



Department of

Water

County of Kaua'i

FY 2025 DRAFT

Operating and

Capital Budget

Water has no substitute.....Conserve it

TABLE OF CONTENTS

TRANSMITTAL LETTER	3
BACKGROUND	4
EXECUTIVE SUMMARY	5
FUND SUMMARY	6
UTILIZATION SUMMARY	8
WATER UTILITY FUND / OPERATING BUDGET	9
WATER UTILITY FUND / PROJECTED REVENUE	11
FACILITY RESERVE CHARGE / PROJECTED REVENUE	13
BOND FUND / PROJECT REVENUE	14
WATER UTILITY FUND / PROJECTED UTILIZATION	15
CAPITAL OUTLAY (SEE WORKSHEET)	17
ROLLOVER PURCHASE ORDERS (SEE EXHIBIT I)	19
RESERVED FUNDS	20
WORKSHEETS	
Budget Summary	21
Revenue Summary	22
Operating Expense Summary	23
Operating Expense Detail	24
Budget Worksheets by Division	
• Administration	30-64
• Fiscal	65-86
• Engineering	87-108
• Operations	109-133
Capital Outlay	134-150
EXHIBIT I	151-155



May 28, 2024

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

Chair Dill and Members of the Finance Committee –

We are pleased to submit the following Draft Annual Operating and Capital Budget for Fiscal Year 2025.

We recommend that the Committee approve the Department of Water's Draft Annual Operating and Capital Budget for Fiscal Year 2025 and recommend adoption by the full Board at its June meeting after approval by the Finance Committee.



The Department of Water (DOW) is a semi-autonomous agency of the County of Kauai operating as an enterprise fund. The operations are managed by the Manager & Chief Engineer who is appointed by the Board of Water Supply (“Board”) with a Deputy Manager Engineer and four Division Managers, each managing their respective teams.

The DOW’s proposed budget is a compilation summary of each division’s programs and planned projects for the fiscal year July 1, 2024 to June 30, 2025. It consists of the following:

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

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

EXECUTIVE SUMMARY

The Department of Water’s proposed budget is a compilation summary of each division’s programs and planned projects for the fiscal year July 1, 2024 to June 30, 2025. Below lists a recap of the proposed revenues and expenses for the upcoming fiscal year.

Sources of Funds Available

Water Utility Fund, Fund Balance	\$ 10,817,300
Facilities Reserve Charge	\$ 1,451,500
Build America Bonds	\$ 14,000
State Revolving Fund	\$ 2,396,000
TOTALS	\$ 14,678,800

Projected Revenues, Debt Proceeds, and Grant Funds

Water Utility Fund (Note 1)	\$ 31,705,600
Facilities Reserve Charge	\$ 1,433,300
State Allotments Appropriations	\$ 7,300,000
State Revolving Fund - LCRR (Note 2)	\$ 875,747
State Revolving Fund - ProFi (Note 3)	\$ 5,000,000
TOTALS	\$ 46,314,647

Note 1 - Water consumption sales are projected to be 4.31 billion gallons or 5% growth over the prior fiscal year (4.105 billion gallons in FY2024). Other revenues primarily include Public Fire Protection and BAB subsidy on interest payments.

Note 2 - State Revolving Fund - Lead and Copper Rule Revisions (LCRR) sources are loans from the State to fund compliance requirements, including lead service line inventory, water study, lead service line replacement plan, and related technical services.

Note 3 - State Revolving Fund - ProFi sources loans from the State to fund projects that were pre-approved. The Department must reapply for these funds annually.

Projected Expenses

Water Utility Fund Operating Expenses (Note 4)	\$ 35,266,500
Debt Service	\$ 5,261,800
TOTALS	\$ 40,528,300

Note 4 - There are currently 23 vacant full-time positions; however 8 positions are in various stages of recruitment.

HGEA, UPW - ATB, Step movements have been budgeted. Healthcare for the EUTF 75/25 plans will be 100% funded. With the exception of the EUTF 75/25 plan, Employer costs relating to payroll related benefits remained relatively flat (no change in %), as compared to the prior fiscal year (e.g. ERS, OPEB, FICA, etc.); however, Premium pay and Overtime has a direct impact on certain costs.

Projected Capital Outlay

Water Utility Fund	\$ 7,026,425
Facilities Reserve Charge	\$ 2,400,000
State Allotments Appropriations	\$ 7,300,000
TOTALS	\$ 16,726,425

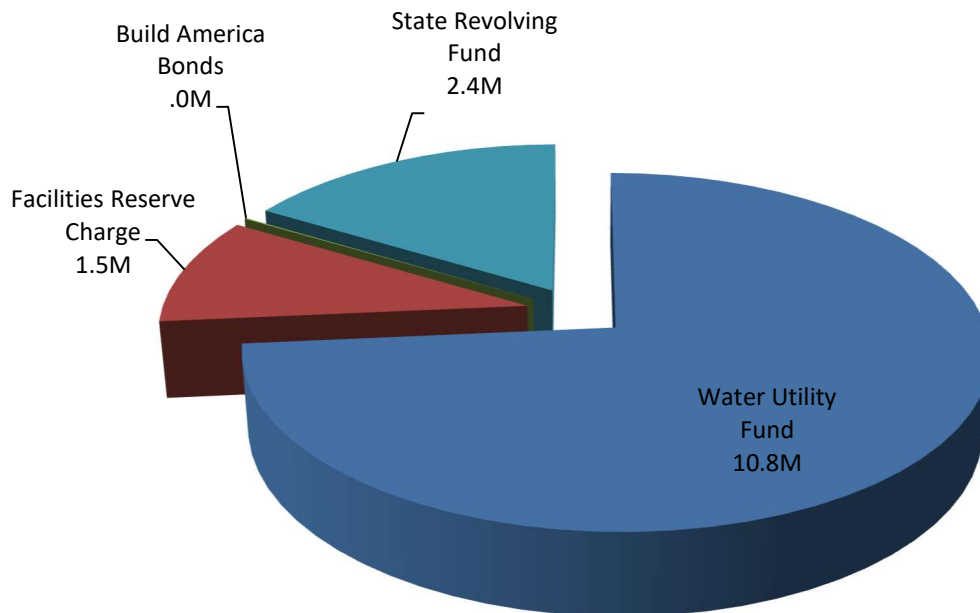
FUND SUMMARY

The projected sources of funds available for Fiscal Year 2025 is \$ 14.6 million (“M”) as shown below. This amount is net of current total encumbrances which will rollover to the next fiscal budget year 2025 if not expended before the end of this fiscal year 2024.

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

1. Water Utility Fund (“WUF”).
2. Facilities Reserve Charge (“FRC”).
3. Build America Bond (“BAB”).
4. State Revolving Fund (“SRF”).

Sources of Funds



FUND SUMMARY

Sources of Funds:

Water Utility Fund	\$	10,817,300
Facilities Reserve Charge	\$	1,451,500
Build America Bond	\$	14,000
State Revolving Fund	\$	<u>2,396,000</u>

Total \$ 14,678,800

Note: Approximately \$9.3M is excluded from funds available for appropriation. This amount represents the 30% Reserve Fund requirement.

UTILIZATION SUMMARY

The Water Utility Fund (WUF) will be used to fund the operating expenses, service debt payments and to fund the purchase and replacement 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 a fund 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 or expansion of the water system.

The Build America Bond (BAB) Fund has remaining unappropriated funds of approximately \$120K from the original \$60M bond amount.

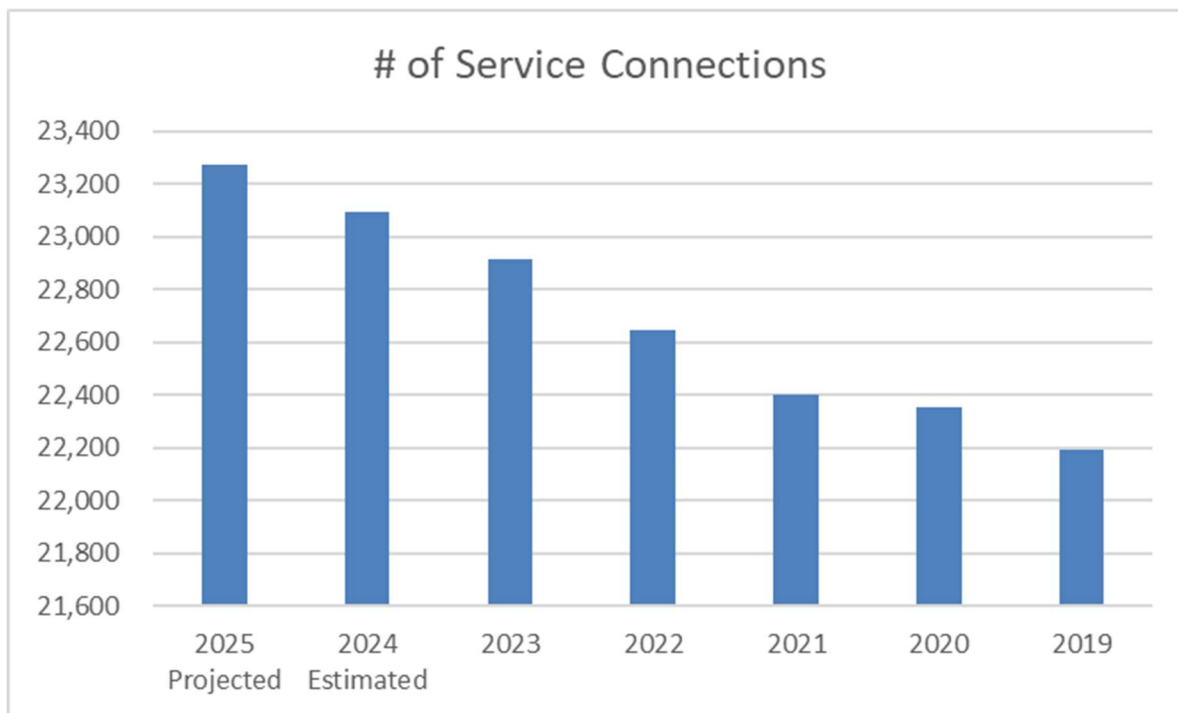
The State Allotments Appropriation (Grants) Fund will be used for capital improvements. The DOW is projecting to receive from the State of Hawaii Legislature grants totaling \$7,300,000.

The State Revolving Fund and State Revolving Fund - ProFi of approximately \$2.4M and \$5M will be available to be used during the fiscal year for additional amounts for the Kalaheo Water System Improvement Project and funding for additional meter register and transponder parts, respectively.

WATER UTILITY FUND / OPERATING BUDGET

The (WUF) is the general operating fund of the DOW. This fund is used for the day-to-day operations and various capital outlays including matching funds for grants.

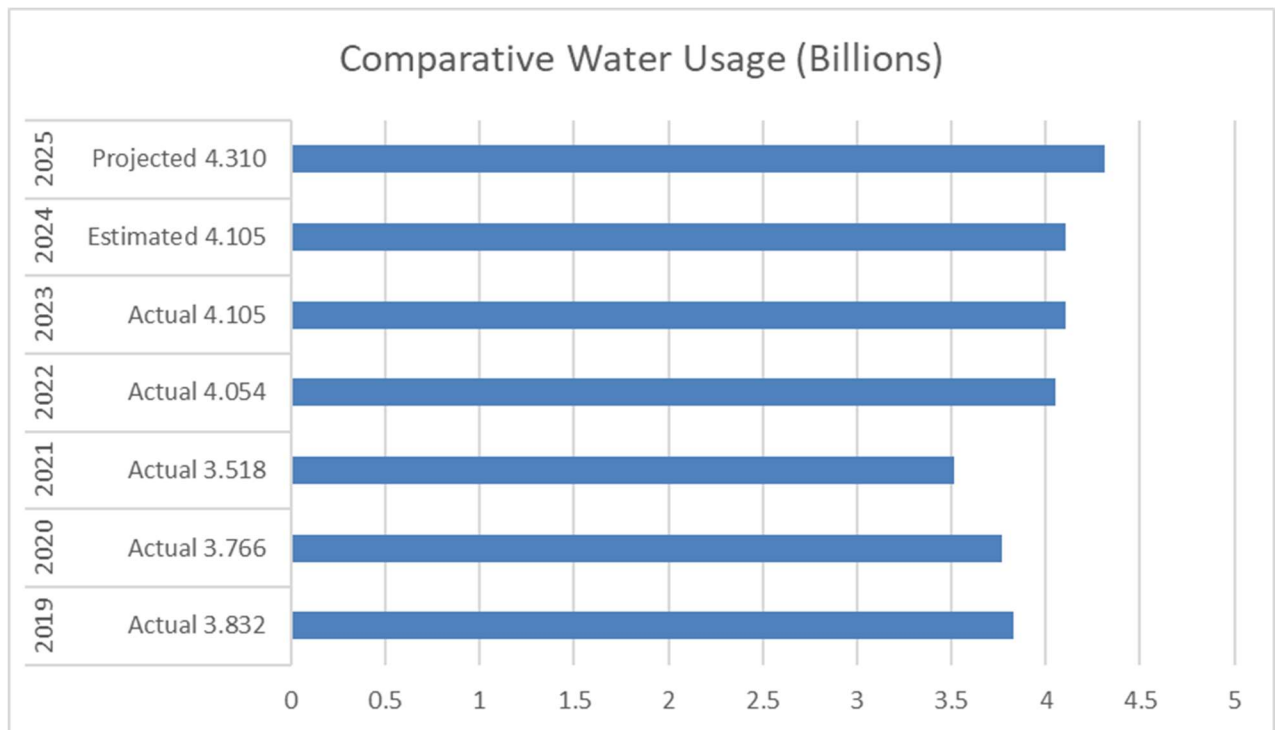
The DOW's main source of revenue is generated from water sales. As shown below, the number of service connections continues to grow at an average of one percent annually. Today, the DOW provides an annual average of four billion gallons of water to over 23,000 customer accounts from single to multi-family dwellings, agricultural, commercial, government and other mixed-use accounts through the operation and maintenance of ten separate and unconnected water systems with over 443 miles of pipeline island wide.



WATER UTILITY FUND / OPERATING BUDGET

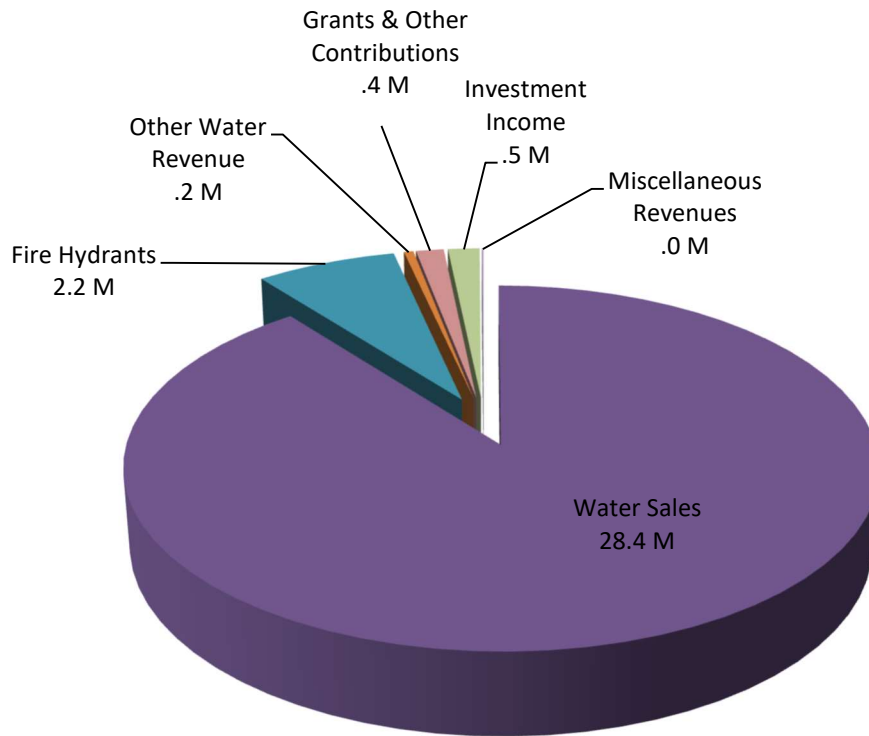
Total water consumption through the end of FY 2024 is estimated at 4.1 billion gallons (“BG”), flat to FY 2023. A firm projection is not available at this time due to the on-going transponder failures and suspension of estimated bills. A conservative projection for FY 2025 is estimated at 4.31 billion gallons. As illustrated in the chart below, the estimated consumption is projected with a five percent (5%) increase based on anticipated transponder replacements and reinitiating estimate bills in fiscal year 2025. DOW’s water rate charges continue to be based on the last water rate increase implemented on July 1, 2014. The DOW is currently in the process of a water rate study and will provide a five-year rate recommendation beginning January 1, 2025. Factors and economic outlook such as the Department’s projected revenues, operational expenses, capital project financing, annual debt service, and reserve funding will be considered. Recommendations surrounding the current Facilities and Reserve Charges (FRC) will be included in the next phase of the rate study.

The chart below is a historical illustration of the actual water consumption in billion gallons from fiscal year 2019 – 2023, actual consumption for ten months and an estimated consumption for the two months remaining in FY 2024. FY 2025 consumption was projected with a 5% increase as explained above.



WATER UTILITY FUND / PROJECTED REVENUE

Water Utility Fund



The DOW projects revenue as follows:

Water Sales	\$	28,362,100
Fire Hydrants	\$	2,228,500
Capital Contributions	\$	440,000
Other Water Revenue	\$	150,000
Miscellaneous Revenue	\$	25,000
Investment Income	\$	500,000
Total	\$	31,705,600

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$28,362,100

The water sales for FY 2025 were projected conservatively based on FY 2022 and FY 2023 actuals. Due to the inability to project revenues, a conservative methodology was most appropriate. The DOW will resume estimated billing on May 15, 2024; however, it will take two billing cycles to see revenue based on estimated consumption stabilize. Water sales represent 89% of total projected resources.

Revenue from Public Fire Protection - \$2,228,500

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.

Capital Contributions - \$440,000

This revenue is generated from the BABs Subsidy.

Other Water Revenues - \$150,000

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

Miscellaneous Revenues - \$25,000

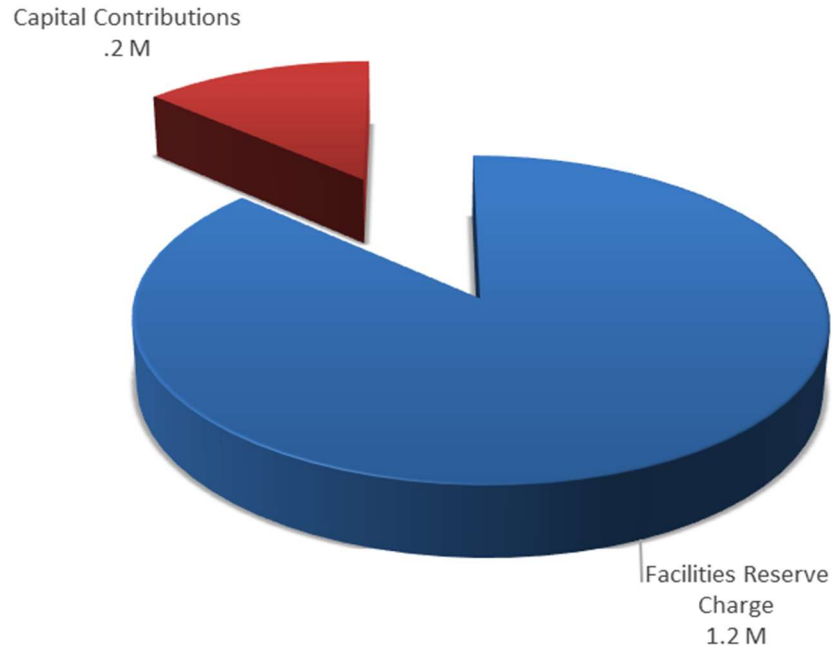
This is projected sales revenue from obsolete capital assets and other revenues. Insurance reimbursement and Purchase Card rebates are also included.

Investment Income - \$500,000

This is projected interest income from investments held.

FACILITY RESERVE CHARGE / PROJECTED REVENUE

Facility Reserve Charge Fund



The DOW projects revenue as follows:

Facilities Reserve Charge	\$	1,245,000
Capital Contributions	\$	<u>188,300</u>
Total	\$	1,433,300

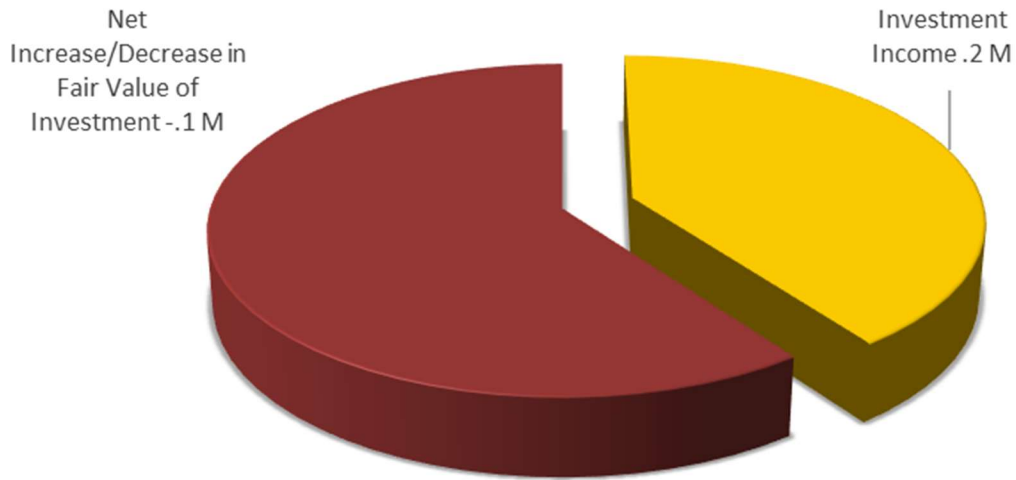
Facility Reserve Charge - \$1,245,000

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

Capital Contributions Cash Receipts - \$188,300

Interest from BAB Subsidy.

Bond Fund



The DOW projects revenue as follows:

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

WATER UTILITY FUND / PROJECTED UTILIZATION

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

Water Utility Fund - Operating Expenses and Capital Outlay	FY 2025 Proposed Budget	%
Labor and Benefits	\$ 12,916,512	
OPEB	\$ 1,085,000	
Labor & Benefits Total	\$ 14,001,512	29%
Services	\$ 5,438,475	
Supplies	\$ 3,320,430	
Insurance, Leases, and SBITAs	\$ 1,116,430	
County Service Charge	\$ 2,228,447	
Utility Services	\$ 3,564,839	
Bulk Water Purchases	\$ 1,934,935	
Repairs and Maintenance - Water System	\$ 585,000	
Repairs and Maintenance - Other than Water System	\$ 520,100	
Meetings, Training & Development	\$ 137,300	
Travel and Per Diem	\$ 173,350	
Travel and Per Diem Board	\$ 17,000	
Debt - Interest Expense	\$ 2,228,718	
Non-Personnel Total	\$ 21,265,023	45%
Operating Expenses - Subtotal	\$ 35,266,535	
Debt Principal - Subtotal	\$ 5,261,770	11%
CIP - Rehabilitation and Replacement (IT)	\$ 1,210,925	
CIP - Rehabilitation and Replacement (Engineering)	\$ 3,839,000	
CIP - Rehabilitation and Replacement (Operations)	\$ 1,476,500	
CIP - Expansion (Engineering)	\$ 500,000	
Capital Outlay - Subtotal	\$ 7,026,425	15%
TOTAL	\$ 47,554,730	100%

I. Operating Expenses

A. Labor and Benefits

Labor and benefits account for 29% of total water utility operations budget while non-labor expenses account for 45%, debt principal is 11% and Capital Outlay budget is 15%. There are currently 23 full-time vacant positions; eight (8) positions are in various stages of recruitment. Approximately \$2.2M in salaries and fringe are included in the operating budget, adjusted for anticipated date of hire and on-boarding in FY 2025.

WATER UTILITY FUND / PROJECTED UTILIZATION

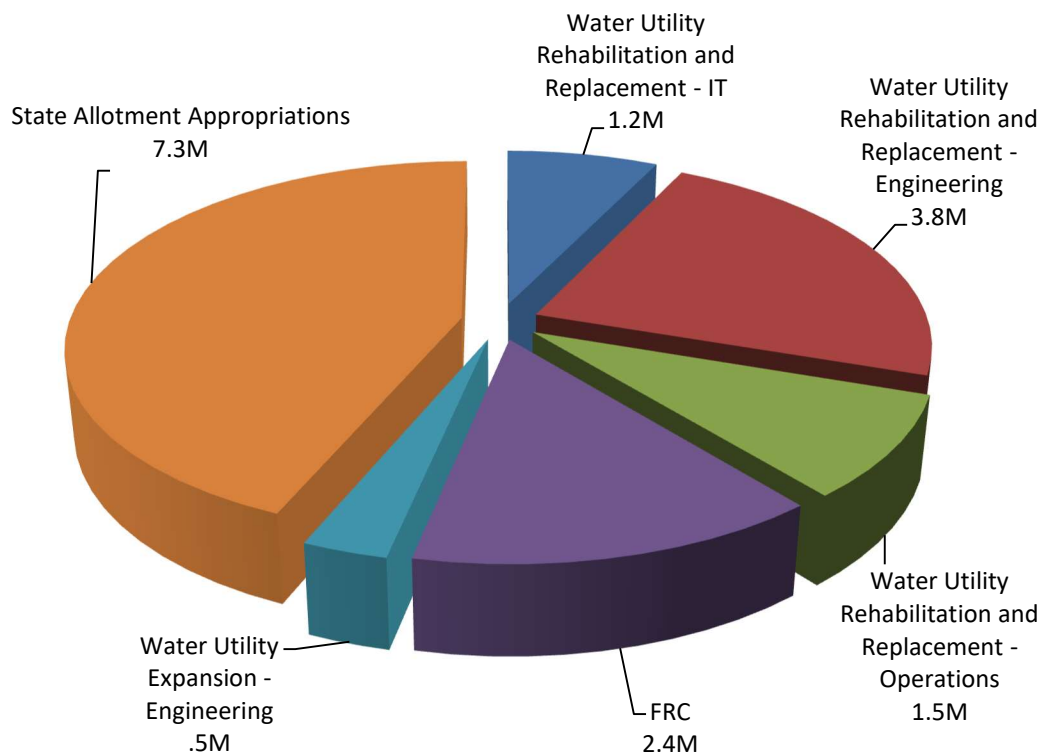
Non-labor expenses represented 45% of the total WUF budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$5,438,475.
 2. Fuel, office and operating supplies have a total budget of \$3,320,430. Approximately one-half of this budget includes meter register and transponder replacement parts.
 3. Insurance, Leases, and Subscription Based Information Technology Arrangements (SBITAs) have a total budget of \$1,116,430. This includes DOW's liability and property insurance premiums.
 4. County Service Charge at \$2,228,447. This is a non-cash expenditure where revenues from public fire hydrants are billed to the County of Kauai. In exchange for services rendered by the County of Kauai to the DOW, the same amount is recorded as a contra-expenditure against the non-cash revenue.
 5. Utility Services budget is \$3,564,839.
 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 \$1,105,100.
 8. Training and Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$137,300.
 9. Travel and per diem, for both staff and board members, is budgeted at \$190,350.
 10. Interest Expense for FY 2025 is \$2,228,718. Interest payments for BABs and SRF are \$1,949,190 and \$279,528, respectively.
- B. Debt Service
Total annual Debt Service requirement is \$5,261,770. Principal payments for BABs and SRF are \$3,490,400 and \$1,771,370, 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 Outlay
This amount represents the proposed CIP for design, construction, and replacements. A detailed list is provided on separate budget worksheets.

