

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.

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

Tax collections by Federal, State and County governments in fiscal 1984 reached \$3.66 billion, more than twice the level reported ten years earlier. The 1984 total included \$1.98 billion in U.S. taxes, \$1.33 billion in State taxes, and \$343 million in County taxes, licenses and fees. Individual income taxes accounted for 87 percent of Federal collections and 30 percent of State collections in Hawaii in 1984. State revenue receipts totaled \$2.2 billion, chiefly from the General Excise and Use Tax (\$640 million), individual income tax (\$402 million) and Federal grants-in-aid (\$365 million). The largest expenditure item in the State accounts for 1984 was education, with \$696 million (out of \$2.08 billion) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax (which until mid-1981 was assessed and collected by the State) and grants-in-aid for their revenues, and reported police and fire protection as their largest single expenditure item. Assessed valuation of the State tripled between 1975 and 1985, reaching \$51 billion by the end of the period; of this total, \$7 billion was exempt from taxation. Public bonded debt outstanding at the end of 1984 exceeded \$2.7 billion.

Total government employment in 1984 averaged 92,000, about 6 percent over the 1979 average. The 1984 total included over 32,000 Federal workers, 47,000 persons employed by the State, and 13,000 persons on County payrolls. State civil service employees as of mid-1984 numbered 18,200.

Important sources for statistics on government in Hawaii include the U.S. Census of Governments and various annual publications of the Bureau of the Census, reports of the U.S. Treasury Department, Hawaii State Departments of Accounting and General Services, Budget and Finance, and Taxation, and the County auditors and finance directors, and an annual compilation issued by the Tax Foundation of Hawaii, Government in Hawaii: A Handbook of Financial Statistics. Data extending back to the middle of the 19th century are summarized in Historical Statistics of Hawaii, Section 25. Comparable Mainland statistics appear in the Statistical Abstract of the United States: 1985, Sections 10 and 11.

Table 258.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1970 TO 1984

[Thousands of dollars. Revised from Data Book 1984, table 262]

Year	All levels	Federal <u>1/</u>	State and counties <u>2/</u>		
			Total	State	Counties
1970	1,061,376	602,998	458,378	438,397	15,981
1971	1,105,657	608,051	497,606	480,690	16,916
1972	1,162,700	632,583	530,117	512,047	18,070
1973	1,327,150	735,358	591,792	571,689	20,104
1974	1,512,414	840,089	672,325	650,855	21,470
1975	1,852,804	1,087,520	765,284	743,926	21,358
1976	1,821,934	945,899	876,035	850,639	25,396
1977	2,038,318	1,106,687	931,631	905,949	25,682
1978	2,228,779	1,208,480	1,020,299	986,182	34,117
1979	2,620,194	1,455,225	1,164,969	1,127,677	37,292
1980	2,966,218	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	3,314,107	1,876,628	1,437,479	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

1/ Fiscal years ended June 30 through 1976 and September 30 thereafter.

2/ Fiscal years ended June 30. Totals include taxes collected from visitors and other nonresidents.

Source: Tax Foundation of Hawaii, Government in Hawaii: A Handbook of Financial Statistics (annual).

Table 259.-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1970 TO 1984

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from Data Book 1984, table 262]

Year	Per capita collections <u>1/</u> (dollars)			Collections as a percent of personal income <u>2/</u>		
	All levels	Federal <u>3/</u>	State and counties <u>4/</u>	All levels	Federal <u>3/</u>	State and counties <u>4/</u>
1970 ..	1,376	781	594	29.8	16.9	12.9
1971 ..	1,379	759	621	28.9	15.9	13.0
1972 ..	1,404	764	640	27.8	15.1	12.7
1973 ..	1,558	864	695	28.4	15.8	12.7
1974 ..	1,742	968	775	28.5	15.8	12.7
1975 ..	2,091	1,227	864	32.0	18.8	13.2
1976 ..	2,015	1,046	969	29.3	15.2	14.1
1977 ..	2,220	1,205	1,015	29.2	15.9	13.4
1978 ..	2,329	1,297	1,095	28.7	15.6	13.1
1979 ..	2,749	1,527	1,222	30.2	16.8	13.4
1980 ..	3,061	1,724	1,337	30.2	17.0	13.2
1981 ..	3,309	1,862	1,447	29.8	16.8	13.0
1982 ..	3,324	1,882	1,442	28.6	16.2	12.4
1983 ..	3,390	1,864	1,526	27.5	15.1	12.4
1984 ..	3,519	1,907	1,612	27.0	14.6	12.4

1/ Based on estimated resident population, July 1.

