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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. Internal Revenue Service, 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 annual compilation by the Tax Foundation of Hawaii, most recently published as *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: 2004-2005*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2004**

[In thousands of dollars. For fiscal years ending 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/)	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)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004	(NA)	8,394,777	(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 through 1992); *IRS Data Book* (annual, beginning 1992); and for 2001 to 2004 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed April 6, 2005; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2000 to 2004

[In thousands of dollars. For fiscal years ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, 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]

Source	2000	2001	2002	2003	2004
Federal collections	6,236,857	6,689,385	5,559,960	5,262,429	8,394,777
Corporate income	501,902	348,429	606,173	381,241	460,777
Individual income and employment	5,562,189	6,026,480	4,779,462	4,715,641	7,746,147
Income tax not withheld & SECA 1/	1,243,348	1,347,770	1,196,020	1,071,230	1,227,918
Income tax withheld & FICA 2/	4,298,895	4,652,610	3,564,027	3,624,828	6,497,866
Railroad retirement	4	2	-	-	-
Unemployment insurance	19,942	26,097	19,415	19,583	20,363
Estate	63,159	81,105	70,828	62,306	77,875
Gift	8,607	10,960	17,195	5,758	2,853
Excise 3/	101,000	222,411	86,302	97,482	107,125

1/ SECA Self employment insurance contributions.

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

3/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *IRS Data Book 1998, 1999, 2000* <http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html> accessed January 25, 2002; and annual thereafter 2001 (March 2002), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> accessed July 15, 2002; 2002 (March 2003), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/02db06co.xls>> accessed May 12, 2003; 2003 (March 2004), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/03db06co.xls>> accessed April 5, 2004; and 2004 (March 2005), table 6 <<http://www.irs.gov/pub/irs-soi/04db06co.xls>> accessed March 15, 2005.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1998 TO 2003**

[Data rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 1999 or 2001]

Source	1998	2000	2002	2003
Total State and county tax collections	4,057,454	4,246,426	4,370,383	4,574,202
State collections	3,324,827	3,496,500	3,564,850	3,723,126
General excise and use	1,425,904	1,536,838	1,612,920	1,793,306
Transient accommodations	127,081	168,577	157,644	170,874
Fuel	134,017	132,940	142,900	147,117
Liquor	38,894	39,000	39,091	41,186
Tobacco	36,098	42,341	65,547	72,297
Insurance	59,443	68,659	67,941	73,240
Public service companies	120,326	119,505	93,406	114,115
Banks and other financial institutions	15,546	7,057	7,164	22,341
Corporate income 1/	46,209	68,215	45,477	8,262
Indiv. income, net income 2/	1,083,651	1,064,556	1,071,591	1,038,107
Inheritance and estate	19,645	22,784	67,941	15,524
Conveyance	6,926	9,529	9,820	11,130
Environmental response (FY94)	1,969	1,714	1,784	1,562
Rental vehicle surcharge	22,838	34,587	36,054	39,472
Hospital and nursing home 3/	3,414	25	-	-
Licenses, permits, and others	27,804	30,223	33,665	38,600
Unemployment compensation	155,062	149,951	111,908	135,991
County collections	732,627	749,926	805,533	851,076
Real property	598,632	602,625	609,822	643,235
Liquor licenses and fees	5,030	5,234	5,231	5,885
Utility franchise	30,703	29,014	36,233	34,612
Public service company	(NA)	(NA)	37,036	37,406
Motor vehicle weight 4/	69,861	74,669	77,981	85,231
Licenses, permits, and others	28,400	38,382	39,231	44,707

1/ Includes payments of estimated taxes less refunds.

2/ Includes withheld and estimated taxes less refunds.

3/ Hospital tax repealed in 1994.

4/ 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-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2004**

[For fiscal year ending June 30 except for New York, Texas, Alabama and Michigan. Taxes are net of refunds. Amounts in thousands. Per capita amounts in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	593,488,853	2,024.85	3,849,135	3,047.61
Property taxes	11,410,018	38.93	(X)	(X)
Sales and gross receipts	294,104,344	1,003.42	2,470,299	1,955.90
General sales and gross receipts	198,431,303	677.00	1,900,377	1,504.65
Selective sales taxes	95,673,041	326.42	569,922	451.24
Alcoholic beverages	4,614,804	15.74	41,250	32.66
Amusements	4,990,713	17.03	(X)	(X)
Insurance premiums	13,775,340	47.00	81,916	64.86
Motor fuels	33,605,402	114.65	84,378	66.81
Pari-mutuels	301,879	1.03	(X)	(X)
Public utilities	11,482,059	39.17	99,504	78.78
Tobacco products	12,300,310	41.97	79,387	62.86
Other selective sales	14,602,534	49.82	183,487	145.28
Licenses	39,541,021	134.91	123,257	97.59
Alcoholic beverages	385,659	1.32	(X)	(X)
Amusements	222,061	0.76	(X)	(X)
Corporation	6,339,370	21.63	2,114	1.67
Hunting and fishing	1,233,601	4.21	275	0.22
Motor vehicle	17,412,024	59.41	89,268	70.68
Motor vehicle operators	1,875,547	6.40	189	0.15
Public utility	428,627	1.46	10,450	8.27
Occupation and business, NEC	10,881,425	37.13	19,484	15.43
Other licenses	762,707	2.60	1,477	1.17
Other taxes	248,433,470	847.60	1,255,579	994.12
Individual income	197,421,360	673.56	1,169,205	925.74
Corporation net income	30,801,302	105.09	58,119	46.02
Death and gift	5,734,958	19.57	9,829	7.78
Documentary and stock transfer	7,943,598	27.10	18,426	14.59
Severance	6,304,829	21.51	(X)	(X)
Other	227,423	0.78	(X)	(X)

X Not applicable.

1/ Based on July 1, 2004 population for the United States of 293,102,000 and for Hawaii 1,263,000. As released December 22, 2004 by the U.S. Census Bureau, Population Division, Annual State Population Estimates.

Source: U.S. Census Bureau, State Government Tax Collections: 2004
<<http://ftp2.census.gov/govs/statetax/04staxss.xls>> accessed April 28, 2005.

Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2000 TO 2003

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
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
2001							
25,000	1,759	7.0	30	1,779	7.1	1,859	7.4
50,000	4,107	8.2	28	4,299	8.6	4,185	8.4
75,000	6,767	9.0	26	6,767	9.0	6,978	9.3
100,000	9,246	9.2	27	9,289	9.3	9,507	9.5
150,000	14,338	9.6	26	14,338	9.6	14,507	9.7
2002							
25,000	1,763	7.1	25	1,763	7.1	1,787	7.1
50,000	3,999	8.0	29	4,152	8.3	4,153	8.3
75,000	6,668	8.9	29	6,858	9.1	6,774	9.0
100,000	9,037	9.0	29	9,419	9.4	9,188	9.2
150,000	13,890	9.3	30	14,057	9.4	13,946	9.3
2003							
25,000	1,687	6.7	30	1,740	7.0	1,816	7.3
50,000	3,832	7.7	31	4,070	8.1	4,172	8.3
75,000	6,393	8.5	32	6,805	9.1	6,832	9.1
100,000	8,720	8.7	32	9,391	9.4	9,203	9.2
150,000	13,458	9.0	31	14,011	9.3	13,859	9.2

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* (annual), table 1 and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 12, 2005.

**Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2005**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.
See source for details]

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes		
			Total	Federal	State/local
U.S.	April 17	(X)	107	70	37
Alabama	April 4	49	94	62	32
Alaska	April 2	50	92	68	24
Arizona	April 15	21	105	67	38
Arkansas	April 12	33	102	63	39
California	April 20	9	110	72	38
Colorado	April 18	14	108	73	35
Connecticut	May 3	1	123	84	39
Delaware	April 11	36	101	71	30
Florida	April 15	19	105	71	34
Georgia	April 13	26	103	67	36
Hawaii	April 14	23	104	62	42
Idaho	April 9	42	99	62	37
Illinois	April 17	16	107	71	36
Indiana	April 13	29	103	65	38
Iowa	April 9	40	99	62	37
Kansas	April 13	28	103	65	38
Kentucky	April 11	35	101	63	38
Louisiana	April 8	43	98	60	38
Maine	April 23	6	113	65	48
Maryland	April 17	15	107	69	38
Massachusetts	April 24	4	114	78	36
Michigan	April 15	20	105	67	38
Minnesota	April 18	11	108	68	40
Mississippi	April 7	46	97	60	37
Missouri	April 10	37	100	65	35
Montana	April 9	41	99	64	35
Nebraska	April 13	27	103	63	40
Nevada	April 18	13	108	73	35
New Hampshire	April 11	34	101	74	27
New Jersey	April 25	3	115	77	38
New Mexico	April 15	18	105	68	37
New York	April 29	2	119	75	44
North Carolina	April 12	31	102	65	37
North Dakota	April 7	45	97	62	35

Continued on next page.

**Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2005- Con.**

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes		
			Total	Federal	State/local
Ohio	April 14	24	104	63	41
Oklahoma	April 7	44	97	62	35
Oregon	April 12	32	102	67	35
Pennsylvania	April 13	30	103	67	36
Rhode Island	April 23	7	113	71	42
South Carolina	April 9	39	99	63	36
South Dakota	April 7	47	97	65	32
Tennessee	April 6	48	96	65	31
Texas	April 14	22	104	69	35
Utah	April 14	25	104	64	40
Vermont	April 18	12	108	67	41
Virginia	April 16	17	106	70	36
Washington	April 20	8	110	73	37
West Virginia	April 9	38	99	60	39
Wisconsin	April 19	10	109	67	42
Wyoming	April 24	5	114	77	37
Dist. of Columbia	April 30	(X)	120	75	45

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2005.

Source: Tax Foundation, Special Report No. 134, "America Celebrates Tax Freedom Day" tables 2, 4, 5, and 6 (April 2005) <<http://www.taxfoundation.org/sr134.pdf>> accessed April 11, 2005.

Table 9.07-- FEDERAL AND STATE-LOCAL TAX BURDEN FOR HAWAII AND THE UNITED STATES AVERAGE: 1970 TO 2005

[Total tax burden, or taxes expressed as a percentage of income, is used in the Tax Foundation's compilation of Tax Freedom Day. See Table 9.06. As official tax and income data are revised frequently by the U.S. Bureau of Economic Analysis, these data are not comparable with previous reports. Detail may not add to total due to rounding.]

Year	Hawaii tax burden						U. S. average tax burden		
	Total		Federal		State-local		Total	Federal	State-local
	Percent	Rank 1/	Percent	Rank 1/	Percent	Rank 1/	Percent		
1970	29.5	22	18.8	42	10.7	12	29.4	19.5	9.8
1971	28.3	26	17.7	43	10.6	14	28.6	18.5	10.1
1972	29.0	26	18.5	45	10.6	15	29.7	19.3	10.4
1973	29.7	19	19.0	41	10.7	8	29.9	19.7	10.2
1974	29.6	34	19.0	47	10.6	9	30.6	20.4	10.2
1975	28.5	25	17.6	46	10.9	10	28.9	18.8	10.2
1976	29.3	25	18.3	43	11.0	11	29.6	19.4	10.3
1977	29.8	24	18.9	38	10.9	10	29.9	19.6	10.2
1978	30.8	14	19.6	32	11.1	7	30.0	20.2	9.8
1979	30.9	14	19.8	40	11.1	4	30.1	20.7	9.4
1980	30.1	27	19.2	47	10.9	4	30.3	20.9	9.4
1981	31.1	19	20.2	44	10.9	3	31.0	21.6	9.4
1982	30.2	21	19.1	48	11.1	5	30.3	20.7	9.7
1983	28.5	32	17.8	50	10.7	9	29.4	19.7	9.7
1984	28.2	32	17.6	49	10.6	10	29.2	19.4	9.8
1985	28.8	28	18.0	49	10.9	8	29.6	19.7	9.9
1986	29.6	18	18.4	40	11.2	6	29.7	19.7	10.0
1987	31.4	11	19.4	34	12.0	4	30.7	20.5	10.2
1988	31.7	9	19.5	33	12.2	2	30.5	20.3	10.2
1989	32.2	5	20.3	22	11.9	2	30.7	20.5	10.2
1990	32.2	4	20.3	16	11.9	2	30.5	20.2	10.3
1991	31.9	7	19.5	31	12.4	2	30.4	19.9	10.5
1992	31.0	11	18.8	41	12.3	4	30.2	19.6	10.6
1993	30.7	19	18.5	46	12.1	4	30.4	19.9	10.5
1994	30.8	18	18.7	48	12.1	4	30.9	20.4	10.5
1995	31.0	22	18.9	50	12.0	4	31.3	20.8	10.5
1996	31.5	19	19.3	48	12.3	4	31.7	21.3	10.4
1997	31.4	27	19.4	48	12.0	4	32.2	21.8	10.3
1998	32.0	22	19.9	47	12.1	3	32.8	22.4	10.4
1999	31.9	24	20.0	46	11.9	4	32.9	22.5	10.4
2000	32.9	19	20.8	44	12.1	3	33.6	23.1	10.4
2001	32.2	19	20.1	42	12.1	3	32.6	22.2	10.5
2002	29.3	19	17.8	39	11.5	4	29.8	19.6	10.2
2003	28.5	22	17.0	46	11.5	3	28.9	18.8	10.1
2004	27.8	25	16.4	47	11.5	4	28.6	18.4	10.2
2005	28.4	23	17.0	46	11.5	3	29.1	19.0	10.1

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, Comparison of State and Local Tax Burdens Across the Nation: 1970 to 2005, Hawaii (April 11, 2005) <<http://www.taxfoundation.org/statelocal.html>> accessed April 19, 2005.

