

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

[Narrative](#)

09.01	Federal, State, and County Tax Collections: 1980 to 2005
09.02	Federal Tax Collections, by Source: 2001 to 2005
09.03	State and County Tax Collections, by Source: 1998 to 2003
09.04	State Government Tax Collections for the United States and Hawaii: 2005
09.05	Estimated State and Local Taxes Paid by a Family of Four, for Honolulu and the Median and Average of 51 Major Cities: 2001 to 2004
09.06	Estimated Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2006
09.07	Federal and State-Local Tax Burden for Hawaii and the United States Average: 1970 to 2006
09.08	State Business Tax Climate Index Rank, Overall and by Component: 2006
09.09	State Business Tax Climate Score and Index: 2003, 2004 and 2006
09.10	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988 and 1999
09.11	Hawaii State Government Finances: 2001 to 2004
09.12	Hawaii State and Local Government Finances, By Level of Government: 2004
09.13	Hawaii State Government Finances, Total and Per Capita: 2004
09.14	Hawaii State and Local Government Finances, Total and Per Capita: 2004
09.15	State Government Revenues: 2003
09.16	State Government Expenditures, All Fund Types, by Function: 1995 to 2005
09.17	State Government Revenues, All Fund Types, by Source: 1996 to 2005
09.18	County Government Operating Revenues, by Source: 2003
09.19	County Government Operating Expenditures, by Object: 2003
09.20	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Years 1980 to 2004
09.21	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2002 to 2004
09.22	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Years 2001 and 2002
09.23	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2001
09.24	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2002
09.25	Selected Characteristics of Individual Federal Income Tax Returns: Tax Years 2003 and 2004
09.26	Internal Revenue Service Operations: 2001 to 2005

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.27	Resident Individual State Income Tax Returns: Tax Years 1958 to 2002
09.28	Nonresident Individual State Income Tax Returns: Tax Years 1958 to 2002
09.29	Sources of Income Reported by Elderly and All Other Resident Taxpayers: Tax Year 2002
09.30	Sources of Income Reported by Nonresident Taxpayers: Tax Years 1999 to 2002
09.31	State Income Tax Resident Returns on Income Received during 2002, by Adjusted Gross Income Class
09.32	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2002, and by County, 2001 and 2002
09.33	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2002
09.34	General Excise and Use Tax Base and Collections: 2004 and 2005
09.35	Tobacco Tax Collections: 1994 to 2005
09.36	Liquor Tax Collections: 1990 to 2005
09.37	State and Local Sales Tax Revenue Losses from E-Commerce: 2003 and 2008
09.38	Real Property Tax Valuations: 1986 to 2006
09.39	Real Property Tax Valuations for the State, 2003 to 2006, and by County, 2006
09.40	Real Property Tax Exemptions, by Type: 2005 and 2006
09.41	Real Property Tax Valuations, by Land Use Class: 2005 and 2006
09.42	Major Real Property Taxpayers, for the City and County of Honolulu: 2004
09.43	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2004
09.44	Real Property Tax Rates, by County: 2006
09.45	Federal Expenditures in Hawaii: 1983 to 2004
09.46	Federal Expenditures in Hawaii, by Type: 1983 to 2004
09.47	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2004
09.48	Direct Federal Expenditures or Obligations, by County: 2004
09.49	Federal Appropriations Bills' Hawaii-Related Energy and Water Development, Interior and Department of State Initiatives: 2007
09.50	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2004
09.51	Federal Procurement, by Agency: 2004
09.52	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1994 and 2004
09.53	Adjusted Federal Expenditures Per Dollar of Taxes: 1994 to 2004
09.54	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1994 to 2004

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.55	Public Bonded Debt of State and County Governments: 1985 to 2003
09.56	State General Obligation Bond Debt: 1990 to 2005
09.57	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2005
09.58	State and Local Government Employment and Payrolls, by Function: March 2005
09.59	State Government Employment and Payrolls, by Function, March 2005
09.60	Local Government Employment and Payrolls, by Function: March 2005
09.61	Public Employees Included in Collective Bargaining Units: 2004
09.62	Public Employees Included in Collective Bargaining Units: 2005
09.63	Salaries of Selected Government Officials: 2001 to 2006

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: 2006*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2005**

[In thousands of dollars. For fiscal year 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)
2005	(NA)	6,680,481	(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 2005 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed March 17, 2006; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2001 to 2005

[In thousands of dollars. For fiscal year 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 state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount]

Source	2001	2002	2003	2004	2005 1/
Federal collections	6,689,385	5,559,960	5,262,429	8,394,777	6,680,481
Corporate income	348,429	606,173	381,241	460,777	582,688
Individual income and employment	6,026,480	4,779,462	4,715,641	7,746,147	5,837,659
Income tax not withheld & SECA 2/	1,347,770	1,196,020	1,071,230	1,227,918	1,479,138
Income tax withheld & FICA 3/	4,652,610	3,564,027	3,624,828	6,497,866	4,335,866
Railroad retirement	2	-	-	-	-
Unemployment insurance	26,097	19,415	19,583	20,363	22,655
Estate	81,105	70,828	62,306	77,875	89,479
Gift	10,960	17,195	5,758	2,853	3,998
Excise 4/	222,411	86,302	97,482	107,125	166,658

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ SECA Self-Employment Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on self-employment income.

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

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

Source: U.S. Department of the Treasury, Internal Revenue Service, *IRS Data Book* (annual), table 6 <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 17, 2006.

**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: 2005**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	648,606,245	2,192.27	4,434,356	3,477.93
Property taxes	11,349,052	38.36	(X)	(X)
Sales and gross receipts	311,065,871	1,051.40	2,748,613	2,155.77
General sales and gross receipts	212,246,900	717.39	2,136,604	1,675.77
Selective sales taxes	98,818,971	334.01	612,009	480.01
Alcoholic beverages	4,732,500	16.00	43,717	34.29
Amusements	5,241,621	17.72	(X)	(X)
Insurance premiums	14,842,349	50.17	87,285	68.46
Motor fuels	34,570,428	116.85	86,426	67.79
Pari-mutuels	309,789	1.05	(X)	(X)
Public utilities	11,022,793	37.26	108,686	85.24
Tobacco products	13,216,670	44.67	85,244	66.86
Other selective sales	14,882,821	50.30	200,651	157.37
Licenses	42,703,277	144.34	143,109	112.24
Alcoholic beverages	390,584	1.32	(X)	(X)
Amusements	242,023	0.82	(X)	(X)
Corporation	7,280,378	24.61	2,017	1.58
Hunting and fishing	1,263,035	4.27	365	-
Motor vehicle	18,220,780	61.59	99,735	78.22
Motor vehicle operators	2,110,390	7.13	531	-
Public utility	473,972	1.60	16,871	13.23
Occupation and business, NEC	12,068,756	40.79	22,117	17.35
Other licenses	653,359	2.21	1,473	1.16
Income taxes	259,760,943	877.99	1,505,606	1,180.87
Individual income	221,069,917	747.21	1,381,481	1,083.51
Corporation net income	38,691,026	130.77	124,125	97.35
Other taxes	23,727,102	80.20	37,028	29.04
Death and gift	5,341,720	18.05	12,712	9.97
Documentary and stock transfer	10,049,250	33.97	24,316	19.07
Severance	8,043,790	27.19	(X)	(X)
Other	292,342	0.99	(X)	(X)

X Not applicable.

1/ Based on July 1, 2005 population for the United States of 295,860,000 and for Hawaii 1,275,000. As released December 22, 2005 by the U.S. Census Bureau, Population Division, Annual State Population Estimates.

Source: U.S. Census Bureau, State Government Tax Collections: 2005
<<http://ftp2.census.gov/govs/statetax/05staxss.xls>> accessed April 6, 2006.

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: 2001 TO 2004

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
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
2004							
25,000	1,728	6.9	30	1,798	7.2	1,787	7.1
50,000	3,941	7.9	29	4,073	8.1	4,161	8.3
75,000	6,566	8.8	32	6,908	9.2	6,884	9.2
100,000	8,911	8.9	32	9,449	9.4	9,254	9.3
150,000	13,700	9.1	32	14,219	9.5	13,903	9.3

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 Nationwide Comparison* (annual), table 1 and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 13, 2006.

**Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2006**

[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
United States	April 26	(X)	116	77	39
Alabama	April 11	50	101	68	33
Alaska	April 12	49	102	77	25
Arizona	April 20	29	110	73	37
Arkansas	April 17	40	107	69	38
California	April 30	9	120	80	40
Colorado	April 22	23	112	76	36
Connecticut	May 12	1	132	90	42
Delaware	April 19	33	109	78	31
District of Columbia	May 9	(X)	129	82	47
Florida	April 24	21	114	78	36
Georgia	April 22	25	112	74	38
Hawaii	April 24	17	114	71	43
Idaho	April 16	42	106	68	38
Illinois	April 30	10	120	80	40
Indiana	April 22	24	112	72	40
Iowa	April 18	36	108	70	38
Kansas	April 22	26	112	72	40
Kentucky	April 19	31	109	69	40
Louisiana	April 17	37	107	66	41
Maine	May 1	7	121	71	50
Maryland	April 27	13	117	77	40
Massachusetts	May 2	6	122	84	38
Michigan	April 24	19	114	74	40
Minnesota	May 3	5	123	79	44
Mississippi	April 13	48	103	65	38
Missouri	April 18	35	108	71	37
Montana	April 16	43	106	71	35
Nebraska	April 23	22	113	70	43
Nevada	April 26	14	116	81	35
New Hampshire	April 17	39	107	80	27
New Jersey	May 6	3	126	86	40
New Mexico	April 15	45	105	68	37
New York	May 9	2	129	82	47
North Carolina	April 21	27	111	72	39
North Dakota	April 19	30	109	73	36

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: 2006- Con.

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes		
			Total	Federal	State/local
Ohio	April 25	16	115	71	44
Oklahoma	April 14	47	104	69	35
Oregon	April 21	28	111	74	37
Pennsylvania	April 24	18	114	75	39
Rhode Island	May 1	8	121	79	42
South Carolina	April 17	38	107	69	38
South Dakota	April 16	44	106	72	34
Tennessee	April 14	46	104	72	32
Texas	April 19	32	109	74	35
Utah	April 18	34	108	69	39
Vermont	April 25	15	115	74	41
Virginia	April 24	20	114	79	35
Washington	May 4	4	124	84	40
West Virginia	April 17	41	107	68	39
Wisconsin	April 28	12	118	75	43
Wyoming	April 29	11	119	82	37

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2006.

Source: Tax Foundation, Special Report No. 140, "America Celebrates Tax Freedom Day" tables 3, 4, 5, and 6 (April 2006) <<http://www.taxfoundation.org/files/sr140.pdf>> accessed June 16, 2006.

