

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	131,036,300												131,036,300
Fuel Tax		7,132,148											7,132,148
Public Service Company Tax	5,120,000												5,120,000
Public Utility Franchise Tax		5,087,836											5,087,836
TOTAL TAXES	136,156,300	12,219,984											148,376,284
<u>LICENSES AND PERMITS</u>													
Street Use		3,069,853											3,069,853
Business Licenses	2,571,775				35,000	140,000	1,716,000			150,000		50,000	4,662,775
Non-Bus Licenses & Permits	3,668,484												3,668,484
TOTAL LICENSES & PERMITS	6,240,259	3,069,853			35,000	140,000	1,716,000			150,000		50,000	11,401,112
<u>REVENUES FROM USE OF MONEY AND PROPERTY</u>													
Interest	1,250,000										41,320		1,291,320
Rents & Concessions	51,800						100				346,576		398,476
TOTAL REVENUES FROM USE OF MONEY AND PROPERTY	1,301,800						100				387,896		1,689,796
<u>INTER-GOVERN REVENUES</u>													
State Grants	30,285,803	335,039						363,000					30,983,842
Federal Grants	4,733,744							400,000			13,229,500		18,363,244
TOTAL INTER-GOVERN REV	35,019,547	335,039						763,000			13,229,500		49,347,086
<u>CHARGES FOR CURRENT SERV</u>													
General Government	2,403,571		6,000				100						2,409,671
Safety	146,784												146,784
Highways	582,000												582,000
Sanitation			6,364,188					6,402,331					12,766,519
Recreation	814,125								844,500				1,658,625
Others											3,000		3,000
TOTAL CHRGS CURRENT SERV	3,946,480		6,370,188				100	6,402,331	844,500		3,000		17,566,599

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<u>OTHER REVENUES</u>													
Miscellaneous	6,838,771	47,226	100	16,000							3,000		6,905,097
Interfund Reimbursements	3,848,262												3,848,262
Contributions and Transfers													
From Other Funds								9,907,851	161,804				10,069,655
Departmental Charges		110,000									1,466,908		1,576,908
TOTAL OTHER REVENUES	10,687,033	157,226	100	16,000				9,907,851	161,804		1,469,908		22,399,922
TOTAL REVENUES	193,351,419	15,782,102	6,370,288	16,000	35,000	140,000	1,716,200	17,073,182	1,006,304	150,000	15,090,304	50,000	250,780,799
FUND BALANCE FROM PREV YR	3,953,723	3,165,931	1,193,209	-	146,000	75,000	-	-	-	-	399,198	-	8,933,061
AMOUNT AVAILABLE FOR APPRN	197,305,142	18,948,033	7,563,497	16,000	181,000	215,000	1,716,200	17,073,182	1,006,304	150,000	15,489,502	50,000	259,713,860
LESS: INTER-FUND TRANSFERS	3,848,262	-	-	-	-	-	-	9,907,851	161,804	-	-	-	13,917,917
NET REVENUES	193,456,880	18,948,033	7,563,497	16,000	181,000	215,000	1,716,200	7,165,331	844,500	150,000	15,489,502	50,000	245,795,943

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	433,430												433,430
Building Inspection	1,317,771												1,317,771
OTHER PROTECTION:													
Animal Control	954,215												954,215
Civil Defense	513,832												513,832
Liquor Control Department	1,119,275												1,119,275
Public Works Department:													
Flood Control	153,939												153,939
Traffic Services		4,793,011											4,793,011
Prosecuting Attorney	5,866,468												5,866,468
TOTAL PUBLIC SAFETY	74,677,694	4,793,011											79,470,705
<u>HIGHWAYS</u>													
ROADWAY MAINTENANCE:													
Public Works Department:													
Administration		1,157,798											1,157,798
South Hilo Road District		1,780,547											1,780,547
N Hilo & Hamakua Road District		833,496											833,496
N&S Kohala Road District		832,484											832,484
N&S Kona Road District		880,710											880,710
Ka'u Road District		405,900											405,900
Puna Road District		886,548											886,548
Roadside Maintenance		511,625											511,625
Beautification						107,500							107,500
Bikeway					181,000								181,000
PUBLIC TRANSPORTATION:													
Mayor's Office:													
Mass Transportation Agency	1,821,843												1,821,843
TOTAL HIGHWAYS	1,821,843	7,289,108			181,000	107,500							9,399,451