2/ Based on income estimates for calendar years.

3/ Collections data refer to fiscal years ended June 30 through 1976 and September 30 thereafter.

4/ Collection data refer to fiscal years ended June 30.

Source: Calculated from collections data in preceding table, population estimates in DPED Statistical Report 173, and income estimates in U.S. Bureau of Economic Analysis printout dated August 1985.

Table 260.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1974, 1983, AND 1984

[In thousands of dollars]

Source	1974 <u>1/</u>	1983 <u>2/</u>	1984 <u>2/</u>
Total, all levels	1,512,414	3,451,664	3,655,283
Federal collections	840,089	1,897,858	1,980,467
Indiv. income and employment <u>3/</u> ..	710,004	1,681,194	1,729,041
Corp. income and excess profits ..	96,814	154,877	180,576
Estate	11,263	22,830	20,373
Unemployment insurance	4,923	13,181	15,822
Other sources	17,085	25,776	34,656
State collections	650,855	1,225,010	1,331,551
General excise and use	244,555	601,486	639,630
Fuel	29,649	53,636	54,909
Liquor	11,414	9,299	(209)
Tobacco	8,305	17,609	19,949
Insurance	9,534	26,356	26,606
Public service companies	21,167	66,395	59,559
Corporate income <u>4/</u>	18,166	24,467	36,431
Indiv. income, net income <u>5/</u>	151,734	347,016	403,076
Inheritance and estate	2,661	6,416	6,652
Unemployment compensation	25,168	67,625	76,297
Other sources	128,501	4,707	8,651
County collections	21,470	328,796	343,265
Real property	-	274,920	289,114
Utility franchise	3,203	18,444	16,966
Motor vehicle weight <u>6/</u>	12,488	24,835	25,582
Other sources	5,779	10,597	11,602

1/ Fiscal year ended June 30.

2/ Fiscal year ended September 30 for federal collections and June 30 for others. Data for 1983 revised from Data Book 1984, table 263.

3/ Includes withholding, FICA, individual income, and railroad retirement taxes.

4/ Includes payments of estimated taxes less refunds.

5/ Includes withheld and estimated taxes less refunds, and delinquent compensation taxes (repealed January 1, 1958).

6/ Includes State motor vehicle weight tax for 1983 and 1984.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1985, pp. 20 and 36.

Table 261.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1984

[Based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii]

Tax category <u>1/</u>	Amount (dollars)
Total tax burden <u>2/</u>	16,782
Direct taxes	13,361
Real property	739
Automobile	312
General excise (sales)	1,026
State income	2,579
Federal income	5,831
Social Security	2,874
Indirect taxes (specific taxes)	235
Employment taxes paid by employer	7,730
Social Security	3,003
Unemployment Compensation	667
Workers' Compensation	3,610
Temporary Disability	215
Assumed gross family income	49,584
Net income	32,802

1/ For underlying assumptions, see source.

2/ Based on four times the per capita overall tax burden, including corporate income taxes, and not on the sum of the direct and employment taxes listed in this table.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (August 1985).

Table 262.-- DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, FOR HONOLULU: 1982

[Selected federal, state, and local taxes as a percent of income]

Income level	Total selected taxes ^{1/}	Federal taxes	State and local taxes
\$25,000	24.03	15.98	8.04
\$50,000	30.39	21.96	8.43

^{1/} Among 50 cities listed, Honolulu ranked seventh at both income levels.

Source: Michael W. Lawson, "Measuring Tax Burden," Intergovernmental Perspective, Vol. 10, No. 2, Spring 1984, pp. 32-33.

