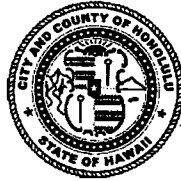


DEPARTMENT OF BUDGET AND FISCAL SERVICES
KA 'OIHANA MĀLAMA MO'OHELU A KĀLĀ
CITY AND COUNTY OF HONOLULU

530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • WEBSITE: honolulu.gov/budget

RICK BLANGIARDI
MAYOR
MEIA



ANDREW T. KAWANO
DIRECTOR
PO'O

CARRIE CASTLE
DEPUTY DIRECTOR
HOPE PO'O

March 8, 2024

The Honorable Radiant Cordero, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Cordero and Councilmembers:

**SUBJECT: Budget Communication No. 6 – Request for Additional Information
Relating to the Solid Waste Special Fund**

In response to your request, dated March 4, 2024, attached is the requested information on the Solid Waste Special Fund. Exhibit 1 provides detail on the Solid Waste Fund revenues in the Detailed Statement of Revenues by account. Exhibit 2 provides a breakdown of Solid Waste Special Fund appropriation requests by account for the Executive Operating budget. There are no Solid Waste Special Fund appropriation requests in the Executive Capital budget for FY 2025.

Should you have any questions regarding this information, please contact me at 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "A. T. Kawano", is written over a horizontal line.

Andrew T. Kawano
Director

Attachment

APPROVED:

A handwritten signature in black ink, appearing to read "Michael D. Formby", is written over a horizontal line.

Michael D. Formby
Managing Director

DEPT. COM. 170

Detailed Statement of Revenues & Surplus
Fund 250 - Refuse Genl Operating Acct -SWSF

	FY 2023 Actual Exp/Rev	FY 2024 Estimate	FY 2025 Est Rev
Revenues			
R			
RLP - Licenses and Permits			
6127 - Refuse Collector-Lic	5,625	7,000	7,000
6128 - Refuse Collector-Decal	932	900	900
Total RLP - Licenses and Permits	6,557	7,900	7,900
RCS - Charges for Services			
7256 - Pre-Paid Coll/Disp Chgs	5,358	0	0
7261 - Business Premises	377,977	300,000	295,000
7291 - Disposal Charges	5,491,468	4,000,000	4,000,000
Total RCS - Charges for Services	5,874,803	4,300,000	4,295,000
RFF - Fines and Forfeits			
7394 - Fines-Unpaid Civil	5,203	0	0
Total RFF - Fines and Forfeits	5,203	0	0
RMR - Miscellaneous Revenues			
7427 - Investments	57,474	0	0
7428 - Investments-Pool	202,093	266,000	95,000
7875 - Recovery-Damaged Refuse Carts	2,625	0	0
8001 - Sund Refunds-Prior Expend	14,154	0	0
8004 - Sund Refunds-Curr Exp	23,348	0	0
8011 - Vacation Accum Deposits	97,039	0	0
Total RMR - Miscellaneous Revenues	396,733	266,000	95,000
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	97,476,509	108,273,394	147,194,117
Total RNR - Non-Revenue Receipts	97,476,509	108,273,394	147,194,117
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	(2,500,969)	(19,424,023)	(42,521,592)
Total BUF - Unreserved Fund Balance	(2,500,969)	(19,424,023)	(42,521,592)
BIT - Interfund Transfer			
9951 - Interfund Transfer	(25,906,303)	(25,569,200)	(22,822,300)
Total BIT - Interfund Transfer	(25,906,303)	(25,569,200)	(22,822,300)
Total Revenues	75,352,533	67,854,071	86,248,125
Total 250 - Refuse Genl Operating Acct -SWSF	75,352,533	67,854,071	86,248,125

