 57,605 \$ 26,341 \$ 20,360 \$ 4,563 \$ - \$ 27,383 \$ 14,212 \$ 27,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Copier Leases	Copiers/Printers	39,326	24,751	19,320	4,563	-	23,883	12,624	24,000
Postage Machine/Scale Feeder		4,029	1,590	3,500	-	-	3,500	1,588	3,500
Copier usage fees	Xerox and Ricoh	2,750	-	-	-	-	-	-	-
PaperCut	Xerox sole source	1,200	-	-	-	-	-	-	-
Safe Deposit Box		300	-	-	-	-	-	-	-
Wide Format Scanner		10,000	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Subscription Based IT Arrangement (SBITA) \$ 704,180 \$ 289,594 \$ 742,180 \$ 376,775 \$ - \$ 1,118,955 \$ 311,058 \$ 767,900

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Prithibi Consulting	CC&B Software, Cloud Hosting	370,000	-	370,000	365,027	-	735,027	246,664	370,000
Crowdstrike	299 endpoints	50,000	-	50,000	-	-	50,000	-	50,000
Cisco FLEX licensing	62 -> 80 seats	18,000	-	18,000	-	-	18,000	-	18,000
O365 Enterprise E3	CDW 125 seats	50,000	-	50,000	-	-	50,000	-	50,000
O365 Threat Intelligence	CDW 125 seats	9,000	-	9,000	-	-	9,000	-	10,000
O365 Teams	CDW 125 seats	7,500	-	7,500	-	-	7,500	-	7,500
O365 Conf	CDW 20 seats; initiate meeting	750	-	750	-	-	750	-	800
MS Visio	CDW 9 seats	2,250	-	2,250	-	-	2,250	-	2,500
MS Teams	CDW 125 seats	7,500	-	7,500	-	-	7,500	-	7,500
Adobe Acrobat DC	SHI 55 seats	16,000	-	16,000	11,748	-	27,748	-	30,000
Adobe Creative Cloud	SHI 1 seat	900	-	900	-	-	900	-	900
Bluebeam	ENG - SHI 9 seats	5,200	-	5,200	-	-	5,200	-	5,200
AutoCAD	ENG - AutoCAD 2 seats	4,500	-	4,500	-	-	4,500	-	4,500
Innovyze	ENG - InfoWater Pro 1 seat	11,000	-	11,000	-	-	11,000	-	11,000
Cloud Backup - Rapid Recovery		34,580	-	34,580	-	-	34,580	-	35,000
Firewall		2,500	-	2,500	-	-	2,500	-	2,500
Splashtop		5,800	-	5,800	-	-	5,800	-	5,800
Rapid Recovery	VPLS 1 yr incl 2TB + 10 TB	9,500	-	9,500	-	-	9,500	-	9,500
Pairsoft	Paramount Workplace Year 2 of 3	9,100	-	9,100	-	-	9,100	-	9,100
Cyberlock		4,000	-	4,000	-	-	4,000	-	4,000
Zoom		3,600	-	3,600	-	-	3,600	-	3,600
Trimble Software		35,000	-	35,000	-	-	35,000	-	35,000
Carahsoft	OpenGov Cartegraph (Year 2 of 5)	40,000	-	40,000	-	-	40,000	41,083	45,000
Website hosting		1,500	-	1,500	-	-	1,500	-	1,500
Website maintenance		6,000	-	6,000	-	-	6,000	-	6,000
Annual License Fee	Cloud-based document workflow and repository	-	-	23,000	-	-	23,000	-	23,000
Implementation	Cloud-based document workflow and repository	-	-	15,000	-	-	15,000	-	20,000

General Expenses - I.T.

TOTAL: WU/IT/Admin/Repairs and Maintenance - Other than Water System \$ 885,261 \$ 481,579 \$ 306,700 \$ 233,996 \$ - \$ 540,696 \$ 298,428 \$ 539,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Dell Maintenance	Extension of Yearly Server Maintenance	27,600	-	27,600	-	-	27,600	53,191	80,000
ESRI	DOW supplement payment to County for use of ESRI (Engineering)	20,700	-	20,700	-	-	20,700	-	21,000
VoIP Phone	Hawaiian Tel	17,000	-	17,000	-	-	17,000	-	17,000
OCE Printer/Scanner	Engineering	12,000	-	12,000	-	-	12,000	-	12,000
Fire Suppression Systems	Admin-Fenwall FM-200 Fire Suppression System	5,000	-	5,000	-	-	5,000	-	5,000
SSL Certificate	Admin	1,400	-	1,400	-	-	1,400	-	1,500
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	360,206	152,630	180,000	165,178	-	345,178	165,178	350,000
Veritas Backup Exec Silver - SCADA	SHI	3,000	-	3,000	-	-	3,000	-	3,000
SCADA - Wonderware		40,000	-	40,000	-	-	40,000	-	40,000
	CC&B Cloud Hosting	383,527	277,497	-	-	-	-	-	-
	Fourwinds	8,978	-	-	-	-	-	-	-
	Innovyze	5,850	-	-	-	-	-	-	-

General Expenses - I.T.

TOTAL: WU/IT/Admin/Operating Supplies \$ 185,810 \$ 34,371 \$ 185,000 \$ - \$ - \$ 185,000 \$ 23,655 \$ 102,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Computer Supplies	Batteries, storage devices, toner, etc	40,810	34,371	40,000	-	-	40,000	23,655	40,000
Computer Hardware	Printers, external hard drives, etc	10,000		10,000	-	-	10,000	-	10,000
Paper & Toner	Paper for Large Format Printers	3,000		3,000	-	-	3,000	-	4,000
Mobile Devices	phone upgrades 40 qty	4,000		4,000	-	-	4,000	-	5,000
Computer Purchase	replacement computers >\$5K	110,000		110,000	-	-	110,000	-	25,000
Desk Phones	New desk phones	9,500		9,500	-	-	9,500	-	9,500
OPS iPads	17 iPads and cases for OPS GIS tools	8,500		8,500	-	-	8,500	-	8,500

General Expenses - I.T.

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Purchase of New/Replacement Computer	Replacement of WS/Servers, batteries	20,000	-	64,793	55,346	-	120,139	-	25,000
	Servers	20,000	-	20,000	-	-	20,000	-	10,000
	Switches	10,000	-	10,000	-	-	10,000	-	10,000
	Routers	25,000	-	25,000	-	-	25,000	-	25,000
SharePoint Upgrades	Total of \$295,000 is for 5 year costs; refine portals; trainings; develop sharepoint vision; site plans; develop new portals; archives; possible third-party software	10,000	-	10,000	-	-	10,000	-	10,000
Phone System	Upgrade phone system	1	-	1	-	-	1	-	-
Security Camera Replacment	baseyard replacement x 12, server for 45 cam	60,000	-	60,000	-	-	60,000	-	100,000
Computer Purchase	replacement computers >\$5K	-	21,283	2,365	2,319	-	4,684	29,557	5,000
Other	Boardroom projector	-	-	-	-	-	-	1,922	-

General Expenses - I.T.

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Purchase of New Computers/ Servers/Storage	New purchases; batteries/surge protection devices	-	34,869	48,433	58,196	-	106,629	85,914	25,000
800 Mhz Radios	Emergency Communication Equipment	1	-	1	-	-	1	-	-
CMDP Federal/State Reporting System	This holds all internal and compliance data, allows field samplers to enter field measurements, generates various reports, houses QC data and as of recently, transfers compliance data into CMDP via Web Services.	20,000	-	20,000	-	-	20,000	-	20,000
SOcaaS	Security operations center	200,000	-	137,826	-	-	137,826	-	140,000
	Hardware rebuild per CISA	300,000	-	300,000	-	-	300,000	-	300,000
Great Plains	Upgrade and/or replacement of legacy software	400,000	-	400,000	-	-	400,000	-	-
				-			-		-
							-		-

ADMINISTRATION DIVISION - REGULATORY COMPLIANCE (RC)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 363,098	\$ 298,626	\$ 428,249	\$ -	\$ -	\$ 428,249	\$ 122,192	\$ 440,516
510-020	Temporary Assignment	5,000	-	5,000	-	-	5,000	-	-
510-030	Overtime	25,000	10,912	15,000	-	-	15,000	7,227	10,000
530-010	FICA	30,072	61,653	34,291	-	-	34,291	10,109	34,464
530-020	Retirement Contributions	87,144	85,072	107,580	-	-	107,580	29,326	108,124
530-030	Life & Health Insurance	29,398	30,525	50,271	-	-	50,271	19,194	58,992
530-060	Other Post Employment Benefits (OPEB)	40,976	51,305	48,070	-	-	48,070	23,021	46,513
Total Labor & Related Fringe Expenses		\$ 580,688	\$ 538,093	\$ 688,461	\$ -	\$ -	\$ 688,461	\$ 211,069	\$ 698,609
Professional Services & Other Expenses									
540-010	Professional Services	\$ 142,220	\$ -	\$ 150,000	\$ 57,180	\$ -	\$ 207,180	\$ 70,362	\$ 344,023
544-000	Freight and Postage	3,930	2,371	3,000	918	-	3,918	761	4,000
Total Professional Services & Other Expenses		\$ 146,150	\$ 2,371	\$ 153,000	\$ 58,098	\$ -	\$ 211,098	\$ 71,123	\$ 348,023
Repair & Maintenance Expenses									
561-000	Repair & Maintenance-Non-Water System	\$ 13,622	\$ 7,920	\$ 10,000	\$ 2,025	\$ -	\$ 12,025	\$ 4,149	\$ 13,000
Total Repair & Maintenance expenses		\$ 13,622	\$ 7,920	\$ 10,000	\$ 2,025	\$ -	\$ 12,025	\$ 4,149	\$ 13,000
Office & Operating Supplies									
563-000	Operating Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 4,847	\$ 26,000
Total Office & Operating Supplies		\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 4,847	\$ 26,000
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 10,500
Total Training, Travel, and Meeting Expense		\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 10,500
Total Administration - RC Operating Expenses		\$ 770,460	\$ 548,684	\$ 881,461	\$ 60,171	\$ -	\$ 941,632	\$ 291,538	\$ 1,096,132

General Expenses - Regulatory Compliance

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-10-XX-540-010	WU/Admin/Regulatory Compliance/Professional Services - General	\$ 142,220	\$ -	\$ 150,000	\$ 57,180	\$ -	\$ 207,180	\$ 70,362	\$ 344,023
10-10-XX-544-000	WU/Admin/Regulatory Compliance/Freight and Postage Services	\$ 3,930	\$ 2,371	\$ 3,000	\$ 918	\$ -	\$ 3,918	\$ 761	\$ 4,000
10-10-XX-561-000	WU/Admin/Regulatory Compliance/Repairs and Maintenance - Other than Water System	\$ 13,622	\$ 7,920	\$ 10,000	\$ 2,025	\$ -	\$ 12,025	\$ 4,149	\$ 13,000
10-10-XX-563-000	WU/Admin/Regulatory Compliance/Operating Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 48	\$ -	\$ 25,048	\$ 4,847	\$ 26,000
10-10-XX-571-010	WU/Admin/Regulatory Compliance/Training and Development	\$ 5,000	\$ 300	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 350	\$ 10,500
	OPERATING EXPENSES	\$ 189,772	\$ 10,591	\$ 193,000	\$ 60,171	\$ -	\$ 253,171	\$ 80,469	\$ 397,523
10-10-XX-604-999	WU/Admin/Regulatory Compliance/Misc. Capital Outlay - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	SUMMARY OF CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	SUMMARY OF OPERATING EXPENSES	\$ 189,772	\$ 10,591	\$ 193,000	\$ 60,171	\$ -	\$ 253,171	\$ 80,469	\$ 397,523
	SUMMARY OF CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 189,772	\$ 10,591	\$ 193,000	\$ 60,171	\$ -	\$ 253,171	\$ 80,469	\$ 409,723

General Expenses - Regulatory Compliance

WU/Admin/Regulatory

TOTAL: Compliance/Professional Services - General \$ 142,220 \$ - \$ 150,000 \$ 57,180 \$ - \$ 207,180 \$ 70,362 \$ 344,023

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Water sample testing services (Contract Lab Services)	EPA-mandated UCMR4	142,220	-	100,000	57,180	-	157,180	46,765	100,000
AWIA RRA and ERP Update	Contract moved to Regulatory Compliance Section in FY2027	-	-	50,000	-	-	50,000	23,597	244,023

