

Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Treasury Department, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and an annual compilation issued by the Tax Foundation of Hawaii, *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2001*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2001**

[In thousands of dollars. For fiscal years ended September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	1/ (NA)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)

NA Not available.

1/ IRS *Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94, 1995*, for 1996

<http://www.irs.ustreas.gov/tax_stats/96CR_3CL.exe>; for 1997

<http://www.irs.ustreas.gov/tax_stats/97CR_3CL.exe> and *IRS Data Book* (annual) and

<http://www.irs.treas.gov/prod/tax_stats/other_ia.html>; for 2001

<<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> accessed July 15, 2002.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1997 to 2001

[In thousands of dollars. For fiscal years ended September 30. Receipts shown for the various States do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more other State(s). Collections are gross, i.e. not net of refunds. For refunds, see table 9.17]

Source	1997 1/	1998	1999	2000	2001
Federal collections	(NA)	4,690,970	5,566,221	6,236,857	6,689,385
Corporate income and excess profits	(NA)	390,821	586,558	501,902	348,429
Indiv. income and employment	(NA)	4,123,307	4,782,537	5,562,189	6,026,480
Income tax not withheld & SECA 2/	(NA)	1,037,358	1,040,769	1,243,348	1,347,770
Income tax withheld & FICA 3/	(NA)	3,066,906	3,722,624	4,298,895	4,652,610
Railroad retirement	(NA)	1	4	4	2
Unemployment insurance	(NA)	19,043	19,140	19,942	26,097
Estate	(NA)	92,817	101,810	63,159	81,105
Gift	(NA)	12,882	7,770	8,607	10,960
Excise 4/	(NA)	71,143	87,545	101,000	222,411

NA Not available.

1/ The IRS *Data Book 1997* contains data for the Pacific-Northwest, of which Hawaii is a part.

There is no Hawaii detail.

2/ SECA Self employment insurance contributions.

3/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

4/ Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94, 1995*; for 1996, <http://www.irs.ustreas.gov/tax_stats/96CR_3CL.exe>; for 1997 <http://www.irs.ustreas.gov/tax_stats/97CR_3CL.exe>; for 1998-2000, *IRS Data Book 1998, 1999, 2000* <http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html> accessed January 25, 2002; and 2001 <<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> accessed July 15, 2002.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1996 TO 2000**

[In thousands of dollars. For fiscal years ended June 30. Report not available for 1999]

Source	1996	1997	1998	2000
Total State and county tax collections	3,997,774	4,040,110	4,057,454	4,246,426
State collections 1/	3,257,099	3,301,030	3,324,827	3,496,500
General excise and use	1,432,486	1,457,907	1,425,904	1,536,838
Transient accommodations 2/	115,747	125,461	127,081	168,577
Fuel	138,267	136,837	134,017	132,940
Liquor	37,811	38,347	38,894	39,000
Tobacco	39,572	36,427	36,098	42,341
Insurance	59,164	55,847	59,443	68,659
Public service companies	104,131	114,364	120,326	119,505
Banks and other financial institutions	17,109	9,731	15,546	7,057
Corporate income 3/	48,438	57,839	46,209	68,215
Indiv. income, net income 4/	999,928	976,311	1,083,651	1,064,556
Inheritance and estate	17,540	55,847	19,645	22,784
Conveyance	5,669	6,007	6,926	9,529
Environmental response (FY94)	1,669	1,781	1,969	1,714
Rental vehicle surcharge	21,951	22,601	22,838	34,587
Hospital and nursing home 5/	10,104	11,559	3,414	25
Licenses, permits, and others	23,985	24,181	27,804	30,223
Unemployment compensation	183,526	169,984	155,062	149,951
County collections 1/	740,675	739,081	732,627	749,926
Real property	612,689	607,265	598,632	602,625
Liquor licenses and fees	5,091	5,148	5,030	5,234
Utility franchise	26,702	29,403	30,703	29,014
Motor vehicle weight 6/	67,430	68,309	69,861	74,669
Licenses, permits, and others	28,763	28,955	28,400	38,382

1/ Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration, including collection of the tax, to the counties, effective July 1, 1981. State collections represent real property taxes for prior years.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.04-- ESTIMATED STATE AND LOCAL TAXES PAID BY A
FAMILY OF FOUR, FOR HONOLULU AND THE MEDIAN AND
AVERAGE OF 51 MAJOR CITIES: 1997 TO 2000**

Gross family income level (dollars)	Honolulu			51-city median 1/		51-city average	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
1997							
25,000	2,168	8.7	15	1,970	7.9	2,027	8.1
50,000	4,778	9.6	13	4,180	8.4	4,221	8.4
75,000	7,905	10.5	13	6,870	9.2	6,885	9.2
100,000	10,805	10.8	14	9,318	9.3	9,318	9.3
150,000	16,551	11.0	12	14,549	9.7	14,148	9.4
1998							
25,000	2,256	9.0	11	1,918	7.7	2,026	8.1
50,000	4,967	9.9	12	4,173	8.3	4,272	8.5
75,000	8,196	10.9	9	7,018	9.4	7,004	9.3
100,000	11,185	11.2	8	9,575	9.6	9,442	9.4
150,000	17,221	11.5	8	14,648	9.8	14,376	9.6
1999							
25,000	2,172	8.7	12	1,938	7.8	2,024	8.1
50,000	4,512	9.0	18	4,160	8.3	4,296	8.6
75,000	7,368	9.8	17	6,836	9.1	6,968	9.3
100,000	10,010	10.0	17	9,424	9.4	9,371	9.4
150,000	15,449	10.3	18	14,565	9.7	14,397	9.6
2000							
25,000	2,205	8.8	13	2,003	8.0	2,007	8.0
50,000	4,340	8.7	15	3,954	7.9	4,019	8.0
75,000	7,141	9.5	16	6,507	8.7	6,584	8.8
100,000	9,709	9.7	16	8,986	9.0	8,982	9.0
150,000	14,939	10.0	16	14,024	9.3	13,718	9.1

1/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia- A National Comparison 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 1, and <<http://www.dccfo.com/otrdco/netscape/mediacenter/recent.htm>> and *Ibid. 1999* (July 2000) table 1 and *Ibid. 2000* (August 2001) table 1 <<http://cfo.dc.gov/services/studies/index.shtm>> accessed July 9, 2002.

**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2002**

[Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2002. Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay for taxes. See source for details]

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
United States	April 27	(NA)	117	80	37
Alaska	April 8	50	98	75	23
Oklahoma	April 15	49	105	69	36
West Virginia	April 16	48	106	68	38
Alabama	April 16	47	106	73	33
Tennessee	April 16	46	106	76	30
North Dakota	April 17	45	107	70	37
South Dakota	April 18	44	108	75	33
Mississippi	April 18	43	108	69	39
Montana	April 18	42	108	72	36
Louisiana	April 19	41	109	71	38
South Carolina	April 20	40	110	74	36
Kentucky	April 20	39	110	72	38
Missouri	April 20	38	110	75	35
Idaho	April 20	37	110	72	38
Texas	April 20	36	110	78	32
North Carolina	April 20	35	110	74	36
New Mexico	April 21	34	111	72	39
Oregon	April 21	33	111	77	34
Iowa	April 21	32	111	74	37
Indiana	April 22	31	112	76	36
Hawaii	April 22	30	112	70	42
Maryland	April 23	29	113	78	35
Pennsylvania	April 23	28	113	78	35
Utah	April 23	27	113	73	40
Arkansas	April 24	26	114	73	41
Virginia	April 24	25	114	80	34
Colorado	April 24	24	114	81	33
Kansas	April 24	23	114	77	37
Georgia	April 24	22	114	77	37
New Hampshire	April 25	21	115	84	31
Ohio	April 25	20	115	75	40
Nebraska	April 25	19	115	76	39
Arizona	April 25	18	115	79	36
Delaware	April 25	17	115	78	37

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**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2002- Con.**

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
Vermont	April 27	16	117	78	39
Florida	April 27	15	117	83	34
Nevada	April 27	14	117	84	33
Rhode Island	April 28	13	118	77	41
Massachusetts	April 28	12	118	84	34
Maine	April 29	11	119	73	46
California	April 29	10	119	82	37
Illinois	April 29	9	119	83	36
Michigan	April 29	8	119	80	39
Minnesota	April 29	7	119	78	41
Wisconsin	May 1	6	121	78	43
Wyoming	May 4	5	124	89	35
New Jersey	May 5	4	125	88	37
New York	May 6	3	126	82	44
Washington	May 9	2	129	91	38
Connecticut	May 14	1	134	95	39
District of Columbia	May 17	(NA)	137	87	50

NA Not available.

Source: Tax Foundation, Special Report No. 112, "America Celebrates Tax Freedom Day: In 2002, Americans Will Work from January 1 to April 27 Before Earning Enough To Pay Taxes, Two Days Earlier Than in 2001", Table 1 "Tax Freedom Day & Total Effective Tax Rates by Level of Government Calendar Years 1900–2002" (April, 2001) and <<http://www.taxfoundation.com>> accessed May 22, 2002.

