



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, July 2, 2026

9:00 a.m. or shortly after that

Piikoi Building, Boards and Commissions Conference Room

4444 Rice Street, Suite 300, Līhu‘e, Hawai‘i 96766

Remote Access VIDEO by Microsoft Teams

Click on the URL below or type the URL into your computer or smartphone

<https://bit.ly/4gwRxIO>

Meeting ID: 265 612 328 959 41

Passcode: To67U6qr

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, August 6, 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

- June 4, 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 Kaua‘i County Charter Article XXVIII Cost Control Commission.

- Review Personnel Costs and Travel Budgets FY2025

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:	June 4, 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: 10:17 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: 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	<p>Chair Rodighiero called the Cost Control Commission, June 4, 2026, meeting to order at 9:00 a.m. Chair Rodighiero called on Ms. De Leon to conduct a roll call to ascertain quorum.</p> <p>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.</p> <p>A quorum of five (5) was ascertained.</p>	

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 June 4, 2026, meeting. Vice Chair Waikoloa seconded the motion. Motion carried 5:0.
CHAIR'S ANNOUNCEMENTS	Next Monthly Meeting, 9:00 a.m., on Thursday, July 2, 2026, at the Office of Boards and Commissions Conference Room, Suite 300	
PUBLIC TESTIMONY	<p><u>Individuals may testify on any agenda item or wait for the item to come up on the agenda.</u></p> <p>Ms. De Leon noted that there was no written testimony submitted and Chair Rodighiero noted that there was no one physically or virtually present to publicly testify.</p>	
APPROVAL OF MINUTES	<ul style="list-style-type: none"> ● Open Session Minutes of February 5, 2026, meeting <p>Chair Rodighiero called for a motion to approve the minutes of February 5, 2026, meeting.</p>	Vice Chair Waikoloa moved to approve the minutes of the February 5, 2026, meeting. Commissioner Luck seconded the motion. Motion carried 5:0.
BUSINESS CCC 2026-3	<p><u>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.</u></p> <ul style="list-style-type: none"> ● Review County Expenditures for year ending June 30, 2025. <p><i>The Commission heard from Finance Director, Chelse Sakai.</i></p> <p>Ms. Sakai stated the following:</p> <ul style="list-style-type: none"> ● FY2025 financial figures are unaudited; the audit is still in progress. 	

SUBJECT	DISCUSSION	ACTION
	<ul style="list-style-type: none"> ● Expenditure trends were generally consistent with prior years. ● CIP spending nearly doubled, reflecting efforts to address deferred maintenance and long-standing infrastructure needs. ● Grant funding declined slightly as pandemic-related funding continues to phase out. ● Page 2 provides a breakdown by fund type. ● Overall, expenditures increased across most funds with no significant surprises. <p>Chair Rodighiero noted the General Fund increase and asked if it was mainly due to payroll and equipment costs.</p> <p>Ms. Sakai said the increase was mainly from salaries and benefits.</p> <p>Ms. Luck noted a large increase in housing and community development spending.</p> <p>Ms. Sakai said housing spending is multi-year and occurs in spurts during acquisitions.</p> <p>Chair Rodighiero asked if this relates to the mayor’s goal of being the largest developer on Kaua`i.</p> <p>Ms. Sakai confirmed it is related to affordable housing efforts.</p> <p>Ms. Luck asked about the Open Space CIP increase to about \$1 million.</p> <p>Ms. Sakai said Open Space increased due to a large acquisition and noted pages 3-4 show expenses by grouping and department.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Mr. Lister noted a significant decrease in “Ad., Print Supplies, Sm. Equip., Oth. Commod., Postage,” dropping from about \$18.5 million to just under \$6.5 million.</p> <p>Ms. Sakai said she didn’t have the details.</p> <p>Chair Rodighiero noted both categories dropped, totaling a little over \$20 million combined.</p> <p>Ms. Sakai said she wasn’t sure about the decrease but explained higher costs below were due to moving leased financing to outright equipment and vehicle purchases to save on interest.</p> <p>Chair Rodighiero said leasing makes more sense when interest rates are low.</p> <p>Ms. Sakai said 2025 and 2026 will see more outright purchases.</p> <p>Chair Rodighiero noted that costs would likely decrease in later years since those purchases won’t continue at the same level.</p> <p>Mr. Lister noted that the overall total from items 04 to 05 still increased by \$50 million.</p> <p>Ms. Luck asked if the increase in “Claims and Judgements, Rentals, Loans,” was due to claims and judgements.</p> <p>Ms. Sakai said claims and judgements are settled by the County Attorney’s Office and the 2026 increase is due to timing, with several long cases settling at</p>	