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Freight and Postage Services \$ 3,930 \$ 2,371 \$ 3,000 \$ 918 \$ - \$ 3,918 \$ 761 \$ 4,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Shipping samples	24 shipments of \$100 each (shipping samples to contract lab)	3,930	2,371	3,000	918	-	3,918	761	3,000
Shipping equipment for calibration		-	-	-	-	-	-	-	1,000

General Expenses - Regulatory Compliance

WU/Admin/Regulatory

TOTAL: Compliance/Repairs and Maintenance - Other than Water System \$ 13,622 \$ 7,920 \$ 10,000 \$ 2,025 \$ - \$ 12,025 \$ 4,149 \$ 13,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Autoclave maintenance and repairs	Annual inspection and contingency for possible repair	13,622	7,920	10,000	2,025	-	12,025	4,149	10,000
Reverse Osmosis maintenance and repairs	Annual inspection, maintenance and contingency for possible repairs	-	-	-	-	-	-	-	2,500
Analytical Balance	Annual maintenance and contingency for possible repairs	-	-	-	-	-	-	-	500

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Operating Supplies \$ 25,000 \$ - \$ 25,000 \$ 48 \$ - \$ 25,048 \$ 4,847 \$ 26,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Lab supplies	Sample bottles, reagents, media	25,000	-	25,000	48	-	25,048	4,847	25,000
Water Quality Reports (CCR's)	Preparation & Mailing of Annual Water Quality Reports Notices	-	-	-	-	-	-	-	1,000

General Expenses - Regulatory Compliance

TOTAL: WU/Admin/Regulatory Compliance/Training and Development \$ 5,000 \$ 300 \$ 5,000 \$ - \$ - \$ 5,000 \$ 350 \$ 10,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 1/31/2026	FY 2027 Proposed Budget
Training classes	SDOH & EPA rules and regulations and lab data management (CMDP)	5,000	300	5,000	-	-	5,000	350	2,000
Conferences	AWWA, HRWA, NRWA Expositions, Training Classes and Conferences	-	-	-	-	-	-	-	8,500

FISCAL DIVISION -BILLING

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 655,197	\$ 757,352	\$ 559,377	\$ -	\$ -	\$ 559,377	\$ 365,625	\$ 581,427
510-020	Temporary Assignment	5,000	757	5,000	-	-	5,000	1,711	2,500
510-030	Overtime	65,000	49,151	75,000	-	-	75,000	8,546	15,000
530-010	FICA	55,477	77,578	48,912	-	-	48,912	28,682	45,818
530-020	Retirement Contributions	157,247	184,783	153,450	-	-	153,450	88,810	143,742
530-030	Life & Health Insurance	94,075	107,203	100,543	-	-	100,543	93,341	117,982
530-060	Other Post Employment Benefits (OPEB)	107,960	123,635	96,140	-	-	96,140	69,716	93,025
	Total Labor & Related Fringe Expenses	\$ 1,139,956	\$ 1,300,459	\$ 1,038,422	\$ -	\$ -	\$ 1,038,422	\$ 656,431	\$ 999,494
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 1	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
541-010	Other Services	33,000	24,203	34,400	14,764	-	49,164	22,020	31,600
541-020	Other Services -Billing Costs	197,652	244,131	240,330	138,101	-	378,431	146,941	235,566
	Total Professional Services & Other Expenses	\$ 230,653	\$ 268,334	\$ 279,730	\$ 152,865	\$ -	\$ 432,595	\$ 168,961	\$ 267,166
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
570-000	Books, Subscriptions, & Dues	-	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ 705	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ -
572-010	Travel and Per Diem	1,000	2,474	3,000	-	-	3,000	3,784	-
573-010	Meeting Expense	600	-	1,000	-	-	1,000	-	-
	Total Training, Travel, and Meeting Expense	\$ 4,600	\$ 3,179	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ 4,784	\$ -
	Total Fiscal Division - Billing Operating Expenses	\$ 1,378,209	\$ 1,575,604	\$ 1,329,152	\$ 155,865	\$ -	\$ 1,482,017	\$ 833,072	\$ 1,269,660

General Expenses - Billing

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 238,253	\$ 275,145	\$ 290,730	\$ 155,865	\$ -	\$ 443,595	\$ 176,641	\$ 270,166
10-30-20-540-010	WU/Bill/Collection/Professional Services - General	\$ 1	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
10-30-20-541-010	WU/Bill/Collection/Other Services	\$ 33,000	\$ 24,203	\$ 34,400	\$ 14,764	\$ -	\$ 49,164	\$ 22,020	\$ 31,600
10-30-20-541-020	WU/Bill/Collection/Billing Costs	\$ 197,652	\$ 244,131	\$ 240,330	\$ 138,101	\$ -	\$ 378,431	\$ 146,941	\$ 235,566
10-30-20-563-000	WU/Bill/Collection/Operating Supplies	\$ 3,000	\$ 3,632	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,896	\$ 3,000
10-30-20-570-010	WU/Bill/Collection/Books, Publications, Subscriptions, and Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-20-570-010	WU/Bill/Collection/Training and Development	\$ 3,000	\$ 705	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ -
10-30-20-572-010	WU/Bill/Collection/Travel and Per Diem	\$ 1,000	\$ 2,474	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,784	\$ -
10-30-20-573-010	WU/Bill/Collection/Meeting Expense	\$ 600	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 238,253	\$ 275,145	\$ 290,730	\$ 155,865	\$ -	\$ 443,595	\$ 176,641	\$ 270,166

General Expenses - Billing

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Consulting Services	Billing Software Services	-	-	5,000	-	-	5,000	-	-
Project Management	To implement online and credit card payments options	-	-	-	-	-	-	-	-
CC&B Support and Change Requests	CC&B Software & Hardware Support - Kauai cost allocation	-	-	-	-	-	-	-	-
Project Management	Alternative Billing Software	-	-	-	-	-	-	-	-
\$ Fund	\$ Fund	1	-	-	-	-	-	-	-

General Expenses - Billing

TOTAL: WU/Bill/Collection/Other Services \$ 33,000 \$ 24,203 \$ 34,400 \$ 14,764 \$ - \$ 49,164 \$ 22,020 \$ 31,600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Armored Car Service	Deposit pick up from DOW to Bank institution	9,000	8,904	9,400	-	-	9,400	5,936	9,400
Processing Service	Bank fees / Lock box processing fees (moved from 541-020)	24,000	15,299	25,000	-	-	25,000	7,123	15,000
CC&B Data	Monthly water usage data - MOU with County DPW	-	-	-	14,764	-	14,764	8,961	7,200

General Expenses - Billing

TOTAL: WU/Bill/Collection/Billing Costs \$ 197,652 \$ 244,131 \$ 240,330 \$ 138,101 \$ - \$ 378,431 \$ 146,941 \$ 235,566

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Postage for Water Bills	Postage for Water Bills (bulk mailing services)	120,000	138,789	145,000	123,390	-	268,390	64,924	145,000
Bill Processing Fees	Bill Processing fees (annual)	48,000	58,312	50,400	-	-	50,400	34,987	51,000
Beacon Subscription Fee	Subscription Fee for Meters (\$0.69 per cellular meter per month ~ total 2,800)	14,472	4,493	24,000	11,287	-	35,287	35,944	23,184
Beacon Subscription Fee	Subscription Fee for Meters (\$0.05 per ME meter per month ~ total 21,704)	13,080	40,437	14,000	1,324	-	15,324	8,986	13,022
Badger Service License Agreement	Annual Service agreement February renewal - mobile read, license service agreement (\$30 ~112 qty)	2,100	2,100	6,930	2,100	-	9,030	2,100	3,360

General Expenses - Billing

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Miscellaneous supplies	Binders, receipt paper, and other supplies not covered in the office supply budget, meter reading small tools	3,000	3,632	3,000	3,000	-	3,000	2,896	3,000

General Expenses - Billing

TOTAL: WU/Bill/Collection/Training and Development \$ 3,000 \$ 705 \$ 4,000 \$ - \$ - \$ 4,000 \$ 1,000 \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Staff Training	Staff training, other	3,000	705	4,000	-	-	4,000	1,000	-

General Expenses - Billing

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Travel & Per Diem (airfare, lodging, transportation, post-travel expenses)	AWWA, HWWA, Professional trainings, conferences, continuing education, etc.	1,000	2,474	3,000	-	-	3,000	3,784	-

General Expenses - Billing

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Registration Fees	Conference, professional, continuing education, training, meetings	600	-	1,000	-	-	1,000	-	-

FISCAL DIVISION -ACCOUNTING

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 814,645	\$ 919,478	\$ 637,900	\$ -	\$ -	\$ 637,900	\$ 429,203	\$ 662,207
510-020	Temporary Assignment	5,000	1,307	5,000	-	-	5,000	542	2,500
510-030	Overtime	70,000	84,032	80,000	-	-	80,000	12,395	20,000
530-010	FICA	68,058	87,653	55,302	-	-	55,302	31,803	52,380
530-020	Retirement Contributions	195,514	266,487	173,496	-	-	173,496	106,061	164,330
530-030	Life & Health Insurance	84,668	94,485	70,380	-	-	70,380	66,357	82,588
530-060	Other Post Employment Benefits (OPEB)	97,165	179,707	67,298	-	-	67,298	83,259	65,117
	Total Labor & Related Fringe Expenses	\$ 1,335,050	\$ 1,633,149	\$ 1,089,376	\$ -	\$ -	\$ 1,089,376	\$ 729,620	\$ 1,049,122
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 50,200	\$ 32,896	\$ 52,500	\$ 2,460	\$ -	\$ 54,960	\$ -	\$ 29,500
540-020	Professional Services - Accounting and Auditing	118,000	108,471	120,100	17,870	-	137,970	94,346	117,200
541-010	Other Services	25,000	22,413	28,000	-	-	25,000	16,318	25,000
550-000	Subscription Based IT Arrangements (SBITAs)	95,000	67,050	-	26,550	-	26,550	26,697	-
	Total Professional Services & Other Expenses	\$ 288,200	\$ 230,830	\$ 200,600	\$ 46,880	\$ -	\$ 244,480	\$ 137,361	\$ 171,700
	Office & Operating Supplies								
562-000	Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
563-000	Operating Supplies	4,000	5,913	4,000	-	-	4,000	455	4,000
570-000	Books, Subscriptions, & Dues	1,000	362	1,005	-	-	1,005	-	1,005
	Total Office & Operating Supplies	\$ 7,363	\$ 8,811	\$ 5,005	\$ -	\$ -	\$ 5,005	\$ 455	\$ 5,005
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
572-010	Travel and Per Diem	6,000	6,463	10,000	-	-	10,000	-	-
573-010	Meeting Expense	1,500	935	3,000	-	-	3,000	935	-
	Total Training, Travel, and Meeting Expense	\$ 8,500	\$ 7,398	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ 935	\$ -
	Total Fiscal Division - Accounting Operating Expenses	\$ 1,639,113	\$ 1,880,188	\$ 1,308,981	\$ 46,880	\$ -	\$ 1,352,861	\$ 868,371	\$ 1,225,827

General Expenses - Accounting

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund		\$ 304,063	\$ 247,039	\$ 219,605	\$ 46,880	\$ -	\$ 263,485	\$ 138,751	\$ 176,705
10-31-10-540-010	WU/Acctg/Admin/Professional Services - General	\$ 50,200	\$ 32,896	\$ 52,500	\$ 2,460	\$ -	\$ 54,960	\$ -	\$ 29,500
10-31-10-540-020	WU/Acctg/Admin/Accounting and Auditing	\$ 118,000	\$ 108,471	\$ 120,100	\$ 17,870	\$ -	\$ 137,970	\$ 94,346	\$ 117,200
10-31-10-541-010	WU/Acctg/Admin/Other Services - General	\$ 25,000	\$ 22,413	\$ 28,000	\$ -	\$ -	\$ 25,000	\$ 16,318	\$ 25,000
10-31-10-550-000	WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs)	\$ 95,000	\$ 67,050	\$ -	\$ 26,550	\$ -	\$ 26,550	\$ 26,697	\$ -
10-31-10-562-000	WU/Acctg/Admin/Office Supplies	\$ 2,363	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-10-563-000	WU/Acctg/Admin/Operating Supplies	\$ 4,000	\$ 5,913	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 455	\$ 4,000
10-31-10-570-010	WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships	\$ 1,000	\$ 362	\$ 1,005	\$ -	\$ -	\$ 1,005	\$ -	\$ 1,005
10-31-10-571-010	WU/Acctg/Admin/Training and Development	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
10-31-10-572-010	WU/Acctg/Admin/Travel & Per Diem	\$ 6,000	\$ 6,463	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -
10-31-10-573-010	WU/Acctg/Admin/Meeting Expense	\$ 1,500	\$ 935	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 935	\$ -
	TOTAL OPERATING EXPENSES	\$ 304,063	\$ 247,039	\$ 219,605	\$ 46,880	\$ -	\$ 263,485	\$ 138,751	\$ 176,705

