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HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST 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

September 14, 2004

FINANCE MEMORANDUM

MEMO NO. 04-16

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 has scheduled a meeting for January 6, 2005. 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 2004 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 B&F, Budget, Program Planning and Management Division (BPPMD) on or before December 1, 2004. 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 December 1, 2004, to BPPMD.

Because the revenues reported during this period will impact the Legislature's deliberations on the FB 2005-07 budget, 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 BPPMD, at 586-1530.

Attachments

**STATE OF HAWAII
GENERAL FUND
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2004 - 2011
(in thousands of dollars)**

<u>Source</u>	<u>Actual 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>	<u>Estimated FY 2010</u>	<u>Estimated FY 2011</u>
Licenses & Permits	1,246	966	963	963	963	963	963	963
Revenues from Use of Money and Property	47,474	48,403	47,442	46,595	45,874	44,119	43,431	43,833
Federal Grants	58,720	3,161	3,161	3,161	3,161	3,161	3,161	3,161
Revenues from Other Agencies	3,231	1,403	1,403	1,402	1,402	1,402	1,402	1,402
Charges for Current Services	156,980	167,314	166,088	169,956	174,838	179,345	184,689	189,750
Fines, Forfeits & Penalties	557	547	545	545	545	545	545	545
Repayment of Loans & Advances	18,136	22,145	26,954	28,681	27,961	27,434	20,994	20,994
Other Non-Revenue Receipts	149,559	201,926	129,481	140,982	148,291	149,959	150,076	150,076
Subtotal	435,903	435,865	376,037	392,285	403,035	406,928	405,261	410,724
Judiciary	30,205	29,135	29,747	30,335	30,927	31,527	32,145	32,145
Total	466,108	465,000	405,783	422,620	433,962	438,455	437,406	442,869

Prepared by: Department of Budget & Finance

September 9, 2004

STATE OF HAWAII
SPECIAL REVENUE FUND - SPECIAL FUNDS
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 2004 - 2011
(in thousands of dollars)

Sources	<u>FY 2004</u>	Estimated <u>FY 2005</u>	Estimated <u>FY 2006</u>	Estimated <u>FY 2007</u>	Estimated <u>FY 2008</u>	Estimated <u>FY 2009</u>	Estimated <u>FY 2010</u>	Estimated <u>FY 2011</u>
Licenses & Permits	13,493	13,208	13,204	13,212	13,555	13,266	13,427	13,438
Revenues from Use of Money and Property	147,723	148,766	152,487	155,982	156,967	159,288	160,423	160,533
Federal	185,686	326,114	234,324	234,497	234,497	234,798	234,755	234,755
Other Agencies	19,126	20,889	20,889	20,889	29,029	29,029	29,029	29,029
Charges for Current Services:								
Utils & Other Enterprises	294,869	304,947	318,166	321,099	320,117	323,110	326,615	326,614
Others	477,738	518,025	549,990	557,037	559,587	562,056	561,363	561,867
Fines, Forfeits & Penalties	5,734	2,340	2,380	2,421	2,467	2,564	2,560	2,560
Non-Revenue Receipts	156,663	139,248	139,174	139,173	143,304	143,304	143,304	143,304
Judiciary	5,383	5,096	4,933	4,966	4,491	4,516	4,541	4,541
Office of Hawaiian Affairs	<u>58</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	<u>1,306,473</u>	<u>1,478,732</u>	<u>1,435,647</u>	<u>1,449,377</u>	<u>1,464,114</u>	<u>1,472,031</u>	<u>1,476,117</u>	<u>1,476,741</u>

Prepared by: Department of Budget & Finance

September 2, 2004

**STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
FISCAL YEARS 2004 - 2011
(in thousands of dollars)**

Sources	Actual FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007	Estimated FY 2007	Estimated FY 2009	Estimated FY 2010	Estimated FY 2011
Transfer of Gen. Excise Tax	6,161	1,350	-	-	-	-	-	-
Transfer of Tobacco Tax	1,004	1,020	1,020	1,020	1,020	1,020	1,020	1,020
Liquid Fuel:								
Highway	79,846	80,623	82,502	84,418	85,262	86,114	86,980	87,849
Aviation	2,952	2,687	2,713	2,741	2,768	2,796	2,824	2,824
Small Boats	<u>1,555</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	84,354	84,610	86,515	88,459	89,330	90,210	91,104	91,973
Transfer of Transient Accom Tax	94,752	93,812	97,304	101,015	104,886	108,892	113,096	113,096
Motor Vehicle Weight Tax	27,393	27,667	27,943	28,223	28,505	28,789	29,077	29,368
Vehicle Registration Fee Tax	19,174	19,366	19,559	19,755	19,952	20,152	20,353	20,557
Vehicle Surcharge:								
Rental /Tour	41,414	42,242	43,087	43,949	29,884	30,482	31,091	31,713
Environmental Response Tax	1,628	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Unemployment Comp Tax	156,241	147,000	147,000	147,000	147,000	147,000	147,000	147,000
Employment & Training	1,000	950	900	900	900	900	900	900
Election Campaign Contrib T.F.	518	260	260	260	260	260	260	260
Transfer of Banks & Fin. Corp Tax	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfer of Conveyance Tax	9,216	5,740	5,772	5,772	5,772	5,772	5,772	5,772
Transfer of Tax on Ins. Premiums	<u>1,335</u>	<u>1,473</u>	<u>1,500</u>	<u>1,600</u>	<u>1,600</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>
Total	<u>446,188</u>	<u>429,289</u>	<u>434,660</u>	<u>441,752</u>	<u>432,909</u>	<u>438,977</u>	<u>445,173</u>	<u>447,159</u>

Prepared by: Department of Budget & Finance

September 2, 2004

STATE OF HAWAII

SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS

Multi-Year Revenues from Sources Other than Taxes

Fiscal Years 2004 - 2011

(in thousands of dollars)

<u>Source</u>	<u>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>	<u>Estimated FY 2010</u>	<u>Estimated FY 2011</u>
Licenses & Permits	428	425	425	425	425	425	425	425
Revenues from Use of Money and Property	54,561	52,868	50,786	50,505	50,829	50,775	50,683	50,698
Federal	1,558,316	1,568,832	1,584,550	1,605,705	1,648,937	1,702,787	1,765,056	1,767,485
Other Agencies	11,407	10,744	10,744	10,520	10,520	10,520	10,520	10,520
Charges for Current Services	105,885	132,026	94,757	75,800	78,170	76,310	76,170	76,206
Fines, Forfeits & Penalties	2,065	1,303	1,258	1,258	1,258	1,258	1,258	1,258
Non-Revenue Receipts	688,515	772,232	775,103	795,925	785,622	805,602	818,279	832,357
Office of Hawaiian Affairs	<u>35,948</u>	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>
TOTAL	<u>2,457,125</u>	<u>2,552,230</u>	<u>2,531,423</u>	<u>2,553,938</u>	<u>2,589,561</u>	<u>2,661,477</u>	<u>2,736,191</u>	<u>2,752,749</u>

Prepared by: Dept. of Budget & Finance

September 9, 2004

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 revenue estimates for FYs 2005-11 and explain how the estimates were determined. Please update FY 04 for the actual amount for any sources that have not yet been updated and explain any variances from projected.
4. For accounts with "S" type appropriations, e.g., appropriation symbol = S2005nnnX, 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 that 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 the Department of Accounting and General Services' (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 because 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 _____.

Departmental attachments are available upon request.

*Please e-mail your request to:
HI.BudgetandFinance@hawaii.gov*