



BOARD OF WATER SUPPLY – FINANCE COMMITTEE

Ka'aina Hull

Micah Finnila

Tom Shigemoto

FINANCE COMMITTEE MEETING NOTICE AND AGENDA

DEPARTMENT BUDGET REVIEWS

Monday	May 5, 2025	1:00 PM <i>or shortly thereafter</i>
Tuesday	May 6, 2025	8:30 AM <i>or shortly thereafter</i>

The Finance Committee of the Board of Water Supply will follow this schedule in reviewing, deliberating, and preliminary decision-making on the Department of Water (DOW) DRAFT Proposed Operating and Capital Budgets for FY 2025-2026. **Meeting dates after the initial meeting are a continuation and may be cancelled.**

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

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

<https://us06web.zoom.us/j/88101968806>

Passcode: 067209

OR

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

Phone: 888 788 0099 US Toll-free

Phone Conference ID: 881 0196 8806

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

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

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

CALL TO ORDER

ROLL CALL

ANNOUNCEMENTS

Next Scheduled Regular Board Meeting: Thursday, May 22, 2025 – 9:30 a.m.

APPROVAL OF AGENDA

PUBLIC TESTIMONY

NEW BUSINESS

1. Manager's Report No. 25-28 Discussion and Possible Action on the Department of Water (DOW) DRAFT Proposed Operating and Capital Budgets for FY 2025-2026

ADJOURNMENT

WRITTEN TESTIMONY

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

Please include:

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

Send written testimony to:

Board of Water Supply, County of Kaua'i
C/O Administration
4398 Pua Loke Street
Lihu'e, Hawai'i 96766

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

Public Testimony

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

SPECIAL ASSISTANCE

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

DEPARTMENT OF WATER

County of Kaua'i

"Water has no Substitute – Conserve It!"

MANAGER'S REPORT No. 25-28

April 17, 2025

Re: Discussion and Possible Action of the Department of Water's (DOW) Draft Annual Operating and Capital Budget for Fiscal Year 2026.

RECOMMENDATION:

It is recommended that the Board approve the Draft Annual Operating and Capital Budget for Fiscal Year 2026.

RY/crz

Attachment(s): Department of Water's (DOW) Draft Annual Operating and Capital Budget for Fiscal Year 2026



FY 2026 DRAFT

Operating and

Capital Budget

Water has no substitute.....Conserve it

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April 17, 2025

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

Chair Simonton and Members of the Board –

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

We recommend that the Board approve the Department of Water’s Draft Annual Operating and Capital Budget for Fiscal Year 2026 for Finance Committee review.



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

The DOW’s proposed budget is a compilation summary of each division’s programs and planned projects for the fiscal year July 1, 2025 to June 30, 2026. It consists of the following:

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

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

EXECUTIVE SUMMARY

The DOW's proposed budget is a compilation summary of each division's programs and planned projects for the fiscal year July 1, 2025 to June 30, 2026. Below lists a recap of the proposed revenues and expenses for the upcoming fiscal year.

Sources of Funds Available

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

Projected Revenues and Debt Proceeds

Water Utility Fund (Note 1)	\$ 32,454,500
Facilities Reserve Charge	\$ 2,274,000
TOTALS	\$ 34,728,500

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

Projected Expenses

Water Utility Fund Operating Expenses (Note 2)	\$ 34,278,911
Debt Service	\$ 5,231,142
TOTALS	\$ 39,510,053

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

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

Projected Capital Outlay

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

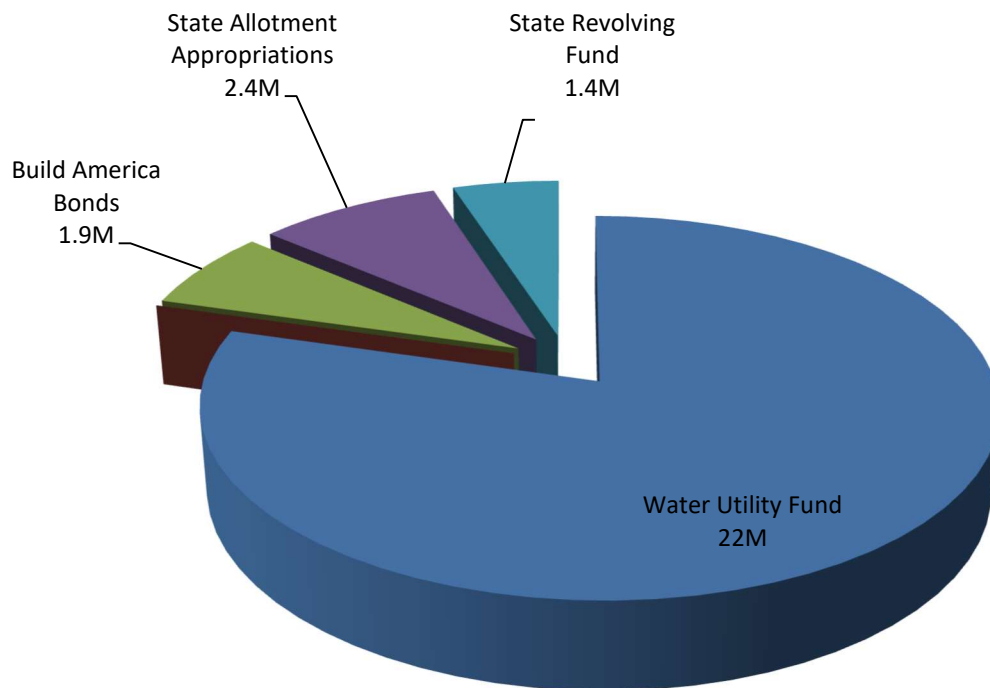
FUND SUMMARY

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

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

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

Sources of Funds



FUND SUMMARY

Sources of Funds:

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

Note: Approximately \$8.7M is excluded from funds available for appropriation. This amount represents the 30% Reserve Fund requirement.

UTILIZATION SUMMARY

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

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

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

The State Allotment Appropriations (SA) Fund is used to account for capital projects funded by the State of Hawaii Legislature in the form of grants. The DOW will receive grants totaling \$2.4M.

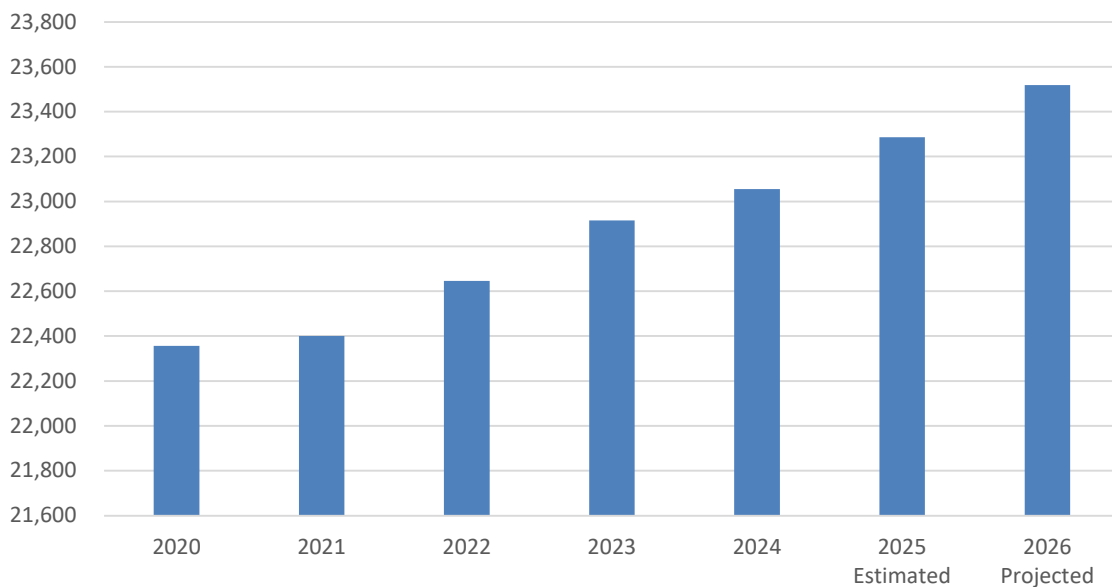
The State Revolving Fund (SRF) is used to account for capital projects funded by the State Department of Health – Drinking Water State Revolving Fund in the form of loans.

WATER UTILITY FUND / OPERATING BUDGET

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

The DOW's main source of revenue is generated from water sales and water service charges. As shown below, the number of service connections continues to grow at an average of one percent annually. The DOW has over twenty-three thousand customers, ranging from single to multi-family dwellings, agricultural, commercial, government and other mixed-use accounts. The DOW delivers potable and non-potable water through the operation and maintenance of ten separate and unconnected water systems with over 443 miles of pipeline island wide.

of Service Connections

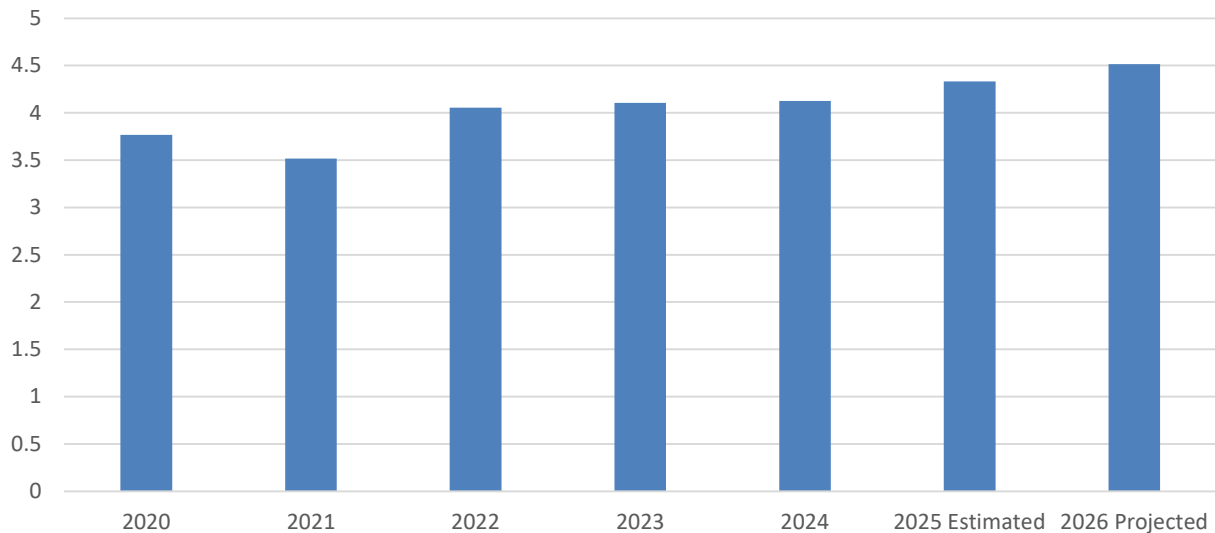


WATER UTILITY FUND / OPERATING BUDGET

Total water consumption through the end of FY 2025 is estimated at 4.3 billion gallons (“BG”), an increase of 5% as compared to FY 2024. To date, the DOW has replaced 65% of the failed transponder equipment. A projection for FY 2026 is estimated at 4.5 billion gallons. As illustrated in the chart below, the estimated consumption is projected with a five percent (5%) increase based on the increased percentage of customer accounts billed on actual consumption. Water rate charges continue to be based on the last water rate increase effective July 1, 2014. The DOW is currently in the process of a water rate study and will provide a five-year rate recommendation. Factors and economic outlook such as the DOW’s projected revenues, operational expenses, capital project financing, annual debt service, and reserve funding will be considered. Recommendations surrounding the current Facilities and Reserve Charges (FRC) is currently in progress.

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

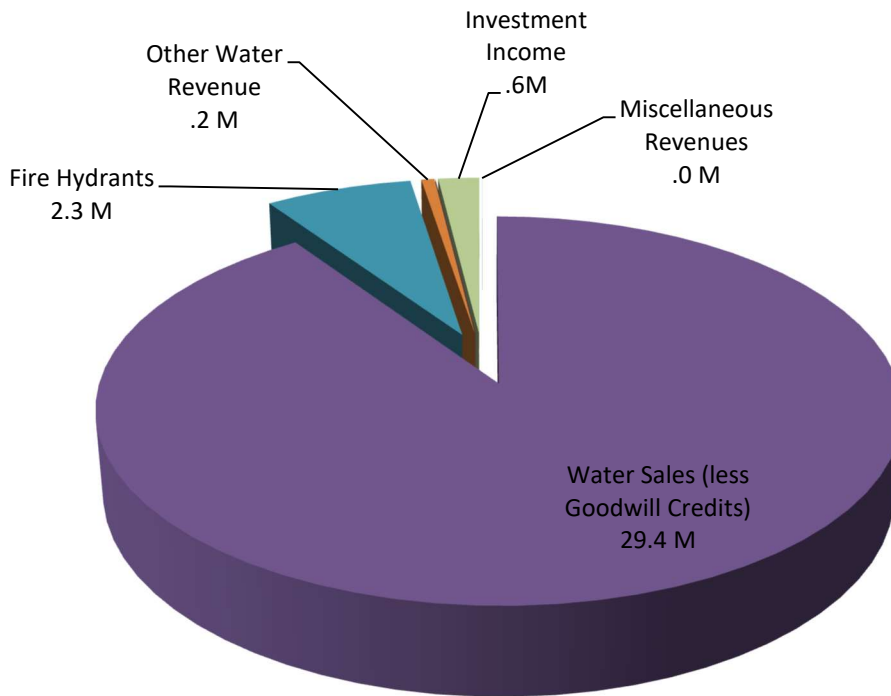
Comparative Water Usage (Billion)



WATER UTILITY FUND / PROJECTED REVENUE

WATER UTILITY FUND / PROJECTED REVENUE

Water Utility Fund



The DOW projects revenue as follows:

Water Sales (less Goodwill Credits)	\$	29,361,072
Fire Hydrants	\$	2,261,928
Other Water Revenue	\$	200,000
Miscellaneous Revenue	\$	1,500
Investment Income	\$	630,000
		<hr/>
Total	\$	32,454,500

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$29,361,072

The water sales for FY 2026 were projected conservatively based on FY 2024 and FY 2025 actuals. Due to the inability to project revenues, a conservative methodology was most appropriate. Water sales are offset by goodwill credits of approximately \$2.6M. The DOW has replaced approximately 65% of its failed transponder equipment. The remaining 35% will be replaced contingent upon the federal funding anticipated over three years.

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

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

Other Water Revenues - \$200,000

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

Investment Income - \$630,000

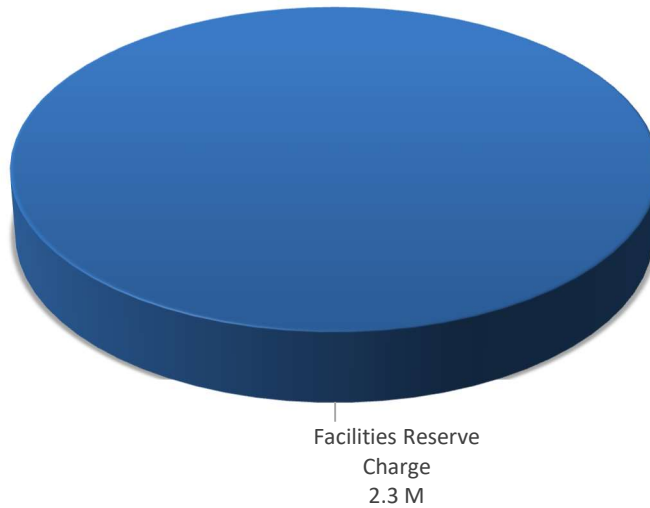
This is projected interest income from investments held.

Miscellaneous Revenues - \$1,500

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

FACILITY RESERVE CHARGE / PROJECTED REVENUE

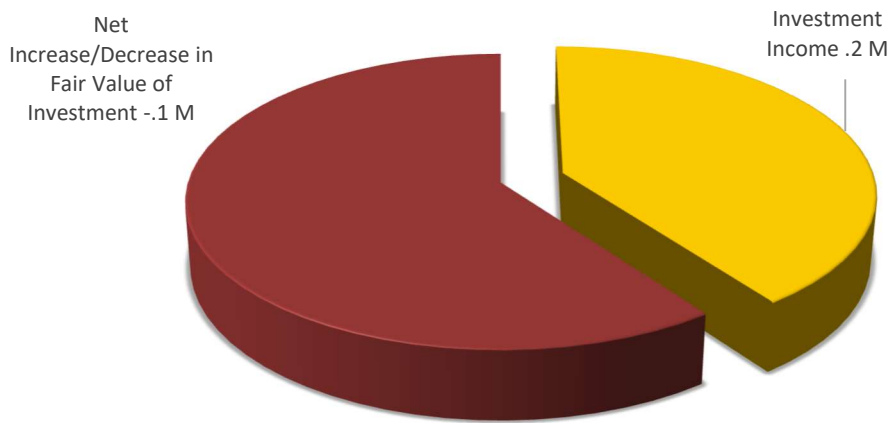
Facility Reserve Charge Fund



Facility Reserve Charge - \$2,274,000

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

Bond Fund



The DOW projects revenue as follows:

Net Increase/Decrease in Fair Value of:

Investments	\$	(100,000)
Investment Income	\$	<u>150,000</u>

Total \$ 50,000

WATER UTILITY FUND / PROJECTED UTILIZATION

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

Water Utility Fund - Operating Expenses and Capital Budget	FY 2026 Proposed Budget	%
Labor and Benefits	\$ 14,139,915	
OPEB	\$ 1,096,000	
Labor & Benefits Total	\$ 15,235,915	32%
Services	\$ 4,480,662	
Supplies	\$ 2,263,728	
Insurance, Leases, and SBITAs	\$ 1,249,605	
County Service Charge	\$ 2,228,447	
Utility Services	\$ 3,554,631	
Bulk Water Purchases	\$ 1,934,935	
Repairs and Maintenance - Water System	\$ 595,000	
Repairs and Maintenance - Other than Water System	\$ 550,100	
Meetings, Training & Development	\$ 175,635	
Travel and Per Diem	\$ 200,000	
Travel and Per Diem Board	\$ 21,000	
Debt - Interest Expense	\$ 1,789,253	
Non-Personnel Total	\$ 19,042,996	41%
Operating Expenses - Subtotal	\$ 34,278,911	
Debt Principal - Subtotal	\$ 5,231,142	11%
Capital- Rehabilitation and Replacement (Engineering)	\$ 1,350,000	
Capital - Rehabilitation and Replacement (Operations)	\$ 1,330,000	
Capital - Expansion (IT)	\$ 920,001	
Capital - Expansion (Engineering)	\$ 2,810,000	
Capital - Expansion (Operations)	\$ 1,119,276	
Capital - Subtotal	\$ 7,529,277	16%
TOTAL	\$ 47,039,330	100%

I. Operating Expenses

A. Labor and Benefits

Labor and benefits account for 32% of total water utility operations budget while non-labor expenses account for 41%, debt principal is 11% and Capital budget is 16%. There are currently 25 full-time vacant positions; seven (7) positions are in various stages of recruitment, and five (5) positions were dollar-funded. Approximately \$1.9M in salaries and fringe are included in the operating budget, adjusted for anticipated date of hire and on-boarding in FY 2026.

WATER UTILITY FUND / PROJECTED UTILIZATION

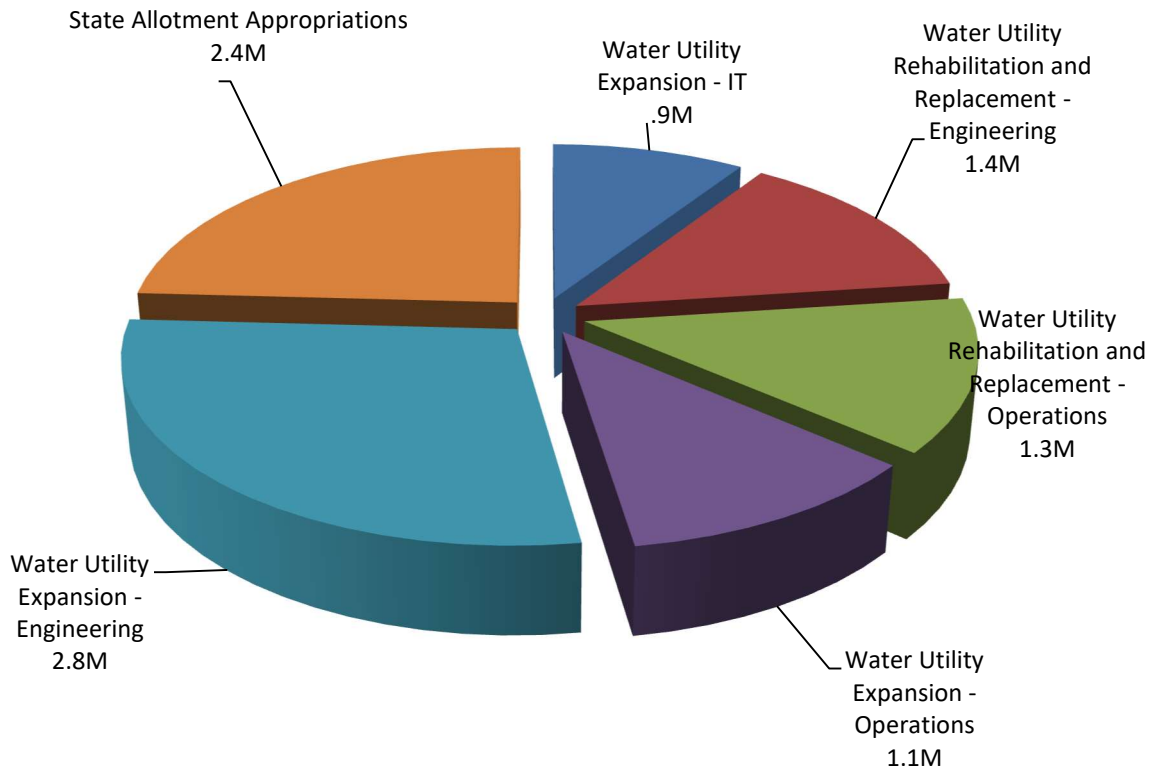
Non-labor expenses represented 41% of the total Water Utility Fund budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$4,480,662.
 2. Fuel, office and operating supplies have a total budget of \$2,263,728. This includes office supplies and operations inventory stock, materials, and replacement parts.
 3. Insurance, Leases, and Subscription Based Information Technology Arrangements (SBITAs) have a total budget of \$1,249,605. This includes DOW's liability and property insurance premiums.
 4. County Service Charge at \$2,228,447. This is a non-cash expenditure where revenues from public fire hydrants are billed to the County of Kauai. In exchange for services rendered by the County of Kauai to the DOW, the same amount is recorded as a contra-expenditure against the non-cash revenue.
 5. Utility Services budget is \$3,554,631.
 6. Water Purchases have a total budget of \$1,934,935.
 7. Repairs and Maintenance for both water and non-water systems, are proposed at \$ 1,145,100.
 8. Training and Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$221,000.
 9. Travel and per diem, for both staff and board members, is budgeted at \$175,635.
 10. Interest Expense for FY 2026 is \$1,789,253. Interest payments for Bonds and SRF loans are \$1,531,199 and \$258,054, respectively.
- B. Debt Service
Total annual Debt Service requirement is \$5,231,142. Principal payments for Bonds and SRF loans are \$3,486,400 and \$1,744,742, respectively.
- C. Miscellaneous Capital Purchases
This amount represents capital expenditures for both Rehabilitation & Replacement (R&R) and Expansion. A detailed list is provided on a separate budget worksheet.
- D. Capital
This amount represents the proposed Capital budget for design, construction, and replacements. A detailed list is provided on separate budget worksheets.