SUBJECT	DISCUSSION	ACTION
	<p>once.</p> <p>DCA Donahoe said settlements require County Council approval and vary by case timing and progress, with 2025 higher due to prior claims and 2026 still uncertain based on pending cases.</p> <p>Mr. Luck noted Public Works stayed relatively steady overall but asked whether the increase from \$90 million to \$120 million was due to equipment purchases.</p> <p>Ms. Sakai confirmed the increase was for heavy equipment.</p> <p>Chair Rodighiero noted Parks and Recreation increased by about \$10-11 million.</p> <p>Ms. Sakai confirmed it was for equipment.</p> <p>Chair Rodighiero asked whether the plan assumes no additional loans.</p> <p>Ms. Sakai confirmed no additional loans.</p> <p>Mr. Lister asked if debt servicing will decrease.</p> <p>Ms. Sakai reported debt service has steadily declined. No new bonds were issued during Mayor Kawakami's term, aside from a 2025 refinancing to lower costs.</p> <p>Chair Rodighiero asked if liquor control increase is payroll related.</p> <p>Ms. Sakai confirmed that it is payroll related. She noted that the final two pages</p>	

SUBJECT	DISCUSSION	ACTION
	<p>convert to percentages, with vehicle equipment increases due to equipment purchases.</p> <p>Chair Rodighiero questioned the percentages, noting a possible calculation error.</p> <p>Mr. Lister noted a possible error, as a 50% annual increase would not balance.</p> <p>Ms. Sakai clarified this reflects the portion of overall spending, not the increase.</p> <p>Chair Rodighiero asked whether the \$30 million increase was due to additional hires or pay increases, noting prior pay rates were below market.</p> <p>Ms. Luck noted union constraints limit changes.</p> <p>Ms. Sakai noted payroll increased due to \$15 million in COVID hazard pay for three unions in 2025.</p> <p>Chair Rodighiero asked whether the increase was \$15 million rather than \$30 million, noting the \$15 million was from prior years.</p> <p>Ms. Sakai noted the HHFA fire-related item will appear in 2026.</p> <p>Ms. Luck questioned the housing agency's drop in budget share from 13% to 7%.</p> <p>Ms. Sakai explained the decrease is due to timing of acquisitions and building contracts, not reduced funding.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Chair Rodighiero asked whether “finance” refers to the entire department rather than finance costs.</p> <p>Ms. Sakai clarified it refers to the Department of Finance, including county insurance and claim costs.</p> <p>Chair Rodighiero noted insurance costs have likely increased significantly.</p> <p>Ms. Sakai noted FY26 was the first insurance decrease in eight years.</p> <p>Chair Rodighiero asked how the decrease was achieved.</p> <p>Ms. Sakai explained the decrease resulted from updated property valuations, improved accuracy of building values, and moving to true replacement value, making the county more favorable to insurers.</p> <p>Chair Rodighiero asked if the updates were created internally.</p> <p>Ms. Sakai confirmed risk management moved from Finance to OCA over two years.</p> <p>DCA Donahoe clarified that risk management now flows through the newly opened division within OCA.</p> <p>Ms. Sakai noted the remaining pages follow the same format for operating funds, with little difference.</p> <p>Chair Rodighiero noted inconsistencies between pages, with some categories showing different amounts, including a larger swing in “Oth. Svcs., Dues” on</p>	

