

BENJAMIN J. CAYETANO
GOVERNOR



NEAL MIYAHIRA
DIRECTOR

WAYNE H. KIMURA
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII PUBLIC EMPLOYEES HEALTH FUND
OFFICE OF THE PUBLIC DEFENDER
PUBLIC UTILITIES COMMISSION

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION

September 13, 2000

FINANCE MEMORANDUM

MEMO NO. 00-24

TO: All Department Heads

FROM: Neal Miyahira
Director of Finance

SUBJECT: Update of Revenue Estimates

The Department of Budget and Finance (B&F) compiles and reports the State's revenues to the Council on Revenues (Council) as required by Section 37-111, HRS. The Council submits its report on projections of tax and non-tax revenues to the Governor and the Legislature for their use in making budget decisions. A copy of the Council's latest revenue estimate report, which includes your department's revised quarterly projections, is attached for your reference (Attachment A).

The Council has requested that B&F present its non-tax and special fund tax revenue report at its workshops. Because the Council's workshops are usually held in advance of its meetings, departmental reporting deadlines must be advanced accordingly, to enable us to comply with the Council's request. The Council has tentatively scheduled its next workshop for December 12, 2000, and a meeting for December 14, 2000.

Attached for your review and update are copies of revenue estimate forms that reflect your department's estimates that were submitted to the Council for its September 2000 report. If your department receives or anticipates receipt of revenues for which an estimate form has not been provided, please fill out a blank form with the appropriate data.

Please comply with the procedures listed in Attachment B and only submit Program Revenue Details forms (original and one copy) with CHANGES to the Department of Budget and Finance (B&F), Budget, Program Planning and Management Division (BPPMD) on or before November 10, 2000. If there are NO CHANGES, please return or FAX (586-1873) the attached sample transmittal (Attachment C) as soon as possible, but no later than November 10, 2000, to BPPMD.

Because the revenues reported during this period will impact legislative deliberations on the FB 2002-03 budget, it is imperative that all revenues are identified and reported accurately. We appreciate your continued cooperation in updating your estimates in a timely manner. If there are any questions, please have your staff contact Mr. James Nakamura, Administrator of this department's Budget, Program Planning and Management Division , at 586-1530.

Attachments

**STATE OF HAWAII
GENERAL FUND
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2000 - 2007
(in thousands of dollars)**

<u>Source</u>	<u>Actual FY 2000</u>	<u>Estimated FY 2001</u>	<u>Estimated FY 2002</u>	<u>Estimated FY 2003</u>	<u>Estimated FY 2004</u>	<u>Estimated FY 2005</u>	<u>Estimated FY 2006</u>	<u>Estimated FY 2007</u>
Licenses & Permits	945	886	1,025	905	905	905	905	905
Revenues from Use of Money and Property	70,023	52,832	55,597	53,964	55,860	56,808	59,076	60,538
Federal Grants	2,765	4,240	4,178	4,178	4,178	4,178	4,178	4,178
Revenues from Other Agencies	9,769	810	810	810	810	810	810	810
Charges for Current Services	141,960	119,337	117,876	117,647	118,575	118,152	118,158	118,884
Fines, Forfeits & Penalties	131	89	84	84	334	334	334	334
Repayment of Loans & Advances	27,076	23,044	22,701	24,599	20,713	21,357	21,691	21,691
Other Non-Revenue Receipts	38,901	62,287	7,535	8,171	8,499	8,499	22,079	22,079
Subtotal	291,569	263,526	209,806	210,359	209,874	211,043	227,231	229,419
Judiciary	27,613	29,811	29,955	30,101	30,259	30,419	30,577	30,738
Total	319,183	293,337	239,761	240,459	240,133	241,462	257,808	260,157