Table 9.07-- FEDERAL AND STATE-LOCAL TAX BURDEN FOR HAWAII AND THE UNITED STATES AVERAGE: 1970 TO 2006

[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	29.7	24	18.8	40	10.9	10	29.9	19.6	10.2
1978	30.7	16	19.6	33	11.1	8	30.0	20.2	9.8
1979	30.8	14	19.7	40	11.1	4	30.1	20.7	9.4
1980	30.1	27	19.2	48	10.9	4	30.3	20.9	9.4
1981	31.1	20	20.2	44	10.9	3	31.0	21.6	9.4
1982	30.6	17	19.3	45	11.2	4	30.3	20.7	9.7
1983	28.5	30	17.8	50	10.7	9	29.4	19.7	9.7
1984	28.3	32	17.6	49	10.7	9	29.2	19.4	9.8
1985	28.9	26	18.0	48	10.9	8	29.6	19.7	9.9
1986	29.7	18	18.4	38	11.3	5	29.7	19.7	10.0
1987	31.6	10	19.6	34	12.1	4	30.7	20.5	10.2
1988	31.9	8	19.6	32	12.3	2	30.5	20.3	10.2
1989	32.2	6	20.2	25	11.9	2	30.7	20.5	10.2
1990	32.3	4	20.3	17	12.0	2	30.5	20.2	10.3
1991	31.9	7	19.5	31	12.4	2	30.4	19.9	10.5
1992	30.9	13	18.6	43	12.2	4	30.2	19.6	10.6
1993	30.7	19	18.5	46	12.1	4	30.4	19.9	10.5
1994	30.9	17	18.8	47	12.2	3	30.9	20.4	10.5
1995	31.0	22	19.0	50	12.1	4	31.3	20.8	10.5
1996	31.7	18	19.3	48	12.3	3	31.7	21.3	10.4
1997	31.5	24	19.4	48	12.0	3	32.2	21.8	10.3
1998	32.1	22	19.9	48	12.1	3	32.8	22.4	10.4
1999	31.9	25	20.0	46	11.9	4	32.9	22.5	10.4
2000	32.8	19	20.8	44	12.1	3	33.6	23.1	10.4
2001	32.6	16	20.3	40	12.3	3	32.6	22.2	10.5
2002	30.2	15	18.3	36	11.9	3	29.9	19.7	10.3
2003	29.4	13	17.8	30	11.6	3	28.9	18.7	10.2
2004	28.9	16	17.4	34	11.6	3	28.9	18.6	10.3
2005	30.5	18	18.6	37	11.9	5	30.9	20.2	10.7
2006	31.2	17	19.5	35	11.7	5	31.6	21.0	10.6

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

Source: Tax Foundation, State and Local Tax Burdens by State, 1970-2006 (April 12, 2006)
<http://www.taxfoundation.org/statelocal.html> accessed April 21, 2006.

Table 9.08-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2006

[Rank of 1 indicates the most favorable state's tax system 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. 2006 is fiscal year while previous studies for 2003 and 2004 are calendar year]

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

Continued on next page.

**Table 9.08-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2006-- Con.**

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

Source: Tax Foundation, Background Paper No. 51, "State Business Tax Climate Index" (February 2006)
table 2 <<http://www.taxfoundation.org/files/d76193b729031f5b1baf1fbf3076ddfb.pdf>> accessed
February 28, 2006.

**Table 9.09-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2003, 2004 AND 2006**

[2003 and 2004 are calendar year and 2006 is fiscal year. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details]

Location	2003		2004		2006	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
United States	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.70	14	5.69	14	5.78	14
Alaska	7.11	4	7.12	3	6.99	3
Arizona	5.03	27	5.07	27	5.14	25
Arkansas	4.93	30	4.73	39	4.64	41
California	4.56	46	4.59	45	4.67	40
Colorado	5.84	12	5.83	12	5.85	12
Connecticut	4.74	38	4.68	42	4.68	39
Delaware	6.28	8	6.29	8	6.29	8
District of Columbia	4.49	0	4.46	-	4.41	(X)
Florida	6.79	5	6.79	4	6.85	4
Georgia	5.29	21	5.32	21	5.35	21
Hawaii	4.79	37	4.90	31	4.87	33
Idaho	5.19	25	5.18	24	5.17	24
Illinois	5.46	18	5.22	23	5.19	23
Indiana	6.12	10	6.09	10	6.01	11
Iowa	4.70	41	4.77	37	4.63	42
Kansas	4.90	31	4.88	32	4.84	34
Kentucky	4.71	40	4.86	33	4.57	44
Louisiana	4.84	35	4.75	38	4.76	36
Maine	4.67	43	4.65	43	4.48	45
Maryland	5.24	24	5.22	22	5.22	22
Massachusetts	5.27	22	5.12	25	5.06	27
Michigan	5.08	26	5.10	26	5.12	26
Minnesota	4.73	39	4.71	41	4.70	38
Mississippi	4.95	29	4.90	30	5.05	29
Missouri	5.34	20	5.41	19	5.42	20
Montana	5.78	13	5.77	13	6.14	9
Nebraska	4.66	44	4.62	44	4.58	43
Nevada	7.32	2	6.78	5	6.84	5
New Hampshire	6.52	6	6.58	6	6.58	6
New Jersey	4.53	47	4.47	47	3.96	49
New Mexico	4.86	33	4.96	29	5.06	28

Continued on next page.

**Table 9.09-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2003, 2004 AND 2006 -- Con.**

Location	2003		2004		2006	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
New York	3.84	50	3.68	50	3.91	50
North Carolina	4.84	36	4.72	40	4.74	37
North Dakota	4.87	32	4.85	34	4.99	31
Ohio	4.41	48	4.19	48	4.11	47
Oklahoma	5.57	15	5.45	17	5.48	17
Oregon	6.17	9	6.11	9	6.08	10
Pennsylvania	5.24	23	5.40	20	5.49	16
Rhode Island	4.10	49	4.08	49	4.11	48
South Carolina	4.99	28	5.01	28	5.03	30
South Dakota	7.28	3	7.34	2	7.38	2
Tennessee	5.56	16	5.45	18	5.60	15
Texas	6.48	7	6.47	7	6.56	7
Utah	5.44	19	5.50	15	5.45	18
Vermont	4.65	45	4.51	46	4.34	46
Virginia	5.54	17	5.48	16	5.45	19
Washington	6.07	11	5.96	11	5.84	13
West Virginia	4.69	42	4.78	36	4.77	35
Wisconsin	4.86	34	4.82	35	4.92	32
Wyoming	7.42	1	7.42	1	7.47	1

X Not applicable.

1/ Among the fifty states.

Source: Tax Foundation, Background Paper No. 51, "State Business Tax Climate Index" (February 2006), table 1 <<http://www.taxfoundation.org/files/d76193b729031f5b1baf1fbf3076ddfb.pdf>> accessed February 28, 2006.

Table 9.10-- 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 9.11-- HAWAII STATE GOVERNMENT FINANCES: 2001 TO 2004

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

Category	2001	2002	2003	2004
Total revenue	6,591,146	5,868,714	6,808,157	8,229,259
General revenue	6,045,188	6,042,317	6,377,451	6,675,478
Intergovernmental revenue	1,213,905	1,366,988	1,537,997	1,639,868
Taxes	3,507,770	3,420,671	3,569,824	3,849,135
General sales	1,640,038	1,612,333	1,792,698	1,900,377
Selective sales	557,802	505,615	556,897	569,922
License taxes	116,464	111,801	124,430	123,257
Individual income	1,105,058	1,111,590	1,037,854	1,169,205
Corporate income	60,499	52,640	30,603	58,119
Other taxes	27,909	26,692	27,342	28,255
Current charges	858,487	766,063	865,199	882,232
Miscellaneous general revenue	465,026	488,595	404,431	304,243
Insurance trust revenue	545,958	-173,603	430,706	1,553,781
Total expenditure	6,792,058	7,445,512	7,611,286	7,856,134
General expenditure, by function:	6,144,750	6,683,606	6,851,905	7,080,971
Education	2,192,291	2,257,402	2,331,771	2,487,630
Public welfare	1,038,087	1,125,980	1,216,609	1,346,566
Hospitals	170,918	184,789	214,517	244,076
Health	391,234	453,500	448,818	416,241
Highways	232,544	235,699	259,303	214,046
Police protection	8,471	9,228	10,349	13,779
Correction	148,607	157,286	135,034	158,029
Natural resources	91,313	98,076	109,274	109,514
Parks and recreation	46,238	49,595	54,643	57,703
Government administration	328,096	376,034	471,175	442,979
Interest on general debt	318,436	462,296	353,448	356,337
Other and unallocable	1,178,515	1,273,721	1,246,964	1,234,071
Insurance trust expenditure	647,308	761,906	759,381	775,163
Exhibit: General expenditure	6,144,750	6,683,606	6,851,905	7,080,971
Intergovernmental expenditure	124,448	130,387	125,434	134,452
Direct expenditure	6,020,302	6,553,219	6,726,471	6,946,519
Debt at end of fiscal year	5,300,649	5,656,333	5,652,531	5,746,194
Cash and security holdings	13,478,165	12,987,538	13,311,649	13,195,390

Source: U.S. Census Bureau, *State Government Finances* (annual); and 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; for 2003 <<http://www.census.gov/govs/state/0312hist.html>> accessed March 4, 2005; and for 2004 <<http://www.census.gov/govs/state/0412hist.html>> accessed February 2, 2006.

**Table 9.12-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2004**

[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/	9,982,577	8,229,259	1,937,147
General revenue 1/	8,220,615	6,675,478	1,728,966
Intergovernmental revenue 1/	1,833,973	1,639,868	377,934
General revenue from own sources	6,386,642	5,035,610	1,351,032
Taxes	4,812,056	3,849,135	962,921
Property	720,798	-	720,798
Sales and gross receipts	2,605,694	2,470,299	135,395
Individual income	1,169,205	1,169,205	-
Corporate income	58,119	58,119	-
Motor vehicle license	160,866	89,268	71,598
Other taxes	97,374	62,244	35,130
Charges & misc. general revenue	1,574,586	1,186,475	388,111
Current charges 2/	1,182,775	882,232	300,543
Education	254,523	254,523	-
Hospitals	207,780	207,780	-
Air transportation (airports)	211,947	211,947	-
Sewerage	151,022	-	151,022
Miscellaneous general revenue	391,811	304,243	87,568
Utility revenue	208,181	-	208,181
Insurance trust revenue	1,553,781	1,553,781	-
Expenditure 1/	9,869,610	7,856,134	2,152,679
Intergovernmental expenditure 1/	249	134,452	5,000
Direct expenditure by function	9,869,361	7,721,682	2,147,679
Direct general expenditure	8,673,093	6,946,519	1,726,574
Capital outlay	759,958	466,569	293,389
Other direct general expenditure	7,913,135	6,479,950	1,433,185
Education services 3/	2,515,320	2,515,320	-
Education	2,487,582	2,487,582	-
Libraries	27,738	27,738	-
Social services & income maintenance 3/	2,086,803	2,029,671	57,132
Public welfare	1,367,289	1,346,317	20,972
Hospitals	244,076	244,076	-
Health	429,591	393,431	36,160
Employment security administration	44,322	44,322	-
Veterans' services	1,525	1,525	-
Transportation 3/	552,135	409,840	142,295
Highways	352,000	214,046	137,954

Continued on next page.

