

Significant Changes from March 2025 Report

General Fund Non-Tax Revenues

Repayment of Loans and Advances – the change in FY 26 is attributed to a one-time transfer from the Hawai'i Convention Center Enterprise Special Fund to the general fund for a FY 24 operating loan (Department of Business, Economic Development and Tourism).

Special Tax Revenues

Transfer of General Excise Tax (GET) – the changes in FYs 25-31 reflect revised estimates of GET transfers to the Mass Transit Special Fund based on the Council of Revenues' forecast from the meeting held on March 12, 2025 (Department of Budget and Finance (B&F)).

Special Fund Non-Tax Revenues

Use of Money and Property – the net decrease in FY 24 reflects actual revenues for the use of State lands (Department of Land and Natural Resources).

Charges for Current Services, Utilities – the net changes in FYs 25-31 reflect an adjustment for wharfage fees from FY 26 to FY 25 (Department of Transportation (DOT)-Harbors) and decreases in airline landing fees for FYs 25-31 (DOT-Airports).

Other Than Special Fund Non-Tax Revenues

Federal Grants – the net decreases in FY 25 and FYs 29-31 primarily reflect the revision of the Maui Wildfire Grant at the Department of Defense (DOD) due to the Federal Emergency Management Agency paying for the cost of debris removal directly. The net decreases also reflect grants for local education agencies and child nutrition programs at the Department of Education (DOE). The net decreases in FY 25 and increases in FY 26 and FY 27 also reflect the updated timing of reimbursements for federal grants for other disaster relief at DOD and a revised estimate for the Native Hawaiian Housing Block Grant at the Department of Hawaiian Home Lands (DHHL). This is offset by increases in FY 25 for the broadband access grant at DHHL and additional projected federal funds for low-income housing projects at Hawai'i Public Housing Authority (Department of Human Services) in FYs 25-27.

Charges for Current Services – the net increases in FYs 26-31 primarily reflect increased projections for fees to be collected at after-school programs at DOE and increases for 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).

Non-Revenue Receipts – the net increases in FYs 27-31 reflect changes in the projected required employer contributions for health benefits premiums for retirees from the State and other public entities at EUTF (B&F).