Table 9.06-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1970, 1988 AND 1999

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	1999 as percent of total	
				Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	100.0	37.6
Federal income	2,130	8,096	6,623	21.3	8.0
State income	693	3,693	3,477	11.2	4.2
Social security 1/	1,247	7,758	12,394	39.8	15.0
General excise	304	1,207	3,580	11.5	4.3
Real property	366	1,006	1,099	3.5	1.3
Employment 2/	527	3,301	3,112	10.0	3.8
Specific excise 3/	67	161	200	0.6	0.2
Automobile	225	388	622	2.0	0.8
Direct tax bill	4,342	18,432	19,288	62.0	23.3
Indirect tax bill	1,217	7,178	11,819	38.0	14.3
Gross family income	16,408	62,716	82,840	(X)	100.0
After taxes	10,898	37,106	51,733	(X)	62.4

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

Table 9.07-- HAWAII STATE GOVERNMENT FINANCES: 1998-2000

[Thousands of dollars. Fiscal year ended June 30]

Category 1/	1998	1999	2000
Total revenue	6,760,740	6,646,380	6,940,637
General revenue	5,473,742	5,614,565	5,728,976
Intergovernmental revenue	1,175,599	1,265,044	1,128,102
Taxes	3,176,246	3,166,663	3,334,743
General sales	1,425,352	1,447,278	1,536,276
Selective sales	486,399	468,143	515,636
License taxes	92,647	93,425	110,917
Individual income	1,083,388	1,068,974	1,064,317
Corporation net income	61,755	52,414	75,271
Other taxes	26,705	36,429	32,326
Current charges	793,513	801,355	845,011
Miscellaneous general revenue	328,384	381,503	421,120
Insurance trust revenue	1,286,998	1,031,815	1,211,661
Total expenditure	5,860,425	6,265,729	6,604,609
General expenditure, by function:	5,261,479	5,650,751	5,975,493
Education	1,636,140	1,778,197	1,853,805
Public welfare	919,329	948,103	1,033,386
Hospitals	231,668	184,901	192,039
Health	269,974	354,006	398,125
Highways	248,700	282,399	226,137
Police protection	6,966	6,871	4,953
Correction	120,854	134,302	154,622
Natural resources	87,103	72,549	79,575
Parks and recreation 2/	49,939	36,176	45,851
Governmental administration	273,181	289,794	316,283
Interest on general debt	345,596	486,789	482,948
Other and unallocable	1,072,029	1,076,664	1,187,769
Utility expenditure	-	-	-
Liquor stores expenditure	-	-	-
Insurance trust expenditure	598,946	614,978	629,116
General expenditure	5,261,479	5,650,751	5,975,493
Intergovernmental expenditure	147,059	153,220	157,902
Direct expenditure	5,114,420	5,497,531	5,817,591
Debt at end of fiscal year	5,709,739	5,421,316	5,592,207
Cash and security holdings	11,719,346	13,453,067	12,773,187

1/ Utility revenues and Liquor stores revenues and expenditures are zero.

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/98sthi.html>>;
 <<http://www.census.gov/govs/state/99sthi.html>> and
 <<http://www.census.gov/govs/www/state00.html>> accessed July 15, 2002.

Table 9.08-- HAWAII STATE GOVERNMENT FINANCES: 2000

[Amount in thousands of dollars, per capita in dollars. Fiscal year ended June 30]

Category 1/	Amount	Percent distribution	Per capita
Total revenue	6,940,637	100.00	5,726.60
General revenue	5,728,976	82.54	4,726.88
Intergovernmental revenue	1,128,102	16.25	930.78
Taxes	3,334,743	48.05	2,751.44
General sales	1,536,276	22.13	1,267.55
Selective sales	515,636	7.43	425.44
License taxes	110,917	1.60	91.52
Individual income	1,064,317	15.33	878.15
Corporation net income	75,271	1.08	62.10
Other taxes	32,326	0.47	26.67
Current charges	845,011	12.17	697.20
Miscellaneous general revenue	421,120	6.07	347.46
Insurance trust revenue	1,211,661	17.46	999.72
Total expenditure	6,604,609	100.00	5,449.35
General expenditure, by function:	5,975,493	90.47	4,930.27
Education	1,853,805	28.07	1,529.54
Public welfare	1,033,386	15.65	852.63
Hospitals	192,039	2.91	158.45
Health	398,125	6.03	328.49
Highways	226,137	3.42	186.58
Police protection	4,953	0.07	4.09
Correction	154,622	2.34	127.58
Natural resources	79,575	1.20	65.66
Parks and recreation	45,851	0.69	37.83
Governmental administration	316,283	4.79	260.96
Interest on general debt	482,948	7.31	398.47
Other and unallocable	1,187,769	17.98	980.01
Insurance trust expenditure	629,116	9.53	519.07
General expenditure	5,975,493	90.47	4,930.27
Intergovernmental expenditure	157,902	2.39	130.28
Direct expenditure	5,817,591	88.08	4,799.99
Debt at end of fiscal year	5,592,207	100.00	4,614.03
Cash and security holdings	12,773,187	100.00	10,538.93

1/ Utility revenues and expenditures and Liquor stores revenues and expenditures are zero.

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/00st12hi.html>> accessed July 15, 2002.

Table 9.09-- STATE GOVERNMENT REVENUES: 1999 AND 2000

[Data rounded to thousands of dollars. For fiscal years ended June 30]

Source of revenues	Fiscal 1999			Fiscal 2000		
	Total	General Fund	Special Funds	Total	General Fund	Special Funds
	Total 1/	5,934,625	3,183,368	2,751,257	6,054,903	3,227,531	2,827,372
Tax revenues	3,220,828	2,860,589	360,239	3,395,513	2,965,704	429,809
General excise	1,447,994	1,447,994	-	1,536,276	1,528,987	7,289
Specific excises 2/	393,231	254,561	138,670	420,922	269,444	151,478
Individual income	1,067,080	1,067,080	-	1,064,303	1,064,303	-
Corporate income	43,201	43,201	-	68,215	68,215	-
Transient accommodations	54,785	2,495	-	93,049	-	93,049
Unemployment compensation	147,363	-	147,363	148,525	-	148,525
Other taxes, licenses, permits 3/	67,174	45,258	21,916	64,223	34,755	29,468
Federal Grants-in-Aid	1,262,336	3,288	1,259,048	1,064,471	2,834	1,061,637
Fines & Forfeitures	22,854	18,286	4,568	25,249	18,135	7,114
Rents, Royalties & Land Inc. 4/	137,225	5,070	132,155	139,008	5,321	133,687
Revenues from Other Agencies	53,460	10,149	43,311	97,812	9,918	87,894
Earnings: General Dept.	563,969	100,973	462,996	634,311	111,535	522,776
Auxiliary Enterprises	57,095	-	57,095	67,961	-	67,961
Public Service Enterprises	217,751	-	217,751	222,755	-	222,755
Interest Earned	191,435	63,087	128,348	183,617	33,443	150,174
Miscellaneous	207,672	121,926	85,746	224,206	80,641	143,565

1/ Excludes transfers and repayments except as shown.

2/ Includes public service companies, tobacco, liquor, insurance premiums vehicle registration and weight, and fuel taxes.

3/ Includes franchise, inheritance and estate, hospital and nursing home, and conveyance taxes.

4/ Includes investment and unallocable interest income.

Source: Compiled by the Tax Foundation of Hawaii from Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller.

**Table 9.10-- STATE GOVERNMENT OPERATING EXPENDITURES,
BY FUNCTION: 1996 TO 1998**

[In thousands of dollars. For fiscal years ended June 30. Data include general, special, and proprietary fund expenditures; unemployment trust fund treated as a special fund. Interfund transfers eliminated to avoid duplication. Reports for 1999 and 2000 not available]

Functions	1996	1997	1998
Total	6,019,882	5,999,925	5,777,308
General government: Control	108,191	111,782	116,603
Staff	386,869	380,712	413,659
Public safety: Police and fire	9,651	7,441	8,528
Other protection	156,516	161,647	173,433
Highways	158,990	210,145	178,828
Natural resources	44,996	34,947	36,884
Health and sanitation	173,887	203,053	202,329
Hospitals and institutions	316,030	341,788	324,826
Public welfare	1,039,884	1,104,712	1,026,985
Education: Higher	548,673	536,491	559,590
Public education	863,071	860,644	912,107
Libraries and other	41,733	34,503	33,884
Recreation	37,887	34,903	32,159
Utilities and other enterprises	314,352	277,341	284,225
Debt service 1/	607,529	580,251	466,696
Retirement and pension	268,052	273,211	272,156
Employees' health and hosp. Insurance	639	602	604
Unemployment compensation	233,884	210,135	181,767
Grants-in-aid to counties	2,826	2,986	250
Urban redevelopment and housing	152,857	161,945	127,220
Miscellaneous	205,551	130,611	128,802
Cash capital improvements	347,812	340,075	295,771

1/ Debt service on revenue bonds reimbursable from highway funds included under Highways; from airport and harbor funds under Utilities; Sand Island receipts, land revolving trust, and Veterans' home loan funds under Miscellaneous.

Source: State of Hawaii Department of Accounting and General Services *Annual Comptrollers Report 1997 and 1998* compiled by the Tax Foundation of Hawaii.

**Table 9.11-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 1999**

[Data rounded to thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,406,167	998,634	158,925	165,122	83,486
Taxes	714,185	489,578	89,101	97,224	38,281
Real property taxes	594,558	402,827	74,812	84,792	32,127
Liquid fuel	60,392	44,518	7,442	5,900	2,532
Utility franchise	28,042	18,770	3,469	3,953	1,851
Motor vehicle weight	31,193	23,463	3,379	2,579	1,772
Liquor licenses and fees	5,231	2,456	1,419	962	395
Parking meter fees	4,040	4,024	-	16	-
Other 2/	27,482	20,438	2,779	3,411	855
Fines, forfeits, and penalties	1,631	456	823	352	-
Departmental earnings 3/	285,807	234,765	26,556	14,858	9,628
Mass transit	28,663	28,663	-	-	-
State grants	109,583	44,725	22,337	28,122	14,399
Unrestricted 4/	84,360	37,398	19,335	15,773	11,853
Others	25,223	7,327	3,002	12,348	2,545
Federal grants	111,755	67,026	11,087	14,441	19,201
Hawaii Housing Authority	35	-	35	-	-
Miscellaneous	117,757	106,503	4,789	5,737	729

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

4/ Designated for "improvements to infrastructures and/or tourism-related activities."