CAPITAL OUTLAY

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 OUTLAY

Capital Outlay - CIP	FY 2025 Proposed Budget	%
WUF - CIP - Rehabilitation and Replacement (IT)	\$ 1,210,925	
WUF - CIP - Rehabilitation and Replacement (Engineering)	\$ 3,839,000	
WUF - CIP - Rehabilitation and Replacement (Operations)	\$ 1,476,500	
WUF - CIP - Expansion (Engineering)	\$ 500,000	
WUF - Subtotal	\$ 7,026,425	42%
FRC Fund	\$ 2,400,000	
State Allotment Appropriations	\$ 7,300,000	
Other - Subtotal	\$ 9,700,000	58%
TOTALS	\$ 16,726,425	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).

RESERVED 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 \$9,274,248 based on FY 2023 revenues. Reserve and encumbered funds will roll forward into the new fiscal year, not requiring additional funds, but representing a sizable commitment.

FY2025 Budget Summary

	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 2024 Cash and Investment Balance	\$ 5,747,351	\$ 9,274,248	\$ 5,416,983	\$ 1,495,293	\$ -	\$ -	\$ 5,200,000	\$ 1,578,401	\$ 28,712,276
Projected Revenues (4/1/2024-6/30/24):	6,300,000	-	-	-	-	-	-	-	6,300,000
State Appropriation Receivable (4/1/2024-6/30/24):	2,971,195	-	-	-	-	-	-	-	2,971,195
Projected Investment Maturities FY 2026 and beyond:	22,000,000	-	-	7,937,542	-	-	-	-	29,937,542
Projected Debt Proceeds FY 2024:	-	-	-	-	-	-	9,322,518	3,421,599	12,744,117
Transfer In/Out from other Funding Source:	1,578,401	-	-	-	-	-	-	(1,578,401)	-
Grant (State Appropriations) Funding FY 2024 and prior:	-	-	-	-	18,024,734	-	-	-	18,024,734
Cash and Investment Balances (Current and Non-Current)	\$ 38,596,947	\$ 9,274,248	\$ 5,416,983	\$ 9,432,835	\$ 18,024,734	\$ -	\$ 14,522,518	\$ 3,421,599	\$ 98,689,864
Add: Expenses recouped from Pro-Fi in FY 2024	3,341,500	-	-	-	-	-	-	(3,341,500)	-
Transfer In/Out from other Funding Source	80,099	-	-	-	-	-	-	(80,099)	-
Less: Operating Expenses (estimated thru 6/30/24)	(4,300,000)	-	-	-	-	-	-	-	(4,300,000)
Less: Outstanding Contracts, PO encumbrances (as of 4/30/24)	(18,131,255)	-	(765,434)	(1,218,864)	(10,774,734)	-	(6,926,518)	-	(37,816,805)
Less: Encumbrances (estimated thru 6/30/24)	(8,770,000)	-	(3,200,000)	(8,200,000)	(7,250,000)	-	-	-	(27,420,000)
Less: Projected appropriations in FY 2024	-	-	-	-	-	-	(5,200,000)	-	(5,200,000)
Estimated Available Balance For Future Budgeting 7/1/24: WURF & CIP Reserve (as of 4/30/24)	\$ 10,817,291	\$ 9,274,248	\$ 1,451,549	\$ 13,971	\$ -	\$ -	\$ 2,396,000	\$ -	\$ 23,953,059
FY2025 Projected Revenues:	31,705,600	-	1,433,300	-	-	-	-	-	33,138,900
Add: Expenses recouped to from Pro-Fi in FY 2025	5,000,000	-	-	-	-	-	-	(5,000,000)	-
Less: FY2025 Budgeted Expenses	(35,266,535)	-	-	-	-	-	-	-	(35,266,535)
Projected Grant (State Appropriations) Funding FY 2025:	-	-	-	-	7,300,000	-	-	-	7,300,000
Projected Debt Proceeds FY 2025:	-	-	-	-	-	875,747	-	5,000,000	5,875,747
Transfer In/Out from other Funding Source:	290,485	-	-	-	-	(290,485)	-	-	-
Less: Expenses reimbursed from LCRR in FY2025:	-	-	-	-	-	(585,262)	-	-	(585,262)
Less: FY2025 Budgeted Debt Payments	(5,261,770)	-	-	-	-	-	-	-	(5,261,770)
Less: FY2025 Budgeted Capital Outlay	(7,026,425)	-	(2,400,000)	-	(7,300,000)	-	-	-	(16,726,425)
Totals	\$ 258,646	\$ 9,274,248	\$ 484,849	\$ 13,971	\$ -	\$ -	\$ 2,396,000	\$ -	\$ 12,427,714

Revenue Summary

		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Revenue as of 4/30/2024	FY 2025 Proposed Budget
REVENUES						
Water Utility Fund		\$ 29,904,359	\$ 31,196,595	\$ 31,963,000	\$ 25,951,459	\$ 31,705,600
10-00-00-400-000	Water Sales	28,469,219	28,254,997	29,174,000	22,777,614	28,362,100
10-00-00-405-000	Revenue from Public Fire Protection	2,215,302	2,228,166	2,215,000	2,215,000	2,228,500
10-00-00-410-000	Other Water Revenue	125,030	285,861	150,000	137,454	150,000
10-00-00-440-000	Capital Contributions - Cash Receipts	492,499	473,503	399,000	383,470	440,000
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(1,978,910)	(785,556)	-	-	-
10-00-00-461-000	Investment Income	514,923	594,487	-	513,165	500,000
10-00-00-490-000	Miscellaneous Revenues	66,296	145,137	25,000	(75,244)	25,000
FRC Fund		\$ 1,041,309	\$ 2,309,935	\$ 1,351,000	\$ 935,458	\$ 1,433,300
20-00-00-424-000	Facility Reserve Charge	830,238	2,107,005	1,180,000	771,114	1,245,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	211,071	202,930	171,000	164,344	188,300
Bond Fund		\$ (312,554)	\$ 18,851	\$ 50,000	\$ 300,137	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(465,335)	(157,781)	(100,000)	124,863	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment co	152,781	176,632	150,000	175,274	150,000

Operating Expense Summary

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES								
Water Utility Fund	\$29,498,071	\$ 23,191,228	\$ 30,787,793	\$ 24,661,584	\$ 33,041,120	\$ 40,911,335	\$ 21,055,433	\$ 35,266,535
510-010 Salaries & Wages (Regular & Compensated Leave)	7,278,750	6,124,969	7,473,096	6,028,889	7,729,790	7,729,790	5,345,213	8,277,145
510-020 Temporary Assignment	60,500	65,335	60,500	87,158	60,500	60,500	49,717	64,500
510-030 Overtime	482,000	498,809	513,400	729,618	513,400	513,400	673,433	645,000
510-040 Standby Pay	186,000	217,356	195,000	237,677	195,000	195,000	190,387	227,000
520-040 Vacation & Compensatory Time Pay out	100,000	-	100,000	-	100,000	100,000	-	100,000
530-010 FICA Taxes	620,511	509,119	638,163	496,652	639,572	639,572	461,050	704,844
530-020 Retirement Contributions	1,935,898	973,415	1,978,079	1,415,828	1,926,877	1,926,877	1,350,417	1,986,515
530-030 Life and Health Insurance	677,955	574,613	689,383	588,099	677,290	677,290	615,944	911,508
530-040 Workers Compensation	-	2,948	-	2,270	1	1	-	-
530-050 Unemployment Compensation	-	11,505	-	-	-	-	-	-
530-060 Post Employment Benefits (OPEB)	1,143,000	402,603	1,058,000	545,489	1,058,000	1,058,000	1,070,105	1,085,000
540-010 Professional Services - General	4,092,150	1,176,829	4,353,100	1,737,998	4,295,601	9,021,722	1,152,535	4,821,283
540-020 Professional Services - Accounting and Auditing	106,800	74,100	120,000	123,742	140,000	120,000	84,631	118,000
541-010 Other Services - General	51,800	48,548	77,200	132,818	77,200	77,200	34,575	60,000
541-020 Other Services - Billing Costs	214,556	165,759	223,790	180,624	259,030	259,030	155,916	197,652
542-010 Public Relations - General	82,900	79,961	90,950	95,193	106,760	112,147	74,950	84,600
542-020 Procurement Advertising	10,000	9,677	5,000	-	5,000	5,000	-	2,500
543-000 Communication Services	138,780	110,846	145,312	112,695	171,110	189,608	88,758	154,440
544-000 Freight and Postage Services	4,600	1,585	11,000	5,291	9,100	12,244	1,106	9,000
545-000 Rentals and Leases	134,100	113,498	153,600	57,910	137,625	192,163	79,199	117,250
546-000 Insurance	5,000	147,420	130,000	83,661	130,000	130,000	187,746	200,000
547-000 County Service Charge	2,174,298	2,215,302	2,201,634	2,228,166	2,236,126	2,236,126	1,671,125	2,228,447
550-000 Subscription Based Information Technology Arrangements (SBITAs)	-	-	-	-	-	-	-	799,180
551-000 Utility Services	2,871,500	2,909,551	3,147,500	2,924,938	3,442,271	3,454,803	2,245,141	3,564,839
560-000 Repairs and Maintenance - Water System	211,000	240,374	360,000	282,906	540,000	441,598	151,040	585,000
561-000 Repairs and Maintenance - Other than Water System	1,077,300	629,250	1,334,489	531,534	1,468,063	2,154,579	620,508	520,100
562-000 Office Supplies	22,000	18,076	29,000	10,699	29,000	29,201	4,575	-
563-000 Operating Supplies	543,220	1,050,892	622,380	1,313,864	784,890	868,008	513,791	957,160
563-010 Operating Supplies Inventory Stock	379,500	-	20,000	32,698	1,360,000	3,720,219	831,844	2,135,000
564-000 Fuel	122,500	157,981	175,000	160,832	192,500	202,865	122,585	192,500
565-000 Bulk Water Purchase	1,820,176	1,809,198	1,918,185	1,834,977	1,934,935	1,962,913	1,223,256	1,934,935
570-010 Books, Publications, Subscriptions, and Memberships	27,630	24,011	29,980	20,632	29,660	29,660	11,544	26,170
570-020 Books, Publications, Subscriptions, and Memberships - Board	595	227	600	225	600	600	560	600
571-010 Training and Development	85,650	49,303	89,100	41,613	99,100	99,100	27,056	67,250
572-010 Travel and Per Diem	59,900	22,357	163,100	62,689	195,960	195,960	59,935	173,350
572-020 Travel and Per Diem - Board	7,280	3,289	13,250	6,293	17,315	17,315	2,566	17,000
573-010 Meeting Expense	22,200	4,939	42,170	12,019	65,433	65,433	11,987	60,100
573-020 Meeting Expense - Board	2,000	1,561	6,500	4,294	5,200	5,200	4,294	9,950
582-000 Interest Expense	2,746,022	2,746,022	2,619,332	2,531,593	2,408,211	2,408,211	1,937,944	2,228,718
Water Utility Fund - Bond and Loan Proceeds and Repayment								
	\$ 5,170,095	\$ 5,170,095	\$ 4,961,483	\$ 4,961,483	\$ 5,099,969	\$ 5,099,969	\$ 5,049,106	\$ 5,261,770
682-000 Debt Principal Repayment	5,170,095	5,170,095	4,961,483	4,961,483	5,099,969	5,099,969	5,049,106	5,261,770
Water Utility Fund - Non Budgetary Operating Expenses								
	\$ 7,900,803	\$ 6,970,096	\$ 7,399,379	\$ 6,871,549	\$ 6,884,039	\$ 6,884,039	\$ 3,844,412	\$ 6,979,000
580-000 Depreciation	7,190,082	6,861,194	7,190,082	6,792,527	6,900,000	6,900,000	3,836,432	6,900,000
581-000 Amortization	752,653	159,620	235,859	105,674	33,780	33,780	41,182	106,000
582-000 Inflows/Outflows	(41,932)	(50,718)	(26,562)	(26,652)	(49,741)	(49,741)	(33,202)	(27,000)

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
Water Utility Fund Operating Expenses		\$ 29,498,071	\$ 23,191,228	\$ 30,787,793	\$ 24,661,584	\$ 33,041,120	\$ 40,911,335	\$ 21,055,433	\$ 35,266,535
510-010	Salaries and Wages (includes compensated annual leaves and comp time.)	\$ 7,278,750	\$ 6,124,969	\$ 7,473,096	\$ 6,028,889	\$ 7,729,790	\$ 7,729,790	\$ 5,345,213	\$ 8,277,145
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	844,504	800,910	918,393	648,226	836,982	836,982	436,555	907,329
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	237,312	128,738	223,112	108,033	282,522	282,522	150,500	339,339
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	250,080	211,643	215,097	172,105	265,200	265,200	232,637	316,979
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	316,296	193,491	439,149	253,901	326,406	326,406	226,910	440,875
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	571,188	233,254	555,575	323,040	645,400	645,400	329,004	621,648
10-22-10-510-010	WU - WRP - Admin - Salaries and Wages	536,952	511,021	443,008	468,255	323,534	323,534	385,200	423,982
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	532,668	538,189	594,568	447,864	579,709	579,709	394,986	542,316
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	607,512	492,812	701,069	481,544	621,240	621,240	590,464	727,356
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	534,696	515,218	534,968	521,000	647,424	647,424	405,267	474,576
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	284,034	157,097	138,235	177,171	298,872	298,872	176,161	190,188
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	201,793	207,467	211,882	206,950	230,760	230,760	145,406	202,428
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	2,361,715	2,135,129	2,498,040	2,220,800	2,671,741	2,671,741	1,872,123	3,090,129
510-020	Temporary Assignment	\$ 60,500	\$ 65,335	\$ 60,500	\$ 87,158	\$ 60,500	\$ 60,500	\$ 49,717	\$ 64,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	2,000	168	2,000	609	2,000	2,000	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	500	8,528	500	15,377	500	500	3,408	500
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	1,500	1,801	1,500	-	1,500	1,500	-	5,000
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	1,000	-	1,000	15	1,000	1,000	-	-
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	2,000	-	2,000	130	2,000	2,000	302	-
10-22-10-510-020	WU - WRP - Admin - Temporary Assignment	5,000	6,719	5,000	12,053	5,000	5,000	11,802	15,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	5,000	1,436	5,000	6,793	5,000	5,000	741	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	10,000	8,457	10,000	8,260	10,000	10,000	1,128	5,000
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	3,000	1,631	3,000	828	3,000	3,000	1,738	2,000
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	1,500	562	1,500	4,742	1,500	1,500	6,732	2,000
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	4,000	804	4,000	807	4,000	4,000	2,840	3,000
10-40-60-510-020	WU - Ops - TandD -Temporary Assignment	25,000	35,229	25,000	37,544	25,000	25,000	21,026	25,000
510-030	Overtime	\$ 482,000	\$ 498,809	\$ 513,400	\$ 729,618	\$ 513,400	\$ 513,400	\$ 673,433	\$ 645,000
10-01-10-510-030	WU - Admin - Admin - Overtime	30,000	15,902	20,000	46,712	20,000	20,000	12,910	20,000
10-02-10-510-030	WU - IT - Admin - Overtime	30,000	31,485	30,000	56,862	30,000	30,000	74,038	30,000
10-10-40-510-030	WU - Qual - Purification - Overtime	3,000	3,568	3,500	106	3,500	3,500	24,998	25,000
10-20-10-510-030	WU - Eng - Admin - Overtime	10,000	7,491	10,500	46,341	10,500	10,500	55,375	50,000
10-21-10-510-030	WU - Const - Admin - Overtime	15,000	701	15,000	19,249	15,000	15,000	23,075	30,000
10-22-10-510-030	WU - WRP - Admin - Overtime	15,000	75,173	30,000	43,522	30,000	30,000	67,592	50,000
10-30-20-510-030	WU - Bill - Collection - Overtime	60,000	7,955	60,000	21,220	60,000	60,000	50,667	65,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	65,000	55,766	65,000	128,650	65,000	65,000	63,928	70,000
10-40-30-510-030	WU - Ops - Source - Overtime	6,000	14,350	6,600	10,249	6,600	6,600	12,444	10,000
10-40-40-510-030	WU - Ops - Purification - Overtime	30,000	34,164	33,000	22,555	33,000	33,000	21,598	30,000
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	8,000	13,355	8,800	26,392	8,800	8,800	11,676	15,000
10-40-60-510-030	WU - Ops - TandD - Overtime	210,000	238,899	231,000	307,760	231,000	231,000	255,132	250,000
510-040	Standby Pay	\$ 186,000	\$ 217,356	\$ 195,000	\$ 237,677	\$ 195,000	\$ 195,000	\$ 190,387	\$ 227,000
10-20-10-510-040	WU - Eng - Admin - Standby Pay	-	-	-	255	-	-	-	-
10-40-30-510-040	WU - Ops - Source - Standby Pay	-	6,680	-	7,562	-	-	5,801	7,000
10-40-40-510-040	WU - Ops - Purification - Standby Pay	1,000	8,611	10,000	7,914	10,000	10,000	8,201	10,000
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	-	1,281	-	3,225	-	-	7,726	10,000
10-40-60-510-040	WU - Ops - TandD - Standby Pay	185,000	200,784	185,000	218,721	185,000	185,000	168,659	200,000

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
520-040	Vacation & Compensatory Time Payout	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	90,000	-	90,000	-	100,000	100,000	7,461	100,000
10-01-10-520-040	WU - Admin - Admin - Compensatory Time Payout	10,000	-	10,000	-	-	-	-	-
530-010	FICA Taxes	\$ 620,511	\$ 509,119	\$ 638,163	\$ 496,652	\$ 639,572	\$ 639,572	\$ 461,050	\$ 704,844
10-01-10-530-010	WU - Admin - Admin - FICA	74,703	56,453	79,590	50,363	64,029	64,029	32,115	71,094
10-02-10-530-010	WU - IT - Admin - FICA	20,488	12,824	19,402	13,587	12,421	12,421	17,005	28,293
10-10-40-530-010	WU - Qual - Purification - FICA	19,475	16,659	16,837	12,813	25,736	25,736	19,738	26,544
10-20-10-530-010	WU - Eng - Admin - FICA	25,038	15,907	34,475	22,183	27,374	27,374	16,912	37,552
10-21-10-530-010	WU - Const - Admin - FICA	44,996	17,019	43,802	25,748	57,436	57,436	26,325	49,851
10-22-10-530-010	WU - WRP - Admin - FICA	42,607	39,618	36,568	33,992	24,231	24,231	33,921	37,407
10-30-20-530-010	WU - Bill - Collection - FICA	45,722	38,814	50,457	33,924	49,492	49,492	31,463	46,842
10-31-10-530-010	WU - Acctg - Admin - FICA	51,830	42,259	59,369	41,648	63,757	63,757	49,794	61,380
10-40-30-530-010	WU - Ops - Source - FICA	41,593	39,576	41,659	39,029	49,795	49,795	33,190	37,759
10-40-40-530-010	WU - Ops - Purification - FICA	24,903	20,955	13,979	15,283	27,258	27,258	15,389	17,762
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	16,355	16,073	17,188	4,046	16,812	16,812	12,580	17,628
10-40-60-530-010	WU - Ops - TandD - FICA	212,801	192,962	224,837	204,036	221,231	221,231	172,618	272,732
530-020	Retirement Contributions	\$ 1,935,898	\$ 973,415	\$ 1,978,079	\$ 1,415,828	\$ 1,926,877	\$ 1,926,877	\$ 1,350,417	\$ 1,986,515
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	223,561	98,142	225,694	135,174	283,353	283,353	100,387	217,759
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	64,275	20,282	60,867	29,330	38,965	38,965	36,144	81,441
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	61,099	31,539	52,823	45,983	80,739	80,739	56,478	76,075
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	78,551	28,775	108,156	42,424	85,880	85,880	67,251	105,810
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	141,165	33,505	137,418	77,564	18,093	18,093	79,608	149,196
10-22-10-530-020	WU - WRP - Admin - Retirement Contributions	133,668	86,718	114,722	123,620	76,019	76,019	103,863	101,756
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	143,440	79,660	158,296	114,814	155,270	155,270	98,254	130,156
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	162,603	80,397	186,257	112,698	200,022	200,022	153,798	174,565
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	130,487	77,348	130,696	105,813	156,219	156,219	100,911	113,898
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	78,128	24,213	43,856	32,782	85,515	85,515	34,020	45,645
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	51,310	32,243	53,924	56,916	52,744	52,744	35,672	48,583
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	667,611	380,593	705,370	538,710	694,058	694,058	484,031	741,631
530-030	Life and Health Insurance	\$ 677,955	\$ 574,613	\$ 689,383	\$ 588,099	\$ 677,290	\$ 677,290	\$ 615,944	\$ 911,508
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	55,742	53,881	77,977	53,894	82,605	82,605	39,633	59,251
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	16,052	11,620	20,165	8,111	10,910	10,910	12,732	18,231
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	11,232	5,823	1,227	667	11,710	11,710	13,698	29,398
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	28,477	21,860	37,944	26,563	23,599	23,599	26,503	44,097
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	43,262	20,276	56,263	26,635	66,498	66,498	37,484	66,145
10-22-10-530-030	WU - WRP - Admin - Life and Health Insurance	64,083	56,018	35,733	47,946	21,850	21,850	43,240	36,747
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	50,161	39,838	41,543	47,005	41,586	41,586	53,403	94,075
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	61,451	61,439	76,641	48,246	76,642	76,642	68,408	84,668
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	48,463	56,027	58,530	60,148	58,530	58,530	49,063	56,818
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	13,890	4,671	4,627	(2,123)	4,627	4,627	34,020	24,351
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	19,694	20,673	12,323	18,829	12,322	12,322	8,189	24,351
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	265,448	222,487	266,410	252,178	266,411	266,411	229,571	373,376
530-040	Workers Compensation	\$ -	\$ 2,948	\$ -	\$ 2,270	\$ 1	\$ 1	\$ -	\$ -
10-30-20-530-040	WU - Bill - Collection - Workers Compensation	-	-	-	2,270	-	-	-	-
10-40-30-530-040	WU - Ops - Source - Workers Compensation	-	2,948	-	-	1	1	-	-
530-050	Unemployment Compensation	\$ -	\$ 11,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-530-050	WU - IT - Admin - Unemployment Compensation	-	7,119	-	1,174	-	-	-	-
10-30-20-530-050	WU - Bill - Collection - Unemployment Compensation	-	4,386	-	-	-	-	-	-

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
530-060	Post-Employment Benefits (OPEB)	\$ 1,143,000	\$ 402,603	\$ 1,058,000	\$ 545,489	\$ 1,058,000	\$ 1,058,000	\$ 1,070,105	\$ 1,085,000
10-01-10-530-060	WU - Admin - Admin - OPEB	132,615	39,740	130,021	53,942	114,560	114,560	79,069	82,606
10-02-10-530-060	WU - IT - Admin - OPEB	37,266	10,015	31,587	11,523	38,670	38,670	28,463	25,417
10-10-40-530-060	WU - Qual - Purification - OPEB	39,270	12,869	30,452	13,692	36,299	36,299	44,477	40,976
10-20-10-530-060	WU - Eng - Admin - OPEB	49,668	11,751	62,172	23,782	44,676	44,676	52,974	61,464
10-21-10-530-060	WU - Const - Admin - OPEB	89,695	13,781	78,655	27,005	88,338	88,338	62,724	92,195
10-22-10-530-060	WU - WRP - Admin -OPEB	84,319	35,399	62,719	41,777	44,283	44,283	81,795	51,220
10-30-20-530-060	WU - Bill - Collection - OPEB	83,646	32,513	84,176	37,102	79,347	79,347	77,365	107,960
10-31-10-530-060	WU - Acctg - Admin - OPEB	95,399	34,430	99,253	42,384	85,030	85,030	121,130	97,165
10-40-30-530-060	WU - Ops - Source - OPEB	83,965	32,019	75,738	49,596	88,615	88,615	79,469	62,406
10-40-40-530-060	WU - Ops - Purification - OPEB	44,603	11,974	19,571	9,684	40,908	40,908	33,384	26,746
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	31,688	13,216	29,997	19,259	31,585	31,585	28,092	26,746
10-40-60-530-060	WU - Ops - TandD - OPEB	370,866	154,896	353,659	215,743	365,689	365,689	381,163	410,099
540-010	Professional Services - General	\$ 4,092,150	\$ 1,176,829	\$ 4,353,100	\$ 1,737,998	\$ 4,295,601	\$ 9,021,722	\$ 1,152,535	\$ 4,821,283
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	305,300	69,784	406,500	52,834	317,000	403,730	12,761	454,500
10-02-10-540-010	WU - IT - Admin - Professional Services - General	70,000	40,861	580,000	159,934	565,000	916,542	216,644	971,582
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	45,250	43,136	-	2,375	-	8,758	2,839	-
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	245,000	261,581	2,925,000	177,697	3,372,000	4,713,280	618,510	3,345,000
10-21-10-540-010	WU - Const - Admin - Professional Services - General	1,000,000	277,239	-	279,468	-	1,959,602	595	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	1,635,000	396,274	-	640,637	-	843,172	293,436	-
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	-	-	-	6,746	1	1,780	-	1
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	241,600	44,942	41,600	10,753	41,600	174,858	7,750	50,200
10-40-60-540-010	WU - Ops - TandD - Professional Services - General	550,000	43,012	400,000	407,554	-	-	-	-
540-020	Professional Services - Accounting and Auditing	\$ 106,800	\$ 74,100	\$ 120,000	\$ 123,742	\$ 140,000	\$ 120,000	\$ 84,631	\$ 118,000
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	106,800	74,100	120,000	123,742	140,000	120,000	84,631	118,000
541-010	Other Services	\$ 51,800	\$ 48,548	\$ 77,200	\$ 132,818	\$ 77,200	\$ 77,200	\$ 34,575	\$ 60,000
10-01-10-541-010	WU - Admin - Admin - Other Services	1,500	82	-	93,456	-	-	45	-
10-30-20-541-010	WU - Bill - Collection - Other Services	26,700	24,618	33,200	14,250	33,200	33,200	16,303	33,000
10-31-10-541-010	WU - Acctg - Admin - Other Services	21,600	23,315	42,000	22,947	42,000	42,000	17,677	25,000
10-40-60-541-010	WU - Ops - TandD - Other Services	2,000	533	2,000	2,165	2,000	2,000	550	2,000
541-020	Billing Costs	\$ 214,556	\$ 165,759	\$ 223,790	\$ 180,624	\$ 259,030	\$ 259,030	\$ 155,916	\$ 197,652
10-30-20-541-020	WU - Bill - Collection - Billing Costs	214,556	165,759	223,790	180,624	259,030	259,030	155,916	197,652
542-010	Public Relations - General	\$ 82,900	\$ 79,961	\$ 90,950	\$ 95,193	\$ 106,760	\$ 112,147	\$ 74,950	\$ 84,600
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	82,900	79,961	90,950	95,193	106,760	112,147	74,950	84,600
542-020	Procurement Advertising	\$ 10,000	\$ 9,677	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 2,500
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	10,000	9,677	5,000	-	5,000	5,000	-	2,500
543-000	Communication Services	\$ 138,780	\$ 110,846	\$ 145,312	\$ 112,695	\$ 171,110	\$ 189,608	\$ 88,758	\$ 154,440
10-02-10-543-000	WU - IT - Admin - Communication Services	91,696	97,472	87,828	112,695	105,003	114,252	65,806	102,440
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	47,084	13,374	57,484	-	66,107	75,356	22,952	52,000
544-000	Freight and Postage	\$ 4,600	\$ 1,585	\$ 11,000	\$ 5,291	\$ 9,100	\$ 12,244	\$ 1,106	\$ 9,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	3,100	-	5,000	4,312	6,100	8,100	120	6,000
10-02-10-544-000	WU - IT - Admin - Freight and Postage	-	248	-	-	-	-	35	-
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	-	-	3,000	-	3,000	3,000	951	3,000
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	1,500	1,337	3,000	979	-	1,144	-	-