Table 9.08-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2003

[The lower the rank, the more favorable the state's tax system is for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Different criteria used in the 2003 and 2004 study make scores not comparable to those in the Tax Foundation's 2002 report. See source for details]

State	Index rank					
	Overall	Corporate income tax	Individual income tax	Sales and gross receipts tax	Unemployment insurance tax	Fiscal balance
Alabama	16	19	19	13	7	13
Alaska	5	49	5	1	38	12
Arizona	18	14	26	43	4	10
Arkansas	39	45	22	32	30	37
California	38	40	46	40	14	34
Colorado	10	5	14	22	23	1
Connecticut	36	20	19	37	27	40
Delaware	19	36	21	2	12	47
Florida	3	9	5	20	2	6
Georgia	20	11	28	7	36	16
Hawaii	50	28	49	46	24	50
Idaho	34	16	37	11	47	26
Illinois	23	27	11	38	38	21
Indiana	11	23	10	9	5	22
Iowa	30	43	30	16	31	18
Kansas	33	46	24	29	16	29
Kentucky	45	44	25	17	48	42
Louisiana	24	34	18	49	8	11
Maine	42	41	36	12	42	40
Maryland	21	6	35	8	21	31
Massachusetts	28	29	15	14	46	36
Michigan	37	50	12	19	41	38
Minnesota	48	31	37	39	32	48
Mississippi	25	32	16	47	3	25
Missouri	14	13	23	30	16	7
Montana	17	29	50	4	26	17

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**Table 9.08-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2003-- Con.**

State	Index rank					
	Overall	Corporate income tax	Individual income tax	Sales and gross receipts tax	Unemploy- ment insurance tax	Fiscal balance
Nebraska	31	42	29	34	15	23
Nevada	2	1	1	45	18	14
New Hampshire	6	37	8	3	45	8
New Jersey	35	33	34	24	28	28
New Mexico	43	18	40	48	13	45
New York	49	15	45	41	49	39
North Carolina	32	25	44	36	9	33
North Dakota	40	48	27	21	40	35
Ohio	29	38	43	30	10	20
Oklahoma	15	12	32	15	1	15
Oregon	9	17	47	5	25	4
Pennsylvania	27	47	13	24	43	24
Rhode Island	47	26	42	27	50	32
South Carolina	22	10	39	18	43	9
South Dakota	1	1	1	44	35	3
Tennessee	12	24	9	42	37	5
Texas	4	21	5	23	11	2
Utah	26	8	41	27	19	30
Vermont	44	35	48	10	6	49
Virginia	13	7	17	6	29	19
Washington	8	1	1	50	21	27
West Virginia	46	39	30	26	34	46
Wisconsin	41	22	32	34	33	43
Wyoming	7	4	1	32	20	44

Source: Tax Foundation, Background Paper No. 45, "State Business Tax Climate Index" (October 2004) tables 1, 3, 4, 5, 6 and 7 <<http://www.taxfoundation.org/bp45.pdf>> accessed October 14, 2004.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2004**

[The higher the score, the more favorable the state's tax system is for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Different criteria used in the 2003 and 2004 study make scores not comparable to those in the Tax Foundation's 2002 report. See source for details]

State	Index rank					
	Overall	Corporate income tax	Individual income tax	Sales and gross receipts tax	Unemploy- ment insurance tax	Fiscal balance
Alabama	16	27	19	13	6	14
Alaska	3	49	4	1	38	10
Arizona	19	15	26	41	8	7
Arkansas	42	45	22	39	44	37
California	38	39	44	37	22	30
Colorado	8	5	13	22	25	1
Connecticut	36	19	21	33	24	43
Delaware	18	36	20	3	10	46
Florida	2	9	4	21	1	5
Georgia	20	11	26	7	33	15
Hawaii	50	28	47	45	20	50
Idaho	31	17	35	19	46	22
Illinois	23	23	11	42	41	18
Indiana	12	23	10	10	5	28
Iowa	28	43	30	15	28	17
Kansas	32	46	24	32	17	29
Kentucky	44	44	25	8	47	42
Louisiana	27	34	18	49	21	11
Maine	42	40	34	11	39	40
Maryland	21	6	35	9	14	26
Massachusetts	33	29	15	11	48	38
Michigan	36	50	12	17	41	39
Minnesota	48	31	38	36	32	48
Mississippi	25	32	16	47	2	27
Missouri	11	13	23	29	9	4
Montana	17	30	50	5	23	19

Continued on next page.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2004-- Con.**

State	Index rank					
	Overall	Corporate income tax	Individual income tax	Sales and gross receipts tax	Unemploy- ment insurance tax	Fiscal balance
Nebraska	35	42	28	34	16	32
Nevada	6	1	7	46	39	16
New Hampshire	5	37	8	2	43	8
New Jersey	34	33	32	24	26	34
New Mexico	39	18	35	48	15	41
New York	49	14	49	40	50	36
North Carolina	30	22	44	35	7	31
North Dakota	39	48	29	20	37	34
Ohio	29	38	46	38	11	21
Oklahoma	14	12	39	14	3	12
Oregon	10	15	43	4	27	6
Pennsylvania	22	47	13	25	12	25
Rhode Island	46	23	41	28	49	33
South Carolina	24	10	40	16	44	13
South Dakota	1	1	1	43	30	3
Tennessee	15	23	9	44	34	9
Texas	4	20	4	23	13	2
Utah	26	8	42	27	19	24
Vermont	45	35	48	18	4	49
Virginia	12	7	17	6	29	19
Washington	9	1	1	50	36	23
West Virginia	47	41	31	26	35	45
Wisconsin	41	20	32	31	31	44
Wyoming	7	4	1	30	18	47

Source: Tax Foundation, Background Paper No. 45, "State Business Tax Climate Index" (October 2004)
Table 2 <<http://www.taxfoundation.org/bp45.pdf>> accessed October 14, 2004.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2003 AND 2004**

[The higher the score, the more favorable the state's tax system is for business. Virginia and Indiana were the only states with identical scores. Both rank 12th, and the next state ranks 14th. See source for details]

Location	2003		2004	
	Total score	Index rank of the 50 states	Total score	Index rank of the 50 states
U.S.	5.000	(X)	5.000	(X)
Alabama	5.667	16	5.664	16
Alaska	6.750	5	6.846	3
Arizona	5.503	18	5.491	19
Arkansas	4.576	39	4.441	43
California	4.621	38	4.607	38
Colorado	6.294	10	6.352	8
Connecticut	4.748	36	4.699	37
Delaware	5.405	19	5.570	18
District of Columbia	3.709	(X)	3.702	(X)
Florida	7.003	3	6.925	2
Georgia	5.326	20	5.443	20
Hawaii	3.694	50	3.742	50
Idaho	4.872	34	4.851	31
Illinois	5.285	23	5.211	23
Indiana	5.904	11	5.737	12
Iowa	4.941	30	5.032	28
Kansas	4.874	33	4.822	32
Kentucky	4.262	45	4.345	44
Louisiana	5.176	24	5.062	27
Maine	4.386	42	4.444	42
Maryland	5.312	21	5.422	21
Massachusetts	4.991	28	4.803	33
Michigan	4.713	37	4.703	36
Minnesota	4.050	48	4.063	48
Mississippi	5.153	25	5.146	25
Missouri	5.703	14	5.840	11
Montana	5.647	17	5.633	17
Nebraska	4.936	31	4.767	35
Nevada	7.091	2	6.494	6
New Hampshire	6.635	6	6.629	5
New Jersey	4.866	35	4.782	34
New Mexico	4.358	43	4.502	40

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2003 AND 2004 -- Con.**

Location	2003		2004	
	Total score	Index rank of the 50 states	Total score	Index rank of the 50 states
New York	3.948	49	4.043	49
North Carolina	4.881	32	4.861	30
North Dakota	4.528	40	4.504	39
Ohio	4.990	29	4.866	29
Oklahoma	5.682	15	5.682	14
Oregon	6.298	9	6.150	10
Pennsylvania	4.995	27	5.311	22
Rhode Island	4.193	47	4.249	46
South Carolina	5.295	22	5.182	24
South Dakota	7.288	1	7.365	1
Tennessee	5.890	12	5.668	15
Texas	6.781	4	6.798	4
Utah	5.054	26	5.095	26
Vermont	4.355	44	4.310	45
Virginia	5.703	13	5.737	12
Washington	6.424	8	6.252	9
West Virginia	4.253	46	4.240	47
Wisconsin	4.434	41	4.460	41
Wyoming	6.582	7	6.446	7

X Not applicable.

Source: Tax Foundation, Background Paper No. 45, "State Business Tax Climate Index" (October 2004)
Table 1 <<http://www.taxfoundation.org/bp45.pdf>> accessed October 14, 2004.

Table 9.11-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA 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 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2001 TO 2003

[Thousands of dollars. For fiscal year ending June 30]

Category	2001	2002	2003
Total revenue	6,591,146	5,868,714	6,808,157
General revenue	6,045,188	6,042,317	6,377,451
Intergovernmental revenue	1,213,905	1,366,988	1,537,997
Taxes	3,507,770	3,420,671	3,569,824
General sales	1,640,038	1,612,333	1,792,698
Selective sales	557,802	505,615	556,897
License taxes	116,464	111,801	124,430
Individual income	1,105,058	1,111,590	1,037,854
Corporate income	60,499	52,640	30,603
Other taxes	27,909	26,692	27,342
Current charges	858,487	766,063	865,199
Miscellaneous general revenue	465,026	488,595	404,431
Insurance trust revenue	545,958	-173,603	430,706
Total expenditure	6,792,058	7,445,512	7,611,286
General expenditure, by function:	6,144,750	6,683,606	6,851,905
Education	2,192,291	2,257,402	2,331,771
Public welfare	1,038,087	1,125,980	1,216,609
Hospitals	170,918	184,789	214,517
Health	391,234	453,500	448,818
Highways	232,544	235,699	259,303
Police protection	8,471	9,228	10,349
Correction	148,607	157,286	135,034
Natural resources	91,313	98,076	109,274
Parks and recreation	46,238	49,595	54,643
Government administration	328,096	376,034	471,175
Interest on general debt	318,436	462,296	353,448
Other and unallocable	1,178,515	1,273,721	1,246,964
Insurance trust expenditure	647,308	761,906	759,381
General expenditure	6,144,750	6,683,606	6,851,905
Intergovernmental expenditure	124,448	130,387	125,434
Direct expenditure	6,020,302	6,553,219	6,726,471
Debt at end of fiscal year	5,300,649	5,656,333	5,652,531
Cash and security holdings	13,478,165	1/ 12,987,538	13,311,649

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, *State Government Finances* (annual)

for 2001 <<http://www.census.gov/govs/www/state01.html>> accessed April 13, 2005;

for 2002 <<http://www.census.gov/govs/state/0212hist.html>> (revised February 2005) accessed June 20,

2005; and for 2003 <<http://www.census.gov/govs/state/0312hist.html>> accessed March 4, 2005.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2002**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals
due to rounding and categories not shown separately]

Category	State & local 1/	State	Local 1/
Revenue 1/	7,451,684	5,868,714	1,739,130
General revenue 1/	7,428,704	6,042,317	1,542,547
Intergovernmental revenue 1/	1,547,487	1,366,988	336,659
General revenue from own sources	5,881,217	4,675,329	1,205,888
Taxes	4,239,557	3,420,671	818,886
Property	614,930	-	614,930
Sales and gross receipts	2,244,245	2,117,948	126,297
Individual income	1,111,590	1,111,590	-
Corporate income	52,640	52,640	-
License taxes	165,803	111,801	54,002
Other taxes	50,349	26,692	23,657
Charges & misc. general revenue	1,641,660	1,254,658	387,002
Current charges 2/	1,037,052	766,063	270,989
Education	223,528	223,528	-
Hospitals	180,116	180,116	-
Air transportation (airports)	179,573	179,573	-
Sewerage	144,557	-	144,557
Miscellaneous general revenue	604,608	488,595	116,013
Utility revenue	196,583	-	196,583
Insurance trust revenue	-173,603	-173,603	-
Expenditure 1/	9,402,041	7,445,512	2,077,196
Intergovernmental expenditure 1/	14,230	130,387	4,510
Direct expenditure by function	9,387,811	7,315,125	2,072,686
Direct general expenditure	8,289,459	6,553,219	1,736,240
Capital outlay	1,016,154	600,966	415,188
Other direct general expenditure	7,273,305	5,952,253	1,321,052
Education services 3/	2,286,717	2,286,692	25
Education	2,257,427	2,257,402	25
Libraries	29,290	29,290	-
Social services & income maintenance 3/	1,839,741	1,777,984	61,757
Public welfare	1,141,298	1,111,750	29,548
Hospitals	184,789	184,789	-
Health	466,935	434,726	32,209
Social insurance administration	45,164	45,164	-
Veterans' services	1,555	1,555	-
Transportation 3/	610,227	426,997	183,230
Highways	418,807	235,699	183,108

Continued on next page.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2002 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	552,854	196,855	355,999
Police protection	254,636	6,244	248,392
Fire protection	103,550	-	103,550
Correction	157,286	157,286	-
Protective inspection and regulation	37,382	33,325	4,057
Environment and housing 3/	902,884	319,498	583,386
Natural resources	106,517	98,076	8,441
Parks and recreation	260,403	49,595	210,808
Housing and community development	220,877	168,196	52,681
Sewerage	167,966	631	167,335
Solid waste management	147,121	3,000	144,121
Governmental administration 3/	528,814	372,377	156,437
Interest on general debt	573,139	462,296	110,843
General expenditure, n.e.c. 3/	995,083	710,520	284,563
Utility expenditure	336,446	-	336,446
Water supply	214,879	-	214,879
Transit	121,567	-	121,567
Insurance trust expenditure	761,906	761,906	-
Debt outstanding	8,448,272	5,656,333	2,791,939
Short-term	-	-	-
Long-term	8,448,272	5,656,333	2,791,939
Full faith and credit	5,901,380	3,584,948	2,316,432
Nonguaranteed	2,546,892	2,071,385	475,507
Long-term debt by purpose:	8,448,272	5,656,333	2,791,939
Public debt for private purposes	848,108	848,108	-
Education	184,982	184,982	-
Utilities	198,941	-	198,941
Other	7,216,241	4,623,243	2,592,998
Addendum: Long-term debt issued		1,177,745	494,126
Addendum: Long-term debt retired	925,183	822,553	102,630
Cash and security holdings	14,150,989	12,987,538	1,163,451
Insurance trust funds	8,304,744	8,304,744	-
Unemployment compensation	300,749	300,749	-
Employee retirement	8,003,995	8,003,995	-
Other than insurance trust funds	5,846,245	4,682,794	1,163,451

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges

3/ Includes capital outlay.

Source: U.S. Census Bureau, State and Local Government Finances by Level of Government and by State: 2001 - 02 <http://www.census.gov/govs/estimate/0212hisl_1.html> table 1, accessed December 29, 2004.

Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2003

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

Category	Amount	Percent distribution	Per capita
Total revenue	6,808,157	100.00	5,450.89
General revenue	6,377,451	93.67	5,106.05
Intergovernmental revenue	1,537,997	22.59	1,231.38
Taxes	3,569,824	52.43	2,858.15
General sales	1,792,698	26.33	1,435.31
Selective sales	556,897	8.18	445.87
License taxes	124,430	1.83	99.62
Individual income	1,037,854	15.24	830.95
Corporate income	30,603	0.45	24.50
Other taxes	27,342	0.40	21.89
Current charges	865,199	12.71	692.71
Miscellaneous general revenue	404,431	5.94	323.80
Insurance trust revenue	430,706	6.33	344.84
Total expenditure	7,611,286	100.00	6,093.90
General expenditure, by function:	6,851,905	90.02	5,485.91
Education	2,331,771	30.64	1,866.91
Public welfare	1,216,609	15.98	974.07
Hospitals	214,517	2.82	171.75
Health	448,818	5.90	359.34
Highways	259,303	3.41	207.61
Police protection	10,349	0.14	8.29
Correction	135,034	1.77	108.11
Natural resources	109,274	1.44	87.49
Parks and recreation	54,643	0.72	43.75
Government administration	471,175	6.19	377.24
Interest on general debt	353,448	4.64	282.98
Other and unallocable	1,246,964	16.38	998.37
Insurance trust expenditure	759,381	9.98	607.99
Exhibit: General expenditure	6,851,905	100.00	5,485.91
Intergovernment expenditure	125,434	1.83	100.43
Direct expenditure	6,726,471	98.17	5,385.49
Debt at end of fiscal year	5,652,531	100.00	4,525.65
Cash and security holdings	13,311,649	100.00	10,657.85

Source: U.S. Census Bureau, *State Government Finances: 2003*
 <<http://www.census.gov/states/0312hist.html>> accessed March 4, 2005.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2002**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals
due to rounding and categories not shown separately]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	7,451,684	100.00	6,033.75
General revenue 1/	7,428,704	99.69	6,015.14
Intergovernmental revenue 1/	1,547,487	20.77	1,253.03
General revenue from own sources	5,881,217	78.92	4,762.12
Taxes	4,239,557	56.89	3,432.84
Property	614,930	8.25	497.92
Sales and gross receipts	2,244,245	30.12	1,817.20
Individual income	1,111,590	14.92	900.07
Corporate income	52,640	0.71	42.62
License taxes	165,803	2.23	134.25
Other taxes	50,349	0.68	40.77
Charges & misc. general revenue	1,641,660	22.03	1,329.28
Current charges 3/	1,037,052	13.92	839.72
Education	223,528	3.00	180.99
Hospitals	180,116	2.42	145.84
Air transportation (airports)	179,573	2.41	145.40
Sewerage	144,557	1.94	117.05
Miscellaneous general revenue	604,608	8.11	489.56
Utility revenue	196,583	2.64	159.18
Insurance trust revenue	-173,603	-2.33	-140.57
Expenditure 1/	9,402,041	100.00	7,612,989
Intergovernmental expenditure 1/	14,230	0.15	11.52
Direct expenditure by function	9,387,811	99.85	7,601.47
Direct general expenditure	8,289,459	88.17	6,712.11
Capital outlay	1,016,154	10.81	822.80
Other direct general expenditure	7,273,305	77.36	5,889.32
Education services 4/	2,286,717	24.32	1,851.59
Education	2,257,427	24.01	1,827.88
Libraries	29,290	0.31	23.72
Social services & income maintenance 4/	1,839,741	19.57	1,489.67
Public welfare	1,141,298	12.14	924.13
Hospitals	184,789	1.97	149.63
Health	466,935	4.97	378.09
Social insurance administration	45,164	0.48	36.57
Veterans' services	1,555	0.02	1.26
Transportation 4/	610,227	6.49	494.11
Highways	418,807	4.45	339.11