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.12-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2001**

[Data rounded to thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,429,856	984,642	184,728	169,639	90,847
Taxes	723,088	474,214	104,112	98,351	46,411
Real property taxes	590,069	380,098	88,078	84,240	37,653
Liquid fuel	63,434	46,078	7,414	6,450	3,491
Utility franchise	34,662	22,810	4,719	4,776	2,357
Motor vehicle weight	34,924	25,228	3,901	2,884	2,910
Liquor licenses and fees	5,505	2,537	1,925	698	345
Parking meter fees	4,212	4,193	-	19	-
Other 2/	37,422	28,535	3,775	3,829	1,283
Fines, forfeits, and penalties	1,531	366	822	343	-
Departmental earnings 3/	304,111	237,919	34,716	18,769	12,707
Mass transit	27,851	27,851	-	-	-
State grants	106,123	40,055	25,422	27,284	13,362
Unrestricted 4/	80,737	35,641	18,555	15,032	11,509
Others	25,386	4,414	6,867	12,251	1,853
Federal grants	115,407	73,791	8,677	17,100	15,840
Hawaii Housing Authority	31	-	31	-	-
Miscellaneous	104,574	95,181	5,248	3,245	900

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

4/ Designated for "improvements to infrastructures and/or tourism-related activities."

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.13-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 2001**

[In thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	(NA)	(NA)	185,655	166,230	86,751
General government:					
Control	(NA)	(NA)	4,127	3,067	1,860
Staff	(NA)	(NA)	16,457	16,380	12,937
Public safety:	(NA)	(NA)	-	-	-
Police and fire	(NA)	(NA)	35,557	47,852	15,625
Other protection	(NA)	(NA)	6,142	12,877	2,767
Highways	(NA)	(NA)	9,085	6,714	5,536
Health and sanitation	(NA)	(NA)	16,741	12,697	8,283
Public welfare	(NA)	(NA)	-	-	-
Public schools	(NA)	(NA)	18,891	12,742	10,712
Recreation	(NA)	(NA)	-	41	17
Interest	(NA)	(NA)	15,942	12,030	4,494
Bond redemption	(NA)	(NA)	10,594	8,259	3,347
Pension and retirement	(NA)	(NA)	12,034	8,903	3,344
Salary adjustment	(NA)	(NA)	3,346	3,862	1,829
Econ. and urban devel. 2/	(NA)	(NA)	-	1,775	-
Mass transit 3/	(NA)	(NA)	-	-	401
Miscellaneous	(NA)	(NA)	22,017	15,630	7,938
Cash capital improvements	(NA)	(NA)	14,723	3,400	7,662

NA Not available. Estimates for the City and County of Honolulu were not available by closing date for *State of Hawaii Data Book 2001*. Table will be updated as soon as estimates are compiled.

1/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

2/ Includes expenditures from redevelopment grants.

3/ Includes transfers to the bus transportation fund which are not reported as operating expenditures.

Source: Tax Foundation of Hawaii unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.14-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2000**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; *Spring 1995*, p. 132; *Spring 1996*, p. 118; *Spring 1997*, p. 151; *Spring 1998*, p. 163; *Spring 1999* <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; *Spring 2000* <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>>; *Spring 2001* (p. 235) <<http://ftp.fedworld.gov/irs-soi/99in12hi.xls>> accessed July 28, 2001; *Spring 2002* (forthcoming) and <<http://www.irs.ustreas.gov/pub/irs-soi/00in12hi.xls>> accessed July 15, 2002; and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.

**Table 9.15-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1999 AND 2000**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average 2/ (dollars)
1999					
All returns	558,612	22,327,292	450,719	2,989,312	6,632
Under \$20,000 2/	222,951	1,683,633	3/ 126,847	107,425	847
\$20,000 under \$30,000	85,679	2,121,327	3/ 77,339	160,242	2,072
\$30,000 under \$50,000	105,579	4,115,498	102,624	392,375	3,823
\$50,000 under \$75,000	73,499	4,495,912	73,087	496,030	6,787
\$75,000 under \$100,000	35,860	3,079,257	35,802	406,307	11,349
\$100,000 under \$200,000	28,078	3,625,736	28,060	624,960	22,272
\$200,000 or more	6,966	3,205,927	6,960	801,974	115,226
Median income	23,423	...	...	...	...
2000					
All returns	572,178	23,929,238	464,713	3,281,126	7,061
Under \$20,000 2/	222,194	1,688,249	127,132	107,842	850
\$20,000 under \$30,000	87,354	2,161,736	78,741	161,827	2,092
\$30,000 under \$50,000	108,158	4,218,157	104,926	399,433	3,807
\$50,000 under \$75,000	75,867	4,644,084	75,406	512,499	6,797
\$75,000 under \$100,000	38,642	3,325,302	38,592	440,517	11,415
\$100,000 under \$200,000	31,978	4,138,524	31,935	712,249	22,303
\$200,000 or more	7,520	2,499,159	7,981	946,760	118,627
Median income	27,314	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Revised.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*,
<<http://ftp.fedworld.gov/pub/irs-soi/99in12hi.exe>> and <<http://ftp.fedworld.gov/pub/irs-soi/00in12hi.xls>>
accessed July 24, 2002; and calculations by Hawaii State Department of Business, Economic Development &
Tourism.

Table 9.16-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1999 AND 2000

Subject	1999		2000	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI)	558,612	22,327,292	572,178	23,929,238
Salaries and wages	463,902	15,811,378	475,469	16,772,207
Taxable interest income	361,528	638,520	367,098	724,088
Tax-exempt interest income	23,438	217,823	21,951	165,270
Dividends	152,322	480,503	161,773	559,918
Business or prof. net income (less loss)	80,317	846,444	82,237	913,144
Net capital gain (less loss)	129,783	1,633,197	139,766	1,741,105
Taxable Indiv. Retire. Arrangements distrib.	43,924	417,173	45,284	468,198
Taxable pensions and annuities	103,930	1,855,241	106,812	1,967,288
Taxable Social security benefits	48,124	395,744	52,945	468,544
Total statutory adjustments	95,145	231,737	98,647	262,851
Self-employment retirement plans	6,067	50,779	6,284	56,770
Standard deductions	372,194	1,995,651	378,997	2,067,165
Itemized deductions	186,421	3,524,519	193,181	3,788,472
Medical & dental expenses	30,164	150,060	32,520	166,854
Taxes paid	185,563	1,015,291	192,037	1,072,340
Interest paid	145,362	1,750,616	149,226	1,877,484
Contributions	167,001	413,605	173,238	445,856
Taxable income	453,939	14,858,802	468,093	16,093,155
Total tax credits	149,038	133,605	155,514	137,282
Child care credit	27,593	9,974	108,831	10,330
Earned income credit	66,632	91,758	67,500	94,456
Excess earned income credit (refundable)	53,966	78,123	54,444	80,397
Income tax	432,705	2,843,071	446,616	3,123,547
Tax liability	450,719	2,989,312	464,713	3,281,126
Tax due at time of filing	128,580	381,764	138,572	409,626
Overpayments (negative amount)	394,353	588,481	399,032	618,342

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*
 <<http://ftp.fedworld.gov/irs-soi/99in12hi.xls>> and
 <<http://ftp.fedworld.gov/irs-soi/00in12hi.xls>> accessed July 24, 2002.

Table 9.17-- INTERNAL REVENUE SERVICE OPERATIONS: 1997 TO 2001

Subject	1997 1/	1998	1999	2000	2001
Total number of returns filed	(NA)	1,028,339	1,006,838	1,014,244	1,008,925
Individual income tax	(NA)	551,494	553,475	557,444	570,844
Estate and trust income tax	(NA)	12,222	12,256	12,619	12,448
Partnership tax	(NA)	6,322	6,697	6,717	6,947
Corporate income tax	(NA)	26,565	25,644	25,348	25,232
Estate	(NA)	559	569	569	564
Gift tax	(NA)	1,433	1,536	1,769	1,654
Employment taxes	(NA)	122,775	115,262	109,200	109,268
Excise tax	(NA)	1,085	941	1,082	995
Other	(NA)	305,884	290,458	299,496	280,973
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	(NA)	(NA)	104,480	124,206	140,941
Total number of refunds issued	(NA)	306,583	421,463	423,032	804,860
Corporate income tax	(NA)	3,039	2,882	2,577	2,386
Individual income tax	(NA)	2/ 295,943	410,665	412,972	795,103
Employment taxes	(NA)	7,489	7,649	7,209	7,071
Estate tax	(NA)	82	114	114	124
Gift tax	(NA)	14	15	5	20
Excise tax	(NA)	19	138	155	156
Total amount of refunds issued (\$1,000)	(NA)	394,335	611,080	633,783	813,597
Corporate income tax	(NA)	26,564	31,352	23,946	25,828
Individual income tax	(NA)	359,750	567,985	600,949	776,740
Employment taxes	(NA)	6,111	6,696	5,676	5,196
Estate tax	(NA)	1,572	4,594	2,530	5,050
Gift tax	(NA)	95	232	-25	310
Excise tax	(NA)	243	221	707	473

NA Not available.

1/ The IRS *1997 Data Book* contains data for the Pacific-Northwest, of which Hawaii is a part. There is no Hawaii detail.

2/ Revised.

Source: Internal Revenue Service, *Data Book, 1997, 1998, 1999, 2000 and 2001*; and <http://www.irs.ustreas.gov/taxstats/display/0,,i1%3D40%26genericId%3D16913,00.html> accessed August 12, 2002.

**Table 9.18-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1982 TO 1999**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346

1/ Exclusive of losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and records.