**Table 9.12-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2004 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	572,420	203,236	369,184
Police protection	263,768	10,558	253,210
Fire protection	111,581	-	111,581
Correction	158,029	158,029	-
Protective inspection and regulation	39,042	34,649	4,393
Environment and housing 3/	827,548	254,219	573,329
Natural resources	115,450	109,514	5,936
Parks and recreation	200,966	57,703	143,263
Housing and community development	173,242	85,790	87,452
Sewerage	176,682	753	175,929
Solid waste management	161,208	459	160,749
Governmental administration 3/	601,957	440,015	161,942
Interest on general debt	479,071	356,337	122,734
General expend., not elsewhere classified 3/	1,037,839	737,881	299,958
Utility expenditure	421,105	-	421,105
Water supply	250,614	-	250,614
Transit	170,491	-	170,491
Insurance trust expenditure	775,163	775,163	-
Debt outstanding	9,026,636	5,746,194	3,280,442
Short-term	74,800	-	74,800
Long-term	8,951,836	5,746,194	3,205,642
Full faith and credit	6,451,042	3,966,373	2,484,669
Nonguaranteed	2,500,794	1,779,821	720,973
Long-term debt by purpose	8,951,836	5,746,194	3,205,642
Public debt for private purposes	621,443	621,443	-
Education	180,928	180,928	-
Utilities	287,635	-	287,635
Other	7,861,830	4,943,823	2,918,007
Addendum: Long-term debt issued	1,494,206	795,310	698,896
Addendum: Long-term debt retired	1,199,191	722,167	477,024
Cash and security holdings	14,281,720	13,195,390	1,086,330
Insurance trust funds	8,916,394	8,916,394	-
Unemployment compensation	357,508	357,508	-
Employee retirement	8,558,886	8,558,886	-
Other than insurance trust funds	5,365,326	4,278,996	1,086,330

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: 2003-04, table 1 <<http://ftp2.census.gov/govs/estimate/04slststab1a.xls>> accessed May 31, 2006.

Table 9.13-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2004

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

Category	Amount	Percent distribution	Per capita
Total revenue	8,229,259	100.00	6,520.81
General revenue	6,675,478	81.12	5,289.60
Intergovernmental revenue	1,639,868	19.93	1,299.42
Taxes	3,849,135	46.77	3,050.03
General sales	1,900,377	23.09	1,505.85
Selective sales	569,922	6.93	451.60
License taxes	123,257	1.50	97.67
Individual income	1,169,205	14.21	926.47
Corporate income	58,119	0.71	46.05
Other taxes	28,255	0.34	22.39
Current charges	882,232	10.72	699.07
Miscellaneous general revenue	304,243	3.70	241.08
Insurance trust revenue	1,553,781	18.88	1,231.21
Total expenditure	7,856,134	100.00	6,225.15
General expenditure, by function:	7,080,971	90.13	5,610.91
Education	2,487,630	31.66	1,971.18
Public welfare	1,346,566	17.14	1,067.01
Hospitals	244,076	3.11	193.40
Health	416,241	5.30	329.83
Highways	214,046	2.72	169.61
Police protection	13,779	0.18	10.92
Correction	158,029	2.01	125.22
Natural resources	109,514	1.39	86.78
Parks and recreation	57,703	0.73	45.72
Government administration	442,979	5.64	351.01
Interest on general debt	356,337	4.54	282.36
Other and unallocable	1,234,071	15.71	977.87
Insurance trust expenditure	775,163	9.87	614.23
Exhibit: General expenditure	7,080,971	100.00	5,610.91
Intergovernment expenditure	134,452	1.90	106.54
Direct expenditure	6,946,519	98.10	5,504.37
Debt at end of fiscal year	5,746,194	100.00	4,553.24
Cash and security holdings	13,195,390	100.00	10,455.94

Source: U.S. Census Bureau, *State Government Finances: 2004*
 <<http://www.census.gov/govs/state/0412hist.html>> accessed February 2, 2006.

**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2004**

[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/	9,982,577	100.00	7,910.12
General revenue 1/	8,220,615	82.35	6,513.96
Intergovernmental revenue 1/	1,833,973	18.37	1,453.23
General revenue from own sources	6,386,642	63.98	5,060.73
Taxes	4,812,056	48.20	3,813.04
Property	720,798	7.22	571.16
Sales and gross receipts	2,605,694	26.10	2,064.73
Individual income	1,169,205	11.71	926.47
Corporate income	58,119	0.58	46.05
Motor vehicle license	160,866	1.61	127.47
Other taxes	97,374	0.98	77.16
Charges & misc. general revenue	1,574,586	15.77	1,247.69
Current charges 3/	1,182,775	11.85	937.22
Education	254,523	2.55	201.68
Hospitals	207,780	2.08	164.64
Air transportation (airports)	211,947	2.12	167.95
Sewerage	151,022	1.51	119.67
Miscellaneous general revenue	391,811	3.92	310.47
Utility revenue	208,181	2.09	164.96
Insurance trust revenue	1,553,781	15.56	1,231.21
Expenditure 1/	9,869,610	100.00	7,820.61
Intergovernmental expenditure 1/	249	0.00	0.20
Direct expenditure by function	9,869,361	100.00	7,820.41
Direct general expenditure	8,673,093	87.88	6,872.50
Capital outlay	759,958	7.70	602.19
Other direct general expenditure	7,913,135	80.18	6,270.31
Education services 4/	2,515,320	25.49	1,993.12
Education	2,487,582	25.20	1,971.14
Libraries	27,738	0.28	21.98
Social services & income maintenance 4/	2,086,803	21.14	1,653.57
Public welfare	1,367,289	13.85	1,083.43
Hospitals	244,076	2.47	193.40
Health	429,591	4.35	340.40
Employment security administration	44,322	0.45	35.12
Veterans' services	1,525	0.02	1.21
Transportation 4/	552,135	5.59	437.51
Highways	352,000	3.57	278.92

Continued on next page.

**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2004 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	572,420	5.80	453.58
Police protection	263,768	2.67	209.01
Fire protection	111,581	1.13	88.42
Correction	158,029	1.60	125.22
Protective inspection and regulation	39,042	0.40	30.94
Environment and housing 4/	827,548	8.38	655.74
Natural resources	115,450	1.17	91.48
Parks and recreation	200,966	2.04	159.24
Housing and community development	173,242	1.76	137.28
Sewerage	176,682	1.79	140.00
Solid waste management	161,208	1.63	127.74
Governmental administration 4/	601,957	6.10	476.99
Interest on general debt	479,071	4.85	379.61
General expenditure, n.e.c. 4/	1,037,839	10.52	822.38
Utility expenditure	421,105	4.27	333.68
Water supply	250,614	2.54	198.58
Transit	170,491	1.73	135.10
Insurance trust expenditure	775,163	7.85	614.23
Debt outstanding	9,026,636	100.00	7,152.64
Short-term	74,800	0.83	59.27
Long-term	8,951,836	99.17	7,093.37
Full faith and credit	6,451,042	71.47	5,111.76
Nonguaranteed	2,500,794	27.70	1,981.61
Long-term debt by purpose:	8,951,836	99.17	7,093.37
Public debt for private purposes	621,443	6.88	492.43
Education	180,928	2.00	143.37
Utilities	287,635	3.19	227.92
Other	7,861,830	87.10	6,229.66
Addendum: Long-term debt issued	1,494,206	16.55	1,184.00
Addendum: Long-term debt retired	1,199,191	13.29	950.23
Cash and security holdings	14,281,720	100.00	11,316.74
Insurance trust funds	8,916,394	62.43	7,065.29
Unemployment compensation	357,508	2.50	283.29
Employee retirement	8,558,886	59.93	6,782.00
Other than insurance trust funds	5,365,326	37.57	4,251.45

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on Hawaii population July 1, 2004 of 1,262,000.

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: 2003-04, table 1 <<http://ftp2.census.gov/govs/estimate/04slsstab1a.xls>> accessed May 31, 2006 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.15-- 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 9.16-- STATE GOVERNMENT EXPENDITURES, ALL FUND TYPES, BY FUNCTION: 1995 TO 2005

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

Function	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Total expenditures	4,364	4,505	4,722	4,485	4,641	4,573	4,703	5,685	5,972	5,972	6,400
General government	423	404	404	413	489	442	483	474	429	451	508
Public safety	174	164	165	185	199	203	201	240	257	265	291
Highways	102	94	115	111	111	115	131	236	255	223	302
Conservation of natural resources	38	33	36	37	45	41	51	57	66	65	74
Health	328	279	311	329	386	399	431	500	513	519	565
Welfare	1,023	1,236	1,278	1,210	1,222	1,226	1,248	1,334	1,418	1,545	1,615
Education	920	891	888	949	1,007	1,035	1,050	2,134	2,321	2,262	2,377
Culture and recreation	66	57	55	52	52	56	57	68	71	67	74
Urban redevelopment and housing	30	26	21	15	11	10	10	12	17	55	53
Economic devel. and assistance	196	176	163	155	166	192	200	267	231	215	214
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	322
Capital outlay	554	488	611	373	376	376	335	-	-	-	-
Other	11	16	20	28	28	9	13	-	-	3	5

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2005*, p. 125

<<http://www.hawaii.gov/dags/rpts/divisions/divisions/Accounting/divisions/Accounting/SOH-2005DAGSCAFR.pdf>>
accessed March 1, 2006.