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Bond Counsel	County's allocation to DOW. County makes all decisions regarding issuing and refunding bonds.	15,000	-	15,000	-	-	15,000	-	-
MOU GASB 68- State Auditor	Reimbursement of pension audit costs	3,700	-	4,500	-	-	4,500	-	5,000
MOU GASB 75- State Auditor	Reimbursement of OPEB audit costs	4,200	4,200	4,800	-	-	4,800	-	5,300
OPEB Actuarial Valuation Report - EUTF	Reimbursement for July 1, 20XX OPEB Actuarial Valuation Report	11,600	15,600	11,900	-	-	11,900	-	12,400
GASB 75 Valuation Report - EUTF	Reimbursement for GASB 75 Valuation Report	3,200	4,300	3,500	-	-	3,500	-	3,500
GASB 68 Actuarial Valuation Report, Supporting Schedules - ERS	Reimbursement for June 30, 20XX Pension Actuarial Report and supporting schedules	2,500	2,650	2,800	-	-	2,800	-	3,300
Consulting Services	Consulting Services as needed	10,000	6,146	10,000	2,460	-	12,460	-	

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Accounting and Auditing \$ 118,000 \$ 108,471 \$ 120,100 \$ 17,870 \$ - \$ 137,970 \$ 94,346 \$ 117,200

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Auditor	Annual Financial Audit	98,000	108,471	100,100	12,470	-	112,570	94,346	102,200
Consultant	Consulting services as needed.	20,000	-	20,000	5,400	-	25,400	-	15,000

General Expenses - Accounting

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

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

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Debt Book	GASB 87 and 96 Software	10,000	-	-	-	-	-	-	-
Annual License Fee	Cloud-based document workflow and repository	15,000	15,000	-	-	-	-	-	-
Implementation	Cloud-based document workflow and repository	70,000	52,050	-	26,550	-	26,550	26,697	-
	Note: SBITA moved to IT								

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Miscellaneous supplies	Binders and other specialty items not included in the Admin office supply budget	4,000	5,913	4,000	-	-	4,000	455	4,000

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
GFOA, AGA Membership	Annual membership for professional accounting dues	1,000	362	705	-	-	705	-	705
Subscriptions	Accounting profession subscriptions	-		300	-	-	300	-	300

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Trainings	Staff training, other	1,000	-	1,000	-	-	1,000	-	-

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Travel & Per Diem (airfare, lodging, transportation, post-travel expenses)	GFOA - Continuing Education for GAAP and GASB updates, conference, Accounting updates, AWWA, HWWA, Professional trainings, conferences, continuing education, etc.	6,000	6,463	10,000	-	-	10,000	-	-

General Expenses - Accounting

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Registration Fees	GFOA, AGA conference, professional, continuing education, training, meetings, etc.	1,500	935	3,000	-	-	3,000	935	-

ENGINEERING DIVISION - ADMINISTRATION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 500,253	\$ 526,035	\$ 322,881	\$ -	\$ -	\$ 322,881	\$ 215,156	\$ 505,115
510-020	Temporary Assignment	-	-	-	-	-	-	6,078	2,500
510-030	Overtime	89,650	67,304	50,000	-	-	50,000	6,085	15,000
530-010	FICA	42,095	47,301	28,525	-	-	28,525	16,350	39,980
530-020	Retirement Contributions	120,061	114,508	89,491	-	-	89,491	51,619	125,428
530-030	Life & Health Insurance	44,097	54,350	40,217	-	-	40,217	27,929	70,790
530-060	Other Post Employment Benefits (OPEB)	61,464	111,643	38,456	-	-	38,456	40,521	55,815
	Total Labor & Related Fringe Expenses	\$ 857,620	\$ 921,141	\$ 569,570	\$ -	\$ -	\$ 569,570	\$ 363,738	\$ 814,628
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 6,508,956	\$ 1,091,359	\$ 2,680,000	\$ 4,555,074	\$ (1,320,000)	\$ 5,915,074	\$ 688,006	\$ 2,880,000
544-000	Freight and Postage	-	-	-	-	-	-	-	-
	Total Professional Services & Other Expenses	\$ 6,508,956	\$ 1,091,359	\$ 2,680,000	\$ 4,555,074	\$ (1,320,000)	\$ 5,915,074	\$ 688,006	\$ 2,880,000
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ 205,000	\$ 2,037	\$ 205,000	\$ 189,437	\$ (5,000)	\$ 389,437	\$ -	\$ -
561-000	Repair & Maintenance-Non-Water System	-	-	-	-	5,000	5,000	-	-
	Total Repair & Maintenance expenses	\$ 205,000	\$ 2,037	\$ 205,000	\$ 189,437	\$ -	\$ 394,437	\$ -	\$ -
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 10,564	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 13,628	\$ 10,000
570-000	Books, Subscriptions, & Dues	4,000	50	2,000	-	-	2,000	-	2,000
	Total Office & Operating Supplies	\$ 14,564	\$ 50	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ 13,628	\$ 12,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 10,000	\$ 300	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 4,500
572-010	Travel and Per Diem	65,250	51,441	79,500	-	-	79,500	37,086	9,500
573-010	Meeting Expense	16,000	18,817	19,950	-	-	19,950	13,173	3,000
	Total Training, Travel, and Meeting Expense	\$ 91,250	\$ 70,558	\$ 109,450	\$ -	\$ -	\$ 109,450	\$ 50,259	\$ 17,000
	Total Engineering - Administration Operating Expenses	\$ 7,677,390	\$ 2,085,145	\$ 3,576,020	\$ 4,744,511	\$ (1,320,000)	\$ 7,000,531	\$ 1,115,631	\$ 3,723,628

ENGINEERING DIVISION - PROJECT MANAGEMENT (PM)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
	Labor & Related Fringe Expenses								
510-010	Salaries and Wages (including Leaves & CTO)	\$ 676,821	\$ 630,499	\$ 679,568	\$ -	\$ -	\$ 679,568	\$ 353,921	\$ 643,044
510-020	Temporary Assignment	-	206	-	-	-	-	1,282	2,500
510-030	Overtime	30,000	51,221	60,000	-	-	60,000	16,762	20,000
530-010	FICA	54,072	59,183	56,577	-	-	56,577	29,469	50,914
530-020	Retirement Contributions	162,438	157,325	177,496	-	-	177,496	86,283	159,731
530-030	Life & Health Insurance	66,145	79,565	90,489	-	-	90,489	87,698	94,387
530-060	Other Post Employment Benefits (OPEB)	92,195	112,868	86,526	-	-	86,526	67,733	74,420
	Total Labor & Related Fringe Expenses	\$ 1,081,671	\$ 1,090,867	\$ 1,150,656	\$ -	\$ -	\$ 1,150,656	\$ 643,148	\$ 1,044,996
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
	Total Professional Services & Other Expenses	\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
	Total Engineering - PM Operating Expenses	\$ 2,049,696	\$ 1,161,766	\$ 1,150,656	\$ 961,595	\$ -	\$ 2,112,251	\$ 776,086	\$ 1,044,996

ENGINEERING DIVISION - WATER RESOURCE & PLANNING (WRP)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 534,429	\$ 738,638	\$ 367,689	\$ -	\$ -	\$ 367,689	\$ 246,603	\$ 552,195
510-020	Temporary Assignment	15,000	18,601	15,000	-	-	15,000	1,928	2,500
510-030	Overtime	73,350	115,932	60,000	-	-	60,000	15,851	20,000
530-010	FICA	45,886	82,184	33,866	-	-	33,866	17,617	43,964
530-020	Retirement Contributions	128,395	186,074	106,245	-	-	106,245	62,395	137,927
530-030	Life & Health Insurance	36,747	81,709	40,217	-	-	40,217	32,014	58,992
530-060	Other Post Employment Benefits (OPEB)	51,220	170,625	38,456	-	-	38,456	48,980	46,513
	Total Labor & Related Fringe Expenses	\$ 885,027	\$ 1,393,763	\$ 661,473	\$ -	\$ -	\$ 661,473	\$ 425,388	\$ 862,091
Professional Services & Other Expenses									
540-010	Professional Services	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Professional Services & Other Expenses	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Engineering - WRP Operating Expenses	\$ 963,910	\$ 1,410,494	\$ 661,473	\$ -	\$ -	\$ 661,473	\$ 425,388	\$ 862,091

General Expenses - Engineering

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-20-10-540-010	WU/Eng/Admin/Professional Services	\$ 6,508,956	\$ 1,091,359	\$ 2,680,000	\$ 4,555,074	\$ (1,320,000)	\$ 5,915,074	\$ 688,006	\$ 2,880,000
10-21-10-540-010	WU/PM/Admin/Professional Services - General	\$ 968,025	\$ 70,899	\$ -	\$ 961,595	\$ -	\$ 961,595	\$ 132,938	\$ -
10-22-10-540-010	WU/WRP/Admin/Professional Services	\$ 78,883	\$ 16,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-540-010	WU/Eng/Admin/Professional Services (Consolidated)	\$ 7,555,864	\$ 1,178,989	\$ 2,680,000	\$ 5,516,669	\$ (1,320,000)	\$ 6,876,669	\$ 820,944	\$ 2,880,000
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-560-000	WU/Eng/Admin/Repairs & Maintenance - Water System	\$ 205,000	\$ 2,037	\$ 205,000	\$ 189,437	\$ (5,000)	\$ 389,437	\$ -	\$ -
10-20-10-561-000	WU/Eng/Admin/Repairs & Maintenance - Other than Water System	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
10-20-10-563-000	WU/Eng/Admin/Operating Supplies	\$ 10,564	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 13,628	\$ 10,000
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships	\$ 4,000	\$ 50	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
10-20-10-571-010	WU/Eng/Admin/Training and Development	\$ 10,000	\$ 300	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 4,500
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem	\$ 65,250	\$ 51,441	\$ 79,500	\$ -	\$ -	\$ 79,500	\$ 37,086	\$ 9,500
10-20-10-573-010	WU/Eng/Admin/Meeting Expense	\$ 16,000	\$ 18,817	\$ 19,950	\$ -	\$ -	\$ 19,950	\$ 13,173	\$ 3,000
	SUMMARY OF OPERATING EXPENSES	\$ 7,866,678	\$ 1,251,634	\$ 3,006,450	\$ 5,706,106	\$ (1,320,000)	\$ 7,392,556	\$ 884,831	\$ 2,909,000
Engineering	Miscellaneous Capital Outlay								
10-20-00-604-999	WU/Eng/Admin/Capital Outlay - R & R/Misc. Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-00-605-999	WU/Eng/Admin/Capital Outlay - Exp/Misc. Capital Purchases	\$ 3,867	\$ -	\$ 10,000	\$ 3,867	\$ -	\$ 13,867	\$ -	\$ -
	Miscellaneous Capital Outlay	\$ 3,867	\$ -	\$ 10,000	\$ 3,867	\$ -	\$ 13,867	\$ -	\$ -
	ENGINEERING TOTAL - OPERATING & MISCELLANEOUS CAPITAL OUTLAY	\$ 7,870,545	\$ 1,251,634	\$ 3,016,450	\$ 5,709,973	\$ (1,320,000)	\$ 7,406,423	\$ 884,831	\$ 2,909,000