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2002 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	552,854	5.88	447.66
Police protection	254,636	2.71	206.18
Fire protection	103,550	1.10	83.85
Correction	157,286	1.67	127.36
Protective inspection and regulation	37,382	0.40	30.27
Environment and housing 4/	902,884	9.60	731.08
Natural resources	106,517	1.13	86.25
Parks and recreation	260,403	2.77	210.85
Housing and community development	220,877	2.35	178.85
Sewerage	167,966	1.79	136.00
Solid waste management	147,121	1.56	119.13
Governmental administration 4/	528,814	5.62	428.19
Interest on general debt	573,139	6.10	464.08
General expenditure, n.e.c. 4/	995,083	10.58	805.74
Utility expenditure	336,446	3.58	272.43
Water supply	214,879	2.29	173.99
Transit	121,567	1.29	98.43
Insurance trust expenditure	761,906	8.10	616.93
Debt outstanding	8,448,272	100.00	6,840.71
Short-term	-	-	-
Long-term	8,448,272	100.00	6,840.71
Full faith and credit	5,901,380	69.85	4,778.45
Nonguaranteed	2,546,892	30.15	2,062.26
Long-term debt by purpose:	8,448,272	100.00	6,840.71
Public debt for private purposes	848,108	10.04	686.73
Education	184,982	2.19	149.78
Utilities	198,941	2.35	161.09
Other	7,216,241	85.42	5,843.11
Addendum: Long-term debt issued	1,671,871	19.79	1,353.74
Addendum: Long-term debt retired	925,183	10.95	749.14
Cash and security holdings	14,150,989	100.00	11,458.29
Insurance trust funds	8,304,744	58.69	6,724.49
Unemployment compensation	300,749	2.13	243.52
Employee retirement	8,003,995	56.56	6,480.97
Other than insurance trust funds	5,846,245	41.31	4,733.80

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on State Government Finances: 2002 (February 2005) Hawaii population July 1, 2002 of 1,235,000.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, State and Local Government Finances by Level of Government and by State: 2001 - 02 <http://www.census.gov/govs/estimate/0212his1_1.html> table 1, accessed December 29, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism..

Table 9.16-- STATE GOVERNMENT REVENUES: 2003

[Rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 2001 or 2002]

Source of revenues	Total	General fund	Special funds
Total 1/	6,980,472	3,497,182	3,483,290
Tax revenues	3,684,402	3,174,120	510,282
General excise	1,792,699	1,784,129	8,570
Specific excises 2/	467,692	299,814	167,878
Individual income	1,037,826	1,037,826	-
Corporate income	8,262	8,262	-
Transient accommodations	91,252	-	91,252
Unemployment compensation	209,450	-	209,450
Other taxes, licenses, permits 3/	77,221	44,089	33,132
Federal Grants-in-Aid	1,336,544	6,708	1,329,836
Fines & Forfeitures	24,434	17,929	6,505
Rents, Royalties & Land Inc. 4/	114,410	9,250	105,160
Revenues from Other Agencies	48,539	3,857	44,682
Earnings: General Dept.	866,512	131,323	735,189
Public Service Enterprises	178,072	-	178,072
Interest Earned	104,158	25,453	78,705
Miscellaneous	623,401	128,542	494,859

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 9.17-- STATE GOVERNMENT EXPENDITURES, ALL FUND TYPES, BY FUNCTION: 1995 TO 2004

[In millions of dollars. For fiscal year ending June 30. Data include general, capital projects, special revenue, debt service and proprietary fund expenditures]

Functions	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Total expenditures	4,364	4,505	4,722	4,485	4,641	4,573	4,703	5,685	5,972	5,972
General government	423	404	404	413	489	442	483	474	429	451
Public safety	174	164	165	185	199	203	201	240	257	265
Highways	102	94	115	111	111	115	131	236	255	223
Conservation of natural resources	38	33	36	37	45	41	51	57	66	65
Health	328	279	311	329	386	399	431	500	513	519
Welfare	1,023	1,236	1,278	1,210	1,222	1,226	1,248	1,334	1,418	1,545
Education	920	891	888	949	1,007	1,035	1,050	2,134	2,321	2,262
Culture and recreation	66	57	55	52	52	56	57	68	71	67
Urban redevelopment and housing	30	26	21	15	11	10	10	12	17	55
Economic devel. and assistance	196	176	163	155	166	192	200	267	231	215
Soc. security and pension contrib.	150	222	226	222	159	85	91	-	-	-
Intergovernmental	4	3	3	-	-	-	-	-	-	-
Debt service	345	416	426	406	390	384	402	363	394	302
Capital outlay	554	488	611	373	376	376	335	-	-	-
Other	11	16	20	28	28	9	13	-	-	3

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2004*, p. 125

<http://www.hawaii.gov/dags/rpts/rpts/divisions/divisions/Accounting/divisions/Accounting/FY_%202004_CAFR_%20STATE_OF_HAWAII.pdf>
accessed February 23, 2005.

**Table 9.18-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2003**

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

Subject	All counties	City & Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,586,151	1,053,617	216,960	208,801	106,772
Taxes	821,269	508,411	128,494	130,439	53,924
Real property	643,235	385,872	105,106	109,991	42,266
Liquid fuel	67,044	47,156	8,720	7,343	3,824
Utility franchise	34,612	22,652	4,823	4,817	2,320
Public service company	38,262	25,171	4,842	5,064	3,185
Motor vehicle weight	38,116	27,560	5,002	3,225	2,329
Liquor licenses & fees	5,885	2,504	1,701	1,036	644
Parking meter fees	4,250	4,239	-	11	-
Other licenses & fees 2/	42,009	31,245	4,188	5,000	1,576
Fines, forfeits & penalties	2,220	646	1,188	386	0
Departmental earnings 3/	311,418	248,273	33,797	16,403	12,945
Mass transit	31,358	31,358	-	-	-
State grants	100,137	38,455	20,427	27,632	13,623
Others	25,828	5,852	3,571	13,881	2,523
Transient accom. tax	74,309	32,603	16,856	13,751	11,099
Federal grants	160,527	89,151	24,541	23,581	23,253
Miscellaneous	107,079	99,335	2,624	4,313	806

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.

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) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.19-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 2003**

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

Subject	City & County of Honolulu 1/	Neighbor island counties	County of Maui	County of Hawaii	County of Kauai
Total 2/	1,365,669	513,815	221,275	195,956	96,584
General government:	115,067	57,638	18,971	21,543	17,124
Control	(NA)	10,086	4,852	3,194	2,041
Staff	(NA)	47,552	14,119	18,349	15,084
Public safety:	246,109	136,325	47,824	67,955	20,547
Police and fire	(NA)	113,797	41,851	53,050	18,895
Other protection	(NA)	22,528	5,973	14,904	1,651
Highways 3/	13,831	21,969	8,525	8,208	5,235
Health and sanitation	(NA)	42,556	18,703	15,642	8,210
Public welfare	(NA)	60,547	32,008	18,490	10,049
Public schools	(NA)	52	-	52	-
Recreation	(NA)	38,941	20,907	13,292	4,742
Interest	(NA)	22,836	10,997	8,332	3,507
Bond redemption	(NA)	29,077	13,594	10,977	4,506
Pension and retirement	(NA)	37,837	25,757	8,294	3,786
Mass transit 4/	150,523	1,522	-	1,522	-
Miscellaneous	101,655	40,283	13,408	17,889	8,986
Cash capital improvements	(NA)	24,232	10,580	3,761	9,891
Sanitation	265,331	(NA)	(NA)	(NA)	(NA)
Health and human resources	52,007	(NA)	(NA)	(NA)	(NA)
Culture and recreation	62,260	(NA)	(NA)	(NA)	(NA)
Urban redev. and housing	22,275	(NA)	(NA)	(NA)	(NA)
Utilities and other enterprises	22,557	(NA)	(NA)	(NA)	(NA)
Capital outlay	193,722	(NA)	(NA)	(NA)	(NA)
Debt service	120,332	(NA)	(NA)	(NA)	(NA)

NA Not available.

1/ Categories for the City and County of Honolulu may not be strictly comparable to the other counties'.

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

3/ Category is 'Highways and streets' for the City and County of Honolulu.

4/ 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) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.20-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2002**

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
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223

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.

2/ Number of exemptions unavailable for all income classes.

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; and thereafter *Spring 1995* through *Spring 2003* <<http://www.irs.ustreas.gov/taxstats/index.html>> accessed July 21, 2003; and for 2002 Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" <<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>> accessed October 18, 2004.

Table 9.21-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2000 TO 2002

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)
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	848
\$20,000 under \$30,000	87,354	2,161,736	78,741	161,827	2,055
\$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	7,985	3,753,186	7,981	946,760	118,627
Median income	27,314	(X)	(X)	(X)	(X)
2001					
All returns	577,693	23,882,640	458,738	3,089,124	6,734
Under \$20,000 2/	220,052	1,756,810	119,173	94,657	794
\$20,000 under \$30,000	90,192	2,234,342	78,339	157,042	2,005
\$30,000 under \$50,000	111,389	4,341,944	106,096	393,341	3,707
\$50,000 under \$75,000	77,914	4,771,226	77,126	507,614	6,582
\$75,000 under \$100,000	39,241	3,371,171	39,144	430,600	11,000
\$100,000 under \$200,000	31,545	4,068,392	31,507	679,567	21,569
\$200,000 or more	7,360	3,338,754	7,353	826,305	112,377
Median income	27,628	(X)	(X)	(X)	(X)
2002					
All returns	584,605	24,160,873	452,684	2,927,453	6,467
Under \$20,000 2/	219,925	1,719,587	112,001	79,688	711
\$20,000 under \$30,000	90,307	2,235,542	75,338	131,498	1,745
\$30,000 under \$50,000	113,629	4,430,254	106,001	355,349	3,352
\$50,000 under \$75,000	79,533	4,873,476	78,330	475,899	6,076
\$75,000 under \$100,000	41,125	3,534,320	40,990	420,693	10,263
\$100,000 under \$200,000	32,742	4,218,191	32,687	675,436	20,664
\$200,000 or more	7,344	3,149,503	7,337	788,889	107,522
Median income	28,015	(X)	(X)	(X)	(X)

X Not applicable.

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 2002* and *Ibid, 2003* "Individual Income and Tax Data, by State and Size of Adjusted Gross Income"

<<http://www.irs.ustreas.gov/taxstats/index.html>> accessed June 18, 2003; and for 2002 Tax Year

"Individual Income Tax Return Statistics by State and Size of AGI, 2002"

<<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>> accessed October 18, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.22-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEARS 2001 AND 2002**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions		Adjusted gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Dependent exemptions		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2001	562,628	1,182,688	322,803	23,340,840	469,346	16,929,655	357,555	714,939	429,831	2,865,049
Under 10,000 1/	112,004	128,295	23,480	222,599	81,015	435,986	46,470	45,149	29,693	6,404
10,000 under 25,000	149,396	276,342	67,215	2,594,972	124,560	2,079,611	71,296	83,171	111,859	129,426
25,000 under 50,000	149,072	333,191	95,413	5,341,643	130,136	4,314,734	102,743	133,331	137,400	437,645
50,000 or more	152,156	444,860	136,695	15,181,626	133,635	10,099,324	137,046	453,288	150,879	2,291,574
Total - 2002	565,493	1,080,901	329,456	23,577,255	471,568	17,586,324	340,795	498,575	420,043	2,689,189
Under 10,000 1/	110,173	112,121	23,355	225,768	79,830	429,769	43,716	37,686	25,365	5,213
10,000 under 25,000	148,114	243,168	67,617	2,572,806	122,407	2,049,026	64,793	58,661	105,324	99,745
25,000 under 50,000	150,835	306,220	96,403	5,412,059	131,601	4,412,198	96,264	91,769	134,788	383,986
50,000 or more	156,371	419,392	142,081	15,366,622	137,730	10,695,331	136,022	310,459	154,566	2,200,245

1/ Adjusted gross income size of "Under \$10,000" includes adjusted gross deficits.

Source: U.S. Internal Revenue Service, Individual Tax Statistics - ZIP Code Data - SOI, Tax Year 2001, table 1 - Hawaii

<<http://www.irs.gov/pub/irs-soi/01zp12hi.xls>> accessed December 8, 2004 and U.S. Internal Revenue Service, Statistics of Income records.

**Table 9.23-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
BY SELECTED ZIP CODES: TAX YEAR 2001**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest total tax amount]

ZIP code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	562,628	1,182,688	322,803	23,340,840	469,346	16,929,655	357,555	714,939	429,831	2,865,049
96816	24,810	49,748	9,501	1,308,866	18,203	760,482	18,710	67,823	20,020	204,034
96734	21,904	48,822	13,341	1,201,050	17,994	854,546	15,335	30,993	17,628	166,849
96822	20,508	38,346	6,651	1,046,445	15,616	633,816	14,907	44,541	16,625	158,265
96821	9,600	20,362	4,222	777,662	6,887	445,247	7,994	35,029	7,912	144,794
96744	25,411	54,844	14,735	1,185,793	21,073	868,857	18,012	29,372	20,429	143,376
96825	13,610	28,908	6,636	885,797	10,849	606,651	10,999	28,698	11,391	133,875
96789	21,740	47,812	14,671	1,103,781	19,439	923,653	16,071	19,662	18,437	124,519
96817	24,596	49,828	11,821	896,526	19,575	622,958	15,936	35,404	17,711	113,660
96701	20,029	41,147	9,873	909,367	16,639	679,091	14,373	24,850	16,534	112,640
96797	28,883	63,659	20,036	1,079,358	26,057	924,296	17,610	17,052	21,848	100,643
96815	13,688	24,167	3,255	559,046	10,048	345,572	8,657	30,198	10,639	82,838
96818	21,791	53,232	18,308	843,353	19,818	715,032	13,571	16,730	16,710	82,361
96720	18,825	39,676	10,325	679,654	15,341	485,593	12,859	21,272	13,770	78,877
96782	17,733	38,140	9,063	710,331	14,642	516,146	12,526	19,332	14,507	77,771
96813	10,581	19,665	3,849	477,484	8,107	320,084	7,032	23,197	8,012	75,763
96819	20,791	45,921	13,407	662,792	17,839	513,319	11,763	19,463	14,704	67,076
96706	18,605	43,784	15,490	725,302	17,304	643,458	11,115	7,749	14,382	62,049
96826	14,315	25,628	4,766	470,507	11,348	332,614	8,953	20,574	10,815	57,610
96753	10,580	20,443	5,251	430,596	8,835	314,079	6,017	14,188	8,139	51,271

Source: U.S. Internal Revenue Service, Individual Tax Statistics - Zip Code Data - SOI, Tax Year 2001, table 1 - Hawaii
<<http://www.irs.gov/pub/irs-soi/01zp12hi.xls>> accessed December 8, 2004.

