



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA  
DIRECTOR

SABRINA NASIR  
DEPUTY DIRECTOR

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

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

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

July 1, 2025

FINANCE MEMORANDUM

MEMO NO. 25-09

TO: All Department Heads

FROM: Luis P. Salaveria /s/  
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. In anticipation of the Council's next General Fund Forecast meeting, we are requesting an update of your department's revenue projections.

Because the revenues reported during this period will impact the FY 26-27 supplemental budget preparation, it is important that all revenues are identified and reported and that all existing estimates be reviewed and updated.

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 [gregg.h.hirohata-goto@hawaii.gov](mailto:gregg.h.hirohata-goto@hawaii.gov) with the full names of new users of the system.

If your department receives or anticipates receipt of revenues, please add the new revenues through the online system. If your department has revenue sources that have been terminated, termination should be notated in e-Rev and estimate forms should be submitted to the Budget, Program Planning and Management Division (BPPMD) for deletion from e-Rev.

To maintain alignment of the revenue reporting system with the Federal Awards Management System, departments are requested to review and update federal fund revenue worksheets in e-Rev as may be necessary. This includes using the correct means of financing (MOF) classifications of N and P (MOF N includes all major recurring federal awards and MOF P includes all other federal awards) and inputting the information into e-Rev by parent account (if assigned to only one specific grant award)

or sub-account assigned to an individual grant award, as appropriate. In cases where the parent account is for more than one grant award, departments should transition their currently reported data at the parent account level to the sub-account level. Federal awards which will be transitioned to sub-account level reporting, and new federal fund awards not in e-Rev as of June 30, 2015, will need new revenue worksheets with the appropriate source of funds, appropriation symbol, description and revenue estimates.

Revenue estimates should be reported on a cash basis in the year that they are received or are expected to be received. For competitive grants that are (usually) non-recurring, revenue projections should be limited to the life of the grant. For recurring grants, estimates should be made for the out-years as well. In addition, please review your estimates to ensure that they are realistic.

Also, please remember that the amounts for the last four out-years (i.e., FYs 28-31) should be rounded to the nearest thousand. For example, revenues of \$2,800,000 should be input as \$2,800 for FYs 28, 29, 30 and 31 in e-Rev.

To confirm your department's status for this reporting period, please return the attached sample transmittal (Attachment B) as soon as possible, but no later than Monday, August 11, 2025, to [DBF.DOCS@hawaii.gov](mailto:DBF.DOCS@hawaii.gov). After this date, e-Rev will be inaccessible until the next update period in order for BPPMD to prepare reports for the Council.

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 808-586-1530.

Attachment

ATTACHMENT B  
(Due to BPPMD by August 11, 2025)

TRANSMITTAL

DATE \_\_\_\_\_

TO: Mr. Neal Miyahira, Administrator  
Budget, Program Planning and Management Division  
Department of Budget and Finance  
[DBF.DOCS@hawaii.gov](mailto:DBF.DOCS@hawaii.gov)

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 \_\_\_\_\_.