

2015 APR -7 PM 3:41

KIRK CALDWELL  
MAYOR



NELSON H. KOYANAGI, JR.  
DIRECTOR

GARY KUROKAWA  
DEPUTY DIRECTOR

March 31, 2015

The Honorable Ann H. Kobayashi, Chair  
and Members of the Budget Committee  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawaii 96813

Dear Chair Kobayashi and Committee Members:

SUBJECT: Budget Communication No. 8  
Request for Additional Information Relating to the Solid Waste  
Special Fund

In response to your request, dated March 27, 2015, attached is a revision to the Detailed Statement of Revenues that shows revenues from each account within the Solid Waste Special Fund separately. Also attached is a breakout of the Solid Waste Special Fund appropriation requests by account for the Executive Operating budget. The Executive Capital budget includes a single project entitled Solid Waste to Energy Facility (H-POWER) – Rehabilitation with proposed funding of \$10,000,000 from the Solid Waste Special fund sub-account 255 – Sld Wst Dis Fac Act – SWSF.

We hope this helps to clarify the revenues and appropriations of the Solid Waste Special Fund. Should you have any questions regarding this information please contact me at 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "Nelson H. Koyanagi, Jr.", written over a horizontal line.

Nelson H. Koyanagi, Jr., Director  
Budget and Fiscal Services

Attachments

APPROVED:

A handwritten signature in black ink, appearing to read "Roy K. Arremiya, Jr.", written over a horizontal line.

Roy K. Arremiya, Jr.  
Managing Director

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2015 APR -1 P 1:39  
CITY COUNCIL  
HONOLULU, HAWAII

## Detailed Statement of Revenues and Surplus

### 250 - Refuse Genl Operating Acct -SWSF

Source of Receipts	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimated
<b>Licenses and Permits</b>			
Refuse Collector-Lic	9,417	9,420	9,420
Refuse Collector-Decal	876	900	900
<b>Total - Licenses and Permits</b>	<b>10,293</b>	<b>10,320</b>	<b>10,320</b>
<b>Charges for Services</b>			
Duplicate Copy-Any Record	384	0	0
Bus. Automated Refuse Pu	160	0	0
Pre-Paid Coll/Disp Chgs	1,476	0	0
Business Premises	693,602	456,000	410,000
Refuse Collection Fee	0	0	0
Disposal Charges	5,306,037	4,900,000	1,400,000
<b>Total - Charges for Services</b>	<b>6,001,659</b>	<b>5,356,000</b>	<b>1,810,000</b>
<b>Fines and Forfeits</b>			
Fines-Unpaid Civil	1,750	0	0
<b>Total - Fines and Forfeits</b>	<b>1,750</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>			
Investments	(5,981)	0	0
Investments-Pool	16,528	24,000	24,000
Recovery-Damaged Refuse Carts	450	0	0
Vacation Accum Deposits	68,036	0	0
<b>Total - Miscellaneous Revenues</b>	<b>79,033</b>	<b>24,000</b>	<b>24,000</b>
<b>Non-Revenue Receipts</b>			
Transfer Fr General Fd	76,067,692	85,902,359	113,821,645
<b>Total - Non-Revenue Receipts</b>	<b>76,067,692</b>	<b>85,902,359</b>	<b>113,821,645</b>
<b>Unreserved Fund Balance</b>			
Unreserved Fund Balance	30,790,350	16,967,821	998,877
<b>Total - Unreserved Fund Balance</b>	<b>30,790,350</b>	<b>16,967,821</b>	<b>998,877</b>
<b>Interfund Transfer</b>			
Interfund Transfer	(19,566,008)	(20,410,900)	(20,581,000)
<b>Total - Interfund Transfer</b>	<b>(19,566,008)</b>	<b>(20,410,900)</b>	<b>(20,581,000)</b>
<b>Total Revenues</b>	<b>93,384,769</b>	<b>87,849,600</b>	<b>96,083,842</b>
<b>Total 250 - Refuse Genl Operating Acct -SWSF</b>	<b>93,384,769</b>	<b>87,849,600</b>	<b>96,083,842</b>