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
545-000	Rentals and Leases	\$ 134,100	\$ 113,498	\$ 153,600	\$ 57,910	\$ 137,625	\$ 192,163	\$ 79,199	\$ 117,250
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	50,900	42,239	67,100	13,366	65,400	65,400	29,555	53,000
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	33,200	56,101	36,500	36,453	42,225	93,954	30,696	34,250
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	50,000	15,158	50,000	8,091	30,000	32,809	18,948	30,000
546-000	Insurance	\$ 5,000	\$ 147,420	\$ 130,000	\$ 83,661	\$ 130,000	\$ 130,000	\$ 187,746	\$ 200,000
10-01-10-546-000	WU - Admin - Admin - Insurance	5,000	147,420	130,000	83,661	130,000	130,000	187,746	200,000
547-000	County Service Charge	\$ 2,174,298	\$ 2,215,302	\$ 2,201,634	\$ 2,228,166	\$ 2,236,126	\$ 2,236,126	\$ 1,671,125	\$ 2,228,447
10-00-10-547-000	WU - County Service Charge	2,174,298	2,215,302	2,201,634	2,228,166	2,236,126	2,236,126	1,671,125	2,228,447
550-000	Subscription Based Information Technology Arrangements (SBITAs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799,180
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	-	-	-	-	-	-	-	704,180
10-31-10-550-000	WU - Acctg- Admin - Subscription Based IT Arrangements	-	-	-	-	-	-	-	95,000
551-000	Utility Services	\$ 2,871,500	\$ 2,909,551	\$ 3,147,500	\$ 2,924,938	\$ 3,442,271	\$ 3,454,803	\$ 2,245,141	\$ 3,564,839
10-01-10-551-000	WU - Admin - Admin - Utility Services	171,500	144,567	179,800	153,240	195,901	208,433	124,066	161,400
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	2,700,000	2,764,984	2,967,700	2,771,698	3,246,370	3,246,370	2,121,075	3,403,439
560-000	Repairs and Maintenance - Water System	\$ 211,000	\$ 240,374	\$ 360,000	\$ 282,906	\$ 540,000	\$ 441,598	\$ 151,040	\$ 585,000
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	-	-	-	-	-	-	-	205,000
10-40-50-560-000	WU - Ops - Source - Repairs and Maintenance - Water System	40,000	24,271	40,000	31,272	40,000	217,834	111,355	40,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	171,000	216,103	320,000	251,634	500,000	223,764	39,685	340,000
561-000	Repairs and Maintenance - Other than Water System	\$ 1,077,300	\$ 629,250	\$ 1,334,489	\$ 531,534	\$ 1,468,063	\$ 2,154,579	\$ 620,508	\$ 520,100
10-01-10-561-000	WU - Admin - Admin - Repairs and Maintenance - Other than Water System	-	-	-	(619)	-	-	-	-
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	547,100	271,083	834,489	365,098	959,663	1,571,383	515,906	306,700
10-02-20-561-000	WU-IT-Collection- - Repairs and Maintenance - Other than Water System	-	174,720	-	-	-	-	-	-
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	4,000	6,481	-	2,062	-	4,213	-	-
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	-	-	5,000	2,201	5,000	5,000	1,282	10,000
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	526,200	176,966	495,000	162,792	503,400	573,983	103,320	203,400
562-000	Office Supplies	\$ 22,000	\$ 18,076	\$ 29,000	\$ 10,699	\$ 29,000	\$ 29,201	\$ 4,575	\$ -
10-01-10-562-000	WU - Admin - Admin - Office Supplies	-	-	-	-	-	-	-	-
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	22,000	18,076	29,000	10,699	29,000	29,201	4,575	-

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
563-000	Operating Supplies	\$ 543,220	\$ 1,050,892	\$ 622,380	\$ 1,313,864	\$ 784,890	\$ 868,008	\$ 513,791	\$ 957,160
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	5,000	12,207	10,000	5,191	7,500	15,363	5,040	25,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	58,000	52,771	53,000	58,270	58,000	73,305	23,966	185,000
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	15,000	14,056	-	11,817	-	1,222	-	-
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	300	686	26,000	20,705	26,000	26,895	28,914	35,000
10-21-10-563-000	WU - Const - Admin - Operating Supplies	4,500	2,193	-	-	-	895	-	-
10-22-10-563-000	WU - WRP - Admin - Operating Supplies	1,000	1,549	-	38	-	-	-	-
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	4,500	24,304	6,500	8,094	7,150	7,994	150	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	3,000	4,608	4,000	6,340	4,000	4,000	9,149	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	60,000	101,253	60,000	62,360	80,000	80,060	40,192	80,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	101,920	184,052	152,880	109,881	191,440	229,286	98,775	181,360
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	35,000	89,701	35,000	57,593	90,000	94,334	24,181	75,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	255,000	563,512	275,000	973,575	320,800	334,654	283,424	368,800
563-010	Operating Supplies Inventory Stock	\$ 379,500	\$ -	\$ 20,000	\$ 32,698	\$ 1,360,000	\$ 3,720,219	\$ 831,844	\$ 2,135,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	1,500	-	20,000	32,698	-	40,000	40,000	13,088
10-40-60-563-010	WU - Ops - TandD - Operating Supplie - Invty. Stock	378,000	-	-	-	1,320,000	3,680,219	818,756	2,095,000
564-000	Fuel	\$ 122,500	\$ 157,981	\$ 175,000	\$ 160,832	\$ 192,500	\$ 202,865	\$ 122,585	\$ 192,500
10-40-60-564-000	WU - Ops - TandD - Fuel	122,500	157,981	175,000	160,832	192,500	202,865	122,585	192,500
565-000	Bulk Water Purchase	\$ 1,820,176	\$ 1,809,198	\$ 1,918,185	\$ 1,834,977	\$ 1,934,935	\$ 1,962,913	\$ 1,223,256	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase (Reclass)	1,820,176	1,808,884	1,918,185	1,834,977	1,934,935	1,962,913	1,223,256	1,934,935
10-40-60-565-000	WU - Ops - TandD - Bulk Water Purchase	-	314	-	-	-	-	-	-
570-010	Books, Publications, Subscriptions, and Memberships	\$ 27,630	\$ 24,011	\$ 29,980	\$ 20,632	\$ 29,660	\$ 29,660	\$ 11,544	\$ 26,170
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	21,270	21,433	23,370	19,332	23,050	23,050	11,544	21,170
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	500	-	500	1,000	500	500	-	-
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	-	-	5,000	-	5,000	5,000	-	4,000
10-21-10-570-010	WU - Const - Admin - Books, Publications, Subscriptions, and Memberships	850	987	-	-	-	-	-	-
10-22-10-570-010	WU - WRP - Admin - Books, Publications, Subscriptions, and Memberships	3,900	1,291	-	-	-	-	-	-
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	350	-	300	150	300	300	-	-
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	760	300	810	150	810	810	-	1,000
10-40-60-570-010	WU - Ops - TandD - Books, Publications, Subscriptions, and Memberships	-	-	-	-	-	-	-	-
570-020	Books, Publications, Subscriptions, and Memberships Board	\$ 595	\$ 227	\$ 600	\$ 225	\$ 600	\$ 600	\$ 560	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	595	227	600	225	600	600	560	600

Operating Expense Detail

		FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actuals as of 4/30/2024	FY 2025 Proposed Budget
OPERATING EXPENSES (Detail)									
571-010	Training and Development	\$ 85,650	\$ 49,303	\$ 89,100	\$ 41,613	\$ 99,100	\$ 99,100	\$ 27,056	\$ 67,250
10-01-10-571-010	WU - Admin - Admin - Training and Development	26,500	3,138	15,500	8,091	15,500	15,500	-	8,250
10-02-10-571-010	WU - IT - Admin - Training and Development	2,000	626	6,600	66	6,600	6,600	-	-
10-10-40-571-010	WU - Qual - Purification - Training and Development	1,600	-	5,000	-	-	-	-	-
10-20-10-571-010	WU - Eng - Admin - Training and Development	500	-	26,000	660	26,000	26,000	2,553	10,000
10-21-10-571-010	WU - Const - Admin - Training and Development	3,300	-	-	-	-	-	-	-
10-22-10-571-010	WU - WRP - Admin - Training and Development	18,000	1,824	-	-	-	-	-	-
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	-	3,000	-	3,000	3,000	-	3,000
10-31-10-571-010	WU - Acctg - Admin - Training and Development	5,750	1,764	3,000	-	3,000	3,000	-	1,000
10-40-60-571-010	WU - Ops - TandD - Training and Development	25,000	41,951	30,000	32,796	45,000	45,000	24,503	45,000
572-010	Travel and Per Diem	\$ 59,900	\$ 22,357	\$ 163,100	\$ 62,689	\$ 195,960	\$ 195,960	\$ 59,935	\$ 173,350
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	59,900	21,148	53,130	36,195	83,740	83,740	36,307	56,100
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	-	-	15,000	1,622	17,250	17,250	-	-
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	-	-	65,250	23,137	65,250	65,250	22,683	65,250
10-21-10-572-010	WU - Const - Admin - Travel and Per Diem	-	-	-	-	-	-	20	-
10-22-10-572-010	WU - WRP - Admin - Travel and Per Diem	-	-	-	20	-	-	-	-
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	-	-	5,000	-	5,000	5,000	-	1,000
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	-	214	5,720	-	5,720	5,720	-	6,000
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	-	995	19,000	1,715	19,000	19,000	925	45,000
572-020	Travel and Per Diem - Board	\$ 7,280	\$ 3,289	\$ 13,250	\$ 6,293	\$ 17,315	\$ 17,315	\$ 2,566	\$ 17,000
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	7,280	3,289	13,250	6,293	17,315	17,315	2,566	17,000
573-010	Meeting Expense	\$ 22,200	\$ 4,939	\$ 42,170	\$ 12,019	\$ 65,433	\$ 65,433	\$ 11,987	\$ 60,100
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	17,500	4,939	16,970	8,219	40,233	40,233	7,244	42,000
10-02-10-573-010	WU - IT - Admin - Meeting Expense	-	-	8,000	966	8,000	8,000	-	-
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	200	-	16,000	2,834	16,000	16,000	4,743	16,000
10-22-10-573-010	WU - WRP - Admin - Meeting Expense	4,500	-	-	-	-	-	-	-
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	-	-	600	-	600	600	-	600
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	-	-	600	-	600	600	-	1,500
573-020	Meeting Expense - Board	\$ 2,000	\$ 1,561	\$ 6,500	\$ 4,294	\$ 5,200	\$ 5,200	\$ 4,294	\$ 9,950
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	2,000	1,561	6,500	4,294	5,200	5,200	4,294	9,950
582-000	Interest Expense	\$ 2,746,022	\$ 2,746,022	\$ 2,619,332	\$ 2,531,593	\$ 2,408,211	\$ 2,408,211	\$ 1,937,944	\$ 2,228,718
10-00-00-582-000	WU - Interest Expense	2,746,022	2,746,022	2,619,332	2,531,593	2,408,211	2,408,211	1,937,944	2,228,718
Water Utility Fund Bond and Loan Repayment		\$ 5,170,095	\$ 5,170,095	\$ 4,961,483	\$ 4,961,483	\$ 5,099,969	\$ 5,099,969	\$ 5,049,106	\$ 5,261,770
682-000	Debt Principal Repayment	\$ 5,170,095	\$ 5,170,095	\$ 4,961,483	\$ 4,961,483	\$ 5,099,969	\$ 5,099,969	\$ 5,049,106	\$ 5,261,770
10-00-00-682-000	WU - Debt Principal Repayment	5,170,095	5,170,095	4,961,483	4,961,483	5,099,969	5,099,969	5,049,106	5,261,770
Water Utility Fund - Non Cash Operating Expenses		\$ 7,900,803	\$ 6,970,096	\$ 7,399,379	\$ 6,871,549	\$ 6,884,039	\$ 6,884,039	\$ 3,844,412	\$ 6,979,000
10-00-90-580-000	WU - Depreciation - Depreciation	7,190,082	6,861,194	7,190,082	6,792,527	6,900,000	6,900,000	3,836,432	6,900,000
10-00-90-581-000	WU - Depreciation - Amortization	752,653	159,620	235,859	105,674	33,780	33,780	41,182	106,000
10-00-90-582-000	WU - Bond Inflows & Outflows	(41,932)	(50,718)	(26,562)	(26,652)	(49,741)	(49,741)	(33,202)	(27,000)

ADMINISTRATION

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
510-101	Salaries and Wages	\$ 756,259	\$ 1,119,504	\$ 1,119,504	\$ 587,055	\$ 1,246,668
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	648,226	836,982	836,982	436,555	907,329
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	108,033	282,522	282,522	150,500	339,339
510-020	Temporary Assignment	\$ 15,986	\$ 2,500	\$ 2,500	\$ 3,408	\$ 2,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	609	2,000	2,000	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	15,377	500	500	3,408	500
510-030	Overtime	\$ 103,574	\$ 50,000	\$ 50,000	\$ 86,948	\$ 50,000
10-01-10-510-030	WU - Admin - Admin - Overtime	46,712	20,000	20,000	12,910	20,000
10-02-10-510-030	WU - IT - Admin - Overtime	56,862	30,000	30,000	74,038	30,000
520-040	Vacation & Compensatory Time Payout	\$ -	\$ 100,000	\$ 100,000	\$ 7,461	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	-	100,000	100,000	7,461	100,000
530-010	FICA	\$ 63,950	\$ 76,450	\$ 76,450	\$ 49,120	\$ 99,387
10-01-10-530-010	WU - Admin - Admin - FICA	50,363	64,029	64,029	32,115	71,094
10-02-10-530-010	WU - IT - Admin - FICA	13,587	12,421	12,421	17,005	28,293
530-020	Retirement Contributions	\$ 164,504	\$ 322,318	\$ 322,318	\$ 136,531	\$ 299,200
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	135,174	283,353	283,353	100,387	217,759
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	29,330	38,965	38,965	36,144	81,441
530-030	Life and Health Insurance	\$ 62,005	\$ 93,515	\$ 93,515	\$ 52,365	\$ 77,482
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	53,894	82,605	82,605	39,633	59,251
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	8,111	10,910	10,910	12,732	18,231
530-040	Workers Compensation	\$ 1,174	\$ -	\$ -	\$ -	\$ -
10-02-10-530-050	WU - IT - Admin - Unemployment Compensation	1,174	-	-	-	-
530-060	OPEB	\$ 65,465	\$ 153,230	\$ 153,230	\$ 107,532	\$ 108,023
10-01-10-530-060	WU - Admin - Admin - OPEB	53,942	114,560	114,560	79,069	82,606
10-02-10-530-060	WU - IT - Admin - OPEB	11,523	38,670	38,670	28,463	25,417
540-010	Professional Service	\$ 212,768	\$ 882,000	\$ 1,320,272	\$ 229,405	\$ 1,426,082
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	52,834	317,000	403,730	12,761	454,500
10-02-10-540-010	WU - IT - Admin - Professional Services - General	159,934	565,000	916,542	216,644	971,582
541-010	Other Services	\$ 93,456	\$ -	\$ -	\$ 45	\$ -
10-01-10-541-010	WU - Admin - Admin - Other Services	93,456	-	-	45	-
542-010	Public Relations - General	\$ 95,193	\$ 106,760	\$ 112,147	\$ 74,950	\$ 84,600
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	95,193	106,760	112,147	74,950	84,600

ADMINISTRATION

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
542-020	Procurement Advertising	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 2,500
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	-	5,000	5,000	-	2,500
543-000	Communication Services	\$ 112,695	\$ 171,110	\$ 189,608	\$ 88,758	\$ 154,440
10-02-10-543-000	WU - IT - Admin - Communication Services	112,695	105,003	114,252	65,806	102,440
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	-	66,107	75,356	22,952	52,000
544-000	Freight and Postage	\$ 4,312	\$ 6,100	\$ 8,100	\$ 155	\$ 6,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	4,312	6,100	8,100	120	6,000
10-02-10-544-000	WU - IT - Admin - Freight and Postage	-	-	-	35	-
545-000	Rentals and Leases	\$ 49,819	\$ 107,625	\$ 159,354	\$ 60,251	\$ 87,250
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	13,366	65,400	65,400	29,555	53,000
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	36,453	42,225	93,954	30,696	34,250
546-000	Insurance	\$ 83,661	\$ 130,000	\$ 130,000	\$ 187,746	\$ 200,000
10-01-10-546-000	WU - Admin - Admin - Insurance	83,661	130,000	130,000	187,746	200,000
550-000	Subscription Based IT Arrangements (SBITAs)	\$ -	\$ -	\$ -	\$ -	\$ 704,180
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	-	-	-	-	704,180
551-000	Utility Services	\$ 153,240	\$ 195,901	\$ 208,433	\$ 124,066	\$ 161,400
10-01-10-551-000	WU - Admin - Admin - Utility Services	153,240	195,901	208,433	124,066	161,400
561-000	Repairs and Maintenance - Other than Water System	\$ 364,479	\$ 959,663	\$ 1,571,383	\$ 515,906	\$ 306,700
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	364,479	959,663	1,571,383	515,906	306,700
563-000	Operating Supplies	\$ 63,461	\$ 65,500	\$ 88,668	\$ 29,006	\$ 210,000
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	5,191	7,500	15,363	5,040	25,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	58,270	58,000	73,305	23,966	185,000
570-010	Books, Publications, Subscriptions, and Memberships	\$ 20,332	\$ 23,550	\$ 23,550	\$ 11,544	\$ 21,170
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	19,332	23,050	23,050	11,544	21,170
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	1,000	500	500	-	-
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 225	\$ 600	\$ 600	\$ 560	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	225	600	600	560	600

ADMINISTRATION

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
571-010	Training and Development	\$ 8,157	\$ 22,100	\$ 22,100	\$ -	\$ 8,250
10-01-10-571-010	WU - Admin - Admin - Training and Development	8,091	15,500	15,500	-	8,250
10-02-10-571-010	WU - IT - Admin - Training and Development	66	6,600	6,600	-	-
572-010	Travel and Per Diem	\$ 37,817	\$ 100,990	\$ 100,990	\$ 36,307	\$ 56,100
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	36,195	83,740	83,740	36,307	56,100
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	1,622	17,250	17,250	-	-
572-020	Travel and Per Diem - Board	\$ 6,293	\$ 17,315	\$ 17,315	\$ 2,566	\$ 17,000
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	6,293	17,315	17,315	2,566	17,000
573-010	Meeting Expense	\$ 9,185	\$ 48,233	\$ 48,233	\$ 7,244	\$ 42,000
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	8,219	40,233	40,233	7,244	42,000
10-02-10-573-010	WU - IT - Admin - Meeting Expense	966	8,000	8,000	-	-
573-020	Meeting Expense - Board	\$ 4,294	\$ 5,200	\$ 5,200	\$ 4,294	\$ 9,950
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	4,294	5,200	5,200	4,294	9,950

\$ 2,552,304 \$ 4,765,164 \$ 5,928,470 \$ 2,403,223 \$ 5,481,482

General Expenses - Admin

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Utility Fund		752,745	561,672	1,022,120	583,902	1,069,299	1,133,811	496,798	1,142,070
10-01-10-540-010	WU/Admin/Admin/Professional Services - General	\$ 305,300	\$ 69,784	\$ 406,500	\$ 52,834	\$ 367,000	\$ 403,730	\$ 12,761	\$ 454,500
10-01-10-541-010	WU/Admin/Admin/Other Services - General (not used)	\$ 1,500	\$ 82	\$ -	\$ 93,456	\$ -	\$ -	\$ 45	\$ -
10-01-10-542-010	WU/Admin/Admin/Public Relations	\$ 82,900	\$ 79,961	\$ 90,950	\$ 95,193	\$ 106,760	\$ 112,147	\$ 74,950	\$ 84,600
10-01-10-542-020	WU/Admin/Admin/Procurement Advertising	\$ 10,000	\$ 9,677	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 2,500
10-01-50-543-000	WU/Admin/Admin/Communication Services (not used)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-01-10-544-000	WU/Admin/Admin/Freight and Postage Services	\$ 3,100	\$ -	\$ 5,000	\$ 4,312	\$ 6,100	\$ 8,100	\$ 120	\$ 6,000
10-01-10-545-000	WU/Admin/Admin/Rentals and Leases	\$ 50,900	\$ 42,239	\$ 67,100	\$ 13,366	\$ 65,400	\$ 65,400	\$ 29,555	\$ 53,000
10-01-10-546-000	WU/Admin/Admin/Insurance	\$ 5,000	\$ 147,420	\$ 130,000	\$ 83,661	\$ 130,000	\$ 130,000	\$ 187,746	\$ 200,000
10-01-10-551-000	WU/Admin/Admin/Utility Services	\$ 171,500	\$ 144,567	\$ 179,800	\$ 153,240	\$ 195,901	\$ 208,433	\$ 124,066	\$ 161,400
10-01-10-563-000	WU/Admin/Admin/Operating Supplies	\$ 5,000	\$ 12,207	\$ 10,000	\$ 5,191	\$ 7,500	\$ 15,363	\$ 5,040	\$ 25,000
10-01-10-570-010	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships	\$ 21,270	\$ 21,433	\$ 21,820	\$ 19,332	\$ 23,050	\$ 23,050	\$ 11,544	\$ 21,170
10-01-10-570-020	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board	\$ 595	\$ 227	\$ 600	\$ 225	\$ 600	\$ 600	\$ 560	\$ 600
10-01-10-571-010	WU/Admin/Admin/Training and Development	\$ 26,500	\$ 3,138	\$ 15,500	\$ 8,091	\$ 15,500	\$ 15,500	\$ -	\$ 8,250
10-01-10-572-010	WU/Admin/Admin/Travel and Per Diem	\$ 59,900	\$ 21,148	\$ 53,130	\$ 36,195	\$ 83,740	\$ 83,740	\$ 36,307	\$ 56,100
10-01-10-572-020	WU/Admin/Admin/Travel and Per Diem - Board	\$ 7,280	\$ 3,289	\$ 13,250	\$ 6,293	\$ 17,315	\$ 17,315	\$ 2,566	\$ 17,000
10-01-10-573-010	WU/Admin/Admin/Registration and Meeting Expense	\$ -	\$ 4,939	\$ 16,970	\$ 8,219	\$ 40,233	\$ 40,233	\$ 7,244	\$ 42,000
10-01-10-573-020	WU/Admin/Admin/Registration and Meeting Expense - Board	\$ 2,000	\$ 1,561	\$ 6,500	\$ 4,294	\$ 5,200	\$ 5,200	\$ 4,294	\$ 9,950
	SUMMARY OF OPERATING EXPENSES	\$ 752,745	\$ 561,672	\$ 1,022,120	\$ 583,902	\$ 1,069,299	\$ 1,133,811	\$ 496,798	\$ 1,142,070
	SUMMARY OF CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 752,745	\$ 561,672	\$ 1,022,120	\$ 583,902	\$ 1,069,299	\$ 1,133,811	\$ 496,798	\$ 1,142,070

TOTAL: WU/Admin/Admin/Professional Services - General \$ 305,300 \$ 69,784 \$ 406,500 \$ 52,834 \$ 367,000 \$ 403,730 \$ 12,761 \$ 454,500

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Special Counsel		\$ 25,000		\$ 25,000		\$ 25,000			\$ 25,000
Legislative Liaison	Pursue Federal/State Funding Opportunities	\$ 40,000		\$ 40,000		\$ 40,000			\$ 65,000
Leadership Kaua'i Training	moved to training & development	\$ 4,000		\$ -					
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	\$ -		\$ 150,000					\$ -
HR Related Services	Drug & Alcohol Medical Testing	\$ 800		\$ 1,500		\$ 1,500			\$ 1,500
Safety Program	Professional review	\$ 75,000		\$ 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
Document Scanning/Disposal	Document scanning/disposal	\$ 150,000		\$ 100,000		\$ 100,000			\$ 10,000
Investigative Services	Personnel related tasks			\$ 75,000		\$ 75,000			\$ 50,000
Board Approved Grants	East & West Kauai Soil and Water Conservation Districts (SWCD), Kauai Watershed Alliance (KWA)								\$ 257,500
Title Search	Assets, Misc.					\$ 50,000			\$ 20,000
Grant Consultant	Training and grant program development					\$ 50,000			

TOTAL: WU/Admin/Admin/Other Services - General (not used) \$ 1,500 \$ 82 \$ - \$ 93,456 \$ - \$ - \$ 45 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Alarm Service	moved to ops	\$ 1,500							
Solid Waste Disposal Services	Garden Island Disposal								

TOTAL: WU/Admin/Admin/Public Relations \$ 82,900 \$ 79,961 \$ 90,950 \$ 95,193 \$ 106,760 \$ 112,147 \$ 74,950 \$ 84,600

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Public Relations Programs	Advertising; Promotional & Education Materials (logo items, giveaways, publications, brochures, meeting supplies, presentation supplies, displays, etc.)	\$ 51,800		\$ 64,450		\$ 65,660			\$ 50,000
Project WET	Make-A-Splash, Project WET Outreach	\$ 9,000		\$ 18,000		\$ 20,000			\$ 20,000
Water Conservation District (EWSWD)	Grant	\$ 7,500		\$ 7,500		\$ 7,500			
Cultural Services	Blessing, Info, etc.	\$ 1,500		\$ 1,000		\$ 500			\$ 1,500
Blackboard Connect CTY	Contract for County Mass Notification System - Blackboard Connect CTY	\$ 13,100				\$ 13,100			\$ 13,100

TOTAL: WU/Admin/Admin/Procurement Advertising \$ 10,000 \$ 9,677 \$ 5,000 \$ - \$ 5,000 \$ 5,000 \$ - \$ 2,500

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Publications	All Divisions - Legal Ads for Solicitation, Public Notices for Projects, Proposals for all Divisions including Board Notices	\$ 10,000		\$ 5,000		\$ 5,000			\$ 2,500

TOTAL: WU/Admin/Admin/Freight and Postage Services \$ 3,100 \$ - \$ 5,000 \$ 4,312 \$ 6,100 \$ 8,100 \$ 120 \$ 6,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 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)	\$ 3,000	\$ 2,000	\$ 5,000		\$ 6,000			\$ 6,000
Postal Box Rental									
Bureau Copy Request		\$ 100				\$ 100			

TOTAL: WU/Admin/Admin/Rentals and Leases		\$ 50,900	\$ 42,239	\$ 67,100	\$ 13,366	\$ 65,400	\$ 65,400	\$ 29,555	\$ 53,000
Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	\$ 20,000		\$ 20,200		\$ 20,400			\$ 18,500
Lease Agreement with Grove Farm	Koloa Wells 16 A, B, & E	\$ 30,900		\$ 30,900		\$ 30,000			\$ 27,500
Grant of Easement - Na Aina Kai Botanical	Annual Lease - Easement for booster pump station on Waialapa			\$ 1,000		\$ 1,000			\$ 1,000
Lease agreement storage units				\$ 15,000		\$ 14,000			\$ 6,000

