

Significant Changes from March 2026 Report

General Fund Non-Tax Revenues

Use of Money and Property – the increase in FY 27 is attributed to an estimated increase in interest earned on investment (Department of Budget and Finance (B&F)).

Non-Revenue Receipts – the increase in FY 27 is attributed to an estimated increase in unclaimed property transfer to the general fund (Department of the Attorney General and B&F, respectively).

Special Tax Revenues

No significant changes.

Special Fund Non-Tax Revenues

Charges for Current Services, Utilities – the net decrease in FY 26 is reflective of delinquent wharfage payments (Department of Transportation (DOT) – Harbors).

Other Than Special Fund Non-Tax Revenues

Federal Grants – The net decrease in FY 25 reflects the update of actual revenues reimbursed as of June 30, 2025. The net decreases in FY 26 and increases in FY 27 reflect lower-than-anticipated reimbursements for expenditures from the Native Hawaiian Housing block grant used for home development and loan distribution at the Department of Hawaiian Home Lands and the extension of timing to expend grants for transportation-related equipment and infrastructure at DOT. The decreases in FYs 29-32 primarily reflect revised projections for various research and training grants at the University of Hawai'i (UH).

Other Agencies – the net increase in FY 27 reflects updated estimates for the disposition of unclaimed property at the Financial Administration Division (B&F).

Charges for Current Services – the net increase in FY 26 reflects actual 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) (B&F) and increased fees deposited into the Housing Finance Revolving Fund at Hawai'i Housing Finance and Development Corporation (HHFDC) at the Department of Business, Economic Development and Tourism (DBEDT). The increases in FYs 31-32 primarily reflect revised estimates for motor vehicle rental income at the Automotive Motor Pool program at the Department of Accounting and General Services.

Non-Revenue Receipts – the net increases in FY 26 reflect revenue from a bond issuance at HHFDC (DBEDT). In addition, the increases in FYs 26-32 also reflect changes in the projected employers' contributions for retirees' health benefits at other public entities at EUTF (B&F). This is offset by decreases in projections for donations, gifts, or grants received at UH.

Repayments – the net increase in FY 26 reflects the early repayment of a long-term loan at HHFDC (DBEDT).

Transfers – the increase in FY 26 reflects anticipated transfers to the Dwelling Unit Revolving Fund from general obligation bond issuances at HHFDC (DBEDT).