COST CONTROL COMMISSION

TYLER RODIGHIERO, CHAIR
STACY WAIKOLOA, VICE CHAIR
ANDRE LISTER, MEMBER
PAUL PANCHO, MEMBER
ALICE LUCK, MEMBER

Meetings of the COST Control Commission will be conducted as follows until further notice:

- Meetings will be publicly noticed pursuant to HRS Chapter 92.
- Minutes of the meeting will be completed pursuant to HRS Chapter 92 and posted to the Commission's website upon completion and approval.

Public Comments and Testimony:

- **Written testimony** will be accepted for any agenda item herein.
  - Written testimony indicating your 1) name or pseudonym, and if applicable, your position/title and organization you are representing, 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address), may be submitted to cdeleon@kauai.gov or mailed to the Cost Control Commission, c/o Office of Boards and Commission, 4444 Rice Street, Suite 300, Lihue, Hawaii 96766.
  - Written testimony received by the Cost Control Commission at least 24 hours prior to the meeting will be distributed to all Commissioners prior to the meeting.

- **Oral testimony** will be taken during the public testimony portion of the meeting in-person at the public meeting.
  - It is recommended that anyone interested in providing oral testimony register at least 24 hours prior to the meeting by emailing cdeleon@kauai.gov or calling (808) 241-4881. Any request to register shall include your 1) name or pseudonym, and if applicable, your position/title and organization you are representing, and 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address).
  - Per the Cost Control Commission and Chair's practice, there is a three-minute time limit per testifier per agenda item.
  - Individuals who have not registered to provide testimony will be given an opportunity to speak on an agenda item following speakers who have registered.

SPECIAL ASSISTANCE

IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS PLEASE CONTACT THE OFFICE OF BOARDS AND COMMISSIONS AT (808) 241-4917 OR ADAVIS@KAUAI.GOV AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST. UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATIVE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.

COUNTY OF KAUAI COST CONTROL COMMISSION MEETING NOTICE AND AGENDA
Thursday, August 6, 2026
9:00 a.m. or shortly after that
Piikoi Building, Boards and Commissions Conference Room
4444 Rice Street, Suite 300, Līhuʻe, Hawaiʻi 96766

Remote Access VIDEO by Microsoft Teams
Click on the URL below or type the URL into your computer or smartphone

https://bit.ly/4fvk1u6
Meeting ID: 222 812 956 092 883
Passcode: zm2k9ox7

OPEN SESSION MEETING CALLED TO ORDER

ROLL CALL TO ASCERTAIN QUORUM

APPROVAL OF AGENDA

CHAIR'S ANNOUNCEMENTS

- Next Monthly Meeting**, 9:00 a.m., on Thursday, September 3, 2026,** at the Office of Boards and Commissions Conference Room, Suite 300.

PUBLIC TESTIMONY ON ANY AGENDA ITEMS
Individuals may testify on any agenda item or wait for the item to come up on the agenda.

APPROVAL OF MINUTES

- July 2, 2026, Open Session Meeting

BUSINESS:
CCC 2026-3:
Discussion and possible decision-making on recommendations to reduce the cost of county government while maintaining a reasonable level of public services under Section 28.02 of the Kauaʻi County Charter Article XXVIII Cost Control Commission.

1. Contract Procedures and Real Property Taxes FY2025
2. Information Request from the Commission Regarding Fleet Operations and Costs
   a. Monthly fuel cost data for the past five (5) years.
   b. The percentage of non-first responder vehicles within the fleet, including a breakdown of gas-powered versus electric vehicles.
   c. An overview of the current vehicle investment system.
   d. Any analysis comparing the cost-effectiveness of purchasing fleet vehicles versus providing mileage reimbursement for the use of personal vehicles.

e. The electricity costs associated with providing complimentary EV charging.
f. Any available breakdown of fuel costs by department for the past five (5) years.

EXECUTIVE SESSION: Under HRS§ 92-7(a), the Commission may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held under HRS § 92-4 and limited to those described in HRS §92-5(a).