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Professional Services \$ 6,508,956 \$ 1,091,359 \$ 2,680,000 \$ 4,555,074 \$ (1,320,000) \$ 5,915,074 \$ 688,006 \$ 2,880,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
USGS Rainfall, Streamflow, and Groundwater Monitoring Program	Renewal - Joint Funding Agreement (KDOW - USGS) Rainfall, Streamflow, and Groundwater Monitoring Program	121,746	72,581	80,000	36,290	-	116,290	80,000	80,000
Kauai Water Use and Development Plan Update	Professional services to complete the Kauai Water Use and Development Plan Update	69,600	-	100,000	-	-	100,000	-	50,000
Technical Design and Specialty Technical Engineering Services	Professional Technical Design, Specialty Technical Engineering Services and Hazardous Materials Survey	2,184,714	245,531	700,000	3,134,294	(370,000)	3,464,294	309,471	1,300,000
Project Management and Inspectional Services	As-Needed Project Management and Inspectional Services	2,105,481	-	1,050,000	-	(950,000)	100,000	-	1,150,000
Kukuiolono Tank Site exchange	Site assessment for hazardous materials, demolition of tank; this is a precondition of the land swap needed for ongoing capital project to design a new tank; Title Insurance, Escrow & Appraisals	-	-	100,000	-	-	100,000	-	-
SDWA Testing	EPA mandated compliance monitoring, water sample testing services (Contract Lab Services)	142,220	-	100,000	57,180	-	157,180	46,765	-
LCRR Update	Lead and Copper Rule Revisions (LCRR) Update to meet EPA regulatory deadlines	886,421	238,957	-	373,897	-	373,897	2,444	-
Surveying	As-needed surveying services	26,916	-	50,000	46,259	-	96,259	-	50,000
Water System Investment Plan (WSIP)	Long Range plan, GIS and hydraulic model update and validation	857,958	534,290	500,000	885,054	-	1,385,054	249,326	100,000
Specialty Technical Services	Hazardous Material Survey & Specialty Engineering Services	-	-	-	-	-	-	-	150,000
Preliminary Engineering	Permit fees and project related start-up fees	5,000	-	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Water System \$ 205,000 \$ 2,037 \$ 205,000 \$ 189,437 \$ (5,000) \$ 389,437 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Quality Field Sampling Stations	Microbiology field sampling station	5,000	-	5,000	-	(5,000)	-	-	-
Paua Tank	Repair and remediation, additional sample testing	200,000	-	200,000	-	-	200,000	-	-
Job 09-01	Kalaheo Water System Improvements	-	2,037	-	189,437	-	189,437	-	-

General Expenses - Engineering

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Other than Water System \$ - \$ - \$ - \$ - \$ 5,000 \$ 5,000 \$ - \$ -

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Lab equipment maintenance and repairs	Annual inspection, maintenance and repair	-	-	-	-	5,000	5,000	-	-
	Budget moved to Administration - Regulatory Compliance								

General Expenses - Engineering

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Equipment and Supplies	Annual replacement of safety equipment (ear protection, hard hats, safety vests, steel toe shoes and boots); As-needed field equipment (engineering and inspection field tablets, misc tools, traffic cones, etc.); office work area equipment, ergonomics, etc. and engineering supplies.	10,564	-	10,000	-	-	10,000	13,628	10,000
Microlaboratory Supplies	Sample bottles, reagents, media								

General Expenses - Engineering

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
American Planning Association	Annual membership for Engineering Division representatives to attend and participate in Planning events, training and updates as it relates to the water industry and other stakeholder and utilities.	2,000	-	-	-	-	-	-	-
Books/Manuals/Reference Materials	Annual purchase of reference materials as required: ASTM Manuals, AWWA Manuals, Cross-Connection Control Manual, Uniform Building Code, Uniform Plumbing Code, etc. relating to the Engineering Division functional responsibility	2,000	50	2,000	-	-	2,000	-	2,000
Contractors Association of Kauai	Annual membership for Engineering Division representative to attend and participate in Contractors Association of Kauai events, training and updates as it relates to the water related construction aspects of the construction industry.	-	-	-	-	-	-	-	-

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Training and Development \$ 10,000 \$ 300 \$ 10,000 \$ - \$ - \$ 10,000 \$ - \$ 4,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Professional Development Training - Various	As needed on-island and/or off-island training to assist with the professional development of the Engineering Division's staff. (i.e. EPA/HDOH Rules and Regulations updates, NPDES, NEPA and HEPA - Ch. 343, Law, Legislation and Regulation updates, GIS & GPS Concepts, Microsoft Suite, Business Writing, etc.)	5,000	300	5,000	-	-	5,000	-	2,500
ESRI ArcMap/GIS - Innovyze InfoWater Training	On-site and/or off-island training courses for the Engineering Division's staff to work with and update the GIS and hydraulic modeling system.	5,000	-	5,000	-	-	5,000	-	2,000

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Travel and Per Diem \$ 65,250 \$ 51,441 \$ 79,500 \$ - \$ - \$ 79,500 \$ 37,086 \$ 9,500

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
American Backflow Prevention Association Conference	Travel accommodations and per diem for one (1) staff member to attend the American Backflow Prevention Association Conference. (Estimate: air fare \$1000, lodging & ground transportation \$1750, per diem \$1000)	3,750	5,460	6,000	-	-	6,000	-	-
American Planning Association Conference	Travel accommodations and per diem for two (2) staff members to attend the American Planning Association Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Infrastructure Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	2,389	8,500	-	-	8,500	5,779	-
AWWA Water Quality Technology Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Quality Technology Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	1,677	-
Conference/Training - Various	Travel accommodations and per diem for eight (8) staff member trips to attend off island training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500).	5,750	21,860	7,500	-	-	7,500	14,950	7,500
DBIA - Design-Build Water/Wastewater Conference	Travel accommodations and per diem for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference. (Estimate: air fare \$2000, lodging & ground transportation \$3500, per diem \$2000)	7,500	2,507	7,500	-	-	7,500	-	-
ESRI User Conference	Travel accommodations and per diem for two (2) staff member to attend the annual ESRI User Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	10,138	8,500	-	-	8,500	12,050	-
ESRI Water GIS Conference Water Infrastructure	Travel accommodations and per diem for two (2) staff members to attend the annual ESRI Water Utilities Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	3,742	-
Hydraulic Modelers Committee	Travel accommodations and per diem for two (2) staff members to attend the quarterly, four (4), Hydraulic Modelers Committee training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500)	5,750	-	7,500	-	-	7,500	-	2,000
AWWA Annual Conference & Expo	Travel accommodations and per diem for two (2) staff members to attend the AWWA Annual Conference & Expo. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	-	-	8,500	-	-	8,500	942	-
AWWA Membrane Technology		-	6,205	8,500	-	-	8,500	-	-

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Meeting Expense

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
American Backflow Prevention Association Conference	Registration for one (1) staff member to attend the American Backflow Prevention Association Annual Conference. The American Backflow Prevention Association Annual conference includes, backflow prevention continuing education, backflow prevention device testing certification classes, hands on backflow prevention device training and professional networking with industry professionals to assist with the professional development of backflow prevention implementors. Attendees will learn & understand updates and advancements in backflow prevention research and best practices to continue to advance the Department's backflow prevention program.	700	1,350	1,400	-	-	1,400	-	-
American Planning Association Conference	Registration for two (2) staff members to attend the American Planning Association Annual Conference. The American Planning Association Annual conference includes, planning area continuing education, focused water utility classes and training and professional networking with industry professionals to assist with the professional development of Planners. Attendees will learn & understand updates and advancements in planning research and best practices to continue to advance the Department's water planning and outreach program.	1,750	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference	Registration for two (2) staff members to attend the AWWA Water Infrastructure Conference (WIC). The AWWA WIC conference includes, water infrastructure area continuing education, focused water infrastructure utility classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water infrastructure research and best practices to continue to advance the Department's infrastructure research, compliance and outreach program.	1,750	670	1,750	-	-	1,750	1,360	-
AWWA Water Quality Technology Conference	Registration for two (2) staff members to attend the AWWA Water Quality Technology Conference (WQTC). The AWWA WQTC conference includes, water quality area continuing education, focused water quality utility classes and training and professional networking with industry professionals to assist with the professional development of water quality staff and supervisors. Attendees will learn & understand updates and advancements in water quality research and best practices to continue to advance the Department's water quality research, compliance and outreach program.	1,750	-	1,750	-	-	1,750	760	-
Conference/Training Registration - Various	Registration fees for staff to attend various on-island and off-island professional development training, certification and conferences.	3,000	8,500	6,000	-	-	6,000	6,253	3,000
DBIA - Design-Build Water/Wastewater Conference	Registration for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference (DBWWC). The DBWWC includes, water design-build continuing education, focused water design-build classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water design-build methods and best practices to continue to advance the Department's infrastructure implementation program.	1,750	750	1,750	-	-	1,750	-	-

General Expenses - Engineering

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

General Expenses - Engineering

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Preliminary Engineering	Permit fees and project related start-up fees	3,867	-	-	3,867	-	3,867	-	-
GPS Rover		-	-	10,000	-	-	10,000	-	-

OPERATIONS DIVISION - SOURCE

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 590,085	\$ 691,885	\$ 503,621	\$ -	\$ -	\$ 503,621	\$ 390,991	\$ 936,696
510-020	Temporary Assignment	2,000	614	2,000	-	-	2,000	2,144	2,000
510-030	Overtime	10,000	9,650	10,000	-	-	10,000	16,986	10,000
510-040	Standby	7,000	1,595	7,000	-	-	7,000	2,900	-
530-010	FICA	46,595	14,849	39,981	-	-	39,981	31,557	72,575
530-020	Retirement Contributions	141,620	182,035	125,429	-	-	125,429	94,567	227,687
530-030	Life & Health Insurance	56,818	79,690	70,380	-	-	70,380	95,350	141,580
530-060	Other Post Employment Benefits (OPEB)	62,406	109,763	67,298	-	-	67,298	74,236	111,630
Total Labor & Related Fringe Expenses		\$ 916,524	\$ 1,090,081	\$ 825,709	\$ -	\$ -	\$ 825,709	\$ 708,731	\$ 1,502,168
Bulk Water Purchase									
565-000	Bulk Water Purchase	\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,094,323	\$ 1,934,935
Total Bulk Water Purchase		\$ 2,250,172	\$ 1,827,482	\$ 1,934,935	\$ 314,860	\$ -	\$ 2,249,795	\$ 1,094,323	\$ 1,934,935
Office & Operating Supplies									
563-000	Operating Supplies	\$ 83,953	\$ 38,891	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 35,875	\$ 50,000
Total Office & Operating Supplies		\$ 83,953	\$ 38,891	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 35,875	\$ 50,000
Total Operations - Source Operating Expenses		\$ 3,250,649	\$ 2,956,454	\$ 2,840,644	\$ 314,860	\$ -	\$ 3,155,504	\$ 1,838,929	\$ 3,487,103

OPERATIONS DIVISION - PURIFICATION

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 231,873	\$ 346,848	\$ 288,334	\$ -	\$ -	\$ 288,334	\$ 177,984	\$ 332,178
510-020	Temporary Assignment	2,000	2,731	2,000	-	-	2,000	1,595	2,000
510-030	Overtime	30,000	28,226	30,000	-	-	30,000	24,150	30,000
530-040	Standby	10,000	14,133	10,000	-	-	10,000	9,851	15,000
530-010	FICA	20,951	36,483	25,271	-	-	25,271	16,727	29,007
530-020	Retirement Contributions	55,649	70,693	79,280	-	-	79,280	42,858	91,003
530-030	Life & Health Insurance	24,351	39,730	40,217	-	-	40,217	25,878	58,992
530-060	Other Post Employment Benefits (OPEB)	26,746	59,538	38,456	-	-	38,456	33,644	46,513
Total Labor & Related Fringe Expenses		\$ 401,570	\$ 598,382	\$ 513,558	\$ -	\$ -	\$ 513,558	\$ 332,687	\$ 604,693
Office & Operating Supplies									
563-000	Operating Supplies	\$ 203,870	\$ 136,074	\$ 189,928	\$ -	\$ -	\$ 189,928	\$ 100,825	\$ 195,000
Total Office & Operating Supplies		\$ 203,870	\$ 136,074	\$ 189,928	\$ -	\$ -	\$ 189,928	\$ 100,825	\$ 195,000
Total Operations - Purification Operating Expenses		\$ 605,440	\$ 734,456	\$ 703,486	\$ -	\$ -	\$ 703,486	\$ 433,512	\$ 799,693

