

BENJAMIN J. CAYETANO
GOVERNOR



NEAL MIYAHIRA
DIRECTOR

WAYNE H. KIMURA
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII PUBLIC EMPLOYEES HEALTH 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

March 15, 2000

FINANCE MEMORANDUM

MEMO NO. 00-10

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 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).

The Council has requested that B&F present its non-tax and special fund tax revenue report at its workshops. Because the Council's workshops are usually held one week in advance of its meetings, departmental reporting deadlines must be advanced accordingly to enable us to comply with the Council's request. The Council has scheduled its next workshop for May 18, 2000, and a meeting on May 25, 2000.

Attached for your review and update are copies of revenue estimate forms which reflect your department's estimates which were submitted to the Council for its March 2000 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. A list of your department's non-general funds that have received revenues in FY 2000, but have not reported any revenues, is also attached (Attachment D).

Please comply with the procedures listed in Attachment B and only submit Program Revenue Details forms (original and one copy) with CHANGES to the Department of Budget and Finance, Budget, Program Planning and Management Division (BPPMD) on or before April 21, 2000. 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 April 21, 2000, to BPPMD.

Because the revenues reported during this period will impact execution of the FB 2000-01 Supplemental 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. James Nakamura, 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 1999 - 2006
(in thousands of dollars)

<u>Source</u>	<u>Actual FY 1999</u>	<u>Estimated FY 2000</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>
Licenses & Permits	1,399	931	661	785	665	665	665	665
Revenues from Use of Money and Property	99,747	76,735	67,426	67,699	63,975	64,631	63,221	64,246
Federal Grants	3,288	3,862	3,851	3,851	3,851	3,851	3,851	3,851
Revenues from Other Agencies	10,084	6,885	6,835	6,835	6,835	6,835	6,835	6,835
Charges for Current Services	125,911	127,957	116,889	116,982	116,963	118,097	119,167	119,362
Fines, Forfeits & Penalties	262	92	90	87	87	337	337	337
Repayment of Loans & Advances	26,540	25,880	30,361	29,084	31,161	27,461	28,235	28,231
Other Non-Revenue Receipts	139,268	39,390	50,296	7,487	7,534	7,583	7,633	21,230
Subtotal	406,499	281,731	276,409	232,810	231,071	229,460	229,944	244,757
Judiciary	25,461	31,770	31,816	31,957	32,100	32,270	32,436	32,600
Total	431,961	313,501	308,225	264,767	263,171	261,730	262,380	277,357

Prepared by: Department of Budget & Finance

March 2, 2000

STATE OF HAWAII
SPECIAL REVENUE FUND
MULTI-YEAR TAX REVENUES
FISCAL YEARS 1999 - 2006
(in thousands of dollars)

Sources	Estimated FY 1999	Estimated FY 2000	Estimated FY 2001	Estimated FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006
Liquid Fuel:								
Highway	68,780	69,635	70,376	71,140	71,518	72,616	73,354	74,092
Aviation	3,756	3,803	3,841	3,879	3,918	3,957	3,997	4,037
Small Boats	<u>1,305</u>	<u>1,300</u>						
Subtotal	73,841	74,738	75,517	76,319	76,736	77,873	78,651	79,429
Transfer of Transient Accom Tax	52,290	85,988	87,711	89,591	91,711	94,271	97,081	99,211
Transfer of Gen Excise Tax								
Hawaii Compound Interest								
Bond Reserve T.F.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Motor Vehicle Weight Tax	22,434	22,720	23,258	23,795	24,333	24,870	25,408	25,945
Vehicle Registration Fee Tax	16,749	17,210	17,427	17,665	17,862	18,079	18,297	18,514
Vehicle Surcharge:								
Rental Motor Vehicles	22,176	32,024	34,739	35,571	36,404	37,235	38,066	38,066
Tour Vehicles	<u>1,415</u>	<u>1,443</u>	<u>1,478</u>	<u>1,514</u>	<u>1,549</u>	<u>1,584</u>	<u>1,620</u>	<u>1,620</u>
Subtotal	23,591	33,467	36,218	37,085	37,953	38,819	39,686	39,686
Environmental Response Tax	1,765	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Unemployment Comp Tax	147,296	150,000	155,000	155,000	155,000	155,000	160,000	160,000
Employment & Training	1,109	3,700	1,854	0	0	0	0	0
Election Campaign Contrib T.F.	523	260	260	260	260	260	260	260
Transfer of Banks & Fin. Corp Tax	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Transfer of Conveyance Tax	2,885	3,879	3,879	5,173	5,172	5,172	5,172	5,172
Transfer of Tax on Ins. Premiums	<u>281</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>260</u>	<u>270</u>	<u>280</u>	<u>280</u>
Total	<u>347,765</u>	<u>401,512</u>	<u>410,674</u>	<u>414,437</u>	<u>418,587</u>	<u>423,914</u>	<u>434,135</u>	<u>437,797</u>

