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PUBLIC UTILITIES COMMISSION

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION

January 11, 2001

FINANCE MEMORANDUM

MEMO NO. 01-01

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 March 5, 2001, and a meeting for March 7, 2001.

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 December 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 February 5, 2001. 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 February 5, 2001, 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	920	1,069	949	949	949	949	949
Revenues from Use of Money and Property	70,023	53,841	77,538	75,888	75,759	76,900	78,654	80,244
Federal Grants	2,765	4,185	4,178	4,178	4,178	4,178	4,178	4,178
Revenues from Other Agencies	9,769	818	818	818	818	818	818	818
Charges for Current Services	141,960	126,689	125,445	125,218	126,146	125,723	125,729	126,455
Fines, Forfeits & Penalties	131	101	98	95	345	345	345	345
Repayment of Loans & Advances	27,076	23,044	29,231	31,519	28,048	29,137	29,936	30,431
Other Non-Revenue Receipts	38,901	66,065	7,533	8,169	8,497	8,497	22,077	22,077
Subtotal	291,569	275,665	245,911	246,835	244,740	246,547	262,686	265,497
Judiciary	27,613	28,959	29,519	30,097	30,328	30,535	30,750	30,964
Total	319,183	304,624	275,430	276,931	275,068	277,082	293,436	296,461

Prepared by: Department of Budget & Finance

December 12, 2000

**STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
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>
Liquid Fuel:								
Highway	69,646	70,315	70,915	71,515	72,115	72,715	73,315	73,915
Aviation	3,315	3,395	3,429	3,463	3,497	3,532	3,568	3,603
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	75,010	75,644	76,278	76,912	77,547	78,183	78,818
Transfer of Transient Accom Tax	93,049	71,380	75,607	79,977	84,436	89,126	93,967	99,150
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>1,990</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>	280
Total	<u>400,430</u>	<u>384,988</u>	<u>390,482</u>	<u>395,744</u>	<u>401,095</u>	<u>407,585</u>	<u>414,216</u>	421,190

Prepared by: Department of Budget & Finance

December 12, 2009

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 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	11,678	11,117	11,238	10,986	11,383	10,979	11,626	11,504
Revenues from Use of Money and Property	164,018	163,065	164,780	163,405	161,598	161,965	156,774	157,654
Federal	127,313	192,857	186,824	185,720	181,395	199,462	169,868	169,868
Other Agencies	29,594	25,603	30,621	30,905	25,893	25,893	25,893	25,893
Charges for Current Services:								
Utils & Other Enterprises	354,366	354,527	312,879	320,866	323,929	328,363	331,955	334,513
Others	372,045	402,130	411,771	416,798	425,358	429,146	432,785	432,817
Fines, Forfeits & Penalties	2,946	2,203	2,292	2,389	2,214	2,288	2,361	2,435
Non-Revenue Receipts	274,857	286,189	250,727	181,626	177,863	177,459	177,459	177,459
Judiciary	4,494	3,911	3,724	3,642	3,653	3,665	3,677	3,688
Office of Hawaiian Affairs	97	120	120	120	120	120	120	120
Total	1,341,408	1,441,722	1,374,975	1,316,457	1,313,406	1,339,340	1,312,518	1,315,951

Prepared by: Department of Budget & Finance

December 12, 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)

<u>Source</u>	<u>Estimated 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	443	461	464	464	464	464	464	464
Revenues from Use of Money and Property	60,923	59,237	79,133	80,851	80,296	80,535	80,324	80,106
Federal	1,061,793	1,115,534	1,176,704	1,171,399	1,163,645	1,163,314	1,163,216	1,163,216
Other Agencies	3,058	19,071	7,469	7,484	7,484	7,509	7,509	7,509
Charges for Current Services	130,036	224,989	68,013	68,689	68,634	69,462	68,784	68,810
Fines, Forfeits & Penalties	1,084	580	921	890	881	890	881	881
Non-Revenue Receipts	557,948	585,111	683,335	690,726	811,216	829,745	904,252	989,982
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>1,879,027</u>	<u>2,028,583</u>	<u>2,039,639</u>	<u>2,044,103</u>	<u>2,156,220</u>	<u>2,175,519</u>	<u>2,249,030</u>	<u>2,334,568</u>

Prepared by: Dept. of Budget & Finance

December 12, 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).

ATTACHMENT C

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.