

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

March 14, 2001

FINANCE MEMORANDUM

MEMO NO. 01-05

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 has scheduled its next meeting for May 24, 2001. 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).

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 March 2001 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 B&F, Budget, Program Planning and Management Division (BPPMD) on or before April 23, 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 April 23, 2001, to BPPMD.

Because the revenues reported during this period will impact FB 2002-03 budget execution, 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 BPPMD, 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	1,059	949	949	949	949	949
Revenues from Use of Money and Property	70,023	56,180	81,462	83,482	85,783	86,847	90,426	92,716
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	126,704	125,640	125,408	126,336	125,913	125,919	126,645
Fines, Forfeits & Penalties	131	101	98	95	345	345	345	345
Repayment of Loans & Advances	27,076	23,054	29,098	32,320	28,733	29,901	30,682	31,531
Other Non-Revenue Receipts	38,901	64,335	8,577	7,842	8,169	8,169	8,169	8,169
Subtotal	291,569	276,297	250,931	255,092	255,311	257,120	261,486	265,351
Judiciary	27,613	28,959	29,519	30,097	30,328	30,535	30,750	30,964
Total	319,183	305,256	280,450	285,189	285,639	287,655	292,236	296,315

Prepared by: Department of Budget & Finance

March 5, 2001

**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	71,025	75,305	79,627	83,984	88,528	93,282	98,310
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>384,634</u>	<u>390,180</u>	<u>395,394</u>	<u>400,643</u>	<u>406,987</u>	<u>413,531</u>	<u>420,350</u>

Prepared by: Department of Budget & Finance

March 5, 2001

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	<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	11,678	11,117	11,238	10,986	11,383	10,979	11,626	11,504
Revenues from Use of Money and Property	165,544	165,450	166,091	164,390	162,396	163,065	157,802	160,205
Federal	126,159	192,152	185,787	185,122	180,796	198,363	168,769	168,769
Other Agencies	29,594	23,405	30,621	30,905	25,893	25,893	25,893	25,893
Charges for Current Services:								
Utils & Other Enterprises	354,221	353,548	309,177	323,642	327,007	329,188	332,779	335,147
Others	372,549	400,890	410,578	415,681	424,742	428,031	431,669	431,701
Fines, Forfeits & Penalties	2,946	2,203	2,292	2,389	2,214	2,288	2,361	2,435
Non-Revenue Receipts	261,189	284,957	264,421	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	<u>97</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>
Total	<u>1,328,472</u>	<u>1,437,767</u>	<u>1,384,063</u>	<u>1,318,517</u>	<u>1,316,082</u>	<u>1,339,066</u>	<u>1,312,170</u>	<u>1,316,936</u>

Prepared by: Department of Budget & Finance

March 5, 2001

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	61,131	59,582	73,528	71,392	71,038	71,484	71,484	71,484
Federal	1,055,068	1,122,072	1,176,517	1,165,034	1,154,176	1,153,848	1,153,992	1,154,034
Other Agencies	3,058	18,835	7,233	7,248	7,248	7,273	7,273	7,273
Charges for Current Services	130,320	225,586	67,930	68,518	68,372	69,206	68,535	68,568
Fines, Forfeits & Penalties	1,084	580	1,929	1,928	1,919	1,928	1,919	1,919
Non-Revenue Receipts	557,993	587,038	681,032	683,848	805,017	823,546	898,053	983,783
Office of Hawaiian Affairs	<u>63,742</u>	<u>26,100</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>1,872,839</u>	<u>2,040,254</u>	<u>2,032,233</u>	<u>2,022,032</u>	<u>2,131,834</u>	<u>2,151,349</u>	<u>2,225,320</u>	<u>2,311,125</u>

Prepared by: Dept. of Budget & Finance

March 5, 2001

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.