CAPITAL BUDGET

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

Capital Budget - All Funds



CAPITAL BUDGET

Capital Budget	FY 2026 Proposed Budget	%
WU Fund - Capital - Rehabilitation and Replacement (Engineering)	\$ 1,350,000	
WU Fund - Capital - Rehabilitation and Replacement (Operations)	\$ 1,330,000	
WU Fund - Capital - Expansion (IT)	\$ 920,001	
WU Fund - Capital - Expansion (Engineering)	\$ 2,810,000	
WU Fund - Capital - Expansion (Operations)	\$ 1,119,276	
WU Fund - Subtotal	\$ 7,529,277	76%
State Allotment Appropriations	\$ 2,400,000	
Other - Subtotal	\$ 2,400,000	24%
TOTALS	\$ 9,929,277	100%

ROLLOVER OF OUTSTANDING PURCHASE ORDERS (PO)

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

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

RESERVE FUNDS

In addition to the encumbered funds, the Board has a policy of maintaining a reserve fund of 30% of the previous year's Audited Operating Revenue, or \$8,721,028 based on FY 2024 revenues. Reserve and encumbered funds will roll forward into the new fiscal year, not requiring additional funds, but representing a sizable commitment.

OPERATING BUDGET PROVISOS

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

Section I

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

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

Section II

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

FY 2026 Fund Balance Projections

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

Proposed Operating & CIP Budget

Proposed FY 2026 Operating & Capital Budget				
	Water Utility General Fund	Capital Outlay		TOTAL
		Water Utility Fund	State Appropriations	
Revenue				
Water Sales	\$ 29,361,072	\$ -	\$ -	\$ 29,361,072
Other Revenue Sources	50,000	347,776	-	397,776
County Service Charge	2,261,928	-	-	2,261,928
Other Water Revenue	200,000	-	-	200,000
Investment Income	630,000	-	-	630,000
Miscellaneous Revenue	1,500	-	-	1,500
Total Revenue	\$ 32,504,500	\$ 347,776	\$ -	\$ 32,852,276
Operating Expenses				
Labor & Related Fringe Benefits	\$ 15,235,915	\$ -	\$ -	\$ 15,235,915
Professional Services & Other	7,966,714	-	-	7,966,714
Repair & Maintenance	1,145,100	-	-	1,145,100
Utilities & Fuel	3,714,631	-	-	3,714,631
Bulk Water Purchase	1,934,935	-	-	1,934,935
Office & Operating Supplies	2,127,213	-	-	2,127,213
Training, Travel, & Meeting Expense	365,150	-	-	365,150
Debt Service & Interest Expense	7,020,395	-	-	7,020,395
Total Operating Expenses	\$ 39,510,053	\$ -	\$ -	\$ 39,510,053
Capital Outlay				
Water Utility - Miscellaneous Capital R&R Purchases	\$ -	\$ 2,680,000	\$ -	\$ 2,680,000
Water Utility - Miscellaneous Capital Expansion Purchases	-	4,849,277	(2,400,000)	2,449,277
State Appropriations - Capital Expansion	-	-	2,400,000	2,400,000
Total Capital Outlay	\$ -	\$ 7,529,277	\$ -	\$ 7,529,277
Total Surplus (Deficit)	\$ (7,005,553)	\$ (7,181,501)	\$ -	\$ (14,187,054)
Fund Balance	\$ 7,005,553	\$ 7,181,501	\$ -	\$ 14,187,054

Revenue Summary

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
REVENUES						
Water Utility Fund		\$ 31,963,000	\$ 31,143,587	\$ 31,705,600	\$ 24,910,886	\$ 32,454,500
10-00-00-400-000	Water Sales	29,174,000	27,720,025	28,362,100	24,812,628	31,992,314
10-00-00-401-000	Water Sales - Goodwill Credits	-	(1,022,980)	-	(1,969,080)	(2,631,242)
10-00-00-405-000	Revenue from Public Fire Protection	2,215,000	2,228,166	2,228,500	1,671,120	2,261,928
10-00-00-410-000	Other Water Revenue	150,000	119,821	150,000	152,965	200,000
10-00-00-440-000	Capital Contributions - Cash Receipts	399,000	471,381	440,000	45,801	-
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	-	910,513	-	-	-
10-00-00-461-000	Investment Income	-	709,437	500,000	194,335	630,000
10-00-00-490-000	Miscellaneous Revenues	25,000	7,224	25,000	3,117	1,500
FRC Fund		\$ 1,351,000	\$ 3,552,744	\$ 1,433,300	\$ 1,608,956	\$ 2,274,000
20-00-00-424-000	Facility Reserve Charge	1,180,000	3,350,724	1,245,000	1,589,327	2,274,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	171,000	202,020	188,300	19,629	-
Bond Fund		\$ 50,000	\$ 414,723	\$ 50,000	\$ 299,057	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(100,000)	202,166	(100,000)	170,904	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment co	150,000	212,557	150,000	128,153	150,000

Operating Expense Summary

	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES								
Water Utility Fund	\$ 40,911,335	\$ 31,478,212	\$ 35,266,535	\$ 8,484,848	\$ 198,552	\$ 43,949,657	\$ 23,223,576	\$ 34,278,911
510-010 Salaries & Wages (Regular & Compensated Leave)	7,729,790	8,276,969	8,277,145	-	1,442,957	9,720,102	5,251,091	8,730,232
510-020 Temporary Assignment	60,500	60,929	64,500	-	-	64,500	49,438	64,500
510-030 Overtime	513,400	857,707	645,000	-	65,000	710,000	604,892	850,000
510-040 Standby Pay	195,000	239,846	227,000	-	-	227,000	157,212	227,000
520-040 Vacation & Compensatory Time Pay out	100,000	8,354	100,000	-	-	100,000	108,378	100,000
530-010 FICA Taxes	639,572	701,906	704,844	-	110,416	815,260	460,862	755,187
530-020 Retirement Contributions	1,926,877	1,907,240	1,986,515	-	346,441	2,332,956	1,570,182	2,369,214
530-030 Life and Health Insurance	677,290	523,914	911,508	-	-	911,508	636,772	1,043,782
530-060 Post Employment Benefits (OPEB)	1,058,000	1,481,670	1,085,000	-	9,910	1,094,910	999,863	1,096,000
540-010 Professional Services - General	9,021,722	2,939,675	4,821,283	4,755,582	(551,900)	9,024,965	1,434,639	3,847,000
540-020 Professional Services - Accounting and Auditing	120,000	110,531	118,000	17,870	-	135,870	89,005	120,100
541-010 Other Services - General	77,200	112,631	60,000	1,257	-	61,257	40,353	65,400
541-020 Other Services - Billing Costs	259,030	218,741	197,652	177,875	-	375,527	159,554	240,330
542-010 Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	45,492	93,600
542-020 Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
543-000 Communication Services	189,608	110,877	154,440	70,752	-	225,192	72,765	111,732
544-000 Freight and Postage Services	12,244	15,495	9,000	930	12,279	21,930	3,646	8,000
545-000 Rentals and Leases	192,163	87,880	117,250	30,928	-	148,178	46,757	107,425
546-000 Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
547-000 County Service Charge	2,236,126	2,236,126	2,228,447	-	-	2,228,447	2,228,447	2,228,447
550-000 Subscription Based Information Technology Arrangements (SBITAs)	-	-	799,180	-	-	799,180	159,998	742,180
551-000 Utility Services	3,454,803	2,996,342	3,564,839	12,776	-	3,577,615	2,401,479	3,554,631
560-000 Repairs and Maintenance - Water System	441,598	166,899	585,000	96,287	-	681,287	158,129	595,000
561-000 Repairs and Maintenance - Other than Water System	2,154,579	850,515	520,100	706,973	-	1,227,073	539,987	550,100
562-000 Office Supplies	29,201	6,487	-	2,363	-	2,363	1,548	-
563-000 Operating Supplies	868,008	869,206	957,160	58,283	(12,000)	1,003,443	390,547	958,728
563-010 Operating Supplies Inventory Stock	3,720,219	1,862,560	2,135,000	2,190,574	(1,224,551)	3,101,023	2,423,854	1,137,000
564-000 Fuel	202,865	167,423	192,500	41,024	-	233,524	98,048	160,000
565-000 Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,204,472	1,934,935
570-010 Books, Publications, Subscriptions, and Memberships	29,660	19,983	26,170	-	-	26,170	13,954	30,885
570-020 Books, Publications, Subscriptions, and Memberships - Board	600	710	600	-	-	600	75	600
571-010 Training and Development	99,100	31,137	67,250	-	-	67,250	21,923	65,500
572-010 Travel and Per Diem	195,960	66,475	173,350	-	-	173,350	96,733	200,000
572-020 Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	3,178	21,000
573-010 Meeting Expense	65,433	13,525	60,100	-	-	60,100	47,363	71,150
573-020 Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	3,513	7,500
582-000 Interest Expense	2,408,211	2,339,540	2,228,718	-	-	2,228,718	1,388,601	1,789,253

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

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
Water Utility Fund Operating Expenses		\$ 40,911,335	\$ 31,478,212	35,266,535	8,484,848	198,552	43,949,657	23,223,576	\$ 34,278,911
510-010	Salaries and Wages (includes compensated annual leaves and comp time.)	\$ 7,729,790	\$ 8,276,969	8,277,145	\$ -	\$ 1,442,957	\$ 9,720,102	\$ 5,251,091	\$ 8,730,232
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	836,982	670,994	907,329	-	91,546	998,875	381,920	1,586,588
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	282,522	219,228	339,339	-	21,368	360,707	117,763	352,096
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	265,200	360,287	316,979	-	46,119	363,098	178,626	284,808
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	326,406	322,938	440,875	-	59,378	500,253	228,766	313,477
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	645,400	497,529	621,648	-	55,173	676,821	299,368	659,775
10-22-10-510-010	WU - WRP - Admin - Salaries and Wages	323,534	583,625	423,982	-	110,447	534,429	443,309	356,980
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	579,709	650,737	542,316	-	112,881	655,197	350,673	543,084
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	621,240	875,498	727,356	-	87,289	814,645	473,401	619,320
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	647,424	634,409	474,576	-	115,509	590,085	414,240	488,952
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	298,872	243,741	190,188	-	41,685	231,873	189,805	279,936
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	230,760	237,463	202,428	-	47,804	250,232	211,599	230,760
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	2,671,741	2,980,520	3,090,129	-	653,758	3,743,887	1,961,621	3,014,456
510-020	Temporary Assignment	\$ 60,500	\$ 60,929	\$ 64,500	\$ -	\$ -	\$ 64,500	\$ 49,438	\$ 64,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	2,000	-	2,000	-	-	2,000	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	500	3,691	500	-	-	500	-	500
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	1,500	-	5,000	-	-	5,000	-	5,000
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	1,000	-	-	-	-	-	-	-
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	2,000	470	-	-	-	-	206	-
10-22-10-510-020	WU - WRP - Admin - Temporary Assignment	5,000	13,741	15,000	-	-	15,000	14,636	15,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	5,000	1,914	5,000	-	-	5,000	737	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	10,000	1,128	5,000	-	-	5,000	1,115	5,000
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	3,000	2,086	2,000	-	-	2,000	331	2,000
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	1,500	6,732	2,000	-	-	2,000	214	2,000
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	4,000	4,161	3,000	-	-	3,000	2,395	3,000
10-40-60-510-020	WU - Ops - TandD - Temporary Assignment	25,000	27,006	25,000	-	-	25,000	29,804	25,000
510-030	Overtime	\$ 513,400	\$ 857,707	\$ 645,000	\$ -	\$ 65,000	\$ 710,000	\$ 604,892	\$ 850,000
10-01-10-510-030	WU - Admin - Admin - Overtime	20,000	15,517	20,000	-	-	20,000	4,759	80,000
10-02-10-510-030	WU - IT - Admin - Overtime	30,000	85,788	30,000	-	-	30,000	2,677	20,000
10-10-40-510-030	WU - Qual - Purification - Overtime	3,500	24,998	25,000	-	-	25,000	1,731	15,000
10-20-10-510-030	WU - Eng - Admin - Overtime	10,500	70,435	50,000	-	39,650	89,650	45,929	50,000
10-21-10-510-030	WU - Const - Admin - Overtime	15,000	28,994	30,000	-	-	30,000	39,374	60,000
10-22-10-510-030	WU - WRP - Admin - Overtime	30,000	92,092	50,000	-	25,350	75,350	79,335	60,000
10-30-20-510-030	WU - Bill - Collection - Overtime	60,000	63,277	65,000	-	-	65,000	38,241	75,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	65,000	89,215	70,000	-	-	70,000	64,873	80,000
10-40-30-510-030	WU - Ops - Source - Overtime	6,600	14,289	10,000	-	-	10,000	6,075	10,000
10-40-40-510-030	WU - Ops - Purification - Overtime	33,000	24,820	30,000	-	-	30,000	19,981	30,000
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	8,800	13,776	15,000	-	-	15,000	14,955	20,000
10-40-60-510-030	WU - Ops - TandD - Overtime	231,000	334,506	250,000	-	-	250,000	286,962	350,000
510-040	Standby Pay	\$ 195,000	\$ 239,846	\$ 227,000	\$ -	\$ -	\$ 227,000	\$ 157,212	\$ 227,000
10-40-30-510-040	WU - Ops - Source - Standby Pay	-	7,169	7,000	-	-	7,000	1,583	7,000
10-40-40-510-040	WU - Ops - Purification - Standby Pay	10,000	9,533	10,000	-	-	10,000	8,902	10,000
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	-	11,013	10,000	-	-	10,000	14,537	10,000
10-40-60-510-040	WU - Ops - TandD - Standby Pay	185,000	212,131	200,000	-	-	200,000	132,190	200,000
520-040	Vacation & Compensatory Time Payout	\$ 100,000	\$ 8,354	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 108,378	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	100,000	8,354	100,000	-	-	100,000	108,378	100,000

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
530-010	FICA Taxes	\$ 639,572	\$ 701,906	\$ 704,844	\$ -	\$ 110,416	\$ 815,260	\$ 460,862	\$ 755,187
10-01-10-530-010	WU - Admin - Admin - FICA	64,029	50,417	71,094	-	7,003	78,097	29,320	127,647
10-02-10-530-010	WU - IT - Admin - FICA	12,421	23,458	28,293	-	1,635	29,928	9,030	28,504
10-10-40-530-010	WU - Qual - Purification - FICA	25,736	29,693	26,544	-	3,528	30,072	15,892	23,318
10-20-10-530-010	WU - Eng - Admin - FICA	27,374	25,427	37,552	-	4,543	42,095	15,825	27,806
10-21-10-530-010	WU - Const - Admin - FICA	57,436	39,868	49,851	-	4,221	54,072	26,184	55,063
10-22-10-530-010	WU - WRP - Admin - FICA	24,231	50,380	37,407	-	8,479	45,886	40,879	33,046
10-30-20-530-010	WU - Bill - Collection - FICA	49,492	50,805	46,842	-	8,635	55,477	29,065	47,666
10-31-10-530-010	WU - Acctg - Admin - FICA	63,757	73,086	61,380	-	6,678	68,058	38,691	53,880
10-40-30-530-010	WU - Ops - Source - FICA	49,795	51,641	37,759	-	8,836	46,595	32,589	38,858
10-40-40-530-010	WU - Ops - Purification - FICA	27,258	21,133	17,762	-	3,189	20,951	16,842	24,628
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	16,812	20,526	17,628	-	3,657	21,285	18,900	20,178
10-40-60-530-010	WU - Ops - TandD - FICA	221,231	265,472	272,732	-	50,012	322,744	187,645	274,593
530-020	Retirement Contributions	\$ 1,926,877	\$ 1,907,240	\$ 1,986,515	\$ -	\$ 346,441	\$ 2,332,956	\$ 1,570,182	\$ 2,369,214
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	283,353	202,805	217,759	-	21,971	239,730	86,444	400,461
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	38,965	31,814	81,441	-	5,128	86,569	28,263	89,423
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	80,739	53,985	76,075	-	11,069	87,144	42,856	73,154
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	85,880	79,274	105,810	-	14,251	120,061	62,627	87,234
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	18,093	96,873	149,196	-	13,242	162,438	173,383	172,746
10-22-10-530-020	WU - WRP - Admin - Retirement Contributions	76,019	147,180	101,756	-	26,639	128,395	119,812	103,675
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	155,270	144,390	130,156	-	27,091	157,247	85,536	149,540
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	200,022	147,459	174,565	-	20,949	195,514	127,002	169,037
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	156,219	167,417	113,898	-	27,722	141,620	87,041	121,908
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	85,515	54,301	45,645	-	10,004	55,649	37,590	77,265
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	52,744	74,495	48,583	-	11,473	60,056	134,673	63,302
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	694,058	707,247	741,631	-	156,902	898,533	584,955	861,469
530-030	Life and Health Insurance	\$ 677,290	\$ 523,914	\$ 911,508	\$ -	\$ -	\$ 911,508	\$ 636,772	\$ 1,043,782
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	82,605	34,112	59,251	-	-	59,251	39,375	98,470
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	10,910	10,769	18,231	-	-	18,231	11,977	29,541
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	11,710	11,393	29,398	-	-	29,398	18,450	29,541
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	23,599	22,615	44,097	-	-	44,097	26,506	59,082
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	66,498	32,324	66,145	-	-	66,145	40,919	59,082
10-22-10-530-030	WU - WRP - Admin - Life and Health Insurance	21,850	36,812	36,747	-	-	36,747	52,427	49,235
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	41,586	45,979	94,075	-	-	94,075	61,453	98,470
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	76,642	57,737	84,668	-	-	84,668	52,201	78,776
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	58,530	41,057	56,818	-	-	56,818	40,512	59,082
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	4,627	23,766	24,351	-	-	24,351	20,475	39,388
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	12,322	7,114	24,351	-	-	24,351	15,811	29,541
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	266,411	200,236	373,376	-	-	373,376	256,666	413,574
530-060	Post-Employment Benefits (OPEB)	\$ 1,058,000	\$ 1,481,670	\$ 1,085,000	\$ -	\$ 9,910	\$ 1,094,910	\$ 999,863	\$ 1,096,000
10-01-10-530-060	WU - Admin - Admin - OPEB	114,560	109,322	82,606	-	-	82,606	71,899	117,752
10-02-10-530-060	WU - IT - Admin - OPEB	38,670	39,726	25,417	-	-	25,417	23,462	36,231
10-10-40-530-060	WU - Qual - Purification - OPEB	36,299	61,046	40,976	-	-	40,976	35,591	36,231
10-20-10-530-060	WU - Eng - Admin - OPEB	44,676	73,299	61,464	-	3,690	65,154	52,082	63,405
10-21-10-530-060	WU - Const - Admin - OPEB	88,338	88,494	92,195	-	-	92,195	63,775	90,579
10-22-10-530-060	WU - WRP - Admin - OPEB	44,283	115,377	51,220	-	-	51,220	99,728	45,289
10-30-20-530-060	WU - Bill - Collection - OPEB	79,347	108,412	107,960	-	6,220	114,180	71,094	90,579
10-31-10-530-060	WU - Acctg - Admin - OPEB	85,030	168,799	97,165	-	-	97,165	103,489	72,463
10-40-30-530-060	WU - Ops - Source - OPEB	88,615	106,727	62,406	-	-	62,406	62,596	54,347
10-40-40-530-060	WU - Ops - Purification - OPEB	40,908	40,160	26,746	-	-	26,746	31,404	36,231
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	31,585	38,869	26,746	-	-	26,746	32,080	27,174
10-40-60-530-060	WU - Ops - TandD - OPEB	365,689	531,439	410,099	-	-	410,099	352,663	425,719

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
540-010	Professional Services - General	\$ 9,021,722	\$ 2,939,675	\$ 4,821,283	\$ 4,755,582	\$ (551,900)	\$ 9,024,965	\$ 1,434,639	\$ 3,847,000
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	403,730	24,484	454,500	49,974	-	504,474	6,786	449,500
10-02-10-540-010	WU - IT - Admin - Professional Services - General	916,542	234,584	971,582	292,394	(350,000)	913,976	7,595	610,000
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	8,758	2,839	-	-	-	-	-	-
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	4,713,280	1,947,785	3,345,000	3,365,856	(201,900)	6,508,956	1,388,481	2,730,000
10-21-10-540-010	WU - Const - Admin - Professional Services - General	1,959,602	595	-	968,025	-	968,025	-	-
10-22-10-540-010	WU - WRP - Admin - Professional Services - General	843,172	701,673	-	78,883	-	78,883	16,731	-
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	1,780	-	1	450	-	451	400	5,000
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	174,858	27,715	50,200	-	-	50,200	14,646	52,500
540-020	Professional Services - Accounting and Auditing	\$ 120,000	\$ 110,531	\$ 118,000	\$ 17,870	\$ -	\$ 135,870	\$ 89,005	\$ 120,100
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	120,000	110,531	118,000	17,870	-	135,870	89,005	120,100
541-010	Other Services	\$ 77,200	\$ 112,631	\$ 60,000	\$ 1,257	\$ -	\$ 61,257	\$ 40,353	\$ 65,400
10-01-10-541-010	WU - Admin - Admin - Other Services	-	45	-	-	-	-	-	-
10-30-20-541-010	WU - Bill - Collection - Other Services	33,200	20,692	33,000	-	-	33,000	21,693	34,400
10-31-10-541-010	WU - Acctg - Admin - Other Services	42,000	22,035	25,000	-	-	25,000	15,307	28,000
10-40-60-541-010	WU - Ops - TandD - Other Services	2,000	69,859	2,000	1,257	-	3,257	3,353	3,000
541-020	Billing Costs	\$ 259,030	\$ 218,741	\$ 197,652	\$ 177,875	\$ -	\$ 375,527	\$ 159,554	\$ 240,330
10-30-20-541-020	WU - Bill - Collection - Billing Costs	259,030	218,741	197,652	177,875	-	375,527	159,554	240,330
542-010	Public Relations - General	\$ 112,147	\$ 105,976	\$ 84,600	\$ 6,137	\$ -	\$ 90,737	\$ 45,492	\$ 93,600
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	45,492	93,600
542-020	Procurement Advertising	\$ 5,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
543-000	Communication Services	\$ 189,608	\$ 110,877	\$ 154,440	\$ 70,752	\$ -	\$ 225,192	\$ 72,765	\$ 111,732
10-02-10-543-000	WU - IT - Admin - Communication Services	114,252	82,030	102,440	43,960	-	146,400	72,584	109,332
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	75,356	28,847	52,000	26,792	-	78,792	181	2,400
544-000	Freight and Postage	\$ 12,244	\$ 15,495	\$ 9,000	\$ 930	\$ 12,279	\$ 21,930	\$ 3,646	\$ 8,000
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	8,100	14,390	6,000	-	12,000	18,000	2,255	5,000
10-02-10-544-000	WU - IT - Admin - Freight and Postage	-	35	-	-	-	-	-	-
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	3,000	1,070	3,000	930	-	3,930	1,391	3,000
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	1,144	-	-	-	279	-	-	-
545-000	Rentals and Leases	\$ 192,163	\$ 87,880	\$ 117,250	\$ 30,928	\$ -	\$ 148,178	\$ 46,757	\$ 107,425
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	65,400	31,221	53,000	1,971	-	54,971	23,166	54,605
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	93,954	35,395	34,250	23,355	-	57,605	18,095	22,820
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	5,496	30,000
546-000	Insurance	\$ 130,000	\$ 251,667	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 310,826	\$ 400,000
10-01-10-546-000	WU - Admin - Admin - Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
547-000	County Service Charge	\$ 2,236,126	\$ 2,236,126	\$ 2,228,447	\$ -	\$ -	\$ 2,228,447	\$ 2,228,447	\$ 2,228,447
10-00-10-547-000	WU - County Service Charge	2,236,126	2,236,126	2,228,447	-	-	2,228,447	2,228,447	2,228,447
550-000	Subscription Based Information Technology Arrangements (SBITAs)	\$ -	\$ -	\$ 799,180	\$ -	\$ -	\$ 799,180	\$ 159,998	\$ 742,180
10-02-10-550-000	WU - IT - Admin - Subscription Based IT Arrangements	-	-	704,180	-	-	704,180	159,998	742,180
10-31-10-550-000	WU - Acctg - Admin - Subscription Based IT Arrangements	-	-	95,000	-	-	95,000	-	-
551-000	Utility Services	\$ 3,454,803	\$ 2,996,342	\$ 3,564,839	\$ 12,776	\$ -	\$ 3,577,615	\$ 2,401,479	\$ 3,554,631
10-01-10-551-000	WU - Admin - Admin - Utility Services	208,433	157,989	161,400	-	-	161,400	110,204	22,560
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	3,246,370	2,838,353	3,403,439	12,776	-	3,416,215	2,291,275	3,532,071