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<u>SANITATION & WASTE REMOVAL</u>													
ENVIRONMENTAL MANAGEMENT:													
Environmental Mgt Administration	796,714												796,714
SEWER & SEWAGE DISPOSAL:													
Environmental Mgt Department:													
Wastewater System			5,220,660										5,220,660
VEHICLE & PARTS DISPOSAL:													
Environmental Mgt Department:													
Vehicle Disposal							1,703,100						1,703,100
WASTE DISPOSAL:													
Environmental Mgt Department:													
Landfills								16,028,237					16,028,237
TOTAL SANITATION AND WASTE REMOVAL	796,714		5,220,660				1,703,100	16,028,237					23,748,711
<u>HEALTH, WELFARE & EDUC</u>													
HEALTH:													
County Physicians	102,942												102,942
WELFARE:													
Office of Aging	1,848,907												1,848,907
Parks and Recreation:													
Elderly Activities	2,919,719												2,919,719
Nonprofit Grants	726,000												726,000
Housing											14,911,332		14,911,332
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	5,926,200	-		16,000							14,911,332		20,853,532

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	152,682												152,682
West Hawaii Band	29,452												29,452
ORGANIZED RECREATION:													
Parks & Recreation:													
Administration	649,959												649,959
Parks Maintenance	5,401,304												5,401,304
Recreation	2,040,977												2,040,977
Summer Fun/Intersession	383,365												383,365
Hoolulu Park Complex	718,656												718,656
Aquatics	2,795,075												2,795,075
Culture and Arts	124,506												124,506
EAD Adm/Rec	621,048												621,048
Panaewa Zoo	493,935												493,935
Golf Course									755,097				755,097
Beautification						107,500							107,500
TOTAL CULTURE-RECREATION	13,410,959					107,500			755,097				14,273,556
<u>DEBT SERVICE</u>													
INTEREST ON BONDS:													
County Bonds	10,995,260												10,995,260
GEN SERIAL BOND MATURITIES:													
County Bonds	13,925,878												13,925,878
TOTAL DEBT SERVICE	24,921,138												24,921,138
<u>PENSION PMNTS & 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	10,487,800												10,487,800
FICA-Employer's Share	4,340,306												4,340,306
TOTAL PENSION PAYMENTS & RETIREMENT SYSTEM CONTRIB	15,005,706												15,005,706

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	15,866,332												15,866,332
TOTAL HEALTH FUND	15,866,332												15,866,332
<u>MISCELLANEOUS</u>													
WORKER'S COMPENSATION:													
Worker's Compensation	2,500,000	531,989	51,788					320,000	15,000				3,418,777
UNEMPLOYMENT COMPENSATION:													
Unemployment Compensation	382,000												382,000
CONTRIBUTIONS&TRANSFERS TO OTHER FUNDS:													
Capital Projects		3,786,699											3,786,699
Solid Waste	9,907,851												9,907,851
Golf Course	161,804												161,804
Disaster & Emergency Fund	100,000												100,000
General Fund:													
Reimbursement-ERS Pension													
Accumulation Fund		666,700	190,581				4,500	258,900	75,012		261,300		1,456,993
Reimb-FICA Employer's Share		448,587	167,793				3,100	173,164	42,195		146,800		981,639
Reimbursement-Health Plans		673,671	194,378				5,500	292,881	100,000		143,200		1,409,630
OTHER MISCELLANEOUS:													
Vacation Pay	25,000												25,000
Contingency			45,541						1,000		19,070		65,611
Sundry Refund	40,000	6,000											46,000
Provision for Comp Adj	2,000,000	250,000							18,000				2,268,000
Provision for UPW Comp Adj	266,000												266,000
Provision for Reallocations	35,000	2,268	30,756										68,024
Replacement Fund Reserve			1,662,000								7,800		1,669,800
Misc Ins Claims and Judgments	953,416												953,416
Public Safety Disaster/Emergency	150,000	500,000											650,000
Prov UPW	266,000												
TOTAL MISCELLANEOUS	16,521,071	6,865,914	2,342,837	-	-	-	13,100	1,044,945	251,207	-	578,170	-	27,617,244
TOTAL APPROPRIATIONS	197,305,142	18,948,033	7,563,497	16,000	181,000	215,000	1,716,200	17,073,182	1,006,304	150,000	15,489,502	50,000	259,713,860
LESS: INTER-FUND TRANSFERS	10,069,655	1,788,958	552,752	-	-	-	13,100	724,945	217,207	-	551,300	-	13,917,917
NET APPROPRIATIONS	187,235,487	17,159,075	7,010,745	16,000	181,000	215,000	1,703,100	16,348,237	789,097	150,000	14,938,202	50,000	245,795,943

