

Significant Changes from September 2023 Report

General Fund Non-Tax Revenues

No significant changes.

Special Tax Revenues

Vehicle Surcharge, Rental/Tour – the increase in FY 24 is due to updated revenue projections based on actual revenues, and the increases in FYs 25-30 reflect revised revenue projections (Department of Transportation (DOT)-Airports).

Special Fund Non-Tax Revenues

Use of Money and Property – the net decreases in FYs 24-30 primarily reflect the decrease in cash balances due to large, anticipated expenditures (DOT-Airports).

Federal Grants – the increase in FY 23 primarily reflects an update of actual revenues from airport project funding (DOT-Airports), and the net increases in FYs 24-30 primarily reflect a net increase of highway construction funding (DOT-Highways).

Charges for Current Services – the net increases in FYs 25-30 are primarily due to higher projected contract rate reimbursement and patient volume (Department of Health (DOH)-Hawai'i Health Systems Corporation).

Charges for Current Services, Utilities – the net decrease in FY 23 is primarily due to lower than projected airport operations revenue (DOT-Airports), and the FYs 24-30 revenues have been revised to reflect projected load volume (DOT-Airports) and revised wharfage revenues (DOT-Harbors).

Non-Revenue Receipts – the net increase in FY 24 is attributed to the transfer of general funds to the Emergency Budget and Reserve Fund pursuant to Act 164, SLH 2023, and Section 6 of Article VII of the Hawai'i State Constitution (Department of Budget and Finance).

Other Than Special Fund Non-Tax Revenues

Federal Grants – the net decrease in FY 23 largely reflects revenue estimates updated with actual amounts for various programs at the Department of Human Services (DHS). The net increases in FYs 24-30 primarily reflect Federal Emergency Management Agency grants for public assistance related to the August 2023 wildfires at the Department of Defense (DOD) and higher than anticipated federal funding for medical assistance payments at the Health Care Payments program at DHS. These increases are offset by projected decreases in federal funds for vocational rehabilitation for disabled persons in FYs 25-30. In addition, there are increases in federal funds for the broadband connectivity program (FY 24) at the Department of Hawaiian Home Lands,

funds for substance abuse and mental health services and safe drinking water programs at DOH (FYs 24-25) and a revision of the timing for receiving federal funds to replace or rehabilitate buses and bus facilities in FYs 24-26 at DOT.

Federal COVID-19 Funds – the net increases in FYs 26-27 reflect a new grant for developing hazard mitigation plans for COVID-19 at DOD and revised projections for extending a grant from the Center for Disease Control to address COVID-19 health disparities among high-risk and underserved populations in Hawai'i at the Chronic Disease Prevention and Health Administration program and additional funding for investing in epidemiology and laboratory capacity for prevention of spread of infectious disease at DOH.

Charges for Current Services – the net increases in FYs 24-30 reflect the projected increase in federal funds for medical assistance at the Health Care Payments program in DHS.

Transfers – the net increase in FY 24 reflects the transfer of general funds into the Rental Housing Revolving Fund appropriated in Act 236, SLH 2022, for the Hawai'i Housing Finance and Development Corporation (Department of Business, Economic Development and Tourism) to be used for rental housing projects.