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
560-000	Repairs and Maintenance - Water System	\$ 441,598	\$ 166,899	\$ 585,000	\$ 96,287	\$ -	\$ 681,287	\$ 158,129	\$ 595,000
10-20-10-560-000	WU - Eng - Admin - Repairs and Maintenance - Water System	-	-	205,000	-	-	205,000	-	205,000
10-40-50-560-000	WU - Ops - PowerAndPump- Repairs and Maintenance - Water System	217,834	112,973	40,000	87,599	-	127,599	128,038	250,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	223,764	53,926	340,000	8,688	-	348,688	30,091	140,000
561-000	Repairs and Maintenance - Other than Water System	\$ 2,154,579	\$ 850,515	\$ 520,100	\$ 706,973	\$ -	\$ 1,227,073	\$ 539,987	\$ 550,100
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	1,571,383	503,339	306,700	578,561	-	885,261	449,544	306,700
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	4,213	6,349	-	-	-	-	-	-
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	5,000	1,649	10,000	3,622	-	13,622	-	10,000
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	573,983	339,178	203,400	124,790	-	328,190	90,443	233,400
562-000	Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,548	\$ -
10-31-10-562-000	WU - Acctg - Admin - Office Supplies	29,201	6,487	-	2,363	-	2,363	1,548	-
563-000	Operating Supplies	\$ 868,008	\$ 869,206	\$ 957,160	\$ 58,283	\$ (12,000)	\$ 1,003,443	\$ 390,547	\$ 958,728
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	15,363	6,080	25,000	-	(12,000)	13,000	13,187	18,000
10-02-10-563-000	WU - IT - Admin - Operating Supplies	73,305	33,077	185,000	810	-	185,810	20,502	185,000
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	1,222	746	-	-	-	-	-	-
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	26,895	38,793	35,000	564	-	35,564	10,185	35,000
10-21-10-563-000	WU - Const - Admin - Operating Supplies	895	-	-	-	-	-	60	-
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	7,994	2,908	3,000	-	-	3,000	2,671	3,000
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	4,000	10,188	4,000	-	-	4,000	4,624	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	80,060	70,917	80,000	3,953	-	83,953	24,939	80,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	229,286	239,022	181,360	22,510	-	203,870	90,577	189,928
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	94,334	41,173	75,000	2,965	-	77,965	17,759	75,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	334,654	426,302	368,800	27,481	-	396,281	206,043	368,800
563-010	Operating Supplies Inventory Stock	\$ 3,720,219	\$ 1,862,560	\$ 2,135,000	\$ 2,190,574	\$ (1,224,551)	\$ 3,101,023	\$ 2,423,854	\$ 1,137,000
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	40,000	13,085	40,000	-	-	40,000	3,578	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplies - Invty. Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,420,276	1,097,000
564-000	Fuel	\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
10-40-60-564-000	WU - Ops - TandD - Fuel	202,865	167,423	192,500	41,024	-	233,524	98,048	160,000
565-000	Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,204,472	1,934,935
570-010	Books, Publications, Subscriptions, and Membership	\$ 29,660	\$ 19,983	\$ 26,170	\$ -	\$ -	\$ 26,170	\$ 13,954	\$ 30,885
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	23,050	19,578	21,170	-	-	21,170	13,630	27,880
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	500	-	-	-	-	-	-	-
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	5,000	-	4,000	-	-	4,000	50	2,000
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	300	-	-	-	-	-	-	-
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	810	405	1,000	-	-	1,000	274	1,005

Operating Expense Detail

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
OPERATING EXPENSES (Detail)									
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 710	\$ 600	\$ -	\$ -	\$ 600	\$ 75	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Board	600	710	600	-	-	600	75	600
571-010	Training and Development	\$ 99,100	\$ 31,137	\$ 67,250	\$ -	\$ -	\$ 67,250	\$ 21,923	\$ 65,500
10-01-10-571-010	WU - Admin - Admin - Training and Development	15,500	-	8,250	-	-	8,250	2,779	6,500
10-02-10-571-010	WU - IT - Admin - Training and Development	6,600	497	-	-	-	-	-	-
10-20-10-571-010	WU - Eng - Admin - Training and Development	26,000	2,553	10,000	-	-	10,000	-	10,000
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	-	3,000	-	-	3,000	705	3,000
10-31-10-571-010	WU - Acctg - Admin - Training and Development	3,000	-	1,000	-	-	1,000	-	1,000
10-40-60-571-010	WU - Ops - TandD - Training and Development	45,000	28,087	45,000	-	-	45,000	18,439	45,000
572-010	Travel and Per Diem	\$ 195,960	\$ 66,475	\$ 173,350	\$ -	\$ -	\$ 173,350	\$ 96,733	\$ 200,000
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	83,740	46,782	56,100	-	-	56,100	23,371	71,000
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	17,250	-	-	-	-	-	-	-
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	65,250	19,051	65,250	-	-	65,250	44,106	71,000
10-22-10-572-010	WU - WRP - Admin - Travel and Per Diem	-	20	-	-	-	-	100	-
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	5,000	-	1,000	-	-	1,000	2,474	3,000
10-31-10-572-010	WU - Acctg - Admin - Travel and Per Diem	5,720	-	6,000	-	-	6,000	1,566	10,000
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	19,000	622	45,000	-	-	45,000	25,116	45,000
572-020	Travel and Per Diem - Board	\$ 17,315	\$ 6,539	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ 3,178	\$ 21,000
10-01-10-572-020	WU - Admin - Admin - Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	3,178	21,000
573-010	Meeting Expense	\$ 65,433	\$ 13,525	\$ 60,100	\$ -	\$ -	\$ 60,100	\$ 47,363	\$ 71,150
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	40,233	9,532	42,000	-	-	42,000	26,661	47,200
10-02-10-573-010	WU - IT - Admin - Meeting Expense	8,000	-	-	-	-	-	-	-
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	16,000	3,993	16,000	-	-	16,000	19,767	19,950
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	600	-	600	-	-	600	-	1,000
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	600	-	1,500	-	-	1,500	935	3,000
573-020	Meeting Expense - Board	\$ 5,200	\$ 7,144	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 3,513	\$ 7,500
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	3,513	7,500
582-000	Interest Expense	\$ 2,408,211	\$ 2,339,540	\$ 2,228,718	\$ -	\$ -	\$ 2,228,718	\$ 1,388,601	\$ 1,789,253
10-00-00-582-000	WU - Interest Expense	2,408,211	2,339,540	2,228,718	-	-	2,228,718	1,388,601	1,789,253
Water Utility Fund Bond and Loan Repayment		\$ 5,099,969	\$ 5,099,969	\$ 5,261,770	\$ -	\$ -	\$ 5,261,770	\$ 5,261,770	\$ 5,231,142
682-000	Debt Principal Repayment	5,099,969	5,099,969	5,261,770	-	-	5,261,770	5,261,770	5,231,142
10-00-00-682-000	WU - Debt Principal Repayment	5,099,969	5,099,969	5,261,770	-	-	5,261,770	5,261,770	5,231,142
Water Utility Fund - Non Cash Operating Expenses		\$ 6,884,039	\$ 6,600,997	\$ 6,979,000	\$ -	\$ -	\$ 6,979,000	\$ 4,396,117	\$ 6,616,000
10-00-90-580-000	WU - Depreciation - Depreciation	6,900,000	6,590,667	6,900,000	-	-	6,900,000	4,386,759	6,600,000
10-00-90-581-000	WU - Depreciation - Amortization	33,780	62,317	106,000	-	-	106,000	44,017	68,000
10-00-90-582-000	WU - Bond Inflows & Outflows	(49,741)	(51,987)	(27,000)	-	-	(27,000)	(34,659)	(52,000)

ADMINISTRATION DIVISION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 836,982	\$ 670,994	\$ 907,329	\$ -	\$ 91,546	\$ 998,875	\$ 381,920	\$ 1,586,588
510-020	Temporary Assignment	2,000	-	2,000	-	-	2,000	-	2,000
510-030	Overtime	20,000	15,517	20,000	-	-	20,000	4,759	80,000
520-040	Vacation Payout	100,000	8,354	100,000	-	-	100,000	108,378	100,000
530-010	FICA	64,029	50,417	71,094	-	7,003	78,097	29,320	127,647
530-020	Retirement Contributions	283,353	202,805	217,759	-	21,971	239,730	86,444	400,461
530-030	Life & Health Insurance	82,605	34,112	59,251	-	-	59,251	39,375	98,470
530-060	Other Post Employment Benefits (OPEB)	114,560	109,322	82,606	-	-	82,606	71,899	117,752
Total Labor & Related Fringe Expenses		\$ 1,503,529	\$ 1,091,521	\$ 1,460,039	\$ -	\$ 120,520	\$ 1,580,559	\$ 722,095	\$ 2,512,918
Professional Services & Other Expenses									
540-010	Professional Services	\$ 403,730	\$ 24,484	\$ 454,500	\$ 49,974	\$ -	\$ 504,474	\$ 6,786	\$ 449,500
541-010	Other Services	-	45	-	-	-	-	-	-
542-010	Public Relations - General	112,147	105,976	84,600	6,137	-	90,737	45,492	93,600
542-020	Procurement Advertising	5,000	-	2,500	-	-	2,500	-	2,500
544-000	Freight and Postage	8,100	14,390	6,000	-	12,000	18,000	2,255	5,000
545-000	Rentals and Leases	65,400	31,221	53,000	1,971	-	54,971	23,166	54,605
546-000	Insurance	130,000	251,667	200,000	-	-	200,000	310,826	400,000
Total Professional Services & Other Expenses		\$ 724,377	\$ 427,783	\$ 800,600	\$ 58,082	\$ 12,000	\$ 870,682	\$ 388,525	\$ 1,005,205
Utilities & Fuel									
551-000	Utility Services	\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 110,204	\$ 22,560
Total Utilities & Materials		\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 110,204	\$ 22,560
Office & Operating Supplies									
562-000	Office Supplies								
563-000	Operating Supplies	\$ 15,363	\$ 6,080	\$ 25,000	\$ -	\$ (12,000)	\$ 13,000	\$ 13,187	\$ 18,000
570-000	Books, Subscriptions, & Dues	23,050	19,578	21,170	-	-	21,170	13,630	27,880
570-000	Books, Subscriptions, & Dues- Board	600	710	600	-	-	600	75	600
Total Office & Operating Supplies		\$ 39,013	\$ 26,368	\$ 46,770	\$ -	\$ (12,000)	\$ 34,770	\$ 26,892	\$ 46,480
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 15,500	\$ -	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 2,779	\$ 6,500
572-010	Travel and Per Diem	83,740	46,782	56,100	-	-	56,100	23,371	71,000
572-020	Travel and Per Diem - Board	17,315	6,539	17,000	-	-	17,000	3,178	21,000
573-010	Meeting Expense	40,233	9,532	42,000	-	-	42,000	26,661	47,200
573-020	Meeting Expense - Board	5,200	7,144	9,950	-	-	9,950	3,513	7,500
Total Training, Travel, and Meeting Expense		\$ 161,988	\$ 69,997	\$ 133,300	\$ -	\$ -	\$ 133,300	\$ 59,502	\$ 153,200
Total Administration Operating Expenses		\$ 2,637,340	\$ 1,773,658	\$ 2,602,109	\$ 58,082	\$ 120,520	\$ 2,780,711	\$ 1,307,218	\$ 3,740,363

General Expenses - Admin

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31//2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 1,133,811	\$ 682,137	\$ 1,142,070	\$ 58,082	\$ -	\$ 1,200,152	\$ 585,123	\$ 1,227,445
10-01-10-540-010	WU/Admin/Admin/Professional Services - General	\$ 403,730	\$ 24,484	\$ 454,500	\$ 49,974	\$ -	\$ 504,474	\$ 6,786	\$ 449,500
10-01-10-541-010	WU/Admin/Admin/Other Services - General (not used)	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-01-10-542-010	WU/Admin/Admin/Public Relations	\$ 112,147	\$ 105,976	\$ 84,600	\$ 6,137	\$ -	\$ 90,737	\$ 45,492	\$ 93,600
10-01-10-542-020	WU/Admin/Admin/Procurement Advertising	\$ 5,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 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	\$ 8,100	\$ 14,390	\$ 6,000	\$ -	\$ 12,000	\$ 18,000	\$ 2,255	\$ 5,000
10-01-10-545-000	WU/Admin/Admin/Rentals and Leases	\$ 65,400	\$ 31,221	\$ 53,000	\$ 1,971	\$ -	\$ 54,971	\$ 23,166	\$ 54,605
10-01-10-546-000	WU/Admin/Admin/Insurance	\$ 130,000	\$ 251,667	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 310,826	\$ 400,000
10-01-10-551-000	WU/Admin/Admin/Utility Services	\$ 208,433	\$ 157,989	\$ 161,400	\$ -	\$ -	\$ 161,400	\$ 110,204	\$ 22,560
10-01-10-563-000	WU/Admin/Admin/Operating Supplies	\$ 15,363	\$ 6,080	\$ 25,000	\$ -	\$ (12,000)	\$ 13,000	\$ 13,187	\$ 18,000
10-01-10-570-010	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships	\$ 23,050	\$ 19,578	\$ 21,170	\$ -	\$ -	\$ 21,170	\$ 13,630	\$ 27,880
10-01-10-570-020	WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board	\$ 600	\$ 710	\$ 600	\$ -	\$ -	\$ 600	\$ 75	\$ 600
10-01-10-571-010	WU/Admin/Admin/Training and Development	\$ 15,500	\$ -	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 2,779	\$ 6,500
10-01-10-572-010	WU/Admin/Admin/Travel and Per Diem	\$ 83,740	\$ 46,782	\$ 56,100	\$ -	\$ -	\$ 56,100	\$ 23,371	\$ 71,000
10-01-10-572-020	WU/Admin/Admin/Travel and Per Diem - Board	\$ 17,315	\$ 6,539	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ 3,178	\$ 21,000
10-01-10-573-010	WU/Admin/Admin/Registration and Meeting Expense	\$ 40,233	\$ 9,532	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 26,661	\$ 47,200
10-01-10-573-020	WU/Admin/Admin/Registration and Meeting Expense - Board	\$ 5,200	\$ 7,144	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 3,513	\$ 7,500
	TOTAL OPERATING EXPENSES	\$ 1,133,811	\$ 682,137	\$ 1,142,070	\$ 58,082	\$ -	\$ 1,200,152	\$ 585,123	\$ 1,227,445

TOTAL: WU/Admin/Admin/Professional Services - General \$ 403,730 \$ 24,484 \$ 454,500 \$ 49,974 \$ - \$ 504,474 \$ 6,786 \$ 449,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Special Counsel		25,000	-	25,000	36,730	-	61,730	-	25,000
Legislative Liaison	Pursue Federal/State Funding Opportunities	40,000	-	65,000	-	-	65,000	-	65,000
Professional Interpreter & Facilitator	for Public meetings	500	-	500	-	-	500	-	500
HR Related Services	Drug & Alcohol Medical Testing	1,500	-	1,500	-	-	1,500	-	1,500
Safety Program	Professional review	5,000	-	5,000	-	-	5,000	-	5,000
Arbitration	Arbitrator's fees	10,000	-	10,000	-	-	10,000	-	10,000
Litigation Costs	Pending matters	10,000	-	10,000	-	-	10,000	-	10,000
Document Scanning/Disposal	Document scanning/disposal	100,000	-	10,000	13,244	-	23,244	6,786	5,000
Investigative Services	Personnel related tasks	75,000	-	50,000	-	-	50,000	-	50,000
Board Approved Grants	East & West Kauai Soil and Water Conservation Districts (SWCD), Kauai Watershed Alliance (KWA)		-	257,500	-	-	257,500	-	257,500
Title Search	Assets, Misc.	50,000	-	20,000	-	-	20,000	-	20,000
Grant Consultant	Training and grant program development	50,000	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Public Relations \$ 112,147 \$ 105,976 \$ 84,600 \$ 6,137 \$ - \$ 90,737 \$ 45,492 \$93,600

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Public Relations Programs	Advertising; Promotional & Education Materials (logo items, giveaways, publications, brochures, meeting supplies, presentation supplies, displays, etc.)	65,660	-	50,000	6,137	-	56,137	45,492	55,000
Project WET	Make-A-Splash, Project WET Outreach	20,000	-	20,000	-	-	20,000	-	25,000
Water Conservation District (EWSWD)	Grant	7,500	-	-	-	-	-	-	-
Cultural Services	Blessing, Info, etc.	500	-	1,500	-	-	1,500	-	500
Blackboard Connect CTY	Contract for County Mass Notification System - Blackboard Connect CTY	13,100	-	13,100	-	-	13,100	-	13,100

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Publications	All Divisions - Legal Ads for Solicitation, Public Notices for Projects, Proposals for all Divisions including Board Notices	5,000	-	2,500	-	-	2,500	-	2,500

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
NEOPOST - Departmental Postage	Office communication not Including Water Bills; Includes Governmental Records, Water System Standards, Water Quality Reports, etc, Ink Cartridge. (Lease - \$530*12, Ink Cartridge - \$200*2, Refill - \$2,000*3)	6,000	-	6,000	-	12,000	18,000	2,255	5,000
Bureau Copy Request		100	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Rentals and Leases \$ 65,400 \$ 31,221 \$ 53,000 \$ 1,971 \$ - \$ 54,971 \$ 23,166 \$ 54,605

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31//2025	FY 2026 Proposed Budget
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	20,400	-	18,500	1,971	-	20,471	15,079	20,105
Lease Agreement with Grove Farm	Kōloa Wells 16 A, B, & E	30,000	-	27,500	-	-	27,500	1,000	27,500
Lease agreement storage units		14,000	-	6,000	-	-	6,000	7,087	6,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Small Claims	Small Claims fund per Board Policy #25 authorizing the County Attorney to investigate, settle and pay all claims filed against the Board of Water Supply where such claims amount to \$10,000	5,000	-	5,000	-	-	5,000	103,594	150,000
Insurance and Bonds	DOW's portion of the County's annual insurance premium for coverage in excess of \$1M deductible	125,000	-	195,000	-	-	195,000	207,232	250,000

TOTAL: WU/Admin/Admin/Utility Services \$ 208,433 \$ 157,989 \$ 161,400 \$ - \$ - \$ 161,400 \$ 110,204 \$ 22,560

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Electricity	Front/Back Office & Microlab Building	183,792	-	144,000	-	-	144,000	110,204	-
Waste water	Puhi sewer & waste water	10,609	-	17,400	-	-	17,400	-	15,600
Solid Waste	Solid Waste Disposal	1,500	-	-	-	-	-	-	-
Water	Admin & Ops Bldg, Lab	-	-	-	-	-	-	-	6,960

TOTAL: WU/Admin/Admin/Operating Supplies \$ 15,363 \$ 6,080 \$ 25,000 \$ - \$ (12,000) \$ 13,000 \$ 13,187 \$ 18,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Supplies for all DOW	Copy Paper, Office Supplies, Freight, Janitorial Supplies, First Aid	7,500	-	25,000	-	(12,000)	13,000	13,187	18,000

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships \$ 23,050 \$ 19,578 \$ 21,170 \$ - \$ - \$ 21,170 \$ 13,630 \$ 27,880

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
AWWA Membership	Annual Membership Dues	4,000	-	4,000	-	-	4,000	-	8,000
Books and Subscriptions	Books for ALL DIVISIONS - Library, Subscriptions for TGI, STAR, ENR, Pacific Buisiness News, HR, Manuals, Guide books, etc.	3,200	-	1,000	-	-	1,000	-	1,000
Water Research Foundation	Annual Membership Dues	8,000	-	8,000	-	-	8,000	-	8,000
Hawaii State Bar Association	Annual Association Dues	550	-	550	-	-	550	654	700
Kauai Chamber of Commerce Membership	Annual Membership Dues		-	320	-	-	320	166	320
Hawaii Rural Water Association	Annual Membership Dues	6,750	-	6,750	-	-	6,750	7,459	7,500
Society for Human Resource Management	HR Membership Dues	360	-	360	-	-	360	-	360
International Public Management Association - HR	HR Membership Dues	190	-	190	-	-	190	-	-
Design-Build Institute of America	Annual Membership Dues	-	-	-	-	-	-	-	500
General Contractors Assn Hawaii	Annual Membership Dues	-	-	-	-	-	-	500	1,500

TOTAL: WU/Admin/Admin/Books, Publications, Subscriptions, and Memberships - Board \$ 600 \$ 710 \$ 600 \$ - \$ - \$ 600 \$ 75 \$ 600

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
AWWA Membership	Individual Membership Dues for Board Members (7)	600	-	600	-	-	-	-	600
Books and Subscriptions		-	-	-	-	-	-	-	-
			-		-	-	-	-	

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Seminars & Workshops	Training & educational workshops	5,000	-	5,000	-	-	5,000	2,779	5,000
Recognition Program	Service recognition, employee of the year & SOP 56	6,500	-	3,250	-	-	3,250	-	1,500
Leadership Training	the budget was moved from 540-010	4,000	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Travel and Per Diem \$ 83,740 \$ 46,782 \$ 56,100 \$ - \$ - \$ 56,100 \$ 23,371 \$ 71,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31//2025	FY 2026 Proposed Budget
Administrative Training Conferences	Administrative staff (x4)	-	-	4,000	-	-	4,000	-	4,000
AWWA Washington DC	Manager & Chief Engineer or Designee	3,285	-	7,500	-	-	7,500	-	10,000
AWWA National Conference	Manager & Chief Engineer or Designee	15,580	-	14,000	-	-	14,000	-	15,000
AWWA Training Conferences	Manager & Chief Engineer or Designee (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	-	-	17,000	-	-	17,000	-	25,000
Depositions/Litigations	Manager & Chief Engineer or Designee	1,000	-	1,000	-	-	1,000	-	1,000
IMLA Conference	Deputy County Attorney (6 nights)	4,005	-	4,600	-	-	4,600	-	5,000
IT Staff Travel	Travel accommodations and per diem for IT staff to attend training & meetings, i.e ESRI, Cyber Security	-	-	5,000	-	-	5,000	-	5,000
WaterSmart Innovations Conference & Expo	Manager & Chief Engineer or Designee	2,380	-	3,000	-	-	3,000	-	4,000
Legislature	Testimonies and Legislature Opening	800	-	-	-	-	-	-	2,000
Water Security Advisory Group Act 172 Section 5	Manager & Chief Engineer or Designee	-	-	-	-	-	-	-	-
Fresh Water Council	Manager & Chief Engineer or Designee	800	-	-	-	-	-	-	-
Water Loss Control Committee Act 169, SB2645	Manager & Chief Engineer or Designee	-	-	-	-	-	-	-	-
HRWA Quarterly Meetings	Manager & Chief Engineer or Designee	800	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference & Exposition	Manager & Chief Engineer or Designee	3,645	-	-	-	-	-	-	-
AWWA Water Quality Technology Conference & Exposition	Manager & Chief Engineer or Designee	4,005	-	-	-	-	-	-	-
AWWA North American Water Loss Conference	Manager & Chief Engineer or Designee	3,285	-	-	-	-	-	-	-
AWWA/WEF Utility Management Conference	Manager & Chief Engineer or Designee	3,645	-	-	-	-	-	-	-
HWWA Hawai'i Section Conference	All DOW	6,480	-	-	-	-	-	-	-
AWWA Hawaii HWEA Pacific Water Conference	All DOW	4,760	-	-	-	-	-	-	-
HRWA Conference	All DOW	8,860	-	-	-	-	-	-	-
Project WET Conference	PR	3,500	-	-	-	-	-	-	-
Government Social Media	PR	3,000	-	-	-	-	-	-	-
Wahine Forum Conference	All DOW	3,040	-	-	-	-	-	-	-
Administrative Conference	Administrative Support Staff (Out-of-state) x 2	7,370	-	-	-	-	-	-	-
PRSA - Public Affairs & Gov't Conference	PR	3,500	-	-	-	-	-	-	-
AWWA-DC Fly in	Legislative visits x2	-	-	-	-	-	-	-	-
Seminars & Workshops	Per diem and airfare for administration personnel (CHANGE TO ALL DOW EMPLOYEES) workshops and technical conferences and other educational workshops, human resources, public relations and attorney (see GL 571-010 for registration fees)	26,250	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Travel and Per Diem - Board \$ 17,315 \$ 6,539 \$ 17,000 \$ - \$ - \$ 17,000 \$ 3,178 \$ 21,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
AWWA National Conference	Board Members (3) Washington, DC - Jun. 21-24, 2026	11,235	-	10,000	-	-	10,000	-	12,000
AWWA Hawaii HWEA Pacific Water Conference	Board Members (2) Honolulu, HI - Feb. 2026 (Date TBD)	2,440	-	3,000	-	-	3,000	-	3,500
HWWA Hawai'i Section Conference	Board Members (2) Honolulu, HI - Oct. 2026 (Date TBD)	3,640	-	4,000	-	-	4,000	-	5,000
County Attorney Travel Expenses	Various Dates Inter-island	-	-	-	-	-	-	-	500

