

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING CY DECEMBER 31, 2003

SOURCE OF REVENUE TAX BASE - GALLONS	YEAR ENDING		DIFFERENCE
	12/31/03	12/30/02	
Gasoline	452,498,944.75	429,612,535.99	22,886,408.76
Diesel Oil - non-highway	91,988,210.30	175,095,861.89	(83,107,651.59)
Diesel Oil - highway use	37,003,517.62	36,156,535.11	846,982.51
Liq. Pet. Gas - off highway	5,739,144.00	4,990,946.00	748,198.00
Liq. Pet. Gas - highway use	391,091.07	267,442.00	123,649.07
Small Boats - gasoline	2,488.19	5,098.97	(2,610.78)
Small Boats - diesel oil	22,109.00	40,257.00	(18,148.00)
Aviation fuel	248,064,860.00	347,955,954.00	(99,891,094.00)
Other fuel	281,022.01	16,142.19	264,879.82
TOTAL GALLONS	835,991,386.94	994,140,773.15	(158,149,386.21)
Environmental Tax (barrel)*	26,707,991.40	36,459,425.40	(9,751,434.00)

AMOUNT OF TAX - DOLLARS			
Gasoline	137,974,230.25	130,995,339.86	6,978,890.39
Diesel Oil - non-highway	919,882.11	1,750,958.62	(831,076.51)
Diesel Oil - highway use	11,189,189.90	10,840,003.34	349,186.56
Liq. Pet. Gas - off highway	57,391.44	49,909.46	7,481.98
Liq. Pet. Gas - highway use	41,452.81	31,151.88	10,300.93
Small Boats - gasoline	808.66	1,657.17	(848.51)
Small Boats - diesel oil	221.09	402.57	(181.48)
Aviation fuel	2,480,648.60	3,479,557.54	(998,908.94)
Other fuel	41,485.07	2,340.62	39,144.45
SUB-TOTAL	152,705,309.93	147,151,321.06	5,553,988.87
Environmental Tax	1,335,372.53	1,822,971.27	(487,598.74)
TOTAL	154,040,682.46	148,974,292.33	5,066,390.13

ALLOCATION OF COLLECTIONS			
State - Highway Fund	78,410,220.15	75,407,328.75	3,002,891.40
- Airport Fund	2,480,648.60	3,479,557.54	(998,908.94)
- Boating Special Fund	1,502,246.62	1,436,717.63	65,528.99
TOTAL	82,393,115.37	80,323,603.92	2,069,511.45

Environment Tax Fund	1,335,372.53	1,822,971.27	(487,598.74)
----------------------	---------------------	---------------------	---------------------

County Fund - C&C of Honolulu	46,628,578.71	48,309,156.88	(1,680,578.17)
- County of Maui	11,322,374.53	8,244,452.92	3,077,921.61
- County of Hawaii	7,941,102.64	6,765,592.28	1,175,510.36
- County of Kauai	4,420,138.68	3,508,515.06	911,623.62
TOTAL	70,312,194.56	66,827,717.14	3,484,477.42

County of Maui Fund:			
Island of Lanai	0.94	7.84	(6.90)
Island of Molokai	11.08	68.52	(57.44)
Island of Maui	11,322,362.51	8,244,376.56	3,077,985.95
TOTAL	11,322,374.53	8,244,452.92	3,077,921.61

**Effective 7-1-93 (per barrel). "Barrel" means 42 U.S. Gallons of Petroleum Products.