SUBJECT	DISCUSSION	ACTION
	<p>another page.</p> <p>Ms. Sakai explained the difference may be due to other funds or grant funding, noting this section only reflects the operating budget.</p> <p>Chair Rodighiero noted the County Clerk increase may be due to increased constituent utilization.</p> <p>Ms. Sakai noted the increase was likely due to hiring more constituent services staff.</p> <p>Chair Rodighiero noted the increase was another \$600,000 to \$700,000.</p> <p>Ms. Sakai noted they also managed the annual audit contract, which increased in cost.</p> <p>Chair Rodighiero noted they are reviewing the area due to costly redundancies in the system.</p> <p>Ms. Sakai clarified the percentages reflect the portion of the budget, not increases. The next section breaks out the general fund, where departments like Public Works appear smaller because much of their funding comes from other sources.</p> <p>Mr. Lister asked about indirect costs/central services.</p> <p>Ms. Sakai explained that indirect costs are charged to enterprise funds when the general fund subsidizes them, with the amount currently flat pending completion of the 2025 audit.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Chair Rodighiero clarified that approximately 80% of salary costs are funded through the general fund.</p> <p>Ms. Sakai said the funding goes mainly toward major Public Works equipment and highway needs.</p> <p>Chair Rodighiero noted that about 20% of the general funds go to operations.</p> <p>Ms. Luck asked about the additional pay listed under salaries in the general fund.</p> <p>Ms. Sakai said the increase was due to COVID related costs.</p> <p>Mr. Lister said declining federal funding affects future planning.</p> <p>Ms. Sakai said the FY25 drop reflects expiring pandemic funding, with additional federal funding cuts already confirmed for some departments and further potential losses creating uncertainty. She added that the Schedule of Expenditures of Federal Awards (SEFA) is still in draft form, which is why it appears different from last year.</p> <p>DCA Donahoe asked whether, once federal funding is lost, the county fills the gap and how that is managed.</p> <p>Ms. Sakai said the county is assessing which federally funding programs may be discontinued or shifted to the general fund, with human services programs especially at risk of losing federal support.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Mr. Lister said nearby projects are intended to serve the public and align with County of Kaua'i services.</p> <p>Ms. Sakai sought clarification, and Mr. Lister confirmed he was referring to the new daycare and childcare programs.</p> <p>Ms. Sakai said the program was funded by COVID and county funds, with ongoing operations county-funded through a contractor.</p> <p>Mr. Lister asked whether negative federal expenditure amounts, e.g., VOCA FY2021, reflect unused funds being returned after project completion.</p> <p>Ms. Sakai said the negatives may be unspent funds or draft adjustments and couldn't confirm the specific project.</p> <p>Mr. Lister pointed out a -\$65,000 entry for "Impaired Dr./Youth," on the next page.</p> <p>Ms. Sakai said the figure may be due to draft compilation errors since the report is not yet finalized.</p> <p>Mr. Lister asked what the deadline was.</p> <p>Ms. Sakai said audits are due by the following January, but delays pushed the prior audit to September and delayed the next cycle.</p> <p>Mr. Lister asked if the FY25 audit would be completed by September.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Ms. Sakai said staffing losses and turnover delayed audit timelines, but with new hires they hope to bring the FY25 audit in by summer and gradually move back toward the January deadline over several years.</p> <p>Mr. Lister asked whether hiring an in-house county auditor would help improve the audit timeline and reduce delays.</p> <p>Ms. Sakai said an in-house auditor could improve timelines and reduce findings by reviewing work year-round, since external auditors are currently the first to review it.</p> <p>Chair Rodighiero asked whether AI could be used to support auditing and reduce workload.</p> <p>Ms. Sakai said she hadn't investigated it.</p> <p>Ms. Luck asked how long the county has been without a county auditor.</p> <p>Chair Rodighiero asked if the county has always relied on outside auditors.</p> <p>Ms. Sakai said the county must always hire external auditors, noting there used to be a county auditor, and added that a recent UHERO report was released after her materials and contains no major surprises.</p> <p>Chair Rodighiero asked for a background on the UHERO report.</p> <p>Ms. Sakai said the UHERO report shows rising tourism this year with a projected dip next year that could reduce TAT revenue, about 11% of county</p>	