## Detailed Statement of Revenues and Surplus

### 255 - Sid Wst Dis Fac Acct - SWSF

Source of Receipts	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimated
<b>Miscellaneous Revenues</b>			
Investments	(7,437)	0	0
Investments-Pool	72,257	40,000	40,000
Recoveries - Others	1,152,051	0	0
Sund Refunds-Prior Expend	(16,209)	0	0
<b>Total - Miscellaneous Revenues</b>	<b>1,200,662</b>	<b>40,000</b>	<b>40,000</b>
<b>Utilities or Other Enterprises</b>			
Tip Fees-Private Direct	30,976,446	30,000,000	30,000,000
Electrical Energy Revenue	65,572,720	67,000,000	70,000,000
Tip Fees-Other	14,423,225	14,500,000	22,000,000
S/H Disposal Chrg H-Power	10,142	0	0
Easement-AES Barbers Pt	172,689	0	36,000
<b>Total - Utilities or Other Enterprises</b>	<b>111,155,222</b>	<b>111,500,000</b>	<b>122,036,000</b>
<b>Unreserved Fund Balance</b>			
Unreserved Fund Balance	23,995,924	20,431,509	19,593,359
<b>Total - Unreserved Fund Balance</b>	<b>23,995,924</b>	<b>20,431,509</b>	<b>19,593,359</b>
<b>Interfund Transfer</b>			
Interfund Transfer	(29,681,665)	(33,154,100)	(39,690,900)
<b>Total - Interfund Transfer</b>	<b>(29,681,665)</b>	<b>(33,154,100)</b>	<b>(39,690,900)</b>
<b>Total Revenues</b>	<b>106,670,143</b>	<b>98,817,409</b>	<b>101,978,459</b>
<b>Total 255 - Sid Wst Dis Fac Acct - SWSF</b>	<b>106,670,143</b>	<b>98,817,409</b>	<b>101,978,459</b>

Revenues

## Detailed Statement of Revenues and Surplus

### 256 - Glass Incentive Account - SWSF

Source of Receipts	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimated
<b>Licenses and Permits</b>			
Glass Recycler	500	500	500
<b>Total - Licenses and Permits</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Intergovernmental Revenue</b>			
Pymt Fr St-Glass Disp Fee	340,400	250,000	250,000
<b>Total - Intergovernmental Revenue</b>	<b>340,400</b>	<b>250,000</b>	<b>250,000</b>
<b>Miscellaneous Revenues</b>			
Investments	(485)	0	0
Investments-Pool	2,096	1,000	1,000
<b>Total - Miscellaneous Revenues</b>	<b>1,611</b>	<b>1,000</b>	<b>1,000</b>
<b>Unreserved Fund Balance</b>			
Unreserved Fund Balance	1,872,106	878,159	681,768
<b>Total - Unreserved Fund Balance</b>	<b>1,872,106</b>	<b>878,159</b>	<b>681,768</b>
<b>Interfund Transfer</b>			
Interfund Transfer	(70,000)	(69,500)	(40,600)
<b>Total - Interfund Transfer</b>	<b>(70,000)</b>	<b>(69,500)</b>	<b>(40,600)</b>
<b>Total Revenues</b>	<b>2,144,617</b>	<b>1,060,159</b>	<b>892,668</b>
<b>Total 256 - Glass Incentive Account - SWSF</b>	<b>2,144,617</b>	<b>1,060,159</b>	<b>892,668</b>

## Detailed Statement of Revenues and Surplus

### 259 - Recycling Account - SWSF

Source of Receipts	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimated
<b>Charges for Services</b>			
Disp Chgs Surcharge-Other	4,084,162	3,950,000	4,000,000
Disp Chgs Surcharge - C&C	1,591,658	1,800,000	2,500,000
<b>Total - Charges for Services</b>	<b>5,675,820</b>	<b>5,750,000</b>	<b>6,500,000</b>
<b>Miscellaneous Revenues</b>			
Investments	246	0	0
Investments-Pool	2,824	2,000	2,000
Recovery-Recycled Materials	1,310,145	0	2,300,000
Sale-Other Mtls & Suppl	1,404	0	0
<b>Total - Miscellaneous Revenues</b>	<b>1,314,619</b>	<b>2,000</b>	<b>2,302,000</b>
<b>Non-Revenue Receipts</b>			
Transfer Fr General Fd	12,862,007	16,662,718	3,614,019
<b>Total - Non-Revenue Receipts</b>	<b>12,862,007</b>	<b>16,662,718</b>	<b>3,614,019</b>
<b>Unreserved Fund Balance</b>			
Unreserved Fund Balance	1,022,360	5,148,343	8,626,867
<b>Total - Unreserved Fund Balance</b>	<b>1,022,360</b>	<b>5,148,343</b>	<b>8,626,867</b>
<b>Interfund Transfer</b>			
Interfund Transfer	(921,800)	(934,900)	(1,002,000)
<b>Total - Interfund Transfer</b>	<b>(921,800)</b>	<b>(934,900)</b>	<b>(1,002,000)</b>
<b>Total Revenues</b>	<b>19,953,006</b>	<b>26,628,161</b>	<b>20,040,886</b>
<b>Total 259 - Recycling Account - SWSF</b>	<b>19,953,006</b>	<b>26,628,161</b>	<b>20,040,886</b>
<b>Grand Total</b>	<b>222,152,535</b>	<b>214,355,329</b>	<b>218,995,855</b>

