

**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	117,273,000												117,273,000
Fuel Tax		6,835,652											6,835,652
Public Service Company Tax	5,215,000												5,215,000
Public Utility Franchise Tax		4,990,000											4,990,000
<b>TOTAL TAXES</b>	<b>122,488,000</b>	<b>11,825,652</b>											<b>134,313,652</b>
<u>LICENSES AND PERMITS</u>													
Street Use		3,000,000											3,000,000
Business Licenses	2,410,590				50,000	125,000	1,680,000			150,000		50,000	4,465,590
Non-Bus Licenses & Permits	2,839,472												2,839,472
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>5,250,062</b>	<b>3,000,000</b>			<b>50,000</b>	<b>125,000</b>	<b>1,680,000</b>			<b>150,000</b>		<b>50,000</b>	<b>10,305,062</b>
<u>REVENUES FROM USE OF MONEY AND PROPERTY</u>													
Interest	1,500,000										54,240		1,554,240
Rents & Concessions	44,800						100				329,464		374,364
<b>TOTAL REVENUES FROM USE OF MONEY AND PROPERTY</b>	<b>1,544,800</b>						<b>100</b>				<b>383,704</b>		<b>1,928,604</b>
<u>INTER-GOVERN REVENUES</u>													
State Grants	29,685,107	326,173						338,000					30,349,280
Federal Grants	5,134,930							400,000			10,947,900		16,482,830
<b>TOTAL INTER-GOVERN REV</b>	<b>34,820,037</b>	<b>326,173</b>						<b>738,000</b>			<b>10,947,900</b>		<b>46,832,110</b>
<u>CHARGES FOR CURRENT SERV</u>													
General Government	2,157,512		12,000				100						2,169,612
Safety	142,916												142,916
Highways	580,000												580,000
Sanitation			6,108,904					3,991,645					10,100,549
Recreation	766,650								863,982				1,630,632
Others											3,000		3,000
<b>TOTAL CHRGS CURRENT SERV</b>	<b>3,647,078</b>		<b>6,120,904</b>				<b>100</b>	<b>3,991,645</b>	<b>863,982</b>		<b>3,000</b>		<b>14,626,709</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	6,013,161	44,273	100	16,000							5,496		6,079,030
Interfund Reimbursements	3,602,111												3,602,111
Contributions and Transfers													
From Other Funds							7,896,387	143,804					8,040,191
Departmental Charges		120,000									1,180,043		1,300,043
<b>TOTAL OTHER REVENUES</b>	<b>9,615,272</b>	<b>164,273</b>	<b>100</b>	<b>16,000</b>			<b>7,896,387</b>	<b>143,804</b>			<b>1,185,539</b>		<b>19,021,375</b>
<b>TOTAL REVENUES</b>	<b>177,365,249</b>	<b>15,316,098</b>	<b>6,121,004</b>	<b>16,000</b>	<b>50,000</b>	<b>125,000</b>	<b>1,680,200</b>	<b>12,626,032</b>	<b>1,007,786</b>	<b>150,000</b>	<b>12,520,143</b>	<b>50,000</b>	<b>227,027,512</b>
FUND BALANCE FROM PREV YR	1,000,000	2,275,147	1,774,901	-	131,000	75,000	-	-	-	-	444,805	-	5,700,853
AMOUNT AVAILABLE FOR APPRN	178,365,249	17,591,245	7,895,905	16,000	181,000	200,000	1,680,200	12,626,032	1,007,786	150,000	12,964,948	50,000	232,728,365
LESS: INTER-FUND TRANSFERS	3,602,111	-	-	-	-	-	-	7,896,387	143,804	-	-	-	11,642,302
<b>NET REVENUES</b>	<b>174,763,138</b>	<b>17,591,245</b>	<b>7,895,905</b>	<b>16,000</b>	<b>181,000</b>	<b>200,000</b>	<b>1,680,200</b>	<b>4,729,645</b>	<b>863,982</b>	<b>150,000</b>	<b>12,964,948</b>	<b>50,000</b>	<b>221,086,063</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
PROTECTION INSPECTION:													
Public Works Department:													
Construction Inspection	451,909												451,909
Building Inspection	1,143,556												1,143,556
OTHER PROTECTION:													
Animal Control	849,948												849,948
Civil Defense	456,230												456,230
Liquor Control Department	1,081,590												1,081,590
Public Works Department:													
Flood Control	153,939												153,939
Traffic Services		3,406,549											3,406,549
Prosecuting Attorney	5,846,280												5,846,280
<b>TOTAL PUBLIC SAFETY</b>	<b>67,227,279</b>	<b>3,406,549</b>											<b>70,633,828</b>
<u>HIGHWAYS</u>													
ROADWAY MAINTENANCE:													
Public Works Department:													
Administration		2,187,858											2,187,858
South Hilo Road District		1,780,547											1,780,547
N Hilo & Hamakua Road District		853,176											853,176
N&S Kohala Road District		835,077											835,077
N&S Kona Road District		883,401											883,401
Ka'u Road District		426,430											426,430
Puna Road District		912,142											912,142
Roadside Maintenance		323,075											323,075
Beautification						66,000							66,000
Bikeway					181,000								181,000
PUBLIC TRANSPORTATION:													
Mayor's Office:													
Mass Transportation Agency	1,577,874												1,577,874
<b>TOTAL HIGHWAYS</b>	<b>1,577,874</b>	<b>8,201,706</b>			<b>181,000</b>	<b>66,000</b>							<b>10,026,580</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	354,623												354,623
SEWER & SEWAGE DISPOSAL:													
Environmental Mgt Department: Wastewater System			4,719,710										4,719,710
VEHICLE & PARTS DISPOSAL:													
Environmental Mgt Department: Vehicle Disposal							1,667,600						1,667,600
WASTE DISPOSAL:													
Environmental Mgt Department: Landfills								11,747,032					11,747,032
TOTAL SANITATION AND WASTE REMOVAL	354,623		4,719,710				1,667,600	11,747,032					18,488,965
<u>HEALTH, WELFARE &amp; EDUC</u>													
HEALTH:													
County Physicians	102,942												102,942
WELFARE:													
Office of Aging	1,641,703												1,641,703
Parks and Recreation:													
Elderly Activities	2,769,727												2,769,727
Nonprofit Grants	900,000												900,000
Housing											12,477,108		12,477,108
CEMETERIES:													
Parks & Recreation:													
Alae Cemetery	124,354												124,354
Veterans Cemetery	115,512												115,512
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	5,718,188	-		16,000							12,477,108		18,211,296

