

KIRK CALDWELL
MAYOR



NELSON H. KOYANAGI, JR.
DIRECTOR

MANUEL T. VALBUENA
DEPUTY DIRECTOR

March 12, 2018

The Honorable Joey Manahan, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

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CITY COUNCIL
HONOLULU, HAWAII

Dear Chair Manahan 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 7, 2018, attached is the requested
information on the Solid Waste Special Fund.

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

Sincerely,

Handwritten signature of Nelson H. Koyanagi, Jr.

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

Attachment

APPROVED:

Handwritten signature of Roy K. Amemiya, Jr.
Roy K. Amemiya, Jr.
Managing Director

Attachment

Question 1. I am respectfully requesting the submittal of a Detailed Statement of Revenues and Surplus for each of the four accounts within the Solid Waste Special Fund.

Answer:

The requested information is attached as Exhibit 1.

Question 2. I am also requesting a breakout of the Solid Waste Special Fund appropriation requests by account for the Executive Operating and Executive Capital budgets.

Answer:

The information on breakouts of the Solid Waste Special Fund appropriation requests by account for the Executive Operating budget is attached as Exhibit 2. The Solid Waste Fund appropriation in the Executive Capital budget for Procurement of Major Equipment, project number 1998602, is all from the Refuse Operating Account of the Solid Waste Fund, as detailed in Department Communication 127, the response to Budget Communication 1 for the CIP FY 2019 budget.

Exhibit 1

Fund

250 - Refuse Genl Operating Acct -SWSF

	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimated
Revenues			
RLP - Licenses and Permits			
6127 - Refuse Collector-Lic	7,958	7,500	7,500
6128 - Refuse Collector-Decal	1,016	900	900
Total RLP - Licenses and Permits	8,974	8,400	8,400
RCS - Charges for Services			
7006 - Duplicate Copy-Any Record	45	0	0
7256 - Pre-Paid Coll/Disp Chgs	443,616	0	0
7261 - Business Premises	463,568	450,000	450,000
7262 - Residential Refuse Collection Fee	0	0	5,805,000
7291 - Disposal Charges	5,529,353	5,000,000	2,300,000
Total RCS - Charges for Services	6,436,582	5,450,000	8,555,000
RFF - Fines and Forfeits			
7394 - Fines-Unpaid Civil	14,450	0	0
Total RFF - Fines and Forfeits	14,450	0	0
RMR - Miscellaneous Revenues			
7427 - Investments	16,517	0	0
7428 - Investments-Pool	96,356	90,000	63,475
7875 - Recovery-Damaged Refuse Carts	900	0	0
8011 - Vacation Accum Deposits	122,328	0	0
Total RMR - Miscellaneous Revenues	236,101	90,000	63,475
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	86,505,777	90,751,194	106,067,290
Total RNR - Non-Revenue Receipts	86,505,777	90,751,194	106,067,290
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	22,144,335	15,969,015	7,073,512
Total BUF - Unreserved Fund Balance	22,144,335	15,969,015	7,073,512
BIT - Interfund Transfer			
9951 - Interfund Transfer	(20,337,400)	(20,036,811)	(21,700,404)
Total BIT - Interfund Transfer	(20,337,400)	(20,036,811)	(21,700,404)
Total Revenues	95,008,819	92,231,798	100,067,273
Total 250 - Refuse Genl Operating Acct -	95,008,819	92,231,798	100,067,273

Fund

255 - Sld Wst Dis Fac Acct - SWSF

	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimated
Revenues			
RMR - Miscellaneous Revenues			
7427 - Investments	38,427	0	0
7428 - Investments-Pool	378,880	292,000	769,209
8011 - Vacation Accum Deposits	33,139	0	0
Total RMR - Miscellaneous Revenues	450,446	292,000	769,209
RUE - Utilities or Other Enterprises			
8232 - Tip Fees-Private Direct	32,717,263	30,000,000	31,000,000
8233 - Electrical Energy Revenue	70,953,323	72,000,000	73,500,000
8236 - Tip Fees-Other	22,155,418	21,000,000	22,500,000
8330 - Easement-AES Barbers Pt	38,367	36,000	36,000
Total RUE - Utilities or Other Enterprises	125,864,371	123,036,000	127,036,000
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	12,270,406	28,917,180	30,099,437
Total BUF - Unreserved Fund Balance	12,270,406	28,917,180	30,099,437
BIT - Interfund Transfer			
9951 - Interfund Transfer	(40,800,400)	(32,410,269)	(33,742,490)
Total BIT - Interfund Transfer	(40,800,400)	(32,410,269)	(33,742,490)
Total Revenues	97,784,823	119,834,911	124,162,156
Total 255 - Sld Wst Dis Fac Acct - SWSF	97,784,823	119,834,911	124,162,156

Fund

256 - Glass Incentive Account - SWSF

	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimated
Revenues			
RLP - Licenses and Permits			
6129 - Glass Recycler	600	200	200
Total RLP - Licenses and Permits	600	200	200
RIG - Intergovernmental Revenue			
6745 - Pymt Fr St-Glass Disp Fee	420,126	525,000	500,000
Total RIG - Intergovernmental Revenue	420,126	525,000	500,000
RMR - Miscellaneous Revenues			
7427 - Investments	278	0	0
7428 - Investments-Pool	7,071	7,000	12,074
Total RMR - Miscellaneous Revenues	7,349	7,000	12,074
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	1,119,513	1,046,400	721,670
Total BUF - Unreserved Fund Balance	1,119,513	1,046,400	721,670
BIT - Interfund Transfer			
9951 - Interfund Transfer	(45,200)	(42,500)	(35,000)
Total BIT - Interfund Transfer	(45,200)	(42,500)	(35,000)
Total Revenues	1,502,388	1,536,100	1,198,944
Total 256 - Glass Incentive Account -	1,502,388	1,536,100	1,198,944