Table 9.19-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1999

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	14,094,183	664,384	13,429,799
Taxable dividends	428,600	221,957	206,643
Interest	623,251	324,400	298,851
Sole proprietorships	727,847	59,764	668,083
Capital assets and other property	1,375,263	495,911	879,352
Rents and royalties	-3,680	99,945	-103,625
Partnerships	416,503	60,072	356,431
Estates and trusts	98,157	45,146	53,011
Pensions and annuities	1,816,273	1,208,902	607,371
Taxable IRA payouts	362,068	202,336	159,732
Taxable Social Security	383,894	343,016	40,878
All other sources	153,935	-35,205	189,140
Total reportable income for Federal purposes	20,476,290	3,690,626	16,785,664
Plus: Items taxed by Hawaii but not federal 1/	329,612	48,911	280,701
Less: Items taxed by federal but not by Hawaii 2/	2,332,146	1,608,188	723,959
Total reportable income for Hawaii purposes	18,473,755	2,131,349	16,342,406

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1999* (p.19); Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.20-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1999, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	517,178	18,276,952,388	13,760,031,410	949,346,195
Taxable resident returns	430,579	18,301,719,062	13,760,031,410	949,346,195
Under \$5,000	32,923	101,433,589	43,178,819	949,704
\$5,000, under \$10,000	46,527	346,156,670	194,631,203	6,632,566
\$10,000, under \$20,000	81,350	1,213,487,104	837,405,813	41,950,648
\$20,000, under \$30,000	70,715	1,756,134,135	1,308,031,413	77,868,745
\$30,000, under \$40,000	48,646	1,688,670,793	1,264,541,360	80,774,048
\$40,000, under \$50,000	36,287	1,625,146,224	1,197,314,588	78,945,213
\$50,000, under \$75,000	57,994	3,535,817,776	2,581,032,744	176,887,169
\$75,000, under \$100,000	27,568	2,362,786,426	1,745,517,976	125,149,819
\$100,000, under \$150,000	18,171	2,147,072,933	1,648,597,075	124,213,460
\$150,000, under \$200,000	4,583	783,796,625	624,432,271	48,986,590
\$200,000 and over	5,815	2,741,216,787	2,315,348,148	186,988,233
Nontaxable resident returns	86,599	-24,766,674	...	...
Loss	6,277	-290,306,642	...	...
Under \$5,000	65,625	76,749,249	...	...
\$5,000, under \$10,000	8,104	56,263,940	...	...
\$10,000 and over	6,593	132,526,779	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1999*, table 1.

**Table 9.21-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1999,
AND BY COUNTIES, 1999**

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
COUNTIES: 1999						
Honolulu	22,375	46,467	14,793	28,363	53,988	19,400
Maui	22,405	45,092	16,620	26,817	50,489	19,295
Hawaii	17,360	36,433	11,148	23,800	44,997	16,449
Kauai	20,241	41,243	14,322	25,598	46,718	17,888

1/ Includes returns with adjusted gross income losses.

2/ Including single, married filing separately, heads of households and qualifying widows and widowers.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual).

**Table 9.22-- TAX CREDITS CLAIMED BY INDIVIDUALS
AND CORPORATIONS: 1998 AND 1999**

[In numbers and dollars]

Type of credit	1998		1999	
	Number of returns	Amount of credit	Number of returns	Amount of credit
Number of individual returns filed	565,422		566,737	
Returns with tax credits	462,064	62,877,680	242,525	52,982,851
Food credit	457,994	25,432,002	(NA)	(NA)
Low income credit	(NA)	(NA)	186,266	8,690,725
Renter's credit 1/	71,432	6,957,550	71,795	7,198,900
Dependent care credit 1/	25,843	7,662,757	26,039	7,803,344
Child car seat credit 1/	3,442	86,050	3,629	90,725
Capital goods excise credit 1/	3,150	2,446,087	3,424	3,556,989
Fuel credit for commercial fishers 1/	352	104,966	310	109,365
Motion picture credit 1/	8	11,551	7	52,225
Hotel remodeling credit 1/	49	135,094	(NA)	(NA)
Energy device credit 1/	3,987	4,534,355	3,948	4,468,091
Vocational rehabilitation job credit 1/	19	25,703	14	14,060
Enterprise zone credit 1/	13	236,590	35	169,806
High technology credit	(NA)	(NA)	21	152,493
Other nonrefundable credits 2/	7,507	15,244,975	7,058	20,676,128
Number of corporation income tax returns filed	18,387		18,437	
Returns with tax credits	2,410	25,466,244	2,340	21,123,192
Capital goods tax credit	2,348	22,536,557	2,281	18,249,358
Fuel credit for commercial fishers 1/	22	10,280	21	21,462
Vocational rehabilitation job credit	13	10,963	10	11,277
Hotel remodeling credit 1/	69	1,674,856	21	1,173,668
Energy device credit	12	87,173	17	94,872
Low-income housing credit	15	242,576	24	295,457
Other credits 3/	10	734,681	15	1,108,214
Other credits 4/	10	734,681	(D)	1,098,499
Motion picture credit	(D)	682,233	(D)	1,066,791
Enterprise zone credit	(D)	52,448	(D)	31,708
High technology credit	(NA)	(NA)	(D)	9,715
Lifeline telephone service credit	5/	169,158	5/	168,884

D Data not disclosed.

NA Not available.

1/ Data for 1998 are revised.

092200u, 01-23-02

3/ Includes high technology credit, enterprise zone credit and motion picture credit.

4/ Includes enterprise zone credit and motion picture credit.

5/ Initiated in 1986. At the close of 1998, the telephone company reported 7,572 subscribers who are being serviced at subsidized rates. It claimed \$169,158 for the telephone lifeline credit. At the close of 1999, the telephone company reported 8,090 subscribers who are being serviced at subsidized rates. It claimed \$168,884 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation *Tax Credits Claimed by Hawaii Individuals and Corporations: 1998* (April 2000) and *1999* (May 2001) and <<http://www.state.hi.us/tax>>

**Table 9.23-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2000 AND 2001**

[In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	2000	2001	2000	2001
All sources	53,465,430	54,565,481	1,611,446	1,660,764
Sources taxed at 4 percent	36,720,731	37,773,156	1,468,829	1,510,926
Retailing	17,453,936	17,823,297	698,157	712,932
Services	6,045,695	6,426,452	241,828	257,058
Contracting	3,613,485	3,766,404	144,539	150,656
Theater, amusement, radio	253,484	249,098	10,139	9,964
Interest	251,433	251,986	10,057	10,079
Commissions	805,890	781,688	32,236	31,268
Hotel rentals	2,419,287	2,421,813	96,771	96,873
All other rentals	3,886,038	3,939,186	155,442	157,567
Use (4 percent)	613,025	627,937	24,521	25,117
All others (4 percent)	1,378,458	1,485,296	55,138	59,412
Sources taxed at other rates 1/	16,744,698	16,792,325	79,784	80,216
Insurance solicitors	1,125,457	1,070,236	1,688	1,605
Sugar processing	15,436	1,640	77	8
Pineapple canning	4,732	3,671	24	18
Producing	519,272	499,896	2,596	2,499
Manufacturing	586,039	611,292	2,930	3,056
Wholesaling	9,082,585	9,171,140	45,413	45,856
Services (intermediary)	378,574	322,183	1,893	1,611
Use (1/2 percent)	5,032,604	5,112,268	25,163	25,561
Unallocated net collections 2/	(X)	(X)	62,832	69,622

X Not applicable.

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables) and <<http://www.state.hi.us/tax/tax.html>>.

Table 9.24-- TOBACCO TAX COLLECTIONS: 1994 TO 2001

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355
2001	61,282,238	3,226,138

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993) September 1, 1997 to \$0.04 and on July 1, 1998 to \$0.05.

2/ Other [than cigarettes] tobacco products are taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual release).

Table 9.25-- LIQUOR TAX COLLECTIONS: 1990 TO 2001

[In thousands of dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended]

Year	Total	Year	Total
1990	42,094	1996	38,624
1991	40,125	1997	38,624
1992	40,983	1998 1/	38,361
1993	38,286	1999	37,139
1994	38,753	2000	39,887
1995	37,486	2001	39,379

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual release).

Table 9.26-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2002

[In thousands of dollars. For fiscal years ended June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817

1/ As of January 1 for Hawaii, Kauai, and Maui Counties; for the City and County of Honolulu only through 1996, and October 1 thereafter.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and earlier reports as the Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.27-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1999 TO 2002, AND BY COUNTY, 2002**

[In thousands of dollars. Fiscal year ended June 30. Gross valuations exclude nontaxable
(government) properties]

Subject: State	1999	2000	2001	2002
Assessor's gross valuation 1/ Land	125,412,154 72,253,741	120,687,029 67,673,347	118,929,005 65,241,123	123,394,937 66,563,433
Improvement	53,158,413	53,013,682	53,687,882	56,831,504
Exemptions 1/	18,460,133	18,386,518	18,443,052	18,760,783
Assessor's net taxable valuation	106,952,021	102,300,511	100,485,953	104,634,154
Half of valuation on appeal	1,767,433	1,394,133	1,220,936	1,320,337
Number of appeals	3/ 3,951	3,786	3,966	3,873
Valuation for tax rate purposes	105,184,585	100,906,373	98,984,387	103,313,817
Land	65,316,594	61,127,903	58,895,855	60,480,979
Improvement	39,867,991	39,778,470	40,088,532	42,832,838
Amount to be raised by taxation 2/	579,983	590,613	579,709	596,685
Subject: Tax Year 2002	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land	84,452,632 47,430,196	18,469,343 9,024,539	13,554,849 6,750,139	6,918,113 3,358,559
Improvement	37,022,436	9,444,804	6,804,710	3,559,554
Exemptions 1/	13,699,889	1,732,306	2,432,473	896,115
Assessor's net taxable valuation	70,752,743	16,737,037	11,122,376	6,021,998
Half of valuation on appeal	1,081,174	36,502	51,052	151,609
Number of appeals	2,483	457	346	587
Valuation for tax rate purposes	69,671,569	16,700,535	11,071,324	5,870,389
Land	42,815,828	8,554,999	6,068,900	3,041,252
Improvement	26,855,741	8,145,536	5,002,424	2,829,137
Amount to be raised by taxation	371,233	95,607	91,017	38,828

This table conforms to the convention of "Fiscal Year ending June 30, 2002" as 2002. Earlier *Data Book* tables may have used as "Year" that beginning July 1.

1/ Beginning in 1992, data exclude nontaxable properties.

2/ As of January 1, but beginning in 1997, as of October 1 for the City and County of Honolulu only.

