

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING CY DECEMBER 31, 2002

SOURCE OF REVENUE TAX BASE - GALLONS	YEAR ENDING		DIFFERENCE
	12/31/02	12/31/01	
Gasoline	429,612,535.99	409,909,645.05	19,702,890.94
Diesel Oil - non-highway	175,095,861.89	179,000,080.61	(3,904,218.72)
Diesel Oil - highway use	36,156,535.11	34,018,023.24	2,138,511.87
Liq. Pet. Gas - off highway	4,990,946.00	3,783,039.00	1,207,907.00
Liq. Pet. Gas - highway use	267,442.00	309,691.59	(42,249.59)
Small Boats - gasoline	5,098.97	8,823.11	(3,724.14)
Small Boats - diesel oil	40,257.00	47,028.00	(6,771.00)
Aviation fuel	347,955,954.00	335,896,917.00	12,059,037.00
Other fuel	16,142.19		16,142.19
TOTAL GALLONS	994,140,773.15	962,973,247.60	31,167,525.55
Environmental Tax (barrel)*	36,459,425.40	35,939,095.00	520,330.40

AMOUNT OF TAX - DOLLARS			
Gasoline	130,995,339.86	124,791,480.98	6,203,858.88
Diesel Oil - non-highway	1,750,958.62	1,790,000.81	(39,042.19)
Diesel Oil - highway use	10,840,003.34	10,243,899.17	596,104.17
Liq. Pet. Gas - off highway	49,909.46	37,830.39	12,079.07
Liq. Pet. Gas - highway use	31,151.88	67,203.59	(36,051.71)
Small Boats - gasoline	1,657.17	2,867.52	(1,210.35)
Small Boats - diesel oil	402.57	470.28	(67.71)
Aviation fuel	3,479,557.54	3,589,700.36	(110,142.82)
Other fuel	2,340.62		2,340.62
SUB-TOTAL	147,151,321.06	140,523,453.10	6,627,867.96
Environmental Tax	1,822,971.27	1,796,954.75	26,016.52
TOTAL	148,974,292.33	142,320,407.85	6,653,884.48

ALLOCATION OF COLLECTIONS			
State - Highway Fund	75,407,328.75	71,853,489.11	3,553,839.64
- Airport Fund	3,479,557.54	3,589,700.36	(110,142.82)
- Boating Special Fund	1,436,717.63	1,369,337.49	67,380.14
TOTAL	80,323,603.92	76,812,526.96	3,511,076.96

Environment Tax Fund	1,822,971.27	1,796,954.75	26,016.52
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County Fund - C&C of Honolulu	48,309,156.88	46,291,646.66	2,017,510.22
- County of Maui	8,244,452.92	7,789,522.49	454,930.43
- County of Hawaii	6,765,592.28	6,312,124.03	453,468.25
- County of Kauai	3,508,515.06	3,317,632.96	190,882.10
TOTAL	66,827,717.14	63,710,926.14	3,116,791.00

County of Maui Fund:			
Island of Lanai	7.84	27.54	(19.70)
Island of Molokai	68.52	230.50	(161.98)
Island of Maui	8,244,376.56	7,789,264.45	455,112.11
TOTAL	8,244,452.92	7,789,522.49	454,930.43

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