Table 263.-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR THE CITY AND COUNTY OF HONOLULU: 1982

[Data based on average family of four (wage earner, spouse, and two children) which owns its own home. Comprises State and local sales, income, auto, and real estate taxes]

Income level	Total tax paid (dollars)	Percent of income
\$10,000	480	4.8
\$17,000	823	4.8
\$25,000	1,967	7.9
\$35,000	2,777	7.9
\$50,000	4,339	8.7
\$75,000	6,814	9.1

Source: Study by District of Columbia Department of Finance and Revenue, cited in Statistical Abstract of the United States: 1985, p. 291.

Table 264.-- STATE REVENUE RECEIPTS: 1983 AND 1984

[In thousands of dollars. Years ended June 30]

Source of revenues	1983: all funds	1984		
		All funds	General funds	Special funds
Total <u>1/</u>	2,105,599	2,163,163	1,314,538	848,625
Tax revenues	1,214,473	1,320,362	1,184,701	135,660
General excise	601,486	639,630	624,508	15,122
Specific excises <u>2/</u>	165,483	152,497	108,919	43,577
Individual income	346,951	402,419	402,419	-
Corporate income	24,467	36,431	36,431	-
Unemployment compensation	67,625	76,297	-	76,297
Other taxes, licenses, permits <u>3/</u>	8,461	13,088	12,424	664
Fines, forfeits, and escheats	9,218	9,520	8,696	824
Federal grants-in-aid	386,805	364,996	10,865	354,131
Revenues from other agencies	8,102	9,327	1,941	7,385
Rents, royalties, land income	101,501	62,356	49,358	12,998
Earnings: general departments	147,547	165,978	47,992	117,986
Earnings: auxiliary enterprises ..	25,591	25,967	-	25,967
Earnings: public service enterp. ..	102,216	105,927	-	105,927
Interest earned	1,086	755	755	-
Miscellaneous	109,061	97,976	10,229	87,746

1/ Excludes transfers and repayments except as shown.

2/ Includes public utilities, tobacco, liquor, insurance, and fuel taxes.

3/ Includes franchise tax, inheritance and estate taxes, and conveyance tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1985, p. 19.

Table 265.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1974, 1983, AND 1984

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1983 and 1984 data are not exactly comparable to prior years. Data include general, special, and proprietary fund expenditures; Unemployment Trust Fund treated as a special fund. Interfund transfers eliminated to avoid duplication]

Functions	1974	1983	1984
Total	898,884	2,190,649	2,077,673
General government: Control	12,828	42,160	46,029
Staff	29,150	73,693	82,102
Public safety: Police and fire .	219	2,340	1,682
Other protection	34,973	69,710	71,662
Highways	16,166	57,207	49,041
Natural resources	10,564	28,404	17,172
Health and sanitation	16,904	72,270	72,631
Hospitals and institutions	42,131	96,335	114,557
Public welfare	118,154	328,323	328,400
Education: Higher	115,539	261,097	269,796
Public schools	182,470	406,370	405,228
Libraries and other .	8,367	22,753	21,233
Recreation	4,351	13,885	13,827
Utilities and other enterprises	39,240	76,856	76,990
Debt service 1/	62,583	199,213	213,293
Retirement and pension	47,096	123,443	126,006
Employees' health and hosp. insurance	8,131	21,117	24,856
Unemployment compensation	45,240	90,207	78,278
Grants-in-aid to counties	19,448	18,173	18,173
Urban redevelopment and housing	12,594	151,535	11,619
Miscellaneous	11,472	23,696	25,111
Cash capital improvements 2/ ...	61,265	11,861	9,987

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

2/ Special funds accounted for \$58,695,768 in 1974, \$7,300,545 in 1983, and \$8,939,166 in 1984.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1985, p. 45.