SUBJECT	DISCUSSION	ACTION
	<p>revenue, and notes rising fuel costs as a concern.</p> <p>Chair Rodighiero asked if there was an estimate on <i>inaudible</i>.</p> <p>Ms. Sakai said the FY27 budget was increased between the initial and supplemental submissions due to rising nationwide fuel costs.</p> <p>Chair Rodighiero said electricity costs are more stable than fuel costs and suggested that using electric vehicles could help create more predictable budgeting.</p> <p>Mr. Lister said switching to electric vehicles would require higher upfront capital costs to replace existing vehicles and buses.</p> <p>Chair Rodighiero said electric vehicles have lower maintenance costs and could reduce inspection-related expenses.</p> <p>Ms. Sakai said the county has already incorporated hybrids and some electric vehicles but noted challenges with disposing of EV batteries on island.</p> <p>Mr. Lister asked whether the county hedges fuel costs and noted that fuel usage is relatively consistent while prices fluctuate more.</p> <p>Chair Rodighiero asked whether the county purchases fuel directly or uses a purchasing card system.</p> <p>Mr. Lister suggested the county could hedge fuel costs by locking in bulk fuel prices through future contracts, like airlines.</p>	

SUBJECT	DISCUSSION	ACTION
	<p>Mr. Pancho said fuel providers set annual pricing for the state and counties, with vendors receiving updated fuel cost proposals each year.</p> <p>Chair Rodighiero asked if fuel pricing is set in advance.</p> <p>Mr. Pancho said bulk fuel prices are set annually.</p> <p>Mr. Lister said the county could still consider hedging, though it would be more complex.</p> <p>Ms. Sakai noted that any fuel-related contract would be negotiated between the department and Public Works.</p> <p>Vice Chair Waikoloa asked whether there is an optimal of county vehicles compared to the current fleet, suggesting some may be underused, and inquired about EV charging costs and the financial impact of previously free public charging now transitioning to paid use.</p> <p>Ms. Sakai said there's no set optimal fleet size, noting the county has shifted models, is limiting growth, and is working toward scheduled vehicle replacement. She added that the Parks Department has the EV charging cost information.</p> <p>Vice Chair Waikoloa asked if the county must maintain a minimum vehicle count and whether employees are reimbursed for using personal vehicles for work travel.</p> <p>Ms. Sakai said there's no required vehicle count and mileage reimbursement is</p>	

SUBJECT	DISCUSSION	ACTION
	<p>set by the union.</p> <p>Mr. Lister asked if mileage reimbursement is cheaper than maintaining county vehicles and whether a recently discussed land purchase is intended for a vehicle maintenance facility.</p> <p>Ms. Sakai said the plan was to relocate the auto shop.</p> <p>Mr. Lister asked about the cost impact of relocating the auto shop.</p> <p>Ms. Sakai said \$5.5M was budgeting for relocating the auto shop, but with funding cuts they'll proceed in phases starting with assessments before seeking additional approval.</p> <p>Mr. Lister asked whether there are already usable structures on the site.</p> <p>Ms. Sakai emphasized maintaining a strong reserve fund, noting GFOA recommends at least 16% while the county targets 30%, and said higher reserves help manage volatility and disaster risk while limiting the need to draw from reserves for new projects.</p> <p>Chair Rodighiero asked Mayor Kawakami's view on the reserve fund.</p> <p>Ms. Sakai said reserves are kept around 30%, but temporary hazard pay costs significantly reduced them, leaving the county just above its target level.</p> <p>Chair Rodighiero asked what the reserve level would be after fire costs.</p> <p>Ms. Sakai said fire costs would drop reserves below 30%, requiring a money bill,</p>	

