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EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
HAWAII PUBLIC EMPLOYEES HEALTH FUND
OFFICE OF THE PUBLIC DEFENDER
PUBLIC UTILITIES COMMISSION

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION

June 13, 2003

FINANCE MEMORANDUM

MEMO NO. 03-05

TO: All Department Heads

FROM: Georgina K. Kawamura
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 is expected to schedule a meeting for the first part of September. 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 May 2003 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 August 6, 2003. 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 August 6, 2003, to BPPMD.

Because the revenues reported during this period will impact FB 2004-05 supplemental budget preparation, 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

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 03, estimates for FYs 2004-10 and explain how the estimates were determined.
4. For accounts with "S" type appropriations, e.g., appropriation symbol = S2004nnnX, 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 zeros 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. Forms are available for download at:
<http://www.state.hi.us/budget/bppmforms.htm#revenueestimate>

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: report the applicable projected revenues, use the closest codes/symbols, and note that the actual information is pending. When a new source code/appropriation symbol is assigned, revise the revenue sheet as necessary.
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 _____.

**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	947	955	962	962	962	962	962
Revenues from Use of Money and Property	55,629	62,271	58,503	58,062	57,786	58,018	58,468	58,532
Federal Grants	3,199	6,425	3,230	3,230	3,240	3,240	3,240	3,240
Revenues from Other Agencies	1,502	1,233	1,223	1,218	1,218	1,218	1,218	1,218
Charges for Current Services	207,995	137,943	145,193	156,871	157,796	160,054	162,478	165,049
Fines, Forfeits & Penalties	122	63	699	697	695	695	695	695
Repayment of Loans & Advances	21,913	25,143	20,751	21,540	26,349	28,176	27,456	26,930
Other Non-Revenue Receipts	83,291	268,929	96,250	110,791	125,420	136,690	143,406	144,964
Subtotal	374,632	502,954	326,804	353,372	373,466	389,053	397,923	401,590
Judiciary	27,832	26,933	26,064	26,561	27,020	27,535	28,061	28,595
Total	402,464	529,887	352,868	379,933	400,486	416,588	425,984	430,185

May 13, 2003

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	12,050	11,120	11,118	11,571	11,834	11,699	11,817	10,823
Revenues from Use of Money and Property	150,222	162,942	162,034	159,074	154,100	158,144	154,924	156,123
Federal	176,374	191,167	208,083	226,968	177,882	178,095	178,437	178,780
Other Agencies	27,502	23,076	21,194	21,194	21,104	21,104	21,104	21,104
Charges for Current Services:								
Utils & Other Enterprises	256,622	276,959	286,047	289,547	297,870	302,947	308,272	312,536
Others	423,991	448,251	457,172	466,922	475,815	476,573	479,025	480,721
Fines, Forfeits & Penalties	2,886	2,481	2,055	2,136	2,194	2,302	2,360	2,418
Non-Revenue Receipts	146,366	277,982	127,382	127,464	127,460	127,460	127,460	127,460
Judiciary	5,800	5,497	4,527	4,524	4,058	4,076	4,095	4,113
Office of Hawaiian Affairs	<u>276</u>	<u>83</u>	<u>83</u>	<u>83</u>	<u>83</u>	<u>83</u>	<u>83</u>	<u>83</u>
Total	<u>1,202,091</u>	<u>1,399,559</u>	<u>1,279,696</u>	<u>1,309,483</u>	<u>1,272,400</u>	<u>1,282,483</u>	<u>1,287,577</u>	<u>1,294,161</u>

Prepared by: Department of Budget & Finance

May 13, 2003

**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 2007	Estimated FY 2009
Transfer of Gen. Excise Tax	9,752	10,700	8,200	1,500			-	-
Transfer of Tobacco Tax	1,078	1,027	1,027	1,027	1,027	1,027	1,027	1,027
Liquid Fuel:								
Highway	73,266	73,942	73,790	74,466	75,142	75,818	76,495	77,171
Aviation	3,418	3,355	3,389	3,423	3,457	3,491	3,526	3,526
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	78,597	78,479	79,189	79,899	80,609	81,321	81,997
Transfer of Transient Accom Tax	59,743	93,292	93,292	95,991	99,281	102,761	106,418	110,262
Motor Vehicle Weight Tax	24,508	25,083	25,711	26,286	26,861	27,436	28,010	28,585
Vehicle Registration Fee Tax	17,461	17,693	18,203	18,434	18,665	18,096	19,128	19,359
Vehicle Surcharge:								
Rental /Tour	36,054	36,515	38,223	38,684	39,144	39,605	31,596	32,639
Environmental Response Tax	1,784	1,500	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	5,572	5,772	5,772	5,772	5,772
Transfer of Tax on Ins. Premiums	<u>638</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Total	<u>380,091</u>	<u>420,039</u>	<u>421,067</u>	<u>419,243</u>	<u>423,209</u>	<u>428,666</u>	<u>425,832</u>	<u>432,201</u>

Prepared by: Department of Budget & Finance

May 13, 2003

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	514	460	459	459	459	459	459	459
Revenues from Use of Money and Property	64,010	57,420	53,940	53,743	53,746	53,611	53,591	53,572
Federal	1,206,625	1,392,659	1,380,271	1,404,376	1,480,953	1,471,444	1,512,064	1,557,533
Other Agencies	12,523	11,770	11,609	11,200	11,450	11,700	11,950	11,950
Charges for Current Services	79,783	94,175	105,148	127,484	92,352	73,705	73,997	73,639
Fines, Forfeits & Penalties	1,073	1,103	1,094	1,108	1,099	1,099	1,099	1,099
Non-Revenue Receipts	701,175	576,434	687,418	801,275	773,986	825,505	789,797	812,283
Office of Hawaiian Affairs	<u>19,808</u>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>
TOTAL	<u>2,085,511</u>	<u>2,153,771</u>	<u>2,259,689</u>	<u>2,419,395</u>	<u>2,433,795</u>	<u>2,457,273</u>	<u>2,462,707</u>	<u>2,530,285</u>

Prepared by: Dept. of Budget & Finance

May 13, 2003

DEPARTMENTAL ATTACHMENTS ARE AVAILABLE UPON REQUEST.