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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 15, 2006

FINANCE MEMORANDUM

MEMO NO. 06-09

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 scheduled to meet in mid-December 2006. 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).

Since September 2005, e-Rev has been successfully used by the Budget, Program Planning and Management Division (BPPMD). All departments are required to use the online system to prepare their updates. If you have new personnel who need access to e-Rev, please send an e-mail message to [kimberly.y.chang@hawaii.gov](mailto:kimberly.y.chang@hawaii.gov) with the full names of all intended users of the system.

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 2006 report. If your department receives or anticipates receipt of revenues for which an estimate form has not been provided, please add the new revenues through the online system. If your department has revenues sources that has terminated, estimate forms should be submitted to BPPMD for deletion in e-Rev.

Also, please remind users to round the last four out years (i.e., FYs 10-13) to the nearest thousandth. For example, revenues of \$2,800,000 should be input as \$2,800 for FYs 10, 11, 12 and 13 in e-Rev. Many input errors of this nature occurred during the September update.

To confirm your department's status for this reporting period, please return or FAX (586-1873) the attached sample transmittal (Attachment B) as soon as possible, but no later than Monday, November 13, 2006, to BPPMD. After this date, e-Rev will be inaccessible until the next update period in order for BPPMD to prepare Council reports.

Because the revenues reported during this period will impact the Legislature's deliberations on the FB 2008-09 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

ATTACHMENT B  
(Due to BPPMD by November 13, 2006)

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 were made using e-Rev
- Changes are attached (e.g., sheets to be deleted, etc.)

If there are questions, please call \_\_\_\_\_

at \_\_\_\_\_.

**STATE OF HAWAII**  
**GENERAL FUND**  
**MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES**  
**FISCAL YEARS 2006 - 2013**  
(in thousands of dollars)

| Source                                     | Actual<br>FY 2006 | Estimated<br>FY 2007 | Estimated<br>FY 2008 | Estimated<br>FY 2009 | Estimated<br>FY 2010 | Estimated<br>FY 2011 | Estimated<br>FY 2012 | Estimated<br>FY 2013 |
|--|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Licenses & Permits                         | 1,266             | 1,006                | 1,006                | 1,006                | 1,006                | 1,006                | 1,006                | 1,006                |
| Revenues from Use of Money<br>and Property | 67,500            | 69,725               | 68,842               | 68,316               | 67,183               | 66,091               | 63,875               | 63,146               |
| Federal Grants                             | 5,318             | 5,034                | 5,034                | 5,034                | 5,034                | 5,034                | 5,034                | 5,034                |
| Revenues from Other Agencies               | 4,098             | 2,802                | 2,802                | 2,802                | 2,802                | 2,802                | 2,802                | 2,802                |
| Charges for Current Services               | 175,783           | 180,311              | 187,524              | 193,481              | 201,152              | 207,754              | 215,806              | 214,298              |
| Fines, Forfeits & Penalties                | 1,630             | 530                  | 530                  | 530                  | 530                  | 530                  | 530                  | 530                  |
| Repayment of Loans & Advances              | 25,499            | 28,071               | 27,626               | 24,538               | 18,715               | 22,804               | 20,554               | 20,419               |
| Other Non-Revenue Receipts                 | 160,182           | 158,298              | 148,124              | 151,946              | 152,544              | 152,544              | 152,545              | 152,545              |
| Subtotal                                   | 441,277           | 445,777              | 441,488              | 447,652              | 448,966              | 458,565              | 462,152              | 459,780              |
| Judiciary                                  | 31,543            | 31,985               | 32,545               | 33,081               | 33,679               | 34,289               | 34,867               | 34,867               |
| Total                                      | 472,820           | 477,763              | 474,032              | 480,733              | 482,645              | 492,854              | 497,019              | 494,647              |

