

## **Significant Changes from September 2024 Report**

### **General Fund Non-Tax Revenues**

**Non-Revenue Receipts** – the decreases in FYs 25-31 are attributed to decreases in Tax Administration Special Fund transfers to the general fund at the Department of Taxation (TAX).

### **Special Tax Revenues**

**State Motor Vehicle Registration Fee** – the increase in FY 25 reflects a two-month delay in the receipt of motor vehicle registration fees (Department of Transportation (DOT)-Highways).

**State Motor Vehicle Weight Tax** – the increase in FY 25 is reflective of a two-month delay in the receipt of motor vehicle weight taxes (DOT-Highways).

### **Special Fund Non-Tax Revenues**

**Use of Money and Property** – the net increases in FYs 25-31 primarily reflect annualizing anticipated interest earnings based on actuals (DOT-Airports and Highways).

**Federal Grants** – the net increases in FYs 24-31 primarily reflect increases to align with actual federal grant revenues (DOT-Highways).

**Other Agencies** – the decrease in FY 24 reflects actual hospital sustainability fees collected at the Department of Human Services (DHS).

**Charges for Current Services** – the net decreases in FYs 25-31 are based on actual revenues collected thus far in the first four months of FY 25 (TAX).

**Charges for Current Services, Utilities** – the net changes in FYs 24-31 reflect lower than anticipated motor vehicle customer facility charges and concession fees. The decreases are offset by increases in revenues for terminal rental spaces and landing fees (DOT-Airports).

### **Other Than Special Fund Non-Tax Revenues**

**Use of Money and Property** – the net increase in FY 24 reflects revised actual monthly dwelling rent revenues at the Hawai'i Public Housing Authority (HPHA) at DHS.

**Federal Grants** – the net decrease in FY 24 reflects the update of actual federal grants received as of June 30, 2024, which were lower than anticipated previously, including those primarily for the federal medical assistance program at DHS under Title XIX of the Social Security Administration, and for public assistance for social services and training, foster care of needy and dependent children with special needs, offset by additional federal funds for vocational rehabilitation services for those with mental and physical handicaps and the First To Work program at DHS. The net increases in FYs 25-31 reflect additional federal funds for: the high-efficiency electric home rebate program at the Department of Business, Economic Development and Tourism (DBEDT); Elementary and Secondary Education Act grant funds to improve the teaching and learning of children at risk of failing and meeting State academic standards, grants for assistance in the education of handicapped students, and the National School Lunch Program at the Department of Education; home energy cost assistance, temporary assistance to needy families, federal low rent supplement contributions, Section 8 contract administration, the rehabilitation and modernization of low-income housing projects at the HPHA, food stamps program, federal reimbursement for child care development, the federal medical assistance program, and the First To Work program at DHS; additional federal funds were also projected for the Native Hawaiian Housing Block Grant at the Department of Hawaiian Home Lands.

**Federal COVID-19 Funds** – The net increase in FY 24 reflects the revised actual federal funds reimbursed for the Child Care Development Block Grant at DHS. The net decrease in FY 26 primarily reflects revised estimates of Coronavirus Aid, Relief, and Economic Security Act funds for disaster assistance relief at the Department of Defense.

**Charges for Current Services** – the net increases in FY 25 primarily reflect refunds, rebates from prescription drug plans, and network and performance guarantee payments on medical and dental plans from insurance carriers to the Hawai'i Employer-Union Health Benefits Trust Fund (EUTF) (Department of Budget and Finance (B&F)).

**Non-Revenue Receipts** – the net increases in FYs 25-31 reflect anticipated increases in employer premium contributions based on actual premiums paid by the State of Hawai'i, the City and County of Honolulu, Hawai'i County, Maui County, Kaua'i County, Charter Schools, and the various county water agencies at EUTF (B&F).

**Repayments** – the net increase in FY 25 reflects the transfer of estimated revenues collected in the Dwelling Unit Revolving Fund's sources of funds from the lower and middle-income resident loan category to HPHA loans due to a large loan payoff at Hawai'i Housing and Finance Development Corporation (DBEDT).