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OFFICE OF THE PUBLIC DEFENDER
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

September 17, 2002

FINANCE MEMORANDUM

MEMO NO. 02-16

TO: All Department Heads

FROM: Stanley Shiraki
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. It is expected the Council will schedule its next meeting for the second week of December 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 September 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. Please update FY 02 estimates to reflect the actual amounts received for the fiscal year if you have not yet updated those amounts.

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 November 8, 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 November 8, 2002, to BPPMD.

Because the revenues reported during this period will impact FB 2004-05 budget legislative 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. Neal Miyahira, 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 2002 - 2009
(in thousands of dollars)**

<u>Source</u>	<u>Actual 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>	<u>Estimated FY 2009</u>
Licenses & Permits	980	909	913	913	913	913	913	913
Revenues from Use of Money and Property	55,629	63,688	65,424	66,059	66,223	66,760	67,549	67,948
Federal Grants	3,199	5,183	4,183	4,183	4,183	4,183	4,183	4,183
Revenues from Other Agencies	1,502	1,018	1,018	1,018	1,018	1,018	1,018	1,018
Charges for Current Services	207,995	124,370	129,416	131,883	131,401	131,844	132,609	132,727
Fines, Forfeits & Penalties	122	45	295	295	295	295	295	295
Repayment of Loans & Advances	21,913	26,292	20,751	21,544	26,358	28,186	27,466	26,945
Other Non-Revenue Receipts	83,291	199,461	85,677	94,338	107,446	117,846	123,646	124,946
Subtotal	374,632	420,966	307,677	320,233	337,837	351,045	357,679	358,975
Judiciary	27,832	29,457	28,329	28,543	28,760	28,982	29,213	29,213
Total	402,464	450,423	336,006	348,776	366,597	380,027	386,892	388,188

Prepared by: Department of Budget & Finance

Sept 6, 2002

STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
FISCAL YEARS 2002 - 2009
(in thousands of dollars)

Sources	Prelim. Act FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007	Estimated FY 2008	Estimated FY 2009
Transfer of Gen. Excise Tax	9,752	10,700	8,200	1,500	0	0	0	0
Transfer of Tobacco Tax	1,078	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Liquid Fuel:								
Highway	73,266	70,926	73,830	74,511	75,193	75,875	76,557	76,557
Aviation	3,418	3,463	3,497	3,532	3,568	3,603	3,603	3,603
Small Boats	<u>1,395</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	78,079	75,689	78,627	79,343	80,061	80,778	81,460	81,460
Transfer of Transient Accom Tax	59,743	93,292	94,292	94,292	100,312	104,070	108,018	108,018
Motor Vehicle Weight Tax	24,508	22,476	25,742	26,280	26,818	27,357	27,895	27,895
Vehicle Registration Fee Tax	17,461	16,229	18,126	18,347	18,568	18,789	19,010	19,010
Vehicle Surcharge:								
Rental /Tour	36,054	36,319	38,445	38,968	39,492	40,017	42,950	42,950
Environmental Response Tax	1,784	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Unemployment Comp Tax	141,196	147,000	147,000	147,000	147,000	147,000	147,000	147,000
Employment & Training	2,019	800	800	800	800	800	800	800
Election Campaign Contrib T.F.	245	260	260	260	260	260	260	260
Transfer of Banks & Fin. Corp Tax	2,500	1,500	2,000	2,000	2,000	2,000	2,000	2,000
Transfer of Conveyance Tax	5,034	5,372	5,372	5,372	5,372	5,372	5,372	5,372
Transfer of Tax on Ins. Premiums	<u>638</u>	<u>340</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>
Total	<u>380,091</u>	<u>412,800</u>	<u>422,038</u>	<u>417,336</u>	<u>423,857</u>	<u>429,617</u>	<u>437,939</u>	<u>437,939</u>

STATE OF HAWAII
SPECIAL REVENUE FUND - SPECIAL FUNDS
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2002 - 2009
(in thousands of dollars)

Sources	Estimated FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007	Estimated FY 2008	Estimated FY 2009
Licenses & Permits	10,899	11,023	11,492	11,416	11,738	11,611	11,706	11,726
Revenues from Use of Money and Property	148,397	155,565	160,633	158,549	156,398	159,778	160,784	163,024
Federal	179,315	204,166	199,729	212,633	172,442	172,944	173,279	173,614
Other Agencies	27,697	24,972	21,003	21,003	21,003	21,003	21,003	21,003
Charges for Current Services:								
Utils & Other Enterprises	241,229	313,258	319,298	325,919	333,609	338,449	341,762	341,762
Others	426,882	437,317	437,934	445,250	445,180	451,359	449,669	452,079
Fines, Forfeits & Penalties	2,194	2,015	2,067	2,112	2,168	2,226	2,283	2,283
Non-Revenue Receipts	146,461	252,421	125,462	125,543	125,538	125,538	125,538	125,538
Judiciary	4,654	4,435	4,215	4,188	4,196	4,204	4,212	4,212
Office of Hawaiian Affairs	278	207	207	207	207	207	207	207
Total	<u>1,188,007</u>	<u>1,405,379</u>	<u>1,282,041</u>	<u>1,306,820</u>	<u>1,272,479</u>	<u>1,287,319</u>	<u>1,290,443</u>	<u>1,295,448</u>

Prepared by: Department of Budget & Finance

September 6, 2002

STATE OF HAWAII

SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS
Multi-Year Revenues from Sources Other than Taxes
Fiscal Years 2002 - 2009
(in thousands of dollars)

<u>Source</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>	<u>Estimated FY 2009</u>
Licenses & Permits	445	420	420	420	420	420	420	420
Revenues from Use of Money and Property	63,593	58,102	54,740	55,103	55,068	54,906	54,917	54,926
Federal	1,242,543	1,256,873	1,249,715	1,258,636	1,265,866	1,279,098	1,279,098	1,279,098
Other Agencies	12,420	7,338	6,938	6,988	7,238	7,488	7,738	7,738
Charges for Current Services	74,503	89,959	106,779	127,576	91,620	72,900	73,098	72,916
Fines, Forfeits & Penalties	1,111	1,098	1,089	1,103	1,094	1,094	1,094	1,094
Non-Revenue Receipts	705,052	620,927	690,994	775,501	745,769	754,352	768,860	775,360
Office of Hawaiian Affairs	<u>19,808</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>
TOTAL	<u>2,119,475</u>	<u>2,046,017</u>	<u>2,121,975</u>	<u>2,236,627</u>	<u>2,178,375</u>	<u>2,181,558</u>	<u>2,196,525</u>	<u>2,202,852</u>

Prepared by: Dept. of Budget & Finance

September 6, 2002

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 02**, estimates for FYs 2003-09 and explain how the estimates were determined.
4. For accounts with "S" type appropriations, e.g., appropriation symbol = S2003nnnX, 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 the Department of Budget and Finance (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 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. Neal Miyahira, 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.