**Table 9.24-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2002**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest total tax amount]

Zip code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	565,493	1,080,901	329,456	23,577,255	471,568	17,586,324	340,795	498,575	420,043	2,689,189
96816	24,708	41,161	9,599	1,272,741	18,156	776,162	17,927	44,525	19,240	188,045
96734	21,913	44,059	13,408	1,200,833	17,925	869,132	14,545	21,839	17,161	157,608
96821	9,443	16,895	4,271	785,152	6,759	479,238	7,716	25,009	7,589	148,194
96822	20,097	31,940	6,576	1,003,249	15,301	652,037	14,210	30,586	15,927	145,685
96744	25,455	49,143	14,898	1,197,670	20,945	896,991	17,329	20,318	20,169	134,918
96825	13,743	25,849	6,766	888,130	10,920	623,292	10,808	20,799	11,259	125,805
96789	22,402	46,276	15,165	1,153,223	19,994	969,460	15,797	13,250	18,542	121,339
96701	20,043	36,414	9,820	927,479	16,573	701,669	13,779	16,913	16,141	108,659
96817	24,641	44,047	12,409	893,997	19,582	640,915	15,062	22,960	17,039	105,734
96797	29,326	60,882	20,844	1,121,208	26,538	967,044	16,695	10,857	21,533	96,236
96815	13,444	20,107	3,298	561,262	10,076	357,181	8,226	21,258	10,287	78,787
96818	21,683	50,192	18,224	863,716	19,652	736,044	12,598	11,620	16,063	77,749
96720	19,082	35,680	10,665	708,586	15,570	515,259	12,248	14,877	13,556	76,356
96813	10,226	16,667	3,785	474,469	7,950	322,195	6,542	16,043	7,691	73,180
96782	17,800	33,808	9,445	726,588	14,553	536,886	12,009	13,207	14,320	72,959
96706	19,382	43,409	16,124	774,004	18,000	689,522	10,806	5,229	14,570	61,098
96819	20,772	41,288	13,696	664,456	17,746	525,966	10,808	12,070	14,040	60,063
96826	14,111	22,226	4,858	465,575	11,225	336,968	8,497	13,225	10,346	51,786
96707	10,889	25,067	9,582	510,727	10,097	443,893	6,363	4,203	8,480	46,964

Source: U.S. Internal Revenue Service, Individual Tax Statistics - Zip Code Data - SOI, Tax Year 2002, table 1 - Hawaii, Statistics of Income records.

**Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL
INCOME TAX RETURNS: TAX YEARS 2001 AND 2002**

Subject	2001		2002	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI)	577,693	23,882,640	584,605	24,160,873
Salaries and wages	481,989	17,342,662	486,286	18,052,943
Taxable interest income	365,391	727,092	349,596	513,468
Tax-exempt interest income	20,967	165,951	(NA)	(NA)
Dividends	152,198	425,060	148,024	357,361
Business or prof. net income (less loss)	82,870	930,390	84,845	1,008,322
Net capital gain (less loss)	116,262	1,044,276	103,105	724,566
Taxable Indiv. Retire. Arrangements distrib.	44,780	429,305	37,850	349,515
Taxable pensions and annuities	108,543	2,030,953	112,732	2,135,152
Taxable Social security benefits	53,988	486,288	54,192	497,690
Total statutory adjustments	99,821	265,014	(NA)	(NA)
Self-employment retirement plans	6,284	56,770	5,965	76,262
Standard deductions	382,031	2,171,792	(NA)	(NA)
Itemized deductions	195,662	3,888,714	197,520	3,916,454
Medical & dental expenses	35,233	187,187	(NA)	(NA)
Taxes paid	194,533	1,085,813	196,185	1,039,658
Interest paid	151,070	1,891,140	152,617	1,880,553
Contributions	175,162	472,152	176,830	491,150
Taxable income	467,267	15,630,307	466,642	15,704,281
Total tax credits	220,490	175,106	174,656	151,114
Child care credit	28,185	10,376	28,306	10,429
Earned income credit	71,275	102,744	83,741	128,294
Excess earned income credit (refundable)	58,631	89,144	70,687	113,640
Income tax	438,303	2,928,845	429,991	2,757,419
Tax liability	458,738	3,089,124	452,684	2,927,453
Tax due at time of filing	111,402	312,026	110,870	299,703
Overpayments (negative amount)	427,846	747,316	433,833	761,075

NA Not available.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 2002* and *Ibid, 2003*

"Individual Income and Tax Data, by State and Size of Adjusted Gross Income"

<<http://www.irs.ustreas.gov/taxstats/index.html>> accessed June 18, 2003; and for 2002 Tax Year

"Individual Income Tax Return Statistics by State and Size of AGI, 2002"

<<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>> accessed October 18, 2004.

Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2000 TO 2004

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, 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)]

Subject	2000	2001	2002	2003	2004
Total number of returns filed	1,014,244	1,008,925	984,593	1,015,589	1,034,878
Individual income tax	557,444	570,844	577,321	584,164	590,168
Estate and trust income tax	12,619	12,448	12,702	12,973	13,240
Partnership tax	6,717	6,947	7,328	7,818	8,178
Corporate income tax 1/	25,348	25,232	26,141	26,040	26,770
Estate tax	569	564	536	472	380
Gift tax	1,769	1,654	1,445	1,811	1,746
Employment taxes	109,200	109,268	111,305	114,435	121,710
Excise tax	1,082	995	1,041	1,019	805
Other 2/	299,496	280,973	246,774	266,857	271,881
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	234,093
Individual income tax	124,206	140,941	168,183	193,589	219,908
Estate and trust income tax	(NA)	(NA)	(NA)	(NA)	1,347
Partnership tax	(NA)	(NA)	(NA)	(NA)	174
Corporate income tax 1/	(NA)	(NA)	(NA)	(NA)	103
Employment taxes	(NA)	(NA)	(NA)	(NA)	12,561
Total number of refunds issued	423,032	804,860	478,401	562,895	477,749
Corporate income tax	2,577	2,386	2,691	3,100	2,461
Individual income tax	412,972	795,103	468,348	552,054	467,844
Employment taxes	7,209	7,071	6,998	7,366	7,120
Estate tax	114	124	84	94	80
Gift tax	5	20	13	10	9
Excise tax	155	156	267	271	235
Total amount of refunds issued (\$1,000)	633,783	813,597	861,101	957,463	902,878
Corporate income tax	23,946	25,828	80,379	94,186	62,467
Individual income tax	600,949	776,740	766,918	849,278	831,053
Employment taxes	5,676	5,196	5,739	7,966	6,155
Estate tax	2,530	5,050	2,736	4,246	2,438
Gift tax	-25	310	755	111	53
Excise tax	707	473	4,574	1,676	712

NA Not available.

1/ Includes S corporations and other corporations income tax.

2/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

Source: U.S. Internal Revenue Service, *IRS Data Book* (annual) tables 3, 4, 8 and 9 and <<http://www.irs.ustreas.gov/taxstats/index.html>> accessed March 15, 2005.

**Table 9.27-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2002**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	103,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
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
2000	522,132	19,086,936	14,281,311	996,891
2001	2/ 522,741	2/ 18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

2/ Revised from previous *Data Book*.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals*, Table 1 (annual); and for 1994-2002 <<http://www.state.hi.us/tax/taxreports.html>> accessed January 7, 2005.

**Table 9.28-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2002**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals*, Table 3 (annual); and for 1994-2002 <<http://www.state.hi.us/tax/taxreports.html>> accessed January 7, 2005.

Table 9.29-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2002

[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	15,678,457	723,258	14,955,199
Taxable dividends	313,514	167,473	146,041
Interest	473,337	239,370	233,967
Sole proprietorships	810,570	75,236	735,334
Capital assets and other property	546,715	292,359	254,356
Rents and royalties	64,057	104,174	-40,117
Partnerships	478,455	70,865	407,590
Estates and trusts	85,896	49,062	36,834
Pensions and annuities	1,999,461	1,334,662	664,799
Taxable IRA payouts	315,443	184,468	130,975
Taxable Social Security	475,061	421,139	53,922
All other sources	230,701	19,891	210,810
Total reportable income for Federal purposes	21,471,668	3,681,957	17,789,711
Plus: Items taxed by Hawaii but not federal 1/	430,163	61,611	368,552
Less: Items taxed by federal but not by Hawaii 2/	2,634,391	1,811,577	822,814
Total reportable income for Hawaii purposes	19,267,440	1,931,991	17,335,449

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: 2002* (p.21); <<http://www.state.hi.us/tax/pubs/02indinc.pdf>>; Department of Taxation unpublished detail and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- SOURCES OF INCOME REPORTED BY NONRESIDENT
TAXPAYERS: TAX YEARS 1999 TO 2002**

[In thousands of dollars]

Sources of income	1999	2000	2001	2002
Total	585,507	1,068,694	768,756	776,935
Salaries and wages	465,300	537,628	560,450	574,547
Interest	22,253	26,650	20,456	23,657
Ordinary dividends	6,484	10,642	6,727	5,846
Capital assets/other property	180,086	303,511	231,958	224,685
Rents, royalties, partnerships, S corporations, estates and trusts	65,494	229,352	41,672	60,020
All other sources	-154,110	-39,089	-92,507	-111,820

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 2000* (p.16)
 <<http://www.state.hi.us/tax/pubs/00indinc.pdf>> accessed July 23, 2003; and *Ibid, 2001* (p.18)
 <<http://www.state.hi.us/tax/pubs/01indinc.pdf>> accessed January 8, 2004; and *Ibid, 2002* (p.19)
 <<http://www.state.hi.us/tax/pubs/02indinc.pdf>> accessed January 7, 2005

Table 9.31-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2002, 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	523,103	19,014,457,934	14,349,572,654	904,879,274
Taxable resident returns	432,422	19,025,873,093	14,349,572,654	904,879,274
Under \$5,000	27,704	89,330,648	35,622,475	572,733
\$5,000, under \$10,000	43,239	322,333,226	182,696,712	5,113,509
\$10,000, under \$20,000	81,217	1,209,404,778	834,396,039	35,441,125
\$20,000, under \$30,000	70,981	1,760,990,048	1,314,003,737	67,883,153
\$30,000, under \$40,000	51,520	1,782,420,807	1,335,171,709	75,740,171
\$40,000, under \$50,000	35,962	1,609,898,547	1,201,714,080	70,865,786
\$50,000, under \$75,000	60,733	3,709,166,163	2,717,680,963	167,996,960
\$75,000, under \$100,000	29,231	2,523,598,783	1,869,660,168	121,996,507
\$100,000, under \$150,000	20,750	2,473,763,862	1,893,916,482	131,558,319
\$150,000, under \$200,000	5,176	881,955,521	708,129,053	52,016,096
\$200,000 and over	5,909	2,663,010,710	2,256,581,236	175,694,915
Nontaxable resident returns				
Loss	9,969	-305,754,224	(X)	(X)
Under \$5,000	64,573	79,280,846	(X)	(X)
\$5,000, under \$10,000	8,928	63,186,712	(X)	(X)
\$10,000 and over	7,211	151,871,507	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2002*, table 1
 <<http://www.state.hi.us/tax/pubs/02indinc.pdf>> accessed January 7, 2005.

Table 9.32-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2002, AND BY COUNTY, 2001 AND 2002

[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
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
COUNTIES: 2001						
Oahu	23,100	47,234	15,762	28,946	56,016	20,137
Maui	23,945	46,787	17,704	27,889	52,418	20,476
Hawaii	19,395	39,040	13,585	24,630	47,471	17,971
Kauai	21,381	44,017	14,693	25,842	49,828	18,752
COUNTIES: 2002						
Oahu	23,145	47,845	15,761	29,775	57,260	20,696
Maui	24,045	48,473	17,400	28,285	55,113	20,326
Hawaii	19,573	38,924	13,726	25,890	48,102	18,533
Kauai	22,136	43,886	15,901	26,743	50,813	19,316

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed January 7, 2005.

Table 9.33-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2002

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries
Total	125,911,436	75,178,425	30,231,242	6,149,450	13,518,439	833,880
Low income	8,515,805	8,515,805	-	-	-	-
Renter's	7,180,500	7,180,500	-	-	-	-
Dependent care	8,031,027	8,031,027	-	-	-	-
Child car seat	105,275	105,275	-	-	-	-
General income tax	900,756	900,756	-	-	-	-
Capital goods excise	22,203,400	3,420,328	16,614,356	2,126,851	-	41,865
Fuel credit for fishing	187,983	64,811	123,172	-	-	-
Motion picture	198,731	155,279	23,652	-	-	19,800
Hotel remodeling	3,742,918	401,549	3,321,790	-	-	19,579
Energy device	5,175,809	2,836,234	827,049	1,512,089	-	437
Vocational rehabilitation job	26,651	15,855	10,796	-	-	-
Enterprise zone	752,418	550,018	202,400	-	-	-
High technology	26,185,181	11,191,036	1,710,041	-	13,057,896	226,208
Technology infrastructure	117,594	16,789	100,569	-	-	236
Taxes paid to other jurisdictions	16,205,130	15,691,956	-	-	-	513,174
Low-income housing	3,024,915	29,078	24,700	2,510,510	460,543	84
Residential remodeling	13,459,259	13,284,299	163,093	-	-	11,867
Minor school repair & maintenance	8,365	1,209	7,156	-	-	-
Drought mitigation	4,343	182	4,161	-	-	-
Research activities	9,155,582	2,502,034	6,652,918	-	-	630
Other refundable	567,380	284,405	282,975	-	-	-
Lifeline telephone service	162,414	-	162,414	-	-	-

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2002* (July 2004), p. 23
<http://www.state.hi.us/tax/pubs/2002credit.pdf> accessed January 7, 2005.

**Table 9.34-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2003 AND 2004**

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

Source of revenue	Tax base		Tax collections	
	2003	2004	2003	2004
All sources	58,150,687	64,390,984	1,820,498	1,991,539
Sources taxed at 4 percent	40,685,165	44,967,242	1,627,407	1,798,690
Retailing	18,835,041	21,049,652	753,402	841,986
Services	7,296,759	8,108,248	291,870	324,330
Contracting	4,536,323	4,921,512	181,453	196,860
Theater, amusement, radio, etc.	260,651	288,658	10,426	11,546
Interest	160,536	128,734	6,421	5,149
Commissions	894,977	1,047,649	35,799	41,906
Hotel rentals	2,322,434	2,518,058	92,897	100,722
All other rentals	4,150,108	4,333,830	166,004	173,353
Use	630,389	730,105	25,216	29,204
All others	1,597,947	1,840,797	63,918	73,632
Sources taxed at other rates 1/	17,465,521	19,423,741	84,485	94,301
Insurance solicitors	812,281	804,981	1,218	1,207
Sugar processing	1,261	1,740	6	9
Pineapple canning	5,996	2,220	30	11
Producing	543,561	550,949	2,718	2,755
Manufacturing	638,863	642,245	3,194	3,211
Wholesaling	9,714,281	11,017,918	48,571	55,090
Services (intermediary)	352,614	312,781	1,763	1,564
Use	5,396,665	6,090,908	26,983	30,455
Unallocated net collections	(2/)	(2/)	108,606	98,548

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

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables, revised March 10, 2005)

<http://www.state.hi.us/tax/monthly/2004cy-ge_rev.pdf> accessed March 15, 2005.

Table 9.35-- TOBACCO TAX COLLECTIONS: 1994 TO 2004

[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
2002	64,892,154	1,863,028
2003	75,760,904	1,715,058
2004	81,615,862	1,768,561

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993) September 1, 1997 to \$0.04; on July 1, 1998 to \$0.05; and on September 30, 2002 to \$0.06.

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) <<http://www.state.hi.us/tax/monthly/2004cy-liqtob.pdf>> accessed March 15, 2005.

Table 9.36-- LIQUOR TAX COLLECTIONS: 1990 TO 2004

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

Year	Total	Year	Total
1990	42,094	1998 1/	38,361
1991	40,125	1999	37,139
1992	40,983	2000	39,887
1993	38,286	2001	39,379
1994	38,753	2002	38,497
1995	37,486	2003	42,149
1996	38,624	2004	43,426
1997	38,624		

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) <<http://www.state.hi.us/tax/monthly/2004cy-liqtob.pdf>> accessed March 15, 2005.