TOTAL: WU/Admin/Admin/Insurance

\$ 5,000 \$ 147,420 \$ 130,000 \$ 83,661 \$ 130,000 \$ 130,000 \$ 187,746 \$ 200,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Small Claims	Small Claims fund per Board Policy #25 authorizing the County Attorney to investigate, settle and pay all claims filed against the Board of Water Supply where such claims amount to \$10,000	\$ 5,000		\$ 5,000		\$ 5,000		\$ 3,594	\$ 5,000
Insurance and Bonds	DOW's portion of the County's annual insurance premium for coverage in excess of \$1M deductible	\$ -		\$ 125,000		\$ 125,000		\$ 184,152	\$ 195,000
Workers Compensation Settlements	Workers Comp, etc	\$ -		\$ -					

General Expenses - Admin

TOTAL: WU/Admin/Admin/Utility Services \$ 171,500 \$ 144,567 \$ 179,800 \$ 153,240 \$ 195,901 \$ 208,433 \$ 124,066 \$ 161,400

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Electricity	Front/Back Office & Microlab Building	\$ 160,000		\$ 168,000		\$ 183,792			\$ 144,000
Waste water	Puhi sewer & waste water	\$ 10,000		\$ 10,300		\$ 10,609			\$ 17,400
Solid Waste	Solid Waste Disposal	\$ 1,500		\$ 1,500		\$ 1,500			

TOTAL: WU/Admin/Admin/Operating Supplies \$ 5,000 \$ 12,207 \$ 10,000 \$ 5,191 \$ 7,500 \$ 15,363 \$ 5,040 \$ 25,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Supplies for all DOW	Copy Paper, Office Supplies, Freight, Janitorial Supplies, First Aid	\$ 5,000		\$ 10,000		\$ 7,500			\$ 25,000

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships \$ 21,270 \$ 21,433 \$ 21,820 \$ 19,332 \$ 23,050 \$ 23,050 \$ 11,544 \$ 21,170

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
AWWA Membership	Annual Membership Dues	\$ 3,900		\$ 4,000		\$ 4,000			\$ 4,000
Books and Subscriptions	Books for ALL DIVISIONS - Library, Subscriptions for TGI, STAR, ENR, Pacific Buisiness News, HR, Manuals, Guide books, etc.	\$ 2,000		\$ 2,000		\$ 3,200			\$ 1,000
Water Research Foundation	Annual Membership Dues	\$ 8,000		\$ 8,000		\$ 8,000			\$ 8,000
Hawaii State Bar Association	Annual Association Dues	\$ 550		\$ 550		\$ 550			\$ 550
Kauai Chamber of Commerce Membership	Annual Membership Dues								\$ 320
Hawaii Rural Water Association	Annual Membership Dues	\$ 6,500		\$ 6,750		\$ 6,750			\$ 6,750
Society for Human Resource Management	HR Membership Dues	\$ 100		\$ 360		\$ 360			\$ 360
International Public Management Association - HR	HR Membership Dues	\$ 220		\$ 160		\$ 190			\$ 190

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board \$ 595 \$ 227 \$ 600 \$ 225 \$ 600 \$ 600 \$ 560 \$ 600

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
AWWA Membership	Individual Membership Dues for Board Members (7)	\$ 595		\$ 600		\$ 600			\$ 600
Books and Subscriptions									

TOTAL: WU/Admin/Admin/Training and Development \$ 26,500 \$ 3,138 \$ 15,500 \$ 8,091 \$ 15,500 \$ 15,500 \$ - \$ 8,250

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Seminars & Workshops	Training & educational workshops	\$ 20,000		\$ 5,000		\$ 5,000			\$ 5,000
Recognition Program	Service recognition, employee of the year & SOP 56	\$ 6,500		\$ 6,500		\$ 6,500			\$ 3,250
Leadership Training	the budget was moved from 540-010			\$ 4,000		\$ 4,000			

TOTAL: WU/Admin/Admin/Travel and Per Diem \$ 59,900 \$ 21,148 \$ 53,130 \$ 36,195 \$ 83,740 \$ 83,740 \$ 36,307 \$ 56,100

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Administrative Training Conferences	Administrative staff (x4)								\$ 4,000
AWWA Washington DC	Manager & Chief Engineer or Designee			\$ 7,640		\$ 3,285			\$ 7,500
AWWA National Conference	Manager & Chief Engineer or Designee Denver, CO - Jun. 8-11, 2025 (x4)			\$ 6,920		\$ 15,580			\$ 14,000
AWWA Training Conferences	Manager & Chief Engineer or Designee (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)								\$ 17,000
Depositions/Litigations	Manager & Chief Engineer or Designee					\$ 1,000			\$ 1,000
IMLA Conference	Deputy County Attorney (6 nights) Orlando, FL - Sept. 25-29, 2024			\$ 2,020		\$ 4,005			\$ 4,600
IT Staff Travel	Travel accommodations and per diem for IT staff to attend training & meetings, i.e. ESRI, Cyber Security								\$ 5,000
WaterSmart Innovations Conference & Expo	Manager & Chief Engineer or Designee Sept. 2024 (Location and Dates TBD) (x2)			\$ 2,380		\$ 2,380			\$ 3,000
Legislature	Testimonies and Legislature Opening	\$ 2,500		\$ 1,160		\$ 800			
Water Security Advisory Group Act 172 Section 5	Manager & Chief Engineer or Designee	\$ 800							
Fresh Water Council	Manager & Chief Engineer or Designee	\$ 800		\$ 1,160		\$ 800			
Water Loss Control Committee Act 169, SB2645	Manager & Chief Engineer or Designee	\$ 800		\$ -					
HRWA Quarterly Meetings	Manager & Chief Engineer or Designee			\$ 1,160		\$ 800			
AWWA Water Infrastructure Conference & Exposition	September 9-14, 2023 (Philadelphia, PA) x 1			\$ 3,460		\$ 3,645			
AWWA Water Quality Technology Conference & Exposition	November 5-9, 2023 (Dallas, TX) x 1					\$ 4,005			
AWWA Water Loss Conference & Exposition	December 5-7, 2023 (Denver, CO) x 1					\$ 3,285			
AWWA/WEF Utility Management Conference	March TBA, 2024 (TBA x 1)			\$ 3,100		\$ 3,645			
HWWA Hawai'i Section Conference	All DOW - October 23-27, 2023 (Hawaii Island, HI) x 4					\$ 6,480			
AWWA Hawaii HWEA Pacific Water Conference	All DOW - February TBA, 2024 (Honolulu, HI) x 4			\$ 2,350		\$ 4,760			
HRWA Conference	All DOW - May TBA 2024 (Hawaii Island) x 6			\$ 6,360		\$ 8,860			
Project WET Conference	PR - August 7-11, 2023 (Cincinnati, OH) x 1			\$ 3,400		\$ 3,500			
Government Social Media	PR - March 2024 (Location TBA) x 1			\$ 3,000		\$ 3,000			
Wahine Forum Conference	All DOW			\$ 2,100		\$ 3,040			
Administrative Conference	Administrative Support Staff - TBA 2024 (Out-of-state) x 2			\$ 6,920		\$ 7,370			
PRSA - Public Affairs & Gov't Conference	PR - June 2024 (TBA) x 1					\$ 3,500			
AWWA-DC Fly in	Legislative visits x2								
Seminars & Workshops	Per diem and airfare for administration personnel (CHANGE TO ALL DOW EMPLOYEES) workshops and technical conferences and other educational workshops, human resources, public relations and attorney (see GL 571-010 for registration fees)	\$ 55,000				\$ 26,250			

TOTAL: WU/Admin/Admin/Travel and Per Diem - Board \$ 7,280 \$ 3,289 \$ 13,250 \$ 6,293 \$ 17,315 \$ 17,315 \$ 2,566 \$ 17,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
AWWA National Conference	Board Members (3) Denver, CO - Jun. 8-11, 2025	\$ 3,800		\$ 11,310		\$ 11,235			\$ 10,000
AWWA Hawaii HWEA Pacific Water Conference	Board Members (2) Honolulu, HI - Feb. 2025 (Date TBD)	\$ 1,740		\$ 1,940		\$ 2,440			\$ 3,000
HWVA Hawaii Section Conference	Board Member (7) (Kauai)	\$ 1,740				\$ 3,640			\$ 4,000

TOTAL: WU/Admin/Admin/Registration and Meeting Expense - Board \$ 2,000 \$ 1,561 \$ 6,500 \$ 4,294 \$ 5,200 \$ 5,200 \$ 4,294 \$ 9,950

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
AWWA National Conference	Registration			\$ 4,200		\$ 2,000			\$ 4,050
AWWA Hawaii HWEA Pacific Water Conference	Registration			\$ 1,100		\$ 1,000			\$ 1,200
HWWA Hawai'i Section Conference	Registration					\$ 1,000			\$ 3,500
Meals	Board Meetings	\$ 1,500		\$ 1,000					
Drinks and supplies	Board Meetings	\$ 500		\$ 200					
Meeting Supplies	Supplies to facilitate monthly Board meetings, various committee meetings and workshops					\$ 1,200			\$ 1,200

General Expenses - I.T.

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Utility Fund									
10-02-10-540-010	WU/IT/Admin/ Professional Services	\$ 70,000	\$ 40,861	\$ 580,000	\$ 159,934	\$ 565,000	\$ 916,542	\$ 216,644	\$ 971,582
10-02-10-543-000	WU/IT/Admin/Communication Services	\$ 83,360	\$ 97,472	\$ 87,828	\$ 112,695	\$ 105,003	\$ 114,252	\$ 65,806	\$ 102,440
10-02-50-543-000	WU/IT/Power/Pump/Communication Services	\$ 47,084	\$ 13,374	\$ 57,484	\$ -	\$ 66,107	\$ 75,356	\$ 22,952	\$ 52,000
10-02-10-544-000	WU/IT/Admin/Freight and Postage Services (not used)	\$ -	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -
10-02-10-545-000	WU/IT/Admin/Rentals and Leases	\$ 33,200	\$ 56,101	\$ 36,500	\$ 36,453	\$ 42,225	\$ 93,954	\$ 30,696	\$ 34,250
10-02-10-550-000	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,180
10-02-10-561-000	WU/IT/Admin/Repairs and Maintenance - Other than Water System	\$ 547,100	\$ 271,083	\$ 834,489	\$ 365,098	\$ 959,663	\$ 1,571,383	\$ 515,906	\$ 306,700
10-02-10-563-000	WU/IT/Admin/Operating Supplies	\$ 58,000	\$ 52,771	\$ 53,000	\$ 58,270	\$ 58,000	\$ 73,305	\$ 23,966	\$ 185,000
10-02-10-570-010	WU/IT/Admin/Books, Publications, Subscriptions, and Memberships	\$ 500	\$ -	\$ 500	\$ 1,000	\$ 500	\$ 500	\$ -	\$ -
10-02-10-571-010	WU/IT/Admin/Training and Development	\$ 2,000	\$ 626	\$ 6,600	\$ 66	\$ 6,600	\$ 6,600	\$ -	\$ -
10-02-10-572-010	WU/IT/Admin/Travel and Per Diem	\$ -	\$ -	\$ 15,000	\$ 1,622	\$ 17,250	\$ 17,250	\$ -	\$ -
10-02-10-573-010	WU/IT/Admin/Meeting Expense	\$ -	\$ -	\$ 8,000	\$ 966	\$ 8,000	\$ 8,000	\$ -	\$ -
	OPERATING EXPENSES	\$ 841,244	\$ 532,536	\$ 1,679,401	\$ 736,104	\$ 1,828,348	\$ 2,877,142	\$ 876,005	\$ 2,356,152
10-02-00-604-999	WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases	\$ 179,000	\$ 17,517	\$ 2,105,000	\$ 339,116	\$ 2,435,000	\$ 497,667	\$ 74,592	\$ 145,001
10-02-00-605-999	WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases	\$ -	\$ 22,930	\$ 72,000	\$ 61,729	\$ 70,000	\$ 70,000	\$ -	\$ 920,001
	SUMMARY OF CAPITAL PURCHASES	\$ 179,000	\$ 40,447	\$ 2,177,000	\$ 400,845	\$ 2,505,000	\$ 567,667	\$ 74,592	\$ 1,065,002
	SUMMARY OF OPERATING EXPENSES	\$ 841,244	\$ 532,536	\$ 1,679,401	\$ 736,104	\$ 1,828,348	\$ 2,877,142	\$ 876,005	\$ 2,356,152
	SUMMARY OF CAPITAL PURCHASES	\$ 179,000	\$ 40,447	\$ 2,177,000	\$ 400,845	\$ 2,505,000	\$ 567,667	\$ 74,592	\$ 1,065,002
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 1,020,244	\$ 572,983	\$ 3,856,401	\$ 1,136,949	\$ 4,333,348	\$ 3,444,809	\$ 950,597	\$ 3,421,154

TOTAL: WU/IT/Admin/ Professional Services \$ 70,000 \$ 40,861 \$ 580,000 \$ 159,934 \$ 565,000 \$ 916,542 \$ 216,644 \$ 971,582

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
As-Needed Technical Support		\$ 30,000		\$ 150,000		\$ 150,000			\$ 600,000
IT Strategic Plan - Project Management		\$ 25,000							
Network Security Maintenance		\$ 15,000		\$ 75,000		\$ 75,000			\$ 75,000
Financial System Upgrade	Upgrade of Microsoft GP and upgrade of Paramount WorkPlace with As-needed Technical Services (troubleshooting, training)			\$ 150,000		\$ 150,000			\$ 175,000
IT Strategic Plan - Review & Align Billing System Configuration	IT Strategic Plan - Review & Align Billing System Configuration			\$ 150,000		\$ 150,000			\$ 1
Evaluate/Replacement/maintenance Management Information System	Evaluate/Select Software, i.e. MPET			\$ 25,000		\$ 10,000			
Website Replacement	Develop DOW website			\$ 30,000		\$ 30,000			\$ 46,581
Security installation and testing									\$ 75,000

TOTAL: WU/IT/Admin/Communication Services \$ 83,360 \$ 97,472 \$ 87,828 \$ 112,695 \$ 105,003 \$ 114,252 \$ 65,806 \$ 102,440

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Frame Relay (128K)		\$ 2,700		\$ 2,835		\$ 3,260			\$ 3,500
Frame Relay (56K)		\$ 1,380		\$ 1,449		\$ 1,666			\$ 2,000
Main Telephone Lines		\$ 5,400		\$ 5,670		\$ 6,521			\$ 7,000
Bandwidth		\$ 30,000		\$ 31,500		\$ 36,225			\$ 38,000
Elevator; Panic Button; Fire Alarm	Admin, Microlab	\$ 3,780		\$ 3,969		\$ 4,564			\$ 5,000
Ops Fax Line; Microlab Fire Alarm; Fax Machine		\$ 1,800		\$ 1,890		\$ 2,174			\$ 1,500
Fax for front office building		\$ 600		\$ 630		\$ 725			\$ 1,500
Fire Alarm	2 Lines - Ops	\$ 1,080		\$ 1,134		\$ 1,304			
Frame Relay (AS400)		\$ 1,380		\$ 1,449		\$ 1,666			
Internet Connection		\$ 7,200		\$ 7,560		\$ 8,694			\$ 9,000
Lavanet		\$ 600		\$ 630		\$ 725			\$ 600
Long Distance Charges		\$ 1,440		\$ 1,512		\$ 1,739			\$ 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	\$ 24,000		\$ 27,600		\$ 31,740			\$ 24,000
Anticipated Inflation		\$ 2,000				\$ 4,000			\$ 7,500

TOTAL: WU/IT/Power/Pump/Communication Services \$ 47,084 \$ 13,374 \$ 57,484 \$ - \$66,107 \$75,356 \$ 22,952 \$ 52,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Frame Relay (56K) R065		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
SCADA Room		\$ 600		\$ 600		\$ 690			\$ 750
Haena Connection		\$ 600		\$ 600		\$ 690			\$ 750
Hanalei Connection		\$ 600		\$ 600		\$ 690			\$ 750
SCADA Alarm		\$ 600		\$ 600		\$ 690			\$ 750
Auto Dialer - Lihue		\$ 600		\$ 600		\$ 690			\$ 750
Lawai #2		\$ 600		\$ 600		\$ 690			\$ 750
Kekaha - Paua		\$ 600		\$ 600		\$ 690			\$ 750
Auto Dialer - Kilauea		\$ 600		\$ 600		\$ 690			\$ 750
SCADA Submaster - Kilauea		\$ 600		\$ 600		\$ 690			\$ 750
Hanamaulu Tank Circuit		\$ 360		\$ 360		\$ 414			\$ 500
Frame Relay (56K) Ornellas		\$ 1,380		\$ 1,380		\$ 1,587			\$ 1,750
Frame Relay (56K) Kalaheo		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
Frame Relay (56K) Koloa		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
Frame Relay (56K) Nonou		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
Frame Relay (56K) Eleele		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
Frame Relay (56K) Kekaha/Waimea		\$ 1,500		\$ 1,500		\$ 1,725			\$ 2,000
Frame Relay (56K) Kilauea		\$ 1,560		\$ 1,560		\$ 1,794			\$ 2,000
Haena Well Connection		\$ 600		\$ 600		\$ 690			\$ 750
Waipao/Kekaha Connection		\$ 360		\$ 360		\$ 414			\$ 500
Paua/Kekaha Connection		\$ 360		\$ 360		\$ 414			\$ 500
Hanamaulu Booster		\$ 600		\$ 600		\$ 690			\$ 750
Cell phones for standby personnel	Cell Phone for Operations Personnel; monthly services.	\$ 24,000		\$ 25,200		\$ 28,980			\$ 15,000
	phone upgrades 40			\$ 8,000		\$ 9,200			\$ -
	phone protection 40			\$ 1,200		\$ 1,380			\$ -
DSL Service for employee to access SCADA from home	2 DSL Services (12)	\$ 1,164		\$ 1,164		\$ 1,339			\$ -
HT SCADA Net	10M DIA								\$ 3,500
Anticipated Inflation		\$ 2,000		\$ 2,000		\$ 2,300			\$ 8,000

Note:
moved to account 10-02-10-563-000

TOTAL: WU/IT/Admin/Rentals and Leases \$ 33,200 \$ 56,101 \$ 36,500 \$ 36,453 \$42,225 \$93,954 \$ 30,696 \$34,250

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Copier Leases	Copiers/Printers	\$ 30,000		\$ 32,500		\$ 37,375			\$ 16,500
Copier usage fees	Xerox and Ricoh			\$ 1,000		\$ 1,150			\$ 2,750
PaperCut	Xerox sole source								\$ 1,200
Safe Deposit Box		\$ 200				\$ 250			\$ 300
Wide Format Scanner									\$ 10,000
Postage Machine/Scale Feeder		\$ 3,000		\$ 3,000		\$ 3,450			\$ 3,500
							\$ 50,000		

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Prithibi Consulting	CC&B Software, Cloud Hosting								\$ 370,000
Crowdstrike	299 endpoints								\$ 50,000
Cisco FLEX licensing	62 => 80 seats								\$ 18,000
O365 Enterprise E3	CDW 125 seats								\$ 50,000
O365 Threat Intelligence	CDW 125 seats								\$ 9,000
O365 Teams	CDW 125 seats								\$ 7,500
O365 Conf	CDW 20 seats; initiate meeting								\$ 750
MS Visio	CDW 9 seats								\$ 2,250
MS Teams	CDW 125 seats								\$ 7,500
Adobe Acrobat DC	SHI 55 seats								\$ 16,000
Adobe Creative Cloud	SHI 1 seat								\$ 900
Bluebeam	ENG - SHI 9 seats								\$ 5,200
AutoCAD	ENG - AutoCAD 2 seats								\$ 4,500
Innovyze	ENG - InfoWater Pro 1 seat								\$ 11,000
Cloud Backup - Rapid Recovery									\$ 34,580
Firewall									\$ 2,500
Splashtop									\$ 5,800
Rapid Recovery	VPLS 1 yr incl 2TB + 10 TB								\$ 9,500
Pairsoft	Paramount Workplace Year 2 of 3								\$ 9,100
Cyberlock									\$ 4,000
Zoom									\$ 3,600
Trimble Software									\$ 35,000
Carahsoft	OpenGov Cartegraph (Year 2 of 5)								\$ 40,000
Website hosting									\$ 1,500
Website maintenance									\$ 6,000

TOTAL: WU/IT/Admin/Repairs and Maintenance - Other than Water System \$ 547,100 \$ 271,083 \$ 834,489 \$ 365,098 \$ 959,663 \$ 1,571,383 \$ 515,906 \$ 306,700

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Dell Maintenance	Extension of Yearly Server Maintenance	\$ 24,000		\$ 24,000		\$ 27,600			\$ 27,600
ESRI	DOW supplement payment to County for use of ESRI (Engineering)	\$ 17,500		\$ 18,000		\$ 20,700			\$ 20,700
VoIP Phone	Hawaiian Tel	\$ 13,000		\$ 13,000		\$ 14,950			\$ 17,000
OCE Printer/Scanner	Engineering	\$ 9,000		\$ 9,000		\$ 10,350			\$ 12,000
Fire Suppression Systems	Admin-Ferwall FM-200 Fire Suppression System	\$ 3,000		\$ 3,000		\$ 3,450			\$ 5,000
SSL Certificate	Admin	\$ 1,000		\$ 1,000		\$ 1,150			\$ 1,400
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.			\$ 150,000		\$ 172,500			\$ 180,000
Veritas Backup Exec Silver - SCADA	SHI			\$ 2,040		\$ 2,345			\$ 3,000
SCADA - Wonderware									\$ 40,000
GCnB	GC&B Cloud Hosting	\$ 250,000		\$ 250,000		\$ 51,750	\$ 70,000		
Anti-Virus	CDW 200 seats	\$ 50,000		\$ 75,000		\$ 86,250	\$ 370,000		
Project Management Software		\$ 40,000		\$ 10,000		\$ 11,500			
Q365 Enterprise E3	CDW 120 seats	\$ 35,000		\$ 36,432		\$ 41,897			
Q365 ATP?	CDW 120 seats			\$ 7,920		\$ 9,108			
Conf-Q365	CDW 20 seats			\$ 1,056		\$ 1,214			
Customer Care & Billing License	Kauai License (Billing)	\$ 30,000		\$ 50,000		\$ 57,500			
MPET/MMIS	Operations	\$ 20,000		\$ 22,000		\$ 25,300			
Adobe Subscription	Annual Subscription Renewals	\$ 13,000		\$ -					
Adobe Acrobat DC	SHI 40 seats			\$ 9,650		\$ 11,098			
Adobe Photoshop	SHI 1 seats			\$ 425		\$ 489			
Adobe Creative Cloud	SHI 1 seats			\$ 1,000		\$ 1,150			
MS Great Plains Dynamics 365	Accounting license, upgrade and support	\$ 10,000		\$ 45,000		\$ 51,750			
Innovyze	Engineering	\$ 5,000		\$ 9,500		\$ 10,925			
Cloud Backup - Rapid Recovery	Admin	\$ 5,000		\$ 5,000		\$ 5,750			
Firewall	Admin	\$ 3,000		\$ 3,000		\$ 3,450			
BlueBeam	Engineering - 6 additional licenses	2,600		\$ 3,332		\$ 3,832			
Bluebeam Revu eXtreme - ENG	SHI 4 seats			\$ 2,443		\$ 2,810			
AutoCAD	Engineering - 2 licenses	\$ 2,000		\$ 2,000		\$ 2,300			
Splashtop	Admin - IT inhouse support	\$ 2,000		\$ 2,000		\$ 2,300			
Swift Comply - XC2	Engineering	\$ 1,500		\$ 2,000		\$ 2,300			
Team	Admin/IT	\$ 500		\$ 500		\$ 575			
AMR Software/Trimble Handhelds (Badger)	Handhelds for Meter Readers			\$ 3,000		\$ 3,450			
Cyberlock	Cloud Hosting			\$ 1,300		\$ 1,495			
Great Plains	Accounting - Maintenance & Support - Upgrade	\$ 10,000		\$ 10,000		\$ 11,500			
Paramount	Maintenance & Support			\$ 15,000		\$ 17,250			
Zoom	Annual License maintenance (10)			\$ 505		\$ 581			
Visio	GDW 7 seats			\$ 1,386		\$ 1,594			

Note:
moved to SBITA account 10-02-10-550-000

TOTAL: WU/IT/Admin/Operating Supplies \$ 58,000 \$ 52,771 \$ 53,000 \$ 58,270 \$ 58,000 \$ 73,305 \$ 23,966 \$185,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Computer Supplies	Batteries, storage devices, toner, etc	\$ 40,000		\$ 5,000		\$ 40,000			\$ 40,000
Computer Hardware	Printers, external hard drives, etc	\$ 10,000				\$ 10,000			\$ 10,000
Paper & Toner	Paper for Large Format Printers	\$ 3,000		\$ 3,000		\$ 3,000			\$ 3,000
Replacement of cell phone equipment	Hardware and Accessories	\$ 5,000		\$ 5,000		\$ 5,000			\$ -
SCADA Replacement Parts Inventory	Inventory parts			\$ 40,000					
Mobile Devices	phone upgrades 40 qty								\$ 4,000
Mobile Device Protection	phone protection 40 qty								
Computer Purchase	replacement computers >\$5K								\$ 110,000
Desk Phones	New desk phones								\$ 9,500
OPS iPads	17 iPads and cases for OPS GIS tools								\$ 8,500

TOTAL: WU/IT/Admin/Books, Publications, Subscriptions, and Memberships \$ 500 \$ - \$ 500 \$ 1,000 \$ 500 \$ 500 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Books/Magazines/Subscriptions	Computer Books and Magazines	\$ 500		\$ 500		\$ 500			\$ -

TOTAL: WU/IT/Admin/Training and Development \$ 2,000 \$ 626 \$ 6,600 \$ 66 \$ 6,600 \$ 6,600 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
IT Training	Training for IT Personnel (formal training, including and not limited to: Great Plains, SQL Server, and SharePoint.) In person training opportunities.	\$ 2,000		\$ 5,000		\$ 5,000			\$ -
Online Courses	online informal (KB Nuggets, Coursera)			\$ 1,600		\$ 1,600			\$ -

TOTAL: WU/IT/Admin/Meeting Expense

\$ - \$ - \$ 8,000 \$ 966 \$ 8,000 \$ 8,000 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Training - Various	As needed on-island and/or off-island training registration to assist with the professional development of the Information Technology Division's staff. (i.e. Law, Legislation, Regulation updates & changes, ESRI, GIS & GPS Concepts, Microsoft Training, Networking, Server Systems, Business Writing, etc).			\$ 8,000		\$ 8,000			\$ -

TOTAL: WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases \$ 179,000 \$ 17,517 \$ 2,105,000 \$ 339,116 \$ 2,435,000 \$ 497,667 \$ 74,592 \$145,001

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Purchase of a Replacement Maintenance Management Information System (MMIS)	Purchase MMIS software, inc. 1st year service contract	\$ 15,000		\$ 650,000		\$ 650,000			
Purchase of New/Replacement Computer	Replacement of WS/Servers, batteries	\$ 90,000		\$ 90,000		\$ 20,000			\$ 20,000
	Servers			\$ 200,000		\$ 20,000			\$ 20,000
	Switches			\$ 60,000		\$ 10,000			\$ 10,000
	Routers			\$ 15,000		\$ 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	\$ 20,000		\$ 10,000		\$ 10,000			\$ 10,000
Phone System	Upgrade phone system	\$ 50,000		\$ 60,000		\$ 60,000			\$ 1
Security Camera Replacment	baseyard replacement x 12, server for 45 cam	\$ 4,000		\$ 200,000					\$ 60,000
	Admin employee safety: consult, cameras, mount			\$ 70,000					
New Billing System	Implementation of a New Customer Information System (CIS) for Billing & Collection.			\$ 750,000		\$ 1,600,000			
Computer Purchase	replacement computers >\$5K					\$ 40,000			\$ -
Desk Phones	New desk phones								\$ -
OPS iPads	17 iPads and cases for OPS GIS tools @ \$500								\$ -
							\$ (1,500,000)		
							\$ (370,000)		
							\$ (70,000)		
							\$ (50,000)		