SUBJECT	DISCUSSION	ACTION
	<p>though they expect to remain near the 30% target depending on final audited numbers and FY27 assumptions.</p> <p>Chair Rodighiero said hurricane season is unpredictable, like roulette.</p> <p>DCA Donahoe said the 30% reserve level is set by council resolution and must be followed.</p> <p>Ms. Sakai said the county has three years to replenish reserves if they fall below target.</p> <p>Mr. Lister asked if replenishing reserves would require budget cuts elsewhere.</p> <p>Ms. Sakai said the budget meets reserve requirements, but extra spending may be limited and noted FY27 uses leasing for major purchases like a fire helicopter.</p> <p>Mr. Lister asked when the helicopter will be delivered.</p> <p>Ms. Sakai said the helicopter is expected by the end of next year.</p> <p>Chair Rodighiero asked for potential cost-saving areas.</p> <p>Ms. Sakai said she has no clear cost-saving areas, noting salaries are difficult to reduce.</p> <p>Chair Rodighiero said salaries make up about 80% of the general budget.</p> <p>Ms. Sakai said that's the challenge, since only about 20% of the budget is</p>	

SUBJECT	DISCUSSION	ACTION
	<p>flexible for adjustments.</p> <p>Chair Rodighiero said any cost-saving ideas should be brought forward to County Council for consideration.</p> <p>Ms. Luck asked if increased training and travel costs could be reduced.</p> <p>Chair Rodighiero said rising fuel costs are increasing travel expenses, though some training still requires in-person attendance.</p> <p>Vice Chair Waikoloa suggested examining whether staff turnover is driving higher training costs and asked for ideas on addressing anticipated TAT revenue declines.</p> <p>Ms. Sakai said travel spending dipped less than 1% and TAT revenue is already at the maximum allowable level.</p> <p><i>The Commission thanked Ms. Sakai for her presentation and time.</i></p> <p>Request for Information from Commission:</p> <ul style="list-style-type: none"> • Monthly fuel cost data for the past five (5) years. • The percentage of non-first responder vehicles within the fleet, including a breakdown of gas-powered versus electric vehicles. • An overview of the current vehicle investment system. • Any analysis comparing the cost-effectiveness of purchasing fleet vehicles versus providing mileage reimbursement for the use of personal vehicles. • The electricity costs associated with providing complimentary EV charging. 	

SUBJECT	DISCUSSION	ACTION
	<ul style="list-style-type: none"> Any available breakdown of fuel costs by department for the past five (5) years. <p>Vice Chair Waikoloa asked whether reducing county vehicle purchases would lower insurance costs or if liability would shift to employees using personal vehicles.</p> <p>DCA Donahoe said using personal vehicles for work can still expose the county to liability if an incident occurs while on the job, potentially leading to claims against the county.</p> <p>With no further discussion, the Commission moved onto the next agenda item.</p>	
EXECUTIVE SESSION	There was no executive session.	
ADJOURNMENT	There being no further business, Chair Rodighiero called for a motion to adjourn the meeting.	<p>Vice Chair Waikoloa moved to adjourn the meeting. Commissioner Lister seconded the motion. Motion carried 5:0.</p> <p>At 10:17 a.m., the meeting was adjourned.</p>

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.