Table 9.37-- STATE AND LOCAL SALES TAX REVENUE LOSSES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2003 AND 2008

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

Tax revenue losses	Low-growth scenario		High-growth scenario	
	Total	New 1/	Total	New 1/
2003				
Total state and local				
U.S. (including Dist.of Columbia)	15,455.8	8,148.0	16,106.1	8,473.6
Hawaii	112.6	59.4	117.3	61.7
2008				
Total state and local	21,535.6	11,801.8	33,677.8	17,872.9
State	17,800.1	(X)	27,835.7	(X)
Local	3,735.4	(X)	5,841.4	(X)
Hawaii state and local	157.0	86.0	245.5	130.3
State	157.0	(X)	245.5	(X)
Local	-	(X)	-	(X)
State (as percent of total 2003 collections)				
U.S. (excluding Dist. of Columbia)	3.3	(X)	5.2	(X)
Hawaii	4.4	(X)	6.9	(X)

X Not applicable.

1/ Estimates tax revenue losses due to untaxed sales that would not have occurred except for the Internet.

Source: Donald Bruce and William F. Fox, "State and Local Sales Tax Revenue Losses from E-Commerce: Estimates as of July 2004," Center for Business and Economic Research, College of Business Administration, University of Tennessee <<http://cber.bus.utk.edu/ecomm/Ecom0704.pdf>> accessed February 8, 2005; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.38-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2005

[In thousands of dollars. For fiscal year ending 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
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(3/)	(3/)	138,383,238

1/ Assessed value as of January 1 for Hawaii, Kauai, and Maui Counties through 2003; for the City and County of Honolulu only through 1996, October 1 for 1997 to 2003; for 2004, valuation as of January 30, 2003 for the City and County of Honolulu, as of June 6, 2003 for Hawaii, as of May 27, 2003 for Kauai, and April 17, 2003 for Maui; and for 2005, as of April 19, 2004 for Hawaii and June 22, 2004 for all other counties.

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

3/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions 2004-2005 Tax Year, State of Hawaii* (July 2004) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed November 3, 2004 and earlier reports, and reports as the Department of Finance.

**Table 9.39-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
2002 TO 2005, AND BY COUNTY, 2005**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

Subject	2002	2003	2004	2005
Assessor's gross valuation 1/ 2/ Land 3/ Improvement 3/	123,394,937 66,563,433 56,831,504	131,562,028 69,116,128 62,445,900	141,029,581 73,014,576 68,015,005	162,787,538 3/ 3/
Exemptions 1/	18,760,783	19,995,779	20,740,159	22,633,043
Assessor's net taxable valuation	104,634,154	111,566,249	120,289,422	140,154,495
Half of valuation on appeal Number of appeals	1,320,337 3,873	1,182,115 5,866	1,035,207 3,673	1,771,360 4,929
Valuation for tax rate purposes Land Improvement	103,313,817 60,480,979 42,832,838	110,384,134 63,202,343 47,181,791	119,254,215 67,260,413 51,993,802	138,383,238 3/ 3/
Amount to be raised by taxation	596,685	634,124	705,185	812,043
Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land 3/ Improvement 3/	109,784,145 3/ 3/	25,383,242 12,850,053 12,533,189	17,112,447 8,057,247 9,055,200	10,507,703 5,653,867 4,853,836
Exemptions 1/	15,864,880	3,027,621	2,523,378	1,217,164
Assessor's net taxable valuation	93,919,369	22,355,621	14,589,069	9,290,540
Half of valuation on appeal Number of appeals	1,497,987 3,837	128,913 298	55,113 376	89,345 418
Valuation for tax rate purposes Land Improvement	92,421,382 3/ 3/	22,226,708 11,932,262 10,294,446	14,533,956 7,516,591 7,017,365	9,201,194 5,220,914 3,980,281
Amount to be raised by taxation	496,428	131,920	127,640	56,056

1/ Beginning in 1992, data exclude nontaxable properties.

2/ For 2004, valuation as of January 30, 2003 for the City and County of Honolulu, as of June 6, 2003 for Hawaii, as of May 27, 2003 for Kauai, and April 17, 2003 for Maui. For 2005, valuation is as of June 22, 2004.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions 2004-2005 Tax Year, State of Hawaii* (July 2004) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed November 3, 2004 and earlier reports and as the Department of Finance.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE,
BY TYPE: TAX YEARS 2004 AND 2005**

Type of exemption	2004		2005	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	233,145	40,508,223	238,365	45,938,379
Federal government	541	6,137,665	590	6,864,517
State government	6,257	9,538,117	8,034	10,949,810
County government	3,026	3,584,669	3,660	4,017,257
Government leases - total	133	57,771	146	64,128
Government leases - portion	110	27,188	113	30,706
Hawaiian Homes Commission	1,837	331,228	2,011	442,924
Hawaiian Homes Land - basic	901	71,150	909	79,715
Hawaiian Homes Land - multiple	144	7,071	151	8,147
Hawaiian Homes Land - total land	3,097	483,057	3,465	593,163
Hawaiian Homes Land - vacant land	142	20	155	22
Hawaiian Homes - 7 Year	836	106,111	749	110,561
Homes - fee (basic)	111,197	5,429,309	100,579	5,499,454
Homes - fee (multiple)	76,410	7,790,246	90,106	9,116,349
Homes - leasehold (basic)	5,209	241,016	3,682	161,632
Homes - leasehold (multiple)	4,676	455,760	4,253	546,571
Additional home exemption	1,576	84,492	1,327	72,855
Additional Income exemption	134	7,238	0	0
Blind	489	12,269	461	12,212
Deaf	145	3,392	149	3,538
Leprosy	6	89	6	119
Totally disabled	6,071	153,132	6,006	159,263
Totally disabled veterans	819	204,606	900	262,325
Cemeteries	107	39,556	108	46,116
Charitable organizations	1,105	1,086,068	1,151	1,170,438
Childcare	24	1,200	21	1,004
Churches	1,506	1,208,224	1,504	1,365,336
Civil - condemnation	39	15,669	41	20,084
Credit unions	87	77,547	93	84,293
Crop shelters	40	3,713	42	3,358
Enterprize Zone	1	2,118	0	0
Foreign consulates	30	15,359	30	21,677
Forest reserve	6	2,301	6	2,438
Historic residential properties	141	110,854	154	137,159
Hospitals	98	483,911	111	561,411
Landscaping, open-space	46	15,052	46	15,672
Low-moderate income housing	396	980,279	410	1,088,688
New construction	56	275,919	77	328,152

Continued on next page.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE,
BY TYPE: TAX YEARS 2004 AND 2005 -- Con.**

Type of exemption	2004		2005	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	627	749,644	782	1,340,269
Roadways and waterways	4,816	15,038	6,086	16,489
Safe Room	5	200	12	480
Schools	179	680,748	181	720,712
Setbacks	8	1,064	5	722
Slaughterhouse	2	1,868	2	1,895
Taro	31	24	12	21
Tree farm	12	5,431	12	5,919
Miscellaneous	27	10,845	27	10,779

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2003-2004 Tax Year, State of Hawaii* (July 2003) <<http://www.co.honolulu.hi.us/rpa/ex.pdf>> accessed July 29, 2003 and *Ibid.* 2004-2005 (July 2004) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed November 3, 2004.

**Table 9.41-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
2004 AND 2005**

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

Land use class	Gross valuation 1/			To be raised by taxation
	Total	Land	Improvement	
2004 - All classes	141,029,581	73,014,576	68,015,005	705,185
Improved residential 2/	58,303,786	35,535,549	22,768,237	199,003
Apartment	25,367,755	7,525,496	17,842,259	104,030
Commercial	13,248,690	6,675,118	6,573,572	116,995
Industrial	6,242,180	3,761,817	2,480,363	58,786
Agricultural	5,967,534	4,019,626	1,947,908	43,369
Conservation	1,393,397	1,233,993	159,404	10,516
Hotel/resort	12,825,269	4,803,435	8,021,834	114,727
Unimproved residential 2/	1,956,266	1,628,365	327,901	8,847
Homeowner 3/	10,935,260	5,026,543	5,908,717	33,018
Single family 4/	2,135,460	1,414,043	721,417	10,259
Homestead 4/	2,163,591	1,025,696	1,137,895	5,635
Public service 5/	490,393	364,895	125,498	-
2005 - All classes	162,787,538	(6/)	(6/)	812,043
Improved residential 2/	68,046,381	(6/)	(6/)	237,186
Apartment	29,843,619	(6/)	(6/)	122,280
Commercial	13,598,456	(6/)	(6/)	125,057
Industrial	6,567,840	(6/)	(6/)	65,292
Agricultural/native forest	8,513,807	(6/)	(6/)	58,078
Conservation/preservation	1,393,648	(6/)	(6/)	10,317
Hotel/resort	13,984,374	(6/)	(6/)	128,070
Unimproved residential 2/	1,855,194	(6/)	(6/)	8,949
Homeowner 3/	12,970,776	(6/)	(6/)	37,063
Single family 4/	2,699,131	(6/)	(6/)	12,249
Homestead 4/	2,817,893	(6/)	(6/)	7,502
Public service 5/	496,419	(6/)	(6/)	-

1/ Excludes nontaxable properties. For 2004, valuation as of January 30, 2003 for the City and County of Honolulu, as of June 6, 2003 for Hawaii, as of May 27, 2003 for Kauai, and April 17, 2003 for Maui. For 2005, as of June 22, 2004 for all counties.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

6/ As of 2005, Statewide detail is no longer available separately as the City and County of Honolulu consolidated the 'Land' and 'Improvements' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2003-2004 Tax Year, State of Hawaii* (July 2003), "Statewide Real Property Tax Valuation for Fiscal Year 2003-2004" and <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed July 29, 2003; and *Ibid.* 2004-2005 (July 2004), "Statewide Real Property Tax Valuation for Fiscal Year 2004-2005" and <http://www.co.honolulu.hi.us/rpa/04_state.pdf> accessed November 3, 2004.

Table 9.42--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2004

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	60,158,589	53,556.80	6,356,703,600
1	Kyo-Ya Co. Ltd.	10,522,263	23.64	990,423,300
2	GGP Ala Moana LLC	7,639,594	62.28	753,668,900
3	Hilton Haw'n Village Joint Venture	6,185,212	20.33	667,028,400
4	Bishop Estate	5,453,014	26,967.89	768,915,800
5	Outrigger Hotels Hawaii	4,877,630	10.82	451,394,300
6	Dole Food Co.	2,668,676	23,762.87	359,082,100
7	Bancorp Hawaii Inc.	2,226,147	151.53	305,399,100
8	WBM Resort L P	2,109,240	4.32	198,423,300
9	C K Corp	2,098,537	2.11	199,745,200
10	Victoria Ward Ltd.	2,064,746	47.25	220,076,800
11	Bishop Square Associates	1,901,973	2.92	178,925,000
12	AZABU Corp.	1,607,843	4.96	150,916,900
13	Halekulani Corp.	1,592,311	4.92	150,563,500
14	Watercress Associates	1,561,290	32.84	148,388,000
15	Chevron USA, Inc.	1,415,071	282.15	133,260,700
16	Queen's Medical Center et al	1,363,958	1,188.45	141,715,400
17	Pacific Beach Corp.	1,308,937	2.56	123,136,100
18	Pacific Guardian Center	1,202,147	2.09	115,199,600
19	Pan Pacific Hoteliers Inc.	1,185,324	448.09	145,282,200
20	Gentry Properties, et al	1,174,677	534.78	155,159,000

1/ Original debit as of July 10, 2003.

2/ Land and improvements. Assessed valuation as of October 1, 2002. 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 9.43-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2003

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 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/)	(4/)	(4/)	(4/)	(4/)
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
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	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: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A National Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 12, 2005.

Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2005

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

Land use class	Honolulu		
Property:			
Improved residential	3.75		
Unimproved residential	5.72		
Apartment	3.75		
Hotel and resort	11.37		
Commercial	11.37		
Industrial	11.37		
Agricultural	9.57		
Public service	0.00		
Preservation	9.57		
Land use class	Maui	Hawaii	Kauai
Land:			
Improved residential	5.86	9.10	1/ 4.30
Unimproved residential	5.86	9.85	(X)
Apartment	5.86	9.85	7.95
Hotel and resort	8.30	9.85	7.95
Commercial	6.75	9.85	7.95
Industrial	6.75	9.85	7.95
Agricultural	4.93	9.85	4.30
Conservation	4.93	9.85	4.30
Homeowner	3.55	5.55	(X)
Homestead	(X)	(X)	3.44
Building:			
Improved residential	5.86	9.10	1/ 5.14
Unimproved residential	5.86	9.85	(X)
Apartment	5.86	9.85	8.20
Hotel and resort	6.75	9.85	8.20
Commercial	6.75	9.85	8.20
Industrial	4.93	9.85	8.20
Agricultural	4.93	9.85	7.60
Conservation	8.30	9.85	8.10
Homeowner	3.55	5.55	(X)
Homestead	(X)	(X)	4.00

X Not applicable.

1/ Single family residential in County of Kauai.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2004-2005 Tax Year, State of Hawaii* (July, 2004)
<http://www.co.honolulu.hi.us/rpa/taxrate.pdf> accessed August 16, 2004.

Table 9.45-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2003

[For fiscal years ending September 30]

Year	Amount (\$1,000)	Percent change from previous year	Year	Amount (\$1,000)	Percent change from previous year
1983	4,013,543	(NA)	1994	7,643,718	4.9
1984	4,140,182	3.2	1995	7,449,512	-2.5
1985	4,575,478	10.5	1996	7,990,275	7.3
1986	4,646,930	1.6	1997	8,159,285	2.1
1987 1/	4,811,882	3.5	1998 1/	8,449,229	3.6
1988	5,064,944	5.3	1999 1/	8,659,684	2.5
1989	5,570,896	10.0	2000 1/	9,036,388	4.4
1990	5,633,927	1.1	2001 1/	9,728,839	7.7
1991	6,198,142	10.0	2002 1/	10,474,798	7.7
1992	6,636,322	7.1	2003	11,269,306	7.6
1993	7,283,475	9.8			

NA Not available.

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line query <<http://www.census.gov/govs/www/cffr.html>> accessed October 7, 2004, and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

Table 9.46-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2003

[In millions of dollars. For fiscal year ending September 30]

Year	Total	Other direct payments for individuals	Retirement & disability payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	291.8	961.2	14.9	475.1	534.5	1,735.9
1984	4,140.2	297.9	1,023.4	49.9	383.0	577.4	1,808.6
1985	4,575.5	336.1	1,108.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	342.0	1,175.2	49.4	500.7	619.0	1,960.7
1987 1/	4,811.9	357.5	1,260.0	55.8	540.6	525.0	2,073.1
1988	5,064.9	368.2	1,346.9	67.7	613.3	591.2	2,077.7
1989	5,570.9	431.1	1,453.3	70.1	707.3	624.3	2,284.9
1990	5,633.9	520.7	1,538.1	79.1	783.0	547.3	2,165.8
1991	6,198.1	589.8	1,660.2	83.2	786.2	760.9	2,317.9
1992	6,636.3	772.7	1,735.5	90.2	974.5	694.9	2,368.6
1993	7,283.5	825.3	1,842.6	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	852.0	1,970.5	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	1,069.2	2,043.3	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	1,099.1	2,138.5	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	1,127.6	2,261.9	105.8	1,256.1	1,077.3	2,330.5
1998 1/	8,449.2	1,078.8	2,348.4	101.9	1,310.3	1,052.6	2,557.2
1999 1/	8,659.7	1,077.7	2,430.5	122.4	1,451.7	1,141.4	2,436.1
2000 1/	9,036.4	1,069.7	2,582.9	128.5	1,532.5	1,293.8	2,429.0
2001 1/	9,728.8	1,132.5	2,798.7	142.1	1,663.7	1,466.9	2,525.0
2002 1/	10,474.8	1,305.6	2,899.3	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	1,344.9	3,014.1	157.3	1,911.0	1,978.4	2,863.7

1/ Revised from previous *Data Books*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line query <<http://www.census.gov/govs/www/cffr.html>> accessed October 7, 2004, and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

**Table 9.47-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE
UNITED STATES AND HAWAII, BY TYPE: 2003**

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

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories 1/	6,910.31	8,960.91	129.67	6
Retirement and disability	2,167.50	2,396.66	110.57	14
Other direct payments	1,522.98	1,194.46	78.43	43
Grants to State and local governments	1,496.00	1,519.52	101.57	20
Procurement	1,011.02	1,573.15	155.60	6
Salaries and wages	712.81	2,277.12	319.46	2
Department of Defense	1,030.27	3,565.89	346.11	2
All other Federal agencies	5,880.04	5,395.01	91.75	37

1/ Resident population as of July 1, 2003 for the United States was 290,809,777 and for Hawaii 1,257,608 (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 is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2003, State and County Areas* (September 2004), tables 10 and 12 <<http://www.census.gov/prod/2004pubs/03cfr.pdf>> accessed October 7, 2004.

