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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

January 17, 2002

FINANCE MEMORANDUM

MEMO NO. 02-01

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 has scheduled its next meeting for March 14, 2002. 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 January 2002 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 February 11, 2002. 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 11, 2002, 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

ATTACHMENT A

**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	1,016	915	915	915	915	915	915
Revenues from Use of Money and Property	75,432	52,822	48,147	52,362	53,026	53,405	54,450	55,861
Federal Grants	4,024	4,192	4,193	4,193	4,193	4,193	4,193	4,193
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	141,706	119,515	120,488	120,066	119,783	120,478	121,118
Fines, Forfeits & Penalties	107	48	45	295	295	295	295	295
Repayment of Loans & Advances	23,241	22,511	24,415	18,231	18,562	17,365	17,691	16,365
Other Non-Revenue Receipts	<u>48,569</u>	<u>97,950</u>	<u>67,859</u>	<u>64,665</u>	<u>62,865</u>	<u>60,820</u>	<u>59,565</u>	<u>59,565</u>
Subtotal	272,261	321,264	266,107	262,168	260,940	257,794	258,605	259,330
Judiciary	<u>27,211</u>	<u>27,683</u>	<u>28,107</u>	<u>28,329</u>	<u>28,543</u>	<u>28,760</u>	<u>28,982</u>	<u>29,213</u>
Total	299,473	348,947	294,213	290,497	289,483	286,554	287,587	288,543

Prepared by: Department of Budget & Finance

Dec 21, 2001

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	<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>	<u>Estimated FY 2008</u>
Licenses & Permits	12,015	11,032	11,062	11,610	11,393	11,934	11,715	11,865
Revenues from Use of Money and Property	174,282	151,101	146,253	143,536	140,461	135,602	137,222	136,287
Federal	168,871	201,666	201,497	186,539	198,940	168,794	168,794	168,794
Other Agencies	21,766	30,621	24,592	20,623	20,623	20,623	20,623	20,623
Charges for Current Services:								
Utils & Other Enterprises	359,308	224,161	313,108	321,729	325,869	332,486	337,762	340,650
Others	394,151	409,509	419,569	418,203	424,188	424,801	428,154	424,807
Fines, Forfeits & Penalties	2,113	2,140	2,099	2,161	2,214	2,271	2,329	2,386
Non-Revenue Receipts	126,071	140,786	132,510	66,425	66,507	66,502	66,502	66,502
Judiciary	5,334	4,654	4,435	4,215	4,188	4,196	4,204	4,212
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>1,264,044</u>	<u>1,175,804</u>	<u>1,255,260</u>	<u>1,175,175</u>	<u>1,194,518</u>	<u>1,167,344</u>	<u>1,177,440</u>	<u>1,176,261</u>

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>	<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>	<u>Estimated FY 2008</u>
Licenses & Permits	424	449	449	449	449	449	449	449
Revenues from Use of Money and Property	66,407	61,474	59,387	57,571	58,027	57,892	57,880	57,883
Federal	1,107,546	1,253,630	1,258,677	1,257,172	1,268,140	1,280,183	1,293,690	1,293,690
Other Agencies	13,619	6,876	6,838	6,938	6,988	7,238	7,488	7,738
Charges for Current Services	185,669	68,758	73,788	76,026	71,599	70,515	70,365	70,552
Fines, Forfeits & Penalties	1,309	2,080	2,079	2,070	2,078	2,069	2,069	2,069
Non-Revenue Receipts	564,131	602,573	705,196	705,807	822,151	843,810	925,493	1,016,900
Office of Hawaiian Affairs	<u>26,718</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>1,965,823</u>	<u>2,023,440</u>	<u>2,130,014</u>	<u>2,129,633</u>	<u>2,253,032</u>	<u>2,285,756</u>	<u>2,381,034</u>	<u>2,472,881</u>

Prepared by: Dept. of Budget & Finance

December 21, 2001

**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>
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Prepared by: Department of Budget & Finance

Dec 21, 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 2002-08 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.