Prepared by: Department of Budget & Finance

September 5, 2000

**STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
FISCAL YEARS 2000 - 2007
(in thousands of dollars)**

Sources	Estimated FY 2000	Estimated FY 2001	Estimated FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007
Liquid Fuel:								
Highway	69,646	70,315	70,915	71,515	72,115	72,715	73,315	73,915
Aviation	3,315	3,841	3,879	3,918	3,957	3,997	4,037	4,077
Small Boats	<u>1,313</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
Subtotal	74,274	75,456	76,094	76,733	77,372	78,012	78,652	79,292
Transfer of Transient Accom Tax	93,049	60,029	61,859	63,780	65,915	68,155	70,502	70,502
Motor Vehicle Weight Tax	23,479	24,045	24,586	25,126	25,667	26,208	26,749	27,289
Vehicle Registration Fee Tax	17,216	17,429	17,647	17,865	18,083	18,300	18,517	18,736
Vehicle Surcharge:								
Rental Motor Vehicles	32,857	35,914	36,291	36,668	37,045	37,422	37,799	38,176
Tour Vehicles	<u>1,729</u>	<u>1,890</u>	<u>1,910</u>	<u>1,930</u>	<u>1,950</u>	<u>1,970</u>	<u>1,989</u>	<u>2,009</u>
Subtotal	34,587	37,804	38,201	38,598	38,995	39,392	39,788	40,185
Environmental Response Tax	1,714	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Unemployment Comp Tax	145,968	147,000	147,000	147,000	147,000	147,000	147,000	147,000
Employment & Training	3,922	3,631	1,815	908	0	0	0	0
Election Campaign Contrib T.F.	14	260	260	260	260	260	260	260
Transfer of Banks & Fin. Corp Tax	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Transfer of Conveyance Tax	3,545	3,879	5,173	5,172	5,172	5,172	5,172	5,172
Transfer of Tax on Ins. Premiums	<u>162</u>	<u>250</u>	<u>250</u>	<u>260</u>	<u>270</u>	<u>280</u>	<u>280</u>	<u>280</u>
Total	<u>400,430</u>	<u>374,084</u>	<u>377,185</u>	<u>380,002</u>	<u>383,034</u>	<u>387,079</u>	<u>391,220</u>	<u>393,016</u>

Prepared by: Department of Budget & Finance

September 5, 2000

STATE OF HAWAII
SPECIAL REVENUE FUND - SPECIAL FUNDS
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2000 - 2007
(in thousands of dollars)

Sources	Estimated <u>FY 2000</u>	Estimated <u>FY 2001</u>	Estimated <u>FY 2002</u>	Estimated <u>FY 2003</u>	Estimated <u>FY 2004</u>	Estimated <u>FY 2005</u>	Estimated <u>FY 2006</u>	Estimated <u>FY 2007</u>
Licenses & Permits	11,186	10,903	10,968	10,648	11,012	10,691	11,206	11,206
Revenues from Use of Money and Property	150,542	145,378	147,026	146,622	146,560	149,442	146,776	145,837
Federal	130,757	196,923	184,939	175,191	170,135	175,286	169,753	169,753
Other Agencies	29,594	25,603	30,621	30,905	25,893	25,893	25,893	25,893
Charges for Current Services:								
Utis & Other Enterprises	342,888	346,763	343,183	348,475	354,602	340,470	341,477	344,383
Others	388,922	401,800	416,904	422,585	430,239	435,359	439,132	439,132
Fines, Forfeits & Penalties	2,108	2,192	2,281	2,378	2,203	2,279	2,352	2,426
Non-Revenue Receipts	254,001	260,010	250,527	161,417	177,644	177,240	177,240	177,240
Judiciary	4,370	3,662	3,564	3,577	3,592	3,607	3,621	3,621
Office of Hawaiian Affairs	<u>97</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>
Total	<u>1,314,465</u>	<u>1,419,354</u>	<u>1,390,133</u>	<u>1,321,918</u>	<u>1,322,000</u>	<u>1,320,387</u>	<u>1,317,570</u>	<u>1,319,611</u>

Prepared by: Department of Budget & Finance

September 5, 2000

STATE OF HAWAII

SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS
 Multi-Year Revenues from Sources Other than Taxes
 Fiscal Years 2000 - 2007
 (in thousands of dollars)