Table 9.48-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS, BY COUNTY: 2003

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

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Population (July 1, 2003 count)	1,257,608	902,704	158,423	135,734	60,747	-
Total direct expenditures or obligations	11,269,306	9,056,298	803,613	538,465	339,283	531,647
Retirement/disability payments for individuals	3,014,060	2,297,851	359,888	228,623	127,582	115
Other direct payments for individuals	1,344,891	785,911	147,025	95,156	54,505	262,294
Direct payments other than for individuals	157,272	15,837	3,840	3,249	103	134,242
Grants (block, formula, project, & cooperative agreements)	1,910,963	1,415,417	195,171	98,019	67,360	134,996
Procurement contracts	1,978,401	1,803,823	40,952	73,049	60,577	-
Salaries and wages	2,863,720	2,737,460	56,737	40,369	29,154	-
Exhibit: Total direct expenditures or obligations	11,269,306	9,056,298	803,613	538,465	339,283	531,647
Defense	4,484,495	4,290,662	56,263	58,456	79,113	-
Non-defense	6,784,811	4,765,636	747,350	480,009	260,169	531,647
Addendum: Other federal assistance	6,650,508	3,937,886	608,339	1,479,800	529,290	95,193
Direct loans	16,982	7,606	2,330	6,902	144	-
Guaranteed/insured loans	532,553	358,410	52,072	38,102	4,802	79,167
Insurance	6,100,973	3,571,870	553,936	1,434,796	524,344	16,026

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2003, State and County Areas* (September 2004) p. 37, and On-Line Query System (1993-2003) <<http://www.census.gov/govs/www/cffr.html>> accessed October 7, 2004.

**Table 9.49-- FEDERAL OMNIBUS SPENDING PROPOSALS,
BY STATE AND AREA: 2004**

[Highest value of earmarks at top. For fiscal year ending September 30]

State	Value of earmarks		Number of earmarks	
	Dollars	Percent	Number	Percent
Total	10,728,026,976	100.0	7,931	100.0
California	965,451,333	9.0	509	6.4
New York	507,922,500	4.7	442	5.6
Alaska	495,810,758	4.6	296	3.7
Maryland	483,125,000	4.5	129	1.6
Texas	469,490,902	4.4	284	3.6
Washington, D.C.	432,907,500	4.0	171	2.2
Pennsylvania	422,170,775	3.9	664	8.4
West Virginia	378,250,591	3.5	102	1.3
Washington	373,138,757	3.5	223	2.8
Florida	345,370,000	3.2	299	3.8
Illinois	328,345,041	3.1	251	3.2
Alabama	289,256,875	2.7	243	3.1
Virginia	268,995,000	2.5	241	3.0
New Hampshire	263,746,700	2.5	77	1.0
South Carolina	261,350,286	2.4	136	1.7
Georgia	249,875,313	2.3	164	2.1
Colorado	241,566,000	2.3	69	0.9
Ohio	235,838,500	2.2	293	3.7
New Jersey	227,890,689	2.1	126	1.6
Massachusetts	206,390,953	1.9	137	1.7
Kentucky	193,008,875	1.8	210	2.6
Mississippi	190,193,252	1.8	159	2.0
Hawaii	169,532,786	1.6	83	1.0
Iowa	166,530,165	1.6	159	2.0
Michigan	154,340,591	1.4	170	2.1
Oklahoma	152,431,000	1.4	103	1.3
Minnesota	138,566,591	1.3	83	1.0
Missouri	138,152,707	1.3	176	2.2
Wisconsin	132,720,500	1.2	147	1.9
North Carolina	126,968,991	1.2	149	1.9
Oregon	125,689,090	1.2	105	1.3
Louisiana	121,406,534	1.1	149	1.9
Tennessee	113,142,554	1.1	102	1.3
Utah	103,330,361	1.0	80	1.0
Nevada	100,770,000	0.9	101	1.3
Arizona	91,636,786	0.9	67	0.8
Kansas	82,547,333	0.8	88	1.1

Continued on next page.

**Table 9.49-- FEDERAL OMNIBUS SPENDING PROPOSALS,
BY STATE AND AREA: 2004 -- Con.**

State	Value of earmarks		Number of earmarks	
	Dollars	Percent	Number	Percent
Montana	76,207,500	0.7	82	1.0
Arkansas	75,133,208	0.7	61	0.8
New Mexico	71,433,500	0.7	77	1.0
Idaho	65,212,090	0.6	74	0.9
Indiana	63,342,000	0.6	75	0.9
Connecticut	62,653,667	0.6	73	0.9
Maine	46,589,591	0.4	60	0.8
Rhode Island	44,475,000	0.4	70	0.9
South Dakota	43,192,500	0.4	62	0.8
North Dakota	41,798,500	0.4	51	0.6
Nebraska	31,305,666	0.3	46	0.6
Vermont	31,280,666	0.3	54	0.7
Delaware	23,541,000	0.2	26	0.3
Wyoming	15,445,500	0.1	16	0.2
International	29,044,999	0.3	15	0.2
U.S. Territories	27,300,000	0.3	18	0.2
Miscellaneous	185,224,000	1.7	37	0.5
Unknown	46,986,000	0.4	47	0.6

Source: Taxpayers for Common Sense, "Federal Budget FY04 Omnibus Earmark Database", January 15, 2004 <<http://www.taxpayer.net/budget/fy04omnibus/states.htm>> accessed January 16, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.50-- FEDERAL OMNIBUS APPROPRIATIONS BILL SELECTED
HAWAII-RELATED INITIATIVES: 2004**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent Hawaii-related amounts in the Federal Omnibus Appropriations Bill as approved by Senate-House Conference Committee of the Congress on November 25, 2004]

Subject	Amount
Total 1/	486,231
Department of Agriculture and related agencies	21,358
U.S. Pacific Basin Agriculture Research Center	5,220
Department of Commerce	54,162
Consolidated Pacific NOAA (National Oceanic & Atmos. Admin.) facility construction	12,000
Hawaiian sea turtles	7,300
NMFS Pacific Island Region Supplemental Transition Funding	5,000
Tsunami hazard mitigation	4,900
NOAA Ship HIALAKAI	4,700
Hawaii Longline Observer Program	4,000
Department of Justice	5,500
Hawaii County Comprehensive Methamphetamine Response	4,500
Honolulu Police Department Crime Lab Improvements	1,000
Department of State - East-West Center	17,500
Department of Energy and Water Development - Hawaii Hydrogen Center for Development and Deployment of Distributed Energy Systems	3,000
Department of Interior - Office of Native Hawaiian Relations	100
Department of Labor	6,300
University of Hawaii at Maui, Training and Education	1,800
Remote Rural Hawaii Job Program	1,500
Jobs Initiative Targeting Emerging Opportunities	500
Bishop Museum educational programs 2/	2,500
Department of Health & Human Services	39,995
Emergency Medical Services for Children	20,000
Native Hawaiian Health Care (Papa Ola Lokahi)	12,000
Aging Grants to Native Hawaiian Organizations	2,650
Hansen's Disease Treatment, Kalaupapa	2,045
Department of Education	84,851
Impact Aid	40,660
Native Hawaiian Education	33,500
Title III, Strengthening Native Hawaiian Serving Institutions	5,500
Native Hawaiian Vocational Education	3,127

Continued on next page.

**Table 9.50-- FEDERAL OMNIBUS APPROPRIATIONS BILL SELECTED
HAWAII-RELATED INITIATIVES: 2004-- Con.**

Subject	Amount
Department of Transportation	230,900
Highway Formula funds	150,000
Transit Formula Funds	30,000
Hawaii ferry	15,000
Honolulu Bus and Paratransit Replacement Program	10,000
Federal lands	4,000
Pookela Road storm drain improvements	4,000
Rural Bus Program	4,000
 Dept. of Treasury - Hawaii High Intensity Drug Trafficking Area (HIDTA) initiative	 2,500
 Department of Housing and Urban Development (HUD)	 14,915
Native Hawaiian Housing Block Grant Program	9,500
Alaska Native and Native Hawaiian Serving Institutions	1,750
Native Hawaiian Housing Loan Guarantee Fund	1,035
 Environmental Protection Agency	 2,150
Replacement of cesspool systems with septic systems for rural Oahu and the County of Kauai	1,000
 NASA - Mauna Kea Astronomy Education Center	 3,000

1/ On January 23, 2004, President George W. Bush signed into law (PL 108-199) H.R. 2673, the Consolidated Appropriations Act, 2004 (CAA). The CAA, consisting of eleven Divisions, consolidates into a single Act several appropriations bills that the Congress normally passes separately each year to fund the operations of the Federal Government, and also several bills that are not normally part of an appropriations bill.

2/ Includes the Education and Cultural Initiative, Native Hawaiian Cultural Preservation, and Collaborative Native Hawaiian Cultural Projects.

Source: U.S. Senator Daniel K. Inouye Press Release "Senator Inouye Announces Hawaii Poised To Receive \$485 Million In Fiscal Year 2004 Funds", November 26, 2003

<<http://www.senate.gov/~inouye/03pr/20031126pr01.html>> accessed November 27, 2003.

**Table 9.51-- FEDERAL OMNIBUS APPROPRIATIONS BILL SELECTED
HAWAII-RELATED INITIATIVES: 2005**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent Hawaii-related amounts in the Federal Omnibus Appropriations Bill as approved by Congress on November 20, 2004]

Subject	Amount
Total 1/	602,398
Department of Agriculture	21,213
Tropical and Subtropical Agriculture Research	4,737
Department of Commerce	71,225
National Oceanic & Atmospheric Admin. (NOAA) Pacific Regional Facility	15,000
University of Hawaii Cancer Center	10,000
Endangered and threatened sea turtles	7,800
Pacific Island Regional Office and Science Center	5,000
NOAA Ship Hiialakai	4,600
Tsunami hazard mitigation	4,300
Department of Justice	10,000
Comprehensive Methamphetamine Program	6,000
Hawaii Prevention and Outreach Program	3,000
Honolulu Police Department (HPD) Crime Lab	1,000
Department of State - East-West Center	19,500
Dept. of Energy - Hawaii Hydrogen Ctr. for Dev. & Deployment of Distributed Energy Sys.	1,000
Army Corps of Engineers	12,048
Kaunapau Harbor	3,000
Operations and maintenance	2,948
Bureau of Reclamation - Water Recycling Study	250
Department of Interior	48,034
Compacts of Free Association Impact Aid	30,000
Puuhonua o Honaunau National Park	9,640
Brown Tree Snake (BTS) Control	2,700
Expansion of James Campbell National Wildlife Refuge	2,000
Department of Labor	3,800
University of Hawaii at Maui, Training and Education	1,800
Remote Rural Hawaii Job Program	1,500
Targeted Training Initiative	500
Department of Health & Human Services	41,333
Emergency Medical Services for Children	20,000
Native Hawaiian Health Care (Papa Ola Lokahi)	14,000
Hansen's Disease Treatment, Kalaupapa	2,033

Continued on next page.

**Table 9.51-- FEDERAL OMNIBUS APPROPRIATIONS BILL SELECTED
HAWAII-RELATED INITIATIVES: 2005-- Con.**

Subject	Amount
Department of Education	90,900
Impact Aid	46,000
Native Hawaiian Education	34,500
Title III, Strengthening Native Hawaiian Serving Institutions	6,000
Native Hawaiian Vocational Education	3,000
Institute of Museum and Library Services	3,690
Bishop Museum cultural projects	2,240
Native American Museums Program	1,000
Library Services to Native Hawaiians	450
Department of Transportation	255,375
Federal Highway Formula Funds	154,505
Transit Formula Funds	29,000
Trans-related Improvements for Honolulu	16,900
Hawaii Ferry	10,296
Honolulu Bus and Paratransit Replacement Program	5,000
Rural Bus Program	5,000
Saddle Road improvements	5,000
Dept. of Treasury - Hawaii High Intensity Drug Trafficking Area (HIDTA)	2,500
General Services Administration - repairs & alterations Federal Building in Hilo	5,133
Department of Housing and Urban Development (HUD)	12,000
Native Hawaiian Housing Block Grant Program	9,000
Alaska Native and Native Hawaiian Serving Institutions	2,000
Native Hawaiian Housing Loan Guarantee Fund	1,000
HUD/Economic Development Initiative	2,147
Environmental Protection Agency	2,250
Replacement of cesspool systems with septic systems	1,000
NASA - Mauna Kea Astronomy Education Center	4,000

1/ On December 8, 2004, President George W. Bush signed into law H.R. 4818, the Consolidated Appropriations Act, 2005 (CAA). The CAA, consisting of eleven Divisions, consolidates into a single Act several appropriations bills that the Congress normally passes separately each year to fund the operations of the Federal Government, and also several bills that are not normally part of an appropriations bill.

Source: U.S. Senator Daniel K. Inouye Press Release "More than \$602 Million for Hawaii-Related Projects in Fiscal Year 2005 Omnibus Appropriations Bill", December 7, 2004
<<http://www.senate.gov/~inouye/04pr/20041207pr01.html>> accessed December 8, 2004.

Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2003

[In thousands of dollars. For fiscal year ending September 30. All amounts, unless otherwise footnoted, represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually]

Area	Hawaii	United States
Total	1,515,334	385,693,169
Department of Agriculture	110,286	22,101,978
Food and Nutrition Service	82,871	19,245,996
Food Stamp Program 1/	12,966	4,013,337
Department of Commerce	22,404	934,399
National Oceanic and Atmospheric Administration	18,242	418,365
Corporation for National and Community Service	761	146,763
Corporation for Public Broadcasting	2,140	368,206
Department of Defense	3,608	281,448
U.S. Army National Guard - civilian construction program	3,608	272,919
Department of Education	178,407	29,194,683
Office of Elementary and Secondary Education	10,169	15,949,551
Impact aid	43,671	940,294
Programs for American Indians, Alaska Natives and Native Hawaiians	3,737	101,954
No Child Left Behind Act	10,261	3,628,503
Office of Postsecondary Education	15,708	1,217,181
Election Assistance Commission	5,000	664,500
Department of Energy	1,889	643,648
Environmental Protection Agency	15,951	4,092,280
Equal Employment Opportunity Commission	146	30,852
Department of Health and Human Services	729,885	221,042,178
Administration for Children and Families	171,029	45,911,674
Administration on Aging	8,221	1,284,698
Centers for Medicare and Medicaid Services	495,175	164,297,410
Department of Homeland Security 2/	4,288	4,763,411
Coast Guard	1,062	69,310
Federal Emergency Management Agency	3,226	4,609,101
Department of Housing and Urban Development	182,860	39,379,286
Community planning and development	32,290	6,805,086
Housing programs	150,323	32,525,155
Public housing programs	139,426	28,841,264
Institute for Museum and Library Services	1,838	234,166

Continued on next page.

Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2003 -- Con.

Area	Hawaii	United States
Department of the Interior	8,748	3,746,651
Fish and Wildlife Services	5,764	576,583
National Park Service	1,148	93,541
Department of Justice	16,422	4,170,559
Office of Justice Programs	14,340	3,953,682
Law Enforcement Assistance	7,148	2,374,907
Department of Labor	51,256	8,017,978
Employment and Training Administration	47,596	7,585,018
Workforce Investment Act	18,081	3,416,538
Social Security Administration supplemental security income	29	30,722
State Justice Institute	13	2,033
Department of Transportation	153,680	38,913,822
Federal Aviation Administration	23,816	2,680,905
Federal Highway Administration	122,322	29,650,561
Federal Transit Administration	5,824	5,841,403
Department of the Treasury	25,005	5,412,773
Department of Veterans Affairs 3/	-	648,439

1/ Grant payments for food stamp administration.

2/ Component detail will not add to United States total due to supplemental data for Puerto Rico extracted from the FY2005 Budget of the U.S. Government. FY2003 Federal Aid to States (FAS) data were not available at time of publication.

3/ The data were extracted from the FY2003 quarterly data files submitted to the Federal Assistance Award System, since FY2003 FAS data were not available at time of publication of the source.

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2003* (September 2004), Table 1 <<http://www.census.gov/prod/2004pubs/03fas.pdf>> accessed October 7, 2004.

Table 9.53-- FEDERAL PROCUREMENT BY AGENCY: 2003

[In thousands of dollars. For fiscal year ending September 30. Tabulation as of April 12, 2004. Includes contracts greater than \$25,000. Agencies reporting exclude the U.S.Postal Service and the military commissaries and exchanges. Per capita calculations were based on an April 1, 2000 Census count of Hawai resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2003 Hawaii procurement by place of performance was \$1,932,618,000. Per capita procurement was \$1,595.17, giving Hawaii a rank of 8 in FY 2001 through FY 2003]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged	Other	Small dis-advantaged	Other
Hawaii	1,932,618	62,621	119,727	346,794	1,403,476
Honolulu City & County	1,767,527	46,930	95,956	338,898	1,285,743
Hawaii County	36,898	1,152	11,796	5,438	18,512
Kauai County	58,944	240	1,269	1,552	55,883
Maui County	69,249	14,299	10,706	906	43,338

Top five agencies with place of performance in Hawaii		Top five contracting offices located in Hawaii	
Department of Defense	1,750,270	Navy, Facilities Engineering Command, Pearl Harbor	743,106
General Services Administration	39,890	USAF, 15 CONS/LGC Mgmt Anal & SPT Flight, HAFB	190,919
Department of the Interior	30,016	ARMY, ACA, Fort Shafter	186,839
Department of Agriculture	21,563	ARMY, Engineer District, Honolulu	141,643
Department of Veterans Affairs	19,311	Navy, Fleet & Industrial Supply Center, Pearl Harbor	110,356

Continued on next page.

Table 9.53-- FEDERAL PROCUREMENT BY AGENCY: 2003 -- Con.

Type of product or service	Total	Small business	Large business	State & local gov't	Non-profit & other
Total	1,932,618	728,462	1,113,606	3,337	87,213
Construction	485,533	276,270	209,147	-	116
R & D (research & development)	137,532	47,815	40,922	215	48,580
Services	778,775	312,159	428,023	2,074	36,519
Supplies & Equipment	530,778	92,218	435,514	1,048	1,998

Top contractors performing in Hawaii

Civilian agencies			Department of Defense		
Rank	Contractors	Amount	Rank	Contractors	Amount
1	Pacific Educational Foundation	13,413	1	Tesoro Petroleum Corp.	184,583
2	Kent Corporation	11,756	2	AmericanSourceBergen Corp.	174,404
3	Commercial Data Systems Inc.	8,731	3	Nan Inc.	102,378
4	Oceantronics Inc.	6,396	4	Parsons-UXB (Joint Venture)	86,111
5	WESTAT, Inc.	6,360	5	Pacific Marine & Supply Co. Ltd.	56,916
6	University of Hawaii	5,384	6	Metcalf Construction Co. Inc.	48,411
7	Maui Land & Pineapple Co.	5,205	7	James Lee	48,232
8	Akimeka LLC.	4,950	8	ITT Industries, Inc.	39,057
9	Saltwater, Inc.	4,322	9	University of Hawaii	37,545
10	Science & Technology Int'l Corp.	3,878	10	The Boeing Company	35,391

Source: U.S. General Services Administration, Federal Procurement Data Center, *Federal Procurement Report FY 2003, Section II, Geographic Views* <<http://www.fpdc.gov/fpdc/FPR2003b.pdf>> accessed November 15, 2004.

Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1993 AND 2003

[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. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1993	2003	10-year change in spending per dollar of tax	1993	2003
Alabama	1.35	1.69	0.34	10	6
Alaska	1.38	1.89	0.51	8	2
Arizona	1.20	1.23	0.04	19	21
Arkansas	1.29	1.47	0.19	14	13
California	0.95	0.78	-0.17	33	43
Colorado	1.02	0.80	-0.22	28	41
Connecticut	0.66	0.65	-0.01	49	48
Delaware	0.77	0.82	0.60	45	40
District of Columbia	5.39	6.59	1.19	(X)	(X)
Florida	1.09	1.00	-0.09	23	32
Georgia	0.98	0.95	-0.03	32	36
Hawaii	1.22	1.58	0.36	17	9
Idaho	1.17	1.32	0.15	20	18
Illinois	0.73	0.73	0.00	46	45
Indiana	0.87	0.96	0.09	40	35
Iowa	1.08	1.06	-0.02	26	29
Kansas	1.06	1.13	0.07	27	25
Kentucky	1.22	1.52	0.30	18	10
Louisiana	1.36	1.47	0.11	9	14
Maine	1.42	1.36	-0.06	6	16
Maryland	1.24	1.34	0.10	15	17
Massachusetts	0.99	0.78	-0.20	31	44
Michigan	0.80	0.86	0.06	43	38
Minnesota	0.78	0.70	-0.09	44	47
Mississippi	1.63	1.83	0.19	2	3
Missouri	1.33	1.31	-0.02	11	19
Montana	1.43	1.60	0.17	5	7
Nebraska	1.12	1.06	-0.07	22	30
Nevada	0.70	0.70	0.00	47	46
New Hampshire	0.65	0.64	-0.01	50	49
New Jersey	0.67	0.57	-0.10	48	50
New Mexico	2.04	1.99	-0.05	1	1

Continued on next page.

Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1993 AND 2003 -- Con.

Area	Expenditures per dollar of taxes			Ranking	
	1993	2003	10-year change in spending per dollar of tax	1993	2003
New York	0.84	0.80	-0.04	41	42
North Carolina	0.92	1.09	0.06	37	26
North Dakota	1.53	1.75	0.22	3	5
Ohio	0.94	1.02	0.08	34	31
Oklahoma	1.29	1.48	0.19	13	12
Oregon	0.92	1.00	0.08	36	33
Pennsylvania	1.00	1.08	0.08	29	27
Rhode Island	1.08	1.06	-0.02	25	28
South Carolina	1.24	1.36	0.12	16	15
South Dakota	1.30	1.49	0.18	12	11
Tennessee	1.09	1.29	0.20	24	20
Texas	0.94	0.98	0.05	35	34
Utah	1.12	1.19	0.07	21	22
Vermont	0.92	1.14	0.22	38	23
Virginia	1.42	1.58	0.17	7	8
Washington	0.89	0.90	0.01	39	37
West Virginia	1.52	1.82	0.30	4	4
Wisconsin	0.82	0.84	0.02	42	39
Wyoming	0.99	1.13	0.14	30	24

X Not applicable.

Source: Tax Foundation "Federal Tax Burdens and Expenditures by State - Which States Gain Most from Federal Fiscal Operations?", Special Report No. 132, table 1 (December 2004)
 <<http://www.taxfoundation.org/files/3c3793ff8d66a2abe1b7bf444e1002f7.pdf>> accessed June 30, 2005.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES:
1994 TO 2003**

[For fiscal year ending September 30. Tax Foundation's estimates are based on data from the Census Bureau and Tax Foundation's State-by-State Tax Burden Allocation Model]

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Alabama	1.34	1.31	1.33	1.37	1.39	1.42	1.50	1.54	1.61	1.69
Alaska	1.30	1.21	1.27	1.34	1.36	1.48	1.58	1.58	1.82	1.89
Arizona	1.11	1.13	1.11	1.08	1.10	1.16	1.18	1.14	1.20	1.23
Arkansas	1.24	1.22	1.24	1.30	1.31	1.33	1.39	1.46	1.53	1.47
California	0.98	0.94	0.93	0.92	0.90	0.87	0.81	0.81	0.81	0.78
Colorado	1.00	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.79	0.80
Connecticut	0.67	0.68	0.69	0.67	0.70	0.69	0.66	0.67	0.64	0.65
Delaware	0.79	0.84	0.85	0.84	0.85	0.90	0.88	0.85	0.84	0.82
Dist. of Col.	5.39	5.39	5.38	5.21	5.07	5.30	4.93	5.40	6.16	6.59
Florida	1.06	1.07	1.08	1.07	1.05	1.06	1.07	1.04	0.99	1.00
Georgia	0.99	0.96	0.97	0.97	0.97	0.97	0.99	1.02	1.01	0.95
Hawaii	1.29	1.26	1.37	1.40	1.47	1.47	1.45	1.48	1.51	1.58
Idaho	1.12	1.14	1.15	1.16	1.22	1.20	1.22	1.27	1.34	1.32
Illinois	0.74	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73
Indiana	0.82	0.84	0.89	0.92	0.93	0.95	0.99	1.01	0.99	0.96
Iowa	1.10	1.06	1.08	1.06	1.12	1.17	1.11	1.21	1.22	1.06
Kansas	1.07	1.05	1.03	1.02	1.07	1.11	1.07	1.16	1.14	1.13
Kentucky	1.20	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52
Louisiana	1.35	1.35	1.28	1.31	1.27	1.37	1.41	1.42	1.44	1.47
Maine	1.35	1.31	1.32	1.33	1.34	1.31	1.27	1.24	1.31	1.36
Maryland	1.27	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.31	1.34
Massachusetts	0.97	0.92	0.91	0.90	0.88	0.87	0.80	0.80	0.79	0.78
Michigan	0.79	0.77	0.78	0.82	0.83	0.85	0.88	0.91	0.89	0.86
Minnesota	0.79	0.78	0.76	0.80	0.81	0.83	0.84	0.81	0.76	0.70
Mississippi	1.61	1.54	1.61	1.56	1.53	1.60	1.72	1.81	1.84	1.83
Missouri	1.34	1.29	1.40	1.24	1.24	1.24	1.26	1.29	1.32	1.31
Montana	1.43	1.46	1.48	1.54	1.55	1.71	1.56	1.62	1.63	1.60
Nebraska	1.06	1.01	1.00	1.02	1.05	1.08	1.14	1.19	1.19	1.06
Nevada	0.71	0.73	0.78	0.73	0.75	0.75	0.77	0.76	0.73	0.70
New Hampshire	0.73	0.75	0.76	0.74	0.76	0.73	0.72	0.71	0.68	0.64
New Jersey	0.69	0.68	0.69	0.71	0.71	0.70	0.70	0.66	0.62	0.57
New Mexico	1.88	1.86	1.85	1.84	1.85	1.88	2.08	1.93	1.89	1.99
New York	0.85	0.87	0.86	0.87	0.87	0.86	0.87	0.81	0.80	0.80
North Carolina	0.93	0.95	1.01	1.01	1.01	1.02	1.08	1.07	1.07	1.09
North Dakota	1.54	1.47	1.37	1.59	1.52	1.64	1.79	1.92	2.03	1.75
Ohio	0.94	0.96	0.96	0.97	0.97	0.99	1.04	1.03	1.02	1.02
Oklahoma	1.28	1.29	1.32	1.33	1.36	1.40	1.44	1.43	1.47	1.48
Oregon	0.95	0.95	0.95	0.94	0.97	0.98	0.98	1.01	1.00	1.00
Pennsylvania	1.01	1.05	1.04	1.05	1.05	1.06	1.08	1.08	1.08	1.08

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**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES:
1994 TO 2003-- Con.**

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Rhode Island	1.11	1.15	1.13	1.12	1.11	1.12	1.15	1.07	1.06	1.06
South Carolina	1.23	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.32	1.36
South Dakota	1.31	1.30	1.28	1.34	1.33	1.43	1.43	1.52	1.58	1.49
Tennessee	1.08	1.07	1.08	1.12	1.15	1.14	1.20	1.23	1.24	1.29
Texas	0.94	0.95	0.95	0.94	0.92	0.94	0.94	0.92	0.92	0.98
Utah	1.06	1.08	0.99	1.01	1.03	1.05	1.06	1.14	1.14	1.19
Vermont	0.95	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.14
Virginia	1.40	1.51	1.42	1.44	1.42	1.37	1.38	1.46	1.47	1.58
Washington	0.94	0.98	0.96	0.95	0.91	0.85	0.86	0.91	0.91	0.90
West Virginia	1.49	1.59	1.56	1.58	1.63	1.65	1.69	1.71	1.74	1.82
Wisconsin	0.82	0.80	0.81	0.84	0.86	0.88	0.91	0.90	0.87	0.84
Wyoming	1.03	1.08	1.03	1.03	1.06	1.06	1.06	1.10	1.04	1.13

Source: Tax Foundation, "Federal Taxing and Spending Benefit Some States, Leave Others Paying Bill, October 7, 2004" <<http://www.taxfoundation.org/taxingspending.html>> accessed October 11, 2004.

**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES
RANKING: 1994 TO 2003**

[For fiscal year ending September 30. Tax Foundation's estimates are based on data from the Census Bureau and Tax Foundation's State-by-State Tax Burden Allocation Model. Rank of 1 indicates highest ratio]

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Alabama	10	8	9	8	8	9	7	7	7	6
Alaska	12	17	15	10	11	6	5	6	4	2
Arizona	20	21	21	22	23	21	21	24	22	21
Arkansas	16	16	17	15	14	13	12	11	9	13
California	32	38	38	37	39	41	45	42	41	43
Colorado	30	34	35	39	38	38	42	41	43	41
Connecticut	50	50	50	50	50	50	50	49	49	48
Delaware	43	41	42	43	43	37	39	40	40	40
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	27	24	23	23	27	28	28	31	34	32
Georgia	31	33	32	32	33	34	33	33	32	36
Hawaii	13	15	8	7	6	7	8	9	10	9
Idaho	19	20	19	19	18	19	19	17	15	18
Illinois	46	47	48	46	46	46	44	46	45	45
Indiana	41	42	40	38	35	35	34	34	35	35
Iowa	22	26	24	24	21	20	24	21	21	29
Kansas	24	28	28	27	24	24	29	23	25	25
Kentucky	18	13	13	13	9	14	14	14	13	10
Louisiana	8	7	12	14	16	11	11	13	14	14
Maine	7	9	11	11	12	15	17	18	18	16
Maryland	15	14	16	16	15	16	16	19	19	17
Massachusetts	33	39	39	40	40	40	46	45	44	44
Michigan	45	45	44	44	44	44	38	37	38	38
Minnesota	44	44	47	45	45	45	43	44	46	47
Mississippi	2	3	2	4	4	5	3	3	3	3
Missouri	9	12	6	17	17	18	18	16	17	19
Montana	5	6	4	5	3	2	6	5	6	7
Nebraska	26	30	30	28	28	25	23	22	23	30
Nevada	48	48	45	48	48	47	47	47	47	46
New Hampshire	47	46	46	47	47	48	48	48	48	49
New Jersey	49	49	49	49	49	49	49	50	50	50
New Mexico	1	1	1	1	1	1	1	1	2	1
New York	40	40	41	41	41	42	40	43	42	42
North Carolina	39	36	29	29	31	31	27	30	28	26
North Dakota	3	5	7	2	5	4	2	2	1	5
Ohio	38	32	33	33	32	32	32	32	31	31
Oklahoma	14	11	10	12	10	10	9	12	12	12
Oregon	35	35	36	35	34	33	35	35	33	33

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**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES
RANKING: 1994 TO 2003-- Con.**

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Pennsylvania	29	27	25	25	26	27	26	28	27	27
Rhode Island	21	19	20	21	22	23	22	29	29	28
South Carolina	17	18	18	18	19	17	15	15	16	15
South Dakota	11	10	14	9	13	8	10	8	8	11
Tennessee	23	25	22	20	20	22	20	20	20	20
Texas	37	37	37	36	36	36	36	36	36	34
Utah	25	22	31	30	29	30	31	25	24	22
Vermont	34	29	26	31	30	26	25	26	26	23
Virginia	6	4	5	6	7	12	13	10	11	8
Washington	36	31	34	34	37	43	41	38	37	37
West Virginia	4	2	3	3	2	3	4	4	5	4
Wisconsin	42	43	43	42	42	39	37	39	39	39
Wyoming	28	23	27	26	25	29	30	27	30	24

(X) Not applicable.