Prepared by: Department of Budget &amp; Finance

September 6, 2006

**STATE OF HAWAII**  
**SPECIAL REVENUE FUND**  
**MULTI-YEAR TAX REVENUES**  
**FISCAL YEARS 2006 - 2013**  
(in thousands of dollars)

| Sources                           | <u>Estimated</u><br><u>FY 2007</u> | <u>Estimated</u><br><u>FY 2008</u> | <u>Estimated</u><br><u>FY 2009</u> | <u>Estimated</u><br><u>FY 2010</u> | <u>Estimated</u><br><u>FY 2011</u> | <u>Estimated</u><br><u>FY 2012</u> | <u>Estimated</u><br><u>FY 2013</u> |
|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Transfer of Gen. Excise Tax       | -                                  | -                                  | -                                  | -                                  | -                                  | -                                  | -                                  |
| Transfer of Tobacco Tax           | 1,450                              | 1,145                              | 1,145                              | 1,145                              | 1,145                              | 1,145                              | 1,145                              |
| Liquid Fuel:                      |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| Highway                           | 83,076                             | 85,157                             | 86,219                             | 87,294                             | 88,382                             | 89,484                             | 90,600                             |
| Aviation                          | 2,981                              | 3,538                              | 3,573                              | 3,609                              | 3,645                              | 3,645                              | 3,645                              |
| Small Boats                       | <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                          | 87,357                             | 89,995                             | 91,092                             | 92,203                             | 93,327                             | 94,429                             | 95,545                             |
| Transfer of Transient Accom Tax   | 102,734                            | 116,911                            | 117,351                            | 121,179                            | 125,037                            | 129,064                            | 129,064                            |
| Motor Vehicle Weight Tax          | 30,687                             | 29,032                             | 29,470                             | 29,916                             | 30,367                             | 30,352                             | 30,732                             |
| Vehicle Registration Fee Tax      | 25,361                             | 25,382                             | 25,687                             | 25,979                             | 26,293                             | 26,293                             | 26,293                             |
| Vehicle Surcharge:                |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| Rental /Tour                      | 50,582                             | 38,626                             | 39,678                             | 40,752                             | 41,847                             | 42,964                             | 43,676                             |
| Environmental Response Tax        | 1,800                              | 1,800                              | 1,800                              | 1,800                              | 1,800                              | 1,800                              | 1,800                              |
| Unemployment Comp Tax             | 147,586                            | 130,000                            | 130,000                            | 130,000                            | 130,000                            | 130,000                            | 130,000                            |
| Employment & Training             | 1,039                              | 950                                | 950                                | 950                                | 950                                | 950                                | 950                                |
| Election Campaign Contrib T.F.    | 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                              |
| Transfer of Conveyance Tax        | 37,830                             | 27,482                             | 27,482                             | 27,482                             | 27,482                             | 27,482                             | 27,482                             |
| Transfer of Tax on Ins. Premiums  | <u>1,710</u>                       | <u>1,900</u>                       | <u>2,000</u>                       | <u>2,000</u>                       | <u>2,000</u>                       | <u>2,000</u>                       | <u>2,000</u>                       |
| <b>Total</b>                      | <u>490,395</u>                     | <u>465,483</u>                     | <u>468,915</u>                     | <u>475,666</u>                     | <u>482,508</u>                     | <u>488,739</u>                     | <u>490,947</u>                     |

STATE OF HAWAII  
SPECIAL REVENUE FUND - SPECIAL FUNDS  
MULTI-YEAR NON-TAX REVENUES  
FISCAL YEARS 2006 - 2013  
(in thousands of dollars)