Table 266.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1974, 1983, AND 1984

[In thousands of dollars. For years ended June 30]

Subject	1974	1983	1984
OPERATING REVENUES <u>1/</u>			
Total	235,722	540,965	559,057
Real property taxes	121,862	274,920	289,113
Other taxes	25,708	54,230	53,621
Fees, licenses, permits, and fines ...	7,619	13,574	14,801
Departmental earnings and charges	13,069	65,177	65,860
State grants	22,252	28,135	26,255
Federal grants	35,490	82,631	87,635
Other sources	9,721	22,299	21,772
OPERATING EXPENDITURES <u>2/</u>			
Total	221,064	512,146	555,438
General government: Control	3,389	8,162	7,985
Staff	20,863	52,993	62,944
Public safety: Police and fire	52,037	117,501	120,701
Other protection	9,632	19,789	23,909
Highways	15,555	29,229	27,948
Health and sanitation	16,162	44,051	46,172
Public welfare	366	5,680	6,696
Public schools	364	575	597
Recreation	15,744	38,055	39,085
Interest	11,094	21,682	21,552
Bond redemption	14,688	17,961	19,317
Pension and retirement	15,352	45,544	46,770
Economic and urban development	9,995	17,680	21,568
Mass transit	3,940	41,252	38,522
Miscellaneous	7,934	27,994	20,757
Cash capital improvements	23,947	23,999	50,917

Footnotes and source follow next table.

Table 267.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1984

[In thousands of dollars. For year ended June 30, 1984]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>1/</u>				
Total	420,247	47,992	60,633	30,185
Real property taxes	212,270	25,620	37,142	14,082
Other taxes	41,091	4,727	5,241	2,562
Fees, licenses, permits, and fines	10,863	1,932	1,410	596
Departmental earnings and charges	52,551	6,635	4,004	2,670
State grants	8,416	6,783	6,761	4,295
Federal grants	74,775	1,976	5,156	5,728
Other sources	20,281	319	919	252
OPERATING EXPENDITURES <u>2/</u>				
Total	402,419	56,728	64,882	31,409
General government: Control	4,708	874	1,504	899
Staff	45,528	6,565	6,653	4,198
Public safety: Police and fire ..	84,275	10,998	18,734	6,694
Other protection .	13,526	1,311	3,967	5,101
Highways	15,410	4,290	5,214	3,035
Health and sanitation	37,351	4,893	2,922	1,006
Public welfare	-	3,322	2,406	969
Public schools	-	191	281	125
Recreation	28,635	3,278	5,300	1,872
Interest	15,219	1,098	3,563	1,672
Bond redemption	16,611	1,514	1,177	15
Pension and retirement	33,241	3,039	7,485	3,005
Economic and urban development ...	21,568	-	-	-
Mass transit	37,180	-	1,342	-
Miscellaneous	13,586	3,200	1,442	2,529
Cash capital improvements	35,579	12,157	2,891	290

1/ Excludes loan, bond, revolving, improvement district, and certain trust funds, water revenues, Hilo Hospital, and Act 95, SLH 1965 special funds.

2/ Excludes certain revolving, bond, and Act 97 fund expenditures, loan repayments, Hilo Hospital special fund, and urban redevelopment land purchases. Interfund transfers omitted to avoid duplication.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1985, pp. 32, 33, 46, and 47.

Table 268.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1969 TO 1983

Year income was received	Number of returns	Number of exemptions <u>1/</u>	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption (dollars)
1969	290,251	716,153	2,407,048	8,293	3,361
1970	302,426	763,992	2,802,445	9,267	3,668
1971	308,814	809,612	3,010,051	9,747	3,718
1972	318,023	763,985	3,250,608	10,221	4,255
1973	345,211	832,636	3,749,212	10,861	4,503
1974	346,824	805,533	3,957,023	11,409	4,912
1975	358,510	841,976	4,269,028	11,908	5,070
1976	362,956	815,937	4,625,609	12,744	5,669
1977	380,937	847,098	5,218,740	13,700	6,161
1978	403,217	925,125	5,943,659	14,741	6,425
1979	412,922	880,845	6,493,228	15,725	7,372
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 <u>2/</u>	450,097	1,037,030	8,652,808	19,224	8,344

1/ Other than age or blindness.

2/ Preliminary.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income. Individual Income Tax Returns (annual); SOI Bulletin, Summer 1985, p. 93; and records.

Table 269.-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1983

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) ...	450,097	8,652,808
Salaries and wages	393,300	7,366,153
Dividends after exclusion	66,359	184,607
Tax liability	379,140	1,129,902
Earned income credit	18,243	-4,817
Interest received	313,901	636,123
Unemployment compensation in AGI	19,831	27,670
Itemized deductions	177,997	1,713,958

Source: U.S. Treasury Department, SOI Bulletin, Summer 1985, pp. 93-95.