Source: Tax Foundation, "Federal Taxing and Spending Benefit Some States, Leave Others Paying Bill, October 7, 2004" <<http://www.taxfoundation.org/taxingspending.html>> accessed October 11, 2004

**Table 9.57-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2003**

[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/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 2/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2
2003 2/	8,861.0	5,793.8	2,592.3	243.0	165.6	66.2

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/ 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 9.58-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2004

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

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years 2002-2004)

<<http://www.hawaii.gov/dags/divisions/divisions/Accounting/Annual%20Financial%20Report>> accessed February 23, 2005.

Table 9.59-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2004

Year	Government jobs (annual averages) 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory 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	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074

NA Not available.

1/ Data are rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100.

Totals may not add due to rounding.

2/ 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.

3/ 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.

4/ 1995 data not comparable to earlier years.

5/ 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*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2004 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>> accessed April 12, 2005; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Report* (annual) and <http://www4.hawaii.gov/ers/financial_reports.htm> accessed April 12, 2005.

**Table 9.60--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2003**

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	65,553	20,996	71,764	238,675	221,404	17,271	1,093,682
Financial administration	1,545	11	1,549	5,534	5,523	11	852
Other government administration	1,583	117	1,640	6,097	5,850	247	10,037
Judicial and legal	2,811	70	2,832	10,777	10,683	94	3,765
Police with power of arrest	2,784	-	2,784	12,272	12,272	-	-
Police - other	811	187	853	2,729	2,658	71	7,426
Firefighters	1,662	-	1,662	6,714	6,714	-	-
Fire - other	88	4	90	296	291	5	366
Correction	2,400	22	2,410	8,249	8,194	55	1,780
Highways	1,646	25	1,657	5,567	5,544	23	1,933
Air transportation	1,051	20	1,060	3,057	3,037	20	1,562
Water transport and canals	216	1	216	695	695	1	76
Public welfare	964	40	988	3,181	3,138	43	4,204
Health	2,611	105	2,656	9,394	9,220	173	7,838
Hospitals	3,776	430	3,988	12,936	12,055	881	37,028
Social insurance administration	421	32	439	1,280	1,219	61	3,216
Solid waste management	509	3	510	1,763	1,760	3	206
Sewerage	699	2	699	2,505	2,504	1	98
Parks and recreation	1,816	1,153	2,168	5,867	5,238	630	62,133

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**Table 9.60--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2003 -- 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	
Housing and community dev.	264	19	274	845	831	15	1,702
Natural resources	1,031	306	1,132	4,211	3,971	240	17,961
Water supply	953	7	956	3,301	3,296	6	611
Transit	39	9	45	118	111	7	1,111
Elem. & sec. instructional	20,100	6,982	21,683	67,088	62,062	5,026	278,644
Elem. & sec. - other	4,854	4,262	5,817	14,502	12,470	2,031	169,564
Higher education instructional	2,110	1,510	2,628	13,717	11,143	2,574	91,168
Higher education - other	3,837	5,218	5,884	18,805	14,051	4,754	360,285
Other education	140	2	141	487	483	4	160
Libraries	486	240	577	1,538	1,401	137	16,004
All other and unallocable	4,346	219	4,426	15,152	14,994	158	13,952

Source: U.S. Census Bureau, State and Local Government Employment and Payroll Data, by Function: March 2003, released October 26, 2004
<<http://www.census.gov/govs/apes/03stlall.xls>> accessed October 26, 2004.

**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2004**

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	63,945	22,938	70,932	245,357	225,110	20,246	1,230,220
Financial administration	1,536	9	1,541	5,724	5,707	17	780
Other government administration	1,726	165	1,801	6,623	6,328	295	13,227
Judicial and legal	2,813	69	2,834	10,822	10,714	108	3,653
Persons with power of arrest	2,807	-	2,807	13,313	13,313	-	-
Police - other	811	188	854	2,763	2,688	75	7,608
Firefighters	1,687	-	1,687	7,136	7,136	-	-
Fire - other	87	2	88	282	279	3	152
Correction	2,372	10	2,376	8,652	8,638	13	796
Highways	1,642	8	1,646	5,643	5,634	9	696
Air transportation	1,000	10	1,004	3,170	3,157	13	754
Water transport and canals	199	-	199	683	683	-	-
Public welfare	1,083	58	1,101	3,602	3,576	26	3,262
Health	2,668	79	2,710	9,761	9,578	183	7,260
Hospitals	3,763	430	3,975	13,555	12,645	910	36,988
Social insurance administration	341	14	348	1,148	1,120	28	1,198
Solid waste management	516	4	517	1,845	1,841	3	270
Sewerage	679	4	680	2,505	2,504	1	182
Parks and recreation	1,881	1,139	2,213	5,881	5,213	669	58,508

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**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2004 -- 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	
Housing and community dev.	257	11	262	892	880	12	928
Natural resources	1,003	284	1,095	4,207	3,976	231	16,426
Water supply	963	18	974	3,647	3,627	19	2,019
Transit	42	11	48	117	110	7	1,109
Elem. & sec. instructional	18,689	8,543	20,795	67,446	60,501	6,945	370,736
Elem. & sec. - other	4,527	4,754	5,809	14,936	12,129	2,806	225,564
Higher education instructional	2,110	1,510	2,628	14,245	11,572	2,673	91,168
Higher education - other	3,837	5,218	5,884	19,529	14,592	4,937	360,285
Other education	147	2	148	495	491	4	160
Libraries	485	240	576	1,596	1,453	143	16,004
All other and unallocable	4,274	158	4,332	15,139	15,023	116	10,487

Source: U.S. Census Bureau, State and Local Government Employment and Payroll Data, by Function: March 2004 (June 22, 2005)
<<http://ftp2.census.gov/govs/apes/04stlall.xls>> accessed June 22, 2005.

Table 9.62-- STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2003

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	51,642	19,573	57,458	186,680	170,208	16,471	1,023,437
Financial administration	645	5	647	2,251	2,249	2	388
Other gov't administration	480	83	528	2,006	1,788	217	8,495
Judicial and legal	2,254	59	2,270	8,485	8,398	87	2,924
Correction	2,400	22	2,410	8,249	8,194	55	1,780
Highways	867	18	875	3,162	3,147	15	1,342
Air transportation	1,051	20	1,060	3,057	3,037	20	1,562
Water transport and canals	216	1	216	695	695	1	76
Public welfare	808	23	828	2,705	2,670	36	3,448
Health	2,406	96	2,447	8,485	8,322	163	7,204
Hospitals	3,776	430	3,988	12,936	12,055	881	37,028
Social insurance administration	421	32	439	1,280	1,219	61	3,216
Parks and recreation	134	160	224	494	398	95	15,896
Natural resources	1,027	297	1,125	4,191	3,961	230	17,247
Elem. & sec. instructional	20,100	6,982	21,683	67,088	62,062	5,026	278,644
Elem. & sec. - other	4,854	4,262	5,817	14,502	12,470	2,031	169,564
Higher education instructional	2,110	1,510	2,628	13,717	11,143	2,574	91,168
Higher education - other	3,837	5,218	5,884	18,805	14,051	4,754	360,285
Other education	140	2	141	487	483	4	160
Libraries	482	240	573	1,525	1,388	137	16,004
All other and unallocable	3,634	113	3,675	12,561	12,479	82	7,006

Source: U.S. Census Bureau, State Government Employment and Payroll Data, by Function: March 2003 <<http://www.census.gov/govs/apcs/03stall.xls>> accessed November 29, 2004.

Table 9.63-- STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2004

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	49,954	21,552	56,540	191,080	171,676	19,404	1,159,242
Financial administration	622	3	624	2,333	2,326	8	280
Other gov't administration	648	139	717	2,333	2,086	247	12,141
Judicial and legal	2,250	61	2,267	8,477	8,376	102	2,947
Correction	2,372	10	2,376	8,652	8,638	13	796
Highways	879	-	879	3,218	3,218	-	-
Air transportation	1,000	10	1,004	3,170	3,157	13	754
Water transport and canals	199	-	199	683	683	-	-
Public welfare	948	29	960	3,218	3,207	11	2,200
Health	2,465	76	2,505	8,927	8,751	176	6,992
Hospitals	3,763	430	3,975	13,555	12,645	910	36,988
Social insurance administration	341	14	348	1,148	1,120	28	1,198
Parks and recreation	140	184	201	562	441	120	10,824
Natural resources	1,000	278	1,091	4,193	3,969	224	16,039
Elem. & sec. instructional	18,689	8,543	20,795	67,446	60,501	6,945	370,736
Elem. & sec. - other	4,527	4,754	5,809	14,936	12,129	2,806	225,564
Higher education instructional	2,110	1,510	2,628	14,245	11,572	2,673	91,168
Higher education - other	3,837	5,218	5,884	19,529	14,592	4,937	360,285
Other education	147	2	148	495	491	4	160
Libraries	482	240	573	1,584	1,441	143	16,004
All other and unallocable	3,535	51	3,557	12,377	12,332	45	4,166

Source: U.S. Census Bureau, State Government Employment and Payroll Data, by Function: March 2004
 <<http://ftp2.census.gov/govs/apes/04stall.xls>> (June 22, 2005) accessed June 22, 2005.

Table 9.64-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2003

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	13,911	1,423	14,306	51,995	51,196	800	70,245
Financial administration	900	6	902	3,282	3,274	8	464
Other government administration	1,103	34	1,112	4,091	4,061	30	1,542
Judicial and legal	557	11	562	2,293	2,285	8	841
Police with power of arrest	2,784	-	2,784	12,272	12,272	-	-
Police - other	811	187	853	2,729	2,658	71	7,426
Firefighters	1,662	-	1,662	6,714	6,714	-	-
Fire - other	88	4	90	296	291	5	366
Highways	779	7	782	2,405	2,397	8	591
Public welfare	156	17	160	476	468	8	756
Health	205	9	209	909	898	11	634
Solid waste management	509	3	510	1,763	1,760	3	206
Sewerage	699	2	699	2,505	2,504	1	98
Parks and recreation	1,682	993	1,944	5,374	4,839	534	46,237
Housing and community dev.	264	19	274	845	831	15	1,702
Natural resources	4	9	7	19	10	10	714
Water supply	953	7	956	3,301	3,296	6	611
Transit	39	9	45	118	111	7	1,111
Libraries	4	-	4	13	13	-	-
All other and unallocable	712	106	751	2,591	2,515	76	6,946

Source: U.S. Census Bureau, Local Government Employment and Payroll Data, by Function: March 2003, released October 26, 2004
 <<http://www.census.gov/govs/apes/03locall.xls>> accessed October 26, 2004.

Table 9.65-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2004

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

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	13,991	1,386	14,392	54,277	53,434	843	70,978
Financial administration	914	6	917	3,391	3,382	9	500
Other government administration	1,078	26	1,084	4,290	4,242	48	1,086
Judicial and legal	563	8	567	2,345	2,338	6	706
Persons with power of arrest	2,807	-	2,807	13,313	13,313	-	-
Police - other	811	188	854	2,763	2,688	75	7,608
Firefighters	1,687	-	1,687	7,136	7,136	-	-
Fire - other	87	2	88	282	279	3	152
Highways	763	8	767	2,425	2,416	9	696
Public welfare	135	29	141	383	369	14	1,062
Health	203	3	205	835	827	7	268
Solid waste management	516	4	517	1,845	1,841	3	270
Sewerage	679	4	680	2,505	2,504	1	182
Parks and recreation	1,741	955	2,012	5,320	4,771	549	47,684
Housing and community dev.	257	11	262	892	880	12	928
Natural resources	3	6	4	14	7	7	387
Water supply	963	18	974	3,647	3,627	19	2,019
Transit	42	11	48	117	110	7	1,109
Libraries	3	-	3	12	12	-	-
All other and unallocable	739	107	775	2,762	2,691	71	6,321

Source: U.S. Census Bureau, Local Government Employment and Payroll Data, by Function: March 2004 (June 22, 2005)
 <<http://ftp2.census.gov/govs/apes/04local.xls>> accessed June 22, 2005.

Table 9.66-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2003

[As of December 31]

Bar-gain-ing unit	Union	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	Univer-sity of Hawaii	HHSC 1/
		Total	58,079	20,746	7,924	1,874	1,780	921	13,517	1,485	6,516	3,316
1	UPW	Blue-collar nonsupervisors	8,603	4,410	1,876	429	491	332	-	60	515	490
2	HGEA	Blue-collar supervisors	810	436	227	43	43	15	-	3	15	28
3	HGEA	White-collar nonsupervisors	13,571	8,317	1,619	523	479	222	-	840	949	622
4	UPW	White-collar supervisors	852	543	136	30	28	13	-	55	31	16
5	HSTA	Hawaii State Teachers Assn.	12,766	-	-	-	-	-	12,766	-	-	-
6	HGEA	Educational officers	751	-	-	-	-	-	751	-	-	-
7	UHPA	University of Hawaii faculty	3,438	-	-	-	-	-	-	-	3,438	-
8	HGEA	Personnel of the University of Hawaii and the community college system, other than faculty	1,558	-	-	-	-	-	-	-	1,558	-
9	HGEA	Registered prof. nurses	1,341	422	-	-	-	-	-	1	8	910
10	UPW	Institutional, health and correctional workers	2,871	1,610	201	-	-	-	-	34	2	1,024
11	HFFA	Firefighters	1,819	160	1,007	270	267	115	-	-	-	-
12	SHOPO	Police officers	2,697	-	1,895	373	304	125	-	-	-	-
13	HGEA	Prof. & scientific workers	7,002	4,848	963	206	168	99	-	492	-	226

1/ HHSC The Hawaii Health Systems Corporation.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 42, May 14, 2004.

**Table 9.67-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2000 TO 2005**

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

Government official	2000	2001	2002	2003	2004	2005
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/	102,000	110,000	112,200	112,200	112,200	112,200
Mayor, Hawaii 2/	78,564	78,564	78,564	85,080	85,080	85,080
Mayor, Maui 3/	89,712	89,712	96,000	96,000	96,000	96,000
Mayor, Kauai	73,118	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 4/	116,779	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	115,547	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 5/	167,184	167,184	442,000	442,000	442,000	325,000

1/ Increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 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/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

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. This mandates an increase of 4 percent over two years which was retroactive to July 1, 1999.

5/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; and Hawaii State Department of Business, Economic Development & Tourism telephone surveys.