TOTAL: WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases \$ - \$ 22,930 \$ 72,000 \$ 61,729 \$ 70,000 \$ 70,000 \$ - \$ 920,001

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Develop Web based GIS viewer and mapping layers	Develop GIS Technologies and Process	\$ 50,000							
Purchase of New Computers/Servers/Storage	New purchases; batteries/surge protection devices	\$ 20,000		\$ 45,000		\$ 25,000			
Customized Search Feature for SharePoint									
800 Mhz Radios	Emergency Communication Equipment								\$ 1
CMDP Federal/State Reporting System	This holds all internal and compliance data, allows field samplers to enter field measurements, generates various reports, houses QC data and as of recently, transfers compliance data into CMDP via Web Services.	\$ 20,000		\$ 20,000		\$ 20,000			\$ 20,000
Website Replacement	Develop DOW website	\$ 30,000							
Trimble	Handheld device for Meter Readers Note: GP shows no budget	\$ (120,000)		\$ 7,000		\$ 25,000			
SOCaaS	Security operations center								\$ 200,000
	Hardware rebuild per CISA								\$ 300,000
Great Plains	Upgrade and/or replacement of legacy software								\$ 400,000

FISCAL

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
510-101	Salaries and Wages	\$ 929,408	\$ 1,200,949	\$ 1,200,949	\$ 985,450	\$ 1,269,672
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	447,864	579,709	579,709	394,986	542,316
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	481,544	621,240	621,240	590,464	727,356
510-020	Temporary Assignment	\$ 15,053	\$ 15,000	\$ 15,000	\$ 1,869	\$ 10,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	6,793	5,000	5,000	741	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	8,260	10,000	10,000	1,128	5,000
510-030	Overtime	\$ 149,870	\$ 125,000	\$ 125,000	\$ 114,595	\$ 135,000
10-30-20-510-030	WU - Bill - Collection - Overtime	21,220	60,000	60,000	50,667	65,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	128,650	65,000	65,000	63,928	70,000
530-010	FICA	\$ 75,572	\$ 113,249	\$ 113,249	\$ 81,257	\$ 108,222
10-30-20-530-010	WU - Bill - Collection - FICA	33,924	49,492	49,492	31,463	46,842
10-31-10-530-010	WU - Acctg - Admin - FICA	41,648	63,757	63,757	49,794	61,380
530-020	Retirement Contributions	\$ 227,512	\$ 355,292	\$ 355,292	\$ 252,052	\$ 304,721
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	114,814	155,270	155,270	98,254	130,156
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	112,698	200,022	200,022	153,798	174,565
530-030	Life and Health Insurance	\$ 95,251	\$ 118,228	\$ 118,228	\$ 121,811	\$ 178,743
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	47,005	41,586	41,586	53,403	94,075
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	48,246	76,642	76,642	68,408	84,668
530-040	Workers Compensation	\$ 2,270	\$ -	\$ -	\$ -	\$ -
10-30-20-530-040	WU - Bill - Collection - Workers Compensation	2,270	-	-	-	-
530-060	OPEB	\$ 79,486	\$ 164,377	\$ 164,377	\$ 198,495	\$ 205,125
10-30-20-530-060	WU - Bill - Collection - OPEB	37,102	79,347	79,347	77,365	107,960
10-31-10-530-060	WU - Acctg - Admin - OPEB	42,384	85,030	85,030	121,130	97,165
540-010	Professional Service	\$ 17,499	\$ 41,601	\$ 176,638	\$ 7,750	\$ 50,201
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	6,746	1	1,780	-	1
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	10,753	41,600	174,858	7,750	50,200
540-020	Professional Service Accountig and Auditing	\$ 123,742	\$ 140,000	\$ 120,000	\$ 84,631	\$ 118,000
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	123,742	140,000	120,000	84,631	118,000

FISCAL

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
541-010	Other Services	\$ 37,197	\$ 75,200	\$ 75,200	\$ 33,980	\$ 58,000
10-30-20-541-010	WU - Bill - Collection - Other Services	14,250	33,200	33,200	16,303	33,000
10-31-10-541-010	WU - Acctg - Admin - Other Services	22,947	42,000	42,000	17,677	25,000
541-020	Billing Costs	\$ 180,624	\$ 259,030	\$ 259,030	\$ 155,916	\$ 197,652
10-30-20-541-020	WU - Bill - Collection - Billing Costs	180,624	259,030	259,030	155,916	197,652
550-000	Subscription Based IT Arrangements (SBITAs)	\$ -	\$ -	\$ -	\$ -	\$ 95,000
10-31-10-550-000	WU - Acctg- Admin - Subscription Based IT Arrangements	-	-	-	-	95,000
562-000	Office Supplies	\$ 10,699	\$ 29,000	\$ 29,201	\$ 4,575	\$ -
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	10,699	29,000	29,201	4,575	-
563-000	Operating Supplies	\$ 14,434	\$ 11,150	\$ 11,994	\$ 9,299	\$ 7,000
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	8,094	7,150	7,994	150	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	6,340	4,000	4,000	9,149	4,000
570-010	Books, Publications	\$ 300	\$ 1,110	\$ 1,110	\$ -	\$ 1,000
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	150	300	300	-	-
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	150	810	810	-	1,000
571-010	Training and Development	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 4,000
10-30-20-571-010	WU - Bill - Collection - Training and Development	-	3,000	3,000	-	3,000
10-31-10-571-010	WU - Acctg - Admin - Training and Development	-	3,000	3,000	-	1,000
572-010	Travel and Per Diem	\$ -	\$ 10,720	\$ 10,720	\$ -	\$ 7,000
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	-	5,000	5,000	-	1,000
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	-	5,720	5,720	-	6,000
573-010	Meeting Expense	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 2,100
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	-	600	600	-	600
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	-	600	600	-	1,500
		\$ 1,958,917	\$ 2,667,106	\$ 2,783,188	\$ 2,051,680	\$ 2,751,436

General Expenses - Billing

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Utility Fund		\$ 249,106	\$ 214,681	\$ 282,390	\$ 209,864	\$ 308,281	\$ 310,904	\$ 172,369	\$ 238,253
10-30-20-540-010	WU/Bill/Collection/Professional Services - General	\$ -	\$ -	\$ -	\$ 6,746	\$ 1	\$ 1,780	\$ -	\$ 1
10-30-20-541-010	WU/Bill/Collection/Other Services	\$ 26,700	\$ 24,618	\$ 33,200	\$ 14,250	\$ 33,200	\$ 33,200	\$ 16,303	\$ 33,000
10-30-20-541-020	WU/Bill/Collection/Billing Costs	\$ 214,556	\$ 165,759	\$ 233,790	\$ 180,624	\$ 259,030	\$ 259,030	\$ 155,916	\$ 197,652
10-30-20-563-000	WU/Bill/Collection/Operating Supplies	\$ 4,500	\$ 24,304	\$ 6,500	\$ 8,094	\$ 7,150	\$ 7,994	\$ 150	\$ 3,000
10-30-20-570-010	WU/Bill/Collection/Books, Publications, Subscriptions, and Memberships	\$ 350	\$ -	\$ 300	\$ 150	\$ 300	\$ 300	\$ -	\$ -
10-30-20-571-010	WU/Bill/Collection/Training and Development	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
10-30-20-572-010	WU/Bill/Collection/Travel and Per Diem	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 1,000
10-30-20-573-010	WU/Bill/Collection/Meeting Expense	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600
Miscellaneous Capital Purchases		\$ 875,000	\$ 2,862	\$ 60,897	\$ 47,138	\$ -	\$ -	\$ -	\$ -
10-30-00-604-999	WU/Bill/Collection/Capital Outlay - R&R/Misc. Capital Purchases (not used)	\$ 50,000	\$ 2,862	\$ 60,897	\$ 47,138	\$ -	\$ -	\$ -	\$ -
10-30-00-605-999	WU/Bill/Collection/Capital Outlay - Expansion/Misc. Capital Purchases (not used)	\$ 825,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUMMARY OF OPERATING EXPENSES	\$ 249,106	\$ 214,681	\$ 282,390	\$ 209,864	\$ 308,281	\$ 310,904	\$ 172,369	\$ 238,253
	SUMMARY OF CAPITAL PURCHASES	\$ 875,000	\$ 2,862	\$ 60,897	\$ 47,138	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 1,124,106	\$ 217,543	\$ 343,287	\$ 257,002	\$ 308,281	\$ 310,904	\$ 172,369	\$ 238,253

General Expenses - Billing

TOTAL: WU/Bill/Collection/Professional Services - General \$ - \$ - \$ - \$ 6,746 \$ 1 \$ 1,780 \$ - \$ 1

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Project Management	To implement online and credit card payments options	-	-	-	-	-	-	-	-
CC&B Support and Change Requests	CC&B Software & Hardware Support - Kauai cost allocation	-	-	-	-	-	-	-	-
Project Management	Alternative Billing Software	-	-	-	-	-	-	-	-
Consulting Services	Billing Software Services	-	-	-	-	-	-	-	-
\$ Fund	\$ Fund	-	-	-	-	1	-	-	1

TOTAL: WU/Bill/Collection/Billing Costs \$ 214,556 \$ 165,759 \$ 233,790 \$ 180,624 \$ 259,030 \$ 259,030 \$ 155,916 \$ 197,652

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Postage for Water Bills	Postage for Water Bills (July 2023-December 2023 ~ \$9,800, say \$10,000)	114,156	-	123,390	-	123,390	-		120,000
Bill Processing Fees	Bill Processing fees, per contract Year 1 \$48,000	47,000	-	57,000	-	52,840	-		48,000
Billing System	Charges from HBWS for License, Software & Hardware Support. (50% of 99,273, rounded)		-		-		-		-
Lock box service	PO Box rental for the lockbox	-	-	-	-	-	-		-
Lock box service	Bank fees / Lock box processing fees (moved to 541-010)	-	-	-	-	-	-		-
Beacon Subscription Fee	Subscription Fee for Meters (\$0.67 per cellular meter per month ~ total 1,780)	53,400	-	53,400	-	82,800	-		14,472
Beacon Subscription Fee	Subscription Fee for Meters (\$0.50 per ME meter per month ~ total 21,796)								13,080
Badger Service License Agreement	Annual Service agreement through March 2025 (84 @\$25 ea ~ \$175/month)								\$ 2,100

TOTAL: WU/Bill/Collection/Operating Supplies \$ 4,500 \$ 24,304 \$ 6,500 \$ 8,094 \$ 7,150 \$ 7,994 \$ 150 \$ 3,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Miscellaneous supplies	Binders, receipt paper, and other supplies not covered in the office supply budget, meter reading small tools	3,000		5,000		5,500			2,000
Office and Desk Accessories	Ergonomic/ADA workspace fittings	1,500		1,500		1,650			1,000

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Staff Training	CC&B and/or new CIS billing, other		-		-	-	-		2,000
Staff development trainings	Customer Service trainings, other	3,000		3,000		3,000			1,000

TOTAL: WU/Bill/Collection/Travel and Per Diem \$ - \$ - \$ 5,000 \$ - \$ 5,000 \$ 5,000 \$ - \$ 1,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Staff Travel	Coordination w/ HBWS, Maui water departments (\$200+20)*3	-	-	-	-	-	-	-	1,000
Government Finance Officers Ass'n (GFOA) Conference - GASB or GAAP Trainings	Continuing Education for Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) updates (1X)	-	-	5,000	-	5,000	-	-	-

General Expenses - Accounting

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Utility Fund		\$ 401,510	\$ 167,319	\$ 246,730	\$ 174,631	\$ 246,730	\$ 380,189	\$ 123,782	\$ 301,700
10-31-10-540-010	WU/Acctg/Admin/Professional Services - General	\$ 241,600	\$ 44,942	\$ 41,600	\$ 10,753	\$ 41,600	\$ 174,858	\$ 7,750	\$ 50,200
10-31-10-540-020	WU/Acctg/Admin/Accounting and Auditing	\$ 106,800	\$ 74,100	\$ 120,000	\$ 123,742	\$ 120,000	\$ 120,000	\$ 84,631	\$ 118,000
10-31-10-541-010	WU/Acctg/Admin/Other Services - General	\$ 21,600	\$ 23,315	\$ 42,000	\$ 22,947	\$ 42,000	\$ 42,000	\$ 17,677	\$ 25,000
10-31-10-550-000	WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
10-31-10-562-000	WU/Acctg/Admin/Office Supplies	\$ 22,000	\$ 18,076	\$ 29,000	\$ 10,699	\$ 29,000	\$ 29,201	\$ 4,575	\$ -
10-31-10-563-000	WU/Acctg/Admin/Operating Supplies	\$ 3,000	\$ 4,608	\$ 4,000	\$ 6,340	\$ 4,000	\$ 4,000	\$ 9,149	\$ 4,000
10-31-10-570-010	WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships	\$ 760	\$ 300	\$ 810	\$ 150	\$ 810	\$ 810	\$ -	\$ 1,000
10-31-10-571-010	WU/Acctg/Admin/Training and Development	\$ 5,750	\$ 1,764	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 1,000
10-31-10-572-010	WU/Acctg/Admin/Travel & Per Diem	\$ -	\$ 214	\$ 5,720	\$ -	\$ 5,720	\$ 5,720	\$ -	\$ 6,000
10-31-10-573-010	WU/Acctg/Admin/Meeting Expense	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 1,500
	SUMMARY OF OPERATING EXPENSES	\$ 401,510	\$ 167,319	\$ 246,730	\$ 174,631	\$ 246,730	\$ 380,189	\$ 123,782	\$ 301,700
	SUMMARY OF CAPITAL OUTLAY/ MISC. CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 401,510	\$ 167,319	\$ 246,730	\$ 174,631	\$ 246,730	\$ 380,189	\$ 123,782	\$ 301,700

TOTAL: WU/Acctg/Admin/Professional Services - General \$ 241,600 \$ 44,942 \$ 41,600 \$ 10,753 \$ 41,600 \$ 174,858 \$ 7,750 \$ 50,200

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Bond Counsel	County's allocation to DOW. County makes all decisions regarding issuing and refunding bonds.	15,000	-	15,000	-	15,000	-	-	15,000
MOU GASB 68- State Auditor	Reimbursement of pension audit costs	-	-	-	-	-	-	-	3,700
MOU GASB 75- State Auditor	Reimbursement of OPEB audit costs	-	-	-	-	-	-	-	4,200
OPEB Actuarial Valuation Report - EUTF	Reimbursement for July 1, 20XX OPEB Actuarial Valuation Report	-	-	-	-	-	-	-	11,600
GASB 75 Valuation Report - EUTF	Reimbursement for GASB 75 Valuation Report	-	-	-	-	-	-	-	3,200
GASB 68 Actuarial Valuation Report, Supporting Schedules - ERS	Reimbursement for June 30, 20XX Pension Actuarial Report and supporting schedules	-	-	-	-	-	-	-	2,500
Actuarial & Valuation Services	OPEB - Other Post Employment Benefits & ERS - County and/or State - fees and costs allocation to DOW.	20,600	-	20,600	-	20,600	-	-	-
Workers Comp Actuarial Valuation	County's allocation to DOW. County makes all decisions regarding procurement and use of these services.	6,000	-	6,000	-	6,000	-	-	-
Rate Modeling & Training	In person training	100,000	-	-	-	-	-	-	-
Consulting Services	To assist DOW develop Financial Policies on Financial Planning, Capital Improvement Planning and Prioritization, Debt Issuance and Development of a Capital & Operating Expenditures Budget (moved to Admin)	100,000	-	-	-	-	-	-	-
Training, Professional Services, Software Troubles	Staff training, trouble shooting Great Plains software	-	-	-	-	-	-	-	-
Consulting Services	Consulting Services as needed								10,000

TOTAL: WU/Acctg/Admin/Accounting and Auditing \$ 106,800 \$ 74,100 \$ 120,000 \$ 123,742 \$ 120,000 \$ 120,000 \$ 84,631 \$ 118,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Auditor	Annual Financial Audit	86,800	-	100,000	-	100,000	-	-	98,000
Consultant	Consulting services as needed.	20,000	-	20,000	-	20,000	-	-	20,000

TOTAL: WU/Acctg/Admin/Other Services - General \$ 21,600 \$ 23,315 \$ 42,000 \$ 22,947 \$ 42,000 \$ 42,000 \$ 17,677 \$ 25,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Bank Service Fees	Analysis Charge (Average \$2,200 per month = \$26,400 say \$30,000)	21,600	-	42,000	-	42,000	-	-	25,000
							-		

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Debt Book	GASB 87 and 96 Software	-	-	-	-	-	-	-	10,000
Annual License Fee	Cloud-based document workflow and repository								15,000
Implementation	Cloud-based document workflow and repository								70,000

TOTAL: WU/Acctg/Admin/Office Supplies \$ 22,000 \$ 18,076 \$ 29,000 \$ 10,699 \$ 29,000 \$ 29,201 \$ 4,575 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Copy Paper	Supplies for all DOW	5,000	-	6,000	-	6,000	-	-	-
Office Supplies	Supplies for all DOW - Pens, Pencils, Writing Pads, Binders, Storage Boxes, Folders, Note Pads, Etc	5,000	-	6,000	-	6,000	-	-	-
Freight (Office Supplies)		1,000	-	1,000	-	1,000	-	-	-
Miscellaneous Forms	Supplies for Letterheads, envelopes, booklet covers	2,000	-	2,000	-	2,000	-	-	-
Janitorial Supplies		7,000	-	9,000	-	9,000	-	-	-
First Aid Kit	Admin Building	2,000	-	5,000	-	5,000	-	-	-
Miscellaneous Supplies - Department-wide									-

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Operating Supplies \$ 3,000 \$ 4,608 \$ 4,000 \$ 6,340 \$ 4,000 \$ 4,000 \$ 9,149 \$ 4,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Miscellaneous supplies	Binders and other specialty items not included in the Admin office supply budget	1,500	-	2,000	-	2,000	-	-	-
Dual Monitors	Dual Monitors	-	-	-	-	-	-	-	-
Office and Desk Accessories	Ergonomic/ADA workspace fittings	1,500	-	2,000	-	2,000	-	-	-
	Other Miscellaneous Supplies other than Office Supplies								4,000

TOTAL: WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships \$ 760 \$ 300 \$ 810 \$ 150 \$ 810 \$ 810 \$ - \$ 1,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
GFOA, AGA Membership	Annual membership for professional accounting dues	350	-	400	-	400	-	-	1,000
Subscriptions	GFOA subscriptions	410	-	410	-	410	-	-	-

TOTAL: WU/Acctg/Admin/Training and Development \$ 5,750 \$ 1,764 \$ 3,000 \$ - \$ 3,000 \$ 3,000 \$ - \$ 1,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Trainings	Staff training	2,000	-	3,000	-	3,000	-	-	-
Mindfulness Training	325 * 3	-	-	-	-	-	-	-	-
	Leadership training	3,750	-	-	-	-	-	-	-
On-island training									1,000

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Travel & Per Diem \$ - \$ 214 \$ 5,720 \$ - \$ 5,720 \$ 5,720 \$ - \$ 6,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Travel & Per Diem	GFOA - Continuing Education for GAAP and GASB updates, conference, Accounting updates	-	-	5,000	-	5,000	-	-	5,000
Interisland meetings	AGA Interisland travel	-	-	720	-	720	-	-	1,000

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Registration Fees	GFOA, AGA conference, training, meetings	-	-	600	-	600	-	-	1,500

ENGINEERING

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
510-101	Salaries and Wages	\$ 1,217,301	\$ 1,560,540	\$ 1,560,540	\$ 1,173,751	\$ 1,803,484
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	172,105	265,200	265,200	232,637	316,979
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	253,901	326,406	326,406	226,910	440,875
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	323,040	645,400	645,400	329,004	621,648
10-22-10-510-010	WU - WRP - Admin - Salaries and Wages	468,255	323,534	323,534	385,200	423,982
510-020	Temporary Assignment	\$ 12,198	\$ 9,500	\$ 9,500	\$ 12,104	\$ 20,000
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	-	1,500	1,500	-	5,000
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	15	1,000	1,000	-	-
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	130	2,000	2,000	302	-
10-22-10-510-020	WU - WRP - Admin - Temporary Assignment	12,053	5,000	5,000	11,802	15,000
510-030	Overtime	\$ 109,218	\$ 59,000	\$ 59,000	\$ 171,040	\$ 155,000
10-10-40-510-030	WU - Qual - Purification - Overtime	106	3,500	3,500	24,998	25,000
10-20-10-510-030	WU - Eng - Admin - Overtime	46,341	10,500	10,500	55,375	50,000
10-21-10-510-030	WU - Const - Admin - Overtime	19,249	15,000	15,000	23,075	30,000
10-22-10-510-030	WU - WRP - Admin - Overtime	43,522	30,000	30,000	67,592	50,000
510-040	Stand-by Pay	\$ 255	\$ -	\$ -	\$ -	\$ -
10-20-10-510-040	WU - Eng - Admin - Standby Pay	255	-	-	-	-
530-010	FICA	\$ 94,736	\$ 134,777	\$ 134,777	\$ 96,896	\$ 151,354
10-10-40-530-010	WU - Qual - Purification - FICA	12,813	25,736	25,736	19,738	26,544
10-20-10-530-010	WU - Eng - Admin - FICA	22,183	27,374	27,374	16,912	37,552
10-21-10-530-010	WU - Const - Admin - FICA	25,748	57,436	57,436	26,325	49,851
10-22-10-530-010	WU - WRP - Admin - FICA	33,992	24,231	24,231	33,921	37,407
530-020	Retirement Contributions	\$ 289,591	\$ 260,731	\$ 260,731	\$ 307,200	\$ 432,837
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	45,983	80,739	80,739	56,478	76,075
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	42,424	85,880	85,880	67,251	105,810
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	77,564	18,093	18,093	79,608	149,196
10-22-10-530-020	WU - WRP - Admin - Retirement Contributions	123,620	76,019	76,019	103,863	101,756
530-030	Life and Health Insurance	\$ 101,811	\$ 123,657	\$ 123,657	\$ 120,925	\$ 176,387
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	667	11,710	11,710	13,698	29,398
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	26,563	23,599	23,599	26,503	44,097
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	26,635	66,498	66,498	37,484	66,145
10-22-10-530-030	WU - WRP - Admin - Life and Health Insurance	47,946	21,850	21,850	43,240	36,747

ENGINEERING

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
530-060	OPEB	\$ 106,256	\$ 213,596	\$ 213,596	\$ 241,970	\$ 245,855
10-10-40-530-060	WU - Qual - Purification - OPEB	13,692	36,299	36,299	44,477	40,976
10-20-10-530-060	WU - Eng - Admin - OPEB	23,782	44,676	44,676	52,974	61,464
10-21-10-530-060	WU - Const - Admin - OPEB	27,005	88,338	88,338	62,724	92,195
10-22-10-530-060	WU - WRP - Admin -OPEB	41,777	44,283	44,283	81,795	51,220
540-010	Professional Service	\$ 1,100,177	\$ 3,372,000	\$ 7,524,812	\$ 915,380	\$ 3,345,000
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	2,375	-	8,758	2,839	-
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	177,697	3,372,000	4,713,280	618,510	3,345,000
10-21-10-540-010	WU - Const - Admin - Professional Services - General	279,468	-	1,959,602	595	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	640,637	-	843,172	293,436	-
540-010	Freight & Postage	\$ 979	\$ 3,000	\$ 4,144	\$ 951	\$ 3,000
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	-	3,000	3,000	951	3,000
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	979	-	1,144	-	-
560-000	Repairs and Maintenance - Water System	\$ -	\$ -	\$ -	\$ -	\$ 205,000
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	-	-	-	-	205,000
561-000	Repairs and Maintenance - Other than Water System	\$ 4,263	\$ 5,000	\$ 9,213	\$ 1,282	\$ 10,000
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	2,062	-	4,213	-	-
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	2,201	5,000	5,000	1,282	10,000
563-000	Operating Supplies	\$ 32,560	\$ 26,000	\$ 29,012	\$ 28,914	\$ 35,000
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	11,817	-	1,222	-	-
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	20,705	26,000	26,895	28,914	35,000
10-21-10-563-000	WU - Const - Admin - Operating Supplies	-	-	895	-	-
10-22-10-563-000	WU - WRP - Admin - Operating Supplies	38	-	-	-	-
570-010	Books, Publications	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 4,000
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	-	5,000	5,000	-	4,000

ENGINEERING

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
571-010	Training and Development	\$ 660	\$ 26,000	\$ 26,000	\$ 2,553	\$ 10,000
10-20-10-571-010	WU - Eng - Admin - Training and Development	660	26,000	26,000	2,553	10,000
572-010	Travel and Per Diem	\$ 23,157	\$ 65,250	\$ 65,250	\$ 22,683	\$ 65,250
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	23,137	65,250	65,250	22,683	65,250
10-22-10-572-010	WU - WRP - Admin - Travel and Per Diem	20	-	-	-	
573-010	Meeting Expense	\$ 2,834	\$ 16,000	\$ 16,000	\$ 4,743	\$ 16,000
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	2,834	16,000	16,000	4,743	16,000