Personnel Costs Year over Year by Fund Type by Fund

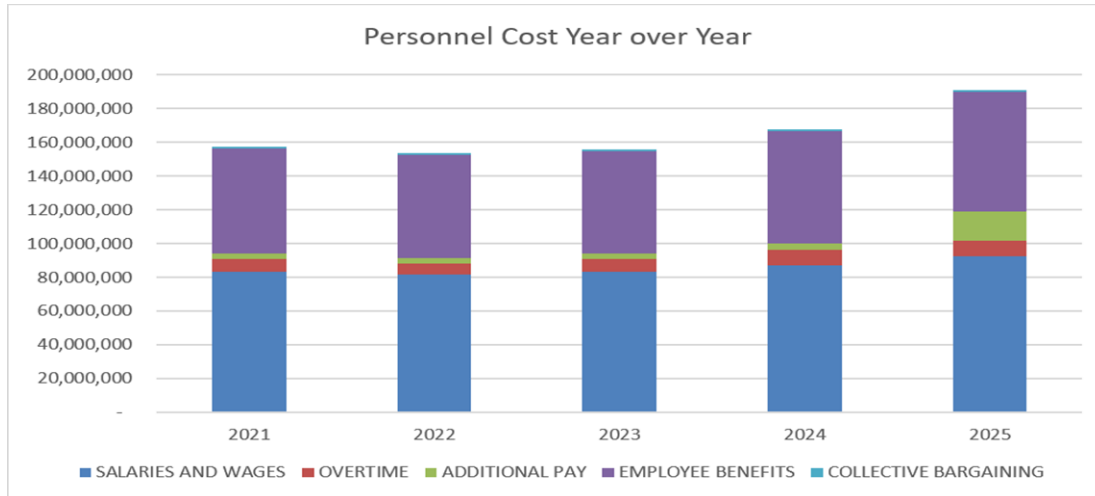
Year-to-Date		FYE 6/30				
Fund #	Fund Name	2021	2022	2023	2024	2025
001	GENERAL FUND	117,499,707	115,011,783	117,409,571	128,372,045	145,102,521
201	HIGHWAY	10,177,220	8,945,585	10,804,641	11,412,112	13,073,681
202	GE TAX FUND	5,064,391	1,723,528	5,490,927	5,147,116	7,040,687
204	LIQUOR FUND	772,151	721,846	926,365	938,787	1,022,130
206	CRIMINAL ASSETS FORFEITURE	-	-	-	-	-
208	SOLID WASTE DISPOSAL FUND	7,962,414	8,327,025	8,198,400	8,356,159	9,973,618
211	HOUSING&COMM DEV REVOLVING FUND	-	-	-	-	-
240	PUBLIC ACCESS FUND	42,367	10,078	663	683	799
502	SEWER	4,526,608	4,371,434	4,334,242	4,879,680	5,929,778
503	GOLF FUND	1,848,913	1,810,480	1,891,803	1,912,423	2,404,610
512	HOUSING REVOLVING FUND	-	-	-	-	-
513	KALEPA HOUSING PROJECT FUND	-	78,372	43,895	46,619	43,308
514	PAANAU HOUSING PROJECT FUND	42,047	41,272	43,895	46,619	43,142
OPERATING Total		147,935,818	141,041,403	149,144,402	161,112,243	184,634,273
401	BOND FUND	135,446	129,950	52,506	55,806	11,737
402	PARKS & PLAYGROUNDS FUND	-	-	-	-	-
404	DEVELOPER'S FUND	-	-	-	-	-
407	SPECIAL STATE CIP FUND	-	-	-	-	-
408	GENERAL CIP FUND	24,069	111,262	5,661	71,157	54,111
409	HIGHWAY CIP FUND	24,084	-	1,235	-	-
410	GRANTS CIP FUND	97,685	211,108	147,326	23,423	94,314
411	OPEN SPACE CIP	-	-	-	-	-
CIP & OTHER Total		281,284	452,320	206,728	150,386	160,163
250	FEDERAL GRANTS FUND	5,990,214	9,205,914	3,386,356	2,791,325	2,907,240
251	STATE GRANTS FUND	2,019,677	1,864,488	1,991,113	2,344,695	2,170,732
252	SECTION 8	677,049	835,314	835,146	1,000,219	1,003,521
254	BUILDING PERMIT REVOLVING FUND	208,672	160,116	129,336	157,951	202,192
GRANTS & OTHER Total		8,895,612	12,065,832	6,341,951	6,294,190	6,283,685
Grand Total		157,112,714	153,559,555	155,693,081	167,556,819	191,078,121