ADJOURNMENT

cc: Deputy County Attorney Chris Donahoe

Draft to be Approved

OPEN SESSION MEETING MINUTES

Board/Commission	**Cost Control Commission**	Meeting Date:	**July 2, 2026**
Location	**Pi`ikoi Building, Boards and Commissions Conference Room** **4444 Rice Street, Suite 300, Līhu`e, Hawai`i 96766** **https://bit.ly/3P2Zl3x** **Meeting ID: 245 651 889 024 682 Passcode: w2Tb3oe7**	Start of Meeting: **9:00 a.m.**	End of Meeting: **9:44 a.m.**
Present	Chair Tyler Rodighiero, Vice Chair Stacy Waikoloa; Commissioners Andre Lister, Alice Luck, and Paul Pancho. Also present: Boards and Commissions Support Staff: Administrator Ellen Ching and Support Clerk Celine De Leon. Deputy County Attorney Chris Donahoe. Department Heads: Chelsie Sakai, Finance Director.		
Excused			
Absent			

SUBJECT	DISCUSSION	ACTION
MEETING CALLED TO ORDER/ROLL CALL TO ASCERTAIN QUORUM	Chair Rodighiero called the Cost Control Commission, July 2, 2026, meeting to order at 9:00 a.m. Chair Rodighiero called on Ms. De Leon to conduct a roll call to ascertain quorum. Commissioner Andre Lister replied present. Commissioner Paul Pancho replied present. Commissioner Alice Luck replied present. Vice Chair Stacy Waikoloa replied present. Chair Tyler Rodighiero replied present. A quorum of five (5) was ascertained.	

SUBJECT	DISCUSSION	ACTION
APPROVAL OF AGENDA	Chair Rodighiero called for a motion to approve the agenda. There was no one present from the public to provide testimony.	Commissioner Lister moved to approve the agenda of July 2, 2026, meeting. Vice Chair Waikoloa seconded the motion. Motion carried 5:0.
CHAIR'S ANNOUNCEMENTS	Next Monthly Meeting, 9:00 a.m., on Thursday, August 6, 2026, at the Office of Boards and Commissions Conference Room, Suite 300	
PUBLIC TESTIMONY	Individuals may testify on any agenda item or wait for the item to come up on the agenda. Ms. Ching noted that there was no one in the public to testify.	
APPROVAL OF MINUTES	• Open Session Minutes of June 4, 2026, meeting Chair Rodighiero called for a motion to approve the minutes of June 4, 2026, meeting.	Vice Chair Waikoloa moved to approve the minutes of the June 4, 2026, meeting. Commissioner Lister seconded the motion. Motion carried 5:0.
BUSINESS CCC 2026-3	Discussion and possible decision-making on recommendations to reduce the cost of County government while maintaining a reasonable level of public services under Section 28.02 of the Kaua`i County Charter Article XXVIII Cost Control Commission. • Review Personnel Costs and Travel Budgets FY2025 Administrator Ching explained that the Finance department is still gathering information requested by the commissioners at the last meeting. That discussion will occur at the next meeting, and today's discussion is limited to personnel costs and travel budget. *The Commission heard from Finance Director, Chelsie Sakai.*	

SUBJECT	DISCUSSION	ACTION
	Ms. Sakai presented the following: • The last five (5) years of personnel and travel and budget data, noting the FY 2025 figures are unaudited. • Most personnel costs are funded by the general fund; grant-funded personnel costs declined due to the end of COVID funding. • Police, Fire, and Public Works account for approximately 60% of total personnel costs. • FY 2025 premium pay increased due to one-time COVID hazard pay for union employees, with a similar increase expected in FY 2026. • Health fund contributions increased because the County began offering a free medical option for employees. • The County added a net 21 positions over the past five years; most personnel cost growth resulted from collectively bargained wage increases rather than staffing increases. Commissioner Luck asked whether the increase was attributable to collective bargaining. Ms. Sakai clarified that employee pay increases are reflected under regular salaries, while collective bargaining costs include items such as PPE and uniform allowances. Commissioner Luck noted that mileage costs appeared to have increased but that the COVID years may not reflect normal spending. Chair Rodighiero asked if monthly auto allowances are for employees using personal vehicles. Ms. Sakai confirmed the auto allowances apply to the Police and Liquor Control	