Detailed Statement of Revenues & Surplus

Fund 255 - Sid Wst Dis Fac Acct - SWSF

	FY 2023 Actual Exp/Rev	FY 2024 Estimate Stage-1	FY 2025 Est Rev Stage-1
Revenues			
RMR - Miscellaneous Revenues			
7427 - Investments	774,940	0	0
7428 - Investments-Pool	1,832,078	2,444,000	887,000
7874 - Recovery-Recycled Materials	763,345	0	0
8001 - Sund Refunds-Prior Expend	2,940	0	0
Total RMR - Miscellaneous Revenues	3,373,303	2,444,000	887,000
RUE - Utilities or Other Enterprises			
8232 - Tip Fees-Private Direct	32,602,478	27,000,000	27,000,000
8233 - Electrical Energy Revenue	69,067,644	67,920,000	67,920,000
8236 - Tip Fees-Other	18,566,009	21,500,000	21,500,000
8329 - S/H Disposal Chrg H-Power	222,863	0	0
8330 - Easement-AES Barbers Pt	42,779	0	0
Total RUE - Utilities or Other Enterprises	120,501,773	116,420,000	116,420,000
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	90,184,216	83,426,044	71,724,495
Total BUF - Unreserved Fund Balance	90,184,216	83,426,044	71,724,495
BIT - Interfund Transfer			
9951 - Interfund Transfer	(37,823,700)	(37,653,100)	(39,540,900)
Total BIT - Interfund Transfer	(37,823,700)	(37,653,100)	(39,540,900)
Total Revenues	176,235,592	164,636,944	149,490,595
Total 255 - Sid Wst Dis Fac Acct - SWSF	176,235,592	164,636,944	149,490,595

Detailed Statement of Revenues & Surplus

Fund 256 - Glass Incentive Account - SWSF

	FY 2023 Actual Exp/Rev	FY 2024 Estimate Stage-1	FY 2025 Est Rev Stage-1
Revenues			
R			
RLP - Licenses and Permits			
6129 - Glass Recycler	0	300	300
Total RLP - Licenses and Permits	0	300	300
RIG - Intergovernmental Revenue			
6745 - Pymt Fr St-Glass Disp Fee	276,969	560,000	560,000
Total RIG - Intergovernmental Revenue	276,969	560,000	560,000
RMR - Miscellaneous Revenues			
7427 - Investments	11,191	0	0
7428 - Investments-Pool	25,042	31,000	9,000
Total RMR - Miscellaneous Revenues	36,233	31,000	9,000
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	1,725,315	1,649,733	1,541,033
Total BUF - Unreserved Fund Balance	1,725,315	1,649,733	1,541,033
BIT - Interfund Transfer			
9951 - Interfund Transfer	(35,000)	(35,000)	(35,000)
Total BIT - Interfund Transfer	(35,000)	(35,000)	(35,000)
Total Revenues	2,003,517	2,206,033	2,075,333
Total 256 - Glass Incentive Account - SWSF	2,003,517	2,206,033	2,075,333

Detailed Statement of Revenues & Surplus

Fund 259 - Recycling Account - SWSF

	FY 2023 Actual Exp/Rev	FY 2024 Estimate Stage-1	FY 2025 Est Rev Stage-1
Revenues			
RCS - Charges for Services			
7293 - Disp Chgs Surcharge-Other	4,440,848	4,440,000	4,440,000
7294 - Disp Chgs Surcharge - C&C	1,975,968	2,500,000	2,500,000
Total RCS - Charges for Services	6,416,816	6,940,000	6,940,000
RMR - Miscellaneous Revenues			
7427 - Investments	16,170	0	0
7428 - Investments-Pool	34,562	57,000	17,000
7874 - Recovery-Recycled Materials	0	840,000	960,000
Total RMR - Miscellaneous Revenues	50,732	897,000	977,000
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	12,374,936	15,768,576	8,578,921
Total RNR - Non-Revenue Receipts	12,374,936	15,768,576	8,578,921
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	1,032,875	1,617,771	3,167,665
Total BUF - Unreserved Fund Balance	1,032,875	1,617,771	3,167,665
BIT - Interfund Transfer			
9951 - Interfund Transfer	(920,100)	(1,096,100)	(936,400)
Total BIT - Interfund Transfer	(920,100)	(1,096,100)	(936,400)
Total Revenues	18,955,259	24,127,247	18,727,186
Total 259 - Recycling Account - SWSF	18,955,259	24,127,247	18,727,186
Grand Total	272,546,901	258,824,295	256,541,239