Revenues

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
<b>GENERAL GOVERNMENT</b>		
DEPARTMENT OF BUDGET AND FISCAL SERVICES		
Accounting and Fiscal Services	\$ 108,900	250
Treasury	\$ 5,000	250
Total	<u>\$ 113,900</u>	
DEPARTMENT OF INFORMATION TECHNOLOGY		
ERP-CSR	\$ 50,172	250
Total	<u>\$ 50,172</u>	
DEPARTMENT OF FACILITIES MAINTENANCE		
Automotive Equipment Services	\$ 4,899,102	250
	\$ 4,894,002	259
Total	<u>\$ 9,793,104</u>	
<b>SANITATION</b>		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Refuse Collection and Disposal	\$ 71,900,552	250
	\$ 89,353,388	255
	\$ 795,580	256
	\$ 13,816,884	259
Administration	\$ 632,016	250
Treatment and Disposal	\$ 200,500	250
Total	<u>\$ 176,698,920</u>	
<b>MISCELLANEOUS</b>		
RETIREMENT AND PENSION CONTRIBUTIONS		
Retirement System Contributions --		
Employer's Share	\$ 4,727,000	250
	\$ 38,000	255
	\$ 8,000	256
	\$ 438,000	259
TOTAL Retirement System Contributions, Solid Waste Fund	<u>\$ 5,211,000</u>	
FICA Tax	\$ 2,034,000	250
	\$ 17,000	255
	\$ 4,000	256
	\$ 190,000	259
TOTAL FICA Tax, Solid Waste Fund	<u>\$ 2,245,000</u>	
Health Benefits	\$ 4,251,000	250
	\$ 36,000	255
	\$ 106,000	259
TOTAL Health Benefits, Solid Waste Fund	<u>\$ 4,393,000</u>	

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
OTHER MISCELLANEOUS:		
Worker's Compensation	\$ 1,400,000	250
Unemployment Compensation	\$ 5,000	250
Provision for Salary Adjustments and Accrued Vacation Pay	\$ 381,000	250
	\$ 5,000	255
TOTAL Provision for Salary Adjustments and Accrued Vacation Pay	\$ 386,000	
Provision for Other Post-Employment Benefits	\$ 1,837,000	250
	\$ 20,000	255
	\$ 5,000	256
	\$ 213,000	259
TOTAL OPEB, Solid Waste Fund	\$ 2,075,000	
Provision for Vacant Positions	\$ 3,640,000	250
	\$ 89,000	255
	\$ 383,000	259
TOTAL Provision for Vacant Positions, Solid Waste Fund	\$ 4,112,000	
TRANSFERS TO OTHER FUNDS:		
Transfer to General Fund for Debt Service	\$ 14,762,000	250
	\$ 33,060,000	255
TOTAL Transfer to General Fund for Debt Service, Solid Waste Fund	\$ 47,822,000	
Transfer to General Fund for Rent	\$ 263,500	250
Transfer to General Fund for Central Administrative Service Expenses	\$ 5,555,500	250
	\$ 6,630,900	255
	\$ 40,600	256
	\$ 1,002,000	259
TOTAL Transfer to General Fund for Central Administrative Services Expenses, Solid Waste Fund	\$ 13,229,000	
* Solid Waste Fund accounts:		
Refuse General Operating Account		250
Solid Waste Disposal Facility Account		255
Glass Incentive Account		256
Recycling Account		259