SUBJECT	DISCUSSION	ACTION
	department employees using personal vehicles. Chair Rodighiero asked if personal vehicle allowances are more cost-effective than county vehicles. Ms. Sakai confirmed that personal vehicle allowances are more cost-effective. Commissioner Lister asked about the fluctuations in unemployment compensation costs and the reasons for the significant year-to-year changes. Ms. Sakai explained that unemployment costs were tied to the end of COVID-era positions, with 2023 still reflecting COVID impacts. The negative amount resulted from charging fringe benefits to grants. Commissioner Lister noted that unemployment costs are decreasing as employment improves. Ms. Sakai confirmed. Chair Rodighiero asked if rising mileage costs were due to increased use of personal vehicles. Ms. Sakai stated she was unsure of the cause but noted that the mileage reimbursement rate increases annually. Chair Rodighiero asked how the mileage rate is determined. Ms. Sakai stated the mileage rate follows the federal rate.	

SUBJECT	DISCUSSION	ACTION
	Commissioner Luck asked if the federal mileage rate changes independently of fuel costs. Ms. Sakai confirmed, to her knowledge, that the rate is adjusted independently of fuel costs. Chair Rodighiero asked if the decrease in “other employee benefits” was due to COVID-related expenses. Ms. Sakai stated she would need to investigate the decrease. Chair Rodighiero asked what is included in “other post employee benefits”. Ms. Sakai explained that “other post employee benefits” (OPEB) are calculated as a percentage and cover post-retirement benefits, such as medical expenses. Commissioner Lister asked how retiree health benefits work. Ms. Sakai explained that retiree health benefits vary by bargaining agreement and years of service, with coverage based on vesting. Commissioner Lister noted that retiree benefits are tied to collective bargaining and Ms. Sakai confirmed. Chair Rodighiero asked if retirement and retiree health benefits are paid after retirement. Ms. Sakai clarified that the County pays the State.	

SUBJECT	DISCUSSION	ACTION
	Chair Rodighiero noted annual State payments are nearly $15 million. Ms. Sakai stated that OPEB is in a deficit, but the County has attributed more than other counties. Chair Rodighiero asked for the overall annual budget. Ms. Sakai estimated the annual budget at about $350 million. Chair Rodighiero noted that personnel costs are approximately $50 million. Commissioner Luck asked if the increase in “wages and hourly pay” was due to COVID related staffing changes. Ms. Sakai explained that “wages and hourly pay” include 89-day hires who fill staffing needs without receiving additional benefits. Vice Chair Waikoloa asked about “rank for rank” overtime. Ms. Sakai explained that when a captain is absent, another captain from the same station may work overtime, up to 12 times per year, under the collective bargaining agreement. This ensures familiarity with the station, apparatus, and response area, helping maintain effective service to the community. Chair Rodighiero asked what was included in the “additional pay” category, the largest increase shown on the “Personnel Cost Year Over Year” graph. Ms. Sakai said the increase is due to temporary hazard pay.	

SUBJECT	DISCUSSION	ACTION
	Chair Rodighiero asked whether that ended in 2025. Ms. Sakai said hazard pay will appear in 2026 but is not expected in 2027. Commissioner Lister asked if the funds had been spent. Ms. Sakai said the funds had to be taken from reserves. Commissioner Lister asked if reserves have a set target amount. Ms. Sakai said the target is 30%, and reserves are currently below that level. Chair Rodighiero noted having to replenish reserves and asked if there were any notable findings from the data review. Ms. Sakai said increases were expected, aside from a few outliers. Vice Chair Waikoloa asked if the $1 million increase equated to the 12 captains potentially earning an additional $80K each. Ms. Sakai clarified that the additional pay applies to a larger group, including captains, operators, firefighters, battalion chiefs, and other eligible positions across multiple crews and stations. Commissioner Lister asked if anyone eligible for the role receives the additional pay. Ms. Sakai confirmed eligibility includes positions about firefighter 1.	