Personnel Costs Year over Year by Department

Year-to-Date \$		FYE 6/30				
Dept #	Dept Desc	2021	2022	2023	2024	2025
01	MAYOR'S OFFICE	2,395,240	2,453,571	2,568,272	2,707,686	3,085,733
02	COUNTY CLERK	3,264,986	3,188,309	3,337,715	3,605,213	4,341,429
03	COUNTY ATTORNEY	2,434,641	2,820,223	2,969,870	3,296,766	3,620,832
04	PROSECUTING ATTORNEY	5,571,591	5,305,730	5,123,969	5,316,033	6,253,817
05	FINANCE	8,591,115	8,768,905	9,161,068	9,975,925	10,903,850
06	HUMAN RESOURCES	2,365,862	2,307,332	1,760,354	4,877,240	2,265,519
08	PLANNING	3,308,449	2,748,318	2,971,946	3,245,138	3,825,717
09	ECONOMIC DEVELOPMENT	1,140,022	1,155,882	1,059,101	1,089,087	1,191,915
10	POLICE	36,042,158	33,564,698	34,723,369	36,863,009	42,079,214
11	FIRE	33,752,125	32,579,688	33,037,516	35,183,857	39,750,080
12	EMERGENCYMGMTAGENCY	1,896,746	1,839,066	1,493,728	1,210,554	1,365,784
13	COUNTY AUDITOR	-	-	-	-	-
20	PUBLIC WORKS	26,776,841	26,581,158	26,274,256	27,527,158	33,374,019
30	PARKS AND RECREATION	16,063,835	16,444,728	17,148,382	18,192,027	21,710,693
43	ELDERLY AFFAIRS	1,678,565	1,571,592	1,686,479	1,746,860	2,076,842
44	HOUSING AGENCY	2,578,460	2,547,687	2,626,606	3,053,269	3,582,331
45	TRANSPORTATION	8,521,974	8,960,826	8,824,084	8,728,208	10,628,216
50	LIQUOR CONTROL	772,151	721,846	926,365	938,787	1,022,130
Grand Total		157,154,761	153,559,559	155,693,080	167,556,817	191,078,121

Personnel Costs Year over Year by Element #, Object #

Year-to-Date \$				FYE 6/30				
Element #	Element Desc.	Obj. #	Obj. Desc.	2021	2022	2023	2024	2025
01	SALARIES AND WAGES	01	REGULAR	81,116,504	79,381,096	80,389,248	84,176,192	88,895,537
		02	WAGES AND HOURLY PAY	885,201	1,013,017	1,853,263	2,032,792	2,251,695
		05	VACATION CREDIT PAYOUT	1,183,749	1,252,155	1,068,155	1,053,941	1,025,156
		SALARIES AND WAGES Total			83,185,454	81,646,268	83,310,666	87,262,925
02	OVERTIME	01	REGULAR OVERTIME	6,636,627	5,436,451	6,450,774	7,658,843	8,068,316
		02	TRAINING OVERTIME	232,796	185,456	218,797	261,049	254,822
		03	RANK FOR RANK	1,009,832	992,232	923,508	1,016,189	1,070,864
OVERTIME Total			7,879,255	6,614,139	7,593,079	8,936,081	9,394,002	
03	ADDITIONAL PAY	01	PREMIUM PAY	3,141,948	3,078,812	3,386,052	3,923,788	17,234,855
ADDITIONAL PAY Total			3,141,948	3,078,812	3,386,052	3,923,788	17,234,855	
05	EMPLOYEE BENEFITS	01	SOCIAL SECURITY CONTRIBU	4,700,497	4,657,292	4,816,221	5,436,765	5,908,416
		02	HEALTH FUND CONTRIBUTION	8,497,067	8,818,266	9,078,672	9,968,150	13,570,534
		03	RETIREMENT CONTRIBUTION	28,214,958	26,963,022	25,742,908	31,446,511	31,436,649
		04	WORKERS COMPENSATION TTD	348,157	242,423	420,684	327,361	392,272
		05	WORKERS COMPENSATION MED	1,040,310	1,251,631	1,187,345	762,891	1,045,178
		06	UNEMPLOYMENT COMPENSATION	134,513	(11,326)	94,252	31,575	14,312
		08	MONTHLY AUTO ALLOWANCE	75,552	73,000	71,760	68,000	63,234
		09	MILEAGE	58,941	56,139	77,433	92,614	105,839
		10	OTHER EMPLOYEE BENEFITS	833,681	876,708	507,428	443,318	438,214
		11	GRANT EMPLOYEE BENEFITS	978,091	465,054	376,994	412,122	443,583
		12	OTHER POST EMPLOY BENEFIT	17,301,245	17,970,566	17,907,932	17,416,902	17,590,695
		EMPLOYEE BENEFITS Total			62,183,012	61,362,775	60,281,629	66,406,209
65	COLLECTIVE BARGAINING	00	COLLECTIVE BARGAINING	765,091	857,560	1,121,653	1,027,817	1,267,952
COLLECTIVE BARGAINING Total			765,091	857,560	1,121,653	1,027,817	1,267,952	
Grand Total				157,154,760	153,559,554	155,693,079	167,556,820	191,078,121