OPERATIONS DIVISION - POWER & PUMP (P & P)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 250,232	\$ 302,911	\$ 237,683	\$ -	\$ -	\$ 237,683	\$ 154,033	\$ 446,304
510-020	Temporary Assignment	3,000	2,690	3,000	-	-	3,000	934	2,000
510-030	Overtime	15,000	20,423	20,000	-	-	20,000	15,647	20,000
530-040	Standby	10,000	24,906	10,000	-	-	10,000	22,924	35,000
530-010	FICA	21,285	38,357	20,707	-	-	20,707	15,246	38,503
530-020	Retirement Contributions	60,056	84,019	64,964	-	-	64,964	41,861	120,793
530-030	Life & Health Insurance	24,351	29,708	30,163	-	-	30,163	19,545	58,992
530-060	Other Post Employment Benefits (OPEB)	26,746	58,141	28,843	-	-	28,843	32,861	46,513
Total Labor & Related Fringe Expenses		\$ 410,670	\$ 561,155	\$ 415,360	\$ -	\$ -	\$ 415,360	\$ 303,051	\$ 768,105
Utilities & Fuel									
551-000	Utilities	\$ 3,416,215	\$ 3,200,926	\$ 3,532,071	\$ 628,074	\$ -	\$ 4,160,145	\$ 1,965,359	\$ 3,708,600
Total Utilities Expense		\$ 3,416,215	\$ 3,200,926	\$ 3,532,071	\$ 628,074	\$ -	\$ 4,160,145	\$ 1,965,359	\$ 3,708,600
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 127,599	\$ 139,404	\$ 250,000	\$ 13,905	\$ -	\$ 263,905	\$ 3,135	\$ 300,000
Total Repair & Maintenance expenses		\$ 127,599	\$ 139,404	\$ 250,000	\$ 13,905	\$ -	\$ 263,905	\$ 3,135	\$ 300,000
Office & Operating Supplies									
563-000	Operating Supplies	\$ 77,965	\$ 41,721	\$ 75,000	\$ 18,004	\$ -	\$ 93,004	\$ 23,740	\$ 50,000
563-010	Inventory Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
Total Office & Operating Supplies		\$ 117,965	\$ 69,670	\$ 115,000	\$ 28,391	\$ -	\$ 143,391	\$ 72,167	\$ 90,000
Total Operations -P & P Operating Expenses		\$ 4,072,449	\$ 3,971,155	\$ 4,312,431	\$ 670,370	\$ -	\$ 4,982,801	\$ 2,343,712	\$ 4,866,705

OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION (T & D)

		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY 2026 +/- Budget Appropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Labor & Related Fringe Expenses									
510-010	Salaries and Wages (including Leaves & CTO)	\$ 3,743,887	\$ 3,434,449	\$ 2,871,991	\$ -	\$ -	\$ 2,871,991	\$ 1,532,782	\$ 2,785,524
510-020	Temporary Assignment	25,000	47,175	25,000	-	-	25,000	29,869	25,000
510-030	Overtime	250,000	431,334	350,000	-	-	350,000	278,095	350,000
530-040	Standby	200,000	189,732	200,000	-	-	200,000	123,925	190,000
530-010	FICA	322,744	399,696	263,695	-	-	263,695	150,233	256,315
530-020	Retirement Contributions	898,533	905,124	827,278	-	-	827,278	399,699	804,126
530-030	Life & Health Insurance	373,376	461,172	432,335	-	-	432,335	334,320	448,336
530-060	Other Post Employment Benefits (OPEB)	410,099	610,681	413,405	-	-	413,405	275,601	353,496
Total Labor & Related Fringe Expenses		\$ 6,223,639	\$ 6,479,363	\$ 5,383,704	\$ -	\$ -	\$ 5,383,704	\$ 3,124,524	\$ 5,212,797
Professional Services & Other Expenses									
541-010	Other Services	\$ 3,257	\$ 3,353	\$ 3,000	\$ 1,090	\$ -	\$ 4,090	\$ 2,014	\$ 4,090
545-000	Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	563	20,000
Total Professional Services & Other Expenses		\$ 38,859	\$ 16,460	\$ 33,000	\$ 5,324	\$ -	\$ 38,324	\$ 2,577	\$ 24,090
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 348,688	\$ 48,274	\$ 140,000	\$ 34,004	\$ -	\$ 174,004	\$ 28,878	\$ 130,000
561-000	Repair & Maintenance-Non-Water System	328,190	153,414	233,400	139,644	-	421,484	190,781	233,400
Total Repair & Maintenance expenses		\$ 676,878	\$ 201,688	\$ 373,400	\$ 173,648	\$ -	\$ 595,488	\$ 219,659	\$ 363,400
Utilities & Fuel									
564-000	Fuel	\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 79,981	\$ 228,200
Total Utilities Expense		\$ 233,524	\$ 141,374	\$ 160,000	\$ 68,200	\$ -	\$ 228,200	\$ 79,981	\$ 228,200
Office & Operating Supplies									
563-000	Operating Supplies	\$ 396,281	\$ 345,839	\$ 368,800	\$ 43,420	\$ -	\$ 412,220	\$ 212,279	\$ 349,800
563-010	Inventory Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	952,476	1,007,000
Total Office & Operating Supplies		\$ 3,457,304	\$ 1,379,124	\$ 1,465,800	\$ 707,925	\$ -	\$ 2,173,725	\$ 1,164,755	\$ 1,356,800
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 45,000	\$ 28,008	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 17,181	\$ 45,000
572-010	Travel and Per Diem	45,000	32,235	45,000	-	-	45,000	28,453	15,000
Total Training, Travel, and Meeting Expense		\$ 90,000	\$ 60,243	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 45,634	\$ 60,000
Total Operations -T & D Operating Expenses		\$ 10,720,204	\$ 8,278,252	\$ 7,505,904	\$ 955,097	\$ -	\$ 8,509,441	\$ 4,637,130	\$ 7,245,287

General Expenses - Operations

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Water Utility Fund									
10-40-60-541-010	WU/Ops/TandD/Other Services	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090
10-40-60-545-000	WU/Ops/TandD/Rentals and Leases	35,602	13,107	30,000	4,234	-	34,234	563	20,000
10-40-50-551-000	WU/Ops/Power/Pump/Utility Services	3,416,215	3,200,926	3,532,071	628,074	-	4,160,145	1,965,359	3,708,600
10-40-50-560-000	WU/Ops/PandP/Repairs and Maintenance - Water System	127,599	139,404	250,000	13,905	-	263,905	3,135	300,000
10-40-60-560-000	WU/Ops/TandD/Repairs and Maintenance - Water System	348,688	48,274	140,000	34,004	-	174,004	28,878	130,000
10-40-60-561-000	WU/Ops/TandD/Repairs and Maintenance - Other than Water System	328,190	153,414	233,400	139,644	-	421,484	190,781	233,400
10-40-30-563-000	WU/Ops/Source/Operating Supplies	83,953	38,891	80,000	-	-	80,000	35,875	50,000
10-40-40-563-000	WU/Ops/Purification/Operating Supplies	203,870	136,074	189,928	-	-	189,928	100,825	195,000
10-40-50-563-000	WU/Ops/PandP/Operating Supplies	77,965	41,721	75,000	18,004	-	93,004	23,740	50,000
10-40-60-563-000	WU/Ops/TandD/Operating Supplies	396,281	345,839	368,800	43,420	-	412,220	212,279	349,800
10-40-50-563-010	WU/Ops/PandP/Operating Supplies/Invty. Stock	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000
10-40-60-563-010	WU/Ops/TandD/Operating Supplies/Invty. Stock	3,061,023	1,033,285	1,097,000	664,505	-	1,761,505	952,476	1,007,000
10-40-60-564-000	WU/Ops/TandD/Fuel	233,524	141,374	160,000	68,200	-	228,200	79,981	228,200
10-40-30-565-000	WU/Ops/Source/Bulk Water Purchase	2,250,172	1,827,482	1,934,935	314,860	-	2,249,795	1,094,323	1,934,935
10-40-60-571-010	WU/Ops/TandD/Training & Development	45,000	28,008	45,000	-	-	45,000	17,181	45,000
10-40-60-572-010	WU/Ops/TandD/Travel & Per Diem	45,000	32,235	45,000	-	-	45,000	28,453	15,000
	OPERATING EXPENSES	\$ 10,696,339	\$ 7,211,336	\$ 8,224,134	\$ 1,940,327	\$ -	\$ 10,212,901	\$ 4,784,290	\$ 8,311,025
10-40-00-604-999	WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases	2,749,281	579,105	1,330,000	1,963,752	-	3,293,752	634,140	200,000
10-40-00-605-999	WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases	431,573	390,053	1,119,276	235,818	-	1,355,094	244,732	1,903,276
	SUMMARY OF CAPITAL PURCHASES	\$ 3,180,854	\$ 969,158	\$ 2,449,276	\$ 2,199,570	\$ -	\$ 4,648,846	\$ 878,872	\$ 2,103,276
	SUMMARY OF OPERATING EXPENSES	\$ 10,696,339	\$ 7,211,336	\$ 8,224,134	\$ 1,940,327	\$ -	\$ 10,212,901	\$ 4,784,290	\$ 8,311,025
	SUMMARY OF CAPITAL PURCHASES	\$ 3,180,854	\$ 969,158	\$ 2,449,276	\$ 2,199,570	\$ -	\$ 4,648,846	\$ 878,872	\$ 2,103,276
	OPERATING EXPENSES + CAPITAL OUTLAY	\$ 13,877,193	\$ 8,180,494	\$ 10,673,410	\$ 4,139,897	\$ -	\$ 14,861,747	\$ 5,663,162	\$ 10,414,301

General Expenses - Operations

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
One Call	One Call Center	3,257	3,353	3,000	1,090	-	4,090	2,014	4,090

General Expenses - Operations

TOTAL: WU/Ops/TandD/Rentals and Leases \$ 35,602 \$ 13,107 \$ 30,000 \$ 4,234 \$ - \$ 34,234 \$ 563 \$ 20,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Construction equipment rentals.	Equipment rental. (e.g. excavator, roller, loader, scissor lift, boom lift, etc.)	35,602	13,107	30,000	4,234	-	34,234	563	20,000
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	-	-	-	-	-	-	-	-

General Expenses - Operations

TOTAL: WU/Ops/Power/Pump/Utility Services \$ 3,416,215 \$ 3,200,926 \$ 3,532,071 \$ 628,074 \$ - \$ 4,160,145 \$ 1,965,359 \$ 3,708,600

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Pumping facility electricity	63 accounts	3,231,415	3,200,926	3,328,856	628,074	-	3,956,930	1,965,359	3,495,299
Tank sites and Garage Building electricity	25 Tank sites and one garage building.	48,300	-	50,715	-	-	50,715	-	53,251
Solid Waste	Solid Waste Disposal	1,500	-	1,500	-	-	1,500	-	1,500
	Contingency - price increases	135,000	-	-	-	-	-	-	-
Consolidate DOW-wide Electricity costs	All other accounts	-	-	151,000	-	-	151,000	-	158,550

General Expenses - Operations

TOTAL: WU/Ops/PandP/Repairs and Maintenance Water System \$ 127,599 \$ 139,404 \$ 250,000 \$ 13,905 \$ - \$ 263,905 \$ 3,135 \$ 300,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Pump replacement program	Including emergency pump replacement and repairs, ongoing program.	127,599	139,404	250,000	13,905	-	263,905	3,135	300,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Water System \$ 348,688 \$ 48,274 \$ 140,000 \$ 34,004 \$ - \$ 174,004 \$ 28,878 \$ 130,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Outside contractual services	Includes waste management, maintaining and repairing plant facilities, maintenance of facilities, maintenance of tunnel sources, alarm circuits.	48,688	48,274	40,000	34,004	-	74,004	28,878	30,000
Storage Tanks	Tank Cleaning, Painting, Minor Repairs	200,000	-	-	-	-	-	-	50,000
Remote Sites	Facilities Improvements and Additions	100,000	-	100,000	-	-	100,000	-	50,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Other than Water System \$ 328,190 \$ 153,414 \$ 233,400 \$ 139,644 \$ - \$ 467,834 \$ 190,781 \$ 233,400

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Rehab and Restoration Services	Roadway rehab and repairs	64,507	-	48,000	2,278	-	66,785	-	48,000
Baseyard Parking Lot	Baseyard Parking Lot		-	-	-	-	-	-	-
Vehicle maintenance and service	Outside repair services and maintenance.	103,247	-	48,000	11,917	-	115,164	-	48,000
Debris and HazMat Disposal	Landfill and Off-Island disposal	20,000	-	20,000	-	-	20,000	-	20,000
Building Equipment Repairs	Building Equipment Repairs	5,000	-	5,000	-	-	5,000	-	5,000
A/C & Refrigerator Maintenance	A/C & Ref. Maint. For OPS Bldg., Microlab, New Admin Bldg., Old Admin Bldg.	90,954	-	70,000	64,581	-	155,535	-	75,000
Elevator Maintenance	Elevator Maint. For New Admin Bldg., & Microlab	5,000	-	5,000	320	-	5,320	-	5,000
Fire Protection	Fire Extinguishers	5,000	2,915	5,000	6,583	-	11,583	4,748	5,000
Alarm Service	Alarm Services and Maintenance	20,303	-	20,000	-	-	20,303	-	20,000
Offices	Operations offices furnitures and equipment	11,779	-	10,000	7,615	-	19,394	-	5,000
MOA DOW, DPW, DPR, KFD	Monthly Maintenance Charge for Hanalei Baseyard at \$200/month	2,400	-	2,400	-	-	2,400	-	2,400
Demolition of Old building	Demolition of Old building		-	-	-	-	-	-	-
Job 24-10	Piwai Well No. 3	-	-	-	46,350	-	46,350	-	-