3/ Source revised August 19, 1998.

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and earlier reports as Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.28-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:
TAX YEARS 2000 AND 2001**

[Report not available for 2002]

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	227,935	37,067,441	227,714	36,731,469
Federal government	628	3,508,589	707	3,702,676
State government	7,968	10,310,399	8,033	10,061,750
County government	3,824	3,871,050	3,793	3,720,077
Government leases - Total	148	59,465	152	61,356
Government leases - Portion	99	19,981	107	24,803
Hawaiian Homes Commission	2,129	315,272	2,329	352,212
Hawaiian Homes Land - Basic	611	41,932	617	40,597
Hawaiian Homes Land - Multiple	330	29,804	334	29,108
Hawaiian Homes Land - Total land	2,753	466,024	2,764	428,468
Hawaiian Homes Land - Vacant land	143	14	143	14
Hawaiian Homes - 7 Year	455	59,498	619	67,080
Homes - fee (Basic)	93,152	3,830,751	88,978	3,667,972
Homes - fee (Multiple)	85,781	8,309,438	90,366	8,610,307
Homes - lease (Basic)	5,695	229,681	4,952	200,070
Homes - lease (Multiple)	5,326	497,383	5,460	495,686
Additional home exemption	1,424	49,565	1,111	38,385
Blind	480	12,089	476	11,825
Deaf	148	3,924	141	3,693
Leprosy	8	140	7	117
Totally disabled	5,787	157,199	5,766	154,491
Totally disabled veterans	596	132,312	635	133,786
Cemeteries	102	38,971	106	44,704
Charitable organizations	977	971,525	991	966,167
Churches	1,455	1,155,480	1,459	1,111,958
Civil - Condemnation	61	26,996	48	32,861
Credit Unions	79	69,841	82	71,106
Crop shelters	49	3,156	46	3,089
Foreign consulates	30	14,686	30	14,322
Forest reserve	6	4,115	6	4,115
Historic residential properties	98	70,111	99	62,725
Hospitals	89	497,029	103	498,903
Landscaping, open-space	49	18,213	48	16,404
Low-moderate income housing	488	870,568	379	847,594
Public utilities	796	667,697	627	577,825
Roadways and waterways	5,901	11,288	5,947	11,940

Continued on next page.

**Table 9.28-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2000 AND 2001 - Con.**

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Schools	184	726,728	185	649,398
Setbacks	4	764	3	499
Slaughterhouse	2	2,054	2	2,022
Taro	44	8	36	9
Tree Farm	3	754	-	-
Miscellaneous	33	12,947	27	11,352

1/ Includes government parcels at actual value and exemptions on federal leases, if any. These data differ from the exemptions in Table 9.30 which exclude nontaxable (government) properties.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.29-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
FISCAL YEARS 2001 AND 2002**

[In thousands of dollars. For fiscal year ending June 30]

Land use class	Gross valuation, January 1st of earlier year			To be raised by taxation, fiscal year
	Total	Land	Improvement	
Fiscal year 2001				
All classes	118,929,005	65,241,123	53,687,882	579,709
Improved residential 2/ Apartment	48,121,195	31,122,554	16,998,641	153,598
Commercial	20,724,701	7,207,845	13,516,856	87,050
Industrial	13,066,069	6,792,892	6,273,177	103,533
Agricultural	6,405,513	4,041,396	2,364,117	54,589
Conservation	4,821,572	3,261,783	1,559,789	33,963
Hotel/resort	1,301,399	1,157,575	143,824	9,868
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/	11,060,671	4,510,235	6,550,436	95,243
	1,882,216	1,617,066	265,150	7,696
	8,245,948	3,728,537	4,517,411	21,425
	1,626,110	1,018,231	607,879	8,189
	1,673,611	783,009	890,602	4,555
Fiscal year 2002				
All classes	123,394,937	66,563,433	56,831,504	596,685
Improved residential 2/ Apartment	50,015,540	31,791,947	18,223,593	160,121
Commercial	21,271,533	7,321,621	13,949,912	86,940
Industrial	13,159,038	6,751,710	6,407,328	103,415
Agricultural	6,420,419	3,858,884	2,561,535	54,089
Conservation	5,170,526	3,520,804	1,649,722	36,814
Hotel/resort	1,277,280	1,131,567	145,713	9,228
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public Service 5/	11,684,685	4,659,957	7,024,728	102,503
	1,519,098	1,316,332	202,766	6,679
	8,984,241	4,067,705	4,916,536	23,737
	1,708,195	1,028,438	679,757	8,290
	1,753,308	784,201	969,107	4,869
	431,074	330,267	100,807	0

1/ Excludes nontaxable properties. Beginning in 1997, valuation for the City and County of Honolulu is as of October 1.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

Table 9.30--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 2002

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	84,060,973	73,784.60	11,624,932,900
1	Bishop Estate	15,907,132	27,171.99	3,706,701,600
2	Queen's Medical Center et al	8,784,336	2,175.05	1,052,577,900
3	GCP Ala Moana LLC	7,182,629	62.85	778,682,500
4	Kyo-Ya Co Ltd.	6,662,907	14.26	670,045,300
5	Hilton Hawn Village Joint Venture	6,150,329	19.86	617,502,900
6	James Campbell Corporation	4,985,234	22,086.70	624,285,700
7	Liliuokalani Trust	4,835,715	96.19	630,227,400
8	Damon, Samuel M. Jr. Estate	4,498,387	3,966.08	496,947,000
9	Dole Food Company	3,292,868	16,734.19	437,369,900
10	Outrigger Hotels Hawaii	2,734,134	8.51	279,085,300
11	Pacific Century	2,562,325	148.68	424,896,700
12	Loyalty Development	2,364,801	93.36	286,911,100
13	Victoria Ward Ltd.	2,285,841	61.14	248,890,200
14	Steiner Family Ltd. Partnership	2,024,305	2.00	203,243,500
15	MFD Partners	1,902,918	5.64	204,895,500
16	Weinberg, Harry Foundation	1,779,550	37.79	263,806,600
17	First Hawaiian Inc	1,755,542	20.22	209,368,900
18	Bishop Square Associates	1,622,496	2.92	175,405,000
19	Forward One LLC	1,470,511	1.64	148,775,400
20	Kuilima Resort Co.	1,259,012	1,075.52	165,314,500

1/ Original debit as of July 24, 2001.

2/ Land and improvements. Assessed valuation as of October 1, 2000. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Assessment Division, Administration & Technical Branch, records.

Table 9.31-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2000

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993 4/	(NA)	(NA)	(NA)	(NA)	(NA)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: Data from D.C. Department of Finance and Revenue cited in *Statistical Abstract of the United States, 1987* (p. 279), *1988* (pg. 281), *1989* (pg. 291), *1990* (pg. 298), *1991* (pg. 304), *1992* (pg. 303), *1993* (pg. 316), *1994* (pg. 310), *1996* (p. 311), *1997* (p. 316), and for 1996 and 1997 data, Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A National Comparison 1996*, (July 1997), table 1; *Ibid. 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 4, and *Ibid. 1999* (July 2000), table 4, and <<http://cfo.dc.gov/services/studies/99STUDY2.pdf>> and *Ibid. 2000*, table 4 and <http://cfo.dc.gov/services/studies/00tax_rates.pdf> accessed July 9, 2002.

**Table 9.32-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU
AND SELECTED UNITED STATES CITIES: 2001**

[The home market values shown in the table below are based on 2,200 sq. ft., single-family dwelling with 4-bedroom, 2.5-bath home in suburban communities surrounding the city where middle income families reside. The sampling of locations is based on an analysis of more than 300 markets. In determining real estate taxes, consideration is given to: community general real estate tax rate of assessment, date of last market assessment, and percentage of market value subject to assessment. The source of which is each community's tax assessor's office]

Location City	Home market value	Annual real estate taxes	Percent of home market value
High property tax location			
Rockford, IL	151,500	5,184	3.42
Buffalo, NY	148,700	4,904	3.30
Wausau, WI	181,000	5,764	3.18
Lancaster, PA	158,900	4,838	3.04
Syracuse, NY	142,800	4,278	3.00
Midland, TX	103,000	2,903	2.82
Princeton, NJ	259,100	7,093	2.74
Providence, RI	189,900	5,090	2.68
Low property tax locations			
Montgomery, AL	161,200	493	0.31
Honolulu, HI	403,600	1,249	0.31
Seaford, DE	141,000	683	0.48
Boulder, CO	392,600	2,066	0.53
Baton Rouge, LA	160,800	895	0.56
Charleston, SC	218,500	1,307	0.60
Denver, CO	318,400	1,911	0.60
New Orleans, LA	130,200	797	0.61

Source: Runzheimer International, U.S. News Release, April 23, 2001 and
<<http://www.runzheimer.com/corpc/news/scripts/042301.asp>> accessed July 19, 2001.