Prepared by: Department of Budget & Finance

March 2, 2000

STATE OF HAWAII
SPECIAL REVENUE FUND - SPECIAL FUNDS
MULTI-YEAR REVENUES FROM SOURCES OTHER THAN TAXES
FISCAL YEARS 1999 - 2006
(in thousands of dollars)

Sources	Estimated <u>FY 1999</u>	Estimated <u>FY 2000</u>	Estimated <u>FY 2001</u>	Estimated <u>FY 2002</u>	Estimated <u>FY 2003</u>	Estimated <u>FY 2004</u>	Estimated <u>FY 2005</u>	Estimated <u>FY 2006</u>
Licenses & Permits	8,994	10,900	10,799	10,865	10,545	10,909	10,588	11,103
Revenues from Use of Money and Property	143,525	149,597	155,114	157,386	158,409	159,920	161,132	159,231
Federal	158,924	199,565	186,950	179,967	175,156	170,100	175,251	169,718
Other Agencies	850	33,533	27,851	33,543	33,828	29,489	29,489	29,489
Charges for Current Services:								
Utils & Other Enterprises	314,736	349,896	361,819	365,130	369,580	373,603	379,050	380,220
Others	344,465	393,068	404,534	419,377	424,798	432,450	437,419	441,194
Fines, Forfeits & Penalties	2,040	2,156	2,217	2,294	2,370	2,197	2,274	2,274
Non-Revenue Receipts	230,094	324,642	218,648	183,610	183,313	179,988	179,585	179,585
Judiciary	4,086	4,370	3,662	3,564	3,577	3,592	3,607	3,621
Office of Hawaiian Affairs	<u>117</u>	<u>155</u>						
Total	<u>1,207,832</u>	<u>1,467,882</u>	<u>1,371,749</u>	<u>1,355,892</u>	<u>1,361,731</u>	<u>1,362,403</u>	<u>1,378,550</u>	<u>1,378,590</u>

Prepared by: Department of Budget & Finance

March 2, 2000

STATE OF HAWAII

SPECIAL REVENUE FUND - OTHER THAN SPECIAL FUNDS
 Multi-Year Revenues from Sources Other than Taxes
 Fiscal Years 1999 - 2006
 (in thousands of dollars)

Source	Estimated FY 1999	Estimated FY 2000	Estimated FY 2001	Estimated FY 2002	Estimated FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006
Licenses & Permits	447	444	561	561	561	561	561	561
Revenues from Use of Money and Property	62,601	58,025	58,409	57,917	57,140	57,591	58,566	58,566
Federal	1,028,498	1,042,640	1,000,699	994,475	999,958	1,004,846	1,012,435	1,020,850
Other Agencies	916	5,936	10,926	1,326	1,391	1,391	1,416	1,416
Charges for Current Services	112,448	124,559	114,047	68,976	69,928	72,575	71,623	71,370
Fines, Forfeits & Penalties	775	718	727	718	727	718	727	718
Non-Revenue Receipts	540,228	558,754	583,768	618,129	654,217	694,233	739,508	739,500
Office of Hawaiian Affairs	<u>72,262</u>	<u>26,100</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>1,818,175</u>	<u>1,817,176</u>	<u>1,792,737</u>	<u>1,765,702</u>	<u>1,807,522</u>	<u>1,855,515</u>	<u>1,908,436</u>	<u>1,916,581</u>

Prepared by: Dept. of Budget & Finance

March 2, 2000

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 99, estimates for FYs 2000-06 and explain how the estimates were determined.
4. For accounts with "S" type appropriations, e.g., appropriation symbol = S2000nnnX, 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.
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.