SUBJECT	DISCUSSION	ACTION
	Commissioner Listed asked about the $4 amount listed for the “Criminal Assets Fund”. Ms. Sakai explained that KPD added a $1 placeholder to keep the account available for potential travel expenses, such as airfare, per diem, and car rentals, if needed. Commissioner Luck noted the increase in the general fund from 2024 to 2025 and asked if the rise was due to increased employee training. Ms. Sakai said increases were due to a Japan sister city visit, specialized Fire Department training, Emergency Management mutual aid deployments, and expanded Parks and Recreation training and increased conference attendance. Commissioner Luck asked about the costs and benefits of the sister city relationship. Ms. Sakai said she did not know the answer. Chair Rodighiero asked if the increase for Liquor Control was related to training. Ms. Sakai said the increase was also due to conferences but had not reviewed it in detail. Administrator Ching explained that Liquor Control attends regional, national, and statewide conferences funded through liquor fees, not the General Fund. Ms. Sakai said the Liquor Fund is the strongest enterprise fund and can sustain operations without General Fund support. Chair Rodighiero noted that despite travel costs, it has the most balanced budget.	

SUBJECT	DISCUSSION	ACTION
	Ms. Sakai confirmed that they pull in the funds to pay for it. Administrator Ching explained that the liquor fund covers all liquor department costs, including staff. Commissioner Lister asked about the golf fund and travel. Commissioner Luck asked if the golf fees were recently adjusted. Chair Rodighiero asked the amount of the adjustment. Ms. Sakai said the adjustment was approximately $2-3. She then explained that the next page breaks expenses into categories, airfare, per diem, car rental, other, for meetings and training, but departments do not always categorize them correctly. Commissioner Luck asked the per diem amount. Ms. Sakai said per diem varies by the collective bargaining unit. Commissioner Lister asked if per diem covers meals. Ms. Sakai confirmed per diem covers meals and lodging. Commissioner Lister asked how it is handled. Ms. Sakai explained department coordinators use travel P-cards to arrange accommodation; policy requires selecting the most economical option considering overall costs.	

SUBJECT	DISCUSSION	ACTION
	Commissioner Lister asked if they typically use taxis or Uber to get to the airport. Ms. Sakai explained per diem includes a daily rate; in-state is $90 a day, with $50 allocated toward lodging and the County covering the remainder. Employees keep the lodging portion if no hotel is needed. Commissioner Lister clarified that per diem is additional compensation for travelers, with lodging funds, offsetting costs when needed. Ms. Sakai confirmed that any unused lodging allowance is kept by the traveler. Chair Rodighiero asked whether travel benefits have fixed limits or are managed by each division. Ms. Sakai said travel budgets are set in July, but transfers into travel require approval from her and the managing director. Chair Rodighiero asked if departments can exceed travel budgets using their own funds. Ms. Sakai explained budgets are department-requested; funds can be transferred into travel accounts as needed to properly track expenses while maintaining visibility of overall funds. Chair Rodighiero stated there is an overall budget with flexibility to transfer funds within departments and approve spending based on remaining funds. Administrator Ching explained budgets are submitted for approval; departments can shift funds within the approved travel budget but cannot exceed the overall	

SUBJECT	DISCUSSION	ACTION
	allocation. Chair Rodighiero noted that travel exceeded $250K from the prior year, but funds were likely shifted between departments to offset the increase, keeping expenses within departmental budgets. Ms. Sakai noted that year-to-year comparisons may be impacted by budget increases made at the start of the year, which can make variances appear larger than the actual increase. Chair Rodighiero noted the $250K increase in travel spending, but not necessarily an overage of approved budgets. Ms. Sakai agreed it was not necessarily an overage. Chair Rodighiero noted the higher travel expense and questioned whether the additional $250K provided equivalent value. Ms. Sakai noted that, for her department, travel provides significant benefits, particularly through networking opportunities. Chair Rodighiero noted that the value of travel is difficult to quantify. Administrator Ching noted from her department, a single inter-island trip led to valuable collaboration with other counties and helped advance a charter amendment recommendation regarding the zoning board of appeals. *The Commission thanked Ms. Sakai for her presentation.*	