Table 270.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1980 TO 1982

[By year in which income was received. Comparability from year to year is affected by changes in tax laws, changes in return forms, and other factors]

Size of adjusted gross income	1980	1981	1982
All returns	424,177	437,977	445,953
Under \$10,000	177,476	176,181	169,298
\$10,000 under \$15,000	63,452	65,966	68,692
\$15,000 under \$50,000	167,119	176,430	186,863
\$50,000 and over	16,130	19,400	21,100
Median income (dollars)	12,727	13,245	13,907

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income, Individual Income Tax Returns for 1980 and 1981, and Individual Master File for 1982, tabulations provided April 12, 1985.

Table 271.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1982

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax	
			Number of returns	Amount (\$1,000)
All returns	445,953	8,236,603	374,017	1,141,017
Under \$10,000	169,298	657,104	100,825	43,132
\$10,000 under \$15,000 ..	68,692	850,580	67,073	77,484
\$15,000 under \$50,000 ..	186,863	5,157,928	185,109	684,047
\$50,000 and over	21,100	1,570,991	21,010	336,353

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1982, Individual Master File, provided April 12, 1985.

Table 272.-- NUMBER OF INDIVIDUAL FEDERAL INCOME TAX RETURNS AND ADJUSTED GROSS INCOME, BY ZIP CODE AREAS: 1979 AND 1982

ZIP code	Tax year 1979		Tax year 1982			
	Number of returns	Median AGI (1982 dollars)	Number of returns	Median AGI (dollars)	Mean AGI (dollars)	Mean tax liability (dollars)
State total .	412,922	14,670	426,840	13,990	18,510	2,470
967	226,279	15,220	237,515	14,150	18,330	2,280
968	186,643	14,100	189,325	13,820	18,740	2,710

Source: U.S. Treasury Department, Internal Revenue Service, "Individual Income by ZIP Code Area, 1979 and 1982," SOI Bulletin, Summer 1985, pp. 1-27.

Table 273.-- INTERNAL REVENUE SERVICE OPERATIONS: 1982 TO 1984

Subject	1982	1983	1984
Internal revenue collections (\$1,000)	1,876,628	1,897,858	1,980,467
Individual income and employment taxes	1,674,537	1,694,375	1,744,863
Total returns filed	773,116	795,248	789,737
Individual income tax	438,675	443,471	448,974
Returns examined	7,892	7,413	7,019
Individual	6,822	6,576	6,217
Additional tax and penalties recommended after examination (\$1,000)	26,045	31,748	39,654
Individual	13,079	13,787	17,742
Costs incurred (\$1,000)	7,282	8,415	8,902

Source: Annual Report, Commissioner and Chief Counsel, Internal Revenue Service for 1982, 1983, and 1984.

Table 274.-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 1983

Year income was received	Number of resident returns	Adjusted gross income (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
1980	423,858	6,506,757	4,275,817	321,738
1981	448,320	6,884,575	4,479,808	336,497
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551

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

Table 275.-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1983, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns ^{1/}	Adjusted gross income ^{2/} (\$1,000)	Net taxable income ^{3/} (\$1,000)	Tax liability (\$1,000)
All resident returns ...	424,194	7,088,769	4,695,499	360,551
Taxable resident returns	328,818	6,928,444	4,695,499	360,551
\$1,000, under \$5,000	45,617	151,818	62,707	2,339
\$5,000, under \$10,000	60,149	447,778	278,754	15,753
\$10,000, under \$20,000	89,060	1,289,250	885,996	60,772
\$20,000, under \$30,000	53,299	1,315,709	914,122	68,503
\$30,000, under \$40,000	40,898	1,411,885	961,586	75,044
\$40,000, under \$50,000	20,071	891,314	599,632	48,463
\$50,000, under \$75,000	16,286	950,295	662,855	56,951
\$75,000, under \$100,000	1,880	160,499	110,735	10,230
\$100,000 and over	1,558	309,896	219,112	22,496
Nontaxable resident returns ..	95,376	160,326	...	...
Loss	3,511	(15,335)	...	...
Under \$5,000	84,556	76,734	...	...
\$5,000, under \$10,000	4,485	31,544	...	...
\$10,000 and over	2,824	52,045	...	...