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31//2025	FY 2026 Proposed Budget
Administrative Training Conferences	Registration	-	-	2,000	-	-	2,000	940	2,000
AWWA National Conference	Registration	-	-	5,400	-	-	5,400	147	5,000
AWWA Training Conferences	Registration (Pacific Water, Water Infrastructure, Water Loss, Water Quality, Utility Management)	-	-	6,000	-	-	6,000	-	10,000
HRWA Training Conference	Registration	-	-	1,350	-	-	1,350	20,000	1,500
HWWA Hawai'i Section Conference	Registration	-	-	20,000	-	-	20,000	600	22,000
IMLA Conference	Registration	-	-	700	-	-	700	-	700
Project WET Conference	Registration	-	-	650	-	-	650	-	-
WaterSmart Innovations Conference & Expo	Registration	-	-	900	-	-	900	855	4,000
IT Training Conferences	Registration	-	-	5,000	-	-	5,000	-	-
Wahine Forum Conference	Registration	600	-	-	-	-	-	-	1,000
Design Build Conference & Expo	Registration	-	-	-	-	-	-	-	1,000
Board Meeting	Lunch for Board Meeting X 18 Mtgs	-	-	-	-	-	-	-	-
Seminars & Workshops	Meeting materials/Supplies	500	-	-	-	-	-	-	-
Annual meeting	Meeting materials/Supplies	-	-	-	-	-	-	-	-
Meeting Expense	Departmental budget -Meeting Expense	-	-	-	-	-	-	-	-
Administrative Conference	Administrative Support Staff	3,400	-	-	-	-	-	-	-
AWWA Water Infrastructure Conference & Exposition	Registration	640	-	-	-	-	-	425	-
AWWA Water Quality Technology Conference & Exposition	Registration	695	-	-	-	-	-	-	-
AWWA North American Water Loss Conference & Exposition	Registration	445	-	-	-	-	-	-	-
AWWA/WEF Utility Management Conference	Registration	650	-	-	-	-	-	-	-
HWWA Hawai'i Section Conference	Registration	1,600	-	-	-	-	-	-	-
HWWA Hawai'i Section Conference	Registration	20,000	-	-	-	-	-	-	-
AWWA Hawaii HWEA Pacific Water Conference	Registration	2,400	-	-	-	-	-	-	-
AWWA National Conference	Registration	2,200	-	-	-	-	-	-	-
HRWA Conference	Registration	3,600	-	-	-	-	-	-	-
Project WET Conference	Registration	575	-	-	-	-	-	-	-
WaterSmart Innovations Conference & Expo	Registration	475	-	-	-	-	-	-	-
Gov't Social Media Conference	Registration	819	-	-	-	-	-	-	-
PRSA - Public Affairs & Government Conferece	Registration	1,049	-	-	-	-	-	-	-
IMLA Conference	Registration	585	-	-	-	-	-	-	-

TOTAL: WU/Admin/Admin/Registration and Meeting Expense - Board \$ 5,200 \$ 7,144 \$ 9,950 \$ - \$ - \$ 9,950 \$ 3,513 \$ 7,500

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
AWWA National Conference	Registration	2,000	-	4,050	-	-	4,050		4,000
AWWA Hawaii HWEA Pacific Water Conference	Registration	1,000	-	1,200	-	-	1,200		1,200
HWWA Hawai'i Section Conference	Registration	1,000		3,500			3,500		1,100
Meeting Supplies	Supplies to facilitate monthly Board meetings, various committee meetings and workshops	1,200		1,200			1,200		1,200

ADMINISTRATION DIVISION - INFORMATION TECHNOLOGY (IT)

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-101	Salaries and Wages (including Leaves & CTO)	\$ 282,522	\$ 219,228	\$ 339,339	\$ -	\$ 21,368	\$ 360,707	\$ 117,763	\$ 352,096
510-020	Temporary Assignment	500	3,691	500	-	-	500	-	500
510-030	Overtime	30,000	85,788	30,000	-	-	30,000	2,677	20,000
530-010	FICA	12,421	23,458	28,293	-	1,635	29,928	9,030	28,504
530-020	Retirement Contributions	38,965	31,814	81,441	-	5,128	86,569	28,263	89,423
530-030	Life & Health Insurance	10,910	10,769	18,231	-	-	18,231	11,977	29,541
530-060	Other Post Employment Benefits (OPEB)	38,670	39,726	25,417	-	-	25,417	23,462	36,231
	Total Labor & Related Fringe Expenses	\$ 413,988	\$ 414,474	\$ 523,221	\$ -	\$ 28,131	\$ 551,352	\$ 193,172	\$ 556,295
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 916,542	\$ 234,584	\$ 971,582	\$ 292,394	\$ (350,000)	\$ 913,976	\$ 7,595	\$ 610,000
543-000	Communication Services	114,252	82,030	102,440	43,960	-	146,400	72,584	109,332
543-000	Communication Services - Power & Pump	75,356	28,847	52,000	26,792	-	78,792	181	2,400
544-000	Freight and Postage	-	35	-	-	-	-	-	-
545-000	Rentals and Leases	93,954	35,395	34,250	23,355	-	57,605	18,095	22,820
550-000	Subscription Based IT Arrangements (SBITAs)	-	-	704,180	-	-	704,180	159,998	742,180
	Total Professional Services & Other Expenses	\$ 1,200,104	\$ 380,891	\$ 1,864,452	\$ 386,501	\$ (350,000)	\$ 1,900,953	\$ 258,453	\$ 1,486,732
	Repair & Maintenance Expenses								
561-000	Repair & Maintenance-Non-Water System	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 449,544	\$ 306,700
	Total Repair & Maintenance expenses	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 449,544	\$ 306,700
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 73,305	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 20,502	\$ 185,000
570-000	Books, Subscriptions, & Dues	500	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 73,805	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 20,502	\$ 185,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 6,600	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
572-010	Travel and Per Diem	17,250	-	-	-	-	-	-	-
573-010	Meeting Expense	8,000	-	-	-	-	-	-	-
	Total Training, Travel, and Meeting Expense	\$ 31,850	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Administration-IT Operating Expenses	\$ 3,291,130	\$ 1,332,278	\$ 2,879,373	\$ 965,872	\$ (321,869)	\$ 3,523,376	\$ 921,671	\$ 2,534,727

General Expenses - I.T.

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Water Utility Fund									
10-02-10-540-010	WU/IT/Admin/ Professional Services	\$ 916,542	\$ 234,584	\$ 971,582	\$ 292,394	\$ (350,000)	\$ 913,976	\$ 7,595	\$ 610,000
10-02-10-543-000	WU/IT/Admin/Communication Services	\$ 114,252	\$ 82,030	\$ 102,440	\$ 43,960	\$ -	\$ 146,400	\$ 72,584	\$ 109,332
10-02-50-543-000	WU/IT/Power/Pump/Communication Services	\$ 75,356	\$ 28,847	\$ 52,000	\$ 26,792	\$ -	\$ 78,792	\$ 181	\$ 2,400
10-02-10-544-000	WU/IT/Admin/Freight and Postage Services (not used)	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-545-000	WU/IT/Admin/Rentals and Leases	\$ 93,954	\$ 35,395	\$ 34,250	\$ 23,355	\$ -	\$ 57,605	\$ 18,095	\$ 22,820
10-02-10-550-000	WU/IT/Admin/Subscription Based IT Arrangement (SBITA)	\$ -	\$ -	\$ 704,180	\$ -	\$ -	\$ 704,180	\$ 159,998	\$ 742,180
10-02-10-561-000	WU/IT/Admin/Repairs and Maintenance - Other than Water System	\$ 1,571,383	\$ 503,339	\$ 306,700	\$ 578,561	\$ -	\$ 885,261	\$ 449,544	\$ 306,700
10-02-10-563-000	WU/IT/Admin/Operating Supplies	\$ 73,305	\$ 33,077	\$ 185,000	\$ 810	\$ -	\$ 185,810	\$ 20,502	\$ 185,000
10-02-10-570-010	WU/IT/Admin/Books, Publications, Subscriptions, and Memberships	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-571-010	WU/IT/Admin/Training and Development	\$ 6,600	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-572-010	WU/IT/Admin/Travel and Per Diem	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02-10-573-010	WU/IT/Admin/Meeting Expense	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES	\$ 2,877,142	\$ 917,804	\$ 2,356,152	\$ 965,872	\$ (350,000)	\$ 2,972,024	\$ 728,499	\$ 1,978,432
10-02-00-604-999	WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases	\$ 497,667	\$ 197,158	\$ 145,001	\$ 59,686	\$ -	\$ 192,159	\$ 13,946	\$ -
10-02-00-605-999	WU/IT/Capital Outlay - Expansion/Misc. Capital Purchases	\$ 70,000	\$ 15,940	\$ 920,001	\$ 48,433	\$ (62,174)	\$ 1,106,260	\$ 34,869	\$ 920,001
	SUMMARY OF CAPITAL PURCHASES	\$ 567,667	\$ 213,098	\$ 1,065,002	\$ 108,119	\$ (62,174)	\$ 1,298,419	\$ 48,815	\$ 920,001
	SUMMARY OF OPERATING EXPENSES	\$ 2,877,142	\$ 917,804	\$ 2,356,152	\$ 965,872	\$ (350,000)	\$ 2,972,024	\$ 728,499	\$ 1,978,432
	SUMMARY OF CAPITAL PURCHASES	\$ 567,667	\$ 213,098	\$ 1,065,002	\$ 108,119	\$ (62,174)	\$ 1,298,419	\$ 48,815	\$ 920,001
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 3,444,809	\$ 1,130,902	\$ 3,421,154	\$ 1,073,991	\$ (412,174)	\$ 4,270,443	\$ 777,314	\$ 2,898,433

TOTAL: WU/IT/Admin/ Professional Services \$ 916,542 \$ 234,584 \$ 971,582 \$ 292,394 \$ (350,000) \$ 913,976 \$ 7,595 \$ 610,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
As-Needed Technical Support		150,000	-	600,000	292,394	(350,000)	542,394	-	300,000
IT Strategic Plan - Project Management			-	-	-	-	-	-	-
Network Security Maintenance		75,000	-	75,000	-	-	75,000	-	75,000
Financial System Upgrade	Upgrade of Microsoft GP and upgrade of Paramount WorkPlace with As-needed Technical Services (troubleshooting, training)	150,000	-	175,000	-	-	175,000	-	175,000
IT Strategic Plan - Review & Align Billing System Configuration	IT Strategic Plan - Review & Align Billing System Configuration	150,000	-	1	-	-	1	-	-
Evaluate- Replacement Maintenance Management Information System (MMIS)	Evaluate/Select Software, i.e. MPET	10,000	-	-	-	-	-	-	-
Website Replacement	Develop DOW website	30,000	-	46,581	-	-	46,581	-	10,000
Security installation and testing		-	-	75,000	-	-	75,000	-	50,000

TOTAL: WU/IT/Admin/Communication Services \$ 114,252 \$ 82,030 \$ 102,440 \$ 43,960 \$ - \$ 146,400 \$ 72,584 \$ 109,332

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Frame Relay (128K)		3,260	-	3,500	-	-	3,500	-	-
Frame Relay (56K)		1,666	-	2,000	-	-	2,000	-	-
Main Telephone Lines		6,521	-	7,000	-	-	7,000	-	102,600
Bandwidth		36,225	-	38,000	23,705	-	61,705	-	-
Elevator; Panic Button; Fire Alarm	Admin, Microlab	4,564	-	5,000	-	-	5,000	-	-
Ops Fax Line; Microlab Fire Alarm; Fax Machine		2,174	-	1,500	-	-	1,500	-	-
Fax for front office building		725	-	1,500	-	-	1,500	-	-
Fire Alarm	2 Lines - Ops	1,304	-	-	-	-	-	-	-
Frame Relay (AS400)		1,666	-	-	-	-	-	-	-
Internet Connection		8,694	-	9,000	2,645	-	11,645	-	6,132
Lavanet		725	-	600	233	-	833	-	600
Long Distance Charges		1,739	-	2,000	-	-	2,000	-	-
T-Mobile Router		-	-	840	-	-	840	-	-
Cellular Phone (Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA)	Office, includes cell phones, Ipads, and Mobile Hot Spots; Telemetry for SCADA	31,740	-	24,000	17,377	-	41,377	-	-
Anticipated Inflation		4,000	-	7,500	-	-	7,500	-	-

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Frame Relay (56K) R065		1,794	-	2,000	17,155	-	19,155	181	2,400
SCADA Room		690	-	750	-	-	750	-	-
Haena Connection		690	-	750	-	-	750	-	-
Hanalei Connection		690	-	750	-	-	750	-	-
SCADA Alarm		690	-	750	-	-	750	-	-
Auto Dialer - Lihue		690	-	750	-	-	750	-	-
Lawai #2		690	-	750	-	-	750	-	-
Kekaha - Paua		690	-	750	-	-	750	-	-
Auto Dialer - Kilauea		690	-	750	-	-	750	-	-
SCADA Submaster - Kilauea		690	-	750	-	-	750	-	-
Hanamaulu Tank Circuit		414	-	500	-	-	500	-	-
Frame Relay (56K) Ornellas		1,587	-	1,750	-	-	1,750	-	-
Frame Relay (56K) Kalaheo		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Koloa		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Nonou		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Eleele		1,794	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Kekaha/Waimea		1,725	-	2,000	-	-	2,000	-	-
Frame Relay (56K) Kilauea		1,794	-	2,000	-	-	2,000	-	-
Haena Well Connection		690	-	750	-	-	750	-	-
Waipao/Kekaha Connection		414	-	500	-	-	500	-	-
Paua/Kekaha Connection		414	-	500	-	-	500	-	-
Hanamaulu Booster		690	-	750	-	-	750	-	-
Cell phones for standby personnel	Cell Phone for Operations Personnel; monthly services.	28,980	-	15,000	9,637	-	24,637	-	-
	phone upgrades 40	9,200	-	-	-	-	-	-	-
	phone protection 40	1,380	-	-	-	-	-	-	-
DSL Service for employee to access SCADA from home	2 DSL Services (12)	1,339	-	-	-	-	-	-	-
HT SCADA Net	10M DIA		-	3,500	-	-	3,500	-	-
Anticipated Inflation		2,300	-	8,000	-	-	8,000	-	-

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

TOTAL: WU/IT/Admin/Rentals and Leases \$ 93,954 \$ 35,395 \$ 34,250 \$ 23,355 \$ - \$ 57,605 \$ 18,095 \$ 22,820

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Copier Leases	Copiers/Printers	37,375	-	16,500	22,826	-	39,326	17,037	19,320
Copier usage fees	Xerox and Ricoh	1,150	-	2,750	-	-	2,750	-	-
PaperCut	Xerox sole source	-	-	1,200	-	-	1,200	-	-
Safe Deposit Box		250	-	300	-	-	300	-	-
Wide Format Scanner		-	-	10,000	-	-	10,000	-	-
Postage Machine/Scale Feeder		3,450	-	3,500	529	-	4,029	1,058	3,500

TOTAL: WU/IT/Admin/Subscription Based IT Arrangement (SBITA) \$ - \$ - \$ 704,180 \$ - \$ - \$ 704,180 \$ 159,998 \$ 742,180

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Prithibi Consulting	CC&B Software, Cloud Hosting	-	-	370,000	-	-	370,000	-	370,000
Crowdstrike	299 endpoints	-	-	50,000	-	-	50,000	-	50,000
Cisco FLEX licensing	62 -> 80 seats	-	-	18,000	-	-	18,000	-	18,000
O365 Enterprise E3	CDW 125 seats	-	-	50,000	-	-	50,000	-	50,000
O365 Threat Intelligence	CDW 125 seats	-	-	9,000	-	-	9,000	-	9,000
O365 Teams	CDW 125 seats	-	-	7,500	-	-	7,500	-	7,500
O365 Conf	CDW 20 seats; initiate meeting	-	-	750	-	-	750	-	750
MS Visio	CDW 9 seats	-	-	2,250	-	-	2,250	-	2,250
MS Teams	CDW 125 seats	-	-	7,500	-	-	7,500	-	7,500
Adobe Acrobat DC	SHI 55 seats	-	-	16,000	-	-	16,000	-	16,000
Adobe Creative Cloud	SHI 1 seat	-	-	900	-	-	900	-	900
Bluebeam	ENG - SHI 9 seats	-	-	5,200	-	-	5,200	-	5,200
AutoCAD	ENG - AutoCAD 2 seats	-	-	4,500	-	-	4,500	-	4,500
Innovyze	ENG - InfoWater Pro 1 seat	-	-	11,000	-	-	11,000	-	11,000
Cloud Backup - Rapid Recovery		-	-	34,580	-	-	34,580	-	34,580
Firewall		-	-	2,500	-	-	2,500	-	2,500
Splashtop		-	-	5,800	-	-	5,800	-	5,800
Rapid Recovery	VPLS 1 yr incl 2TB + 10 TB	-	-	9,500	-	-	9,500	-	9,500
Pairsoft	Paramount Workplace Year 2 of 3	-	-	9,100	-	-	9,100	-	9,100
Cyberlock		-	-	4,000	-	-	4,000	-	4,000
Zoom		-	-	3,600	-	-	3,600	-	3,600
Trimble Software		-	-	35,000	-	-	35,000	-	35,000
Carahsoft	OpenGov Cartegraph (Year 2 of 5)	-	-	40,000	-	-	40,000	-	40,000
Website hosting		-	-	1,500	-	-	1,500	-	1,500
Website maintenance		-	-	6,000	-	-	6,000	-	6,000
Annual License Fee	Cloud-based document workflow and repository	-	-	-	-	-	-	-	23,000
Implementation	Cloud-based document workflow and repository	-	-	-	-	-	-	19,040	15,000

TOTAL: WU/IT/Admin/Repairs and Maintenance - Other than Water System \$ 1,571,383 \$ 503,339 \$ 306,700 \$ 578,561 \$ - \$ 885,261 \$ 449,544 \$ 306,700

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Dell Maintenance	Extension of Yearly Server Maintenance	27,600	-	27,600	-	-	27,600	-	27,600
ESRI	DOW supplement payment to County for use of ESRI (Engineering)	20,700	-	20,700	-	-	20,700	-	20,700
VoIP Phone	Hawaian Tel	14,950	-	17,000	-	-	17,000	-	17,000
OCE Printer/Scanner	Engineering	10,350	-	12,000	-	-	12,000	-	12,000
Fire Suppression Systems	Admin-Fenwall FM-200 Fire Suppression System	3,450	-	5,000	-	-	5,000	-	5,000
SSL Certificate	Admin	1,150	-	1,400	-	-	1,400	-	1,400
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	172,500	-	180,000	180,206	-	360,206	-	180,000
Veritas Backup Exec Silver - SCADA	SHI	2,345	-	3,000	-	-	3,000	-	3,000
SCADA - Wonderware		70,000	-	40,000			40,000	-	40,000
	CC&B Cloud Hosting		-	-	383,527		383,527	-	-
	Fourwinds		-	-	8,978		8,978	-	-
	Innovyze		-	-	5,850		5,850	-	-
CCnB	CC&B Cloud Hosting	370,000	-	-	-	-	-	-	-
Anti Virus	CDW 200 seats	86,250	-	-	-	-	-	-	-
Project Management Software		11,500	-	-	-	-	-	-	-
Q365 Enterprise-E3	CDW 120 seats	41,897	-	-	-	-	-	-	-
Q365 ATP?	CDW 120 seats	9,108	-	-	-	-	-	-	-
Conf Q365	CDW 20 seats	1,214	-	-	-	-	-	-	-
Customer Care & Billing License	Kauai License (Billing)	57,500	-	-	-	-	-	-	-
MPET/MMIS	Operations	25,300	-	-	-	-	-	-	-
Adobe Subscription	Annual Subscription Renewals		-	-	-	-	-	-	-
Adobe Acrobat-DC	SHI 40 seats	11,098	-	-	-	-	-	-	-
Adobe Photoshop	SHI 1 seats	489	-	-	-	-	-	-	-
Adobe Creative Cloud	SHI 1 seats	1,150	-	-	-	-	-	-	-
MS Great Plains Dynamics 365	Accounting - license, upgrade and support	51,750	-	-	-	-	-	-	-
Innovyze	Engineering	10,925	-	-	-	-	-	-	-
Cloud Backup - Rapid Recovery	Admin	5,750	-	-	-	-	-	-	-
Firewall	Admin	3,450	-	-	-	-	-	-	-
BlueBeam	Engineering - 6 additional licenses	3,832	-	-	-	-	-	-	-
Bluebeam Revu eXtreme - ENG	SHI 4 seats	2,810	-	-	-	-	-	-	-
AutoCAD	Engineering - 2 licenses	2,300	-	-	-	-	-	-	-
Splashtop	Admin - IT inhouse support	2,300	-	-	-	-	-	-	-
Swift Comply - XC2	Engineering	2,300	-	-	-	-	-	-	-
Team	Admin/IT	575	-	-	-	-	-	-	-
AMR Software/Trimble Handhelds (Badger)	Handhelds for Meter Readers	3,450	-	-	-	-	-	-	-
Cyberlock	Cloud Hosting	1,495	-	-	-	-	-	-	-
Great Plains	Accounting - Maintenance & Support - Upgrade	11,500	-	-	-	-	-	-	-
Paramount	Maintenance & Support	17,250	-	-	-	-	-	-	-
Zoom	Annual License maintenance (10)	581	-	-	-	-	-	-	-
Visio	CDW 7 seats	1,594	-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Budget moved to SBITA account 10-02-10-550-000

TOTAL: WU/IT/Admin/Operating Supplies \$73,305 \$ 33,077 \$ 185,000 \$ 810 \$ - \$ 185,810 \$ 20,502 \$ 185,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Computer Supplies	Batteries, storage devices, toner, etc	40,000	-	40,000	810	-	40,810	20,502	40,000
Computer Hardware	Printers, external hard drives, etc	10,000	-	10,000	-	-	10,000	-	10,000
Paper & Toner	Paper for Large Format Printers	3,000	-	3,000	-	-	3,000	-	3,000
Replacement of cell phone equipment	Hardware and Accessories	5,000	-	-	-	-	-	-	-
SCADA Replacement Parts Inventory	Inventory parts	-	-	-	-	-	-	-	-
Mobile Devices	phone upgrades 40 qty	-	-	4,000	-	-	4,000	-	4,000
Mobile Device Protection	phone protection 40 qty	-	-	-	-	-	-	-	-
Computer Purchase	replacement computers >\$5K	-	-	110,000	-	-	110,000	-	110,000
Desk Phones	New desk phones	-	-	9,500	-	-	9,500	-	9,500
OPS iPads	17 iPads and cases for OPS GIS tools	-	-	8,500	-	-	8,500	-	8,500