COMPARATIVE STATEMENT OF MAJOR SOURCES OF REVENUES - ALL FUNDS

<u>Source</u>	<u>Budgeted 2003-2004</u>		<u>Estimated 2004-2005</u>		<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>%</u>
Taxes	134,313,652	57.7%	148,376,284	57.1%	14,062,632	10.5%
Licenses and Permits	10,305,062	4.4%	11,401,112	4.4%	1,096,050	10.6%
Revenue from Use of Money & Property	1,928,604	0.8%	1,689,796	0.7%	(238,808)	-12.4%
Intergovernmental Revenues	46,832,110	20.1%	49,347,086	19.0%	2,514,976	5.4%
Charges for Services	14,626,709	6.3%	17,566,599	6.8%	2,939,890	20.1%
Other Revenues	19,021,375	8.2%	22,399,922	8.6%	3,378,547	17.8%
Fund Balance, Previous Year	5,700,853	2.4%	8,933,061	3.4%	3,232,208	56.7%
Sub-Total	<u>232,728,365</u>	<u>100.0%</u>	<u>259,713,860</u>	<u>100.0%</u>	<u>26,985,495</u>	<u>11.6%</u>
Less: Inter-Fund Transfers						
General Fund	3,602,111		3,848,262		246,151	
Sewer Loan Fund	0		0		0	
Solid Waste Fund	7,896,387		9,907,851		2,011,464	
Golf Course Fund	143,804		161,804		18,000	
Total Inter-Fund Transfers	<u>11,642,302</u>		<u>13,917,917</u>		<u>2,275,615</u>	
Net Revenues	<u>221,086,063</u>		<u>245,795,943</u>		<u>24,709,880</u>	11.2%

COMPARATIVE STATEMENT OF MAJOR SOURCES OF EXPENDITURES - ALL FUNDS

<u>Category</u>	<u>Budgeted 2003-2004</u>		<u>Estimated 2004-2005</u>		<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>% Total</u>	<u>Amount</u>	<u>%</u>
General Government	26,741,792	11.5%	28,557,485	11.0%	1,815,693	6.8%
Public Safety	70,633,828	30.4%	79,470,705	30.6%	8,836,877	12.5%
Highways	10,026,580	4.3%	9,399,451	3.6%	(627,129)	-6.3%
Health, Education and Welfare	18,211,296	7.8%	20,853,532	8.0%	2,642,236	14.5%
Culture and Recreation	14,108,592	6.1%	14,273,556	5.5%	164,964	1.2%
Sanitation and Waste Removal	18,488,965	7.9%	23,748,711	9.1%	5,259,746	28.4%
Debt Service	23,589,685	10.1%	24,921,138	9.6%	1,331,453	5.6%
Pension & Retirement	11,872,600	5.1%	15,005,706	5.8%	3,133,106	26.4%
Health Fund	14,940,000	6.4%	15,866,332	6.1%	926,332	6.2%
Miscellaneous	24,115,027	10.4%	27,617,244	10.6%	3,502,217	14.5%
Sub-Total	<u>232,728,365</u>	<u>100.0%</u>	<u>259,713,860</u>	<u>100.0%</u>	<u>26,985,495</u>	<u>11.6%</u>
Less: Inter-Fund Transfers						
General Fund	8,040,191		10,069,655		2,029,464	
Highway Fund	1,671,550		1,788,958		117,408	
Sewer Fund	613,450		552,752		(60,698)	
Vehicle Disposal Fund	12,600		13,100		500	
Solid Waste Fund	649,000		724,945		75,945	
Golf Course Fund	191,211		217,207		25,996	
Housing Fund	464,300		551,300		87,000	
Total Inter-Fund Transfers	<u>11,642,302</u>		<u>13,917,917</u>		<u>2,275,615</u>	
Net Expenditures	<u>221,086,063</u>		<u>245,795,943</u>		<u>24,709,880</u>	11.2%