

**SUMMARY OF REVENUES AND APPROPRIATIONS BY FUNDS**

REVENUES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
<u>TAXES</u>													
Real Property Taxes	151,187,300												151,187,300
Fuel Tax		7,580,000											7,580,000
Public Service Company Tax	6,500,000												6,500,000
Public Utility Franchise Tax		6,000,000											6,000,000
<b>TOTAL TAXES</b>	<b>157,687,300</b>	<b>13,580,000</b>											<b>171,267,300</b>
<u>LICENSES AND PERMITS</u>													
Street Use		5,195,341											5,195,341
Business Licenses	2,829,100				25,000	150,000	1,872,000			150,000		50,000	5,076,100
Non-Bus Licenses & Permits	3,972,467												3,972,467
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>6,801,567</b>	<b>5,195,341</b>			<b>25,000</b>	<b>150,000</b>	<b>1,872,000</b>			<b>150,000</b>		<b>50,000</b>	<b>14,243,908</b>
<u>REVENUES FROM USE OF MONEY AND PROPERTY</u>													
Interest	2,400,000										24,790		2,424,790
Rents & Concessions	56,500										352,462		408,962
<b>TOTAL REVENUES FROM USE OF MONEY AND PROPERTY</b>	<b>2,456,500</b>										<b>377,252</b>		<b>2,833,752</b>
<u>INTER-GOVERN REVENUES</u>													
State Grants	33,713,412	300,058						1,123,000					35,136,470
Federal Grants	8,014,481							847,500			11,136,800		19,998,781
<b>TOTAL INTER-GOVERN REV</b>	<b>41,727,893</b>	<b>300,058</b>						<b>1,970,500</b>			<b>11,136,800</b>		<b>55,135,251</b>
<u>CHARGES FOR CURRENT SERV</u>													
General Government	3,012,380		6,000										3,018,380
Safety	150,284												150,284
Highways	541,000												541,000
Sanitation			6,344,647					8,561,406					14,906,053
Recreation	830,080								844,500				1,674,580
Others											3,000		3,000
<b>TOTAL CHRGS CURRENT SERV</b>	<b>4,533,744</b>		<b>6,350,647</b>				<b>-</b>	<b>8,561,406</b>	<b>844,500</b>		<b>3,000</b>		<b>20,293,297</b>

REVENUES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
<u>OTHER REVENUES</u>													
Miscellaneous	5,460,654	91,579	100	16,000							3,000		5,571,333
Interfund Reimbursements													-
Contributions and Transfers													
From Other Funds								12,652,576	161,804		745,303		13,559,683
Departmental Charges		175,000									1,048,584		1,223,584
<u>TOTAL OTHER REVENUES</u>	<u>5,460,654</u>	<u>266,579</u>	<u>100</u>	<u>16,000</u>				<u>12,652,576</u>	<u>161,804</u>		<u>1,796,887</u>		<u>20,354,600</u>
<u>TOTAL REVENUES</u>	<u>218,667,658</u>	<u>19,341,978</u>	<u>6,350,747</u>	<u>16,000</u>	<u>25,000</u>	<u>150,000</u>	<u>1,872,000</u>	<u>23,184,482</u>	<u>1,006,304</u>	<u>150,000</u>	<u>13,313,939</u>	<u>50,000</u>	<u>284,128,108</u>
<u>FUND BALANCE FROM PREV YR</u>	<u>8,779,460</u>	<u>1,926,926</u>	<u>2,083,315</u>	<u>-</u>	<u>146,000</u>	<u>75,000</u>	<u>359,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>	<u>-</u>	<u>13,480,407</u>
<u>AMOUNT AVAILABLE FOR APPRN</u>	<u>227,447,118</u>	<u>21,268,904</u>	<u>8,434,062</u>	<u>16,000</u>	<u>171,000</u>	<u>225,000</u>	<u>2,231,706</u>	<u>23,184,482</u>	<u>1,006,304</u>	<u>150,000</u>	<u>13,423,939</u>	<u>50,000</u>	<u>297,608,515</u>
<u>LESS: INTER-FUND TRANSFERS</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,652,576</u>	<u>161,804</u>	<u>-</u>	<u>745,303</u>	<u>-</u>	<u>13,559,683</u>
<u>NET REVENUES</u>	<u>227,447,118</u>	<u>21,268,904</u>	<u>8,434,062</u>	<u>16,000</u>	<u>171,000</u>	<u>225,000</u>	<u>2,231,706</u>	<u>10,531,906</u>	<u>844,500</u>	<u>150,000</u>	<u>12,678,636</u>	<u>50,000</u>	<u>284,048,832</u>