TOTAL: WU/IT/Capital Outlay - Rehabilitation and Replacement/Misc. Capital Purchases \$ 497,667 \$ 197,158 \$ 145,001 \$ 59,686 \$ - \$ 192,159 \$ 13,946 \$ -

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Purchase of a Replacement Maintenance Management Information System (MMIS)	Purchase MMIS software, inc. 1st year service contract	650,000	-	-	12,528	-	-	-	-
Purchase of New/Replacement Computer	Replacement of WS/Servers, batteries	20,000	-	20,000	44,793	-	64,793	-	-
	Servers	20,000	-	20,000	-	-	20,000	-	-
	Switches	10,000	-	10,000	-	-	10,000	-	-
	Routers	25,000	-	25,000	-	-	25,000	-	-
SharePoint Upgrades	Total of \$295,000 is for 5 year costs; refine portals; trainings; develop sharepoint vision; site plans; develop new portals; archives; possible third party software	10,000	-	10,000	-	-	10,000	-	-
Phone System	Upgrade phone system	60,000	-	1	-	-	1	-	-
Security Camera Replacment	baseyard replacement x 12, server for 45 cam	-	-	60,000	-	-	60,000	-	-
	Admin employee safety: consult, cameras, mount	-	-	-	-	-	-	-	-
New Billing System	Implementation of a New Customer Information System (CIS) for Billing & Collection.	1,600,000	-	-	-	-	-	-	-
Computer Purchase	replacement computers >\$5K	40,000	-	-	2,365	-	2,365	-	-
Desk Phones	New desk phones	-	-	-	-	-	-	-	-
OPS iPads	17 iPads and cases for OPS GIS tools @ \$500	-	-	-	-	-	-	-	-
		(1,500,000)							
		(370,000)							
		(70,000)							
		(50,000)							

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Develop Web based GIS viewer and mapping layers	Develop GIS Technologies and Process	-	-	-	-	-	-	-	-
Purchase of New Computers/Servers/Storage	New purchases; batteries/surge protection devices	25,000	-	-	48,433	-	48,433	34,869	-
Customized Search Feature for SharePoint		-	-	-	-	-	-	-	-
800 Mhz Radios	Emergency Communication Equipment	-	-	1	-	-	1	-	1
CMDP Federal/State Reporting System	This holds all internal and compliance data, allows field samplers to enter field measurements, generates various reports, houses QC data and as of recently, transfers compliance data into CMDP via Web Services.	20,000	-	20,000	-	-	20,000	-	20,000
Website Replacement	Develop DOW website	-	-	-	-	-	-	-	-
Trimble	Handheld device for Meter Readers	25,000	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
SOCaaS	Security operations center	-	-	200,000	-	(62,174)	137,826	-	200,000
	Hardware rebuild per CISA	-	-	300,000	-	-	300,000	-	300,000
		-	-	-	-	-	-	-	-
Great Plains	Upgrade and/or replacement of legacy software	-	-	400,000	-	-	400,000	-	400,000
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

FISCAL DIVISION -BILLING

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-101	Salaries and Wages (including Leaves & CTO)	\$ 579,709	\$ 650,737	\$ 542,316	\$ -	\$ 112,881	\$ 655,197	\$ 350,673	\$ 543,084
510-020	Temporary Assignment	5,000	1,914	5,000	-	-	5,000	737	5,000
510-030	Overtime	60,000	63,277	65,000	-	-	65,000	38,241	75,000
530-010	FICA	49,492	50,805	46,842	-	8,635	55,477	29,065	47,666
530-020	Retirement Contributions	155,270	144,390	130,156	-	27,091	157,247	85,536	149,540
530-030	Life & Health Insurance	41,586	45,979	94,075	-	-	94,075	61,453	98,470
530-060	Other Post Employment Benefits (OPEB)	79,347	108,412	107,960	-	6,220	114,180	71,094	90,579
	Total Labor & Related Fringe Expenses	\$ 970,404	\$ 1,065,514	\$ 991,349	\$ -	\$ 154,827	\$ 1,146,176	\$ 636,799	\$ 1,009,339
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 1,780	\$ -	\$ 1	\$ 450	\$ -	\$ 451	\$ 400	\$ 5,000
541-010	Other Services	33,200	20,692	33,000	-	-	33,000	21,693	34,400
541-020	Other Services -Billing Costs	259,030	218,741	197,652	177,875	-	375,527	159,554	240,330
	Total Professional Services & Other Expenses	\$ 294,010	\$ 239,433	\$ 230,653	\$ 178,325	\$ -	\$ 408,978	\$ 181,647	\$ 279,730
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 7,994	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,671	\$ 3,000
570-000	Books, Subscriptions, & Dues	300	-	-	-	-	-	-	-
	Total Office & Operating Supplies	\$ 8,294	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,671	\$ 3,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 705	\$ 3,000
572-010	Travel and Per Diem	5,000	-	1,000	-	-	1,000	2,474	3,000
573-010	Meeting Expense	600	-	600	-	-	600	-	1,000
	Total Training, Travel, and Meeting Expense	\$ 8,600	\$ -	\$ 4,600	\$ -	\$ -	\$ 4,600	\$ 3,179	\$ 7,000
	Total Fiscal Division-Billing Operating Expenses	\$ 1,281,308	\$ 1,307,855	\$ 1,229,602	\$ 178,325	\$ 154,827	\$ 1,562,754	\$ 824,296	\$ 1,299,069

General Expenses - Billing

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 310,904	\$ 242,341	\$ 238,253	\$ 178,325	\$ -	\$ 416,578	\$ 187,497	\$ 289,730
10-30-20-540-010	WU/Bill/Collection/Professional Services - General	\$ 1,780	\$ -	\$ 1	\$ 450	\$ -	\$ 451	\$ 400	\$ 5,000
10-30-20-541-010	WU/Bill/Collection/Other Services	\$ 33,200	\$ 20,692	\$ 33,000	\$ -	\$ -	\$ 33,000	\$ 21,693	\$ 34,400
10-30-20-541-020	WU/Bill/Collection/Billing Costs	\$ 259,030	\$ 218,741	\$ 197,652	\$ 177,875	\$ -	\$ 375,527	\$ 159,554	\$ 240,330
10-30-20-563-000	WU/Bill/Collection/Operating Supplies	\$ 7,994	\$ 2,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,671	\$ 3,000
10-30-20-570-010	WU/Bill/Collection/Books, Publications, Subscriptions, and Membership	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-20-571-010	WU/Bill/Collection/Training and Development	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 705	\$ 3,000
10-30-20-572-010	WU/Bill/Collection/Travel and Per Diem	\$ 5,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 2,474	\$ 3,000
10-30-20-573-010	WU/Bill/Collection/Meeting Expense	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ 1,000
	TOTAL OPERATING EXPENSES	\$ 310,904	\$ 242,341	\$ 238,253	\$ 178,325	\$ -	\$ 416,578	\$ 187,497	\$ 289,730

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Project Management	To implement online and credit card payments options	-	-	-	-	-	-	-	-
CC&B Support and Change Requests	CC&B Software & Hardware Support - Kauai cost allocation	-	-	-	450	-	450	-	-
Project Management	Alternative Billing Software	-	-	-	-	-	-	-	-
Consulting Services	Billing Software Services	-	-	-	-	-	-	400	5,000
\$ Fund	\$ Fund	-	-	1	-	-	1	-	-

General Expenses - Billing

TOTAL: WU/Bill/Collection/Other Services \$ 33,200 \$ 20,692 \$ 33,000 \$ - \$ - \$ 33,000 \$ 21,693 \$ 34,400

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Armored Car Service	Deposit pick up from DOW to Bank institution	9,200	-	9,000	-	-	9,000	6,678	9,400
Billing System Enhancements	CHANGE ORDER ALLOWANCE: TO Modify system to accommodate Billing Field Activity (F/A) Integration into MPET, Lockbox services, IVR, e-Bill services, and custom reports	-	-		-	-	-	-	-
Processing Service	Bank fees / Lock box processing fees (moved from 541-020)	24,000	-	24,000	-	-	24,000	15,015	25,000

TOTAL: WU/Bill/Collection/Billing Costs \$ 259,030 \$ 218,741 \$ 197,652 \$ 177,875 \$ - \$ 375,527 \$ 159,554 \$ 240,330

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation \$	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Postage for Water Bills	Postage for Water Bills (July 2024-January 2025 ~ \$9,800, say \$10,000)	123,390	-	120,000	123,390	-	243,390	91,087	145,000
Bill Processing Fees	Bill Processing fees, per contract Year 1 \$48,000	52,840	-	48,000	-	-	48,000	34,987	50,400
Billing System	Charges from HBWS for License, Software & Hardware Support. (50% of 99,273, rounded)		-	-	-	-	-	-	-
Lock box service	PO Box rental for the lockbox	-	-	-	-	-	-	-	-
Lock box service	Bank fees / Lock box processing fees (moved to 541-010)	-	-	-	-	-	-	-	-
Beacon Subscription Fee	Subscription Fee for Meters (\$0.68 per cellular meter per month ~ total 2,752)	82,800	-	14,472	15,000	-	29,472	16,830	24,000
Beacon Subscription Fee	Subscription Fee for Meters (\$0.50 per ME meter per month ~ total 21,768)	-	-	13,080	37,385	-	50,465	9,720	14,000
Badger Service License Agreement	Annual Service agreement February renewal - mobile read, license service agreement	-	-	2,100	2,100	-	4,200	\$ 6,930	\$ 6,930

TOTAL: WU/Bill/Collection/Operating Supplies \$ 7,994 \$ 2,908 \$ 3,000 \$ - \$ - \$ 3,000 \$ 2,671 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Miscellaneous supplies	Binders, receipt paper, and other supplies not covered in the office supply budget, meter reading small tools	5,500	-	2,000	-	-	2,000	1,671	2,000
Office and Desk Accessories	Ergonomic/ADA workspace fittings	1,650	-	1,000	-	-	1,000	1,000	1,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Staff Training	CC&B and/or new CIS billing, other	-	-	2,000	-	-	2,000	705	2,000
Staff development trainings	Customer Service trainings, other	3,000	-	1,000	-	-	1,000	-	1,000

TOTAL: WU/Bill/Collection/Travel and Per Diem \$ 5,000 \$ - \$ 1,000 \$ - \$ - \$ 1,000 \$ 2,474 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Staff Travel	Coordination w/ HBWS, Maui water departments, other	-	-	1,000	-	-	1,000	2,474	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	-	-	-	-	-	-	2,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriation \$	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Registration	GFOA Conference registration	600	-	600	-	-	600	-	1,000
	On-island training opportunities, classes								

FISCAL DIVISION -ACCOUNTING

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-101	Salaries and Wages (including Leaves & CTO)	\$ 621,240	\$ 875,498	\$ 727,356	\$ -	\$ 87,289	\$ 814,645	\$ 473,401	\$ 619,320
510-020	Temporary Assignment	10,000	1,128	5,000	-	-	5,000	1,115	5,000
510-030	Overtime	65,000	89,215	70,000	-	-	70,000	64,873	80,000
530-010	FICA	63,757	73,086	61,380	-	6,678	68,058	38,691	53,880
530-020	Retirement Contributions	200,022	147,459	174,565	-	20,949	195,514	127,002	169,037
530-030	Life & Health Insurance	76,642	57,737	84,668	-	-	84,668	52,201	78,776
530-060	Other Post Employment Benefits (OPEB)	85,030	168,799	97,165	-	-	97,165	103,489	72,463
	Total Labor & Related Fringe Expenses	\$ 1,121,691	\$ 1,412,922	\$ 1,220,134	\$ -	\$ 114,916	\$ 1,335,050	\$ 860,772	\$ 1,078,476
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 174,858	\$ 27,715	\$ 50,200	\$ -	\$ -	\$ 50,200	\$ 103,651	\$ 52,500
541-010	Other Services	42,000	22,035	25,000	-	-	25,000	15,307	28,000
550-000	Subscription Based IT Arrangements (SBITAs)	-	-	95,000	-	-	95,000	-	-
	Total Professional Services & Other Expenses	\$ 216,858	\$ 49,750	\$ 170,200	\$ -	\$ -	\$ 170,200	\$ 118,958	\$ 80,500
	Office & Operating Supplies								
562-000	Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,548	\$ -
563-000	Operating Supplies	4,000	10,188	4,000	-	-	4,000	4,624	4,000
570-000	Books, Subscriptions, & Dues	810	405	1,000	-	-	1,000	274	1,005
	Total Office & Operating Supplies	\$ 34,011	\$ 17,080	\$ 5,000	\$ 2,363	\$ -	\$ 7,363	\$ 6,446	\$ 5,005
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
572-010	Travel and Per Diem	5,720	-	6,000	-	-	6,000	1,566	10,000
573-010	Meeting Expense	600	-	1,500	-	-	1,500	935	3,000
	Total Training, Travel, and Meeting Expense	\$ 9,320	\$ -	\$ 8,500	\$ -	\$ -	\$ 8,500	\$ 2,501	\$ 14,000
	Total Fiscal Division-Accounting Operating Expenses	\$ 1,381,880	\$ 1,479,752	\$ 1,403,834	\$ 2,363	\$ 114,916	\$ 1,521,113	\$ 988,677	\$ 1,177,981

General Expenses - Accounting

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 127,905	\$ 219,605
10-31-10-540-010	WU/Acctg/Admin/Professional Services - General	\$ 174,858	\$ 27,715	\$ 50,200	\$ -	\$ -	\$ 50,200	\$ 14,646	\$ 52,500
10-31-10-540-020	WU/Acctg/Admin/Accounting and Auditing	\$ 120,000	\$ 110,531	\$ 118,000	\$ 17,870	\$ -	\$ 135,870	\$ 89,005	\$ 120,100
10-31-10-541-010	WU/Acctg/Admin/Other Services - General	\$ 42,000	\$ 22,035	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 15,307	\$ 28,000
10-31-10-550-000	WU/Acctg/Admin/Subscription Based IT Arrangements (SBITAs)	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000	\$ -	\$ -
10-31-10-562-000	WU/Acctg/Admin/Office Supplies	\$ 29,201	\$ 6,487	\$ -	\$ 2,363	\$ -	\$ 2,363	\$ 1,548	\$ -
10-31-10-563-000	WU/Acctg/Admin/Operating Supplies	\$ 4,000	\$ 10,188	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 4,624	\$ 4,000
10-31-10-570-010	WU/Acctg/Admin/Books, Publications, Subscriptions, and Memberships	\$ 810	\$ 405	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 274	\$ 1,005
10-31-10-571-010	WU/Acctg/Admin/Training and Development	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
10-31-10-572-010	WU/Acctg/Admin/Travel & Per Diem	\$ 5,720	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 1,566	\$ 10,000
10-31-10-573-010	WU/Acctg/Admin/Meeting Expense	\$ 600	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 935	\$ 3,000
	SUMMARY OF OPERATING EXPENSES	\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 127,905	\$ 219,605
	SUMMARY OF CAPITAL OUTLAY/ MISC. CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENSES PLUS CAPITAL OUTLAY	\$ 380,189	\$ 177,361	\$ 301,700	\$ 20,233	\$ -	\$ 321,933	\$ 127,905	\$ 219,605

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Bond Counsel	County's allocation to DOW. County makes all decisions regarding issuing and refunding bonds.	15,000	-	15,000	-	-	15,000	-	15,000
MOB GASB 68 - State Auditor	Reimbursement of pension audit costs	-	-	3,700	-	-	3,700	4,200	4,500
MOB GASB 75 - State Auditor	Reimbursement of OPEB audit costs	-	-	4,200	-	-	4,200	4,300	4,800
OPEB Actuarial Valuation Report - EUTF	Reimbursement for July 1, 20XX OPEB Actuarial Valuation Report	-	-	11,600	-	-	11,600	-	11,900
GASB 75 Valuation Report - EUTF	Reimbursement for GASB 75 Valuation Report	-	-	3,200	-	-	3,200	-	3,500
GASB 68 Actuarial Valuation Report, Supporting Schedules - ERS	Reimbursement for June 30, 20XX Pension Actuarial Report and supporting schedules	-	-	2,500	-	-	2,500	-	2,800
Consulting Services	Consulting Services as needed			10,000	-	-	10,000	6,146	10,000
Actuarial & Valuation Services	OPEB - Other Post Employment Benefits & ERS - County and/or State - fees and costs allocation to DOW.	20,600	-	-	-	-	-	-	-
Workers Comp Actuarial Valuation	County's allocation to DOW. County makes all decisions regarding procurement and use of these services.	6,000	-	-	-	-	-	-	-

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Accounting and Auditing \$ 120,000 \$ 110,531 \$ 118,000 \$ 17,870 \$ - \$ 135,870 \$ 89,005 \$ 120,100

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Auditor	Annual Financial Audit	100,000	-	98,000	12,470	-	110,470	89,005	100,100
Consultant	Consulting services as needed.	20,000	-	20,000	5,400	-	25,400	-	20,000

TOTAL: WU/Acctg/Admin/Other Services - General \$ 42,000 \$ 22,035 \$ 25,000 \$ - \$ - \$ 25,000 \$ 15,307 \$ 28,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Bank Service Fees	Analysis Charge (Average \$2,300 per month = \$27,600 say \$28,000)	42,000	-	25,000	-	-	25,000	15,307	28,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Debt Book	GASB 87 and 96 Software	-	-	10,000	-	-	10,000	-	-
Annual License Fee	Cloud-based document workflow and repository	-	-	15,000	-	-	15,000	-	-
Implementation	Cloud-based document workflow and repository	-	-	70,000	-	-	70,000	-	-
	Note: SBITA moved to IT								

General Expenses - Accounting

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Miscellaneous supplies	Binders and other specialty items not included in the Admin office supply budget	2,000	-	-	-	-	-	-	-
Dual Monitors	Dual Monitors	-	-	-	-	-	-	-	-
Office and Desk Accessories	Ergonomic/ADA workspace fittings	2,000	-	-	-	-	-	-	-
	Other Miscellaneous Supplies other than Office Supplies	-	-	4,000	-	-	4,000	4,624	4,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
GFOA, AGA Membership	Annual membership for professional accounting dues	400	405	1,000	-	-	1,000	274	705
Subscriptions	Accounting profession subscriptions	410	-	-	-	-	-	-	300

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Trainings	Staff training, other	3,000	-	1,000	-	-	1,000	-	1,000
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

General Expenses - Accounting

TOTAL: WU/Acctg/Admin/Travel & Per Diem \$ 5,720 \$ - \$ 6,000 \$ - \$ - \$ 6,000 \$ 1,566 \$ 10,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Travel & Per Diem	GFOA - Continuing Education for GAAP and GASB updates, conference, Accounting updates	5,000	-	5,000	-	-	5,000	1,566	9,000
Interisland meetings	AGA Interisland travel, other	720	-	1,000	-	-	1,000	-	1,000

General Expenses - Accounting

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Registration Fees	GFOA, AGA conference, training, meetings	600	-	1,500	-	-	1,500	935	3,000

ENGINEERING DIVISION - ADMINISTRATION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-101	Salaries and Wages (including Leaves & CTO)	\$ 326,406	\$ 322,938	\$ 440,875	\$ -	\$ 59,378	\$ 500,253	\$ 228,766	\$ 313,477
510-020	Temporary Assignment	1,000	-	-	-	-	-	-	-
510-030	Overtime	10,500	70,435	50,000	-	39,650	89,650	45,929	50,000
530-010	FICA	27,374	25,427	37,552	-	4,543	42,095	15,825	27,806
530-020	Retirement Contributions	85,880	79,274	105,810	-	14,251	120,061	62,627	87,234
530-030	Life & Health Insurance	23,599	22,615	44,097	-	-	44,097	26,506	59,082
530-060	Other Post Employment Benefits (OPEB)	44,676	73,299	61,464	-	3,690	65,154	52,082	63,405
	Total Labor & Related Fringe Expenses	\$ 519,435	\$ 593,988	\$ 739,798	\$ -	\$ 121,512	\$ 861,310	\$ 431,735	\$ 601,004
	Professional Services & Other Expenses								
540-010	Professional Services	\$ 4,713,280	\$ 1,947,785	\$ 3,345,000	\$ 3,365,856	\$ (201,900)	\$ 6,508,956	\$ 1,388,481	\$ 2,730,000
544-000	Freight and Postage	3,000	1,070	3,000	930	-	3,930	1,391	3,000
	Total Professional Services & Other Expenses	\$ 4,716,280	\$ 1,948,855	\$ 3,348,000	\$ 3,366,786	\$ (201,900)	\$ 6,512,886	\$ 1,389,872	\$ 2,733,000
	Repair & Maintenance Expenses								
560-000	Repair & Maintenance-Water System	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
561-000	Repair & Maintenance-Non-Water System	5,000	1,649	10,000	3,622	-	13,622	-	10,000
	Total Repair & Maintenance expenses	\$ 5,000	\$ 1,649	\$ 215,000	\$ 3,622	\$ -	\$ 218,622	\$ -	\$ 215,000
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 26,895	\$ 38,793	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 10,185	\$ 35,000
570-000	Books, Subscriptions, & Dues	5,000	-	4,000	-	-	4,000	50	2,000
	Total Office & Operating Supplies	\$ 31,895	\$ 38,793	\$ 39,000	\$ 564	\$ -	\$ 39,564	\$ 10,235	\$ 37,000
	Training, Travel, and Meeting Expense								
571-010	Training and Development	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
572-010	Travel and Per Diem	65,250	19,051	65,250	-	-	65,250	44,106	71,000
573-010	Meeting Expense	16,000	3,993	16,000	-	-	16,000	19,767	19,950
	Total Training, Travel, and Meeting Expense	\$ 107,250	\$ 25,597	\$ 91,250	\$ -	\$ -	\$ 91,250	\$ 63,873	\$ 100,950
	Total Engineering-Administration Operating Expenses	\$ 5,379,860	\$ 2,608,882	\$ 4,433,048	\$ 3,370,972	\$ (80,388)	\$ 7,723,632	\$ 1,895,715	\$ 3,686,954

ENGINEERING DIVISION - WATER QUALITY

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 265,200	\$ 360,287	\$ 316,979	\$ -	\$ 46,119	\$ 363,098	\$ 178,626	\$ 284,808
510-020	Temporary Assignment	1,500	-	5,000	-	-	5,000	-	5,000
510-030	Overtime	3,500	24,998	25,000	-	-	25,000	1,731	15,000
530-010	FICA	25,736	29,693	26,544	-	3,528	30,072	15,892	23,318
530-020	Retirement Contributions	80,739	53,985	76,075	-	11,069	87,144	42,856	73,154
530-030	Life & Health Insurance	11,710	11,393	29,398	-	-	29,398	18,450	29,541
530-060	Other Post Employment Benefits (OPEB)	36,299	61,046	40,976	-	-	40,976	35,591	36,231
Total Labor & Related Fringe Expenses		\$ 424,684	\$ 541,402	\$ 519,972	\$ -	\$ 60,716	\$ 580,688	\$ 293,146	\$ 467,052
Professional Services & Other Expenses									
540-010	Professional Services	\$ 8,758	\$ 2,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
544-000	Freight and Postage	1,144	-	-	-	279	-	-	-
Total Professional Services & Other Expenses		\$ 9,902	\$ 2,839	\$ -	\$ -	\$ 279	\$ -	\$ -	\$ -
Repair & Maintenance Expenses									
561-000	Repair & Maintenance-Non-Water System	\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Repair & Maintenance expenses		\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Operating Supplies									
563-000	Operating Supplies	\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Office & Operating Supplies		\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Engineering-Water Quality Operating Expenses		\$ 440,021	\$ 551,336	\$ 519,972	\$ -	\$ 60,995	\$ 580,688	\$ 293,146	\$ 467,052

