

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2018*

| SOURCE OF REVENUE | YEAR ENDING | | DIFFERENCE |
|--------------------------------------|----------------|----------------|-----------------|
| | 12/31/18 | 12/31/17 | |
| TAX BASE - GALLONS | | | |
| Gasoline | 463,671,106.57 | 476,901,137.38 | (13,230,030.81) |
| Diesel Oil (off-highway) | 116,955,200.49 | 139,232,826.50 | (22,277,626.01) |
| Diesel Oil (highway) | 47,573,241.58 | 48,091,578.89 | (518,337.31) |
| Liquefied Petroleum Gas (highway) | 26,159.09 | 7,268.91 | 18,890.18 |
| Small Boats (gasoline) | 1,567,015.72 | 1,034,371.46 | 532,644.26 |
| Small Boats (diesel oil) | 2,625,363.00 | 3,422,091.00 | (796,728.00) |
| Aviation Fuel | 264,923,230.00 | 248,061,170.00 | 16,862,060.00 |
| Other Fuel 1/ | 33,387,199.82 | 28,655,849.00 | 4,731,350.82 |
| TOTAL GALLONS | 930,728,516.27 | 945,406,293.14 | (14,677,776.87) |
| ERT - Petroleum Products (barrel) 2/ | 24,701,597.93 | 25,354,240.00 | (652,642.07) |
| ERT - Fossil Fuels (MMBtu) 2/ | 7,664,434.47 | 5,662,679.00 | 2,001,755.47 |
| AMOUNT OF TAX - DOLLARS | | | |
| Gasoline | 155,024,941.06 | 154,772,968.72 | 251,972.34 |
| Diesel Oil (off-highway) | 1,169,552.00 | 1,406,130.80 | (236,578.80) |
| Diesel Oil (highway) | 15,889,581.00 | 15,405,952.80 | 483,628.20 |
| Liquefied Petroleum Gas (highway) | 2,789.60 | 773.62 | 2,015.98 |
| Small Boats (gasoline) | 518,010.59 | 335,879.83 | 182,130.76 |
| Small Boats (diesel oil) | 26,253.63 | 34,220.91 | (7,967.28) |
| Aviation Fuel | 2,649,232.30 | 2,480,611.70 | 168,620.60 |
| Other Fuel 1/ | 837,203.99 | 863,900.43 | (26,696.44) |
| SUB-TOTAL | 176,117,564.17 | 175,300,438.81 | 817,125.36 |
| ERT - Petroleum Products (barrel) 2/ | 25,936,677.84 | 26,621,952.01 | (685,274.17) |
| ERT - Fossil Fuels (MMBtu) 2/ | 1,456,242.55 | 1,075,909.01 | 380,333.54 |
| SUB-TOTAL | 27,392,920.39 | 27,697,861.02 | (304,940.63) |
| TOTAL | 203,510,484.56 | 202,998,299.83 | 512,184.73 |

| ALLOCATION OF COLLECTIONS | YEAR ENDING | | DIFFERENCE |
|---|----------------|----------------|----------------|
| | 12/31/18 | 12/31/17 | |
| STATE - DOLLARS | | | |
| Highway Special Fund | 83,040,578.86 | 85,345,028.08 | (2,304,449.22) |
| Airports Special Fund | 2,649,232.30 | 2,480,611.70 | 168,620.60 |
| Boating Special Fund | 1,734,683.33 | 1,728,198.27 | 6,485.06 |
| SUB-TOTAL | 87,424,494.49 | 89,553,838.05 | (2,129,343.56) |
| Environmental Response Revolving Fund | 1,311,724.25 | 1,324,338.80 | (12,614.55) |
| Energy Security Special Fund | 3,935,172.72 | 3,973,016.37 | (37,843.65) |
| Energy Systems Development Special Fund | 2,623,448.48 | 2,648,677.59 | (25,229.11) |
| Agricultural Development & Food Security Fund | 3,935,172.72 | 3,973,016.37 | (37,843.65) |
| General Fund | 15,587,402.22 | 15,778,811.89 | (191,409.67) |
| SUB-TOTAL | 27,392,920.39 | 27,697,861.02 | (304,940.63) |
| TOTAL | 114,817,414.88 | 117,251,699.07 | (2,434,284.19) |

| | | | |
|---------------------------|---------------|---------------|----------------|
| COUNTY - DOLLARS | | | |
| City & County of Honolulu | 51,452,635.68 | 53,016,583.42 | (1,563,947.74) |
| County of Maui | 16,212,727.47 | 16,812,224.59 | (599,497.12) |
| Island of Lanai | 207,482.06 | 234,015.26 | (26,533.20) |
| Island of Molokai | 0.00 | 0.00 | 0.00 |
| Island of Maui | 16,005,245.41 | 16,578,209.33 | (572,963.92) |
| County of Hawaii | 15,314,774.35 | 10,130,396.57 | 5,184,377.78 |
| County of Kauai | 5,712,932.18 | 5,787,396.18 | (74,464.00) |
| TOTAL | 88,693,069.68 | 85,746,600.76 | 2,946,468.92 |

1/ Other fuel includes Ethanol, Methanol, Biodiesel, Naphtha, Compressed Natural Gas, and Liquefied Natural Gas.

2/ ERT = Environmental Response Tax. Barrel = 42 U.S. gallons of petroleum products. MMBtu = 1 million British thermal units.

*Fuel tax collections were \$203,584,181.58 for calendar year 2018. Of the collections, \$73,697.02 could not be distributed because the corresponding tax returns were not yet available.