Table 9.33-- REAL PROPERTY TAX RATES, BY COUNTIES: 2002

[In dollars per \$1,000 net taxable value. For fiscal year ended June 30]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.65	4.93	8.50	1/ 5.64
Unimproved residential	4.66	4.93	10.00	(X)
Apartment	4.21	4.93	10.00	8.70
Hotel/resort	9.96	8.30	10.00	8.70
Commercial	9.25	6.75	10.00	8.70
Industrial	9.39	6.75	10.00	8.70
Agricultural	9.89	4.93	10.00	8.10
Conservation	9.25	4.93	10.00	8.60
Homeowner	(X)	3.63	4.45	(X)
Homestead	(X)	(X)	(X)	4.65
Public Service	0.00	(X)	(X)	(X)
Building:				
Improved residential	3.65	4.93	8.50	1/ 4.65
Unimproved residential	4.66	4.93	8.50	(X)
Apartment	4.21	4.93	8.50	8.30
Hotel/resort	9.96	8.30	8.50	8.30
Commercial	9.25	6.75	8.50	8.30
Industrial	9.39	6.75	8.50	8.30
Agricultural	9.89	4.93	8.50	4.65
Conservation	9.25	4.93	8.50	4.65
Homeowner	(X)	3.63	4.45	(X)
Homestead	(X)	(X)	(X)	3.79
Public Service	0.00	(X)	(X)	(X)

X Not applicable.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

Table 9.34-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 2001

[In millions of dollars. For fiscal years ended September 30]

Fiscal year	Amount	Percentage Change from Year Previous	Fiscal year	Amount	Percentage Change from Year Previous
1986	4,647	1.5	1994	7,644	5.0
1987	4,811	3.5	1995	7,450	-2.5
1988	5,065	5.3	1996	7,990	7.2
1989	5,571	10.0	1997	8,159	2.1
1990	5,634	1.1	1998	8,442	3.5
1991	6,198	10.0	1999	8,568	1.5
1992	6,636	7.1	2000	9,015	5.2
1993	7,283	9.7	2001	9,722	7.8

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual), April 23, 2002 <<http://www.census.gov/prod/2002pubs/01cfr.pdf>> and <<http://www.census.gov/govs/www/cfr01.html>> accessed August 1, 2002.

**Table 9.35-- FEDERAL EXPENDITURES IN HAWAII,
BY TYPE: 1996 TO 2001**

[In millions of dollars and percent. For fiscal years ended September 30]

Type of expenditure	1996	1997	1998	1999	2000	2001
All categories	7,990	8,159	8,442	8,568	9,015	9,722
Grants to State and local governments	1,105	1,137	1,190	1,335	1,348	1,514
Salaries and wages	2,409	2,330	2,557	2,436	2,429	2,525
Retirement and disability	2,139	2,262	2,348	2,430	2,583	2,798
Procurement	1,027	1,077	1,053	1,141	1,278	1,467
Other direct payments	1,311	1,352	1,293	1,226	1,377	1,419
Department of Defense	3,258	3,179	3,394	3,356	3,473	3,728
Other federal agencies	4,732	4,981	5,048	5,212	5,542	5,995

Type of expenditure	1996	1997	1998	1999	2000	2001
All categories	7.2	2.1	3.5	1.5	5.2	7.8
Grants to State and local governments	2.0	2.9	4.7	12.2	1.0	12.3
Salaries and wages	4.3	-3.3	9.7	-4.7	-0.3	4.0
Retirement and disability	4.7	5.8	3.8	3.5	6.3	8.3
Procurement	32.2	4.9	-2.2	8.4	12.0	14.8
Other direct payments	6.2	3.1	-4.4	-5.2	12.3	3.0
Department of Defense	12.3	-2.4	6.8	-1.1	3.5	7.3
Other federal agencies	4.0	5.3	1.3	3.2	6.3	8.2

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual), April 23, 2002 <<http://www.census.gov/prod/2002pubs/01cffr.pdf>> and <<http://www.census.gov/govs/cffr/01cffi.txt>> accessed August 1, 2002.

Table 9.36-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 2001

[For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance]

Category	Per capita direct federal expenditures 1/			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories	6,267.81	8,024.72	128.0	6
Retirement and disability	2,112.09	2,309.55	109.3	15
Other direct payments	1,431.01	1,170.91	81.8	37
Grants to State and local governments	1,188.60	1,249.37	105.1	20
Procurement	871.95	1,210.78	138.9	6
Salaries and wages	664.16	2,084.11	313.8	2
Department of Defense	903.01	3,076.76	340.7	2
All other Federal agencies	5,364.80	4,947.96	92.2	35

1/ Resident population as of Census 2000 count April 1, 2000. Census count for the United States: 285,230,516; for Hawaii: 1,211,537 (source table 10). Hawaii has 0.4 percent of the United States resident population.

2/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank among the 50 states. When the District of Columbia is included, Hawaii ranked seventh for the all-categories total.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 2001* (April 2002), tables 10 and 12, and <<http://www.census.gov/prod/2002pubs/01cfr.pdf>> accessed August 1, 2002; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.37-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2001

[In thousands of dollars. For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance. Values less than \$500 rounded to 0]

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County 1/	State undistributed
Population (April 1, 2000 count)	1,211,537	876,156	148,677	58,463	128,241	-
Direct expenditures or obligations	9,722,242	7,775,634	730,693	326,841	475,267	413,807
Defense	3,727,607	3,551,346	37,954	94,018	44,289	-
Non-defense	5,994,635	4,224,288	692,739	232,823	430,978	413,807
Retirement and disability payments	2,798,105	2,132,265	333,131	114,332	212,376	6,002
Social Security	1,895,735	1,345,783	270,918	96,275	182,759	-
Federal	766,878	686,642	40,662	13,454	20,118	6,002
Veterans benefit payments	109,986	80,538	16,970	4,185	8,293	-
All other	25,506	19,301	4,580	418	1,206	-
Other direct payments.	1,418,602	800,494	157,368	63,207	99,459	298,075
Other direct payments for individuals	1,276,513	781,156	150,933	62,832	96,441	185,152
Food Stamps	149,759	97,361	33,009	7,375	12,013	-
Medicare	752,671	555,684	89,818	39,420	67,750	-
Unemployment Compensation Benefits	104,755	-	-	-	-	104,755
Excess Earned Income Tax Credits	80,397	-	-	-	-	80,397
Lower Income Housing Assistance - Section 8 Moderate Rehabilitation	144,037	94,584	19,308	15,236	14,908	-
All other	44,894	33,527	8,797	801	1,770	-
Direct Payments Other Than For Individuals	142,089	19,338	6,435	374	3,018	112,923

Continued on next page.

Table 9.37 -- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2001 --Con.

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Mauai County 1/	State undistributed
Total grant awards	1,513,654	1,107,914	175,677	45,597	74,736	109,730
Highway Planning and Construction	189,382	71,969	73,422	14,742	21,230	8,018
Family Support Payments to States (AFDC+TANF)	103,850	73,108	18,798	4,155	7,789	-
Medical Assistance Program (Medicaid)	376,583	292,407	41,579	19,007	23,589	-
Other	843,840	670,430	41,879	7,693	22,127	101,711
Procurement contract awards	1,466,901	1,310,057	16,562	79,146	61,137	-
Defense	1,294,425	1,182,789	5,988	73,872	31,776	-
Non-defense	172,476	127,268	10,574	5,274	29,361	-
Salaries and wages	2,524,979	2,424,904	47,955	24,559	27,561	-
Defense	2,136,213	2,107,123	11,430	14,221	3,439	-
Non-defense	388,766	317,781	36,525	10,338	24,122	-
US Postal Service	167,081	133,844	13,980	5,895	13,362	-
Other	221,685	183,937	22,545	4,443	10,760	-
Other federal assistance	5,589,855	3,342,890	455,423	441,785	1,254,299	95,458
Direct loans	25,402	8,388	9,276	2,378	5,359	-
Guaranteed loans	432,211	214,421	55,955	7,769	74,899	79,167
Insurance	5,132,243	3,120,080	390,193	431,637	1,174,041	16,291

1/ Includes Kalawao County.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 2001* (April 2002) p. 37, <<http://www.census.gov/prod/2002pubs/01cffi.pdf>> and <<http://www.census.gov/govs/cffi/01cffi.txt>> accessed August 1, 2002.

Table 9.38 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax; social insurance taxes (Social Security and Medicare); corporate income tax; excise taxes (on beer, wine, tobacco, gasoline and other products); and estate and gift taxes; and customs duties. Rank of 1 indicates highest expenditure per tax dollar]

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-1999	1989	1999
Alabama	1.38	1.46	5.8	11	10
Alaska	1.31	1.57	19.8	16	6
Arizona	1.20	1.19	-0.8	21	19
Arkansas	1.38	1.39	0.7	10	12
California	0.90	0.88	-2.2	41	39
Colorado	1.20	0.90	-25.0	20	38
Connecticut	0.85	0.65	-23.5	43	50
Delaware	0.79	0.83	5.1	46	43
District of Columbia	5.52	6.71	21.6	-	-
Florida	0.95	1.01	6.3	34	31
Georgia	0.97	0.99	2.1	33	32
Hawaii	1.33	1.50	12.8	14	8
Idaho	1.41	1.19	-15.6	7	20
Illinois	0.73	0.73	0.0	48	46
Indiana	0.91	0.92	1.1	38	35
Iowa	1.14	1.15	0.9	24	22
Kansas	1.08	1.07	-0.9	26	25
Kentucky	1.24	1.35	8.9	18	14
Louisiana	1.33	1.36	2.3	13	13
Maine	1.05	1.31	24.8	28	15
Maryland	1.21	1.27	5.0	19	17
Massachusetts	1.03	0.86	-16.5	29	40
Michigan	0.77	0.82	6.5	47	44
Minnesota	0.91	0.79	-13.2	39	45
Mississippi	1.67	1.69	1.2	3	4
Missouri	1.38	1.22	-11.6	9	18
Montana	1.48	1.73	16.9	5	2
Nebraska	1.15	1.06	-7.8	23	27
Nevada	0.85	0.73	-14.1	44	47
New Hampshire	0.71	0.69	-2.8	49	48
New Jersey	0.64	0.65	1.6	50	49
New Mexico	2.07	1.97	-4.8	1	1
New York	0.82	0.85	3.7	45	41

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Table 9.38 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999 - Con.