ENGINEERING DIVISION - PROJECT MANAGEMENT

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 645,400	\$ 497,529	\$ 621,648	\$ -	\$ 55,173	\$ 676,821	\$ 299,368	\$ 659,775
510-020	Temporary Assignment	2,000	470	-	-	-	-	206	-
510-030	Overtime	15,000	28,994	30,000	-	-	30,000	39,374	60,000
530-010	FICA	57,436	39,868	49,851	-	4,221	54,072	26,184	55,063
530-020	Retirement Contributions	18,093	96,873	149,196	-	13,242	162,438	173,383	172,746
530-030	Life & Health Insurance	66,498	32,324	66,145	-	-	66,145	40,919	59,082
530-060	Other Post Employment Benefits (OPEB)	88,338	88,494	92,195	-	-	92,195	63,775	90,579
Total Labor & Related Fringe Expenses		\$ 892,765	\$ 784,552	\$ 1,009,035	\$ -	\$ 72,636	\$ 1,081,671	\$ 643,209	\$ 1,097,245
Professional Services & Other Expenses									
540-010	Professional Services	\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ -	\$ -
Total Professional Services & Other Expenses		\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ -	\$ -
Office & Operating Supplies									
563-000	Operating Supplies	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
Total Office & Operating Supplies		\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
Total Engineering-Project Management Operating Expenses		\$ 2,853,262	\$ 785,147	\$ 1,009,035	\$ 968,025	\$ 72,636	\$ 2,049,696	\$ 643,269	\$ 1,097,245

ENGINEERING DIVISION - WATER RESOURCE

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 323,534	\$ 583,625	\$ 423,982	\$ -	\$ 110,447	\$ 534,429	\$ 443,309	\$ 356,980
510-020	Temporary Assignment	5,000	13,741	15,000	-	-	15,000	14,636	15,000
510-030	Overtime	30,000	92,092	50,000	-	25,350	75,350	79,335	60,000
530-010	FICA	24,231	50,380	37,407	-	8,479	45,886	40,879	33,046
530-020	Retirement Contributions	76,019	147,180	101,756	-	26,639	128,395	119,812	103,675
530-030	Life & Health Insurance	21,850	36,812	36,747	-	-	36,747	52,427	49,235
530-060	Other Post Employment Benefits (OPEB)	44,283	115,377	51,220	-	-	51,220	99,728	45,289
Total Labor & Related Fringe Expenses		\$ 524,917	\$ 1,039,207	\$ 716,112	\$ -	\$ 170,915	\$ 887,027	\$ 850,126	\$ 663,225
Professional Services & Other Expenses									
540-010	Professional Services	\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
Total Professional Services & Other Expenses		\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
Training, Travel, and Meeting Expense									
572-010	Travel and Per Diem	-	20	-	-	-	-	100	-
Total Training, Travel, and Meeting Expense		\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -
Total Engineering-Water Resource Operating Expenses		\$ 1,368,089	\$ 1,740,900	\$ 716,112	\$ 78,883	\$ 170,915	\$ 965,910	\$ 866,957	\$ 663,225

General Expenses - Engineering

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Engineering	Operating Expenses								
10-20-10-540-010	WU/Eng/Admin/Professional Services (Consolidated)	\$ 7,524,812	\$ 2,652,892	\$ 3,345,000	\$ 4,412,764	\$ (201,900)	\$ 7,555,864	\$ 1,405,212	\$ 2,730,000
10-20-10-540-010	WU/Eng/Admin/Professional Services	\$ 4,713,280	\$ 1,947,785	\$ 3,345,000	\$ 3,365,856	\$ (201,900)	\$ 6,508,956	\$ 1,388,481	\$ 2,730,000
10-10-40-540-010	WU/Qual/Purification/Professional Services - General	\$ 8,758	\$ 2,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-10-540-010	WU/Const/Admin/Professional Services - General	\$ 1,959,602	\$ 595	\$ -	\$ 968,025	\$ -	\$ 968,025	\$ -	\$ -
10-22-10-540-010	WU/Plan/Admin/Professional Services	\$ 843,172	\$ 701,673	\$ -	\$ 78,883	\$ -	\$ 78,883	\$ 16,731	\$ -
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services (Consolidated)	\$ 4,144	\$ 1,070	\$ 3,000	\$ 930	\$ 279	\$ 3,930	\$ 1,391	\$ 3,000
10-20-10-544-000	WU/Eng/Admin/Freight and Postage Services	\$ 3,000	\$ 1,070	\$ 3,000	\$ 930	\$ -	\$ 3,930	\$ 1,391	\$ 3,000
10-10-40-544-000	WU/Qual/Purification/Freight and Postage Services	\$ 1,144	\$ -	\$ -	\$ -	\$ 279	\$ -	\$ -	\$ -
10-20-10-560-000	WU/Eng/Admin/R & R - Water System (Consolidated)	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
10-20-10-560-000	WU/Eng/Admin/Repairs & Maintenance - Water System	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
10-20-10-561-000	WU/Eng/Admin/R & R - Other than Water System (Consolidated)	\$ 9,213	\$ 7,998	\$ 10,000	\$ 3,622	\$ -	\$ 13,622	\$ -	\$ 10,000
10-20-10-561-000	WU/Eng/Admin/Repairs & Maintenance - Other than Water System	\$ 5,000	\$ 1,649	\$ 10,000	\$ 3,622	\$ -	\$ 13,622	\$ -	\$ 10,000
10-10-40-561-000	WU/Qual/Purification/Repairs and Maintenance - Other than Water System	\$ 4,213	\$ 6,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-10-563-000	WU/Eng/Admin/Operating Supplies (Consolidated)	\$ 29,012	\$ 39,539	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 10,245	\$ 35,000
10-20-10-563-000	WU/Eng/Admin/Operating Supplies	\$ 26,895	\$ 38,793	\$ 35,000	\$ 564	\$ -	\$ 35,564	\$ 10,185	\$ 35,000
10-10-40-563-000	WU/Qual/Purification/Operating Supplies	\$ 1,222	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-21-10-563-000	WU/Const/Admin/Operating Supplies	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships (Consolidated)	\$ 5,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 50	\$ 2,000
10-20-10-570-010	WU/Eng/Admin/Books, Publications, Subscriptions, and Memberships	\$ 5,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 50	\$ 2,000
10-20-10-571-010	WU/Eng/Admin/Training and Development (Consolidated)	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
10-20-10-571-010	WU/Eng/Admin/Training and Development	\$ 26,000	\$ 2,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem (Consolidated)	\$ 65,250	\$ 19,071	\$ 65,250	\$ -	\$ -	\$ 65,250	\$ 44,206	\$ 71,000
10-20-10-572-010	WU/Eng/Admin/Travel and Per Diem	\$ 65,250	\$ 19,051	\$ 65,250	\$ -	\$ -	\$ 65,250	\$ 44,106	\$ 71,000
10-22-10-572-010	WU/Plan/Admin/Travel & Per Diem	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -
10-20-10-573-010	WU/Eng/Admin/Meeting Expense (Consolidated)	\$ 16,000	\$ 3,993	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 19,767	\$ 19,950
10-20-10-573-010	WU/Eng/Admin/Meeting Expense	\$ 16,000	\$ 3,993	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 19,767	\$ 19,950
10-22-10-573-010	WU/Plan/Admin/Meeting Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUMMARY OF OPERATING EXPENSES	\$ 7,679,431	\$ 2,727,116	\$ 3,693,250	\$ 4,417,880	\$ (201,621)	\$ 7,909,230	\$ 1,480,871	\$ 3,085,950
Engineering	Miscellaneous Capital Outlay								
10-20-00-604-999	WU/Eng/Admin/Capital Outlay - R & R/Misc. Capital Purchases	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-00-605-999	WU/Eng/Admin/Capital Outlay - Exp/Misc. Capital Purchases	\$ 40,000	\$ 12,594	\$ -	\$ 3,867	\$ -	\$ 3,867	\$ -	\$ 10,000
	Miscellaneous Capital Outlay	\$ 50,000	\$ 12,594	\$ -	\$ 3,867	\$ -	\$ 3,867	\$ -	\$ 10,000
	ENGINEERING TOTAL - OPERATING & MISCELLANEOUS CAPITAL OUTLAY	\$ 7,729,431	\$ 2,739,710	\$ 3,693,250	\$ 4,421,747	\$ (201,621)	\$ 7,913,097	\$ 1,480,871	\$ 3,095,950

TOTAL: WU/Eng/Admin/Professional Services

\$4,713,280 \$ 1,947,785 \$ 3,345,000 \$ 3,365,856 \$ (201,900) \$ 6,508,956 \$ 1,388,481 \$ 2,730,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Kauai Watershed Alliance	Renewal of Annual Request	250,000	-	-	-	-	-	-	-
USGS Rainfall, Streamflow, and Groundwater Monitoring Program	Renewal - Joint Funding Agreement (KDOW - USGS) Rainfall, Streamflow, and Groundwater Monitoring Program	72,000	-	75,000	46,746	-	121,746	72,581	80,000
Kauai Water Use and Development Plan Update	Professional services to complete the Kauai Water Use and Development Plan Update	100,000	-	-	69,600	-	69,600	-	100,000
Technical Design and Specialty Technical Engineering Services	Professional Technical Design, Specialty Technical Engineering Services and Hazardous Materials Survey	1,000,000	-	1,400,000	784,714	-	2,184,714	1,189,640	700,000
Project Management and Inspectional Services	As-Needed Project Management and Inspectional Services	1,000,000	-	1,400,000	907,381	(201,900)	2,105,481		1,050,000
Kukuiolono Tank Site exchange	Site assessment for hazardous materials, demolition of tank; this is a precondition of the land swap needed for ongoing capital project to design a new tank; Title Insurance, Escrow & Appraisals	50,000	-	-	-	-	-	-	100,000
SDWA Testing	EPA mandated compliance monitoring, water sample testing services (Contract Lab Services)	85,000	-	100,000	42,220	-	142,220	76,260	100,000
LCRR Update	Lead and Copper Rule Revisions (LCRR) Update to meet EPA regulatory deadlines	600,000	-	250,000	636,421	-	886,421	-	-
Surveying	As-needed surveying services	15,000	-	15,000	11,916	-	26,916	50,000	50,000
Water System Investment Plan (WSIP)	Long Range plan, GIS and hydraulic model update and validation	200,000	-	100,000	757,958	-	857,958	-	500,000
Specialty Technical Services	Hazardous Material Survey & Specialty Engineering Services	-	-	-	-	-	-	-	-
Preliminary Engineering	Permit fees and project related start-up fees	-	-	5,000	-	-	5,000	-	-
AWIA RRA and ERP Update		-	-	-	-	-	-	-	50,000

TOTAL: **WU/Eng/Admin/Freight and Postage Services \$ 3,000 \$ 1,070 \$ 3,000 \$ 930 \$ - \$ 3,930 \$ 1,391 \$ 3,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Water Quality Samples - Shipping	Freight services to ship water quality samples to contract lab for analysis	3,000		3,000	930	-	3,930	1,391	3,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
XC2	Backflow Prevention Device Inventory and Compliance System	-	-	-	-	-	-	-	-
Water Quality Field Sampling Stations	Microbiology field sampling station	-	-	5,000	-	-	5,000	-	5,000
Paau Tank	Repair and remediation, additional sample testing	-	-	200,000	-	-	200,000	-	200,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Lab equipment maintenance and repairs	Annual inspection, maintenance and repair	5,000	1,649	10,000	3,622	-	13,622	-	10,000

Total: WU/Eng/Admin/Operating Supplies \$ 26,895 \$ 38,793 \$ 35,000 \$ 564 \$ - \$ 35,564 \$ 10,185 \$ 35,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Equipment and Supplies	Annual replacement of safety equipment (ear protection, hard hats, safety vests, steel toe shoes and boots); As-needed field equipment (engineering and inspection field tablets, misc tools, traffic cones, etc.); office work area equipment, ergonomics, etc. and engineering supplies.	6,000	-	10,000	564	-	10,564	5,338	10,000
Microlaboratory Supplies	Sample bottles, reagents, media	20,000	-	25,000	-	-	25,000	4,847	25,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
American Planning Association	Annual membership for Engineering Division representatives to attend and participate in Planning events, training and updates as it relates to the water industry and other stakeholder and utilities.	2,000	-	2,000	-		2,000	-	-
Books/Manuals/Reference Materials	Annual purchase of reference materials as required: ASTM Manuals, AWWA Manuals, Cross-Connection Control Manual, Uniform Building Code, Uniform Plumbing Code, etc. relating to the Engineering Division functional responsibility	2,000	-	2,000	-		2,000	50	2,000
Contractors Association of Kauai	Annual membership for Engineering Division representative to attend and participate in Contractors Association of Kauai events, training and updates as it relates to the water related construction aspects of the construction industry.	1,000	-	-	-		-	-	-

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Professional Development Training - Various	As needed on-island and/or off-island training to assist with the professional development of the Engineering Division's staff. (i.e. EPA/HDOH Rules and Regulations updates, NPDES, NEPA and HEPA - Ch. 343, Law, Legislation and Regulation updates, GIS & GPS Concepts, Microsoft Suite, Business Writing, etc.)	26,000	-	5,000	-	-	5,000	-	5,000
ESRI ArcMap/GIS - Innovyze InfoWater Training	On-site and/or off-island training courses for the Engineering Division's staff to work with and update the GIS and hydraulic modeling system.	-	-	5,000	-	-	5,000		5,000

TOTAL: WU/Eng/Admin/Travel and Per Diem \$ **65,250** \$ **19,051** \$ **65,250** \$ **-** \$ **-** \$ **65,250** \$ **44,106** \$ **71,000**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
American Backflow Prevention Association Conference	Travel accommodations and per diem for one (1) staff member to attend the American Backflow Prevention Association Conference. (Estimate: air fare \$1000, lodging & ground transportation \$1750, per diem \$1000)	3,750	-	3,750	-	-	3,750	-	6,000
American Planning Association Conference	Travel accommodations and per diem for two (2) staff members to attend the American Planning Association Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	-	-
AWWA Water Infrastructure Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Infrastructure Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	-	8,500
AWWA Water Quality Technology Conference	Travel accommodations and per diem for two (2) staff members to attend the AWWA Water Quality Technology Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	-	8,500
Conference/Training - Various	Travel accommodations and per diem for eight (8) staff member trips to attend off island training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500).	5,750	-	5,750	-	-	5,750	-	7,500
DBIA - Design-Build Water/Wastewater Conference	Travel accommodations and per diem for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference. (Estimate: air fare \$2000, lodging & ground transportation \$3500, per diem \$2000)	7,500	-	7,500	-	-	7,500	-	7,500
ESRI User Conference	Travel accommodations and per diem for two (2) staff member to attend the annual ESRI User Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	-	8,500
ESRI Water GIS Conference	Travel accommodations and per diem for two (2) staff members to attend the annual ESRI Water Utilities Conference. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	8,500	-	8,500	-	-	8,500	-	8,500
Hydraulic Modelers Committee	Travel accommodations and per diem for two (2) staff members to attend the quarterly, four (4), Hydraulic Modelers Committee training & meetings. (Estimate: air fare \$1750, lodging & ground transportation \$2500, per diem \$1500)	5,750	-	5,750	-	-	5,750	-	7,500
AWWA Annual Conference & Expo	Travel accommodations and per diem for two (2) staff members to attend the AWWA Annual Conference & Expo. (Estimate: air fare \$2000, lodging & ground transportation \$4000, per diem \$2500)	-	-	-	-	-	-	-	8,500

General Expenses - Engineering

TOTAL: WU/Eng/Admin/Meeting Expense **\$ 16,000** **\$ 3,993** **\$ 16,000** **\$ -** **\$ -** **\$ 16,000** **\$ 19,767** **\$ 19,950**

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
American Backflow Prevention Association Conference	Registration for one (1) staff member to attend the American Backflow Prevention Association Annual Conference. The American Backflow Prevention Association Annual conference includes, backflow prevention continuing education, backflow prevention device testing certification classes, hands on backflow prevention device training and professional networking with industry professionals to assist with the professional development of backflow prevention implementors. Attendees will learn & understand updates and advancements in backflow prevention research and best practices to continue to advance the Department's backflow prevention program.	700	-	700	-	-	700	-	1,400
American Planning Association Conference	Registration for two (2) staff members to attend the American Planning Association Annual Conference. The American Planning Association Annual conference includes, planning area continuing education, focused water utility classes and training and professional networking with industry professionals to assist with the professional development of Planners. Attendees will learn & understand updates and advancements in planning research and best practices to continue to advance the Department's water planning and outreach program.	1,750	-	1,750	-	-	1,750	-	-
AWWA Water Infrastructure Conference	Registration for two (2) staff members to attend the AWWA Water Infrastructure Conference (WIC). The AWWA WIC conference includes, water infrastructure area continuing education, focused water infrastructure utility classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water infrastructure research and best practices to continue to advance the Department's infrastructure research, compliance and outreach program.	1,750	-	1,750	-	-	1,750	-	1,750
AWWA Water Quality Technology Conference	Registration for two (2) staff members to attend the AWWA Water Quality Technology Conference (WQTC). The AWWA WQTC conference includes, water quality area continuing education, focused water quality utility classes and training and professional networking with industry professionals to assist with the professional development of water quality staff and supervisors. Attendees will learn & understand updates and advancements in water quality research and best practices to continue to advance the Department's water quality research, compliance and outreach program.	1,750	-	1,750	-	-	1,750	-	1,750
Conference/Training Registration - Various	Registration fees for staff to attend various on-island and off-island professional development training, certification and conferences.	3,000	-	3,000	-	-	3,000	-	6,000
DBIA - Design-Build Water/Wastewater Conference	Registration for two (2) staff members to attend the DBIA Design-Build Water/Wastewater Conference (DBWWC). The DBWWC includes, water design-build continuing education, focused water design-build classes and training and professional networking with industry professionals to assist with the professional development of water utility staff and supervisors. Attendees will learn & understand updates and advancements in water design-build methods and best practices to continue to advance the Department's infrastructure implementation program.	1,750	-	1,750	-	-	1,750	-	1,750

General Expenses - Engineering

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

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Preliminary Engineering	Permit fees and project related start-up fees	10,000	-	-	3,867	-	3,867	-	-
LuminUltra Q-16 Analyzer	Microbiological Laboratory Equipment: LuminUltra Q-16 Real Time qPCR Equipment (Non-compliance real time microbiological sampling equipment)	20,000	-	-	-	-	-	-	-
Water Quality Field Sampling Stations	Microbiology field sampling station	5,000	-	-	-	-	-	-	-
Ice Machine	Contract lab is requiring us to ship samples with ice packs because samples have been coming in too warm to be suitable for testing. Planning a 60 pound per day machine (smallest size made)	5,000	-	-	-	-	-	-	-
GPS Rover		-	-	-	-	-	-	-	10,000

OPERATIONS DIVISION - SOURCE

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
	Labor & Related Fringe Expenses								
510-101	Salaries and Wages (including Leaves & CTO)	\$ 647,424	\$ 634,409	\$ 474,576	\$ -	\$ 115,509	\$ 590,085	\$ 414,240	\$ 488,952
510-020	Temporary Assignment	3,000	2,086	2,000	-	-	2,000	331	2,000
510-030	Overtime	6,600	14,289	10,000	-	-	10,000	6,075	10,000
510-040	Standby	-	7,169	7,000	-	-	7,000	1,583	7,000
530-010	FICA	49,795	51,641	37,759	-	8,836	46,595	32,589	38,858
530-020	Retirement Contributions	156,219	167,417	113,898	-	27,722	141,620	87,041	121,908
530-030	Life & Health Insurance	58,530	41,057	56,818	-	-	56,818	40,512	59,082
530-060	Other Post Employment Benefits (OPEB)	88,615	106,727	62,406	-	-	62,406	62,596	54,347
	Total Labor & Related Fringe Expenses	\$ 1,010,183	\$ 1,024,795	\$ 764,457	\$ -	\$ 152,067	\$ 916,524	\$ 644,967	\$ 782,147
	Bulk Water Purchase								
565-000	Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
	Total Bulk Water Purchase	\$ 1,962,913	\$ 1,825,592	\$ 1,934,935	\$ 315,237	\$ -	\$ 2,250,172	\$ 1,204,472	\$ 1,934,935
	Office & Operating Supplies								
563-000	Operating Supplies	\$ 80,060	\$ 70,917	\$ 80,000	\$ 3,953	\$ -	\$ 83,953	\$ 24,939	\$ 80,000
	Total Office & Operating Supplies	\$ 80,060	\$ 70,917	\$ 80,000	\$ 3,953	\$ -	\$ 83,953	\$ 24,939	\$ 80,000
	Total Operations-Source Operating Expenses	\$ 3,053,156	\$ 2,921,304	\$ 2,779,392	\$ 319,190	\$ 152,067	\$ 3,250,649	\$ 1,874,378	\$ 2,797,082

OPERATIONS DIVISION - PURIFICATION

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 298,872	\$ 243,741	\$ 190,188	\$ -	\$ 41,685	\$ 231,873	\$ 189,805	\$ 279,936
510-020	Temporary Assignment	1,500	6,732	2,000	-	-	2,000	214	2,000
510-030	Overtime	33,000	24,820	30,000	-	-	30,000	19,981	30,000
530-040	Standby	10,000	9,533	10,000	-	-	10,000	8,902	10,000
530-010	FICA	27,258	21,133	17,762	-	3,189	20,951	16,842	24,628
530-020	Retirement Contributions	85,515	54,301	45,645	-	10,004	55,649	37,590	77,265
530-030	Life & Health Insurance	4,627	23,766	24,351	-	-	24,351	20,475	39,388
530-060	Other Post Employment Benefits (OPEB)	40,908	40,160	26,746	-	-	26,746	31,404	36,231
Total Labor & Related Fringe Expenses		\$ 501,680	\$ 424,186	\$ 346,692	\$ -	\$ 54,878	\$ 401,570	\$ 325,213	\$ 499,448
Office & Operating Supplies									
563-000	Operating Supplies	\$ 229,286	\$ 239,022	\$ 181,360	\$ 22,510	\$ -	\$ 203,870	\$ 90,577	\$ 189,928
Total Office & Operating Supplies		\$ 229,286	\$ 239,022	\$ 181,360	\$ 22,510	\$ -	\$ 203,870	\$ 90,577	\$ 189,928
Total Operations-Purification Operating Expenses		\$ 730,966	\$ 663,208	\$ 528,052	\$ 22,510	\$ 54,878	\$ 605,440	\$ 415,790	\$ 689,376

OPERATIONS DIVISION - POWER & PUMP (P & P)

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 230,760	\$ 237,463	\$ 202,428	\$ -	\$ 47,804	\$ 250,232	\$ 211,599	\$ 230,760
510-020	Temporary Assignment	4,000	4,161	3,000	-	-	3,000	2,395	3,000
510-030	Overtime	8,800	13,776	15,000	-	-	15,000	14,955	20,000
530-040	Standby	-	11,013	10,000	-	-	10,000	14,537	10,000
530-010	FICA	16,812	20,526	17,628	-	3,657	21,285	18,900	20,178
530-020	Retirement Contributions	52,744	74,495	48,583	-	11,473	60,056	134,673	63,302
530-030	Life & Health Insurance	12,322	7,114	24,351	-	-	24,351	15,811	29,541
530-060	Other Post Employment Benefits (OPEB)	31,585	38,869	26,746	-	-	26,746	32,080	27,174
Total Labor & Related Fringe Expenses		\$ 357,023	\$ 407,417	\$ 347,736	\$ -	\$ 62,934	\$ 410,670	\$ 444,950	\$ 403,955
Utilities & Fuel									
551-000	Utilities	\$ 3,246,370	\$ 2,838,353	\$ 3,403,439	\$ 12,776	\$ -	\$ 3,416,215	\$ 2,291,275	\$ 3,532,071
Total Utilities Expense		\$ 3,246,370	\$ 2,838,353	\$ 3,403,439	\$ 12,776	\$ -	\$ 3,416,215	\$ 2,291,275	\$ 3,532,071
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 217,834	\$ 112,973	\$ 40,000	\$ 87,599	\$ -	\$ 127,599	\$ 128,038	\$ 250,000
Total Repair & Maintenance expenses		\$ 217,834	\$ 112,973	\$ 40,000	\$ 87,599	\$ -	\$ 127,599	\$ 128,038	\$ 250,000
Office & Operating Supplies									
563-000	Operating Supplies	\$ 94,334	\$ 41,173	\$ 75,000	\$ 2,965	\$ -	\$ 77,965	\$ 17,759	\$ 75,000
563-010	Inventory Stock	40,000	13,085	40,000	-	-	40,000	3,578	40,000
Total Office & Operating Supplies		\$ 134,334	\$ 54,258	\$ 115,000	\$ 2,965	\$ -	\$ 117,965	\$ 21,337	\$ 115,000
Total Operations-P & P Operating Expenses		\$ 3,955,561	\$ 3,413,001	\$ 3,906,175	\$ 103,340	\$ 62,934	\$ 4,072,449	\$ 2,885,600	\$ 4,301,026