Fund

259 - Recycling Account - SWSF

	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimated
Revenues			
RCS - Charges for Services			
7293 - Disp Chgs Surcharge-Other	4,337,971	4,000,000	4,000,000
7294 - Disp Chgs Surcharge - C&C	2,316,019	2,300,000	2,500,000
Total RCS - Charges for Services	6,653,990	6,300,000	6,500,000
RMR - Miscellaneous Revenues			
7427 - Investments	(860)	0	0
7428 - Investments-Pool	41,432	43,000	43,902
7874 - Recovery-Recycled Materials	0	0	0
8011 - Vacation Accum Deposits	5,955	0	0
Total RMR - Miscellaneous Revenues	46,527	43,000	43,902
RNR - Non-Revenue Receipts			
8481 - Transfer Fr General Fd	3,893,322	10,286,643	11,294,128
Total RNR - Non-Revenue Receipts	3,893,322	10,286,643	11,294,128
BUF - Unreserved Fund Balance			
9901 - Unreserved Fund Balance	6,920,303	1,928,233	1,004,568
Total BUF - Unreserved Fund Balance	6,920,303	1,928,233	1,004,568
BIT - Interfund Transfer			
9951 - Interfund Transfer	(918,600)	(861,100)	(897,300)
Total BIT - Interfund Transfer	(918,600)	(861,100)	(897,300)
Total Revenues	16,595,542	17,696,776	17,945,298
Total 259 - Recycling Account - SWSF	16,595,542	17,696,776	17,945,298
Grand Total	210,891,572	231,299,585	243,373,671

Exhibit 2

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities	Amount	Account*
GENERAL GOVERNMENT		
DEPARTMENT OF BUDGET AND FISCAL SERVICES		
Accounting and Fiscal Services	\$ 102,965	250
Treasury	\$ 5,000	250
Total	<u>\$ 107,965</u>	
DEPARTMENT OF INFORMATION TECHNOLOGY		
ERP-CSR	\$ 59,616	250
Total	<u>\$ 59,616</u>	
DEPARTMENT OF FACILITIES MAINTENANCE		
Automotive Equipment Services	\$ 4,340,624	250
	\$ 4,340,625	259
Total	<u>\$ 8,681,249</u>	
SANITATION		
DEPARTMENT OF ENVIRONMENTAL SERVICES		
Refuse Collection and Disposal	\$ 63,389,311	250
	\$ 89,331,600	255
	\$ 700,000	256
	\$ 11,664,622	259
Administration	\$ 264,620	250
Treatment and Disposal	\$ 107,000	250
Total	<u>\$ 165,457,153</u>	
MISCELLANEOUS		
RETIREMENT AND PENSION CONTRIBUTIONS		
Retirement System Contributions--		
Employer's Share	\$ 5,718,000	250
	\$ 73,000	255
	\$ 487,000	259
TOTAL Retirement System Contributions, Solid Waste Fund	<u>\$ 6,278,000</u>	
FICA Tax	\$ 2,212,000	250
	\$ 29,000	255
	\$ 190,000	259
TOTAL FICA Tax, Solid Waste Fund	<u>\$ 2,431,000</u>	
Health Benefits	\$ 3,359,000	250
	\$ 27,000	255
	\$ 247,000	259
TOTAL Health Benefits, Solid Waste Fund	<u>\$ 3,633,000</u>	

Operating Budget Appropriations - Solid Waste Fund Breakdown by Account

Function/Program/Activities		Account*
Provision for Other Post-Employment Benefits	\$ 5,971,000	250
	\$ 102,000	255
	\$ 602,000	259
TOTAL OPEB, Solid Waste Fund	\$ 6,675,000	
OTHER MISCELLANEOUS:		
Worker's Compensation	\$ 1,500,000	250
Unemployment Compensation	\$ 5,000	250
Provision for Salary Adjustments and Accrued Vacation Pay	\$ 700,000	250
Provision for Vacant Positions	\$ 2,447,011	250
	\$ 141,556	255
	\$ 414,051	259
TOTAL Provision for Vacant Positions, Solid Waste Fund	\$ 3,002,618	
TRANSFERS TO OTHER FUNDS:		
Transfer to General Fund for Debt Service	\$ 15,638,404	250
	\$ 27,864,090	255
TOTAL Transfer to General for Debt Service, Solid Waste Fund	\$ 43,502,494	
Transfer to General Fund for Rent	\$ 263,500	250
Transfer to General Fund for Central Administrative Service Expenses	\$ 5,798,500	250
	\$ 5,878,400	255
	\$ 35,000	256
	\$ 897,300	259
TOTAL Transfer to General Fund for Central Administrative Services Expenses, Solid Waste Fund	\$ 12,609,200	
*Solid Waste fund accounts:		
Refuse General Operating Account		250
Solid Waste Disposal Facility Account		255
Glass Incentive Account		256
Recycling Account		259