FUNCTIONS, DEPARTMENTS PROGRAMS & ACTIVITIES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
PROTECTION INSPECTION:													
Public Works Department:													
Construction Inspection	524,090												524,090
Building Inspection	1,421,212												1,421,212
OTHER PROTECTION:													
Animal Control	992,384												992,384
Civil Defense	468,793												468,793
Liquor Control Department	1,262,417												1,262,417
Public Works Department:													
Flood Control	153,939												153,939
Traffic Services		4,016,098											4,016,098
Prosecuting Attorney	6,351,389												6,351,389
<b>TOTAL PUBLIC SAFETY</b>	<b>80,012,970</b>	<b>4,016,098</b>											<b>84,029,068</b>
<u>HIGHWAYS</u>													
ROADWAY MAINTENANCE:													
Public Works Department:													
Administration		1,642,638											1,642,638
South Hilo Road District		1,849,278											1,849,278
N Hilo & Hamakua Road District		848,780											848,780
N&S Kohala Road District		878,852											878,852
N&S Kona Road District		1,030,751											1,030,751
Ka'u Road District		440,295											440,295
Puna Road District		1,140,751											1,140,751
Roadside Maintenance		436,461											436,461
Beautification						112,500							112,500
Bikeway					171,000								171,000
PUBLIC TRANSPORTATION:													
Mayor's Office:													
Mass Transportation Agency	4,925,321	694,000											5,619,321
<b>TOTAL HIGHWAYS</b>	<b>4,925,321</b>	<b>8,961,806</b>			<b>171,000</b>	<b>112,500</b>							<b>14,170,627</b>

FUNCTIONS, DEPARTMENTS PROGRAMS & ACTIVITIES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
<u>SANITATION &amp; WASTE REMOVAL</u>													
ENVIRONMENTAL MANAGEMENT:													
Environmental Mgt Administration	1,074,258												1,074,258
SEWER & SEWAGE DISPOSAL:													
Environmental Mgt Department:													
Wastewater System			5,479,437										5,479,437
VEHICLE & PARTS DISPOSAL:													
Environmental Mgt Department:													
Vehicle Disposal							2,214,606						2,214,606
WASTE DISPOSAL:													
Environmental Mgt Department:													
Landfills								21,872,699					21,872,699
TOTAL SANITATION AND WASTE REMOVAL	1,074,258		5,479,437				2,214,606	21,872,699					30,641,000
<u>HEALTH, WELFARE &amp; EDUC</u>													
HEALTH:													
County Physicians	102,942												102,942
WELFARE:													
Office of Aging	2,056,578												2,056,578
Parks and Recreation:													
Elderly Activities	2,992,387												2,992,387
Nonprofit Grants	825,000												825,000
Housing											12,841,749		12,841,749
CEMETERIES:													
Parks & Recreation:													
Alae Cemetery	126,604												126,604
Veterans Cemetery	138,078												138,078
Alae Cemetery Improvements				16,000									16,000
Rural Cemeteries	8,950												8,950
EDUCATION:													
Coop Educ Program (HCC)	55,000												55,000
TOTAL HEALTH, WELFARE AND EDUCATION	6,305,539	-		16,000							12,841,749		19,163,288