OPERATIONS DIVISION - TRANSMISSION & DISTRIBUTION (T & D)

		FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY 2025 +/- Budget Appropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Labor & Related Fringe Expenses									
510-101	Salaries and Wages (including Leaves & CTO)	\$ 2,671,741	\$ 2,980,520	\$ 3,090,129	\$ -	\$ 653,758	\$ 3,743,887	\$ 1,961,621	\$ 3,014,456
510-020	Temporary Assignment	25,000	27,006	25,000	-	-	25,000	29,804	25,000
510-030	Overtime	231,000	334,506	250,000	-	-	250,000	286,962	350,000
530-040	Standby	185,000	212,131	200,000	-	-	200,000	132,190	200,000
530-010	FICA	221,231	265,472	272,732	-	50,012	322,744	187,645	274,593
530-020	Retirement Contributions	694,058	707,247	741,631	-	156,902	898,533	584,955	861,469
530-030	Life & Health Insurance	266,411	200,236	373,376	-	-	373,376	256,666	413,574
530-060	Other Post Employment Benefits (OPEB)	365,689	531,439	410,099	-	-	410,099	352,663	425,719
Total Labor & Related Fringe Expenses		\$ 4,660,130	\$ 5,258,557	\$ 5,362,967	\$ -	\$ 860,672	\$ 6,223,639	\$ 3,792,506	\$ 5,564,811
Professional Services & Other Expenses									
541-010	Other Services	\$ 2,000	\$ 69,859	\$ 2,000	\$ 1,257	\$ -	\$ 3,257	\$ 3,353	\$ 3,000
545-000	Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	5,496	30,000
Total Professional Services & Other Expenses		\$ 34,809	\$ 91,123	\$ 32,000	\$ 6,859	\$ -	\$ 38,859	\$ 8,849	\$ 33,000
Repair & Maintenance Expenses									
560-000	Repair & Maintenance-Water System	\$ 223,764	\$ 53,926	\$ 340,000	\$ 8,688	\$ -	\$ 348,688	\$ 30,091	\$ 140,000
561-000	Repair & Maintenance-Non-Water System	573,983	339,178	203,400	124,790	-	328,190	90,443	233,400
Total Repair & Maintenance expenses		\$ 797,747	\$ 393,104	\$ 543,400	\$ 133,478	\$ -	\$ 676,878	\$ 120,534	\$ 373,400
Utilities & Fuel									
564-000	Fuel	\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
Total Utilities Expense		\$ 202,865	\$ 167,423	\$ 192,500	\$ 41,024	\$ -	\$ 233,524	\$ 98,048	\$ 160,000
Office & Operating Supplies									
563-000	Operating Supplies	\$ 334,654	\$ 426,302	\$ 368,800	\$ 27,481	\$ -	\$ 396,281	\$ 206,043	\$ 368,800
563-010	Inventory Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,420,276	1,097,000
Total Office & Operating Supplies		\$ 4,014,873	\$ 2,275,777	\$ 2,463,800	\$ 2,218,055	\$ (1,224,551)	\$ 3,457,304	\$ 2,626,319	\$ 1,465,800
Training, Travel, and Meeting Expense									
571-010	Training and Development	\$ 45,000	\$ 28,087	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 18,439	\$ 45,000
572-010	Travel and Per Diem	19,000	622	45,000	-	-	45,000	25,116	45,000
Total Training, Travel, and Meeting Expense		\$ 64,000	\$ 28,709	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 43,555	\$ 90,000
Total Operations-T & D Operating Expenses		\$ 9,774,424	\$ 8,214,693	\$ 8,684,667	\$ 2,399,416	\$ (363,879)	\$ 10,720,204	\$ 6,689,811	\$ 7,687,011

General Expenses - Operations

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Water Utility Fund		\$ 10,985,091	\$ 8,097,251	\$ 9,076,434	\$ 2,844,456	\$ (1,224,551)	\$ 10,696,339	\$ 6,657,943	\$ 8,224,134
10-40-60-541-010	WU/Ops/TandD/Other Services	2,000	69,859	2,000	1,257	-	3,257	3,353	3,000
10-40-60-545-000	WU/Ops/TandD/Rentals and Leases	32,809	21,264	30,000	5,602	-	35,602	5,496	30,000
10-40-50-551-000	WU/Ops/Power/Pump/Utility Services	3,246,370	2,838,353	3,403,439	12,776	-	3,416,215	2,291,275	3,532,071
10-40-50-560-000	WU/Ops/PandP/Repairs and Maintenance - Water System	217,834	112,973	40,000	87,599	-	127,599	128,038	250,000
10-40-60-560-000	WU/Ops/TandD/Repairs and Maintenance - Water System	223,764	53,926	340,000	8,688	-	348,688	30,091	140,000
10-40-60-561-000	WU/Ops/TandD/Repairs and Maintenance - Other than Water System	573,983	339,178	203,400	124,790	-	328,190	90,443	233,400
10-40-30-563-000	WU/Ops/Source/Operating Supplies	80,060	70,917	80,000	3,953	-	83,953	24,939	80,000
10-40-40-563-000	WU/Ops/Purification/Operating Supplies	229,286	239,022	181,360	22,510	-	203,870	90,577	189,928
10-40-50-563-000	WU/Ops/PandP/Operating Supplies	94,334	41,173	75,000	2,965	-	77,965	17,759	75,000
10-40-60-563-000	WU/Ops/TandD/Operating Supplies	334,654	426,302	368,800	27,481	-	396,281	206,043	368,800
10-40-50-563-010	WU/Ops/PandP/Operating Supplies/Invty. Stock	40,000	13,085	40,000	-	-	40,000	3,578	40,000
10-40-60-563-010	WU/Ops/TandD/Operating Supplies/Invty. Stock	3,680,219	1,849,475	2,095,000	2,190,574	(1,224,551)	3,061,023	2,420,276	1,097,000
10-40-60-564-000	WU/Ops/TandD/Fuel	202,865	167,423	192,500	41,024	-	233,524	98,048	160,000
10-40-30-565-000	WU/Ops/Source/Bulk Water Purchase	1,962,913	1,825,592	1,934,935	315,237	-	2,250,172	1,204,472	1,934,935
10-40-60-571-010	WU/Ops/TandD/Training & Development	45,000	28,087	45,000	-	-	45,000	18,439	45,000
10-40-60-572-010	WU/Ops/TandD/Travel & Per Diem	19,000	622	45,000	-	-	45,000	25,116	45,000
Miscellaneous Capital Purchases		\$ 3,296,997	\$ 1,839,111	\$ 1,476,500	\$ 1,610,354	\$ 94,000	\$ 4,350,854	\$ 1,228,045	\$ 2,449,276
10-40-00-604-999	WU/Ops/Capital Outlay - R&R/Misc. Capital Purchases	2,506,047	1,603,505	1,170,000	1,285,281	294,000	3,919,281	939,861	1,330,000
10-40-00-605-999	WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases	790,950	235,606	306,500	325,073	(200,000)	431,573	288,184	1,119,276
New Capital Outlay		\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-00-604-000	WU/Ops/Capital Outlay - R&R	420,000	-	-	-	-	-	-	-
10-40-00-605-000	WU/Ops/Capital Outlay - Expansion	30,000	-	-	-	-	-	-	-
	SUMMARY OF OPERATING EXPENSES	\$ 10,985,091	\$ 8,097,251	\$ 9,076,434	\$ 2,844,456	\$ (1,224,551)	\$ 10,696,339	\$ 6,657,943	\$ 8,224,134
	SUMMARY OF CAPITAL PURCHASES	\$ 3,296,997	\$ 1,839,111	\$ 1,476,500	\$ 1,610,354	\$ 94,000	\$ 4,350,854	\$ 1,228,045	\$ 2,449,276
	SUMMARY OF CAPITAL OUTLAY	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 14,732,088	\$ 9,936,362	\$ 10,552,934	\$ 4,454,810	\$ (1,130,551)	\$ 15,047,193	\$ 7,885,988	\$ 10,673,410

General Expenses - Operations

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
One Call	One Call Center	2,000	-	2,000	1,257	-	3,257	3,353	3,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Rentals and Leases \$ 32,809 \$ 21,264 \$ 30,000 \$ 5,602 \$ - \$ 35,602 \$ 5,496 \$ 30,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Construction equipment rentals.	Equipment rental. (e.g. excavator, roller, loader, scissor lift, boom lift, etc.)	30,000	-	30,000	5,602	-	35,602	5,496	30,000
License Fee Agreement McBryde Trust	Kalaheo/Koloa Water System	-	-	-	-	-	-	-	-

TOTAL: WU/Ops/Power/Pump/Utility Services \$ 3,246,370 \$ 2,838,353 \$ 3,403,439 \$ 12,776 \$ - \$ 3,416,215 \$ 2,291,275 \$ 3,532,071

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Pumping facility electricity	63 accounts	3,065,370	-	3,218,639	12,776	-	3,231,415	2,291,275	3,328,856
Tank sites and Garage Building electricity	25 Tank sites and one garage building.	46,000	-	48,300	-	-	48,300	-	50,715
Solid Waste	Solid Waste Disposal	-	-	1,500	-	-	1,500	-	1,500
	Contingency - price increases	135,000	-	135,000	-	-	135,000	-	-
Consolidate DOW-wide Electricity costs	All other accounts	-	-	-	-	-	-	-	151,000

TOTAL: WU/Ops/PandP/Repairs and Maintenance Water System \$ 217,834 \$ 112,973 \$ 40,000 \$ 87,599 \$ - \$ 127,599 \$ 128,038 \$ 250,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Pump replacement program	Including emergency pump replacement and repairs, ongoing program.	217,834		40,000	87,599		127,599	128,038	250,000

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Water System \$ 223,764 \$ 53,926 \$ 340,000 \$ 8,688 \$ - \$ 348,688 \$ 30,091 \$ 140,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Outside contractual services	Includes waste management, maintaining and repairing plant facilities, maintenance of facilities, maintenance of tunnel sources, alarm circuits.	40,000	-	40,000	8,688	-	48,688	30,091	40,000
SCADA System Integrator Consulting and Maintenance Contract (Annually)	Outside services - Islandwide SCADA control system remote site maintenance.	-	-	-	-	-	-	-	-
Easement 5-1-5:23	Annual Lease - Easement for booster pump station on Wailapa	-	-	-	-	-	-	-	-
Storage Tanks	Tank Cleaning, Painting, Minor Repairs	180,000		200,000	-	-	200,000	-	-
Remote Sites	Facilities Improvements and Additions			100,000	-	-	100,000	-	100,000

TOTAL: WU/Ops/TandD/Repairs and Maintenance - Other than Water System \$ 573,983 \$ 339,178 \$ 203,400 \$ 124,790 \$ - \$ 328,190 \$ 90,443 \$ 233,400

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Rehab and Restoration Services	Roadway rehab and repairs	48,000	-	48,000	16,507	-	64,507	-	48,000
Baseyard Parking Lot	Baseyard Parking Lot	-	-	-	-	-	-	-	-
Vehicle maintenance and service	Outside repair services and maintenance.	48,000	-	48,000	55,247	-	103,247	-	48,000
Debris and HazMat Disposal	Landfill and Off-Island disposal	20,000	-	20,000	-	-	20,000	-	20,000
Building Equipment Repairs	Building Equipment Repairs	5,000	-	5,000	-	-	5,000	-	5,000
A/C & Refrigerator Maintenance	A/C & Ref. Maint. For OPS Bldg., Microlab, New Admin Bldg., Old Admin Bldg.	40,000	-	40,000	50,954	-	90,954	-	70,000
Elevator Maintenance	Elevator Maint. For New Admin Bldg., & Microlab	5,000	-	5,000	-	-	5,000	-	5,000
Fire Protection	Fire Extinguishers	5,000	-	5,000	-	-	5,000	-	5,000
Alarm Service	Alarm Services and Maintenance	20,000	-	20,000	303	-	20,303	-	20,000
Offices	Operations offices furnitures and equipment	10,000	-	10,000	1,779	-	11,779	-	10,000
MPET/MMIS	Moved from IT budget	-	-	-	-	-	-	-	-
Cyberlock	Cloud Hosting	-	-	-	-	-	-	-	-
Demolition of Old building	Demolition of Old building	300,000	-	-	-	-	-	-	-
MOA DOW, DPW, DPR, KFD	Monthly Maintenance Charge for Hanalei Baseyard at \$200/month	2,400	-	2,400	-	-	2,400	-	2,400

General Expenses - Operations

TOTAL: WU/Ops/Source/Operating Supplies \$ 80,060 \$ 70,917 \$ 80,000 \$ 3,953 \$ - \$ 83,953 \$ 24,939 \$ 80,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Miscellaneous Rehab Projects	construction, maintenance and rehabilitation projects.	80,000	-	80,000	3,953	-	83,953	24,939	80,000
Sodium Hypochlorite On-Site Generation	Kilohana OSG								

General Expenses - Operations

TOTAL: WU/Ops/Purification/Operating Supplies \$ 229,286 \$ 239,022 \$ 181,360 \$ 22,510 \$ - \$ 203,870 \$ 90,577 \$ 189,928

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Sodium Hypochlorite	Chemical supplies for disinfection	171,360	-	171,360	22,510	-	193,870	90,577	179,928
Soda Ash	pH control for source water.	10,080	-	5,000	-	-	5,000	-	5,000
Sodium Hydroxide	Replace Wainiha Soda Ash	10,000	-	5,000	-	-	5,000	-	5,000

General Expenses - Operations

TOTAL: WU/Ops/PandP/Operating Supplies \$ 94,334 \$ 41,173 \$ 75,000 \$ 2,965 \$ - \$ 77,965 \$ 17,759 \$ 75,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Electrical parts and materials	Repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	90,000		75,000	2,965		77,965	17,759	75,000
Sodium Hypochlorite on-site generation	Sodium Hypochlorite on--site generation (Moved to 10-40-30-563-000)								

General Expenses - Operations

TOTAL: WU/Ops/TandD/Operating Supplies \$ 334,654 \$ 426,302 \$ 368,800 \$ 27,481 \$ - \$ 396,281 \$ 206,043 \$ 368,800

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Meter Parts	Repair parts and field testing equipment	16,500	-	16,500	80	-	16,580	-	16,500
Road repair supplies	Cold mix and other roadway patching materials	99,000	-	99,000	-	-	99,000	-	99,000
Traffic Safety Signs and Equipment	New safety and traffic control signs.	9,900	-	9,900	281	-	10,181	-	9,900
Safety Equipment	Cost of safety shoes, safety glasses, PUC exams, respiratory exams, work shirts, safety clothing, replacement tools, equipment as mandated and required by OSHA, and collective bargaining agreements.	48,400	-	48,400	-	-	48,400	-	48,400
Miscellaneous expenditures	damages to property, and expenditures not classified elsewhere.	5,000	-	5,000	-	-	5,000	-	5,000
Operational materials, supplies, and accessories.	Repair and maintenance materials for plant buildings and structures, equipment parts, pest and weed control, small tool purchases and replacements, trench patching and road repairs. (\$50K budget under 102)	75,000	-	90,000	25,388	-	115,388	-	90,000
Vehicle parts and materials	Cost of repair and maintenance of motor vehicles and power operated equipment, parts, accessories, tires, tire repairs, safety checks, batteries, and oil. (\$50K budget under 102)	60,000	-	90,000	1,732	-	91,732	-	90,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Furnitures & Fixtures <\$5,000.	2,000	-	5,000	-	-	5,000	-	5,000
Operational Equipment less than \$5,000 per Board Policy No. 3, Item No. 4	Tools and Equipment <\$5,000. Includes but not limited to purchase of new computers	5,000	-	5,000	-	-	5,000	-	5,000

TOTAL: WU/Ops/PandP/Operating Supplies/Invty. Stock \$ 40,000 \$ 13,085 \$ 40,000 \$ - \$ - \$ 40,000 \$ 3,578 \$ 40,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Electrical parts and materials	inventory Stock for repair parts for plant electricians to maintain, repair, and operate electrical pumping plants, booster stations, buildings, and structures.	40,000	-	40,000	-	-	40,000	3,578	40,000

TOTAL: WU/Ops/TandD/Operating Supplies/Invty. Stock \$ 3,680,219 \$ 1,849,475 \$ 2,095,000 \$ 2,190,574 \$(1,224,551) \$ 3,061,023 \$ 2,420,276 \$ 1,097,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Small pipeline and service line replacement parts	Pipe and valves	45,000	-	45,000	3,237	-	48,237	-	45,000
Large inventory items	Large diameter pipe, valves, and other items in inventory	25,000	-	25,000	-	-	25,000	-	25,000
R&R - 5/8" & 3/4" meters	9000 ea @ \$315 (set), 14,000 ea @\$205 (EP/Register)	3,085,000	-	1,500,000	1,709,090	(1,224,551)	1,984,539	-	252,000
Replacement meters, all other sizes	65 others @ \$600	45,000	-	45,000	-	-	45,000	-	45,000
Replacement meter boxes and covers	2000 ea @ \$115	230,000	-	230,000	-	-	230,000	-	130,000
Hydrant replacement	Ongoing hydrant replacement program, as needed.	100,000	-	100,000		-	100,000	-	100,000
Stock Inventory Items	Warehouse inventory parts and materials.	150,000	-	150,000	478,247	-	628,247	-	500,000
SCADA Replacement Parts Inventory	Inventory parts								

TOTAL: WU/Ops/TandD/Fuel \$ 202,865 \$ 167,423 \$ 192,500 \$ 41,024 \$ - \$ 233,524 \$ 98,048 \$ 160,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
diesel for utility fleet	17,000 gallons at \$5.00 per gallon; includes increase due to generator use	93,500	-	93,500	41,024	-	134,524	-	75,000
gasoline for utility fleet	17,000 gallons at \$5.00 per gallon; includes increase due to new vehicles	93,500	-	93,500	-	-	93,500	-	75,000
Non-ethanol fuel	fuel for small engines - 1000 gallons at \$5.00 per gallon	5,500	-	5,500	-	-	5,500	-	10,000

TOTAL: WU/Ops/Source/Bulk Water Purchase \$ 1,962,913 \$ 1,825,592 \$ 1,934,935 \$ 315,237 \$ - \$ 2,250,172 \$ 1,204,472 \$ 1,934,935

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Princeville Utilities for Anini	24MG per Year x \$2.40 per thousand gallons plus \$148 per month standby charge	59,376	-	59,376	21,954	-	81,330	-	59,376
Princeville Tract Subdivision	0.7 MG per year X \$2.00 per thousand gallons plus \$6.11 per month for standby charge	1,900	-	1,900	-	-	1,900	-	1,900
Princeville Tank	1 MG per year X \$2.00 per thousand gallons plus \$230 per month standby charge	10,800	-	10,800	-	-	10,800	-	10,800
Plantation Road Tank	0.7 MG per year X \$2.00 per thousand gallons plus \$70 per month for standby charge	7,000	-	7,000	-	-	7,000	-	7,000
Grove Farm Water Purchase Agreement	2.5MGD @ 365 days @ \$2.00 per thousand gallons	1,733,750	-	1,733,750	285,010	-	2,018,760	-	1,733,750
Moloaa	0.7MG at \$1.44 per thousand gallons	5,000	-	5,000	4,119	-	9,119	-	5,000
Kalihiwai Bay Estate Water Association	1 mG @ \$5 per thousand gallons	24,000	-	24,000	2,072	-	26,072	-	24,000
Anahola Emergency Interconnection	Annual fee for interconnectoin	2,100	-	2,100	2,082	-	4,182	-	2,100
Contingency fr price increases	Contingency - increasing cost	91,009	-	91,009	-	-	91,009	-	91,009

General Expenses - Operations

TOTAL: WU/Ops/TandD/Training & Development \$ 45,000 \$ 28,087 \$ 45,000 \$ - \$ - \$ 45,000 \$ 18,439 \$ 45,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Certification classes and trainings/workshops/conferences	Training & Development	35,000	-	35,000	-	-	35,000	18,439	35,000
Medical Certifications	CDL and Vehicles over 10,000 LBS GVWR	10,000	-	10,000	-	-	10,000	-	10,000

General Expenses - Operations

TOTAL: WU/Ops/TandD/Travel & Per Diem \$ 19,000 \$ 622 \$ 45,000 \$ - \$ - \$ 45,000 \$ 25,116 \$ 45,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
Operations Certification	AWWA, HWWA, HRWA, Pacific Water Conference and other conferences	-	-	-	-	-	-	25,116	-
	Neighbor Island	9,000	-	15,000	-	-	15,000	-	15,000
	Mainland	10,000	-	30,000	-	-	30,000	-	30,000

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
(2) 125 kVA & (1) 220 kVA Emergency Generator	Replace (2) multiquip 125 kVA and upsize Kilauea 150 kVA to 220 kVA	-	-	425,000	-	-	425,000	323,536	-
(2) 4x4 F-450 Utility Bed vehicle	CK-1964 & 1965 replacement for 2007 Maintenance Worker Trucks	-	-	350,000	-	-	350,000	-	-
(1) 4x4 F-450 Utility Bed w/ accessories	CK-2237 replacement for 2013 Field LPF Truck	-	-	200,000	-	-	200,000	169,033	-
(1) 4x2 pickup truck	CK-2345, replacement for 2015 Nissan Frontier for the Meter Readers	-	-	50,000	-	-	50,000	36,906	-
Building Equipment Repair	Repair and replacement of building equipment.	-	-	60,000	-	-	60,000	14,269	-
Excavator	TB228 Takeuchi replacement	-	-	85,000	-	-	85,000	-	-
	Piiwai Well No. 2 Emergency Repair	-	-	-	-	294,000	294,000	294,000	-
Eleele 16" HDPE Slip Line	Slip line 16" HDPE with 12" Liner	-	-	-	-	-	-	-	250,000
SCADA RTU & PLC Upgrade	Pua Loke SCADA RTU & PLC Upgrade	-	-	-	261,282	-	261,282	77,995	700,000
Demolish Old Admin Building	Demolish Old Admin Building	-	-	-	-	-	-	-	-
(1) 4x4 F-250 pickup truck w/ lift gate	CK-2310 replacement for 2015 WPO Truck	-	-	-	-	-	-	-	80,000
(1) Dump Truck	CK-2128 replacement for 2011 Field Dump Truck	-	-	-	-	-	-	-	-
Shredder Deck for Track Loader	replacement for track loader mower deck	-	-	-	-	-	-	-	-
Emergency Booster Pump	Replace 1992 Hale Fire Pump	-	-	-	-	-	-	-	300,000
Pump Replacement	Pump Replacement - Paua Valley (pump & MCC)	917,491	-	-	859,635	-	859,635	-	-
Hydro Cell	Replace Hydro Cell for Hanapepe Well 4	30,000	-	-	-	-	-	-	-
Light Tower	Replace White Light Tower	30,000	-	-	-	-	-	-	-
Plate Compactor	Replace Two (2) Mikasa Plate Compactors	7,500	-	-	-	-	-	-	-
Jumping Jack Compactor	Repace Two (2) Mikasa Jumping Jack Compactors	12,000	-	-	-	-	-	-	-
Leak Detection Equipment	Update and upgrade Leak Correlator Kit with multi-sensors	24,000	-	-	-	-	-	-	-
	Other Miscellaneous Purchases	-	-	-	164,364	-	164,364	-	-

TOTAL: WU/Ops/Capital Outlay - Expansion/Misc. Capital Purchases \$ 790,950 \$ 235,606 \$ 306,500 \$ 325,073 \$ (200,000) \$ 431,573 \$ 288,184 \$ 1,119,276

