

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

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RICK BLANGIARDI
MAYOR
MEIA



ANDREW T. KAWANO
DIRECTOR
PO'O

CARRIE CASTLE
DEPUTY DIRECTOR
HOPE PO'O

March 10, 2025

The Honorable Tyler Dos Santos-Tam, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Dos Santos-Tam and Councilmembers:

**SUBJECT: Budget Communication No. 7 – Request for Additional Information
Relating to the Solid Waste Special Fund**

In response to your request, dated March 5, 2025, attached is the requested information on the Solid Waste Special Fund.

If you have any questions, please call me at (808) 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "A. T. Kawano".

Digitally signed by
Kawano, Andy
Date: 2025.03.07
17:07:25 -10'00'

Andrew T. Kawano
Director

Attachment

APPROVED:

A handwritten signature in black ink, appearing to read "Michael D. Formby".

Michael D. Formby, Managing Director
Office of the Managing Director

EXHIBIT 1

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

	FY 2024 Actual Exp/Rev	FY 2025 Estimate	FY 2026 Est Rev
Revenues			
	R		
RLP - Licenses and Permits			
6127 - Refuse Collector-Lic	6,583	7,000	7,000
6128 - Refuse Collector-Decal	896	900	900
Total RLP - Licenses and Permits	7,479	7,900	7,900
RCS - Charges for Services			
7256 - Pre-Paid Coll/Disp Chgs	40,691	0	0
7261 - Business Premises	348,486	295,000	295,000
7291 - Disposal Charges	7,169,094	4,000,000	6,500,000
Total RCS - Charges for Services	7,558,271	4,295,000	6,795,000
RFF - Fines and Forfeits			
7394 - Fines-Unpaid Civil	1,550	0	2,000
Total RFF - Fines and Forfeits	1,550	0	2,000
RMR - Miscellaneous Revenues			
7427 - Investments	(4,444)	0	0
7428 - Investments-Pool	532,483	472,000	200,000
7875 - Recovery-Damaged Refuse Carts	6,600	0	3,500
8001 - Sund Refunds-Prior Expend	1,857	0	0
8004 - Sund Refunds-Curr Exp	13,262	0	0
8011 - Vacation Accum Deposits	100,995	0	0
8063 - Sale of Scrap Materials	1,033,726	1,000,000	1,100,000
Total RMR - Miscellaneous Revenues	1,684,479	1,472,000	1,303,500
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	108,273,394	147,194,117	90,493,027
Total RNR - Non-Revenue Receipts	108,273,394	147,194,117	90,493,027
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	(19,424,023)	(21,270,331)	22,253,837
Total BUF - Unreserved Fund Balance	(19,424,023)	(21,270,331)	22,253,837
BIT - Interfund Transfer			
9951 - Interfund Transfer	(25,568,457)	(22,822,300)	(28,028,500)
Total BIT - Interfund Transfer	(25,568,457)	(22,822,300)	(28,028,500)
Total Revenues	72,532,693	108,876,386	92,826,764
Total 250 - Refuse Genl Operating Acct -SWSF	72,532,693	108,876,386	92,826,764

Detailed Statement of Revenues & Surplus

Fund 255 - Sid Wst Dis Fac Acct - SWSF

	FY 2024 Actual Exp/Rev	FY 2025 Estimate	FY 2026 Est Rev
Revenues	R		
RMR - Miscellaneous Revenues			
7427 - Investments	215,711	0	0
7428 - Investments-Pool	4,826,573	3,646,000	1,900,000
7874 - Recovery-Recycled Materials	297,881	0	500,000
8001 - Sund Refunds-Prior Expend	845,114	0	0
Total RMR - Miscellaneous Revenues	6,185,279	3,646,000	2,400,000
RUE - Utilities or Other Enterprises			
8232 - Tip Fees-Private Direct	29,939,522	27,000,000	29,000,000
8233 - Electrical Energy Revenue	69,898,701	67,920,000	69,920,000
8236 - Tip Fees-Other	16,552,115	21,500,000	21,500,000
8329 - S/H Disposal Chrg H-Power	603,477	244,000	400,000
8330 - Easement-AES Barbers Pt	45,457	0	0
Total RUE - Utilities or Other Enterprises	117,039,272	116,664,000	120,820,000
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	0	0	44,077,994
Total RNR - Non-Revenue Receipts	0	0	44,077,994
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	83,426,044	71,588,671	16,697,985
Total BUF - Unreserved Fund Balance	83,426,044	71,588,671	16,697,985
BIT - Interfund Transfer			
9951 - Interfund Transfer	(37,652,764)	(39,540,900)	(42,328,700)
Total BIT - Interfund Transfer	(37,652,764)	(39,540,900)	(42,328,700)
Total Revenues	168,997,831	152,357,771	141,667,279
Total 255 - Sid Wst Dis Fac Acct - SWSF	168,997,831	152,357,771	141,667,279