Table 9.17-- STATE GOVERNMENT REVENUES, ALL FUND TYPES, BY SOURCE: 1996 TO 2005

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

Functions	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Total revenues	4,550	4,567	4,590	4,651	4,840	5,150	5,100	5,370	5,790	6,475
Total taxes	2,947	2,931	3,032	3,050	3,226	3,423	3,274	3,438	3,753	4,317
General excise	1,426	1,430	1,417	1,448	1,542	1,642	1,651	1,780	1,900	2,146
Income	1,046	1,023	1,128	1,110	1,132	1,187	1,082	1,051	1,254	1,485
Inheritance and estate	17	22	20	29	23	18	17	16	10	13
Liquor	38	38	39	39	39	38	39	41	41	44
Public service companies	104	114	120	121	119	135	93	114	100	109
Tobacco	40	36	36	42	42	55	65	72	79	85
Insurance companies' premiums	85	75	87	53	69	72	69	74	79	85
Franchise	16	13	16	10	7	-	5	23	1	37
Transient accommodations	24	26	26	55	93	108	87	92	102	111
Liquid fuel	71	71	70	70	71	74	75	77	81	83
Motor vehicle	37	37	38	39	75	81	78	85	88	98
Hospital and nursing facility 1/	10	12	3	-	-	-	-	-	-	-
Other	33	34	32	34	14	13	13	13	18	21
Non-taxes	1,603	1,636	1,558	1,601	1,614	1,727	1,826	1,932	2,037	2,158
Interest and investment income	92	82	89	91	69	150	71	61	42	58
Charges for current services	204	207	233	220	240	236	165	215	229	299
Intergovernmental	1,128	1,170	1,080	1,091	1,070	1,120	1,258	1,362	1,528	1,575
Rentals	29	22	24	22	23	29	31	28	31	29
Fines, forfeitures, and penalties	18	21	23	23	25	23	24	24	30	27
Licenses and fees	16	16	19	20	22	23	24	27	26	27
Other	116	118	90	134	165	146	253	215	151	143

1/ Effective July 1, 1993, the hospital and nursing facility tax levied was authorized by Act 315, SLH of 1993.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2005*, p. 124 <<http://www.hawaii.gov/dags/rpts/divisions/divisions/Accounting/divisions/Accounting/SOH-2005DAGSCAFR.pdf>> accessed March 1, 2006.

**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 2004**

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
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978

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 Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=103106,00.html>> accessed July 21, 2006 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.21-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2002 TO 2004

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 (dollars)
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)
2003					
All returns	591,084	25,718,250	453,386	2,936,112	6,476
Under \$30,000 2/	306,369	3,934,129	180,537	201,075	1,114
\$30,000 under \$50,000	115,376	4,495,059	105,464	338,432	3,209
\$50,000 under \$75,000	80,974	4,964,540	79,295	453,799	5,723
\$75,000 under \$100,000	43,245	3,721,381	43,035	392,337	9,117
\$100,000 under \$200,000	36,436	4,718,513	36,375	676,196	18,590
\$200,000 or more	8,684	3,884,629	8,680	874,271	100,722
Median income	(3/)	(X)	(X)	(X)	(X)
2004					
All returns	606,129	28,113,640	459,358	3,314,030	7,214
Under \$50,000 2/	424,083	8,456,751	280,765	536,105	1,909
\$50,000 under \$75,000	83,235	5,108,526	80,207	453,907	5,659
\$75,000 under \$100,000	46,391	3,998,305	46,055	408,665	8,873
\$100,000 under \$200,000	41,609	5,414,148	41,531	759,244	18,281
\$200,000 or more	10,811	5,135,910	10,800	1,156,109	107,047
Median income	(3/)	(X)	(X)	(X)	(X)

X Not applicable.

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Unable to calculate precisely from published data as the median, defined as one-half the number below and one-half above occurs at return number 295,542 for tax year 2002 which is in the "Under \$30,000" category and for tax year 2004 at 303,065 which is in the "Under \$50,000" category. This lowest AGI category includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>> accessed July 21, 2006 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 2003 AND 2004**

Subject	2003		2004	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	591,084	25,718,250	606,129	28,113,640
Salaries and wages	492,266	18,907,299	504,839	20,083,633
Taxable interest income	326,292	434,746	318,696	423,385
Ordinary dividends 2/	143,865	389,578	147,348	500,798
Business or prof. net income (less loss)	87,783	1,101,863	91,160	1,225,585
Farm returns	5,789	(NA)	5,695	(NA)
Net capital gain (less loss)	100,822	1,142,959	115,816	1,991,757
Taxable Indiv. Retire. Arrangements distrib.	39,339	356,299	40,059	385,784
Pensions and annuities 2/	113,793	2,206,044	116,620	2,345,670
Unemployment compensation	33,480	142,417	28,158	105,012
Social security benefits 2/	55,686	526,136	59,158	585,488
Self-employment retirement plans	6,207	88,483	6,600	104,345
Itemized deductions	193,283	4,047,862	201,672	4,277,465
State and local income taxes	178,112	876,942	175,296	979,561
State and local general sales tax	(NA)	(NA)	22,562	28,256
Real estate taxes	149,816	168,667	155,108	195,663
Taxes paid	192,112	1,064,493	202,326	1,221,677
Interest paid	150,370	1,892,584	155,284	1,960,002
Contributions	172,385	514,316	178,361	560,885
Taxable income	471,107	16,858,966	481,837	18,981,725
Total tax credits	178,574	166,413	182,010	208,427
Child tax credit	101,228	99,082	110,767	140,861
Child care credit	29,185	12,623	29,244	12,886
Earned income credit	85,590	132,899	88,732	141,483
Excess earned income credit (refundable)	72,745	118,148	76,201	126,802
Alternative minimum tax	(NA)	(NA)	9,748	42,105
Income tax	428,729	2,753,538	432,867	3,109,492
Tax liability	453,386	2,936,112	459,358	3,314,030
Tax due at time of filing	102,982	283,855	120,001	383,061
Overpayments (negative amount)	447,524	879,242	446,555	854,761

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Category titles were slightly different in 2004 than 2003: "Ordinary dividends" was "Dividends", "Pensions and annuities" was "Taxable pensions and annuities" and "Social security benefits" was "Taxable social security benefits".

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2003 <<http://www.irs.gov/pub/irs-soi/03in12hi.xls>> accessed December 15, 2005; Tax Year 2004 <<http://www.irs.gov/pub/irs-soi/04in12hi.xls>> accessed July 21, 2006.

Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2001 TO 2005

[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 operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2001	2002	2003	2004	2005
Total number of returns filed	1,008,925	984,593	1,015,589	1,034,878	1,050,141
Individual income tax	570,844	577,321	584,164	590,168	604,667
Estate and trust income tax	12,448	12,702	12,973	13,240	12,891
Partnership tax	6,947	7,328	7,818	8,178	8,614
Corporate income tax 1/	25,232	26,141	26,040	26,770	26,229
Estate tax	564	536	472	380	416
Gift tax	1,654	1,445	1,811	1,746	2,036
Employment taxes	109,268	111,305	114,435	121,710	126,593
Excise taxes	995	1,041	1,019	805	1,164
Other 2/	280,973	246,774	266,857	271,881	267,531
Total no. of returns filed electronically	(NA)	(NA)	(NA)	234,093	271,349
Individual income tax	140,941	168,183	193,589	219,908	246,941
Estate and trust income tax	(NA)	(NA)	(NA)	1,347	1,738
Partnership tax	(NA)	(NA)	(NA)	174	297
Corporate income tax 1/	(NA)	(NA)	(NA)	103	379
Employment taxes	(NA)	(NA)	(NA)	12,561	21,971
Tax-exempt organizations	(NA)	(NA)	(NA)	(NA)	23
Total number of refunds issued	804,860	478,401	562,895	477,749	490,187
Corporate income tax	2,386	2,691	3,100	2,461	2,669
Individual income tax	795,103	468,348	552,054	467,844	477,931
Employment taxes	7,071	6,998	7,366	7,120	9,017
Estate tax	124	84	94	80	101
Gift tax	20	13	10	9	14
Excise taxes	156	267	271	235	455
Total amount of refunds issued (\$1,000)	813,597	861,101	957,463	902,878	1,007,805
Corporate income tax	25,828	80,379	94,186	62,467	112,953
Individual income tax	776,740	766,918	849,278	831,053	881,252
Employment taxes	5,196	5,739	7,966	6,155	9,016
Estate tax	5,050	2,736	4,246	2,438	1,912
Gift tax	310	755	111	53	81
Excise taxes	473	4,574	1,676	712	2,591

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.gov/taxstats/article/0,,id=102174,00.html>> accessed March 17, 2006.

**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
2003				

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:
2004 AND 2005**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2004	2005	2004	2005
All sources	64,390,984	66,746,535	1,991,539	2,263,393
Sources taxed at 4 percent	44,967,242	47,563,666	1,798,690	1,902,547
Retailing	21,049,652	21,507,824	841,986	860,313
Services	8,108,248	8,824,658	324,330	352,986
Contracting	4,921,512	5,618,306	196,860	224,732
Theater, amusement, radio, etc.	288,658	277,333	11,546	11,093
Interest	128,734	162,333	5,149	6,493
Commissions	1,047,649	1,151,126	41,906	46,045
Hotel rentals	2,518,058	2,656,211	100,722	106,248
All other rentals	4,333,830	4,694,070	173,353	187,763
Use	730,105	793,232	29,204	31,729
All others	1,840,797	1,878,572	73,632	75,143
Sources taxed at other rates 1/	19,423,741	19,182,869	94,301	94,396
Insurance solicitors	804,981	433,673	1,207	651
Sugar processing	1,740	2,291	9	11
Pineapple canning	2,220	2,287	11	11
Producing	550,949	571,480	2,755	2,857
Manufacturing	642,245	677,280	3,211	3,386
Wholesaling	11,017,918	11,270,068	55,090	56,350
Services (intermediary)	312,781	326,500	1,564	1,632
Use	6,090,908	5,899,292	30,455	29,496
Unallocated net collections	(2/)	(2/)	98,548	266,450

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, March 28, 2006)

<http://www.state.hi.us/tax/a5_3txcolrpt.htm> accessed April 3, 2006.

Table 9.35-- TOBACCO TAX COLLECTIONS: 1994 TO 2005

[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
2005	83,630,255	2,328,665

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993); on 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.hawaii.gov/tax/a5_3txcolrpt.htm> accessed April 3, 2006.

Table 9.36-- LIQUOR TAX COLLECTIONS: 1990 TO 2005

[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	2005	43,594

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.hawaii.gov/tax/a5_3txcolrpt.htm> accessed April 3, 2006.

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/ecom/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 2006

[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
2006	199,525,855	(3/)	(3/)	171,105,210

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; and for 2006 as of January 31, 2005 for Honolulu, April 16, 2005 for Hawaii, April 28, 2005 for Kauai, and June 14, 2005 for Maui.

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 '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, 2005-2006 Tax Year, State of Hawaii* (September 2005) and <http://www.co.honolulu.hi.us/rpa/05_staterpt.htm> accessed September 15, 2005 and earlier reports, and reports as the Department of Finance.