Original Travel Budget by Fund

Year-to-Date		FYE 6/30				
Fund #	Fund Name	2021	2022	2023	2024	2025
001	GENERAL FUND	495,239	441,190	529,589	574,432	791,696
201	HIGHWAY FUND	7,476	7,476	6,359	6,359	8,859
202	G.E. TAX FUND	5,888	4,011	5,728	5,988	9,688
204	LIQUOR FUND	120,142	38,630	86,300	98,195	110,495
206	CRIMINAL ASSETS FUND	4	4	4	4	4
208	SOLID WASTE FUND	3,281	750	750	750	1,625
211	HOUSING & COMMUNITY DEV	6,081	6,081	6,081	6,081	6,081
502	SEWER FUND	9,930	4,350	13,580	13,580	18,980
503	GOLF FUND	2,180	2,180	2,180	3,350	4,850
GRAND TOTAL		650,221	504,672	650,571	708,739	952,278

Original Travel Budget by Department

Year-to-Date \$ by Element #		FYE 6/30				
Dept #	Dept Desc	2021	2022	2023	2024	2025
01	MAYOR'S OFFICE	77,213	83,401	83,401	87,444	108,797
02	COUNTY CLERK	106,004	99,504	99,504	111,504	111,504
03	COUNTY ATTORNEY	11,700	37,696	37,696	36,366	37,353
04	PROSECUTING ATTORNEY	12,236	9,506	15,256	15,256	15,861
05	FINANCE	27,837	27,837	25,090	26,687	34,239
06	HUMAN RESOURCES	4,757	3,631	3,631	3,631	4,131
08	PLANNING	8,586	8,504	8,504	9,054	9,171
09	ECONOMIC DEVELOPMENT	29,272	17,080	30,780	32,783	64,976
10	POLICE	122,373	75,907	156,676	144,924	158,517
11	FIRE	49,232	31,223	21,050	44,485	118,900
12	EMERGENCYMGMTAGENCY	2,402	2,402	2,002	2,080	13,621
13	COUNTY AUDITOR	8	8	8	8	8
20	PUBLIC WORKS	35,178	25,190	34,420	40,813	52,608
30	PARKS AND RECREATION	12,759	13,631	15,131	24,325	75,314
43	ELDERLY AFFAIRS	945	945	945	1,007	1,086
44	HOUSING AGENCY	28,444	28,444	28,444	28,444	30,264
45	TRANSPORTATION	1,133	1,133	1,733	1,733	5,433
50	LIQUOR CONTROL	120,142	38,630	86,300	98,195	110,495
GRAND TOTAL		650,221	504,672	650,571	708,739	952,278

*Original Budget = Approved in the Annual Operating Budget Ordinance

Original Travel Budget by Element Object

Year-to-Date \$			FYE 6/30					
Elem. #	Obj. #	Obj. Desc.	2021	2022	2023	2024	2025	
56	01	AIRFARE, GENERAL	205,890	151,489	181,672	220,323	272,823	
	02	PER DIEM, GENERAL	158,962	111,188	119,148	131,143	185,309	
	03	CAR RENTAL & PARKING, GEN	31,534	29,433	32,158	37,061	43,075	
	04	OTHER TRAVEL, GENERAL	57,357	38,856	53,675	76,834	95,079	
	07	AIRFARE, TRAINING	64,316	55,001	84,166	79,578	138,305	
	08	PER DIEM, TRAINING	66,502	53,137	88,974	72,668	111,853	
	09	CAR RENTAL & PARKING, TRN	14,743	14,626	20,835	17,949	21,352	
	10	OTHER, TRAINING	50,917	50,942	69,943	73,183	84,482	
	Grand Total			650,221	504,672	650,571	708,739	952,278