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<u>CULTURE-RECREATION</u>													
COMMUNITY MUSIC:													
Parks & Recreation:													
Hawaii County Band	151,552												151,552
West Hawaii Band	28,441												28,441
ORGANIZED RECREATION:													
Parks & Recreation:													
Administration	678,730												678,730
Parks Maintenance	5,163,784												5,163,784
Recreation	1,992,787												1,992,787
Summer Fun	368,365												368,365
Hoolulu Park Complex	713,656												713,656
Aquatics	2,851,221												2,851,221
Culture and Arts	124,506												124,506
EAD Adm/Rec	608,040												608,040
Panaewa Zoo	492,935												492,935
Golf Course									800,575				800,575
Beautification						134,000							134,000
<b>TOTAL CULTURE-RECREATION</b>	<b>13,174,017</b>					<b>134,000</b>			<b>800,575</b>				<b>14,108,592</b>
<u>DEBT SERVICE</u>													
INTEREST ON BONDS:													
County Bonds	10,011,767												10,011,767
GEN SERIAL BOND MATURITIES:													
County Bonds	13,577,918												13,577,918
<b>TOTAL DEBT SERVICE</b>	<b>23,589,685</b>												<b>23,589,685</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	7,395,000												7,395,000
FICA-Employer's Share	4,300,000												4,300,000
<b>TOTAL PENSION PAYMENTS &amp; RETIREMENT SYSTEM CONTRIB</b>	<b>11,872,600</b>												<b>11,872,600</b>

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<u>HEALTH FUND</u>													
Administrative Cost	140,000												140,000
Employee Health Plans	14,800,000												14,800,000
<b>TOTAL HEALTH FUND</b>	<b>14,940,000</b>												<b>14,940,000</b>
<u>MISCELLANEOUS</u>													
<u>WORKER'S COMPENSATION:</u>													
Worker's Compensation	2,700,000	550,000	50,204					230,000	15,000				3,545,204
<u>UNEMPLOYMENT COMPENSATION:</u>													
Unemployment Compensation	194,000												194,000
<u>CONTRIBUTIONS&amp;TRANSFERS TO OTHER FUNDS:</u>													
Capital Projects		3,000,000											3,000,000
Solid Waste	7,896,387												7,896,387
Golf Course	143,804												143,804
<u>General Fund:</u>													
Reimbursement-ERS Pension													
Accumulation Fund		624,850	130,368				4,500	228,000	59,017		196,300		1,243,035
Reimb-FICA Employer's Share		446,700	166,219				3,100	163,000	42,194		140,400		961,613
Reimbursement-Health Plans		600,000	316,863				5,000	258,000	90,000		127,600		1,397,463
<u>OTHER MISCELLANEOUS:</u>													
Vacation Pay	25,000												25,000
Contingency			45,541						1,000		15,740		62,281
Sundry Refund	25,000	6,000											31,000
Provision for Comp Adj	1,200,000	241,440											1,441,440
Provision for Reallocations	35,000	14,000											49,000
Replacement Fund Reserve			2,467,000								7,800		2,474,800
Misc Ins Claims and Judgments	1,000,000												1,000,000
Public Safety Disaster/Emergency	150,000	500,000											650,000
<b>TOTAL MISCELLANEOUS</b>	<b>13,369,191</b>	<b>5,982,990</b>	<b>3,176,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,600</b>	<b>879,000</b>	<b>207,211</b>	<b>-</b>	<b>487,840</b>	<b>-</b>	<b>24,115,027</b>
<b>TOTAL APPROPRIATIONS</b>	<b>178,365,249</b>	<b>17,591,245</b>	<b>7,895,905</b>	<b>16,000</b>	<b>181,000</b>	<b>200,000</b>	<b>1,680,200</b>	<b>12,626,032</b>	<b>1,007,786</b>	<b>150,000</b>	<b>12,964,948</b>	<b>50,000</b>	<b>232,728,365</b>
<b>LESS: INTER-FUND TRANSFERS</b>	<b>8,040,191</b>	<b>1,671,550</b>	<b>613,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,600</b>	<b>649,000</b>	<b>191,211</b>	<b>-</b>	<b>464,300</b>	<b>-</b>	<b>11,642,302</b>
<b>NET APPROPRIATIONS</b>	<b>170,325,058</b>	<b>15,919,695</b>	<b>7,282,455</b>	<b>16,000</b>	<b>181,000</b>	<b>200,000</b>	<b>1,667,600</b>	<b>11,977,032</b>	<b>816,575</b>	<b>150,000</b>	<b>12,500,648</b>	<b>50,000</b>	<b>221,086,063</b>