\$ 3,095,996.00 \$ 5,880,051.00 \$ 10,041,232.00 \$ 3,100,392.00 \$ 6,678,167.00

General Expenses - Engineering

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Engineering	Operating Expenses								
10-20-10-540-010	WU/Eng/Admin/Professional Services (Consolidated)	\$ 2,925,250	\$ 978,230	\$ 2,925,000	\$ 1,100,177	\$ 3,372,000	\$ 7,524,812	\$ 915,380	\$ 3,345,000
10-20-10-540-010	WU/Eng/Admin/Professional Services	\$ 245,000	\$ 261,581	\$ 2,925,000	\$ 177,697	\$ 3,372,000	\$ 4,713,280	\$ 618,510	\$ 3,345,000
10-10-40-540-010	WU/Qual/Purification/Professional Services - General	\$ 45,250	\$ 43,136	\$ -	\$ 2,375	\$ -	\$ 8,758	\$ 2,839	\$ -
10-21-10-540-010	WU/Const/Admin/Professional Services - General	\$ 1,000,000	\$ 277,239	\$ -	\$ 279,468	\$ -	\$ 1,959,602	\$ 595	\$ -
10-22-10-540-010	WU/Plan/Admin/Professional Services	\$ 1,635,000	\$ 396,274	\$ -	\$ 640,637	\$ -	\$ 843,172	\$ 293,436	\$ -
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services (Consolidated)	\$ 1,500	\$ 1,337	\$ 6,000	\$ 979	\$ 3,000	\$ 4,144	\$ 951	\$ 3,000
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 951	\$ 3,000
10-10-40-544-000	WU/Qual/Purification/Freight and Postage Services	\$ 1,500	\$ 1,337	\$ 3,000	\$ 979	\$ -	\$ 1,144	\$ -	\$ -
10-20-10-560-000	WU/Eng/Admin/R & R - Water System (Consolidated)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
10-20-10-560-000	WU/Eng/Admin/Repairs & Maintenance - Water System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
10-20-10-561-000	WU/Eng/Admin/R & R - Other than Water System (Consolidated)	\$ 4,000	\$ 6,481	\$ 5,000	\$ 4,263	\$ 5,000	\$ 9,213	\$ 1,282	\$ 10,000
10-20-10-561-000	WU/Eng/Admin/Repairs & Maintenance - Other than Water System	\$ -	\$ -	\$ 5,000	\$ 2,201	\$ 5,000	\$ 5,000	\$ 1,282	\$ 10,000
10-10-40-561-000	WU/Qual/Purification/Repairs and Maintenance - Other than Water System	\$ 4,000	\$ 6,481	\$ -	\$ 2,062	\$ -	\$ 4,213	\$ -	\$ -
10-20-10-563-000	WU/Eng/Admin/Operating Supplies (Consolidated)	\$ 20,800	\$ 18,484	\$ 26,000	\$ 32,560	\$ 26,000	\$ 29,012	\$ 28,914	\$ 35,000
10-20-10-563-000	WU/Eng/Admin/Operating Supplies	\$ 300	\$ 686	\$ 26,000	\$ 20,705	\$ 26,000	\$ 26,895	\$ 28,914	\$ 35,000
10-10-40-563-000	WU/Qual/Purification/Operating Supplies	\$ 15,000	\$ 14,056	\$ -	\$ 11,817	\$ -	\$ 1,222	\$ -	\$ -
10-21-10-563-000	WU/Const/Admin/Operating Supplies	\$ 4,500	\$ 2,193	\$ -	\$ -	\$ -	\$ 895	\$ -	\$ -
10-22-10-563-000	WU/Plan/Admin/Operating Supplies	\$ 1,000	\$ 1,549	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships (Consolidated)	\$ 4,750	\$ 2,278	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 4,000
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 4,000
10-21-10-570-010	WU/Const/Admin/Books, Publications, Subscriptions, and Memberships	\$ 850	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-22-10-570-010	WU/Plan/Admin/Books, Publications, Subscriptions, and Memberships	\$ 3,900	\$ 1,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-571-010	WU/Eng/Admin/Training and Development (Consolidated)	\$ 23,400	\$ 1,824	\$ 31,000	\$ 660	\$ 26,000	\$ 26,000	\$ 2,553	\$ 10,000
10-20-10-571-010	WU/Eng/Admin/Training and Development	\$ 500	\$ -	\$ 26,000	\$ 660	\$ 26,000	\$ 26,000	\$ 2,553	\$ 10,000
10-10-40-571-010	WU/Qual/Purification/Training and Development	\$ 1,600	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-10-571-010	WU/Const/Admin/Training and Development	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-22-10-571-010	WU/Plan/Admin/Training and Development	\$ 18,000	\$ 1,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem (Consolidated)	\$ -	\$ -	\$ 65,250	\$ 23,157	\$ 65,250	\$ 65,250	\$ 22,703	\$ 65,250
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem	\$ -	\$ -	\$ 65,250	\$ 23,137	\$ 65,250	\$ 65,250	\$ 22,683	\$ 65,250
10-22-10-572-010	WU/Plan/Admin/Travel & Per Diem	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ 20	\$ -
10-20-10-573-010	WU/Eng/Admin/Meeting Expense (Consolidated)	\$ 4,700	\$ -	\$ 16,000	\$ 2,837	\$ 16,000	\$ 16,000	\$ 4,743	\$ 16,000
10-20-10-573-010	WU/Eng/Admin/Meeting Expense	\$ 200	\$ -	\$ 16,000	\$ 2,837	\$ 16,000	\$ 16,000	\$ 4,743	\$ 16,000
10-22-10-573-010	WU/Plan/Admin/Meeting Expense	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUMMARY OF OPERATING EXPENSES	\$ 2,984,400	\$ 1,008,634	\$ 3,079,250	\$ 1,164,633	\$ 3,518,250	\$ 7,679,431	\$ 976,526	\$ 3,693,250
Engineering	Miscellaneous Capital Outlay								
10-20-00-604-999	WU/Eng/Admin/Capital Outlay - R & R/Misc. Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
10-10-40-604-999	WU/Eng/Qual/Purification/Misc. Capital Outlay - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-00-604-999	WU/Const/Admin/Misc. Capital Outlay - R & R	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-00-605-999	WU/Eng/Admin/Capital Outlay - Exp/Misc. Capital Purchases	\$ 10,000	\$ -	\$ 35,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
10-21-00-605-999	WU/Const/Admin/Misc. Capital Outlay - Expansion	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Capital Outlay	\$ 30,000	\$ -	\$ 55,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
	ENGINEERING TOTAL - OPERATING & MISCELLANEOUS CAPITAL OUTLAY	\$ 3,014,400	\$ 1,008,634	\$ 3,134,250	\$ 1,164,633	\$ 3,568,250	\$ 7,729,431	\$ 976,526	\$ 3,693,250

TOTAL: WU/Qual/Purification/Professional Services - General \$ 45,250 \$ 43,136 \$ - \$ 2,375 \$ - \$ 8,758 \$ 2,839 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water sample testing services (Contract Lab Services)	EPA-mandated UCMR4	\$ -							
SDWA Testing - Phase 2/5	EPA-mandated compliance monitoring	\$ 37,250							
Misc. SDWA Testing	EPA-mandated compliance monitoring	\$ 2,000							
Long Term 2 ESWTR	EPA-mandated compliance monitoring								
Repaired Well Testing	EPA and DOH mandated	\$ 6,000							

TOTAL: WU/Const/Admin/Professional Services - General \$ 1,000,000 \$ 277,239 \$ - \$ 279,468 \$ - \$ 1,959,602 \$ 595 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Construction Management	2 Years on Contract expired, need to re-procure. This is an AS-NEEDED contract we utilize should inspection help be needed. In the past we've used it for required night work over an extended period of time to avoid losing staff to one project but there may be other areas where the contract could be utilized.	\$ 1,000,000	\$ -						
Construction Management	Kuhio Highway (Hardy-Oxford) 16" Main Replacement								
Construction Management	Weke, Aanae, Mahimahi and Hee Roads 6" and 8" Main Replacement								
Specialty inspection	As needed structural engineering inspection - For projects requiring licensed structural engineer inspection that the DOW design contract or private projects don't have								

TOTAL: WU/Plan/Admin/Professional Services \$ 1,635,000 \$ 396,274 \$ - \$ 640,637 \$ - \$ 843,172 \$ 293,436 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Kauai Watershed Alliance	Renewal of Annual Request	\$ 250,000							
USGS Ground Monitoring Program	Renewal - Joint Funding Agreement (KDOW - USGS) Ground-Monitoring Program	\$ 45,000							
Water Use and Development Plan Update	Job WRP 01, Contract 535, Contract Amount: \$514,000,00 (Encumbured)								
Hydraulic Model Update	Updating and Calibrating the existing hydraulic model	\$ 300,000							
WP 2040	Assist DOW to create WP 2040	\$ 1,040,000							
As Needed Services	As Needed Services - Planning Review								

TOTAL: **WU/Eng/Admin/Freight and Postage Services \$ - \$ - \$ 3,000 \$ - \$ 3,000 \$ 3,000 \$ 951 \$ 3,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Quality Samples - Shipping	Freight services to ship water quality samples to contract lab for analysis			\$ 3,000		\$ 3,000			\$ 3,000

TOTAL: WU/Qual/Purification/Freight and Postage Services \$ 1,500 \$ 1,337 \$ 3,000 \$ 979 \$ - \$ 1,144 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Shipping samples	24 shipments of \$100 each (shipping samples to contract lab)	\$ 1,500							
Shipping equipment for calibration									

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Quality Field Sampling Stations	Microbiology field sampling station								\$ 5,000
Paua Tank	Repair and remediation, additional sample testing								\$200,000

TOTAL: **WU/Eng/Admin/Repairs & Maintenance - Other than Water System \$ - \$ - \$5,000 \$ 2,201 \$5,000 \$ 5,000 \$ 1,282 \$ 10,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Lab equipment maintenance and repairs	Annual inspection, maintenance and repair			\$ 5,000	\$ -	\$ 5,000	\$ -		\$ 10,000

TOTAL: WU/Qual/Purification/Repairs and Maintenance - Other than Water System \$ 4,000 \$ 6,481 \$ - \$ 2,062 \$ - \$ 4,213 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Autoclave maintenance and repairs	Annual inspection and contingency for possible repair	\$ 4,000							

TOTAL: WU/Qual/Purification/Operating Supplies \$ 15,000 \$ 14,056 \$ - \$ 11,817 \$ - \$ 1,222 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Lab supplies	Sample bottles, reagents, media	\$ 15,000	\$ -						
Water Quality Reports (CCR's)	Preparation & Mailing of Annual Water Quality Reports Notices								
CMDP	Compliance Monitoring Data Portal - 2x laptops								

General Expenses - Engineering

TOTAL: WU/Const/Admin/Operating Supplies

\$ 4,500 \$ 2,193 \$ - \$ - \$ - \$ 895 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Safety Equipment	Annual replacement of steel toe boots, hard hats, safety vests, ear protection, office workstation ergonomics, etc.								
Field Equipment	As Needed Field Equipment (e.g. misc tools, field tablet, etc.)								
Equipment & Supplies	Annual replacement of steel toe boots, hard hats, safety vests, ear protection, office workstation ergonomics, etc. As Needed Field Equipment (e.g. misc tools, field tablet, etc.) an supplies	\$ 4,500							

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
American Planning Association	Annual membership for Engineering Division representatives to attend and participate in Planning events, training and updates as it relates to the water industry and other stakeholder and utilities.			\$ 2,000		\$ 2,000			\$ 2,000
Books/Manuals/Reference Materials	Annual purchase of reference materials as required: ASTM Manuals, AWWA Manuals, Cross-Connection Control Manual, Uniform Building Code, Uniform Plumbing Code, etc. relating to the Engineering Division functional responsibility			\$ 2,000		\$ 2,000			\$ 2,000
Contractors Association of Kauai	Annual membership for Engineering Division representative to attend and participate in Contractors Association of Kauai events, training and updates as it relates to the water related construction aspects of the construction industry.			\$ 1,000		\$ 1,000			\$ -

TOTAL: WU/Eng/Admin/Training and Development \$ 500 \$ - \$ 26,000 \$ 660 \$ 26,000 \$ 26,000 \$ 2,553 \$ 10,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 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.)			\$8,000		\$26,000	\$0		\$5,000
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.			\$ 18,000					\$ 5,000

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

\$ - \$ - \$ 65,250 \$ 23,137 \$ 65,250 \$ 65,250 \$ 22,683 \$ 65,250

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
American Backflow Prevention Association Conference	Travel accommodations and per diem for one (1) staff member to attend the American Backflow Prevention Association Conference. (Estimate: air fare \$1000, lodging & ground transportation \$1750, per diem \$1000)			\$ 3,750		\$ 3,750			\$ 3,750
American Planning Association Conference	Travel accommodations and per diem for two (2) staff members to attend the American Planning Association Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)			\$ 8,500		\$ 8,500			\$ 8,500
AWWA Water Infrastructure Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Infrastructure Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)			\$ 8,500		\$ 8,500			\$ 8,500
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
Conference/Training - Various	Travel accommodations and per diem for eight (8) staff member trips to attend off island training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500).			\$ 5,750		\$ 5,750			\$ 5,750
DBIA - Design-Build Water/Wastewater Conference	Travel accommodations and per diem for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference. (Estimate: air fare \$2000, lodging & ground transportation \$3500, per diem \$2000)			\$ 7,500		\$ 7,500			\$ 7,500
ESRI User Conference	Travel accommodations and per diem for two (2) staff member to attend the annual ESRI User Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)			\$ 8,500		\$ 8,500			\$ 8,500
ESRI Water GIS Conference	Travel accommodations and per diem for two (2) staff members to attend the annual ESRI Water Utilities Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)			\$ 8,500		\$ 8,500			\$ 8,500
Hydraulic Modelers Committee	Travel accommodations and per diem for two (2) staff members to attend the quarterly, four (4), Hydraulic Modelers Committee training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500)			\$ 5,750		\$ 5,750			\$ 5,750

General Expenses – Engineering

TOTAL: WU/Plan/Admin/Travel & Per Diem

\$ - \$ - \$ - \$ 20 \$ - \$ - \$ 20 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
ESRI User Conference	Travel accommodations and per diem for one (1) staff member to attend the annual ESRI User Conference. (Estimate: air fare \$1000, lodging & ground transportation \$2400, per diem \$1350)								
ESRI Water Conference	Travel accommodations and per diem for one (1) staff member to attend the annual ESRI Water Utilities Conference. (Estimate: air fare \$1000, lodging & ground transportation \$2400, per diem \$1350)								
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)								
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)								
Conference/Training – Various	Travel accommodations and per diem for seven (7) staff member trips to attend off island training & meetings. (Estimate: air fare \$1550, lodging & ground transportation \$2200, per diem \$1350).								
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)								

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Meeting Expense		\$ 200	\$ -	\$ 16,000	\$ 2,837	\$ 16,000	\$ 16,000	\$ 4,743	\$ 16,000
Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
American Backflow Prevention Association Conference	Registration for one (1) staff member to attend the American Backflow Prevention Association Annual Conference. The American Backflow Prevention Association Annual conference includes, backflow prevention continuing education, backflow prevention device testing certification classes, hands on backflow prevention device training and professional networking with industry professionals to assist with the professional development of backflow prevention implementors. Attendees will learn & understand updates and advancements in backflow prevention research and best practices to continue to advance the Department's backflow prevention program.			\$ 700		\$ 700			\$ 700
American Planning Association Conference	Registration for two (2) staff members to attend the American Planning Association Annual Conference. The American Planning Association Annual conference includes, planning area continuing education, focused water utility classes and training and professional networking with industry professionals to assist with the professional development of Planners. Attendees will learn & understand updates and advancements in planning research and best practices to continue to advance the Department's water planning and outreach program.			\$ 1,750		\$ 1,750			\$ 1,750
AWWA Water Infrastructure Conference	Registration for two (2) staff members to attend the AWWA Water Infrastructure Conference (WIC). The AWWA WIC conference includes, water infrastructure area continuing education, focused water infrastructure utility classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water infrastructure research and best practices to continue to advance the Department's infrastructure research, compliance and outreach program.			\$ 1,750		\$ 1,750			\$ 1,750
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
Conference/Training Registration - Various	Registration fees for staff to attend various on-island and off-island professional development training, certification and conferences.			\$ 3,000		\$ 3,000			\$ 3,000
DBIA - Design-Build Water/Wastewater Conference	Registration for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference (DBWWC). The DBWWC includes, water design-build continuing education, focused water design-build classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water design-build methods and best practices to continue to advance the Department's infrastructure implementation program.			\$ 1,750		\$ 1,750			\$ 1,750
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
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

TOTAL: WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases \$ 10,000 \$ - \$ 35,000 \$ - \$ 40,000 \$ 40,000 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Preliminary Engineering	Permit fees and project related start-up fees	\$10,000		\$10,000		\$10,000			\$ -
LuminUltra Q-16 Analyzer	Microbiological Laboratory Equipment: LuminUltra Q-16 Real Time qPCR Equipment (Non-compliance real time microbiological sampling equipment)			\$20,000		\$20,000			\$ -
Water Quality Field Sampling Stations	Microbiology field sampling station			\$5,000		\$5,000			\$ -
Ice Machine	Contract lab is requiring us to ship samples with ice packs because samples have been coming in too warm to be suitable for testing. Planning a 60 pound per day machine (smallest size made)					\$5,000			\$ -

OPERATIONS

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
510-101	Salaries and Wages	\$ 3,125,921	\$ 3,848,797	\$ 3,848,797	\$ 2,598,957	\$ 3,957,321
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	521,000	647,424	647,424	405,267	474,576
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	177,171	298,872	298,872	176,161	190,188
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	206,950	230,760	230,760	145,406	202,428
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	2,220,800	2,671,741	2,671,741	1,872,123	3,090,129
510-020	Temporary Assignment	\$ 43,921	\$ 33,500	\$ 33,500	\$ 32,336	\$ 32,000
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	828	3,000	3,000	1,738	2,000
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	4,742	1,500	1,500	6,732	2,000
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	807	4,000	4,000	2,840	3,000
10-40-60-510-020	WU - Ops - TandD -Temporary Assignment	37,544	25,000	25,000	21,026	25,000
510-030	Overtime	\$ 366,956	\$ 279,400	\$ 279,400	\$ 300,850	\$ 305,000
10-40-30-510-030	WU - Ops - Source - Overtime	10,249	6,600	6,600	12,444	10,000
10-40-40-510-030	WU - Ops - Purification - Overtime	22,555	33,000	33,000	21,598	30,000
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	26,392	8,800	8,800	11,676	15,000
10-40-60-510-030	WU - Ops - TandD - Overtime	307,760	231,000	231,000	255,132	250,000
510-040	Standby Pay	\$ 237,422	\$ 195,000	\$ 195,000	\$ 190,387	\$ 227,000
10-40-30-510-040	WU - Ops - Source - Standby Pay	7,562	-	-	5,801	7,000
10-40-40-510-040	WU - Ops - Purification - Standby Pay	7,914	10,000	10,000	8,201	10,000
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	3,225	-	-	7,726	10,000
10-40-60-510-040	WU - Ops - TandD - Standby Pay	218,721	185,000	185,000	168,659	200,000
530-010	FICA	\$ 262,394	\$ 315,096	\$ 315,096	\$ 233,777	\$ 345,881
10-40-30-530-010	WU - Ops - Source - FICA	39,029	49,795	49,795	33,190	37,759
10-40-40-530-010	WU - Ops - Purification - FICA	15,283	27,258	27,258	15,389	17,762
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	4,046	16,812	16,812	12,580	17,628
10-40-60-530-010	WU - Ops - TandD - FICA	204,036	221,231	221,231	172,618	272,732
530-020	Retirement Contributions	\$ 734,221	\$ 988,536	\$ 988,536	\$ 654,634	\$ 949,757
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	105,813	156,219	156,219	100,911	113,898
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	32,782	85,515	85,515	34,020	45,645
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	56,916	52,744	52,744	35,672	48,583
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	538,710	694,058	694,058	484,031	741,631
530-030	Life and Health Insurance	\$ 329,032	\$ 341,890	\$ 341,890	\$ 320,843	\$ 478,896
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	60,148	58,530	58,530	49,063	56,818
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	(2,123)	4,627	4,627	34,020	24,351
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	18,829	12,322	12,322	8,189	24,351
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	252,178	266,411	266,411	229,571	373,376

OPERATIONS

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
530-040	Workers Compensation	\$ -	\$ 1	\$ 1	\$ -	\$ -
10-40-30-530-040	WU - Ops - Source - Workers Compensation	-	1	1		
530-060	OPEB	\$ 294,282	\$ 526,797	\$ 526,797	\$ 522,108	\$ 525,997
10-40-30-530-060	WU - Ops - Source - OPEB	49,596	88,615	88,615	79,469	62,406
10-40-40-530-060	WU - Ops - Purification - OPEB	9,684	40,908	40,908	33,384	26,746
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	19,259	31,585	31,585	28,092	26,746
10-40-60-530-060	WU - Ops - TandD - OPEB	215,743	365,689	365,689	381,163	410,099
540-010	Professional Service	\$ 407,554	\$ -	\$ -	\$ -	\$ -
10-40-60-540-010	WU - Ops - TandD - Professional Services - General	407,554	-	-	-	-
541-010	Other Services	\$ 2,165	\$ 2,000	\$ 2,000	\$ 550	\$ 2,000
10-40-60-541-010	WU - Ops - TandD - Other Services	2,165	2,000	2,000	550	2,000
545-000	Rentals and Leases	\$ 8,091	\$ 30,000	\$ 32,809	\$ 18,948	\$ 30,000
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	8,091	30,000	32,809	18,948	30,000
551-000	Utility Services	\$ 2,771,698	\$ 3,246,370	\$ 3,246,370	\$ 2,121,075	\$ 3,403,439
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	2,771,698	3,246,370	3,246,370	2,121,075	3,403,439
560-000	Repairs and Maintenance	\$ 282,906	\$ 540,000	\$ 441,598	\$ 151,040	\$ 380,000
10-40-50-560-000	WU - Ops - Source - Repairs and Maintenance - Water System	31,272	40,000	217,834	111,355	40,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	251,634	500,000	223,764	39,685	340,000
561-000	Repairs and Maintenance Other than Water System	\$ 162,792	\$ 503,400	\$ 573,983	\$ 103,320	\$ 203,400
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	162,792	503,400	573,983	103,320	203,400
563-000	Operating Supplies	\$ 1,203,409	\$ 682,240	\$ 738,334	\$ 446,572	\$ 705,160
10-40-30-563-000	WU - Ops - Source - Operating Supplies	62,360	80,000	80,060	40,192	80,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	109,881	191,440	229,286	98,775	181,360
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	57,593	90,000	94,334	24,181	75,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	973,575	320,800	334,654	283,424	368,800
563-010	Operating Supplies Inventory Stock	\$ 32,698	\$ 1,360,000	\$ 3,720,219	\$ 831,844	\$ 2,135,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	32,698	40,000	40,000	13,088	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplie - Invty. Stock	-	1,320,000	3,680,219	818,756	2,095,000
564-000	Fuel	\$ 160,832	\$ 192,500	\$ 202,865	\$ 122,585	\$ 192,500
10-40-60-564-000	WU - Ops - TandD - Fuel	160,832	192,500	202,865	122,585	192,500

OPERATIONS

		FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Expenses as of 4/30/2024	FY 2025 Proposed Budget
565-000	Bulk Water Purchase	\$ 1,834,977	\$ 1,934,935	\$ 1,962,913	\$ 1,223,256	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase (Reclass)	1,834,977	1,934,935	1,962,913	1,223,256	1,934,935
571-010	Training and Development	\$ 32,796	\$ 45,000	\$ 45,000	\$ 24,503	\$ 45,000
10-40-60-571-010	WU - Ops - TandD - Training and Development	32,796	45,000	45,000	24,503	45,000
572-010	Travel and Per Diem	\$ 1,715	\$ 19,000	\$ 19,000	\$ 925	\$ 45,000
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	1,715	19,000	19,000	925	45,000

\$ 12,295,782.00 \$ 15,084,462.00 \$ 17,514,108.00 \$ 9,898,510.00 \$ 15,898,285.50

General Expenses - Operations

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Water Utility Fund		\$ 6,851,796	\$ 6,189,356	\$ 6,959,765	\$ 6,901,633	\$ 8,555,445	\$ 10,985,091	\$ 5,044,618	\$ 9,076,434
10-40-60-540-010	WU/Ops/TandD/Professional Services - General	550,000	43,012	400,000	407,554	-	-	-	-
10-40-60-541-010	WU/Ops/TandD/Other Services	2,000	533	2,000	2,165	2,000	2,000	550	2,000
10-40-60-545-000	WU/Ops/TandD/Rentals and Leases	50,000	15,158	50,000	8,091	30,000	32,809	18,948	30,000
10-40-50-551-000	WU/Ops/Power/Pump/Utility Services	2,700,000	2,764,984	2,967,700	2,771,698	3,246,370	3,246,370	2,121,075	3,403,439
10-40-50-560-000	WU/Ops/PandP/Repairs and Maintenance - Water System	40,000	24,271	40,000	31,272	40,000	217,834	111,355	40,000
10-40-60-560-000	WU/Ops/TandD/Repairs and Maintenance - Water System	171,000	216,103	320,000	251,634	500,000	223,764	39,685	340,000
10-40-60-561-000	WU/Ops/TandD/Repairs and Maintenance - Other than Water System	526,200	176,966	495,000	162,792	503,400	573,983	103,320	203,400
10-40-30-563-000	WU/Ops/Source/Operating Supplies	60,000	101,253	60,000	62,360	80,000	80,060	40,192	80,000
10-40-40-563-000	WU/Ops/Purification/Operating Supplies	101,920	184,052	152,880	109,881	191,440	229,286	98,775	181,360
10-40-50-563-000	WU/Ops/PandP/Operating Supplies	35,000	89,701	35,000	57,593	90,000	94,334	24,181	75,000
10-40-60-563-000	WU/Ops/TandD/Operating Supplies	255,000	563,512	275,000	973,575	320,800	334,654	283,424	368,800
10-40-50-563-010	WU/Ops/PandP/Operating Supplies/Invty. Stock	15,000	-	20,000	32,698	40,000	40,000	13,088	40,000
10-40-60-563-010	WU/Ops/TandD/Operating Supplies/Invty. Stock	378,000	-	-	-	1,320,000	3,680,219	818,756	2,095,000
10-40-60-564-000	WU/Ops/TandD/Fuel	122,500	157,981	175,000	160,832	192,500	202,865	122,585	192,500
10-40-30-565-000	WU/Ops/Source/Bulk Water Purchase	1,820,176	1,808,884	1,918,185	1,834,977	1,934,935	1,962,913	1,223,256	1,934,935
10-40-60-571-010	WU/Ops/TandD/Training & Development	25,000	41,951	30,000	32,796	45,000	45,000	24,503	45,000
10-40-60-572-010	WU/Ops/TandD/Travel & Per Diem	-	995	19,000	1,715	19,000	19,000	925	45,000
Miscellaneous Capital Purchases		\$ 514,500	\$ 357,784	\$ 3,976,500	\$ 501,980	\$ 1,753,491	\$ 3,296,997	\$ 799,708	\$ 1,476,500
10-40-00-604-999	WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases	399,500	345,059	3,306,000	501,980	1,020,991	2,506,047	756,078	1,170,000
10-40-00-605-999	WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases	115,000	12,725	670,500	-	732,500	790,950	43,630	306,500
New Capital Outlay		\$ 1,250,000	\$ -	\$ 1,499,938	\$ -	\$ 1,030,000	\$ 450,000	\$ 195,978	\$ -
10-40-00-604-000	WU/Ops/Capital Outlay - R&R	650,000	-	800,000	-	930,000	420,000	128,298	-
10-40-00-605-000	WU/Ops/Capital Outlay - Expansion	600,000	-	699,938	-	100,000	30,000	67,680	-
	SUMMARY OF OPERATING EXPENSES	<u>\$ 6,851,796</u>	<u>\$ 6,189,356</u>	<u>\$ 6,959,765</u>	<u>\$ 6,901,633</u>	<u>\$ 8,555,445</u>	<u>\$ 10,985,091</u>	<u>\$ 5,044,618</u>	<u>\$ 9,076,434</u>
	SUMMARY OF CAPITAL PURCHASES	<u>\$ 514,500</u>	<u>\$ 357,784</u>	<u>\$ 3,976,500</u>	<u>\$ 501,980</u>	<u>\$ 1,753,491</u>	<u>\$ 3,296,997</u>	<u>\$ 799,708</u>	<u>\$ 1,476,500</u>
	SUMMARY OF CAPITAL OUTLAY	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ 1,499,938</u>	<u>\$ -</u>	<u>\$ 1,030,000</u>	<u>\$ 450,000</u>	<u>\$ 195,978</u>	<u>\$ -</u>
	TOTAL	<u>\$ 8,616,296</u>	<u>\$ 6,547,140</u>	<u>\$ 12,436,203</u>	<u>\$ 7,403,613</u>	<u>\$ 11,338,936</u>	<u>\$ 14,732,088</u>	<u>\$ 6,040,304</u>	<u>\$ 10,552,934</u>

TOTAL: WU/Ops/TandD/Professional Services - General \$ 550,000 \$ 43,012 \$ 400,000 \$ 407,554 \$ - \$ - \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
EA, Design & Permitting	Design for Kilohana Sodium Hypochlorite OSG Housing	\$ 250,000		\$ 200,000					
Demolition	Old Admin Building Demolition (moved to 604-000)	\$ 300,000		\$ -					
EA, Design & Permitting	Design for Kilauea NaOCL On-site generation			\$ 200,000					

General Expenses - Operations

TOTAL: WU/Ops/TandD/Other Services \$ 2,000 \$ 533 \$ 2,000 \$ 2,165 \$ 2,000 \$ 2,000 \$ 550 \$ 2,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
One Call	One Call Center	\$ 2,000		\$ 2,000		\$ 2,000			\$ 2,000