Detailed Statement of Revenues & Surplus

Fund 256 - Glass Incentive Account - SWSF

	FY 2024 Actual Exp/Rev	FY 2025 Estimate	FY 2026 Est Rev
Revenues			
R			
RLP - Licenses and Permits			
6129 - Glass Recycler	500	300	300
Total RLP - Licenses and Permits	500	300	300
RIG - Intergovernmental Revenue			
6745 - Pymt Fr St-Glass Disp Fee	504,233	560,000	400,000
Total RIG - Intergovernmental Revenue	504,233	560,000	400,000
RMR - Miscellaneous Revenues			
7427 - Investments	4,537	0	0
7428 - Investments-Pool	61,633	52,000	20,000
Total RMR - Miscellaneous Revenues	66,170	52,000	20,000
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	1,649,733	1,786,411	1,698,711
Total BUF - Unreserved Fund Balance	1,649,733	1,786,411	1,698,711
BIT - Interfund Transfer			
9951 - Interfund Transfer	(35,000)	(35,000)	(35,000)
Total BIT - Interfund Transfer	(35,000)	(35,000)	(35,000)
Total Revenues	2,185,636	2,363,711	2,084,011
Total 256 - Glass Incentive Account - SWSF	2,185,636	2,363,711	2,084,011

Detailed Statement of Revenues & Surplus

Fund 259 - Recycling Account - SWSF

	FY 2024 Actual Exp/Rev	FY 2025 Estimate	FY 2026 Est Rev
Revenues			
RCS - Charges for Services			
7293 - Disp Chgs Surcharge-Other	4,302,832	4,440,000	4,440,000
7294 - Disp Chgs Surcharge - C&C	2,019,477	2,500,000	2,500,000
Total RCS - Charges for Services	6,322,309	6,940,000	6,940,000
RMR - Miscellaneous Revenues			
7427 - Investments	28,265	0	0
7428 - Investments-Pool	119,668	114,000	50,000
Total RMR - Miscellaneous Revenues	147,933	114,000	50,000
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	15,768,576	8,578,921	17,802,393
Total RNR - Non-Revenue Receipts	15,768,576	8,578,921	17,802,393
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	1,617,771	3,018,845	42,451
Total BUF - Unreserved Fund Balance	1,617,771	3,018,845	42,451
BIT - Interfund Transfer			
9951 - Interfund Transfer	(1,096,100)	(936,400)	(1,182,600)
Total BIT - Interfund Transfer	(1,096,100)	(936,400)	(1,182,600)
Total Revenues	22,760,489	17,715,366	23,652,244
Total 259 - Recycling Account - SWSF	22,760,489	17,715,366	23,652,244
Grand Total	266,476,649	281,313,234	260,230,298

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	\$ 127,279	WF-GN (250)
BFS - TOTAL	\$ 127,279	
DATA PROCESSING:		
DEPARTMENT OF INFORMATION TECHNOLOGY		
ERP-CSR	\$ 73,836	WF-GN (250)
DIT - TOTAL	\$ 73,836	
AUTOMOTIVE EQUIPMENT SERVICE:		
DEPARTMENT OF FACILITIES MAINTENANCE		
Automotive Equipment Services	\$ 2,186,485	WF-GN (250)
	\$ 2,186,485	WF-RC (259)
DFM - TOTAL	\$ 4,372,970	
SANITATION		
WASTE COLLECTION AND DISPOSAL:		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Refuse Collection and Disposal	\$ 64,015,261	WF-GN (250)
	\$ 141,495,279	WF-HP (255)
	\$ 700,000	WF-GL (256)
	\$ 20,281,759	WF-RC (259)
SEWAGE COLLECTION AND DISPOSAL:		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Administration	\$ 286,000	WF-GN (250)
Treatment and Disposal	\$ 125,000	WF-GN (250)
ENV - TOTAL	\$ 226,903,299	
MISCELLANEOUS		
RETIREMENT AND PENSION CONTRIBUTIONS:		
Retirement System Contributions--Employer's Share	\$ 9,521,000	WF-GN (250)
	\$ 78,000	WF-HP (255)
	\$ 431,000	WF-RC (259)
RETIREMENT SYSTEM CONTRIBUTION - TOTAL	\$ 10,030,000	
FICA Tax	\$ 2,813,000	WF-GN (250)
	\$ 22,000	WF-HP (255)
	\$ 111,000	WF-RC (259)
FICA TAX - TOTAL	\$ 2,946,000	
Health Benefits	\$ 4,099,000	WF-GN (250)
	\$ 9,000	WF-HP (255)
	\$ 357,000	WF-RC (259)
HEALTH BENEFITS - TOTAL	\$ 4,465,000	

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
Provision for Other Post Employment Benefits	\$ 5,975,000	WF-GN (250)
	\$ 63,000	WF-HP (255)
	\$ 285,000	WF-RC (259)
OPEB - TOTAL	\$ 6,323,000	
OTHER MISCELLANEOUS:		
Provision for Salary Adjustments and Accrued Vacation Pay	\$ 1,488,303	WF-GN (250)
SALARY ADJUSTMENTS AND ACCRUED VACATION PAY - TOTAL	\$ 1,488,303	
Unemployment Compensation	\$ 5,000	WF-GN (250)
UNEMPLOYMENT COMPENSATION - TOTAL	\$ 5,000	
Workers' Compensation	\$ 2,099,000	WF-GN (250)
WORKERS' COMPENSATION - TOTAL	\$ 2,099,000	
TRANSFERS TO OTHER FUNDS:		
Transfer to General Fund for Debt Service	\$ 22,010,000	WF-GN (250)
	\$ 33,567,000	WF-HP (255)
TRANSFER TO GENERAL FUND FOR DEBT SERVICE - TOTAL	\$ 55,577,000	
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	\$ 5,755,000	WF-GN (250)
	\$ 8,761,700	WF-HP (255)
	\$ 35,000	WF-GL (256)
	\$ 1,182,600	WF-RC (259)
TRANSFER TO GENERAL FUND FOR CASE - TOTAL	\$ 15,734,300	
*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)