| Sources  | <u>FY 2006</u>   | <u>Estimated<br/>FY 2007</u> | <u>Estimated<br/>FY 2008</u> | <u>Estimated<br/>FY 2009</u> | <u>Estimated<br/>FY 2010</u> | <u>Estimated<br/>FY 2011</u> | <u>Estimated<br/>FY 2012</u> | <u>Estimated<br/>FY 2013</u> |
|--|------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Licenses & Permits   | 14,660           | 14,292                       | 16,027                       | 16,214                       | 16,034                       | 16,314                       | 16,248                       | 15,493                       |
| Revenues from Use of Money<br>and Property                 | 132,269          | 142,231                      | 140,486                      | 138,879                      | 137,499                      | 135,786                      | 133,398                      | 134,449                      |
| Federal  | 196,205          | 209,745                      | 212,148                      | 214,592                      | 217,075                      | 218,319                      | 220,902                      | 222,179                      |
| Other Agencies   | 35,844           | 35,842                       | 53,858                       | 53,858                       | 53,858                       | 53,858                       | 53,858                       | 53,858                       |
| Charges for Current Services:<br>Utils & Other Enterprises | 323,428          | 327,002                      | 384,463                      | 391,171                      | 401,154                      | 404,804                      | 408,816                      | 412,241                      |
| Others   | 606,353          | 659,519                      | 669,636                      | 678,289                      | 684,890                      | 692,843                      | 699,490                      | 699,375                      |
| Fines, Forfeits & Penalties                                | 2,964            | 2,723                        | 2,448                        | 2,457                        | 2,470                        | 2,485                        | 2,500                        | 2,514                        |
| Non-Revenue Receipts                                       | 135,203          | 165,945                      | 170,809                      | 170,806                      | 170,810                      | 170,810                      | 170,807                      | 170,811                      |
| Judiciary  | 7,493            | 7,203                        | 7,167                        | 6,965                        | 7,057                        | 7,150                        | 7,246                        | 7,343                        |
| Office of Hawaiian Affairs                                 | 75               | 150                          | 150                          | 150                          | 150                          | 150                          | 150                          | 150                          |
| <b>Total</b>   | <u>1,454,494</u> | <u>1,564,654</u>             | <u>1,657,191</u>             | <u>1,673,382</u>             | <u>1,690,997</u>             | <u>1,702,519</u>             | <u>1,713,415</u>             | <u>1,718,413</u>             |
| Adjustment for Transfers<br>within Special Fund Category   | 0                | 0                            | 0                            | 0                            | 0                            | 0                            | 0                            | 0                            |
| <b>Adjusted Total</b>                                      | 1,454,494        | 1,564,654                    | 1,657,191                    | 1,673,382                    | 1,690,997                    | 1,702,519                    | 1,713,415                    | 1,718,413                    |

Prepared by: Department of Budget & Finance

September 6, 2006

**STATE OF HAWAII**  
**SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS**  
**Multi-Year Revenues from Sources Other than Taxes**  
**Fiscal Years 2006 - 2013**  
(in thousands of dollars)

| Sources                                    | <u>FY 2006</u>   | <u>Estimated</u><br><u>FY 2007</u> | <u>Estimated</u><br><u>FY 2008</u> | <u>Estimated</u><br><u>FY 2009</u> | <u>Estimated</u><br><u>FY 2010</u> | <u>Estimated</u><br><u>FY 2011</u> | <u>Estimated</u><br><u>FY 2012</u> | <u>Estimated</u><br><u>FY 2013</u> |
|--|------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Licenses & Permits                         | 463              | 493                                | 493                                | 493                                | 493                                | 493                                | 493                                | 493                                |
| Revenues from Use of<br>Money and Property | 67,144           | 57,351                             | 55,106                             | 53,396                             | 52,912                             | 52,524                             | 52,141                             | 51,785                             |
| Federal                                    | 1,770,017        | 1,817,565                          | 1,854,922                          | 1,928,809                          | 2,037,929                          | 2,088,169                          | 2,144,376                          | 2,144,478                          |
| Other Agencies                             | 11,760           | 11,863                             | 11,863                             | 11,863                             | 11,863                             | 11,863                             | 11,782                             | 11,782                             |
| Charges for Current Services               | 150,310          | 113,300                            | 106,492                            | 116,802                            | 115,312                            | 115,251                            | 115,119                            | 114,836                            |
| Fines, Forfeits & Penalties                | 2,383            | 953                                | 958                                | 958                                | 958                                | 958                                | 958                                | 958                                |
| Non-Revenue Receipts                       | 735,587          | 670,857                            | 696,419                            | 744,303                            | 770,784                            | 780,266                            | 809,935                            | 837,921                            |
| Office of Hawaiian Affairs                 | <u>36,052</u>    | <u>15,700</u>                      | <u>15,700</u>                      | <u>15,700</u>                      | <u>15,700</u>                      | <u>15,700</u>                      | <u>15,700</u>                      | <u>15,700</u>                      |
| <b>TOTAL</b>                               | <u>2,773,716</u> | <u>2,688,082</u>                   | <u>2,741,953</u>                   | <u>2,872,324</u>                   | <u>3,005,951</u>                   | <u>3,065,224</u>                   | <u>3,150,504</u>                   | <u>3,177,953</u>                   |

Prepared by: Dept. of Budget & Finance

September 6, 2006