TOTAL: WU/Ops/TandD/Rentals and Leases

\$ 50,000 \$ 15,158 \$ 50,000 \$ 8,091 \$ 30,000 \$ 32,809 \$ 18,948 \$30,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Construction equipment rentals.	Equipment rental. (e.g. excavator, roller, loader, scissor lift, boom lift, etc.)	\$ 50,000		\$ 50,000		\$ 30,000			\$ 30,000
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System			\$ -					

TOTAL: WU/Ops/Power/Pump/Utility Services \$ 2,700,000 \$ 2,764,984 \$ 2,967,700 \$ 2,771,698 \$ 3,246,370 \$ 3,246,370 \$ 2,121,075 \$ 3,403,439

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Pumping facility electricity	63 accounts	\$ 2,654,000		\$ 2,786,700		\$ 3,065,370			\$ 3,218,639
Tank sites and Garage Building electricity	25 Tank sites and one garage building.	\$ 46,000		\$ 46,000		\$ 46,000			\$ 48,300
Solid Waste	Solid Waste Disposal								\$ 1,500
	Contingency - price increases			\$ 135,000		\$ 135,000			\$ 135,000

TOTAL: WU/Ops/PandP/Repairs and Maintenance - Water System \$ 40,000 \$ 24,271 \$ 40,000 \$ 31,272 \$ 40,000 \$ 217,834 \$ 111,355 \$ 40,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Pump replacement program	Including emergency pump replacement and repairs, ongoing program.	\$ 40,000		\$ 40,000		\$ 40,000	\$ -		\$ 40,000

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Water System \$ 171,000 \$ 216,103 \$ 320,000 \$ 251,634 \$ 500,000 \$ 223,764 \$ 39,685 \$ 340,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Outside contractual services	Includes waste management, maintaining and repairing plant facilities, maintenance of facilities, maintenance of tunnel sources, alarm circuits.	\$ 20,000		\$ 20,000		\$ 40,000			\$ 40,000
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	\$ 150,000		\$ -		\$ 160,000			
Easement 5-1-5:23	Annual Lease - Easement for booster pump station on Wailapa	\$ 1,000		\$ -					
Storage Tanks	Tank Cleaning, Painting, Minor Repairs			\$ 300,000		\$ 300,000			\$ 200,000
Remote Sites	Facilities Improvements and Additions								\$ 100,000
							\$ (160,000)		
							\$ (120,000)		

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Other than Water System \$ 526,200 \$ 176,966 \$ 495,000 \$ 162,792 \$ 503,400 \$ 573,983 \$ 103,320 \$ 203,400

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Rehab and Restoration Services	Roadway rehab and repairs	\$ 40,000		\$ 40,000		\$ 48,000			\$ 48,000
Baseyard Parking Lot	Baseyard Parking Lot	\$ -		\$ -					
Vehicle maintenance and service	Outside repair services and maintenance.	\$ 40,000		\$ 40,000		\$ 48,000			\$ 48,000
Debris and HazMat Disposal	Landfill and Off-Island disposal	\$ 20,000		\$ 20,000		\$ 20,000			\$ 20,000
Building Equipment Repairs	Building Equipment Repairs	\$ 5,000		\$ 5,000		\$ 5,000			\$ 5,000
A/C & Refrigerator Maintenance	A/C & Ref. Maint. For OPS Bldg., Microlab, New Admin Bldg., Old Admin Bldg.	\$ 40,000		\$ 40,000		\$ 40,000			\$ 40,000
Elevator Maintenance	Elevator Maint. For New Admin Bldg., & Microlab	\$ 5,000		\$ 5,000		\$ 5,000			\$ 5,000
Fire Protection	Fire Extinguishers	\$ 5,000		\$ 5,000		\$ 5,000			\$ 5,000
Alarm Service	Alarm Services and Maintenance	\$ 20,000		\$ 20,000		\$ 20,000			\$ 20,000
Offices	Operations offices furnitures and equipment	\$ 50,000		\$ 20,000		\$ 10,000			\$ 10,000
MPET/MMIS	Moved from IT budget	\$ -		\$ -					
Cyberlock	Cloud Hosting	\$ 1,200		\$ -					
Demolition of Old building	Demolition of Old building	\$ 300,000		\$ 300,000		\$ 300,000			
MOA DOW, DPW, DPR, KFD	Monthly Maintenance Charge for Hanalei Baseyard at \$200/month					\$ 2,400			\$ 2,400

General Expenses - Operations

TOTAL: WU/Ops/Purification/Operating Supplies \$ 101,920 \$ 184,052 \$ 152,880 \$ 109,881 \$ 191,440 \$ 229,286 \$ 98,775 \$ 181,360

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Sodium Hypochlorite	Chemical supplies for disinfection	\$ 95,200		\$ 142,800		\$ 171,360			\$ 171,360
Soda Ash	pH control for source water.	\$ 6,720		\$ 10,080		\$ 10,080			\$ 5,000
Sodium Hydroxide	Replace Wainiha Soda Ash					\$ 10,000			\$ 5,000

General Expenses - Operations

TOTAL: WU/Ops/PandP/Operating Supplies \$ 35,000 \$ 89,701 \$ 35,000 \$ 57,593 \$ 90,000 \$ 94,334 \$ 24,181 \$ 75,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Electrical parts and materials	Repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	\$ 35,000		\$ 35,000		\$ 90,000		\$ -	\$ 75,000
Sodium Hypochlorite on-site generation	Sodium Hypochlorite on-site generation (Moved to 10-40-30-563-000)								

TOTAL: WU/Ops/PandP/Operating Supplies/Invty. Stock \$ 15,000 \$ - \$ 20,000 \$ 32,698 \$ 40,000 \$ 40,000 \$ 13,088 \$ 40,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 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.	\$ 15,000		\$ 20,000		\$ 40,000			\$ 40,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies/Invty. Stock \$ 378,000 \$ - \$ - \$ - \$ 1,320,000 \$ 3,680,219 \$ 818,756 \$ 2,095,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Small pipeline and service line replacement parts	Pipe and valves	\$ 37,000				\$ 45,000			\$ 45,000
Large inventory items	Large diameter pipe, valves, and other items in inventory	\$ 14,000				\$ 25,000			\$ 25,000
R&R - 5/8" & 3/4" meters	9000 ea @ \$315 (set), 14,000 ea @\$205 (EP/Register)	\$ 60,000				\$ 725,000			\$ 1,500,000
Replacement meters, all other sizes	65 others @ \$600	\$ 39,000				\$ 45,000			\$ 45,000
Replacement meter boxes and covers	2000 ea @ \$115	\$ 3,000				\$ 230,000			\$ 230,000
Hydrant replacement	Ongoing hydrant replacement program, as needed.	\$ 85,000				\$ 100,000			\$ 100,000
Stock Inventory Items	Warehouse inventory parts and materials.	\$ 100,000				\$ 150,000			\$ 150,000
SCADA Replacement Parts Inventory	Inventory parts	\$ 40,000					\$ 230,000		
							\$ 630,000		
							\$ 1,500,000		

TOTAL: WU/Ops/TandD/Fuel

\$ 122,500 \$ 157,981 \$ 175,000 \$ 160,832 \$ 192,500 \$ 202,865 \$ 122,585 \$ 192,500

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
diesel for utility fleet	17,000 gallons at \$5.00 per gallon; includes increase due to generator use	\$ 56,000		\$ 85,000		\$ 93,500			\$ 93,500
gasoline for utility fleet	17,000 gallons at \$5.00 per gallon; includes increase due to new vehicles	\$ 56,000		\$ 85,000		\$ 93,500			\$ 93,500
Non-ethanol fuel	fuel for small engines - 1000 gallons at \$5.00 per gallon	\$ 10,500		\$ 5,000		\$ 5,500			\$ 5,500

TOTAL: WU/Ops/Source/Bulk Water Purchase \$ 1,820,176 \$ 1,808,884 \$ 1,918,185 \$ 1,834,977 \$ 1,934,935 \$ 1,962,913 \$ 1,223,256 \$ 1,934,935

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Princeville Utilities for Anini	24MG per Year x \$2.40 per thousand gallons plus \$148 per month standby charge	\$ 59,376		\$ 59,376		\$ 59,376			\$ 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	\$ 2,250		\$ 2,250		\$ 7,000			\$ 7,000
Grove Farm Water Purchase Agreement	2.5MGD @ 365 days @ \$2.00 per thousand gallons	\$ 1,733,750		\$ 1,733,750		\$ 1,733,750			\$ 1,733,750
Moloaa	0.7MG at \$1.44 per thousand gallons	\$ 5,000		\$ 5,000		\$ 5,000			\$ 5,000
Kalihiwai Bay Estate Water Association	1 mG @ \$5 per thousand gallons	\$ 5,000		\$ 12,000		\$ 24,000			\$ 24,000
Anahola Emergency Interconnection	Annual fee for interconnectoin	\$ 2,100		\$ 2,100		\$ 2,100			\$ 2,100
Contingency fr price increases	Contingency - increasing cost			\$ 91,009		\$ 91,009			\$ 91,009

TOTAL: WU/Ops/TandD/Training & Development \$ 25,000 \$ 41,951 \$ 30,000 \$ 32,796 \$ 45,000 \$ 45,000 \$ 24,503 \$ 45,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Certification classes and trainings/workshops/conferences	Training & Development	\$ 25,000		\$ 30,000		\$ 35,000			\$ 35,000
Travel and Per Diem	Moved to GL acct. 572-010								
Medical Certifications	CDL and Vehicles over 10,000 LBS GVWR					\$ 10,000			\$ 10,000

TOTAL: WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases \$ 399,500 \$ 345,059 \$ 3,306,000 \$501,980 \$ 1,020,991 \$ 2,506,047 \$ 756,078 \$ 1,170,000

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
(2) 125 kVA & (1) 220 kVA Emergency Generator	Replace (2) multiquip 125 kVA and upsize Kīlauea 150 kVA to 220 kVA								\$ 425,000
(2) 4x4 F-450 Utility Bed vehicle	CK-1964 & 1965 replacement for 2007 Maintenance Worker Trucks								\$ 350,000
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2237 replacement for 2013 Field LPF Truck								\$ 200,000
(1) 4x2 pickup truck	CK-2345, replacement for 2015 Nissan Frontier for the Meter Readers								\$ 50,000
Building Equipment Repair	Repair and replacement of building equipment.								\$ 60,000
Excavator	TB228 Takeuchi replacement								\$ 85,000
Excavator	Replace Takeuchi TB175 mini excavator (prior budget was transferred to fuel master & SCADA)								
Excavator	Replace and upsize Takeuchi TB175			\$ 225,000					
Riding Mower and Trailer	Replace riding mower and trailer for riding mower			\$ 45,000					
2-150kVA Emergency Generators	Replace Em.Gen. for Puhi Well 5b & Kilohana			\$ 230,000					
1 - 125 kVA Emergency Generator	Replace Em. Gen. for Microlab			\$ 105,000					
1-Ford F450 Utility Trucks	Replace CK2237			\$ 120,000					
1-Access Cab or similar	CK-2345, 2015 Nissan Frontier for the Meter Readers			\$ 40,000					
Wet barrel hydrants with dry barrel hydrants	Replace wet barrel hydrants with dry barrel hydrants			\$ 25,000					
Pump Replacement	Pump Replacement - Paua Valley (pump & MCC)			\$ 1,000,000		\$ 917,491			
Replace Valves	Replace ARV island-wide			\$ 100,000					
GAC Replacement	Charcoal (GAC) Replacement - Wailua Homesteads Well			\$ 230,000					
Infrastructure Inventory	Transferred from budget acct. No. 10-40-60-563-010								
Small pipeline and service line replacement parts	Pipe and valves			\$40,000					
Large inventory items	Large diameter pipe, valves, and other items in inventory			\$18,000					
R&R - 5/8" & 3/4" meters	2500 ea @ \$315			\$787,500					
Replacement meters, all other sizes	65 others @ \$600			\$39,000					
Replacement meter boxes and covers	500 ea @ \$115			\$57,500					
Hydrant replacement	Ongoing hydrant replacement program, as needed.			\$144,000					
Stock Inventory Items	Warehouse inventory parts and materials. (\$150K budget under 102)			\$100,000					
Hydro Cell	Replace Hydro Cell for Hanapepe Well 4					\$ 30,000			
Light Tower	Replace White Light Tower					\$ 30,000			
Plate Compactor	Replace Two (2) Mikasa Plate Compactors					\$ 7,500			
Jumping Jack Compactor	Repace Two (2) Mikasa Jumping Jack Compactors					\$ 12,000			
Leak Detection Equipment	Update and upgrade Leak Correlator Kit with multi-sensors					\$ 24,000			

TOTAL: WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases \$ 115,000 \$ 12,725 \$ 670,500 \$ - \$ 732,500 \$ 790,950 \$ 43,630 \$ 306,500

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Sodium Hypochlorite On-Stite Generation	Kilohana OSG	\$ -		\$ 150,000		\$ 150,000			\$ -
Light Duty Pick Up Truck	Light Duty 4x4 Pickup Truck with Hydraulic Liftgate	\$ 55,000							
2-20 feet storage containers	Containers on slab with roof built separately	\$ 45,000				\$ 52,000			
AMI Meter Register Sets (New Accounts)	New Subdivisions (Estimated 700 new accounts)	\$ -		\$ 220,500		\$ 220,500			\$ 220,500
Facility Improvements	Security & Hardening			\$ 300,000		\$ 300,000			\$ -
Leak Detection Equipment	Equipment for East and West Crews	\$ 15,000				\$ 10,000			\$ 18,000
Excavator Attachment	Roller for Takeuchi Excavator								\$ 6,000
Jumping Jack Compactor	(2) additional jumping jacks for field crews								\$ 12,000
4x2 P/U Truck	New Meter Reader position in Fiscal requires vehicle								\$ 50,000

TOTAL: WU/Ops/Capital Outlay - R&R

\$ 650,000 \$ - \$ 800,000 \$ - \$ 930,000 \$ 420,000 \$ 128,298 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Storage Tanks	Tank Cleaning, Painting, Minor Repairs			\$ -					
Demolish Admin Bldg	Demolish Admin Bldg/Add Temp Parking Lot	\$ 400,000		\$ 800,000		\$ 400,000	\$ (400,000)	\$ -	\$ -
SWTP Delivery Agreement	SWTP - Water Treatment Delivery Agreement with Grove Farm - R&R 10-40-00-604-166	\$ -							
Gas and Diesel Pump Replacement	Replace Outdated Fuel Pumps 10-40-00-604-171	\$ 150,000	\$ -			\$ 30,000	\$ (20,000)	\$ 11,306	
SCADA RTU and PLC	Upgrade and Replace SCADA RTU and PLC 10-40-00-604-172	\$ 75,000	\$ -			\$ 500,000	\$ (90,000)	\$ 116,992	
	Wet Barrel Hydrants 10-40-00-604-173	\$ 25,000	\$ -						

General Expenses - Operations

TOTAL: WU/Ops/Capital Outlay - Expansion \$ 600,000 \$ - \$ 699,938 \$ - \$ 100,000 \$ 30,000 \$ 67,680 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/30/2024	FY 2025 Proposed Budget
Storage Tanks	Tank Cleaning, Painting, Minor Repairs			\$ -	\$ -				
Satellite Operations Facility	Satellite Operations Facility	\$ 600,000	\$ -	\$ 699,938	\$ -				
DOW Baseyard	Baseyard Phase 1			\$ -	\$ -				
Remote Sites	Facilities Improvements and Additions					\$ 100,000	\$ (70,000)		\$ -

Capital Outlay

		FY 2025 Proposed Budget
CAPITAL OUTLAY - CIP (New Appropriations)		16,726,425
Water Utility Fund (Capital Outlay - Rehabilitation & Replacement)		5,049,925
10-02-00-604-999	WU-IT-RandR Capital Purchases--	290,924
10-02-00-605-999	WU-IT-Expansion Capital Purchases--	920,001
10-20-00-604-109	WU-Eng LO-08 Kōloa Road (Alaloke PI - Piko Rd) 8" Main Replacement: 1,700'	-
10-20-00-604-110	WU-Eng LO-10 Lāwa'i 6" and 8" Main Replacement: 6,400'	-
10-20-00-604-136	WU-Eng H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	89,000
10-20-00-604-148	WU-Eng PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	2,500,000
10-20-00-604-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	-
10-20-00-604-180	WU-Eng WK-33 Kahuna Road 12" Main Replacement: 9,500'	-
10-20-00-604-107	WU-Eng WK-20 Puupilo 0.125 MG Steel Tank	-
10-20-00-604-138	WU-Eng HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	500,000
10-20-00-604-177	WU-Eng WK-34 Kuamoo Road Water Main Replacement	-
10-20-00-604-175	WU-Eng Phase I-Demo Admin Building/Relocate Electrical Conduit/add ATS to Microlab	750,000
10-20-00-604-149	WU- Eng WK-25 Kūhiō Hwy (N. Papaloa to Kawaihau) 16" and 12" Main Replacement	-
Water Utility Fund (Capital Outlay - Expansion)		500,000
10-20-00-605-178	WU-Eng Security Fencing for Admin Building	500,000
10-20-00-605-153	WU-Eng HW-11, Haena 0.2MG Tank	-
10-20-00-605-141	WU-Eng Kapaia Cane Haul Road 18" Waterline Environmental Permitting	-
10-20-00-605-117	WU-Eng UH Experimental Station Tank	-
10-20-00-605-145	WU-Eng WKK-15 Kīlauea 1.0 MG Tank	-
10-20-00-605-168	WU-Eng K-01 Kalāheo Water System Improvements	-
Water Utility Fund (Misc. Capital Purchases - Expansion)		-
		-
		-
Water Utility Fund (Capital Outlay - Rehabilitation & Replacement, Expansion - Operations)		1,476,500
10-40-00-604-175	WU-Ops Phase II-Demo Admin Building/add Temp Parking Lot	-
10-40-00-604-999	WU-Ops-RandR Capital Purchases	1,170,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	306,500
FRC Fund (Capital Projects - Expansion)		2,400,000
20-20-00-605-118	FRC-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000
20-20-00-605-155	FRC-Eng HW-12, Drill & Test Wainiha Well No. 4	-
20-20-00-605-018	FRC-Eng H-08, Drill & Test Hanalei Well No. 2	-
20-20-00-605-010	FRC-Eng WK-10 Wailua Homesteads 538' Storage Tank	-
Bond Fund (Capital Projects - Expansion - Construction)		-
		-
		-
Grant Fund (Capital Projects - Rehabilitation & Replacement, Expansion - Construction)		7,300,000
40-20-00-605-116	SA-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	2,400,000
40-20-00-605-118	SA-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000
40-20-00-604-148	SA-Eng PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	2,500,000
State Revolving Fund (Capital Outlay - Rehabilitation & Replacement)		-
		-

Capital Outlay - Engineering

Account	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
Engineering Services CAPITAL OUTLAY - CIP									
Water Utility Fund									
10-20-00-604-000	WU/Eng/Capital Outlay - R&R	\$ -	\$ -	\$ 2,100,000	\$ -	\$ 9,450,000	\$ 11,447,543	\$ 19,053	\$ 3,839,000
10-20-00-605-000	WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases	\$ 200,000	\$ -	\$ -	\$ -	\$ 750,000	\$ 875,200	\$ -	\$ 500,000
10-21-00-604-000	WU/Const/Capital Outlay - R&R/Capital Projects	\$ 2,500,000	\$ -	\$ 7,300,000	\$ 1,260,764	\$ -	\$ 4,839,244	\$ -	\$ -
10-21-00-605-000	WU/Cons/Capital Outlay - Expansion/Capital Projects	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,188,361	\$ 4,020	\$ -
	Water Utility Fund - Capital Outlay	\$ 5,200,000	\$ -	\$ 9,400,000	\$ 1,260,764	\$ 10,200,000	\$ 20,350,348	\$ 23,073	\$ 4,339,000
FRC Fund									
20-20-00-605-000	FRC/Eng/Capital Outlay - Expansion	\$ 860,000	\$ -	\$ 1,400,000	\$ -	\$ 1,100,000	\$ 2,250,032	\$ 80,490	\$ 2,400,000
20-21-00-605-000	FRC/Cons/Capital Outlay - Expansion	\$ 400,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
	FRC Fund - Capital Outlay	\$ 1,260,000	\$ -	\$ 1,400,000	\$ 500,000	\$ 1,100,000	\$ 2,250,032	\$ 80,490	\$ 2,400,000
30-20-00-604-000	BAB/Eng/Capital Outlay - R&R	\$ -	\$ -	\$ -	\$ 54,579	\$ -	\$ 63,999	\$ -	\$ -
30-21-00-604-000	BAB/Capital Outlay - R&R/Capital Projects - CM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,091,650	\$ -	\$ -
30-20-00-605-000	BAB/Eng/Capital Outlay - Expansion	\$ -	\$ 12,281	\$ -	\$ -	\$ 6,100,000	\$ 6,270,379	\$ -	\$ -
30-21-00-605-000	BAB/Const/Capital Outlay - Expansion/Capital Projects	\$ 7,000,000	\$ 162,138	\$ 6,850,000	\$ 32,505	\$ -	\$ -	\$ -	\$ -
	BAB Fund - Capital Outlay	\$ 7,000,000	\$ 174,419	\$ 6,850,000	\$ 87,084	\$ 6,100,000	\$ 7,426,028	\$ -	\$ -
40-21-00-604-000	State Appropriation Grant/Capital Outlay - R&R/Capital Projects - C	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ 3,277,104	\$ 109,030	\$ -
40-20-00-605-000	Grants/Eng/Capital Outlay - Expansion	\$ -	\$ -	\$ -	\$ -	\$ 10,600,000	\$ 10,600,000	\$ -	\$ 7,300,000
40-21-00-605-000	Grants/Const/Capital Outlay - Expansion	\$ 10,200,000	\$ 4,500,000	\$ 9,850,000	\$ -	\$ -	\$ 10,200,000	\$ 2,195,967	\$ -
	Grant Fund - Capital Outlay	\$ 10,200,000	\$ 4,500,000	\$ 9,850,000	\$ -	\$ 10,600,000	\$ 24,077,104	\$ 2,195,967	\$ 7,300,000
60-20-00-604-000	SRF/Const/Capital Outlay - R&R	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -
60-21-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 14,300,000	\$ -	\$ 13,000,000	\$ 63,177	\$ -	\$ 8,471,130	\$ 4,013,958	\$ -
	SRF Fund - Capital Outlay	\$ 14,300,000	\$ -	\$ 13,000,000	\$ 63,177	\$ 5,000,000	\$ 13,471,130	\$ 4,013,958	\$ -
	Water Utility Fund - Capital Outlay/CIP	\$ 5,200,000	\$ -	\$ 9,400,000	\$ 1,260,764	\$ 10,200,000	\$ 20,350,348	\$ 23,073	\$ 4,339,000
	FRC Fund/Capital Outlay/CIP	\$ 1,260,000	\$ -	\$ 1,400,000	\$ 500,000	\$ 1,100,000	\$ 2,250,032	\$ 80,490	\$ 2,400,000
	BAB Fund/Capital Outlay/CIP	\$ 7,000,000	\$ 174,419	\$ 6,850,000	\$ 87,084	\$ 6,100,000	\$ 7,426,028	\$ -	\$ -
	Grant Fund/Capital Outlay/CIP	\$ 10,200,000	\$ 4,500,000	\$ 9,850,000	\$ -	\$ 10,600,000	\$ 24,077,104	\$ 2,195,967	\$ 7,300,000
	SRF Fund/Capital Outlay/CIP	\$ 14,300,000	\$ -	\$ 13,000,000	\$ 63,177	\$ 5,000,000	\$ 13,471,130	\$ 4,013,958	\$ -
	Capital Outlay Totals	\$ 37,960,000	\$ 4,674,419	\$ 40,500,000	\$ 1,911,025	\$ 33,000,000	\$ 67,574,642	\$ 6,313,488	\$ 14,039,000

Capital Outlay - Engineering

TOTAL: WU/Eng/Admin Capital Outlay - Expansion		\$ 200,000	\$ -	\$ -	\$ -	\$ 750,000	\$ 875,200	\$ -	\$ 500,000
Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
10-20-00-605-153	Haena 0.2MG Tank					\$ -			\$ -
10-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350					\$ 750,000			\$ -
10-20-00-605-117	UH Experimental Station Tank	\$ 200,000	\$ -			\$ -			\$ -
10-21-00-605-146	WU/Const/Capital Outlay/15-07/HE-01, HE-10, Reorganize Water System Pipeline connecting Hanapepe and Elelele (6" Main Replacement) Phase II (State R/W) (100% EXP)								
10-21-00-605-017	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350								
10-20-00-605-145	WKK-15 Kilauea 1.0 MG Tank								
10-20-00-604-116	WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks								
10-20-00-605-168	K-01 Kalaheo Water System Improvements								\$ -
10-20-00-605-178	Security Fencing for Admin Building								\$ 500,000.00

Capital Outlay - Engineering

TOTAL: WU/Capital Outlay - Expansion/Capital Projects - CM

\$ 2,500,000 \$ - \$ - \$ - \$ - \$ 3,188,361 \$ 4,020 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
10-21-00-605-118	WU/Const/Capital Outlay/WK-39-Kapaa Homestead Well No. 4 (100% Expansion)								
10-21-00-605-146	WU/Const/Capital Outlay/15-07/HE-10, Reorganize Water System Pipeline connecting Hanapepe and Elele (6" Main Replacement) Phase I (County R/W)(22%EXP)(\$2,12M)								
10-21-00-605-146	WU/Const/Capital Outlay/15-07/HE-01, HE-10, Reorganize Water System Pipeline connecting Hanapepe and Elele (6" Main Replacement) Phase II (State R/W)(100% EXP)								
10-21-00-605-120	WKK-15, Kilauea 466" (1.0 MG)								
10-21-00-605-017	Kapaia Cane Haul Road 18" Main (98,55% Exp) \$3,241,350								
10-21-00-605-153	Haena 144" Tank (0.2MG)	\$ 2,500,000	\$ -					\$ 4,020	
	WU/Const/Capital Outlay/09-01, Kalaheo 1111' & 1222' Water System Improvements (Package A: 100% Yamada Tank, Package B: 66% Clearwell, Package C: 6% Pipeline) (Total \$19,2M) Cumulative 52% R&R/48% Expansion								
	WU/02-06, WKK-15 - Construct Kilauea 466 Tank, 1.0MG, Puu Pane Well 3 (Expansion - 90%) (Total - \$5M)								
	WU/Const/Capital Outlay/WK-08-Kapaa Homestead 313' 1.0 MG Tank (Omellas) (100% FRC) Total = 12,915 M)								

TOTAL: FRC/Eng/Admin/Capital Outlay - Expansion/Capital Purchases **\$ 860,000** **\$ -** **\$ 1,400,000** **\$ -** **\$ 1,100,000** **\$ 2,250,032** **\$ 80,490** **\$ 2,400,000**

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed
20-20-00-605-018	H-08 Hanalei Well No. 2 Drill and Test			\$200,000		\$ 200,000			
							\$ (200,000)		
20-20-00-605-117	WK-23 UH Experimental Station 605' Tank			\$ 300,000					
20-20-00-605-116	SA-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks								
20-20-00-605-118	WK-39 Kapa'a Homesteads Well No. 4 Pump and Controls	\$ 700,000		\$ 700,000		\$ 700,000		\$ 80,490	\$ 2,400,000
							\$ (700,000)		
20-20-00-605-153	HW-11 Ha'ena 0,2 MG 144' Tank	\$ -							
20-20-00-605-155	HW-12 Wainiha Well No. 4 Drill and Test	\$ 160,000		\$ 200,000		\$ 200,000			
20-20-00-605-154	WKK-02 Kilauea Well No. 4 Drill and Test								
20-20-00-605-010	WKK-10 Wailua Homesteads 538' Storage Tank								
20-20-00-605-120	WKK-15 Kilauea 1.0 MG Tank								
20-20-00-605-116	SA-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks								