**Table 9.39-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
2003 TO 2006, AND BY COUNTY, 2006**

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

Subject	2003	2004	2005	2006
Assessor's gross valuation 1/ 2/	131,562,028	141,029,581	162,787,538	199,525,855
Land	69,116,128	73,014,576	3/	3/
Improvement	62,445,900	68,015,005	3/	3/
Exemptions 1/	19,995,779	20,740,159	22,633,043	26,924,700
Assessor's net taxable valuation	111,566,249	120,289,422	140,154,495	172,601,155
Half of valuation on appeal	1,182,115	1,035,207	1,771,360	1,462,181
Number of appeals	5,866	3,673	4,929	5,571
Valuation for tax rate purposes	110,384,134	119,254,215	138,383,238	171,139,077
Land	63,202,343	67,260,413	3/	3/
Improvement	47,181,791	51,993,802	3/	3/
Amount to be raised by taxation	634,124	705,185	812,043	968,326
Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	132,029,874	31,848,774	20,267,275	15,379,932
Land	3/	17,092,110	9,823,499	9,131,641
Improvement	3/	14,756,665	10,443,776	6,248,291
Exemptions 1/	16,858,009	4,945,694	3,728,037	1,392,961
Assessor's net taxable valuation	115,171,865	26,903,184	16,539,238	13,986,972
Half of valuation on appeal	1,068,985	99,708	61,204	232,284
Number of appeals	4,179	543	229	620
Valuation for tax rate purposes	114,102,880	26,803,476	16,478,034	13,754,687
Land	3/	15,138,813	9,067,173	8,501,309
Improvement	3/	11,664,662	7,410,861	5,253,378
Amount to be raised by taxation	581,801	163,263	148,022	75,240

1/ Beginning in 1992, data exclude nontaxable properties.

2/ Assessed value for 2003 as of January 1, 2002 for Hawaii, Kauai, and Maui Counties, as of October 1, 2002 for the City and County of Honolulu ; for 2004, 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 June 22, 2004 for all counties; and for 2006 as of January 31, 2005 for City & County of Honolulu, April 16, 2005 for Hawaii, April 26, 2005 for Kauai, and June 14, 2005 for Maui.

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, 2005-2006 Tax Year, State of Hawaii* (September 2005) and <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>> accessed September 15, 2005 and earlier reports, and reports as the Department of Finance.

Table 9.40-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2005 AND 2006

[For fiscal year ending June 30]

Type of exemption	2005		2006	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	238,365	45,938,379	241,489	52,395,690
Federal government	590	6,864,517	584	6,727,149
State government	8,034	10,949,810	8,029	12,495,600
County government	3,660	4,017,257	3,631	4,653,277
Government leases - total	146	64,128	147	86,153
Government leases - portion	113	30,706	113	33,290
Hawaiian Homes Commission	2,011	442,924	1,938	577,803
Hawaiian Homes Land - basic	909	79,715	1,093	108,393
Hawaiian Homes Land - multiple	151	8,147	-	-
Hawaiian Homes Land - total land	3,465	593,163	3,665	859,922
Hawaiian Homes Land - vacant land	155	22	164	23
Hawaiian Homes - 7 year	749	110,561	657	140,695
Homes - fee (basic)	100,579	5,499,454	111,160	9,451,052
Homes - fee (multiple)	90,106	9,116,349	81,786	8,171,649
Homes - leasehold (basic)	3,682	161,632	4,010	288,851
Homes - leasehold (multiple)	4,253	546,571	4,585	450,884
Additional home exemption	1,327	72,855	1,281	70,400
Additional income exemption	-	-	-	-
Blind	461	12,212	427	11,753
Deaf	149	3,538	149	3,504
Leprosy	6	119	6	175
Totally disabled	6,006	159,263	5,923	157,984
Totally disabled veterans	900	262,325	1,051	384,724
Cemeteries	108	46,116	111	57,161
Charitable organizations	1,151	1,170,438	1,179	1,423,875
Childcare	21	1,004	23	1,150
Churches	1,504	1,365,336	1,490	1,700,744
Civil - condemnation	41	20,084	23	17,409
Credit unions	93	84,293	96	95,103
Crop shelters	42	3,358	37	4,636
Enterprise Zone	-	-	2	3,890
Foreign consulates	30	21,677	30	29,499
Forest reserve	6	2,438	6	2,438
Historic residential properties	154	137,159	153	168,101
Hospitals	111	561,411	108	628,888
Landscaping, open-space	46	15,672	46	18,416
Low-moderate income housing	410	1,088,688	400	1,153,699
New construction	77	328,152	119	399,019

Continued on next page.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2005 AND 2006 -- Con.**

Type of exemption	2005		2006	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	782	1,340,269	752	1,207,583
Roadways and waterways	6,086	16,489	6,253	26,571
Safe room	12	480	12	480
Schools	181	720,712	179	765,829
Setbacks	5	722	6	944
Slaughterhouse	2	1,895	1	1,470
Taro	12	21	26	30
Tree farm	12	5,919	12	6,961
Miscellaneous	27	10,779	26	8,512

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, 2004-2005 Tax Year, State of Hawaii* (July 2004) and <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed November 3, 2004 and *Ibid.* 2005-2006 (September 2005) and <http://www.co.honolulu.hi.us/rpa/05_ex.pdf> accessed September 15, 2005.

**Table 9.41-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASS:
2005 AND 2006**

[In thousands of dollars. For fiscal year ending June 30. For 2005, valuation as of June 22, 2004 for all counties. For 2006, as of January 31, 2005 for City & County of Honolulu, April 16, 2005 for Hawaii, April 28, 2005 for Kauai, and June 14, 2005 for Maui]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2005 - All classes	162,787,538	140,154,495	138,383,238	812,043
Improved residential 2/	68,046,381	58,129,041	57,992,596	237,186
Apartment	29,843,619	26,093,779	25,897,637	122,280
Commercial	13,598,456	11,968,150	11,788,535	125,057
Industrial	6,567,840	6,327,135	6,259,836	65,292
Agricultural/native forest	8,513,807	8,052,611	7,323,427	58,078
Conservation/preservation	1,393,648	1,311,747	1,250,757	10,317
Hotel/resort	13,984,374	13,818,212	13,477,158	128,070
Unimproved residential 2/	1,855,194	1,305,411	1,269,375	8,949
Homeowner 3/	12,970,776	8,630,544	8,626,275	37,063
Single family 4/	2,699,131	2,516,174	2,503,158	12,249
Homestead 4/	2,817,893	1,985,954	1,979,370	7,502
Public service 5/	496,419	15,737	15,114	-
2006 - All classes	199,525,855	172,601,155	171,139,077	968,326
Improved residential 2/	87,368,886	76,734,975	76,369,217	312,816
Apartment	36,954,032	32,988,615	32,750,277	155,598
Commercial	14,977,383	13,191,986	12,971,146	135,754
Industrial	7,317,318	7,021,032	6,929,089	71,592
Agricultural/native forest	9,099,764	8,522,391	8,391,347	61,849
Vacant agricultural	55,217	55,217	33,867	290
Conservation/preservation	1,431,178	1,318,418	1,281,618	10,177
Hotel/resort	14,972,853	14,805,015	14,529,503	137,077
Unimproved residential 2/	2,080,017	1,516,537	1,491,087	10,661
Homeowner 3/	15,637,634	8,444,883	8,435,114	35,254
Single family 4/	4,083,332	3,848,733	3,811,435	15,529
Homestead 4/	4,454,968	3,574,617	3,567,072	13,633
Public service 5/	514,540	-	-9	-
Time share 6/	578,735	578,735	578,314	8,096

1/ Excludes nontaxable properties.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

6/ Maui only.

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) and <http://www.co.honolulu.hi.us/rpa/04_state.pdf> accessed November 3, 2004; *Ibid.* 2005-2006 (September 2005) and <http://www.co.honolulu.hi.us/rpa/05_state.pdf> accessed October 10, 2005.

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 2004

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
2004	1.54	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, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 13, 2006.

Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2006

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

Class	Honolulu		
Property 1/:			
Improved residential	3.75		
Unimproved residential	5.72		
Apartment	3.75		
Hotel and resort	11.37		
Commercial	11.37		
Industrial	11.37		
Agricultural	8.57		
Vacant agricultural	8.57		
Preservation	9.57		
Public service	0.00		

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	5.86	9.10	2/ 4.00
Unimproved residential	5.86	9.85	(X)
Apartment	5.86	9.85	6.95
Commercial	6.75	9.85	6.95
Industrial	6.75	9.85	6.95
Agricultural	4.93	3/ 9.85	6.95
Conservation	4.93	9.85	6.95
Hotel and resort	8.30	9.85	6.95
Homeowner	3.50	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Building:			
Improved residential	5.86	9.10	2/ 4.30
Unimproved residential	5.86	9.85	(X)
Apartment	5.86	9.85	7.95
Commercial	6.75	9.85	7.95
Industrial	6.75	9.85	7.95
Agricultural	4.93	3/ 9.85	4.30
Conservation	4.93	9.85	4.30
Hotel and resort	8.30	9.85	7.95
Homeowner	3.50	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ Single family residential in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division *Real Property Tax Valuations, Tax Rates & Exemptions, 2005-2006 Tax Year, State of Hawaii* (September, 2005) and <<http://www.co.honolulu.hi.us/rpa/taxrate.pdf>> accessed September 16, 2005.

Table 9.45-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2004

[For fiscal years ending September 30. In thousands of dollars and percent]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	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
1986	4,811,882	3.5	1998	8,449,229	3.6
1988	5,064,944	5.3	1999	8,659,684	2.5
1989	5,570,896	10.0	2000	9,036,388	4.4
1990	5,633,927	1.1	2001	9,728,839	7.7
1991	6,198,142	10.0	2002	10,474,798	7.7
1992	6,636,322	7.1	2003	11,269,306	7.6
1993	7,283,475	9.8	2004	12,187,069	8.1

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line Query System <<http://www.census.gov/govs/www/cffr.html>> accessed December 27, 2005 and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

Table 9.46-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2004

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

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,187.1	3,202.2	1,403.2	203.4	2,158.3	2,066.0	3,153.9

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line Query System <<http://www.census.gov/govs/www/cffr.html>> accessed December 27, 2005, 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: 2004**

[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 1/
All categories 2/	7,222.62	9,650.53	133.62	5
Retirement and disability	2,250.36	2,535.75	112.68	13
Other direct payments	1,588.58	1,272.21	80.08	42
Grants	1,545.08	1,709.09	110.61	15
Procurement	1,089.06	1,636.03	150.22	8
Salaries and wages	749.55	2,497.44	333.19	2
Department of Defense	1,147.75	3,778.83	329.24	3
All other Federal agencies	6,074.87	5,871.69	96.66	31

1/ 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.