^{1/} Includes 4,079 returns by dependents with unearned income. Because of the zero-bracket amount add-back provision for such returns, AGI minus all deductions does not equal taxable income in the aggregate.

^{2/} Total and subtotals exclude losses.

^{3/} Excludes zero bracket amount of \$296,524,800. Conforms to taxable income as defined prior to 1982.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1983, Individuals, p. 25.

Table 276.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN: 1973 TO 1983

[In dollars]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Single <u>1/</u>	Joint	All returns	Single <u>1/</u>	Joint
1973	7,680	3,262	14,114	9,666	4,650	15,189
1974	7,844	3,774	15,319	9,945	5,193	16,667
1975	8,140	3,890	16,350	10,448	5,406	17,706
1976	(NA)	4,318	(NA)	10,608	5,790	18,705
1977	8,726	4,236	17,716	11,057	5,838	19,718
1978	9,302	4,538	20,276	12,279	6,274	22,335
1979	8,738	4,757	20,073	11,804	6,875	22,636
1980	9,676	5,294	21,510	13,464	7,639	24,980
1981	10,220	5,794	23,321	14,737	8,455	26,881
1982	11,178	6,080	23,737	15,466	9,636	27,285
1983	11,297	6,432	25,047	15,937	10,009	29,076

NA Not available.

1/ Including married filing separately and heads of households.

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

Table 277.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1983 AND 1984

[In thousands of dollars. Data are on a cash basis accounting and may be distorted by cutoffs, out-of-period adjustments (assessments and error corrections), taxpayer reporting in wrong categories, and computer problems]

Source of revenue	Tax base		Tax collections	
	1983	1984	1983	1984
All sources	21,516,615	23,582,079	615,536	669,805
Sources taxed at 4 percent	14,534,443	15,792,041	581,378	631,682
Retailing	7,438,193	8,111,893	297,528	324,476
Services	2,134,524	2,368,415	85,381	94,737
Contracting	1,353,405	1,242,929	54,136	49,717
Theater, amusement, radio	144,095	153,723	5,764	6,149
Interest	184,895	207,430	7,396	8,297
Commissions	268,167	299,754	10,727	11,990
Hotel rentals	876,227	984,518	35,049	39,381
All other rentals	1,594,593	1,759,337	63,784	70,374
Use (4 percent)	277,458	354,619	11,098	14,185
All others	262,886	309,423	10,515	12,377
Sources taxed at other rates ^{1/} ...	6,982,172	7,790,038	34,158	38,124
Insurance solicitors	214,972	236,086	322	354
Sugar processing	435,579	414,211	2,178	2,071
Pineapple canning	182,967	198,266	915	991
Producing	220,298	242,641	1,101	1,213
Manufacturing	511,823	519,601	2,559	2,598
Wholesaling ^{2/}	3,694,220	4,025,324	18,471	20,127
Services (intermediary)	102,227	128,875	511	644
Use (1/2 percent).....	1,620,086	2,025,034	8,100	10,125

^{1/} Insurance solicitors at 0.15 percent; others at 0.5 percent.

Source: Hawaii State Department of Taxation, General Excise and Use Tax Base and General Excise and Use Tax Collections (calendar year summary tables).

Table 278.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS ON ALCOHOL BEVERAGES, BY TYPE OF BEVERAGE: 1983

[\$1,000]

Type of beverage	All levels	Federal <u>1/</u>	State and county		
			Total	State <u>2/</u>	County <u>3/</u>
All types	9,989	3,303	6,686	3,754	2,931
Distilled spirits ..	4,969	2,903	2,066	1,160	906
Wine	1,115	339	776	436	340
Beer	3,905	61	3,844	2,159	1,685

1/ Mostly excise taxes, but also may include occupational, rectification, and wholesale taxes. Fiscal year data.

2/ Wholesale ad valorem liquor tax, retail and wholesale general excise tax, penalties and interest. Calendar year data. