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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

September 7, 2001

FINANCE MEMORANDUM

MEMO NO. 01-15

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 December 13, 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 September 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. If you have not yet updated estimate forms to include FY 01 actual amounts, please provide this information.

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 (BPPM) on or before November 6, 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 November 6, 2001, to BPPM.

Because the revenues reported during this period will impact the Legislature's FY 03 supplemental budget deliberations, 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 2001 - 2008
(In thousands of dollars)**

<u>Source</u>	<u>Actual 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>	<u>Estimated FY 2008</u>
Licenses & Permits	955	1,050	911	948	911	948	911	948
Revenues from Use of Money and Property	75,432	59,908	55,526	61,991	66,351	69,252	75,293	80,755
Federal Grants	4,024	4,128	4,128	4,128	4,128	4,128	4,128	4,128
Revenues from Other Agencies	1,643	1,018	1,018	1,018	1,018	1,018	1,018	1,018
Charges for Current Services	118,290	147,553	121,547	121,920	121,711	121,864	122,886	123,526
Fines, Forfeits & Penalties	107	98	95	345	345	345	345	345
Repayment of Loans & Advances	23,241	22,569	24,415	21,314	18,558	18,559	18,559	18,560
Other Non-Revenue Receipts	<u>48,569</u>	<u>43,081</u>	<u>8,629</u>	<u>8,969</u>	<u>8,969</u>	<u>8,924</u>	<u>8,869</u>	<u>8,869</u>
Subtotal	272,261	279,405	216,269	220,633	221,991	225,038	232,009	238,149
Judiciary	<u>27,211</u>	<u>29,519</u>	<u>30,097</u>	<u>30,328</u>	<u>30,535</u>	<u>30,750</u>	<u>30,964</u>	<u>30,964</u>
Total	299,473	308,924	246,365	250,961	252,526	255,788	262,973	269,113

**STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
FISCAL YEARS 2001 - 2008
(In thousands of dollars)**

Sources	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>	Estimated <u>FY 2008</u>
Liquid Fuel:								
Highway	72,147	70,915	71,515	72,115	72,715	73,315	73,915	73,915
Aviation	3,818	3,429	3,463	3,497	3,532	3,568	3,603	3,603
Small Boats	<u>1,374</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	77,339	75,644	76,276	76,912	77,547	78,183	78,818	78,818
Transfer of Transient Accom Tax	67,145	73,027	77,167	81,223	85,435	89,630	94,461	94,451
Motor Vehicle Weight Tax	24,388	24,586	25,126	25,667	26,208	26,749	27,289	27,289
Vehicle Registration Fee Tax	17,609	17,647	17,865	18,083	18,300	18,517	18,736	18,736
Vehicle Surcharge:								
Rental Motor Vehicles	38,633	36,291	36,668	37,045	37,422	37,799	38,176	38,176
Tour Vehicles	<u>1,827</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>	<u>2,009</u>
Subtotal	40,460	38,201	38,598	38,995	39,392	39,788	40,185	40,185
Environmental Response Tax	1,827	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Unemployment Comp Tax	138,288	147,000	147,000	147,000	147,000	147,000	147,000	147,000
Employment & Training	3,497	1,815	908	0	0	0	0	0
Election Campaign Contrib T.F.	455	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	3,888	5,173	5,172	5,172	5,172	5,172	5,172	5,172
Transfer of Tax on Ins. Premiums	<u>333</u>	<u>250</u>	<u>260</u>	<u>270</u>	<u>280</u>	<u>280</u>	<u>280</u>	<u>280</u>
Total	<u>377,729</u>	<u>387,903</u>	<u>392,933</u>	<u>397,882</u>	<u>403,894</u>	<u>410,079</u>	<u>416,491</u>	<u>416,491</u>

STATE OF HAWAII
SPECIAL REVENUE FUND - SPECIAL FUNDS
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2001 - 2008
(In thousands of dollars)

Sources	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>	Estimated <u>FY 2008</u>
Licenses & Permits	11,044	11,256	11,004	11,401	10,997	11,644	11,522	11,522
Revenues from Use of Money and Property	171,282	156,682	156,551	157,157	160,396	157,290	163,981	164,003
Federal	176,056	195,812	200,325	186,373	198,940	168,794	168,794	168,794
Other Agencies	21,766	30,621	30,905	25,893	25,893	25,893	25,893	25,893
Charges for Current Services: Utils & Other Enterprises	353,260	310,036	321,410	328,119	337,124	352,126	362,294	362,294
Others	396,793	409,720	415,202	422,921	425,470	429,547	429,567	429,553
Fines, Forfeits & Penalties	2,188	2,357	2,426	2,236	2,305	2,378	2,452	2,452
Non-Revenue Receipts	122,942	140,685	126,272	74,893	74,975	74,970	74,970	74,970
Judiciary	3,911	3,724	3,642	3,653	3,665	3,677	3,688	3,688
Office of Hawaiian Affairs	<u>134</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>
Total	<u>1,259,377</u>	<u>1,261,027</u>	<u>1,267,872</u>	<u>1,212,781</u>	<u>1,239,900</u>	<u>1,226,454</u>	<u>1,243,296</u>	<u>1,243,304</u>

Prepared by: Department of Budget & Finance

September 5, 2001

STATE OF HAWAII
SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS
Multi-Year Revenues from Sources Other than Taxes
Fiscal Years 2001 - 2008
(in thousands of dollars)

<u>Source</u>	Estimated FY 2001	Estimated FY 2002	Estimated FY 2003	Estimated ¹ FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007	Estimated FY 2008
Licenses & Permits	424	449	449	449	449	449	449	449
Revenues from Use of Money and Property	63,826	75,532	72,953	71,758	72,195	72,041	72,029	72,032
Federal	1,119,268	1,251,075	1,262,302	1,262,080	1,273,198	1,285,241	1,298,748	1,298,748
Other Agencies	18,686	6,868	6,838	6,938	6,988	7,238	7,488	7,738
Charges for Current Services	180,174	65,843	71,845	73,888	69,376	68,764	68,798	68,800
Fines, Forfeits & Penalties	661	2,080	2,079	2,070	2,078	2,069	2,069	2,069
Non-Revenue Receipts	572,853	624,988	710,478	647,509	739,824	732,693	780,293	780,293
Office of Hawaiian Affairs	<u>28,718</u>	<u>27,600</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>1,982,610</u>	<u>2,054,435</u>	<u>2,160,544</u>	<u>2,088,292</u>	<u>2,187,708</u>	<u>2,192,095</u>	<u>2,253,474</u>	<u>2,253,729</u>

Prepared by: Dept. of Budget & Finance

September 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 01**, estimates for FYs 02-08 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 prior year 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.