General Expenses - Operations

TOTAL: WU/Ops/Source/Operating Supplies \$ 83,953 \$ 38,891 \$ 80,000 \$ - \$ - \$ 80,000 \$ 35,875 \$ 50,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Miscellaneous Rehab Projects	construction, maintenance and rehabilitation projects.	83,953	38,891	80,000	-	-	80,000	35,875	50,000
Sodium Hypochlorite On-Site Generation	Kilohana OSG								

General Expenses - Operations

TOTAL: WU/Ops/Purification/Operating Supplies \$ 203,870 \$ 136,074 \$ 189,928 \$ - \$ - \$ 189,928 \$ 100,825 \$ 195,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Sodium Hypochlorite	Chemical supplies for disinfection	193,870	136,074	179,928	-	-	179,928	100,825	185,000
Soda Ash	pH control for source water.	5,000	-	5,000	-	-	5,000	-	-
Sodium Hydroxide	Replace Wainiha Soda Ash	5,000	-	5,000	-	-	5,000	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/PandP/Operating Supplies \$ 77,965 \$ 41,721 \$ 75,000 \$ 18,004 \$ - \$ 93,004 \$ 23,740 \$ 50,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Electrical parts and materials	Repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	77,965	41,721	75,000	18,004		93,004	23,740	50,000
Sodium Hypochlorite on-site generation	Sodium Hypochlorite on--site generation (Moved to 10-40-30-563-000)								

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies \$ 396,281 \$ 345,839 \$ 368,800 \$ 43,420 \$ - \$ 412,220 \$ 212,279 \$ 349,800

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Meter Parts	Repair parts and field testing equipment	16,580	-	16,500	-	-	16,500	-	16,500
Road repair supplies	Cold mix and other roadway patching materials	99,000	-	99,000	14,557	-	113,557	-	80,000
Traffic Safety Signs and Equipment	New safety and traffic control signs.	10,181	-	9,900	-	-	9,900	-	9,900
Safety Equipment	Cost of safety shoes, safety glasses, PUC exams, respiratory exams, work shirts, safety clothing, replacement tools, equipment as mandated and required by OSHA, and collective bargaining agreements.	48,400	-	48,400	16,481	-	64,881	-	48,400
Miscellaneous expenditures	damages to property, and expenditures not classified elsewhere.	5,000	-	5,000	-	-	5,000	-	5,000
Operational materials, supplies, and accessories.	Repair and maintenance materials for plant buildings and structures, equipment parts, pest and weed control, small tool purchases and replacements, trench patching and road repairs. (\$50K budget under 102)	115,388	-	90,000	-	-	90,000	-	100,000
Vehicle parts and materials	Cost of repair and maintenance of motor vehicles and power operated equipment, parts, accessories, tires, tire repairs, safety checks, batteries, and oil. (\$50K budget under 102)	91,732	-	90,000	12,382	-	102,382	-	80,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Furnitures & Fixtures <\$5,000.	5,000	-	5,000	-	-	5,000	-	5,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Tools and Equipment <\$5,000. Includes but not limited to purchase of new computers	5,000	-	5,000	-	-	5,000	-	5,000

General Expenses - Operations

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Electrical parts and materials	inventory Stock for repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	40,000	27,949	40,000	10,387	-	50,387	48,427	40,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies/Invty. Stock **\$ 3,061,023** **\$ 1,033,285** **\$ 1,097,000** **\$ 664,505** **\$ -** **\$ 1,761,505** **\$ 952,476** **\$ 1,007,000**

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Small pipeline and service line replacement parts	Pipe and valves	48,237	-	45,000	39,613	-	84,613	-	45,000
Large inventory items	Large diameter pipe, valves, and other items in inventory	25,000	-	25,000	-	-	25,000	-	25,000
R&R - 5/8" & 3/4" meters	9000 ea @ \$315 (set), 14,000 ea @\$205 (EP/Register)	1,984,539	-	252,000	-	-	252,000	-	252,000
Replacement meters, all other sizes	65 others @ \$600	45,000	-	45,000	-	-	45,000	-	45,000
Replacement meter boxes and covers	2000 ea @ \$115	230,000	-	130,000	-	-	130,000	-	130,000
Hydrant replacement	Ongoing hydrant replacement program, as needed.	100,000	-	100,000	-	-	100,000	-	100,000
Stock Inventory Items	Warehouse inventory parts and materials.	628,247	-	500,000	624,892	-	1,124,892	-	400,000
SCADA Replacement Parts Inventory	Inventory parts	-	-	-	-	-	-	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/Source/Bulk Water Purchase \$ 2,250,172 \$ 1,827,482 \$ 1,934,935 \$ 314,860 \$ - \$ 2,249,795 \$ 1,094,323 \$ 1,934,935

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Princeville Utilities for Anini	24MG per Year x \$2.40 per thousand gallons plus \$148 per month standby charge	81,330	-	59,376	11,381	-	70,757	-	59,376
Princeville Tract Subdivision	0.7 MG per year X \$2.00 per thousand gallons plus \$6.11 per month for standby charge	1,900	-	1,900	-	-	1,900	-	1,900
Princeville Tank	1 MG per year X \$2.00 per thousand gallons plus \$230 per month standby charge	10,800	-	10,800	-	-	10,800	-	10,800
Plantation Road Tank	0.7 MG per year X \$2.00 per thousand gallons plus \$70 per month for standby charge	7,000	-	7,000	-	-	7,000	-	7,000
Grove Farm Water Purchase Agreement	2.5MGD @ 365 days @ \$2.00 per thousand gallons	2,018,760	-	1,733,750	301,394	-	2,035,144	-	1,733,750
Molooa	0.7MG at \$1.44 per thousand gallons	9,119	-	5,000	-	-	5,000	-	5,000
Kalihiwai Bay Estate Water Association	1 mG @ \$5 per thousand gallons	26,072	-	24,000	-	-	24,000	-	24,000
Anahola Emergency Interconnection	Annual fee for interconnectoin	4,182	-	2,100	2,085	-	4,185	-	2,100
Contingency fr price increases	Contingency - increasing cost	91,009	-	91,009	-	-	91,009	-	91,009

General Expenses - Operations

TOTAL: WU/Ops/TandD/Training & Development \$ 45,000 \$ 28,008 \$ 45,000 \$ - \$ - \$ 45,000 \$ 17,181 \$ 45,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Certification classes and trainings/workshops/conferences	Training & Development	35,000	-	35,000	-	-	35,000	-	35,000
Medical Certifications	CDL and Vehicles over 10,000 LBS GVWR	10,000	-	10,000	-	-	10,000	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Travel & Per Diem \$ 45,000 \$ 32,235 \$ 45,000 \$ - \$ - \$ 45,000 \$ 28,453 \$ 15,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Operations Certification	AWWA, HWWA, HRWA, Pacific Water Conference and other conferences	-	-	-	-	-	-	-	-
	Neighbor Island	15,000	-	15,000	-	-	15,000	-	15,000
	Mainland	30,000	-	30,000	-	-	30,000	-	-

General Expenses - Operations

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

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
(2) 125 kVA & (1) 220 kVA Emergency Generator	Replace (2) multiquip 125 kVA and upsize Kilauea 150 kVA to 220 kVA	425,000	323,536	-	-	-	-	-	-
(2) 4x4 F-450 Utility Bed vehicle	CK-1964 & 1965 replacement for 2007 Maintenance Worker Trucks	350,000	-	-	257,808	-	257,808	-	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2237 replacement for 2013 Field LPF Truck	200,000	-	-	169,033	-	169,033	-	-
(1) 4x2 pickup truck	CK-2345, replacement for 2015 Nissan Frontier for the Meter Readers	50,000	-	-	36,906	-	36,906	36,906	-
Building Equipment Repair	Repair and replacement of building equipment.	60,000	-	-	-	-	-	-	-
Excavator	TB228 Takeuchi replacement	85,000	-	-	63,455	-	63,455	63,455	-
Job 24-16	Piiwai Well No. 2 Emergency Repair	294,000	-	-	391,500	-	391,500	391,500	-
Eleele 16" HDPE Slip Line	Slip line 16" HDPE with 12" Liner	-	-	250,000	-	-	250,000	-	-
SCADA RTU & PLC Upgrade	Pua Loke SCADA RTU & PLC Upgrade	261,282	245,683	700,000	19,499	-	719,499	-	-
Demolish Old Admin Building	Demolish Old Admin Building	-	-	-	-	-	-	-	-
(1) 4x4 F-250 pickup truck w/ lift gate	CK-2310 replacement for 2015 WPO Truck	-	-	80,000	-	-	80,000	-	-
(1) Dump Truck	CK-2128 replacement for 2011 Field Dump Truck	-	-	-	-	-	-	-	200,000
Emergency Booster Pump	Replace 1992 Hale Fire Pump	-	-	300,000	-	-	300,000	-	-
Pump Replacement	Pump Replacement - Paua Valley (pump & MCC)	859,635	9,886	-	876,286	-	876,286	-	-
Hydro Cell	Replace Hydro Cell for Hanapepe Well 4	-	-	-	-	-	-	-	-
	Other Miscellaneous Purchases	164,364	-	-	-	-	-	-	-
	Maka Ridge Well Emergency Procurement	-	-	-	146,707	-	146,707	139,721	-
	Main Building AC board and fan	-	-	-	2,558	-	2,558	2,558	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2351 replacement for 2016 Field LPF Truck	-	-	-	-	-	-	-	-
(1) mini-SUV	CK-1769 replacement for 2003 Engineering SUV	-	-	-	-	-	-	-	-
(1) mini-SUV	CK-1770 replacement for 2003 Engineering SUV	-	-	-	-	-	-	-	-
(1) 4x4 Van	Replace CK-2163 for Leak Investigators	-	-	-	-	-	-	-	-
(1) SUV/Truck	Replace CK-2134 for 2010 Highlander Regulatory Compliance	-	-	-	-	-	-	-	-

General Expenses - Operations

TOTAL: WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases \$ 431,573 \$ 390,053 \$ 1,119,276 \$ 235,818 \$ - \$ 1,355,094 \$ 244,732 \$ 1,903,276

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
Sodium Hypochlorite On-Stite Generation	Kilohana OSG	-	-	-	-	-	-	-	175,000
Non-Federal Grant Share	HIEMA Emergency Generator Grant Purchase	-	-	525,000	-	-	525,000	-	1,000,000
Non-Federal Grant Share	Hazard Mitigation Grant Program (HMPG)	-	-	347,776	-	-	347,776	-	347,776
2-20 feet storage containers	Containers on slab with roof built separately	-	13,229	-	-	-	-	-	-
AMI Meter Register Sets (New Accounts)	New Subdivisions (Estimated 700 new accounts)	332,344	337,340	220,500	235,818	-	456,318	234,460	220,500
Facility Improvements	Security & Hardening	-	-	-	-	-	-	-	-
Leak Detection Equipment	Equipment for East and West Crews	31,229	15,511	18,000	-	-	18,000	8,034	10,000
Fusing Machine	Fusing machine for HDPE pipe	-	-	8,000	-	-	8,000	-	-
Pipe Threader	Threader for small pipe under 3 inch	-	-	-	-	-	-	-	-
Excavator Attachment	Roller for Takeuchi Excavator	6,000	-	-	-	-	-	-	-
Jumping Jack Compactor	(2) additional jumping jacks for field crews	12,000	5,183	-	-	-	-	-	-
4x2 P/U Truck	New Meter Reader position in Fiscal requires vehicle	50,000	-	-	-	-	-	-	-
	Multiquip Mikasa Rammer	-	5,430	-	-	-	-	-	-
	Sakai RS65 Rammer	-	3,874	-	-	-	-	-	-
	Sakai RS65 Rammer	-	9,486	-	-	-	-	-	-
Small Dump Truck	5 cubic yard dump for field operations - non-CDL	-	-	-	-	-	-	-	-
4x4 P/U Truck	Building Maintenance Supervisor	-	-	-	-	-	-	-	75,000
4x4 P/U Truck	Water Meter Repair Supervisor	-	-	-	-	-	-	-	75,000