SUBJECT	DISCUSSION	ACTION
	Administrator Ching noted that travel benefits are difficult to quantify but emphasized the importance of relationships and staff development through statewide conferences. Vice Chair Waikoloa requested an update on the status of the recommendation for additional review of the County Council budget. Administrator Ching noted it will be added to the agenda. With no further discussion, the Commission moved on to the next agenda item.	
EXECUTIVE SESSION	There was no executive session.	
ADJOURNMENT	There being no further business, Chair Rodighiero called for a motion to adjourn the meeting.	Commissioner Lister moved to adjourn the meeting. Vice Chair Waikoloa seconded the motion. Motion carried 5:0. At 9:44 a.m., the meeting was adjourned.

Submitted by: ______________________________________
Celine De Leon, Staff Support Clerk

Reviewed and Approved by: ____
Tyler Rodighiero, Chair

( ) Approved as circulated on
( ) Approved as amended. See minutes of ____________ meeting.

COUNTY of KAUAI REAL PROPERTY TAX VALUATION for FISCAL YEAR 2024 - 2025
(In Thousands of Dollars)

Land Use Class	Gross Valuation As of 2/29/2024	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Tax Rate Per $1,000 Value	Amounts Raised By Taxation
Non-Owner Occupied	$ 10,322,827	$ 306,384	$ 10,016,443	$ 56,839	142	$ 9,959,604		
Tier 1						$ 6,730,854	$5.45	$ 36,683
Tier 2						$ 943,822	$6.05	$ 5,710
Tier 3						$ 2,284,928	$9.40	$ 21,478
Vacation Rental	$ 5,875,296	$ 23,972	$ 5,851,324	$ 11,511	40	$ 5,839,813		
Tier 1						$ 3,374,203	$11.30	$ 38,128
Tier 2						$ 1,546,087	$11.75	$ 18,167
Tier 3						$ 919,523	$12.20	$ 11,218
Commercial	$ 2,482,503	$ 355,321	$ 2,127,182	$ 133,553	73	$ 1,993,629	$8.10	$ 16,148
Industrial	$ 735,311	$ 30,230	$ 705,081	$ 5,730	10	$ 699,351	$8.10	$ 5,665
Agricultural	$ 1,822,013	$ 153,213	$ 1,668,801	$ 20,415	123	$ 1,648,385	$6.75	$ 11,127
Conservation	$ 170,183	$ 47,315	$ 122,868	$ 1,459	7	$ 121,409	$6.75	$ 820
Hotel/Resort	$ 4,014,731	$ 50	$ 4,014,681	$ 131,874	910	$ 3,882,807	$11.75	$ 45,623
Owner-Occupied	$ 9,661,472	$ 3,066,472	$ 6,595,000	$ 8,104	22	$ 6,586,897	$2.59	$ 17,060
Owner-Occupied Mixed Use	$ 1,971,368	$ 534,164	$ 1,437,205	$ 2,905	9	$ 1,434,300	$5.05	$ 7,243
TOTAL	**$ 37,055,705**	**$ 4,517,119**	**$ 32,538,586**	**$ 372,390**	**1,336**	**$ 32,166,196**		**$ 235,070**

Note: Valuations do not include nontaxable parcels. Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
August 2024

