

## Significant Changes from March 2021 Report

### General Fund Non-Tax Revenues

**Non-Revenue Receipts** – the net increases in FYs 21-27 are reflective of a federal Coronavirus Aid, Relief, and Economic Security (CARES) Act reimbursement to the general fund for costs incurred by the Departments of Land and Natural Resources and Public Safety (Department of Budget and Finance (B&F)) and transfers into the general fund from the Tax Administration Special Fund (Department of Taxation (TAX)).

### Special Tax Revenues

**Transfer of General Excise Tax** – the increases in FYs 21-27 reflect revised estimates of general excise tax transfers to the Mass Transit Special Fund based on the Council on Revenue's forecast from the meeting held on March 8, 2021 (B&F).

### Special Fund Non-Tax Revenues

**Federal Grants** – the increase in FY 22 reflects stimulus funds for concession relief under the American Rescue Plan Act (ARPA) (Department of Transportation (DOT)-Airports).

**Charges for Current Services** – the net increases in FYs 21-27 are primarily attributable to Special Enforcement Section revenue collections (TAX).

**Charges for Current Services, Utilities** – the decrease in FY 22 primarily reflects revised airline rental and landing fee requirements under ARPA (DOT-Airports).

### Other Than Special Fund Non-Tax Revenues

**Use of Money** – the net increase in FY 20 is primarily due to a correction of the amount received on investment pool earnings at the Hawai'i Housing Finance and Development Corporation (Department of Business, Economic Development and Tourism). The net decreases in FYs 25-27 are due to decreases in projected interest earned resulting from the suspension of other post-employment benefits (OPEB) contributions in FY 21 to the Employer-Union Health Benefits Trust Fund (EUTF) (B&F).

**Federal Grants** – the net decreases in FYs 20-22 are primarily due to the reclassification of reimbursements for unemployment compensation benefits at the Department of Labor and Industrial Relations (DLIR) to the COVID-19 fund category. In addition, in FY 21, the net increase is due to revised estimates for federal grants for medical assistance payments at the Health Care Payments program (Department of Human Services (DHS)) and additional grants for substance abuse prevention and treatment services at the Department of Health (DOH). The net increases in FYs 23-27 are from projected increases in federal support for the Hawai'i National Guard (Department of Defense (DOD)).

**Federal COVID-19 Funds** – the net increases in FYs 20-24 reflect the reclassification of reimbursements for unemployment compensation benefits at DLIR to the COVID-19 fund category. In addition, the net increase in FY 21 reflects additional CARES Act funds for vaccination pods at DOD, coronavirus relief at the Department of Education, and medical assistance payments at DHS. The net increase in FY 22 reflects additional COVID-19 funds for immunization, strengthening epidemiology, and disease prevention for the coronavirus response at DOH; more student aid at the University of Hawai'i; and a decrease to the projected COVID-19 funds being awarded to the Office of Community Services (DLIR).

**Revenues from Other Agencies** – the net increase in FY 21 reflects increases in requests for the disposition of unclaimed property at the Financial Administration Division (B&F).

**Charges for Current Services** – the net increase in FY 21 reflects increases in the fiscal year to date for refunds, rebates from prescription drug plans, Consolidated Omnibus Budget Reconciliation Act premiums for medical and dental plans, and performance and network guarantees from insurance carriers to the EUTF (B&F).

**Non-Revenue Receipts** – the net increases in FYs 22-23 reflect projected increases in employers' contributions to the health benefits plans for employees of the State of Hawai'i and counties. The net decreases in FYs 24-27 reflect projected decreases in OPEB contributions due to the COVID-19 pandemic at the EUTF (B&F).