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

2026 Proposed Capital Budget

		FY 2026 Proposed Budget
Capital Budget (New Appropriations)		9,929,277
Water Utility Fund (Capital - Rehabilitation & Replacement)		2,680,000
10-20-00-604-136	WU-Eng H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	300,000
10-20-00-604-148	WU-Eng PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	400,000
10-20-00-604-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	300,000
10-20-00-604-138	WU-Eng HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	100,000
10-20-00-604-157	WU-Eng WK-03 Kilauea Wells MCC Rehab	200,000
10-20-00-604-175	WU-Eng Phase I-Demo Admin Building/Relocate Electrical Conduit/add ATS to Microlab	50,000
10-40-00-604-999	WU-Ops-RandR Capital Purchases	1,330,000
Water Utility Fund (Capital - Expansion)		4,849,277
10-02-00-605-999	WU-IT-Expansion Capital Purchases--	920,001
10-20-00-605-999	WU-Eng-Expansion Capital Purchases--	10,000
10-20-00-605-116	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	400,000
10-20-00-605-118	WU-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	1,119,276
Grant Fund (Capital - Expansion)		2,400,000
40-20-00-605-118	SA-Eng WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,400,000

Capital Budget - Engineering

Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
CAPITAL BUDGET									
Water Utility Fund									
10-20-00-604-000	WU/Eng/Capital Outlay - R&R	\$ 11,447,543	\$ 1,032,675	\$ 3,839,000	\$ 6,587,709	\$ (230,099)	\$ 10,196,610	\$ 309,265	\$ 1,350,000
10-20-00-605-000	WU/Eng/Admin/Capital Outlay - Expansion/Capital Purchases	\$ 875,200	\$ -	\$ 500,000	\$ 1,124,376	\$ -	\$ 1,624,376	\$ -	\$ 2,800,000
10-21-00-604-000	WU/Const/Capital Outlay - R&R/Capital Projects	\$ 4,839,244	\$ 2,305,150	\$ -	\$ 3,295,889	\$ -	\$ 3,295,889	\$ -	\$ -
10-21-00-605-000	WU/Const/Capital Outlay - Expansion/Capital Projects	\$ 3,188,361	\$ -	\$ -	\$ 3,184,341	\$ -	\$ 3,184,341	\$ -	\$ -
	Water Utility Fund - Capital Outlay	\$ 20,350,348	\$ 3,337,825	\$ 4,339,000	\$ 14,192,315	\$ (230,099)	\$ 18,301,216	\$ 309,265	\$ 4,150,000
FRC Fund									
20-20-00-605-000	FRC/Eng/Capital Outlay - Expansion	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 93,481	\$ -
20-21-00-605-000	FRC/Const/Capital Outlay - Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FRC Fund - Capital Outlay	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 93,481	\$ -
30-20-00-604-000	BAB/Eng/Capital Outlay - R&R	\$ 63,999	\$ -	\$ -	\$ 63,999	\$ -	\$ 63,999	\$ -	\$ -
30-21-00-604-000	BAB/Capital Outlay - R&R/Capital Projects - CM	\$ 1,091,650	\$ -	\$ -	\$ 1,091,650	\$ -	\$ 1,091,650	\$ -	\$ -
30-20-00-605-000	BAB/Eng/Capital Outlay - Expansion	\$ 6,270,379	\$ -	\$ -	\$ 8,263,215	\$ -	\$ 8,263,215	\$ -	\$ -
30-21-00-605-000	BAB/Const/Capital Outlay - Expansion/Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BAB Fund - Capital Outlay	\$ 7,426,028	\$ -	\$ -	\$ 9,418,864	\$ -	\$ 9,418,864	\$ -	\$ -
40-21-00-604-000	State Appropriation Grant/Capital Outlay - R&R/Capital Projects - CM	\$ 3,277,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-20-00-605-000	Grants/Eng/Capital Outlay - Expansion	\$ 10,600,000	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
40-21-00-605-000	Grants/Const/Capital Outlay - Expansion	\$ 10,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant Fund - Capital Outlay	\$ 24,077,104	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
60-20-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 5,000,000	\$ -	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ -
60-21-00-604-000	SRF/Const/Capital Outlay - R&R	\$ 8,471,130	\$ 5,794,076	\$ -	\$ 6,926,518	\$ -	\$ 6,926,518	\$ 3,100,940	\$ -
	SRF Fund - Capital Outlay	\$ 13,471,130	\$ 5,794,076	\$ -	\$ 12,126,518	\$ -	\$ 12,126,518	\$ 3,100,940	\$ -
	Water Utility Fund - Capital Outlay/CIP	\$ 20,350,348	\$ 3,337,825	\$ 4,339,000	\$ 14,192,315	\$ (230,099)	\$ 18,301,216	\$ 309,265	\$ 4,150,000
	FRC Fund/Capital Outlay/CIP	\$ 2,250,032	\$ 92,938	\$ 2,400,000	\$ 3,765,434	\$ -	\$ 6,165,434	\$ 93,481	\$ -
	BAB Fund/Capital Outlay/CIP	\$ 7,426,028	\$ -	\$ -	\$ 9,418,864	\$ -	\$ 9,418,864	\$ -	\$ -
	Grant Fund/Capital Outlay/CIP	\$ 24,077,104	\$ -	\$ 7,300,000	\$ -	\$ -	\$ 7,300,000	\$ -	\$ 2,400,000
	SRF Fund/Capital Outlay/CIP	\$ 13,471,130	\$ 5,794,076	\$ -	\$ 12,126,518	\$ -	\$ 12,126,518	\$ 3,100,940	\$ -
	Capital Outlay Totals	\$ 67,574,642	\$ 9,224,839	\$ 14,039,000	\$ 39,503,131	\$ (230,099)	\$ 53,312,032	\$ 3,503,686	\$ 6,550,000

TOTAL: WU/Eng/AdminCapital Outlay - R&R \$11,447,543 \$ 1,032,675 \$ 3,839,000 \$ 6,587,709 \$ (230,099) \$ 10,196,610 \$ 309,265 \$ 1,350,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
10-20-00-604-001	KW-07 Paua Valley Tank Repair	-	-	-	9,408	-	9,408	-	-
10-20-00-604-009	Hanapepe Stream Crossing	-	96,634	-	84,030	-	84,030	-	-
10-20-00-604-010	WK-10,Construct Wailua Homestead 538 Tank, 1.0 MG	-	215,178	-	-	-	-	-	-
10-20-00-604-110	LO-10 Lāwa'i 6" and 8" Main Replacement: 6,400'	200,000	-	-	200,000	-	200,000	124,675	-
10-20-00-604-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	6,497,000	-	-	2,297,000	-	2,297,000	-	300,000
10-20-00-604-136	H-05 Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	3,000,000	51,337	89,000	3,048,663	-	3,137,663	-	300,000
10-20-00-604-138	HE-03a Hanapēpē Town Well MCC, Chlorination Facilities	-	24,215	500,000	71,650	(230,099)	341,551	2,895	100,000
10-20-00-604-147	WK-20, Rehabilitate Puupilo Steel Tank, 0.125 MG	-	80,217	-	169,783	-	169,783	45,314	-
10-20-00-604-148	PLH-27 Kūhiō Highway (Hardy-Oxford) 16' Main Replacement	205,000	40,707	2,500,000	308,942	-	2,808,942	14,919	400,000
10-20-00-604-149	WK-25 Kūhiō Hwy (N. Papaloa to Kawaihau) 16" and 12" Main Replacement	-	337,472	-	318,284	-	318,284	93,454	-
10-20-00-604-157	WK-03 Kilauea Wells MCC Rehab	-	-	-	66,864	-	66,864	-	200,000
10-20-00-604-179	PLH-28 Hanamā'ulu 6" Main Replacement: 13,500'	300,000	-	-	-	-	-	-	-
10-20-00-604-180	WK-33 Kahuna Road 12" Main Replacement: 9,500'	200,000	-	-	-	-	-	-	-
10-20-00-604-177	WK-34 Kuamoo Road Water Main Replacement	-	186,915	-	13,085	-	13,085	28,008	-
10-20-00-604-175	Demo Old Admin Build (Phase I) Relocate Electrical Conduit and Add ATS to Microlab	-	-	750,000	-	-	750,000	-	50,000

Capital Budget - Engineering

TOTAL: WU/Eng/AdminCapital Outlay - Expansion \$ 875,200 \$ - \$ 500,000 \$ 1,124,376 \$ - \$ 1,624,376 \$ - \$ 2,800,000

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
10-20-00-605-116	WK-08 Kapa'a Homesteads 325' Tanks - Two 0.5 MG Tanks	-	-	-	-	-	-	-	400,000
10-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	-	-	-	-	-	-	-	2,400,000
10-20-00-605-117	UH Experimental Station Tank	-	-	-	-	-	-	-	-
10-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	750,000	-	-	1,124,376	-	1,124,376	-	-
10-20-00-605-145	WKK-15 Kīlauea 1.0 MG Tank	-	-	-	-	-	-	-	-
10-20-00-605-153	Haena 0.2MG Tank	-	-	-	-	-	-	-	-
10-20-00-605-168	K-01 Kalāheo Water System Improvements	-	-	-	-	-	-	-	-
10-20-00-605-178	Security Fencing for Admin Building	-	-	500,000	-	-	500,000	-	-

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

Line Item	Notes	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Encumbrance Rollover	FY2025 +/- Budget Reappropriations	FY 2025 Revised Budget	FY 2025 YTD Actual as of 3/31/2025	FY 2026 Proposed Budget
40-20-00-605-116	WK-08-Kapaa Homesteads 2-0.5MG Tanks	7,250,000	-	2,400,000	-	-	2,400,000	-	-
40-20-00-605-118	WK-39, Kapaa Homesteads Well No. 4 Pump and Controls	2,600,000	-	2,400,000	-	-	2,400,000	-	2,400,000
40-20-00-605-141	Kapaia Cane Haul Road 18" Main (98.55% Exp) \$3,241,350	750,000	-	2,500,000	-	-	2,500,000	-	-

EXHIBIT I

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

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PO Number	Account Number	Amount	Vendor Name
PO0005563	10-20-00-604-136	\$ 19,000.00	KENNEDY JENKS
PO0005813	10-20-00-604-136	\$ 3,000,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005867	10-20-00-604-136	\$ 89,000.00	KOGA ENGINEERING & CONSTUCTION
PO0005555	10-20-00-604-138	\$ 68,755.00	AUDTIN, TSUTSUMI & ASSOC.
PO0005972	10-20-00-604-138	\$ 150,000.00	VALLEY WELL DRILLING
PO0005556	10-20-00-604-147	\$ 4,011.00	OKAHARA & ASSOC.
PO0005563	10-20-00-604-147	\$ 120,458.45	KENNEDY JENKS
PO0003601	10-20-00-604-148	\$ 41,479.46	BELT COLLINS HAWAII
PO0005560	10-20-00-604-148	\$ 45,147.00	BOWERS + KUBOTA
PO0005738	10-20-00-604-148	\$ 200,000.00	EARTHWORKS PACIFIC INC
PO0005560	10-20-00-604-149	\$ 69,074.57	BOWERS + KUBOTA
PO0002836	10-20-00-604-157	\$ 66,863.70	BROWN AND CALDWELL
PO0005827	10-20-00-605-141	\$ 1,124,375.70	R.M. TOWILL
PO0005973	10-20-00-605-178	\$ 347,895.00	PACIFIC CONCRETE CUTTING & CORING
PO0006018	10-20-00-605-178	\$ 4,369.94	PACIFIC CONCRETE CUTTING & CORING
PO0005808	10-20-00-605-999	\$ 3,867.01	TITLE GUARANTEE
PO0002836	10-20-10-540-010	\$ 25,116.10	BROWN AND CALDWELL
PO0005197	10-20-10-540-010	\$ 4,460.75	ESAKI SURVEYING
PO0005383	10-20-10-540-010	\$ 7,862.50	KAI HAWAII
PO0005388	10-20-10-540-010	\$ 124,450.93	BROWN AND CALDWELL
PO0005520	10-20-10-540-010	\$ 52,613.55	BROWN AND CALDWELL
PO0005521	10-20-10-540-010	\$ 63,456.71	BROWN AND CALDWELL
PO0005562	10-20-10-540-010	\$ 727,804.66	KENNEDY JENKS
PO0005629	10-20-10-540-010	\$ 23,626.70	BOWERS + KUBOTA
PO0005630	10-20-10-540-010	\$ 49,509.55	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005656	10-20-10-540-010	\$ 8,900.52	PONSAR VALUATION LLC
PO0005672	10-20-10-540-010	\$ 39,748.95	BROWN AND CALDWELL
PO0005698	10-20-10-540-010	\$ 85,924.00	BROWN AND CALDWELL
PO0005699	10-20-10-540-010	\$ 404,389.00	BROWN AND CALDWELL
PO0005752	10-20-10-540-010	\$ 375,747.00	BROWN AND CALDWELL
PO0005756	10-20-10-540-010	\$ 23,099.28	FUKUNAGA & ASSOCIATES, INC.
PO0005823	10-20-10-540-010	\$ 32,875.59	BROWN AND CALDWELL
PO0005826	10-20-10-540-010	\$ 158,200.00	BOWERS + KUBOTA

EXHIBIT I

PO Number	Account Number	Amount	Vendor Name
PO0005833	10-20-10-540-010	\$ 13,200.00	MADDAUS WATER MANAGEMENT INC
PO0005871	10-20-10-540-010	\$ 681,259.00	KENNEDY JENKS
PO0005907	10-20-10-540-010	\$ 276,523.59	R.M. TOWILL
PO0005925	10-20-10-540-010	\$ 19,322.00	ESAKI SURVEYING
PO0005926	10-20-10-540-010	\$ 400,000.00	BOWERS + KUBOTA
PO0005935	10-20-10-540-010	\$ 195,882.68	KODANI & ASSOCIATES ENGINEERS, LLC
PO0005937	10-20-10-540-010	\$ 146,702.30	KIEWITT
PO0005952	10-20-10-540-010	\$ 86,192.00	BROWN AND CALDWELL
PO0005985	10-20-10-540-010	\$ 54,435.75	U.S. GEOLOGICAL SURVEY
PO0005999	10-20-10-540-010	\$ 22,476.00	ESAKI SURVEYING
PO0006000	10-20-10-540-010	\$ 2,730.00	EUROFINS EATON ANALYTICAL
PO0006022	10-20-10-540-010	\$ 302,565.00	BROWN AND CALDWELL
PO0005981	10-20-10-544-000	\$ 1,618.67	FED EX
PO0006007	10-20-10-560-000	\$ 189,436.72	BROWN AND CALDWELL
PO0005796	10-20-10-561-000	\$ 3,622.01	IDEXX LABORATORIES, INC.
PO0006010	10-20-10-561-000	\$ 7,074.01	THERMO SOLUTIONS
PO0005655	10-20-10-563-000	\$ 488.91	CINTAS
PO0004404	10-21-00-604-001	\$ 485,875.26	EARTHWORKS PACIFIC INC
PO0005257	10-21-00-604-029	\$ 587,217.00	BOWERS + KUBOTA
PO0005258	10-21-00-604-029	\$ 2,040,000.00	HAWAIIAN DREDGING
PO0005574	10-21-00-604-171	\$ 32,899.55	EARTHWORKS PACIFIC INC
PO0003577	10-21-00-605-017	\$ 2,990,220.00	H E JOHNSON COMPANY, INC
PO0005397	10-21-00-605-118	\$ 194,120.62	EARTHWORKS PACIFIC INC
PO0005260	10-21-10-540-010	\$ 968,024.96	R.M. TOWILL
PO0005038	10-22-10-540-010	\$ 26,160.00	US GEOLOGICAL SERVICES
PO0005831	10-30-20-540-010	\$ 50.00	PRITHIBI LLC
PO0005841	10-30-20-541-010	\$ 2,226.30	CR DISPATCH
PO0005993	10-30-20-541-010	\$ 14,764.44	PRITHIBI LLC
PO0005606	10-30-20-541-020	\$ 23,980.81	BADGER METER
PO0005622	10-30-20-541-020	\$ 123,390.00	UTILITEC
PO0005918	10-31-10-540-010	\$ 2,464.00	KMH LLP
PO0005866	10-31-10-540-020	\$ 8,994.80	N&K CPAS, INC
PO0005971	10-31-10-550-000	\$ 66,375.00	COMPULINK DBA LASERFICHE

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PO Number	Account Number	Amount	Vendor Name
PO0005725	10-40-00-604-182	\$ 85,794.06	E-TECHNOLOGIES
PO0005054	10-40-00-604-999	\$ 16,247.91	RONALD N.S. HO & ASSOCIATES, INC.
PO0005340	10-40-00-604-999	\$ 7,024.43	BADGER METER
PO0005539	10-40-00-604-999	\$ 403.00	RONALD N.S. HO & ASSOCIATES, INC.
PO0005771	10-40-00-604-999	\$ 859,635.00	PAUL'S ELECTRICAL CONTRACTING LLC
PO0005824	10-40-00-604-999	\$ 97,500.00	HAWAII DRILLING & PUMP SERVICE
PO0005869	10-40-00-604-999	\$ 294,000.00	HAWAII DRILLING & PUMP SERVICE
PO0005967	10-40-00-604-999	\$ 36,906.02	KING WINDWARD NISSAN
PO0005968	10-40-00-604-999	\$ 323,536.00	RAMSAY-BLIESE CORP
PO0006013	10-40-00-604-999	\$ 6,125.00	FOOTAGE TOOLS
PO0006015	10-40-00-604-999	\$ 2,508.00	KAUAI MECHANICAL INC
PO0005822	10-40-00-605-999	\$ 67,946.66	BADGER METER
PO0005992	10-40-00-605-999	\$ 31,829.83	BADGER METER
PO0006023	10-40-00-605-999	\$ 5,183.24	ALLIED MACHINERY
PO0005857	10-40-30-565-000	\$ 6,754.32	KALIHIWAI BAY ESTATES WATER ASSOC.
PO0005859	10-40-30-565-000	\$ 5,000.00	JEFFREY LINDNER
PO0005861	10-40-30-565-000	\$ 37,933.61	PRINCEVILLE UTILITIES CO.
PO0005862	10-40-30-565-000	\$ 2,091.00	STATE OF HAWAII, DHHL
PO0005865	10-40-30-565-000	\$ 591,076.13	WAIAHI WATER CO
PO0005855	10-40-40-563-000	\$ 31,227.48	BEI HAWAII
PO0005880	10-40-50-551-000	\$ 1,371,417.04	KIUC
PO0005516	10-40-50-560-000	\$ 13,880.28	DERRICK'S WELL DRILLING & PUMP SERVICE
PO0005945	10-40-50-560-000	\$ 96.26	MSC INDUSTRIAL SUPPLY CO
PO0005946	10-40-50-560-000	\$ 1,699.00	MSC INDUSTRIAL SUPPLY CO
PO0005954	10-40-50-560-000	\$ 112.70	MSC INDUSTRIAL SUPPLY CO
PO0005955	10-40-50-560-000	\$ 2,391.69	MSC INDUSTRIAL SUPPLY CO
PO0005962	10-40-50-563-000	\$ 2,152.27	PAUL D TJARKS
PO0005995	10-40-50-563-010	\$ 10,386.07	ABR VENTURES LLC DBA HONUA
PO0005856	10-40-60-541-010	\$ 1,089.87	HAWAII PUBLIC UTILITIES COMMISSION
PO0005812	10-40-60-560-000	\$ 8,688.00	GLENMOUNT GLOBAL
PO0005846	10-40-60-560-000	\$ 3,348.69	UNITEK SOLVENT SERVICES
PO0005868	10-40-60-560-000	\$ 627.62	GARDEN ISLAND DISPOSAL
PO0006016	10-40-60-545-000	\$ 2,136.12	BACON UNIVERSAL

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PO Number	Account Number	Amount	Vendor Name
PO0005730	10-40-60-561-000	\$ 46,350.00	HAWAII DRILLING & PUMP SERVICE
PO0005864	10-40-60-561-000	\$ 1,489.91	KONE INC
PO0005873	10-40-60-561-000	\$ 1,486.00	JAS GLOVER
PO0005924	10-40-60-561-000	\$ 3,630.19	KAUAI CONCRETE
PO0005953	10-40-60-561-000	\$ 8,124.65	EVERON, LLC
PO0005998	10-40-60-561-000	\$ 27,483.35	KUHIO AUTO GROUP
PO0006009	10-40-60-561-000	\$ 76,659.39	KAUAI MECHANICAL INC INC
PO0005924	10-40-60-563-000	\$ 3,630.19	KAUAI MECHANICAL INC INC
PO0005961	10-40-60-563-000	\$ 8,331.28	JAS GLOVER
PO0005975	10-40-60-563-000	\$ 8,770.80	JAS GLOVER
PO0006003	10-40-60-563-000	\$ 5,000.04	FERGUSON ENTERPRISES, LLC
PO0006005	10-40-60-563-000	\$ 14,903.68	FERGUSON ENTERPRISES, LLC
PO0006017	10-40-60-563-000	\$ 9,004.24	CAIN K. ROBINSON
PO0005835	10-40-60-563-010	\$ 42,204.15	CORE & MAIN LP
PO0005849	10-40-60-563-010	\$ 4,441.88	ABR VENTURES LLC DBA HONU
PO0005894	10-40-60-563-010	\$ 11,068.69	ABR VENTURES LLC DBA HONU
PO0005996	10-40-60-563-010	\$ 8,286.99	IRRIGATION SYSTEMS INC.
PO0005997	10-40-60-563-010	\$ 6,169.63	PACIFIC PIPE
PO0006004	10-40-60-563-010	\$ 9,437.90	BADGER METER
PO0006006	10-40-60-563-010	\$ 14,983.50	MUTUAL PLUMBING
PO0006008	10-40-60-563-010	\$ 624,891.89	ABR VENTURES LLC DBA HONU
PO0006024	10-40-60-563-010	\$ 16,620.60	PACIFIC PIPE
PO0005860	10-40-60-564-000	\$ 98,616.08	PAR HAWAII
PO0005524	20-20-00-605-018	\$ 130,000.00	R.M. TOWILL
PO0005830	20-20-00-605-116	\$ 3,000,000.00	HAWAIIAN DREDGING
PO0005534	20-20-00-605-117	\$ 212,550.00	ESAKI SURVEYING
PO0004545	20-20-00-605-118	\$ 61,504.69	HDR ENGINEERING, INC.
PO0005536	20-20-00-605-118	\$ 53,799.80	BOWERS + KUBOTA
PO0002611	20-20-00-605-120	\$ 7,212.24	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002616	20-20-00-605-153	\$ 1,306.63	BROWN AND CALDWELL
PO0005523	20-20-00-605-155	\$ 200,000.00	R.M. TOWILL
PO0004334	30-20-00-604-105	\$ 33,672.05	BELT COLLINS HAWAII
PO0005519	30-20-00-604-105	\$ 30,326.89	BOWERS + KUBOTA

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PO Number	Account Number	Amount	Vendor Name
PO0005830	30-20-00-605-116	\$ 5,600,000.00	HAWAIIAN DREDGING
PO0005832	30-20-00-605-118	\$ 2,600,000.00	HAWAIIAN DREDGING
PO0002611	30-20-00-605-120	\$ 9,706.76	KODANI & ASSOCIATES ENGINEERS, LLC
PO0002608	30-20-00-605-125	\$ 53,508.50	ESAKI SURVEYING
PO0003577	30-21-00-604-017	\$ 1,091,650.00	H E JOHNSON COMPANY, INC
PO0005830	60-20-00-605-116	\$ 5,200,000.00	HAWAIIAN DREDGING
PO0005259	60-21-00-604-029	\$ 4,128,478.23	HAWAIIAN DREDGING
	Water Utility Fund	\$ 25,709,169.75	
	FRC Fund	\$ 3,666,373.36	
	BABs Fund	\$ 9,418,864.20	
	SRF Fund	\$ 9,328,478.23	
	Total	\$ 48,122,885.54	