2/ Resident population as of July 1, 2004 for the United States was 293,655,404 and for Hawaii 1,262,840 (source table 10). Hawaii has 0.4 percent of the United States resident population.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2004, State and County Areas* (December 2005), tables 10 and 12 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> accessed December 27, 2005 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.48-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS, BY COUNTY: 2004

[In persons and 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
Resident population (as of July 1, 2004)	1,262,840	899,593	162,971	138,347	61,929	-
Total direct expenditures or obligations	12,187,069	9,732,078	896,323	611,817	367,005	579,846
Retirement/disability payments for individuals	3,202,245	2,443,005	383,982	241,264	133,884	111
Other direct payments for individuals	1,403,179	847,090	155,661	100,697	58,630	241,100
Direct payments other than for individuals	203,423	14,457	3,257	3,225	251	182,234
Grants (block, formula, project, & cooperative agreements)	2,158,313	1,570,348	223,319	138,680	69,565	156,401
Procurement contracts	2,066,038	1,847,186	69,207	82,767	66,877	-
Salaries and wages	3,153,871	3,009,992	60,898	45,183	37,798	-
Exhibit: Total direct expenditures or obligations	12,187,069	9,732,078	896,323	611,817	367,005	579,846
Defense	4,772,062	4,544,009	74,378	65,951	87,725	-
Non-defense	7,415,007	5,188,068	821,945	545,866	279,280	579,846
Addendum: Other federal assistance	7,058,872	4,212,360	583,399	1,538,767	587,624	136,722
Direct loans	21,104	12,063	3,140	5,396	504	-
Guaranteed/insured loans	601,631	357,100	52,837	30,650	40,301	120,743
Insurance	6,436,137	3,843,197	527,421	1,502,721	546,819	15,979

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2004, State and County Areas* (December 2005) p. 37 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> and On-Line Query System (1993-2004) <<http://www.census.gov/govs/www/cffr.html>> accessed December 27, 2005.

Table 9.49-- FEDERAL APPROPRIATIONS BILLS' HAWAII-RELATED ENERGY AND WATER DEVELOPMENT, INTERIOR AND DEPARTMENT OF STATE INITIATIVES: 2007

[In thousands of dollars. For fiscal year ending September 30. All amounts represent Hawaii-related initiatives as approved by the Senate Appropriations Committee on June 29, 2006]

Subject	Amount
Total	67,076
Energy and Water Development	27,668
Department of Energy	2,750
Hawaii-New Mexico Sustainable Energy Security Partnership	2,000
Polymeric hydrogels for decontamination of radiation spills & environmental remediation	750
Army Corps of Engineers	24,418
Kikiaola Small Boat Harbor	14,500
Sacred Falls Demonstration Project	2,000
Hawaii Water Management Project	1,500
Reprogrammed funds	1,016
Hurricane evacuation studies	1,000
Operations and maintenance	890
Surge and wave island modeling studies	750
Pacific Island Land Ocean Typhoon Experiment	750
Regional Sediment Management Demonstration Program	500
Wailupe Stream Flood Damage Reduction Project	350
Ala Wai Canal Project	300
Iao Stream flood control	300
Pohiki Small Boat Harbor	220
Kahuku Watershed Project	203
Kahului Deep Draft Harbor Project	100
Kalaeloa Barbers Point Harbor	39
Bureau of Reclamation	500
Hawaiian Reclaim and Reuse Study	500
Department of Interior	20,408
Expansion of James Campbell National Wildlife Refuge	8,000
Replacement of USS Arizona Memorial Visitor Center	3,685
Brown Tree Snake control	2,673
Kealakekua Ranch	2,000
Exploratory wells and hydrological data collection	1,000
Aid to the State of Hawaii for invasive species	800
Hawaiian Culture and the Arts Program	600
Hawaii Endangered Bird Conservation Program – operations and aviaries	550
Volcano Hazards Program	450
Royal Mausoleum/Mauna Ala Restoration Project	350
Experimental tropical forest	300
Department of State, Foreign Operations, and Related Programs	19,000
East-West Center	19,000

Source: U.S. Senator Daniel K. Inouye Press Release "Senate Appropriations Panel Approves \$67.1 Million For Hawaii-Related Projects, Inouye Announces" (June 29, 2006)
 <<http://www.senate.gov/~inouye/06pr/20060629pr01.html>> accessed June 29, 2006.

Table 9.50-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2004

[In thousands of dollars. For fiscal year ending September 30. All amounts 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	1,804,968	408,143,442
Department of Agriculture	127,897	23,183,867
Agricultural Marketing Service	1,484	535,942
Cooperative State Research Education & Extension Service	13,753	1,028,994
Food and Nutrition Service	89,136	20,220,383
Forest Service	21,058	602,205
National Resources Conservation Service	1,104	38,547
Rural development activities	1,362	663,292
Department of Commerce	26,754	919,608
National Oceanic and Atmospheric Administration	23,500	489,306
Corporation for Public Broadcasting	2,177	411,970
Department of Defense	14,251	327,738
U.S. Army National Guard - civilian construction program	14,251	319,666
Department of Education	233,293	31,250,823
Office of Special Education and Rehabilitation Services	56,325	9,483,468
Office of Vocational and Adult Education	9,820	1,500,280
Office of Elementary and Secondary Education	140,755	17,121,382
Impact aid	52,929	1,044,135
Programs for American Indians, Alaska Natives and Native Hawaiians	4,955	111,853
No Child Left Behind Act	24,348	4,317,503
Title 1 programs	34,232	9,052,264
Office of Postsecondary Education	17,641	1,258,146
Office of Student Financial Assistance	4,579	879,127
Department of Energy	2,981	807,128
Environmental Protection Agency	12,767	4,311,080
Department of Health and Human Services	890,338	234,754,728
Administration for Children and Families	169,701	44,356,998
Administration on Aging	7,989	1,319,999
Centers for Medicare and Medicaid Services (Medicaid)	655,416	180,115,148
Health Resources and Services Administration	35,994	5,321,337
Substance Abuse and Mental Health Services Admin.	16,719	2,827,792
Department of Homeland Security	25,781	5,773,246
Coast Guard	666	53,299
Domestic preparedness and anti-terrorism programs	22,602	3,121,178
Federal Emergency Management Agency	2,513	2,507,769

Continued on next page.

Table 9.50-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2004-- Con.

Area	Hawaii	United States
Department of Housing and Urban Development	167,007	40,431,028
Fair housing and equal opportunity	257	46,098
Community planning and development	33,767	6,732,738
Housing programs	132,983	33,652,192
Housing for special populations	6,191	1,095,732
Public housing programs	118,849	29,898,609
Home ownership assistance	6,323	1,716,898
Institute for Museum and Library Services	2,324	246,216
Department of the Interior	23,819	3,917,106
Fish and Wildlife Services	7,401	607,848
National Park Service	338	116,739
Office of Insular Affairs	15,700	329,918
Department of Justice	19,319	4,526,973
Office of Asset Forfeiture	2,164	236,563
Office of Justice Programs	17,155	4,283,748
Crime victims programs	2,151	526,597
Education, research and statistics programs	1,134	177,300
Juvenile justice programs	3,427	473,062
Law Enforcement Assistance	9,945	2,766,326
Community oriented policing program (COPS)	3,616	704,421
Violence against women and children	1,984	284,652
Weed and seed	266	51,651
Substance abuse programs	2,626	876,634
Department of Labor	48,053	8,748,984
Bureau of Labor Statistics	745	89,799
Employment and Training Administration	44,350	8,318,572
Occupational Health and Safety Administration	2,053	148,712
Department of Transportation	161,701	40,079,575
Federal Aviation Administration	18,897	2,680,899
Federal Highway Administration	102,655	29,878,393
Federal Transit Administration	38,179	6,818,074
Department of the Treasury	25,004	5,398,141
Department of Veterans Affairs	20,006	646,105

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2004* (January 2006), table 1
 <<http://www.census.gov/prod/2006pubs/fas-04.pdf>> accessed February 6, 2006.

Table 9.51-- FEDERAL PROCUREMENT BY AGENCY: 2004

[In thousands of dollars. For fiscal year ending September 30. Tabulation as of November 3, 2005. 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 2004, Hawaii procurement by place of performance was \$2,008,389,237 for a rank of 33 and 32 last year. Per capita procurement was \$1,657.72, giving Hawaii a rank of 8 in FY 2004 and a revised rank of 7 for FY 2003]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged	Other	Small dis-advantaged	Other
Honolulu City & County	1,805,060	67,344	168,444	320,171	1,249,101
Hawaii County	59,616	1,896	21,827	22,634	13,259
Kauai County	65,271	4,373	3,500	2,713	54,685
Maui County	77,781	21,255	5,877	2,112	48,538
Kalawao County	185	149	36	-	-

Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii	Amount
Department of Defense	1,713,686	Navy, Facilities Engineering Command, Pearl Harbor	285,469
General Services Administration	91,454	Honolulu	232,243
Department of Homeland Security	54,832	Defense Supply Center, Philadelphia	214,739
Department of Housing & Urban Dev.	30,562	Ft. Shafter	190,171
Department of the Interior	24,946	USAF, 15 CONS/LGC Mgmt Anal & SPT Flight, HAFB	120,732

Type of product or service	Total	Small business	Large business	State & local gov't	Non-profit & other
Construction	516,468	205,782	310,485	-	202
R & D (research & development)	162,856	84,147	40,230	-	38,480
Services	789,502	370,395	382,067	2,207	34,833
Supplies & equipment	538,732	95,577	442,912	94	149

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2004, Section II, Geographic Views* <http://www.fpdnsg.com/fpr_reports_fy_04.html> accessed May 30, 2006.

Table 9.52-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1994 AND 2004

[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, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1994	2004	10-year change in spending per dollar of tax	1994	2004
Alabama	1.34	1.71	0.37	10	6
Alaska	1.30	1.87	0.57	12	2
Arizona	1.11	1.30	0.19	20	19
Arkansas	1.24	1.47	0.23	16	12
California	0.98	0.79	-0.19	32	43
Colorado	1.00	0.79	-0.21	30	41
Connecticut	0.67	0.66	-0.01	50	49
Delaware	0.79	0.79	0.00	43	40
District of Columbia	5.39	6.64	1.25	(X)	(X)
Florida	1.06	1.02	-0.04	27	30
Georgia	0.99	0.96	-0.03	31	35
Hawaii	1.29	1.60	0.31	13	8
Idaho	1.12	1.28	0.16	19	21
Illinois	0.74	0.73	-0.01	46	46
Indiana	0.82	0.97	0.15	41	33
Iowa	1.10	1.11	0.01	22	25
Kansas	1.07	1.12	0.05	24	23
Kentucky	1.20	1.45	0.25	18	14
Louisiana	1.35	1.45	0.10	8	13
Maine	1.35	1.40	0.05	7	16
Maryland	1.27	1.44	0.17	15	15
Massachusetts	0.97	0.77	-0.20	33	44
Michigan	0.79	0.85	0.06	45	38
Minnesota	0.79	0.69	-0.10	44	47
Mississippi	1.61	1.77	0.16	2	4
Missouri	1.34	1.29	-0.05	9	20
Montana	1.43	1.58	0.15	5	9
Nebraska	1.06	1.07	0.01	26	28
Nevada	0.71	0.73	0.02	48	45
New Hampshire	0.73	0.67	-0.06	47	48
New Jersey	0.69	0.55	-0.14	49	50
New Mexico	1.88	2.00	0.12	1	1

Continued on next page.

