

Significant Changes from September 2017 Report

General Fund Non-Tax Revenues

Charges for Current Services – the net increase in FY 18 reflects higher than anticipated reimbursements from the federal government (Department of Human Services (DHS)). The decreases in FYs 18-24 reflect a reduction in the county surcharge from 10% to 1% pursuant to Act 1, SpSLH 2017 (Department of Budget and Finance (B&F)).

Special Tax Revenues

Unemployment Compensation Taxes – the projected amounts for FY 18 and FY 19 have been revised based on FY 17 actuals (Department of Labor and Industrial Relations).

Conveyance Taxes – the increase in FY 18 reflects revised projection based on FY 17 actual (Department of Business, Economic Development and Tourism (DBEDT)).

Special Fund Non-Tax Revenues

Federal Grants – the net decreases in FYs 18-24 primarily reflect the reduced Medicare collections due to the transfer of the Maui Region Hospitals to the Maui Health System (Department of Health – Hawaii Health Systems Corporation (DOH-HHSC)).

Charges for Current Services, Others – the net decreases in FYs 18-24 primarily reflect the reduced collections for services due to the transfer of the Maui Region Hospitals to the Maui Health System (DOH-HHSC).

Other Than Special Fund Non-Tax Revenues

Federal Grants – the net decreases in FYs 17-24 primarily reflect the impact of down revisions in expected research and training grants at the University of Hawaii and also reflects the correction of the formula to calculate the projection. Previously, the formula incorrectly included overhead income and nonimposed fringe. The net decrease in FY 17 reflects updates for actual federal reimbursements for the Temporary Assistance to Needy Families program, Child Care Development Fund and First to Work program at DHS. The net decreases in FYs 17-24 also reflect the ending of a grant for substance abuse and treatment services for the Mental Health program at the DOH.

Charges for Current Services – the net increase in FY 18 reflects actual rebates on prescription drug plans and rate credits or experience gains from insurance carriers to the Employer-Union Health Benefits (EUTF) (B&F).

Non-Revenue Receipts – the net decrease in FY 18 and net increase in FY 19 reflect the delay of bond issuances at the Hawaii Housing Finance and Development Corporation (HHFDC) (DBEDT). The increases in FYs 19-24 also reflect updated projections for employer premium contributions to EUTF health benefit plans due to hiring of new professors and the returning of teachers to work in August 2017.

Transfers – the net decreases in FY 19 and FY 22 and net increases in FY 20 and FY 23 reflect reforecasts in the timing of loan repayments for the Dwelling Unit Revolving Fund at the HHFDC.