2027 Proposed Capital Budget

		FY 2027 Proposed Budget
Capital Budget (New Appropriations)		4,778,876
Water Utility Fund (Capital - Rehabilitation & Replacement)		1,390,600
10-10-XX-604-999	WU-Regulatory Compliance-RandR Capital Purchases	12,200
10-02-00-604-999	WU-IT-RandR Capital Purchases	185,000
10-20-00-604-120	WU-Eng 02-06 Kilauea 1.0 MG Tank (Puu Pane) 20% Match	218,400
10-20-00-604-136	WU-Eng H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	300,000
10-20-00-604-148	WU-Eng PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	400,000
10-20-00-604-175	WU-Eng Phase I-Demo Admin Building/Relocate Electrical Conduit/add ATS to Microlab	75,000
10-40-00-604-999	WU-Ops-RandR Capital Purchases	200,000
Water Utility Fund (Capital - Expansion)		3,388,276
10-02-00-605-999	WU-IT-Expansion Capital Purchases	485,000
10-20-00-605-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	1,000,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	1,903,276

Capital Budget - Engineering

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
CAPITAL BUDGET									
Water Utility Fund									
10-20-00-604-000	WU/Eng/Capital Outlay - R&R	\$ 10,344,345	\$ 779,469	\$ 1,350,000	\$ 9,145,412	\$ 1,383,780	\$ 11,879,192	\$ 260,551	\$ 993,400
10-20-00-605-000	WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases	\$ 1,476,641	\$ 133,599	\$ 2,800,000	\$ 1,492,691	\$ (79,922)	\$ 4,212,769	\$ -	\$ 1,000,000
10-21-00-604-000	WU/Const/Capital Outlay - R&R/Capital Projects	\$ 3,295,889	\$ 1,597,954	\$ -	\$ 2,832,161	\$ -	\$ 2,832,161	\$ 90,189	\$ -
10-21-00-605-000	WU/Cons/Capital Outlay - Expansion/Capital Projects	\$ 3,184,341	\$ -	\$ -	\$ 3,184,341	\$ -	\$ 3,184,341	\$ -	\$ -
	Water Utility Fund - Capital Outlay	\$ 18,301,216	\$ 2,511,022	\$ 4,150,000	\$ 16,654,605	\$ 1,303,858	\$ 22,108,463	\$ 350,740	\$ 1,993,400
FRC Fund									
20-20-00-605-000	FRC/Eng/Capital Outlay - Expansion	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
20-21-00-605-000	FRC/Cons/Capital Outlay - Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FRC Fund - Capital Outlay	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
30-20-00-604-000	BAB/Eng/Capital Outlay - R&R	\$ 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	\$ 8,263,215	\$ -	\$ -	\$ 8,263,215	\$ -	\$ 8,263,215	\$ -	\$ -
30-21-00-605-000	BAB/Const/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BAB Fund - Capital Outlay	\$ 9,418,864	\$ 63,999	\$ -	\$ 9,354,865	\$ -	\$ 9,354,865	\$ -	\$ -
40-21-00-604-000	State Appropriation Grant/Capital Outlay - R&R/Capital Projects - CM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-20-00-605-000	Grants/Eng/Capital Outlay - Expansion	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
40-21-00-605-000	Grants/Const/Capital Outlay - Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant Fund - Capital Outlay	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
60-20-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 5,200,000	\$ -	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ -
60-21-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 6,926,518	\$ 3,163,074	\$ -	\$ 4,128,478	\$ -	\$ 4,128,478	\$ -	\$ -
	SRF Fund - Capital Outlay	\$ 12,126,518	\$ 3,163,074	\$ -	\$ 9,328,478	\$ -	\$ 9,328,478	\$ -	\$ -
	Water Utility Fund - Capital Outlay/CIP	\$ 18,301,216	\$ 2,511,022	\$ 4,150,000	\$ 16,654,605	\$ 1,303,858	\$ 22,108,463	\$ 350,740	\$ 1,993,400
	FRC Fund/Capital Outlay/CIP	\$ 6,165,434	\$ 142,705	\$ -	\$ 3,639,805	\$ 16,142	\$ 3,655,947	\$ 191,371	\$ -
	BAB Fund/Capital Outlay/CIP	\$ 9,418,864	\$ 63,999	\$ -	\$ 9,354,865	\$ -	\$ 9,354,865	\$ -	\$ -
	Grant Fund/Capital Outlay/CIP	\$ 7,300,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
	SRF Fund/Capital Outlay/CIP	\$ 12,126,518	\$ 3,163,074	\$ -	\$ 9,328,478	\$ -	\$ 9,328,478	\$ -	\$ -
	Capital Outlay Totals	\$ 53,312,032	\$ 5,880,800	\$ 6,550,000	\$ 38,977,753	\$ 1,320,000	\$ 46,847,753	\$ 542,111	\$ 1,993,400

Capital Budget - Engineering

TOTAL: WU/Eng/AdminCapital Outlay - R&R \$ 10,344,345 \$ 779,469 \$ 1,350,000 \$ 9,145,412 \$ 1,383,780 \$ 11,879,192 \$ 260,551 \$ 993,400

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
10-20-00-604-001	KW-07 Paua Valley Tank Repair	9,408	-	-	9,408	-	9,408	-	-
10-20-00-604-009	Hanapepe Stream Crossing	84,030	-	-	54,499	-	54,499	-	-
10-20-00-604-110	LO-10 Lāwa'i 6" and 8" Main Replacement: 6,400'	200,000	124,675	-	75,325	-	75,325	7,864	-
10-20-00-604-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	2,297,000	-	300,000	2,297,000	(237,078)	2,359,922	-	-
10-20-00-604-120	Job 02-06 Kilauea 1.0 MG Tank (Puu Pane) 20% Match	-	-	-	-	-	-	-	218,400
10-20-00-604-136	H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	3,137,663	124,700	300,000	3,124,663	(2,040)	3,422,623	118,465	300,000
10-20-00-604-138	HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	489,286	5,688	100,000	402,319	(83,000)	419,319	9,670	-
10-20-00-604-147	WK-20, Rehabilitate Puupilo Steel Tank, 0.125 MG	169,783	93,916	-	-	-	-	-	-
10-20-00-604-148	PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	2,808,942	14,919	400,000	2,799,897	1,468,820	4,668,717	121,178	400,000
10-20-00-604-149	WK-25 Kūhiō Hwy (N. Papaloa to Kawaihau) 16" and 12" Main Replacement	318,284	281,280	-	69,075	-	69,075	-	-
10-20-00-604-157	WK-03 Kilauea Wells MCC Rehab	66,864	33,401	200,000	33,463	239,603	473,066	-	-
10-20-00-604-175	Demo Old Admin Build (Phase I) Relocate Electrical Conduit and Add ATS to Microlab	750,000	-	50,000	180,700	(2,525)	228,175	3,374	75,000
10-20-00-604-177	WK-34 Kuamoo Road Water Main Replacement	13,085	100,890	-	99,063	-	99,063	-	-
									-

Capital Budget - Engineering

TOTAL: WU/Eng/AdminCapital Outlay - Expansion \$ 1,476,641 \$ 133,599 \$ 2,800,000 \$ 1,492,691 \$ (79,922) \$ 4,212,769 \$ - \$ 1,000,000

Line Item	Notes	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Encumbrance Rollover	FY2026 +/- Budget Reappropriations	FY 2026 Revised Budget	FY 2026 YTD Actual as of 2/28/2026	FY 2027 Proposed Budget
10-20-00-605-116	WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks	-	-	400,000	-	(162,922)	237,078	-	1,000,000
10-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	-	-	2,400,000	-	83,000	2,483,000	-	-
10-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	1,124,376	-	-	1,124,376	-	1,124,376	-	-
10-20-00-605-178	Security Fencing for Admin Building	352,265	133,599	-	368,315	-	368,315	-	-

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006117	10-01-10-540-010	\$ 5,000.00	KAUAI SHREDDING
PO0006092	10-01-10-542-010	\$ 1,666.68	HOCHMAN HAWAII ONE
PO0006093	10-01-10-542-010	\$ 2,785.36	PACIFIC MEDIA GROUP
PO0006103	10-01-10-545-000	\$ 5,026.17	WALTER D. MCBRYE TRUST
PO0006102	10-01-10-551-000	\$ 2,698.25	DEPARTMENT OF WATER, COUNTY OF KAUAI
PO0006121	10-01-10-551-000	\$ 6,109.80	PUHI SEWER & WATER CO. INC.
PO0006206	10-02-00-604-999	\$ 1,195.92	DELL MARKETING LP
PO0006241	10-02-00-604-999	\$ 7,803.77	DELL MARKETING LP
PO0006243	10-02-00-604-999	\$ 12,226.19	DELL MARKETING LP
PO0006244	10-02-00-604-999	\$ 1,897.85	DELL MARKETING LP
PO0006020	10-02-10-540-010	\$ 111,407.40	KMH LLLP
PO0006127	10-02-10-543-000	\$ 2,831.42	HAWAIIAN TELCOM
PO0006128	10-02-10-543-000	\$ 2,219.50	HAWAIIAN TELCOM
PO0006129	10-02-10-543-000	\$ 4,809.50	SPECTRUM BUSINESS
PO0006130	10-02-10-543-000	\$ 14,602.52	VERIZON WIRELESS
PO0006077	10-02-10-545-000	\$ 3,269.28	RICOH AMERICAS CORPORATION
PO0006098	10-02-10-545-000	\$ 529.29	QUADIENT LEASING USA, INC
PO0006126	10-02-10-545-000	\$ 6,360.77	XEROX CORPORATION
PO0006072	10-02-10-550-000	\$ 82,553.87	PRITHIBI LLC
PO0006122	10-02-10-550-000	\$ 47.71	DELL MARKETING LP
PO0006224	10-02-10-550-000	\$ 38,000.00	COMPULINK MANAGEMENT CENTER INC
PO0006178	10-02-10-561-000	\$ 9,309.44	GLENMOUNT GLOBAL
PO0006122	10-02-10-563-000	\$ 47.71	DELL MARKETING LP
PO0004335	10-20-00-604-001	\$ 399.80	KAI HAWAII
PO0005807	10-20-00-604-110	\$ 85.76	THE LIMTIACO CONSULTING GROUP
PO0005830	10-20-00-604-116	\$ 2,297,000.00	HAWAIIAN DREDGING
PO0005522	10-20-00-604-136	\$ 4,371.00	ESAKI SURVEYING
PO0005813	10-20-00-604-136	\$ 2,881,535.00	KOGA ENGINEERING & CONSTUCTION
PO0006057	10-20-00-604-136	\$ 6,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005867	10-20-00-604-136	\$ 89,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005555	10-20-00-604-138	\$ 26,846.00	AUDTIN, TSUTSUMI & ASSOC.
PO0005972	10-20-00-604-138	\$ 150,000.00	VALLEY WELL DRILLING
PO0006046	10-20-00-604-138	\$ 185,900.08	KIEWIT INFRASTRUCTURE WEST CO