Table 9.52-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1994 AND 2004 -- Con.

Area	Expenditures per dollar of taxes			Ranking	
	1994	2004	10-year change in spending per dollar of tax	1994	2004
New York	0.85	0.79	-0.06	40	42
North Carolina	0.93	1.10	0.17	39	27
North Dakota	1.54	1.73	0.19	3	5
Ohio	0.94	1.01	0.07	38	32
Oklahoma	1.28	1.48	0.20	14	11
Oregon	0.95	0.97	0.02	35	34
Pennsylvania	1.01	1.06	0.05	29	29
Rhode Island	1.11	1.02	-0.09	21	31
South Carolina	1.23	1.38	0.15	17	17
South Dakota	1.31	1.49	0.18	11	10
Tennessee	1.08	1.30	0.22	23	18
Texas	0.94	0.94	0.00	37	36
Utah	1.06	1.14	0.08	25	22
Vermont	0.95	1.12	0.17	34	24
Virginia	1.40	1.66	0.26	6	7
Washington	0.94	0.88	-0.06	36	37
West Virginia	1.49	1.83	0.34	4	3
Wisconsin	0.82	0.82	0.00	42	39
Wyoming	1.03	1.11	0.08	28	26

X Not applicable.

Source: Tax Foundation "Federal Spending Per Dollar of Federal Taxes Paid by State, 1981-2004, February 24, 2006" <<http://www.taxfoundation.org/files/5ae249e35c7bcf1fa6ef6009e2bd180c.pdf>> and "Federal Spending in Each State Per Dollar of Federal Taxes, FY 2004" (February 24, 2006) <<http://www.taxfoundation.org/files/3c28568dde6d66be0dfa5079169667a1.pdf>> accessed March 1, 2006.

**Table 9.53-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1994 TO 2004**

[For fiscal year ending September 30]

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	1.34	1.31	1.33	1.37	1.39	1.42	1.50	1.54	1.56	1.68	1.71
Alaska	1.30	1.21	1.27	1.34	1.36	1.48	1.58	1.58	1.74	1.84	1.87
Arizona	1.11	1.13	1.11	1.08	1.10	1.16	1.18	1.14	1.20	1.24	1.30
Arkansas	1.24	1.22	1.24	1.30	1.31	1.33	1.39	1.46	1.51	1.45	1.47
California	0.98	0.94	0.93	0.92	0.90	0.87	0.81	0.81	0.81	0.79	0.79
Colorado	1.00	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.81	0.81	0.79
Connecticut	0.67	0.68	0.69	0.67	0.70	0.69	0.66	0.67	0.66	0.66	0.66
Delaware	0.79	0.84	0.85	0.84	0.85	0.90	0.88	0.85	0.81	0.82	0.79
Dist. of Col.	5.39	5.39	5.38	5.21	5.07	5.30	4.93	5.40	6.02	6.52	6.64
Florida	1.06	1.07	1.08	1.07	1.05	1.06	1.07	1.04	1.00	1.01	1.02
Georgia	0.99	0.96	0.97	0.97	0.97	0.97	0.99	1.02	1.02	0.96	0.96
Hawaii	1.29	1.26	1.37	1.40	1.47	1.47	1.45	1.48	1.48	1.56	1.60
Idaho	1.12	1.14	1.15	1.16	1.22	1.20	1.22	1.27	1.32	1.30	1.28
Illinois	0.74	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.72	0.73
Indiana	0.82	0.84	0.89	0.92	0.93	0.95	0.99	1.01	0.98	0.95	0.97
Iowa	1.10	1.06	1.08	1.06	1.12	1.17	1.11	1.21	1.21	1.05	1.11
Kansas	1.07	1.05	1.03	1.02	1.07	1.11	1.07	1.16	1.13	1.12	1.12
Kentucky	1.20	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.44	1.51	1.45
Louisiana	1.35	1.35	1.28	1.31	1.27	1.37	1.41	1.42	1.44	1.47	1.45
Maine	1.35	1.31	1.32	1.33	1.34	1.31	1.27	1.24	1.31	1.35	1.40
Maryland	1.27	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.29	1.34	1.44
Massachusetts	0.97	0.92	0.91	0.90	0.88	0.87	0.80	0.80	0.81	0.79	0.77
Michigan	0.79	0.77	0.78	0.82	0.83	0.85	0.88	0.91	0.88	0.84	0.85
Minnesota	0.79	0.78	0.76	0.80	0.81	0.83	0.84	0.81	0.77	0.70	0.69
Mississippi	1.61	1.54	1.61	1.56	1.53	1.60	1.72	1.81	1.83	1.82	1.77
Missouri	1.34	1.29	1.40	1.24	1.24	1.24	1.26	1.29	1.32	1.31	1.29
Montana	1.43	1.46	1.48	1.54	1.55	1.71	1.56	1.62	1.59	1.58	1.58
Nebraska	1.06	1.01	1.00	1.02	1.05	1.08	1.14	1.19	1.20	1.06	1.07
Nevada	0.71	0.73	0.78	0.73	0.75	0.75	0.77	0.76	0.72	0.70	0.73
New Hampshire	0.73	0.75	0.76	0.74	0.76	0.73	0.72	0.71	0.69	0.65	0.67
New Jersey	0.69	0.68	0.69	0.71	0.71	0.70	0.70	0.66	0.61	0.57	0.55
New Mexico	1.88	1.86	1.85	1.84	1.85	1.88	2.08	1.93	2.02	2.04	2.00
New York	0.85	0.87	0.86	0.87	0.87	0.86	0.87	0.81	0.82	0.80	0.79
North Carolina	0.93	0.95	1.01	1.01	1.01	1.02	1.08	1.07	1.06	1.08	1.10
North Dakota	1.54	1.47	1.37	1.59	1.52	1.64	1.79	1.92	1.97	1.72	1.73
Ohio	0.94	0.96	0.96	0.97	0.97	0.99	1.04	1.03	1.00	1.01	1.01
Oklahoma	1.28	1.29	1.32	1.33	1.36	1.40	1.44	1.43	1.18	1.48	1.48
Oregon	0.95	0.95	0.95	0.94	0.97	0.98	0.98	1.01	0.98	0.99	0.97
Pennsylvania	1.01	1.05	1.04	1.05	1.05	1.06	1.08	1.08	1.07	1.07	1.06

Continued on next page.

**Table 9.53-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1994 TO 2004-- Con.**

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Rhode Island	1.11	1.15	1.13	1.12	1.11	1.12	1.15	1.07	1.06	1.06	1.02
South Carolina	1.23	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.35	1.38
South Dakota	1.31	1.30	1.28	1.34	1.33	1.43	1.43	1.52	1.60	1.49	1.49
Tennessee	1.08	1.07	1.08	1.12	1.15	1.14	1.20	1.23	1.22	1.29	1.30
Texas	0.94	0.95	0.95	0.94	0.92	0.94	0.94	0.92	0.93	0.99	0.94
Utah	1.06	1.08	0.99	1.01	1.03	1.05	1.06	1.14	1.12	1.18	1.14
Vermont	0.95	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.13	1.12
Virginia	1.40	1.51	1.42	1.44	1.42	1.37	1.38	1.46	1.44	1.58	1.66
Washington	0.94	0.98	0.96	0.95	0.91	0.85	0.86	0.91	0.90	0.90	0.88
West Virginia	1.49	1.59	1.56	1.58	1.63	1.65	1.69	1.71	1.67	1.76	1.83
Wisconsin	0.82	0.80	0.81	0.84	0.86	0.88	0.91	0.90	0.86	0.83	0.82
Wyoming	1.03	1.08	1.03	1.03	1.06	1.06	1.06	1.10	1.07	1.14	1.11

Source: Tax Foundation, "Federal Spending Received Per Dollar of Taxes Paid by State, 1981-2004"
(March 16, 2006) <<http://www.taxfoundation.org/research/topic/92.html>> accessed March 16, 2006.

**Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1994 TO 2004**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	10	8	9	8	8	9	7	7	8	6	6
Alaska	12	17	15	10	11	6	5	6	4	2	2
Arizona	20	21	21	22	23	21	21	24	22	21	19
Arkansas	16	16	17	15	14	13	12	11	9	14	12
California	32	38	38	37	39	41	45	42	41	44	43
Colorado	30	34	35	39	38	38	42	41	42	41	41
Connecticut	50	50	50	50	50	50	50	49	49	48	49
Delaware	43	41	42	43	43	37	39	40	44	40	40
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	27	24	23	23	27	28	28	31	33	32	30
Georgia	31	33	32	32	33	34	33	33	31	35	35
Hawaii	13	15	8	7	6	7	8	9	10	9	8
Idaho	19	20	19	19	18	19	19	17	15	19	21
Illinois	46	47	48	46	46	46	44	46	45	45	46
Indiana	41	42	40	38	35	35	34	34	34	36	33
Iowa	22	26	24	24	21	20	24	21	21	30	25
Kansas	24	28	28	27	24	24	29	23	24	25	23
Kentucky	18	13	13	13	9	14	14	14	13	10	14
Louisiana	8	7	12	14	16	11	11	13	14	13	13
Maine	7	9	11	11	12	15	17	18	17	16	16
Maryland	15	14	16	16	15	16	16	19	19	17	15
Massachusetts	33	39	39	40	40	40	46	45	43	43	44
Michigan	45	45	44	44	44	44	38	37	38	38	38
Minnesota	44	44	47	45	45	45	43	44	46	47	47
Mississippi	2	3	2	4	4	5	3	3	3	3	4
Missouri	9	12	6	17	17	18	18	16	16	18	20
Montana	5	6	4	5	3	2	6	5	7	8	9
Nebraska	26	30	30	28	28	25	23	22	23	28	28
Nevada	48	48	45	48	48	47	47	47	47	46	45
New Hampshire	47	46	46	47	47	48	48	48	48	49	48
New Jersey	49	49	49	49	49	49	49	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	40	41	41	41	42	40	43	40	42	42
North Carolina	39	36	29	29	31	31	27	30	29	26	27
North Dakota	3	5	7	2	5	4	2	2	2	5	5
Ohio	38	32	33	33	32	32	32	32	32	31	32
Oklahoma	14	11	10	12	10	10	9	12	11	12	11
Oregon	35	35	36	35	34	33	35	35	35	34	34
Pennsylvania	29	27	25	25	26	27	26	28	28	27	29

Continued on next page.

**Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1994 TO 2004-- Con.**

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Rhode Island	21	19	20	21	22	23	22	29	30	29	31
South Carolina	17	18	18	18	19	17	15	15	18	15	17
South Dakota	11	10	14	9	13	8	10	8	6	11	10
Tennessee	23	25	22	20	20	22	20	20	20	20	18
Texas	37	37	37	36	36	36	36	36	36	33	36
Utah	25	22	31	30	29	30	31	25	25	22	22
Vermont	34	29	26	31	30	26	25	26	26	24	24
Virginia	6	4	5	6	7	12	13	10	12	7	7
Washington	36	31	34	34	37	43	41	38	37	37	37
West Virginia	4	2	3	3	2	3	4	4	5	4	3
Wisconsin	42	43	43	42	42	39	37	39	39	39	39
Wyoming	28	23	27	26	25	29	30	27	27	23	26

(X) Not applicable.

Source: Tax Foundation, "Federal Spending Received Per Dollar of Taxes Paid by State, 1981-2004"
(March 16, 2006) <<http://www.taxfoundation.org/research/topic/92.html>> accessed March 16, 2006.

**Table 9.55-- 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 9.56-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2005

[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)
2005	(NA)	4,256,633	(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 2002-2005)

<<http://www.hawaii.gov/dags/divisions/divisions/Accounting/Annual%20Financial%20Report>> accessed February 28, 2006.

Table 9.57-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2005

Year	Government jobs 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
2005	119,650	31,300	71,150	17,200	(NA)	68,011

NA Not available.

1/ Data are annual averages and 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 1990-2005 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>> accessed June 6, 2006; 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 July 5, 2006.

**Table 9.58--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2005**

[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	62,138	20,099	68,630	253,077	233,490	19,586	1,141,098
Financial administration	1,542	19	1,551	5,695	5,676	19	1,612
Other government administration	1,723	174	1,791	7,199	6,897	301	11,932
Judicial and legal	2,809	64	2,829	11,417	11,319	98	3,430
Police protection - officers	2,744	-	2,744	13,891	13,891	-	-
Police - other	793	174	833	2,922	2,850	72	7,026
Firefighters	1,691	-	1,691	7,635	7,635	-	-
Fire - other	87	2	88	345	341	4	188
Correction	2,267	23	2,278	8,579	8,518	61	1,834
Highways	1,618	12	1,623	5,623	5,608	14	920
Air transportation	957	10	961	2,977	2,964	13	762
Water transport & terminals	197	-	197	678	678	-	-
Public welfare	1,030	55	1,051	3,394	3,359	36	3,608
Health	2,635	90	2,675	9,768	9,584	184	7,144
Hospitals	3,716	517	3,998	14,507	13,264	1,242	49,150
Social insurance administration	299	11	304	1,038	1,019	19	958
Solid waste management	512	2	513	1,887	1,887	1	110
Sewerage	661	3	662	2,610	2,609	1	162
Parks and recreation	1,806	1,515	2,163	6,079	5,338	741	62,242

Continued on next page.

**Table 9.58--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2005 -- 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 & community devel.	287	21	298	999	974	24	1,936
Natural resources	987	284	1,080	4,131	3,893	239	16,491
Water supply	969	19	981	3,943	3,921	22	2,148
Transit	42	7	47	123	118	5	818
Elem & sec instructional	17,447	6,098	19,152	72,534	66,697	5,837	300,032
Elem & secondary - other	4,545	3,902	5,645	13,277	10,776	2,502	193,624
Higher ed instructional	2,110	1,510	2,628	14,793	12,018	2,776	91,168
Higher ed - other	3,837	5,218	5,884	20,281	15,154	5,127	360,285
Other education	139	2	140	465	461	4	160
Libraries	485	240	576	1,657	1,509	148	16,004
Other and unallocable	4,203	127	4,247	14,630	14,534	96	7,354

Source: U.S. Census Bureau, State and Local Government Employment and Payroll Data, by State and by Function: March 2005 (May 3, 2006)
<<http://www.census.gov/govs/www/apesstl05.html>> accessed May 3, 2006.

Table 9.59-- STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2005

[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	48,218	18,711	54,286	195,763	177,060	18,703	1,067,478
Financial administration	618	1	619	2,172	2,168	4	120
Other government administration	619	150	681	2,328	2,050	278	10,794
Judicial and legal	2,236	54	2,252	8,943	8,854	89	2,800
Correction	2,267	23	2,278	8,579	8,518	61	1,834
Highways	859	3	860	3,154	3,151	3	234
Air transportation	957	10	961	2,977	2,964	13	762
Water transport & terminals	197	-	197	678	678	-	-
Public welfare	921	34	937	3,071	3,048	23	2,772
Health	2,413	87	2,452	8,751	8,574	177	6,926
Hospitals	3,716	517	3,998	14,507	13,264	1,242	49,150
Social insurance administration	299	11	304	1,038	1,019	19	958
Parks and recreation	136	540	200	562	430	132	11,308
Natural resources	980	278	1,071	4,111	3,879	232	16,033
Elem. & secondary instructional	17,447	6,098	19,152	72,534	66,697	5,837	300,032
Elem. & secondary - other	4,545	3,902	5,645	13,277	10,776	2,502	193,624
Higher ed instructional	2,110	1,510	2,628	14,793	12,018	2,776	91,168
Higher ed - other	3,837	5,218	5,884	20,281	15,154	5,127	360,285
Other education	139	2	140	465	461	4	160
Libraries	482	240	573	1,645	1,496	148	16,004
Other and unallocable	3,440	33	3,454	11,898	11,862	37	2,514

Source: U.S. Census Bureau, State Government Employment and Payroll Data: March 2005 <<http://www.census.gov/govs/www/apesst05.html>> (May 3, 2006) accessed May 3, 2006.

Table 9.60-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2005

[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	13,920	1,388	14,344	57,314	56,430	884	73,620
Financial administration	924	18	932	3,524	3,508	16	1,492
Other government administration	1,104	24	1,110	4,871	4,847	23	1,138
Judicial and legal	573	10	577	2,474	2,465	9	630
Police protection - officers	2,744	-	2,744	13,891	13,891	-	-
Police - other	793	174	833	2,922	2,850	72	7,026
Firefighters	1,691	-	1,691	7,635	7,635	-	-
Fire - other	87	2	88	345	341	4	188
Highways	759	9	763	2,469	2,458	11	686
Public welfare	109	21	114	324	311	13	836
Health	222	3	223	1,017	1,010	7	218
Solid waste management	512	2	513	1,887	1,887	1	110
Sewerage	661	3	662	2,610	2,609	1	162
Parks and recreation	1,670	975	1,963	5,517	4,908	609	50,934
Housing & community development	287	21	298	999	974	24	1,936
Natural resources	7	6	9	21	13	7	458
Water supply	969	19	981	3,943	3,921	22	2,148
Transit	42	7	47	123	118	5	818
Libraries	3	-	3	12	12	-	-
Other and unallocable	763	94	793	2,732	2,672	60	4,840

Source: U.S. Census Bureau, Local Government Employment and Payroll Data, by State and by Function: March 2005 (May 3, 2006)
 <<http://www.census.gov/govs/www/apesloc05.html>> accessed May 3, 2006.

Table 9.61-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2004

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	64,040	18,436	7,916	1,937	1,790	938	21,789	1,376	6,667	3,191
1	Blue-collar nonsupervisors	10,738	4,340	1,816	444	498	325	2,299	57	509	450
2	Blue-collar supervisors	1,046	434	219	43	39	16	250	3	17	25
3	White-collar nonsupervisors	15,192	5,942	1,629	539	506	226	4,009	828	949	564
4	White-collar supervisors	1,115	542	136	33	26	12	263	52	30	21
5	Hawaii State Teachers Assn.	13,277	-	-	-	-	-	13,277	-	-	-
6	Educational officers	861	-	-	-	-	-	861	-	-	-
7	University of Hawaii faculty	3,507	-	-	-	-	-	-	-	3,507	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	1,645	-	-	-	-	-	-	-	1,645	-
9	Registered prof. nurses	1,336	406	-	-	-	-	1	1	8	920
10	Institutional, health and correctional workers	2,808	1,560	204	-	-	-	25	31	2	986
11	Firefighters	1,828	160	991	301	256	120	-	-	-	-
12	Police officers	2,731	-	1,946	359	292	134	-	-	-	-
13	Prof. & scientific workers	7,956	5,052	975	218	173	105	804	404	-	225

1/ HHSC The Hawaii Health Systems Corporation.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 43, June 23, 2005.

Table 9.62-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2005

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	59,316	13,624	7,863	1,938	1,839	840	21,727	1,394	6,837	3,254
1	Blue-collar nonsupervisors	8,468	1,933	1,787	430	519	301	2,494	68	497	439
2	Blue-collar supervisors	799	174	217	48	37	14	261	3	18	27
3	White-collar nonsupervisors	13,850	4,467	1,621	544	510	192	4,168	820	920	608
4	White-collar supervisors	861	286	139	37	29	12	256	52	31	19
5	Hawaii State Teachers Assn.	12,851	-	-	-	-	-	12,851	-	-	-
6	Educational officers	770	-	-	-	-	-	770	-	-	-
7	University of Hawaii faculty	3,630	-	-	-	-	-	-	-	3,630	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	1,731	-	-	-	-	-	-	-	1,731	-
9	Registered prof. nurses	1,354	415	-	-	-	-	2	1	8	928
10	Institutional, health and correctional workers	2,846	1,581	209	-	-	-	25	37	2	992
11	Firefighters	1,844	162	1,002	302	261	117	-	-	-	-
12	Police officers	2,727	0	1,945	355	297	130	-	-	-	-
13	Prof. & scientific workers	7,585	4,606	943	222	186	74	900	413	-	241

1/ HHSC The Hawaii Health Systems Corporation.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 44, April 5, 2006.

**Table 9.63-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2001 TO 2006**

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

Government official	2001	2002	2003	2004	2005	2006
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/	110,000	112,200	112,200	112,200	112,200	116,688
Mayor, Hawaii 2/	78,564	78,564	85,080	85,080	85,080	85,080
Mayor, Maui 3/	89,712	96,000	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	442,000	442,000	442,000	325,000	360,000

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, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year.

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. Dobbelle 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. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys and the *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.