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-1999	1989	1999
North Carolina	0.93	1.03	10.8	36	30
North Dakota	1.73	1.65	-4.6	2	5
Ohio	0.99	0.93	-6.1	31	34
Oklahoma	1.27	1.43	12.6	17	11
Oregon	0.93	0.91	-2.2	37	37
Pennsylvania	0.94	1.05	11.7	35	29
Rhode Island	0.97	1.11	14.4	32	23
South Carolina	1.31	1.28	-2.3	15	16
South Dakota	1.56	1.47	-5.8	4	9
Tennessee	1.15	1.19	3.5	22	21
Texas	0.99	0.97	-2.0	30	33
Utah	1.45	1.06	-26.9	6	28
Vermont	0.89	1.07	20.2	42	24
Virginia	1.36	1.53	12.5	12	7
Washington	1.06	0.91	-14.2	27	36
West Virginia	1.39	1.72	23.7	8	3
Wisconsin	0.90	0.84	-6.7	40	42
Wyoming	1.12	1.06	-5.4	25	26

Source: Tax Foundation "Tax and Spending Policies Benefit Some States, Leave Others Footing the Bill", June 27, 2000 <<http://www.taxfoundation.org/>> and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.39-- FEDERAL PER CAPITA SPENDING, TAXES AND BALANCE OF PAYMENTS: 1983 TO 1999

[Year ending September 30. In 1999 dollars, adjusted by source estimate of Hawaii's cost of living. Rank of 1 indicates highest per capita]

Year	Balance of Payments	Federal Spending	Federal Taxes	Rank 1/		
				Balance of Payments	Federal Spending	Federal Taxes
1983	1,539	5,651	4,112	6	9	36
1984	1,407	5,495	4,088	6	10	37
1985	1,741	5,803	4,061	4	9	39
1986	1,613	5,681	4,068	6	11	38
1987	1,600	5,510	3,910	7	13	39
1988	1,538	5,420	3,882	8	14	38
1989	1,584	5,541	3,957	10	13	37
1990	1,056	5,241	4,185	18	22	35
1991	823	5,257	4,435	23	26	36
1992	512	5,283	4,771	23	30	33
1993	969	5,554	4,585	18	26	42
1994	1,040	5,615	4,575	17	23	41
1995	908	5,315	4,406	18	31	45
1996	1,367	5,628	4,261	12	20	46
1997	1,718	5,694	3,976	9	19	50
1998	1,981	5,874	3,893	10	17	50
1999	1,982	5,937	3,955	10	18	48

1/ Ranking is among the 50 states and is not calculated for the District of Columbia.

Source: *The Federal Budget and the States: Fiscal Year 1999*, by Herman B. Leonard, Jay H. Walder, and José A. Acevedo; Taubman Center for State and Local Government at the John F. Kennedy School of Government, Harvard University (annual) and <<http://www.ksg.harvard.edu/fisc99/>> accessed July 12, 2002.

**Table 9.40-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2001**

[In millions of dollars. As of December 31 unless otherwise noted]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,829.9	5,795.5	1,639.2	223.8	133.2	38.3
1999 2/	7,708.5	5,522.8	1,788.6	235.1	126.4	35.7
2000 2/	7,956.3	5,678.3	1,831.6	236.8	149.3	60.4
2001 3/	7,790.9	5,416.5	1,923.4	234.9	141.2	74.8

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ Revised. As of June 30.

3/ As of June 30.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

Table 9.41-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2001

[In thousands of dollars. As of June 30]

Year	Debt	Year	Debt
1990	2,026,100	1996	2,869,639
1991	2,274,846	1997	3,102,288
1992	2,328,546	1998	3,387,988
1993	2,767,691	1999	3,189,298
1994	2,872,488	2000	3,299,863
1995	2,934,965	2001	3,244,857

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-2001) and records.

Table 9.42-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2001

[For earlier years, see *Data Book 1987*, table 324]

Year	Government jobs (annual averages)				State civil service workers 1/	State retirement system members 2/
	All levels	Federal	Terr. or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,150	57,050	14,400	20,654	53,509
1992	111,100	33,250	62,600	15,250	22,920	57,401
1993	111,600	31,800	64,250	15,500	24,267	59,518
1994	111,850	31,250	65,000	15,600	24,716	61,082
1995	111,400	31,050	63,950	16,450	24,138	60,687
1996	110,550	31,100	62,800	16,600	23,338	59,275
1997	111,650	30,650	64,250	16,750	23,133	59,500
1998	112,200	30,400	64,950	16,850	23,627	60,447
1999	112,800	30,350	65,800	16,650	23,927	61,164
2000	114,600	30,950	66,950	16,700	3/ 21,380	62,207
2001	119,950	30,050	68,150	16,700	(NA)	63,408

NA Not available.

1/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

2/ June 30 through 1960 and March 31 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

3/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii* (University Press of Hawaii, 1978), pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual); Hawaii State Department of Human Resources Development, records; *Employees' Retirement System of the State of Hawaii, Comprehensive Annual Report* (annual).

**Table 9.43--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2001**

[In number of jobs and hours and thousands of dollars]

Government Function	Employment		Full-time equiv.	Total March	Payroll		Part-time employees (March)	Part-time hours paid (March)
	Full-time	Part-time			Full-time employees	Part-time employees		
Total	63,724	19,985	69,230	207,801	193,453	14,348	952,350	
Financial Administration	1,465	21	1,475	4,592	4,572	21	1,714	
Other Government Admin.	1,768	61	1,792	6,256	6,198	58	4,352	
Judicial and Legal	2,745	78	2,767	9,544	9,454	90	3,908	
Police Protection - Officers	2,805	0	2,805	12,034	12,034	0	0	
Police - Other	785	185	826	2,364	2,296	68	7,250	
Firefighters	1,665	0	1,665	5,890	5,890	0	0	
Fire - Other	76	2	77	228	226	2	174	
Correction	2,448	24	2,463	6,936	6,879	56	2,616	
Streets and Highways	1,680	13	1,685	4,944	4,935	8	970	
Airports	1,099	26	1,110	2,947	2,904	43	2,008	
Water Trans. & Terminals	208	3	209	584	582	2	232	
Welfare	897	47	917	2,545	2,520	25	3,534	
Health	2,607	88	2,641	8,156	8,027	129	6,118	
Hospitals	3,527	280	3,696	11,493	10,943	551	29,506	
Social Ins. Admin. (State)	423	56	449	1,137	1,068	69	4,520	
Solid Waste Management	553	1	553	1,655	1,653	2	76	
Sewerage	747	1	747	2,510	2,510	0	48	
Parks and Recreation	1,707	969	1,962	4,658	4,204	453	45,360	
Hous. & Comm. Dev. (Local)	261	73	300	839	789	50	6,756	

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**Table 9.43--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2001 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Natural Resources	1,146	398	1,328	4,399	3,893	506	32,304
Water Supply	1,005	9	1,008	2,983	2,979	5	522
Transit	44	0	44	96	96	0	0
Elem. and Secondary	23,424	10,538	25,378	67,102	62,072	5,030	324,416
Instruction	18,742	6,601	20,030	55,441	51,697	3,744	213,832
Other Total 1/	4,682	3,937	5,348	11,661	10,375	1,286	110,584
Elem & Sec Admin/Cler 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Oper/Maint 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Cafeteria 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Health/Rec 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Student 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Unalloc 1/	1/	1/	1/	1/	1/	1/	1/
Higher Educ. - Instructional	2,000	1,419	2,442	11,716	9,574	2,142	78,168
Higher Educ. - Other	3,639	5,258	5,700	17,120	12,376	4,744	364,888
Other Education (State)	140	3	141	422	418	4	240
Local Libraries	490	228	594	1,340	1,202	138	17,242
Other and Unallocable	4,370	204	4,456	13,311	13,157	154	15,428

1/ Detail to be transferred from the "State Government Employment and Payrolls, By Function March 2001" when released.
Source: U.S. Bureau of the Census, State and Local Government Employment and Payrolls, By Function March 2001, July 3, 2002
<<http://www.census.gov/govs/apes/00stflall.xls>> accessed July 3, 2002.

Table 9.44--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2001

[In number of jobs and hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	49,771	18,682	54,890	160,375	146,704	13,671	883,650
Financial Administration	673	6	676	2,055	2,052	2	468
Other Government Admin.	607	10	611	2,063	2,047	16	812
Judicial and Legal	2,199	71	2,218	7,461	7,376	85	3,318
Correction	2,448	24	2,463	6,936	6,879	56	2,616
Streets and Highways	909	12	914	2,827	2,819	8	936
Airports	1,099	26	1,110	2,947	2,904	43	2,008
Water Trans. & Terminals	208	3	209	584	582	2	232
Welfare	797	45	816	2,307	2,283	24	3,430
Health	2,412	86	2,446	7,424	7,295	129	6,084
Hospitals	3,527	280	3,696	11,493	10,943	551	29,506
Social Ins. Admin. (State)	423	56	449	1,137	1,068	69	4,520
Parks and Recreation	160	167	205	493	412	81	8,120
Natural Resources	1,009	354	1,172	3,979	3,521	458	28,808
Elem. and Sec. Instruction	18,742	6,601	20,030	55,441	51,697	3,744	213,832
Elem. and Sec. Other Total	4,682	3,937	5,348	11,661	10,375	1,286	110,584
Higher Educ. - Instructional	2,000	1,419	2,442	11,716	9,574	2,142	78,168
Higher Educ. - Other	3,639	5,258	5,700	17,120	12,376	4,744	364,888
Other Education (State)	140	3	141	422	418	4	240
Local Libraries	484	228	588	1,321	1,183	138	17,242
Other and Unallocable	3,613	96	3,656	10,988	10,899	89	7,838

Source: U.S. Bureau of the Census, State Government Employment And Payroll Data: March 2001, July 3, 2002

<<http://www.census.gov/govs/apes/01stall.xls>> accessed July 3, 2002.