FUNCTIONS, DEPARTMENTS PROGRAMS & ACTIVITIES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
<u>CULTURE-RECREATION</u>													
COMMUNITY MUSIC:													
Parks & Recreation:													
Hawaii County Band	151,734												151,734
West Hawaii Band	28,385												28,385
ORGANIZED RECREATION:													
Parks & Recreation:													
Administration	875,081												875,081
Parks Maintenance	5,366,933												5,366,933
Recreation	2,189,457												2,189,457
Summer Fun/Intersession	423,365												423,365
Hoolulu Park Complex	823,186												823,186
Aquatics	3,077,259												3,077,259
Culture and Arts	140,238												140,238
EAD Adm/Rec	634,766												634,766
Panaewa Zoo	527,943												527,943
Golf Course									764,182				764,182
Beautification				112,500									112,500
<b>TOTAL CULTURE-RECREATION</b>	<b>14,238,347</b>					<b>112,500</b>			<b>764,182</b>				<b>15,115,029</b>
<u>DEBT SERVICE</u>													
INTEREST ON BONDS:													
County Bonds	11,450,413												11,450,413
GEN SERIAL BOND MATURITIES:													
County Bonds	16,050,195												16,050,195
<b>TOTAL DEBT SERVICE</b>	<b>27,500,608</b>												<b>27,500,608</b>
<u>PENSION PMNTS &amp; RETIREMENT</u>													
<u>SYSTEM CONTRIBUTIONS</u>													
County Pension	43,000												43,000
County Pension-Bonus	100,000												100,000
County Pension-Post Retirement	23,000												23,000
Police, Fire & Band-Pension	1,200												1,200
Police, Fire & Band-Pen-Bonus	9,100												9,100
Police, Fire & Band-Pen-Post Ret	1,300												1,300
Retirement System Contribution-													
Employer's Share													
ERS Pension Accum Fund	13,380,880	805,000	284,570				6,700	350,000	77,824		275,700		15,180,674
FICA-Employer's Share	4,253,871	500,000	167,638				3,800	231,783	43,298		153,300		5,353,690
<b>TOTAL PENSION PAYMENTS &amp; RETIREMENT SYSTEM CONTRIB</b>	<b>17,812,351</b>	<b>1,305,000</b>	<b>452,208</b>				<b>10,500</b>	<b>581,783</b>	<b>121,122</b>		<b>429,000</b>		<b>20,711,964</b>

FUNCTIONS, DEPARTMENTS PROGRAMS & ACTIVITIES	GENERAL FUND	HIGHWAY FUND	SEWER FUND	CEME- TERY FUND	BIKE- WAY FUND	BEAUTIFI- CATION FUND	VEHICLE DISPOSAL FUND	SOLID WASTE FUND	GOLF COURSE FUND	GEO RELOC REVOLV FUND	HOUSING FUND	GEO ASSET FUND	TOTAL
<u>HEALTH FUND</u>													
Employee Health Plans	16,154,000	800,000	191,187				6,600	410,000	90,000		143,100		17,794,887
TOTAL HEALTH FUND	16,154,000	800,000	191,187				6,600	410,000	90,000		143,100		17,794,887
<u>MISCELLANEOUS</u>													
WORKER'S COMPENSATION:													
Worker's Compensation	2,500,000	650,000	51,740					320,000	15,000				3,536,740
UNEMPLOYMENT COMPENSATION:													
Unemployment Compensation	120,000												120,000
CONTRIBUTIONS&TRANSFERS TO OTHER FUNDS:													
Capital Projects	517,866	4,773,000											5,290,866
Solid Waste	12,652,576												12,652,576
Golf Course	161,804												161,804
Housing Fund	745,303												745,303
Self Insurance Fund	1,000,000												1,000,000
Disaster & Emergency Fund	1,000,000												1,000,000
Pub Acc/Open Sp Pres Fund	1,000,000												1,000,000
OTHER MISCELLANEOUS:													
Vacation Pay	25,000												25,000
Contingency			45,541						1,000		2,290		48,831
Sundry Refund	40,000	8,000											48,000
Provision for Comp Adj	3,417,500	250,000							15,000				3,682,500
Prov for Public Land Acquisition	500,000												500,000
Special Project Manager Program	50,000												50,000
Provision for Reallocations	35,000	5,000	33,949										73,949
Replacement Fund Reserve			2,180,000								7,800		2,187,800
Misc Ins Claims and Judgments	1,000,000												1,000,000
Public Safety Disaster/Emergency	150,000	500,000											650,000
TOTAL MISCELLANEOUS	24,915,049	6,186,000	2,311,230	-	-	-	-	320,000	31,000	-	10,090	-	33,773,369
TOTAL APPROPRIATIONS	227,447,118	21,268,904	8,434,062	16,000	171,000	225,000	2,231,706	23,184,482	1,006,304	150,000	13,423,939	50,000	297,608,515
LESS: INTER-FUND TRANSFERS	13,559,683	-	-	-	-	-	-	-	-	-	-	-	13,559,683
NET APPROPRIATIONS	213,887,435	21,268,904	8,434,062	16,000	171,000	225,000	2,231,706	23,184,482	1,006,304	150,000	13,423,939	50,000	284,048,832