Source	Estimated FY 2000	Estimated FY 2001	Estimated FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007
Licenses & Permits	443	461	464	464	464	464	464	464
Revenues from Use of Money and Property	61,323	58,268	57,108	56,113	56,735	57,881	57,881	57,881
Federal	1,056,684	1,045,970	1,022,249	1,027,361	1,032,574	1,040,651	1,049,096	1,049,096
Other Agencies	5,056	19,071	7,469	7,484	7,484	7,509	7,509	7,509
Charges for Current Services	132,051	159,803	71,724	72,498	73,495	73,647	72,494	72,194
Fines, Forfeits & Penalties	1,256	714	705	714	705	714	705	705
Non-Revenue Receipts	551,709	578,452	613,016	650,483	691,614	739,910	789,463	844,015
Office of Hawaiian Affairs	<u>63,742</u>	<u>23,600</u>	<u>23,600</u>	<u>23,600</u>	<u>23,600</u>	<u>23,600</u>	<u>23,600</u>	<u>23,600</u>
TOTAL	<u>1,872,264</u>	<u>1,886,339</u>	<u>1,796,335</u>	<u>1,838,717</u>	<u>1,886,671</u>	<u>1,944,376</u>	<u>2,001,212</u>	<u>2,055,464</u>

Prepared by: Dept. of Budget & Finance

September 5, 2000

ATTACHMENT B

UPDATE OF REVENUE ESTIMATES

1. Make all changes in RED INK to facilitate the keypunching phase of the reporting cycle.
2. Briefly explain all changes (increases and decreases). Please print the name of a reference person and a phone number for follow-up questions.
3. Provide actual/preliminary actual revenues for FY 00, estimates for FYs 2001-07 and explain how the estimates were determined.
4. For accounts with "S" type appropriations, e.g., appropriation symbol = S2001nnnX, identify whether the account is a Special Fund or a Revolving or Other Fund.
5. For Special Funds that have been repealed, DO NOT DELETE the revenue record. Place zeroes in the revenue amounts of the appropriate fiscal periods instead of deleting the record and annotate on the form the fund has been repealed.
6. Please ensure all transfers from non-general funds to the general fund are included on revenue worksheets. For repealed special funded programs that are transferred to the general fund, fill out a worksheet that reflects the projected revenues in the general fund. On a separate form, provide an estimate of the ending balance that will be transferred upon termination of the special fund using source code 1992.
7. For "pass-through" transactions. If your agency is the lead agency and funds are transferred via DAGS' 804/805 transaction codes, report total funds received before pass-through occurs. Receiving agencies need not report these revenues. All other transfers that are not recorded via 804/805 transactions must be reported by the receiving agency.

8. Include all previously unreported revenue sources on appropriate **new forms**. Tax revenues, federal grants, and other than federal grants should be reported on forms for Revenue Type "X," "Y," and "Z," respectively. **Please do not submit new estimates on old blank forms. The year codes are no longer valid.**
9. Use only valid DAGS source codes. Where source codes or appropriation symbols are pending, e.g., new programs, complete a blank revenue form for these programs and report the applicable projected revenues, leaving the unknown codes/symbols blank, and noting the information is pending. When a new source code is assigned, submit the authorization from DAGS along with the revenue sheet.
10. To ensure the correct matching of revenue estimates and collection data on the MBP454-B Report (FAMIS system), the estimate data will be posted to the parent account if both parent and program accounts are reported for a revenue source.
11. Where worksheets are centrally collected from programs for submission to B&F, please send whatever you have before the deadline instead of waiting for "stragglers." Please indicate whether more worksheets will be forthcoming or not.
12. Submit worksheets (**original and one copy**) with CHANGES ONLY to the Department of Budget and Finance (B&F), Budget, Program Planning and Management Division (BPPMD), through the Director of Finance, on or before the stated deadline.
13. If there are NO CHANGES, please return or FAX the attached sample transmittal on or before the stated deadline to the B&F, BPPMD (FAX number - 586-1873).

TRANSMITTAL

DATE:

TO: Mr. James Nakamura, Administrator
Budget, Program Planning and Management Division
Department of Budget and Finance

FROM:

SUBJECT: REVENUE ESTIMATES

NO CHANGES ARE REQUIRED

CHANGES ARE ATTACHED

If there are questions, please call _____

at _____

DEPARTMENTAL ATTACHMENTS ARE AVAILABLE UPON REQUEST.