TOTAL: FRC/Capital Outlay - Expansion/Capital Projects - CM \$ 400,000 \$ - \$ - \$ 500,000 \$ - \$ - \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 YTD Actual as of 4/15/2024	Encumbrance Rollover	FY 2025 Proposed
20-21-00-605-017	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350								
20-21-00-605-154	WKK-02, Drill & Test Kilauea Well 3 - Construction	\$ 400,000	\$ -		\$ 500,000				
20-21-00-605-153	Haena 144" Tank (0.2MG)								
20-21-00-605-120	WKK-15, Kilauea 466" (1.0 MG)								
20-21-00-605-161	Hanapēpē River Bridge, Kaunualii Highway, Route 50, HI STP SR50 (1) Project, Hanapēpē, Kaua'i, Hawai'i								
	02-06, WKK-15 - Construct Kilauea 466 Tank, 1.0MG, Puu Pane Well 3 (Expansion - 90%)								

TOTAL: BAB/Eng/Admin/Capital Outlay - Expansion/Capital Purchases \$ - \$ - \$ - \$ 54,579 \$ - \$ 63,999 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
30-20-00-604-105	BAB-Eng-ALLR-09-01 K-01 Kalaheo 1111FT & 1222FT				\$ 54,579				
30-20-00-605-116	BAB-Cns-WK-08-Kapaa Homesteads 2-0.5MG Tanks								
30-20-00-605-118	BAB-Cns-ALLE-WK-39-Kapaa Homesteads Well No. 4								

TOTAL: BAB/Capital Outlay - R&R/Capital Projects - CM \$ - \$ - \$ - \$ - \$ - \$ 1,091,650 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
30-21-00-604-107	Bond/Const/Capital Outlay/XX-YY, KP-09 - MCC, Chlorination Facilities, Koloa Well 16-A and E and 16-B Site and Bldg Improvements (100% RR)								
30-21-00-604-017	Kapaia Cane Haul Road 18" Main (1.45% RR) \$3,241,350								

Capital Outlay - Engineering

TOTAL:		\$ -	\$ 12,281	\$ -	\$ -	\$ 6,100,000	\$ 6,270,379	\$ -	\$ -
Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
30-20-00-605-139	Molokaa Tank site acquisition					\$ 3,500,000			
30-20-00-605-116	BAB-Eng-WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks		\$12,281						
30-20-00-605-118	BAB-Eng-WK-39 Kapa'a Homesteads Well No. 4 Pump and Controls					\$ 2,600,000			

TOTAL: BAB/Capital Outlay - Expansion/Capital Projects - CM \$ 7,000,000 \$ 162,138 \$ 6,850,000 \$ 32,505 \$ - \$ - \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
30-21-00-605-102	Bond/Const/Capital Outlay/10-01, Ani-01b- Pipeline Replacement along Anini Road from DOW - Princeville Master Meter (Expansion - 56% of \$4.2M)								
30-21-00-605-106	Bond/Const/Capital Outlay/03-04, K-05a - Kalaheo New Tank, 0.5 MG, 886 Ft (Expansion - 50%)								
30-21-00-605-109	Bond/Const/Capital Outlay/XX-YY, LO-08, LO-10 - Kolba Rd (Alalohe Pl. - Piko Rd) 8 Inch Main Replacement (1,700 Ft) Lawai 6 Inch and 8 Inch Main Replacement (6,400 Ft) (Expansion - 81%)								
30-21-00-605-110	Bond/Const/Capital Outlay/WK-08-Kapaa Homestead 313' 1.0 MG Tank (Ornellas) (100% Expansion)								
30-21-00-605-112	Bond/Const/Capital Outlay/11-02, PLH-01a - Replace Grove Farm Tanks 1 and 2 (Expansion - 60%) of \$2.835M								
30-21-00-605-116	Kapaa 325 Tanks - Two 0.5 MG Tanks Expansion	\$ 4,500,000	\$ -	\$ 1,750,000					
30-21-00-605-118	Bond/Const/Capital Outlay/WK-39-Kapaa Homestead Well No. 4 (100% Expansion)		\$ 162,138	\$ 2,600,000	\$ 32,505				
30-21-00-605-120	Bond/Const/Capital Outlay/02-06, WKK-15 - Construct Kilauea 466 Tank, 1.0MG, Puu Pane Well 3 (Expansion - 90%)	\$ 2,500,000	\$ -	\$ 2,000,000	\$ -				
30-21-00-605-136	Bond/Const/Capital Outlay/XX-YY, H-05, Weke, Anae, and He'e Roads 6" and 8" Main Replacement (Expansion - 89%)								
30-21-00-605-029	Bond/Const/Capital Outlay/09-01, Kalaheo 1111' & 1222' Water System Improvements (Package A: 100% Yamada Tank, Package B: 66% Clearwell, Package C: 6% Pipeline) (Total \$19.2M) Cumulative 52% R&R/48% Expansion								
30-21-00-605-017	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350, moved 10 W/U)			\$ 500,000	\$ -				

STOP -- Correct Sum at top if there are more than 400 line items

TOTAL: State Appropriation Grant/Capital Outlay - R&R/Capital Projects - CM **\$2,600,000** **\$ -** **\$ -** **\$ -** **\$ -** **\$ 3,277,104** **\$ 109,030** **\$ -**

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
40-21-00-604-157	Kilauea 1&2 MCC (Eng. Est. \$4.5M)	\$ 2,600,000	\$ -					\$ 77,775	
40-21-00-604-001	KW-07 Paua Valley Tank Repair							\$ 31,255	

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

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
40-20-00-605-116	State Approp. Grant/Const/Capital Outlay/WK-08-Kapaa Homesteads 313' 1.0MG Tank (Ornellas - 100% Exp.					\$ 7,250,000			
40-20-00-605-118	WK-39, Drill & Develop Kapaa Homesteads Well No. 4					\$ 2,600,000			
40-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350					\$ 750,000			

TOTAL: State Appropriation Grant/Capital Outlay - Expansion \$ 10,200,000 \$ 4,500,000 \$ 9,850,000 \$ - \$ - \$ 10,200,000 \$ 2,195,967 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
40-21-00-605-116	State Approp. Grant/Const/Capital Outlay/WK-08-Kapaa Homesteads 313' 1,0MG Tank (Ornellas - 100% Exp.		\$4,500,000	\$7,250,000					
40-21-00-605-118	WK-39, Drill & Develop Kapaa Homesteads Well No. 4			\$2,600,000					
40-21-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350								
40-21-00-605-029	Yamada Tank	\$ 10,200,000					\$ 10,200,000	\$ 2,195,967	

TOTAL: SRF/Capital Outlay - R&R/Capital Projects - CM \$ - \$ - \$ - \$ - \$ 5,000,000 \$ 5,000,000 \$ - \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
60-20-00-604-170	AMI Meter Replacement					\$5,000,000			
60-20-00-604-136	Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement								

TOTAL: SRF/Capital Outlay - R&R/Capital Projects - CM \$ 14,300,000 \$ - \$ 13,000,000 \$ 63,177 \$ - \$ 8,471,130 \$ 4,013,958 \$ -

Line Item	Notes	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 YTD Actual as of 4/15/2024	FY 2025 Proposed Budget
60-21-00-605-029	K-01 Kalāheo Water System Improvements	\$ 4,300,000		\$ 13,000,000	\$ 63,177		\$ 8,471,130	\$ 4,013,958	
	AMI Meter Replacement	\$ 10,000,000							

EXHIBIT I

PO Number	Account #	Amount	Vendor Name
PO0004964	10-01-10-540-010	\$ 4,469.09	ASHFORD + WRISTON LLP
PO0005404	10-01-10-540-010	\$ 3,020.94	ES&A Inc
PO0005407	10-01-10-540-010	\$ 25,000.00	ASHFORD + WRISTON LLP
PO0005431	10-01-10-540-010	\$ 3,640.30	ES&A Inc
PO0005441	10-01-10-540-010	\$ 600.00	PMWEB, INC
PO0005761	10-01-10-540-010	\$ 3,237.29	ES&A, Inc., A Law Corporation
PO0005618	10-01-10-542-010	\$ 7,947.24	GARDEN ISLAND-OAHU PUBLICATIONS, INC.
PO0005619	10-01-10-542-010	\$ 1,727.76	HOCHMAN HAWAII ONE
PO0005620	10-01-10-542-010	\$ 2,609.82	PACIFIC MEDIA GROUP
PO0005681	10-01-10-542-010	\$ 470.75	4IMPRINT
PO0005762	10-01-10-542-010	\$ 220.55	DOXIM UTILITEC LLC
PO0005772	10-01-10-542-010	\$ 710.00	RUSSELL L. BECKETT
PO0005777	10-01-10-542-010	\$ 306.00	RUSSELL L. BECKETT
PO0005783	10-01-10-542-010	\$ 2,332.98	L. MORIGUCHI INC. dba SIGN ART
PO0005792	10-01-10-542-010	\$ 2,905.10	RUSSELL L. BECKETT
PO0005595	10-01-10-545-000	\$ 5,321.49	WALTER D. MCBRYE TRUST
PO0005594	10-01-10-551-000	\$ 23,667.16	KAUAI ISLAND UTILITY COOPERATIVE
PO0005587	10-02-00-604-999	\$ 403.92	SHI INTERNATIONAL CORP
PO0005648	10-02-00-604-999	\$ 3,488.00	CARASOFT TECHNOLOGY CORP
PO0005659	10-02-00-604-999	\$ 2,365.44	DELL COMPUTER CORPORATION
PO0005740	10-02-00-604-999	\$ 44,793.11	EVODC, LLC / Evocative
PO0005773	10-02-00-604-999	\$ 9,040.00	CARASOFT TECHNOLOGY CORP
PO0005382	10-02-10-540-010	\$ 89,627.94	WEST YOST & ASSOCIATES, INC
PO0005573	10-02-10-540-010	\$ 174,309.00	KARNS MURAKAMI & HANASHIRO LLP
PO0005663	10-02-10-540-010	\$ 319.20	BUSCH CONSULTING, INC.
PO0005695	10-02-10-540-010	\$ 15,200.01	EVODC, LLC / Evocative
PO0005740	10-02-10-540-010	\$ 12,600.00	EVODC, LLC / Evocative
PO0005589	10-02-10-543-000	\$ 232.90	LAVANET, INC.
PO0005590	10-02-10-543-000	\$ 4,184.85	SPECTRUM BUSINESS
PO0005591	10-02-10-543-000	\$ 18,486.12	VERIZON WIRELESS
PO0005623	10-02-10-543-000	\$ 24,065.98	HAWAIIAN TELCOM
PO0005643	10-02-10-545-000	\$ 2,490.97	XEROX CORPORATION
PO0005649	10-02-10-545-000	\$ 529.29	QUADIENT LEASING USA, INC
PO0005423	10-02-10-561-000	\$ 18,266.58	GLENMOUNT GLOBAL SOLUTIONS, INC.
PO0005660	10-02-10-561-000	\$ 8,977.82	FOUR WINDS GROUP, INC.
PO0005667	10-02-10-561-000	\$ 21,840.00	PRITHIBI LLC
PO0005724	10-02-10-561-000	\$ 161,939.28	GLENMOUNT GLOBAL SOLUTIONS, INC.
PO0005631	10-02-10-563-000	\$ 31.40	CDW GOVERNMENT INC.
PO0005703	10-02-10-563-000	\$ 758.57	SHI INTERNATIONAL CORP
PO0005586	10-02-50-543-000	\$ 11,600.15	VERIZON WIRELESS
PO0005623	10-02-50-543-000	\$ 17,335.44	HAWAIIAN TELCOM
PO0004723	10-10-40-540-010	\$ 6,669.00	EUROFINS EATON ANALYTICAL
PO0005291	10-10-40-544-000	\$ 1,130.01	FEDERAL EXPRESS
PO0005518	10-10-40-561-000	\$ 2,106.49	THERMO SOLUTIONS SERVICES USA INC
PO0004335	10-20-00-604-001	\$ 9,407.62	KAI HAWAII, INC.

EXHIBIT I

PO Number	Account #	Amount	Vendor Name
PO0005561	10-20-00-604-009	\$ 81,238.48	CAROLLO ENGINEERS, INC.
PO0005563	10-20-00-604-009	\$ 8,206.00	KENNEDY JENKS CONSULTANTS
PO0005522	10-20-00-604-136	\$ 81,000.00	ESAKI SURVEYING & MAPPING INC.
PO0005563	10-20-00-604-136	\$ 19,000.00	KENNEDY JENKS CONSULTANTS
PO0005555	10-20-00-604-138	\$ 72,750.00	AUSTIN, TSUTSUMI & ASSOCIATES, INC.
PO0005556	10-20-00-604-147	\$ 18,806.55	OKAHARA & ASSOCIATES, INC.
PO0005563	10-20-00-604-147	\$ 165,772.00	KENNEDY JENKS CONSULTANTS
PO0003601	10-20-00-604-148	\$ 70,259.21	BELT COLLINS HAWAII LLC
PO0005560	10-20-00-604-148	\$ 45,147.00	BOWERS + KUBOTA CONSULTING, INC
PO0005738	10-20-00-604-148	\$ 200,000.00	EARTHWORKS PACIFIC, INC.
PO0005560	10-20-00-604-149	\$ 328,668.20	BOWERS + KUBOTA CONSULTING, INC
PO0002836	10-20-00-604-157	\$ 66,863.70	BROWN AND CALDWELL
PO0005563	10-20-00-604-177	\$ 34,473.50	KENNEDY JENKS CONSULTANTS
PO0002836	10-20-10-540-010	\$ 25,116.10	BROWN AND CALDWELL
PO0005197	10-20-10-540-010	\$ 18,617.80	ESAKI SURVEYING & MAPPING INC.
PO0005387	10-20-10-540-010	\$ 22,000.00	FUKUNAGA & ASSOCIATES, INC.
PO0005388	10-20-10-540-010	\$ 124,450.93	BOWERS + KUBOTA CONSULTING, INC
PO0005461	10-20-10-540-010	\$ 12,333.00	EUROFINS EATON ANALYTICAL
PO0005520	10-20-10-540-010	\$ 253,945.00	BROWN AND CALDWELL
PO0005521	10-20-10-540-010	\$ 272,823.10	BROWN AND CALDWELL
PO0005562	10-20-10-540-010	\$ 958,152.47	KENNEDY JENKS CONSULTANTS
PO0005629	10-20-10-540-010	\$ 23,626.70	BOWERS + KUBOTA CONSULTING, INC
PO0005630	10-20-10-540-010	\$ 212,239.23	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005656	10-20-10-540-010	\$ 8,900.52	PONSAR VALUATION LLC
PO0005672	10-20-10-540-010	\$ 249,363.25	BROWN AND CALDWELL
PO0005698	10-20-10-540-010	\$ 85,924.00	BROWN AND CALDWELL
PO0005699	10-20-10-540-010	\$ 404,389.00	BROWN AND CALDWELL
PO0005712	10-20-10-540-010	\$ 45,250.00	EUROFINS EATON ANALYTICAL
PO0005752	10-20-10-540-010	\$ 375,747.00	BROWN AND CALDWELL
PO0005753	10-20-10-540-010	\$ 70,119.00	U.S. Geological Survey
PO0005756	10-20-10-540-010	\$ 47,600.00	FUKUNAGA & ASSOCIATES, INC.
PO0005597	10-20-10-544-000	\$ 1,182.39	FEDERAL EXPRESS
PO0005796	10-20-10-561-000	\$ 3,622.01	IDEXX LABORATORIES, INC.
PO0005655	10-20-10-563-000	\$ 837.71	CINTAS CORPORATION NO. 2
PO0005723	10-20-10-563-000	\$ 31.40	IDEXX DISTRIBUTION INC
PO0004404	10-21-00-604-001	\$ 485,875.26	EARTHWORKS PACIFIC, INC.
PO0005257	10-21-00-604-029	\$ 789,906.58	BOWERS + KUBOTA CONSULTING, INC
PO0005258	10-21-00-604-029	\$ 2,040,000.00	HAWAII DREDGING CONSTRUCTION CO. INC
PO0005525	10-21-00-604-157	\$ 19,810.57	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005574	10-21-00-604-171	\$ 32,899.55	EARTHWORKS PACIFIC, INC.
PO0003577	10-21-00-605-017	\$ 2,990,220.00	H E JOHNSON COMPANY, INC
PO0005397	10-21-00-605-118	\$ 194,120.62	EARTHWORKS PACIFIC, INC.
PO0005260	10-21-10-540-010	\$ 968,024.96	R. M. TOWILL CORPORATION
PO0004217	10-22-10-540-010	\$ 54,019.68	FUKUNAGA & ASSOCIATES, INC.
PO0005146	10-22-10-540-010	\$ 277,584.59	BROWN AND CALDWELL
PO0005578	10-30-20-541-010	\$ 1,484.20	C R DISPATCH SERVICE, INC

EXHIBIT I

PO Number	Account #	Amount	Vendor Name
PO0005606	10-30-20-541-020	\$ 59,254.80	BADGER METER INC.
PO0005622	10-30-20-541-020	\$ 123,390.00	DOXIM UTILITEC LLC
PO0005657	10-31-10-540-020	\$ 18,470.00	N&K CPAs, INC
PO0005739	10-31-10-562-000	\$ 2,363.35	PRINTING SERVICES CORP.
PO0005708	10-40-00-604-181	\$ 9,380.12	GRAINGER, DIVISION OF W.W. GRAINGER INC.
PO0005725	10-40-00-604-182	\$ 292,479.75	E-TECHNOLOGIES GROUP INC
PO0005054	10-40-00-604-999	\$ 26,134.06	RONALD N.S. HO & ASSOCIATES, INC.
PO0005340	10-40-00-604-999	\$ 7,024.43	BADGER METER INC.
PO0005502	10-40-00-604-999	\$ 4,699.12	MCCROMETER INC
PO0005529	10-40-00-604-999	\$ 794.85	ENGINEERED SYSTEMS INC
PO0005539	10-40-00-604-999	\$ 403.00	RONALD N.S. HO & ASSOCIATES, INC.
PO0005547	10-40-00-604-999	\$ 787.86	FERGUSON ENTERPRISES INC.
PO0005557	10-40-00-604-999	\$ 206.17	JAS. W. GLOVER, LTD.
PO0005572	10-40-00-604-999	\$ 31,253.15	PACIFIC PIPE CO.
PO0005705	10-40-00-604-999	\$ 7,207.48	JAS. W. GLOVER, LTD.
PO0005751	10-40-00-604-999	\$ 7,189.61	MR SANDMAN INC
PO0005758	10-40-00-604-999	\$ 5,294.24	THE SOLARAY CORPORATION
PO0005760	10-40-00-604-999	\$ 18,718.21	HAROLD W WONG
PO0005769	10-40-00-604-999	\$ 10,880.62	FERGUSON ENTERPRISES INC.
PO0005770	10-40-00-604-999	\$ 7,317.62	GRAINGER, DIVISION OF W.W. GRAINGER INC.
PO0005771	10-40-00-604-999	\$ 859,635.00	PAUL'S ELECTRICAL CONTRACTING LLC
PO0005694	10-40-00-605-999	\$ 182,224.01	BADGER METER INC.
PO0005713	10-40-00-605-999	\$ 222,031.32	BADGER METER INC.
PO0005653	10-40-30-563-000	\$ 693.81	CINTAS CORPORATION NO. 2
PO0005583	10-40-30-565-000	\$ 2,085.00	STATE OF HAWAII, DHHL
PO0005585	10-40-30-565-000	\$ 4,119.28	LINDNER, JEFFREY S.
PO0005593	10-40-30-565-000	\$ 32,731.44	PRINCEVILLE UTILITIES COMPANY, INC.
PO0005600	10-40-30-565-000	\$ 9,799.98	KALIHIWAI BAY ESTATES WATER ASSN.
PO0005613	10-40-30-565-000	\$ 720,368.97	WAIIAHI WATER COMPANY LLC
PO0005584	10-40-40-563-000	\$ 58,559.55	BEI HAWAII
PO0005592	10-40-50-551-000	\$ 873,131.86	KAUAI ISLAND UTILITY COOPERATIVE-Kauai
PO0005516	10-40-50-560-000	\$ 74,910.68	DERRICK'S WELL DRILLING & PUMP SERVICES, LLC
PO0005781	10-40-50-560-000	\$ 4,073.36	MSC INDUSTRIAL SUPPLY CO
PO0005766	10-40-50-563-000	\$ 3,864.02	PACIFIC SERVICE & DEV. CORP.
PO0005776	10-40-50-563-000	\$ 2,965.03	ALPHA SUPPLY, LLC
PO0005782	10-40-50-563-000	\$ 2,105.42	ALPHA SUPPLY, LLC
PO0005610	10-40-60-541-010	\$ 1,257.65	HAWAII PUBLIC UTILITES COMMISSION
PO0005640	10-40-60-545-000	\$ 6.81	BACON UNIVERSAL CO., INC.
PO0005711	10-40-60-545-000	\$ 670.57	SUNBELT RENTALS
PO0005732	10-40-60-545-000	\$ 63.44	BACON UNIVERSAL CO., INC.
PO0005599	10-40-60-560-000	\$ 194.50	GARDEN ISLE DISPOSAL, INC.
PO0005764	10-40-60-560-000	\$ 196.00	XiO, Inc
PO0005784	10-40-60-560-000	\$ 6,045.02	FERGUSON ENTERPRISES INC.
PO0005466	10-40-60-561-000	\$ 303.51	JOHNSON CONTROLS FIRE PROTECTION LP
PO0005497	10-40-60-561-000	\$ 1,585.67	JAS. W. GLOVER, LTD.
PO0005504	10-40-60-561-000	\$ 821.50	WAYNE'S ENTERPRISES

EXHIBIT I

PO Number	Account #	Amount	Vendor Name
PO0005576	10-40-60-561-000	\$ 712.57	KONE INC.
PO0005577	10-40-60-561-000	\$ 20,076.32	KAUAI MECHANICAL INC
PO0005582	10-40-60-561-000	\$ 9,012.88	UNITEK SOLVENT SERVICES, INC.
PO0005720	10-40-60-561-000	\$ 3,821.99	JAS. W. GLOVER, LTD.
PO0005730	10-40-60-561-000	\$ 257,250.00	HAWAII DRILLING & PUMP SERVICE LLC
PO0005743	10-40-60-561-000	\$ 28,693.43	KAUAI MECHANICAL INC
PO0005744	10-40-60-561-000	\$ 54.39	KAUAI CONCRETE LLC
PO0005746	10-40-60-561-000	\$ 88.73	KAUAI CONCRETE LLC
PO0005765	10-40-60-561-000	\$ 2,645.55	KAUAI AIR CONDITIONING & REFRIGERATION
PO0005775	10-40-60-561-000	\$ 424.08	A & B FLEET SERVICES
PO0005785	10-40-60-561-000	\$ 11,465.96	JAS. W. GLOVER, LTD.
PO0005786	10-40-60-561-000	\$ 11,099.47	JAS. W. GLOVER, LTD.
PO0005787	10-40-60-561-000	\$ 7,328.80	KAUAI MECHANICAL INC
PO0005410	10-40-60-563-000	\$ 8.84	BEI HAWAII
PO0005581	10-40-60-563-000	\$ 3,988.19	TIRE WAREHOUSE KAUAI
PO0005601	10-40-60-563-000	\$ 88.76	PARSONS ENVIRONMENT & INFRASTRUCTURE GROUP INC.
PO0005615	10-40-60-563-000	\$ 1,272.00	JAS. W. GLOVER, LTD.
PO0005616	10-40-60-563-000	\$ 590.22	JAS. W. GLOVER, LTD.
PO0005654	10-40-60-563-000	\$ 2,801.56	HONSADOR LUMBER - KAUAI
PO0005661	10-40-60-563-000	\$ 29.35	M. KAWAMURA FARM ENTERPRISES, INC.
PO0005666	10-40-60-563-000	\$ 140.79	UTILITY TOOL COMPANY, INC
PO0005668	10-40-60-563-000	\$ 1,486.00	BADGER METER INC.
PO0005674	10-40-60-563-000	\$ 280.67	MICROTECH SCIENTIFIC
PO0005768	10-40-60-563-000	\$ 5,383.46	ALLIED MACHINERY CORP
PO0005779	10-40-60-563-000	\$ 8,844.41	CAIN K ROBINSON
PO0005223	10-40-60-563-010	\$ 218.71	BADGER METER INC.
PO0005624	10-40-60-563-010	\$ 791,519.36	BADGER METER INC.
PO0005642	10-40-60-563-010	\$ 648.08	ENGINEERED SYSTEMS INC
PO0005684	10-40-60-563-010	\$ 70,680.60	BADGER METER INC.
PO0005693	10-40-60-563-010	\$ 94,602.82	BADGER METER INC.
PO0005722	10-40-60-563-010	\$ 909.50	MUTUAL PLUMBING SUPPLY CO, INC
PO0005733	10-40-60-563-010	\$ 10,256.37	MUTUAL PLUMBING SUPPLY CO, INC
PO0005759	10-40-60-563-010	\$ 551.40	MUTUAL PLUMBING SUPPLY CO, INC
PO0005791	10-40-60-563-010	\$ 2,716.02	SEALMASTER HAWAII
PO0005795	10-40-60-563-010	\$ 2,810.26	SEALMASTER HAWAII
PO0005603	10-40-60-564-000	\$ 68,241.12	PAR HAWAII LLC
PO0005524	20-20-00-605-018	\$ 130,000.00	R. M. TOWILL CORPORATION
PO0004612	20-20-00-605-117	\$ 26,832.00	ESAKI SURVEYING & MAPPING INC.
PO0005534	20-20-00-605-117	\$ 278,149.00	ESAKI SURVEYING & MAPPING INC.
PO0004545	20-20-00-605-118	\$ 61,504.69	HDR ENGINEERING, INC.
PO0002611	20-20-00-605-120	\$ 7,212.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002616	20-20-00-605-153	\$ 1,306.63	BROWN AND CALDWELL
PO0005523	20-20-00-605-155	\$ 200,000.00	R. M. TOWILL CORPORATION
PO0005536	20-20-00-605-118	\$ 60,429.80	BOWERS + KUBOTA CONSULTING, INC
PO0004334	30-20-00-604-105	\$ 33,672.05	BELT COLLINS HAWAII LLC
PO0005519	30-20-00-604-105	\$ 30,326.89	BOWERS + KUBOTA CONSULTING, INC

EXHIBIT I

PO Number	Account #	Amount	Vendor Name
PO0002611	30-20-00-605-120	\$ 9,706.76	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002608	30-20-00-605-125	\$ 53,508.05	ESAKI SURVEYING & MAPPING INC.
PO0003577	30-21-00-604-017	\$ 1,091,650.00	H E JOHNSON COMPANY, INC
PO0005386	40-21-00-604-001	\$ 160,856.23	EARTHWORKS PACIFIC, INC.
PO0005220	40-21-00-604-157	\$ 2,522,225.00	KIEWIT INFRASTRUCTURE WEST CO
PO0005256	40-21-00-605-029	\$ 8,091,653.00	HAWAII DREDGING CONSTRUCTION CO. INC
PO0005259	60-21-00-604-029	\$ 6,926,517.98	HAWAII DREDGING CONSTRUCTION CO. INC
Water Utility	\$ 18,131,255.12		
FRC	\$ 765,434.36		
BABs	\$ 1,218,863.75		
State Appropriations	\$ 10,774,734.23		
SRF	\$ 6,926,517.98		
Total	\$ 37,816,805.44		