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

Source	Budgeted 2002-2003		Estimated 2003-2004		Increase (Decrease)	
	Amount	% Total	Amount	% Total	Amount	%
Taxes	123,695,422	57.1%	134,313,652	57.7%	10,618,230	8.6%
Licenses and Permits	8,618,792	4.0%	10,305,062	4.4%	1,686,270	19.6%
Revenue from Use of Money & Property	3,603,510	1.7%	1,928,604	0.8%	(1,674,906)	-46.5%
Intergovernmental Revenues	44,528,177	20.6%	46,832,110	20.1%	2,303,933	5.2%
Charges for Services	13,302,887	6.1%	14,626,709	6.3%	1,323,822	10.0%
Other Revenues	16,682,805	7.7%	19,021,375	8.2%	2,338,570	14.0%
Fund Balance, Previous Year	6,157,349	2.8%	5,700,853	2.4%	(456,496)	-7.4%
Sub-Total	<u>216,588,942</u>	<u>100.0%</u>	<u>232,728,365</u>	<u>100.0%</u>	<u>16,139,423</u>	<u>7.5%</u>
Less: Inter-Fund Transfers						
General Fund	3,595,863		3,602,111		6,248	
Sewer Loan Fund	0		0		0	
Solid Waste Fund	7,462,104		7,896,387		434,283	
Golf Course Fund	143,804		143,804		0	
Total Inter-Fund Transfers	<u>11,201,771</u>		<u>11,642,302</u>		<u>440,531</u>	
Net Revenues	<u>205,387,171</u>		<u>221,086,063</u>		<u>15,698,892</u>	<u>7.6%</u>

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

Category	Budgeted 2002-2003		Estimated 2003-2004		Increase (Decrease)	
	Amount	% Total	Amount	% Total	Amount	%
General Government	25,102,049	11.6%	26,741,792	11.5%	1,639,743	6.5%
Public Safety	68,352,792	31.6%	70,633,828	30.4%	2,281,036	3.3%
Highways	10,666,019	4.9%	10,026,580	4.3%	(639,439)	-6.0%
Health, Education and Welfare	17,753,063	8.2%	18,211,296	7.8%	458,233	2.6%
Culture and Recreation	13,839,439	6.4%	14,108,592	6.1%	269,153	1.9%
Sanitation and Waste Removal	16,017,021	7.4%	18,488,965	7.9%	2,471,944	15.4%
Debt Service	21,544,042	9.9%	23,589,685	10.1%	2,045,643	9.5%
Pension & Retirement	8,357,200	3.9%	11,872,600	5.1%	3,515,400	42.1%
Health Fund	13,580,000	6.3%	14,940,000	6.4%	1,360,000	10.0%
Miscellaneous	21,377,317	9.9%	24,115,027	10.4%	2,737,710	12.8%
Sub-Total	<u>216,588,942</u>	<u>100.0%</u>	<u>232,728,365</u>	<u>100.0%</u>	<u>16,139,423</u>	<u>7.5%</u>
Less: Inter-Fund Transfers						
General Fund	7,605,908		8,040,191		434,283	
Highway Fund	1,621,135		1,671,550		50,415	
Sewer Fund	598,297		613,450		15,153	
Vehicle Disposal Fund	17,760		12,600		(5,160)	
Solid Waste Fund	619,000		649,000		30,000	
Golf Course Fund	316,371		191,211		(125,160)	
Housing Fund	423,300		464,300		41,000	
Total Inter-Fund Transfers	<u>11,201,771</u>		<u>11,642,302</u>		<u>440,531</u>	
Net Expenditures	<u>205,387,171</u>		<u>221,086,063</u>		<u>15,698,892</u>	<u>7.6%</u>