**COMPARATIVE STATEMENT OF MAJOR SOURCES OF REVENUES - ALL FUNDS**

<u>Source</u>	Budgeted 2004-2005		Estimated 2005-2006		Increase (Decrease)	
	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>%</u>
Taxes	148,376,284	58.0%	171,267,300	57.5%	22,891,016	15.4%
Licenses and Permits	11,401,112	4.5%	14,243,908	4.8%	2,842,796	24.9%
Revenue from Use of Money & Property	1,689,796	0.7%	2,833,752	1.0%	1,143,956	67.7%
Intergovernmental Revenues	49,347,086	19.3%	55,135,251	18.5%	5,788,165	11.7%
Charges for Services	17,566,599	6.9%	20,293,297	6.8%	2,726,698	15.5%
Other Revenues	18,551,660	7.3%	20,354,600	6.8%	1,802,940	9.7%
Fund Balance, Previous Year	8,933,061	3.5%	13,480,407	4.5%	4,547,346	50.9%
Sub-Total	<u>255,865,598</u>	100.0%	<u>297,608,515</u>	100.0%	<u>41,742,917</u>	16.3%
Less: Inter-Fund Transfers						
Solid Waste Fund	9,907,851		12,652,576		2,744,725	
Golf Course Fund	161,804		161,804		0	
Housing Fund	0		745,303		745,303	
Total Inter-Fund Transfers	<u>10,069,655</u>		<u>13,559,683</u>		<u>3,490,028</u>	
Net Revenues	<u>245,795,943</u>		<u>284,048,832</u>		<u>38,252,889</u>	15.6%

**COMPARATIVE STATEMENT OF MAJOR SOURCES OF EXPENDITURES - ALL FUNDS**

<u>Category</u>	Budgeted 2004-2005		Estimated 2005-2006		Increase (Decrease)	
	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>%</u>
General Government	28,557,485	11.2%	34,708,675	11.7%	6,151,190	21.5%
Public Safety	79,470,705	31.1%	84,029,068	28.2%	4,558,363	5.7%
Highways	9,399,451	3.7%	14,170,627	4.8%	4,771,176	50.8%
Health, Education and Welfare	20,853,532	8.2%	19,163,288	6.4%	(1,690,244)	-8.1%
Culture and Recreation	14,273,556	5.6%	15,115,029	5.1%	841,473	5.9%
Sanitation and Waste Removal	23,748,711	9.3%	30,641,000	10.3%	6,892,289	29.0%
Debt Service	24,921,138	9.7%	27,500,608	9.2%	2,579,470	10.4%
Pension & Retirement	15,005,706	5.9%	20,711,964	7.0%	5,706,258	38.0%
Health Fund	15,866,332	6.2%	17,794,887	6.0%	1,928,555	12.2%
Miscellaneous	23,768,982	9.3%	33,773,369	11.3%	10,004,387	42.1%
Sub-Total	<u>255,865,598</u>	100.0%	<u>297,608,515</u>	100.0%	<u>41,742,917</u>	16.3%
Less: Inter-Fund Transfers						
General Fund	10,069,655		13,559,683		3,490,028	
Total Inter-Fund Transfers	<u>10,069,655</u>		<u>13,559,683</u>		<u>3,490,028</u>	
Net Expenditures	<u>245,795,943</u>		<u>284,048,832</u>		<u>38,252,889</u>	15.6%

Note: Restated FY 04-05 interfund transfers of fringe reimbursements for comparative analysis.