

## Significant Changes from March 2018 Report

### General Fund Non-Tax Revenues

**Use of Money and Property** – the decreases in FYs 18-24 reflect the cancellation of debt (interest) owed to the State by the Hawaii Tourism Authority for the Convention Center pursuant to HB 2010, H.D. 1, S.D. 2, C.D. 1, (Department of Budget and Finance (B&F)).

**Non-Revenue Receipts** – the net decreases in FYs 19-22 reflect the credit given to the tobacco industry for regular master settlement agreement payments as a result of an arbitrated settlement.

**Repayment of Loans & Advances** – the decreases in FYs 19-24 reflect the cancellation of debt (principal) owed to the State by the Hawaii Tourism Authority for the Convention Center pursuant to HB 2010, H.D. 1, S.D. 2, C.D. 1 (B&F).

### Special Tax Revenues

There were no significant changes.

### Special Fund Non-Tax Revenues

**Revenue from Other Agencies** – The changes in FYs 19-22 reflect the credit given to the tobacco industry for regular master settlement agreement payments as a result of an arbitrated settlement.

**Charges for Current Services, Utilities** – the adjustments in FYs 17-24 primarily reflect DOT-Airports' revised revenue projections based on actual revenues and various factors including scheduled rate changes, projected debt service cost, and cost recovery rate.

**Transfers** – the increase in FY 18 primarily reflects funds deposited per Act 12, Session Laws of Hawaii 2018, from the tobacco master settlement agreement as a result of an arbitrated settlement of a dispute, for the calendar years 2004 to 2017.

### Other Than Special Fund Non-Tax Revenues

**Federal Grants** – the net increases in FYs 17-24 primarily reflect the revision of expected federal grants for the academic enrichment in community learning centers at the Department of Education (DOE). The increases in FYs 18 and 19 also reflect the addition of the Community Mental Health grant for the Child and Adolescent Mental Health Program at the Department of Health (DOH).

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

**Non-Revenue Receipts** – the decrease in FY 18 and increase in FY 19 reflects a delay in bond closing for one of the projects at the Hawaii Housing and Finance Development Corporation (HHFDC).