COUNTY of KAUAI REAL PROPERTY TAX VALUATION for FISCAL YEAR 2023 - 2024 (In Thousands of Dollars)								
Land Use Class	**Gross Valuation As of 3/6/2023**	**Total Exemptions**	**Net Valuation**	**50% Of Appeal Value**	**Number Of Appeals**	**Valuation For Tax Rate**	**Tax Rate Per $1,000 Value**	**Amounts Raised By Taxation**
Residential	$ 5,572,267	$ 98,473	$ 5,473,794	$ 32,908	162	$ 5,440,886	$5.45	$ 29,653
Vacation Rental	$ 5,423,221	$ 24,000	$ 5,399,220	$ 10,834	58	$ 5,388,386	$9.85	$ 53,076
Commercial	$ 2,064,240	$ 260,814	$ 1,803,426	$ 137,294	90	$ 1,666,132	$8.10	$ 13,496
Industrial	$ 652,928	$ 28,873	$ 624,054	$ 10,740	16	$ 613,315	$8.10	$ 4,968
Agricultural	$ 1,749,387	$ 152,134	$ 1,597,253	$ 28,080	107	$ 1,569,173	$6.75	$ 10,592
Conservation	$ 178,177	$ 52,005	$ 126,172	$ 1,881	3	$ 124,291	$6.75	$ 839
Hotel/Resort	$ 3,610,059	$ -	$ 3,610,059	$ 104,980	634	$ 3,505,078	$10.85	$ 38,030
Homestead	$ 8,534,547	$ 2,275,697	$ 6,258,850	$ 4,759	14	$ 6,254,091	$2.59	$ 16,198
Residential Investor	$ 5,150,019	$ 272,640	$ 4,877,380	$ 67,122	335	$ 4,810,257	$9.40	$ 45,216
Commercialized Home Use	$ 1,823,318	$ 413,175	$ 1,410,143	$ 1,359	7	$ 1,408,784	$5.05	$ 7,114
TOTAL	**$ 34,758,164**	**$ 3,577,812**	**$ 31,180,352**	**$ 399,957**	**1,426**	**$ 30,780,394**		**$ 219,182**

Note: Valuations do not include nontaxable parcels. Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
July 2023

DEPARTMENT OF FINANCE
CHELSIE SAKAI, DIRECTOR OF FINANCE
MICHELLE L. LIZAMA, DEPUTY DIRECTOR OF FINANCE

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

MEMORANDUM

TO: Cost Control Commission Members

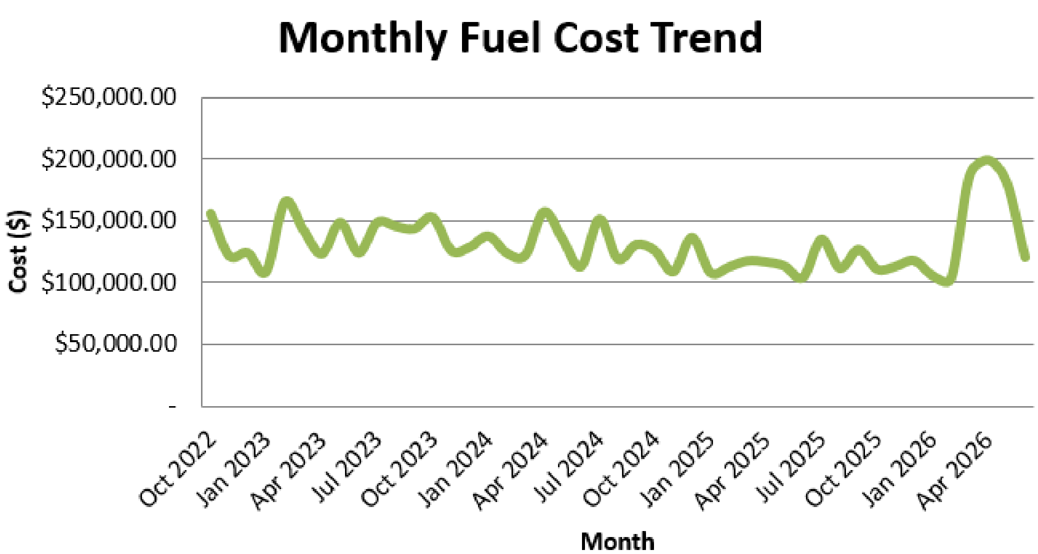
FROM: Chelsie Sakai, Director of Finance