EXHIBIT 2

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
GENERAL GOVERNMENT		
FINANCE:		
DEPARTMENT OF BUDGET AND FISCAL SERVICES		
Accounting and Fiscal Services	\$ 124,915	WF-GN (250)
BFS - TOTAL	\$ 124,915	
DATA PROCESSING:		
DEPARTMENT OF INFORMATION TECHNOLOGY		
ERP-CSR	\$ 73,241	WF-GN (250)
DIT - TOTAL	\$ 73,241	
AUTOMOTIVE EQUIPMENT SERVICE:		
DEPARTMENT OF FACILITIES MAINTENANCE		
Automotive Equipment Services	\$ 3,446,579	WF-GN (250)
	\$ 3,446,579	WF-RC (259)
DFM - TOTAL	\$ 6,893,158	
SANITATION		
WASTE COLLECTION AND DISPOSAL:		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Refuse Collection and Disposal	\$ 61,749,790	WF-GN (250)
	\$ 135,494,886	WF-HP (255)
	\$ 700,000	WF-GL (256)
	\$ 13,874,607	WF-RC (259)
SEWAGE COLLECTION AND DISPOSAL:		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Administration	\$ 297,000	WF-GN (250)
Treatment and Disposal	\$ 105,000	WF-GN (250)
ENV - TOTAL	\$ 212,221,283	
MISCELLANEOUS		
RETIREMENT AND PENSION CONTRIBUTIONS:		
Retirement System Contributions--Employer's Share	\$ 9,271,000	WF-GN (250)
	\$ 75,000	WF-HP (255)
	\$ 541,000	WF-RC (259)
RETIREMENT SYSTEM CONTRIBUTION - TOTAL	\$ 9,887,000	
FICA Tax	\$ 2,715,000	WF-GN (250)
	\$ 22,000	WF-HP (255)
	\$ 150,000	WF-RC (259)
FICA TAX - TOTAL	\$ 2,887,000	
Health Benefits	\$ 3,712,000	WF-GN (250)
	\$ 9,000	WF-HP (255)
	\$ 305,000	WF-RC (259)
HEALTH BENEFITS - TOTAL	\$ 4,026,000	

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
Provision for Other Post Employment Benefits	\$ 6,096,000	WF-GN (250)
	\$ 60,000	WF-HP (255)
	\$ 410,000	WF-RC (259)
OPEB - TOTAL	\$ 6,566,000	
OTHER MISCELLANEOUS:		
Provision for Salary Adjustments and Accrued Vacation Pay	\$ 200,000	WF-GN (250)
SALARY ADJUSTMENTS AND ACCRUED VACATION PAY - TOTAL	\$ 200,000	
Unemployment Compensation	\$ 5,000	WF-GN (250)
UNEMPLOYMENT COMPENSATION - TOTAL	\$ 5,000	
Workers' Compensation	\$ 2,240,000	WF-GN (250)
WORKERS' COMPENSATION - TOTAL	\$ 2,240,000	
TRANSFERS TO OTHER FUNDS:		
Transfer to General Fund for Debt Service	\$ 17,184,000	WF-GN (250)
	\$ 31,198,000	WF-HP (255)
TRANSFER TO GENERAL FUND FOR DEBT SERVICE - TOTAL	\$ 48,382,000	
Transfer to General Fund for Rent	\$ 263,500	WF-GN (250)
TRANSFER TO GENERAL FUND FOR RENT - TOTAL	\$ 263,500	
Transfer to General Fund for Central Administrative Service Expenses	\$ 5,374,800	WF-GN (250)
	\$ 8,342,900	WF-HP (255)
	\$ 35,000	WF-GL (256)
	\$ 936,400	WF-RC (259)
TRANSFER TO GENERAL FUND FOR CASE - TOTAL	\$ 14,689,100	
*Solid Waste fund accounts:		
Refuse General Operating Account		WF-GN (250)
Solid Waste Disposal Facility Account		WF-HP (255)
Glass Incentive Account		WF-GL (256)
Recycling Account		WF-RC (259)