Table 9.45--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2001

[In number of jobs and hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full-time time	Part-time time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	13,953	1,303	14,340	47,426	46,749	677	68,700
Financial Administration	792	15	799	2,538	2,519	18	1,246
Other Government Admin.	1,161	51	1,181	4,193	4,151	41	3,540
Judicial and Legal	546	7	549	2,084	2,079	5	590
Police Protection - Officers	2,805	-	2,805	12,034	12,034	-	-
Police - Other	785	185	826	2,364	2,296	68	7,250
Firefighters	1,665	-	1,665	5,890	5,890	-	-
Fire - Other	76	2	77	228	226	2	174
Streets and Highways	771	1	771	2,117	2,117	-	34
Welfare	100	2	101	238	237	1	104
Health	195	2	195	732	732	-	34
Solid Waste Management	553	1	553	1,655	1,653	2	76
Sewerage	747	1	747	2,510	2,510	-	48
Parks and Recreation	1,547	802	1,757	4,164	3,792	372	37,240
Hous. & Comm. Dev. (Local)	261	73	300	839	789	50	6,756
Natural Resources	137	44	156	419	372	47	3,496
Water Supply	1,005	9	1,008	2,983	2,979	5	522
Transit	44	-	44	96	96	-	-
Local Libraries	6	-	6	19	19	-	-
Other and Unallocable	757	108	800	2,322	2,258	65	7,590

Source: U.S. Bureau of the Census, Local Government Employment And Payrolls, By Function: March 2001, July 3, 2002
 <<http://www.census.gov/govs/apes/00local.xls>> accessed July 3, 2002.

**Table 9.46-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT
EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE BRANCH:
1997 TO 2000**

[As of December 31. In number of employees]

Department	1997	1998	1999	2000
Total 1/	43,239.136	43,505.538	44,131.992	42,357.580
Accounting & Gen. Services	992.500	990.500	997.500	983.000
Agriculture	356.750	345.000	324.000	322.250
Attorney General	555.975	555.000	576.276	594.801
Budget and Finance	382.500	313.000	308.000	299.000
Busi., Econ Dev & Tourism	260.990	607.000	585.125	579.000
Commerce & Consumer Aff.	409.200	412.100	402.500	372.000
Defense	245.675	228.000	228.900	228.400
Education	18,194.987	18,502.012	19,263.578	19,380.905
(EDN) Public Library System	2/	2/	2/	491.050
Governor	70.990	66.780	66.490	64.790
Hawaiian Home Lands	132.600	130.900	129.600	132.088
Health	6,199.700	6,104.300	5,877.750	3/ 3,205.450
Hawaii Health Systems Corp.	3/	3/	3/	3/
Human Resources Devel.	125.000	119.000	117.000	116.000
Human Services	2,229.475	1,943.450	1,947.450	2,010.425
Labor & Industrial Relations	753.575	747.220	749.270	741.579
Land & Natural Resources	730.390	723.870	733.370	738.470
Lieutenant Governor	38.495	44.995	26.710	40.920
Public Safety	2,079.975	2,116.500	2,220.500	2,344.830
Taxation	361.500	337.000	331.500	339.000
Transportation	2,330.950	2,409.750	2,447.250	2,458.500
University of Hawaii	6,787.909	6,809.161	6,799.223	6,915.122

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included. Full-time equivalency (FTE) means that one FTE indicates a 40-hour workweek, so two part-time employees, each working 20-hour week are 1.000 FTE.

2/ Data on the number of employees of the Hawaii State Public Libraries System, a Division of the Department of Education, are reported separately from the DOE beginning in 2000.

3/ Effective November 11, 1999, the Hawaii Health Systems Corp. (HHSC) became a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health. HHSC has not yet completed automation of its personnel and is unable to provide Department of Human Resource Development with quarterly workforce data. Until HHSC data are available, DHRD will continue to report HHSC employee and FTE counts (3,039, 2,924.315, respectively) "frozen" as of the last count in December, 1999.

Source: Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.47 -- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 2000

Department	Civil Service and Exempt							Paid casual employees 2/
	Employees 1/	Full time	Part time	Full-time equivalent (FTE)	FTE change since Dec. 31, 1994	FTE % change since Dec. 31, 1994		
Total	44,875	39,977	4,898	42,357.580	-171.905	-0.4	18,517	
Accounting & General Services	987	979	8	983.000	73.000	8.0	441	
Agriculture	331	318	13	322.250	-132.500	-29.1	0	
Attorney General	598	591	7	594.801	36.339	6.5	13	
Budget and Finance	301	297	4	299.000	-412.500	-58.0	6	
Business, Econ Dev. & Tourism	580	578	2	579.000	261.750	82.5	27	
Commerce & Consumer Affairs	372	372	0	372.000	-67.250	-15.3	8	
Defense	230	227	3	228.400	-19.700	-7.9	0	
Education	20,506	18,105	2,401	19,380.905	2,121.980	12.3	12,735	
(EDN) Public Library System 3/	511	471	40	491.050	-96.450	-16.4	202	
Governor	66	63	3	64.790	-160.822	-70.5	0	
Hawaiian Home Lands	133	131	2	132.088	-5.912	-4.3	6	
Health 4/	3,262	3,157	105	3,205.450	-257.390	-7.4	18	
Hawaii Health Systems Corp.	4/	4/	4/	4/	4/	4/	4/	
Human Resources Dev.	116	116	0	116.000	-50.050	-30.1	1	
Human Services	2,015	2,006	9	2,010.425	-380.550	-15.9	45	
Labor and Industrial Relations	762	721	41	741.579	-188.656	-20.3	108	
Land and Natural Resources	743	733	10	738.470	-68.100	-8.4	10	
Lieutenant Governor	48	34	14	40.920	-26.580	-39.4	0	
Public Safety	2,351	2,338	13	2,344.830	126.780	5.7	2	
Taxation	339	339	0	339.000	-70.750	-17.3	0	
Transportation	2,464	2,450	14	2,458.500	31.000	1.3	57	
University of Hawaii	8,160	5,951	2,209	6,915.122	-885.544	-11.4	4,838	

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included.

2/ A paid casual employee is defined as a person employed temporarily, intermittent or on-call, full-time or part-time, such as event workers at Aloha Stadium, classroom cleaners, adult supervisors, substitutes in the public schools, students, etc. and on the payroll as of above date.

3/ Data on the number of employees of the Hawaii State Public Libraries System, a Division of the Department of Education, are reported separately from the DOE beginning in 2000.

4/ Effective November 11, 1999, the Hawaii Health Systems Corp. (HHSC) became a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health. HHSC has not yet completed automation of its personnel and is unable to provide Department of Human Resource Development with quarterly workforce data. Until HHSC data are available, DHRD will continue to report HHSC employee and FTE counts (3,039; and 2,924.315, respectively) "frozen" as of the last count in December, 1999.

Source: Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.48-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2001

[As of December 31, 2001, unless otherwise indicated]

Bar-gain-ing unit	Union	Job category	Total	State	City &	County	County	County	County	Dept.	Judici-	Univer-	HHSC
				of Hawaii 1/	County of Honolulu	of Hawaii	of Maui	of Kauai	of Educ.	ary	sity of Hawaii	1/	
		Total	58,084	22,639	8,077	1,874	1,705	908	13,707	1,484	4,613	3,077	
1	UPW	Blue-collar nonsupervisors	8,830	5,065	1,957	454	495	329	-	52	-	478	
2	HGEA	Blue-collar supervisors	857	486	236	46	40	16	-	3	-	30	
3	HGEA	White-collar nonsupervisors	13,551	9,286	1,633	524	459	213	-	880	-	556	
4	UPW	White-collar supervisors	600	324	146	30	26	13	-	51	-	10	
5	HSTA	Hawaii State Teachers Assn.	12,934	-	-	-	-	-	12,934	-	-	-	
6	HGEA	Educational officers	773	-	-	-	-	-	773	-	-	-	
7	UHPA	University of Hawaii faculty	3,223	-	-	-	-	-	-	-	3,223	-	
8	HGEA	Admin. & prof. technicians	1,390	-	-	-	-	-	-	-	1,390	-	
9	HGEA	Registered prof. nurses	1,293	423	-	-	-	-	-	1	-	869	
10	UPW	Institutional health & corrections workers	2,783	1,638	186	-	-	-	-	36	-	923	
11	HFFA	Firefighters	1,792	164	1,020	266	225	117	-	-	-	-	
12	SHOPO	Police officers	2,684	-	1,905	360	294	125	-	-	-	-	
13	HGEA	Prof. & scientific workers	7,374	5,253	994	194	166	95	-	461	-	211	

1/ The Hawaii Health Systems Corporation (HHSC) provided the bargaining unit statistics for employees within its jurisdiction to HLRB. These figures had been included in the State of Hawaii totals prior to 2000.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 40*, June 17, 2002.

**Table 9.49-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
1997 TO 2002**

[Annual rates, in dollars, as of January 1]

Government official	1997	1998	1999	2000	2001	2002
Governor	94,780	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu 1/	100,000	102,000	102,000	110,000	110,000	112,000
Mayor, Hawaii 2/	78,564	78,564	78,564	78,564	78,564	78,564
Mayor, Maui 3/	87,098	87,098	87,098	89,712	89,712	96,000
Mayor, Kauai	73,118	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 4/	94,780	94,780	94,780	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	93,780	93,780	93,780	115,547	115,547	115,547
President, University of Hawaii 5/	156,060	156,060	167,184	167,184	167,184	442,000

1/ July 1, 1997, increased from \$100,000 to \$102,000; to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,000 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002.

2/ July 1, 1993, increased from \$76,848 to \$78,564.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature of 4 percent over two years. The increase is retroactive to July 1, 1999.

5/ For 1996-2000, reported salary for Kenneth J. Mortimer under the contract due to expire June 30, 2003. Contract reportedly includes use of residence at College Hill and of a car. Contract and salary specifics were not confirmed by the Board of Regents. Salary for Evan S. Dobbelle of \$442,000 is effective July 2, 2001. The contract runs to June 30, 2008

Source: *HRS, 1992 Supplement, Vol. I, Section 26-51*; Salary Commission of the City and County of Honolulu, *Final Report and Salary Schedule*; Hawaii, Maui, and Kauai County ordinances; Hawaii State Department of Business, Economic Development & Tourism telephone surveys; newspaper articles; for 1997: *Pacific Business News 1998 Book of Lists*, "Highest Paid Public Officials, Part I", (originally published July 7, 1997), p. 25; "Part II", (originally published July 14, 1997), p. 26; and "Part III", (originally published July 21, 1997), p. 27.