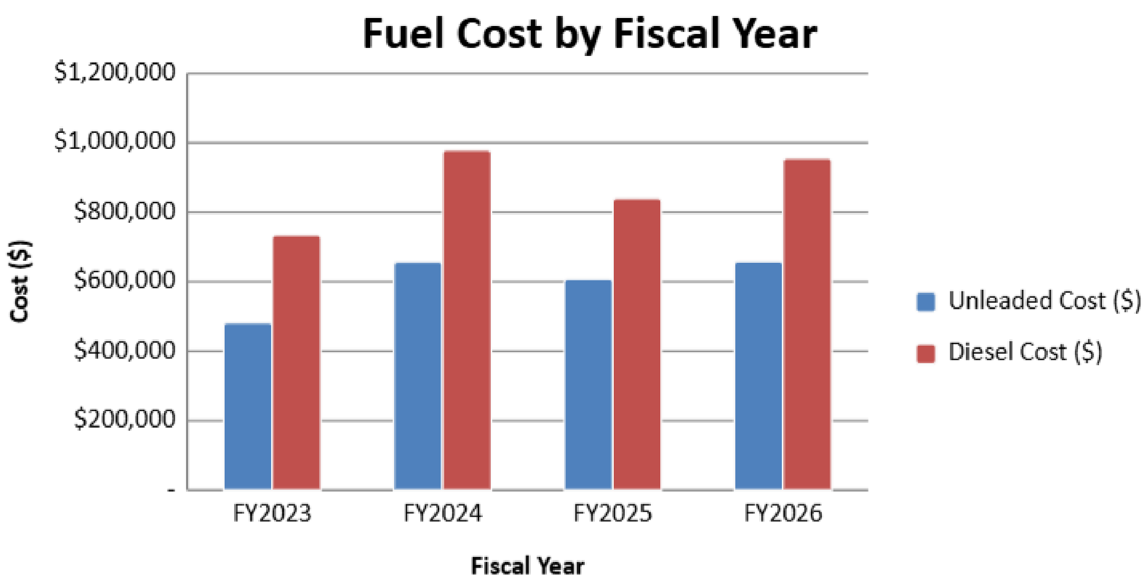
DATE: August 5, 2026

RE: **Finance Response to Questions from June 4, 2026 Meeting**

1. *Monthly fuel cost data for the past five (5) years.*

Fiscal Year	Months Available	Unleaded Cost ($)	Diesel Cost ($)	Total Cost ($)	Total Gallons	Avg. Cost/Gallon ($)
FY2023	9	$481,900	$734,049	$1,215,949	283,619	$4.29
FY2024	12	$657,560	$978,749	$1,636,308	383,044	$4.27
FY2025	12	$607,995	$840,158	$1,448,152	387,040	$3.74
FY2026	12	$658,379	$955,168	$1,613,547	362,370	$4.45





2. *The percentage of non-first responder vehicles within the fleet, including a breakdown of gas-powered versus electric vehicles.*

   According to Public Works – Auto Shop, the County's fleet consists of 300 vehicles, including 272 gas-powered vehicles and 28 hybrid vehicles. Hybrid vehicles represent approximately 9.3% of the fleet, while gas-powered vehicles represent approximately 90.7%.

3. *An overview of the current vehicle investment system.*

   Public Works follows a lifecycle replacement approach. Vehicles remain in service until the Auto Shop determines that they have reached the end of their useful service life. At that point, vehicles are removed from service and are typically sold at public auction or otherwise disposed of in accordance with County procedures.

4. *Any analysis comparing the cost-effectiveness of purchasing fleet vehicles versus providing mileage reimbursement for the use of personal vehicles.*

   The County has not conducted a formal cost-benefit analysis of fleet vehicles versus mileage reimbursement.

5. *The electricity costs associated with providing complimentary EV charging.*

   From June 2025 through May 2026, the County tracked electricity costs for five separately metered public Level 2 EV charging stations. During this period, electricity costs averaged approximately $2,286 per month, totaling approximately $27,434 for the year. There are ten additional public charging stations and similar usage patterns are expected. It is also important to note that County fleet vehicles utilized these public charging stations when dedicated fleet charging was unavailable.

   Effective May 19, 2026, complimentary public charging ended with the implementation of a user payment system. The County currently charges $0.39 per kWh for public Level 2 charging. As of

June 2026, the County's electricity cost is approximately $0.40293 per kWh. The current rate is considered a pilot rate intended to recover nearly all electricity costs while users transition to the new payment system. The County anticipates increasing the rate in the future to recover additional operating expenses, including software licensing, maintenance, repairs, and capital replacement costs.

6. *Any available breakdown of fuel costs by department for the past five (5) years.*

   No departmental breakdown available at this time.