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0003601	10-20-00-604-148	\$ 10,131.18	BELT COLLINS HAWAII
PO0005560	10-20-00-604-148	\$ 45,147.00	BOWERS + KUBOTA
PO0005738	10-20-00-604-148	\$ 200,000.00	EARTHWORKS PACIFIC INC
PO0006056	10-20-00-604-148	\$ 2,398,052.72	ALPHA INC.
PO0006223	10-20-00-604-148	\$ 1,864,740.00	ALPHA INC.
PO0005560	10-20-00-604-149	\$ 45,147.00	BOWERS + KUBOTA
PO0006035	10-20-00-604-175	\$ 177,325.60	PAUL'S ELECTRICAL CONTRACTING LLC
PO0006048	10-20-00-604-177	\$ 99,063.00	KENNEDY JENKS
PO0006211	10-20-00-605-118	\$ 2,483,000.00	HAWAIIAN DREDGING CONSTRUCTION
PO0005827	10-20-00-605-141	\$ 1,124,375.70	R.M. TOWILL
PO0005973	10-20-00-605-178	\$ 214,296.50	PACIFIC CONCRETE CUTTING & CORING
PO0006018	10-20-00-605-178	\$ 4,369.94	PACIFIC CONCRETE CUTTING & CORING
PO0006073	10-20-00-605-178	\$ 16,050.45	PACIFIC CONCRETE CUTTING & CORING
PO0005808	10-20-00-605-999	\$ 3,867.01	TITLE GUARANTEE
PO0005383	10-20-10-540-010	\$ 7,862.50	KAI HAWAII
PO0005388	10-20-10-540-010	\$ 16,250.00	BROWN AND CALDWELL
PO0005562	10-20-10-540-010	\$ 345,119.48	KENNEDY JENKS
PO0005629	10-20-10-540-010	\$ 22,253.40	BOWERS + KUBOTA
PO0005656	10-20-10-540-010	\$ 8,900.52	PONSAR VALUATION LLC
PO0005699	10-20-10-540-010	\$ 52,613.55	BROWN AND CALDWELL
PO0005752	10-20-10-540-010	\$ 19,498.65	BROWN AND CALDWELL
PO0005871	10-20-10-540-010	\$ 173,330.50	KENNEDY JENKS
PO0005925	10-20-10-540-010	\$ 19,322.00	ESAKI SURVEYING
PO0005926	10-20-10-540-010	\$ 336,500.00	BOWERS + KUBOTA
PO0005935	10-20-10-540-010	\$ 72,485.11	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005937	10-20-10-540-010	\$ 146,702.30	KIEWITT
PO0005952	10-20-10-540-010	\$ 14,679.21	BROWN AND CALDWELL
PO0005999	10-20-10-540-010	\$ 22,476.00	ESAKI SURVEYING
PO0006000	10-20-10-540-010	\$ 930.00	EUROFINS EATON ANALYTICAL
PO0006022	10-20-10-540-010	\$ 243,723.43	BROWN AND CALDWELL
PO0006029	10-20-10-540-010	\$ 36,460.00	R.M. TOWILL
PO0006065	10-20-10-540-010	\$ 148,960.02	BROWN AND CALDWELL
PO0006066	10-20-10-540-010	\$ 39,539.00	BROWN AND CALDWELL

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006193	10-20-10-540-010	\$ 100,000.00	BROWN AND CALDWELL
PO0006194	10-20-10-540-010	\$ 177,800.00	FUKUNAGA & ASSOCIATES, INC.
PO0006215	10-20-10-540-010	\$ 747,715.00	BROWN AND CALDWELL
PO0006217	10-20-10-540-010	\$ 74,960.00	U.S. GEOLOGICAL SURVEY
PO0006220	10-20-10-540-010	\$ 25,000.00	R.M. TOWILL
PO0006242	10-20-10-540-010	\$ 1,800.00	EUROFINS DRINKING WATER
PO0006249	10-20-10-540-010	\$ 73,678.50	EUROFINS DRINKING WATER
PO0006120	10-20-10-544-000	\$ 1,238.88	FEDERAL EXPRESS
PO0006007	10-20-10-560-000	\$ 187,400.20	BROWN AND CALDWELL
PO0006044	10-20-10-561-000	\$ 58.97	HYDRATE HAWAII INC
PO0006240	10-20-10-561-000	\$ 8,962.30	THERMO SOLUTIONS SERVICES
PO0006142	10-20-10-563-000	\$ 4,080.60	IDEXX LABORATORIES
PO0006188	10-20-10-563-000	\$ 4,523.49	IDEXX LABORATORIES
PO0004404	10-21-00-604-001	\$ 110,250.00	EARTHWORKS PACIFIC INC
PO0005257	10-21-00-604-029	\$ 50,000.00	BOWERS + KUBOTA
PO0005258	10-21-00-604-029	\$ 1,016,518.37	HAWAIIAN DREDGING
PO0005574	10-21-00-604-171	\$ 32,899.55	EARTHWORKS PACIFIC INC
PO0003577	10-21-00-605-017	\$ 2,990,220.00	H E JOHNSON COMPANY, INC
PO0005397	10-21-00-605-118	\$ 163,241.24	EARTHWORKS PACIFIC INC
PO0005260	10-21-10-540-010	\$ 582,879.92	R.M. TOWILL
PO0005993	10-30-20-541-010	\$ 2,879.60	PRITHIBI LLC
PO0006091	10-30-20-541-010	\$ 2,721.10	C R DISPATCH SERVICE
PO0006245	10-30-20-541-010	\$ 6,911.04	PRITHIBI LLC
PO0005622	10-30-20-541-020	\$ 123,390.00	UTILITEC
PO0006123	10-30-20-541-020	\$ 57,253.39	DOXIM UTILITEC LLC
PO0006138	10-30-20-541-020	\$ 12,909.87	BADGER METER INC
PO0006137	10-31-10-540-010	\$ 4,600.00	STATE OF HAWAII, OFFICE OF THE AUDITOR
PO0006030	10-31-10-550-000	\$ 675.00	COMPULINK MANAGEMENT CENTER INC
PO0006203	10-31-10-550-000	\$ 6.63	COMPULINK MANAGEMENT CENTER INC
PO0005725	10-40-00-604-182	\$ 19,498.65	E-TECHNOLOGIES
PO0005054	10-40-00-604-999	\$ 3,411.00	RONALD N.S. HO & ASSOCIATES, INC.
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

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005987	10-40-00-604-999	\$ 169,032.53	CUTTER FORD INC
PO0006051	10-40-00-604-999	\$ 6,986.00	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0006064	10-40-00-604-999	\$ 257,807.68	WINDWARD FORD OF HAWAII
PO0006078	10-40-00-605-999	\$ 475.64	BADGER METER INC
PO0006246	10-40-00-605-999	\$ 7,450.26	PACIFIC PUMP AND POWER
PO0006235	10-40-30-563-000	\$ 163.06	CANRO01
PO0006106	10-40-30-565-000	\$ 3,006.82	KALIHIWAI BAY ESTATES WATER ASSN
PO0006111	10-40-30-565-000	\$ 2,091.00	STATE OF HAWAII, DHHL
PO0006112	10-40-30-565-000	\$ 574,317.15	WAIAHI WATER COMPANY LLC
PO0006119	10-40-30-565-000	\$ 22,553.95	PRINCEVILLE UTILITIES COMPANY, INC
PO0006114	10-40-40-563-000	\$ 20,931.60	BEI WATER
PO0006108	10-40-50-551-000	\$ 1,459,982.47	KAUAI ISLAND UTILITY COOPERATIVE
PO0005516	10-40-50-560-000	\$ 8,466.00	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0006169	10-40-50-560-000	\$ 6.35	MSC INDUSTRIAL SUPPLY CO
PO0006175	10-40-50-560-000	\$ 28,108.05	PACIFIC PUMP AND POWER
PO0006238	10-40-50-560-000	\$ 5,968.58	SAKO INDUSTRIES INC
PO0005962	10-40-50-563-000	\$ 2,152.27	PAUL D TJARKS
PO0006207	10-40-50-563-000	\$ 6,293.80	HAWAII ENGINEERING SERVICES, INC
PO0006239	10-40-50-563-000	\$ 9,935.07	THE GELLERT CO INC
PO0006248	10-40-50-563-000	\$ 6,723.75	ALPHA SUPPLY, LLC
PO0006164	10-40-50-563-010	\$ 558.02	CALTROL, INC
PO0006201	10-40-50-563-010	\$ 102.41	CALTROL, INC
PO0006105	10-40-60-541-010	\$ 985.93	HAWAII PUBLIC UTILITIES COMMISSION
PO0005812	10-40-60-560-000	\$ 8,688.00	GLENMOUNT GLOBAL
PO0006060	10-40-60-560-000	\$ 92.40	SAKO INDUSTRIES INC
PO0006104	10-40-60-560-000	\$ 653.20	GARDEN ISLE DISPOSAL INC
PO0006166	10-40-60-560-000	\$ 19,476.50	EVERON, LLC
PO0006177	10-40-60-560-000	\$ 7,524.44	THE SOLARAY CORPORATION
PO0006195	10-40-60-560-000	\$ 10,379.44	ENVIRO SERVICES & TRAINING CENTER
PO0006198	10-40-60-560-000	\$ 4,937.17	KAUAI MECHANICAL INC
PO0005730	10-40-60-561-000	\$ 12,250.00	HAWAII DRILLING & PUMP SERVICE
PO0006009	10-40-60-561-000	\$ 3,228.80	KAUAI MECHANICAL INC INC
PO0006058	10-40-60-561-000	\$ 432.00	KAHULUI TRUCKING & STORAGE INC

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0006095	10-40-60-561-000	\$ 7,622.77	TIRE WAREHOUSE KAUAI
PO0006096	10-40-60-561-000	\$ 1,487.18	KONE INC.
PO0006097	10-40-60-561-000	\$ 4,000.00	UNITEK SOLVENT SERVICES, INC
PO0006101	10-40-60-561-000	\$ 175.48	KAHULUI TRUCKING & STORAGE INC
PO0006131	10-40-60-561-000	\$ 17.89	KING AUTO CENTER
PO0006147	10-40-60-561-000	\$ 34.07	PARSONS ENVIRONMENT
PO0006148	10-40-60-561-000	\$ 1,389.76	EVERON, LLC
PO0006149	10-40-60-561-000	\$ 8,495.38	JOHNSON CONTROLS FIRE PROTECTION
PO0006160	10-40-60-561-000	\$ 3,351.18	KAUAI MECHANICAL INC
PO0006204	10-40-60-561-000	\$ 14,470.31	ALLIED MACHINERY CORPORATION
PO0006227	10-40-60-561-000	\$ 75,000.00	KAUAI MECHANICAL INC
PO0006085	10-40-60-563-000	\$ 3.84	MSC INDUSTRIAL SUPPLY CO
PO0006089	10-40-60-563-000	\$ 806.81	KAUAI CONCRETE LLC
PO0006222	10-40-60-563-000	\$ 7,192.31	KAUAI CONCRETE LLC
PO0006234	10-40-60-563-000	\$ 3,786.64	4IMPRINT
PO0006236	10-40-60-563-000	\$ 4,225.39	CANRO01
PO0006247	10-40-60-563-000	\$ 4,330.68	U.S. SAWS, INC.
PO0006008	10-40-60-563-010	\$ 21,074.38	ABR VENTURES LLC DBA HONUA
PO0006144	10-40-60-563-010	\$ 366.49	ALLIED MACHINERY CORPORATION
PO0006145	10-40-60-563-010	\$ 350.64	JAS. W. GLOVER, LTD.
PO0006161	10-40-60-563-010	\$ 7,329.84	KAUAI CONCRETE LLC
PO0006176	10-40-60-563-010	\$ 11,098.47	JAS. W. GLOVER, LTD.
PO0006237	10-40-60-563-010	\$ 4,554.97	PACIFIC PIPE COMPANY, INC
PO0006008	10-40-60-564-000	\$ 21,074.38	ABR VENTURES LLC DBA HONUA
PO0006159	10-40-60-564-000	\$ 1,735.69	SEALMASTER HAWAII
PO0006174	10-40-60-564-000	\$ 266.89	ABR VENTURES LLC DBA HONUA
PO0006107	10-40-60-564-000	\$ 5,780.51	PAR HAWAII LLC DBA KAUAI AUTOMATED FUEL
PO0006109	10-40-60-564-000	\$ 74,718.90	PAR HAWAII LLC
PO0006150	10-40-60-571-010	\$ 11.66	GRACELAND COLLEGE CENTER
PO0005524	20-20-00-605-018	\$ 130,000.00	R.M. TOWILL
PO0005830	20-20-00-605-116	\$ 3,000,000.00	HAWAIIAN DREDGING
PO0005534	20-20-00-605-117	\$ 119,765.00	ESAKI SURVEYING
PO0004545	20-20-00-605-118	\$ 42,082.88	HDR ENGINEERING, INC.

EXHIBIT I

<u>PO Number</u>	<u>Account Number</u>	<u>Amount</u>	<u>Vendor Name</u>
PO0002611	20-20-00-605-120	\$ 10,405.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005523	20-20-00-605-155	\$ 200,000.00	R.M. TOWILL
PO0005830	30-20-00-605-116	\$ 5,600,000.00	HAWAIIAN DREDGING
PO0005832	30-20-00-605-118	\$ 2,600,000.00	HAWAIIAN DREDGING
PO0002611	30-20-00-605-120	\$ 10,405.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002608	30-20-00-605-125	\$ 51,189.00	ESAKI SURVEYING
PO0003577	30-21-00-604-017	\$ 1,091,650.00	H E JOHNSON COMPANY, INC
PO0005830	60-20-00-605-116	\$ 5,200,000.00	HAWAIIAN DREDGING
	WU Fund	\$ 26,724,331.97	
	FRC Fund	\$ 3,502,253.12	
	BABs Fund	\$ 9,353,244.24	
	SRF Fund	\$ 5,200,000.00	
	Total	\$ 44,779,829.33	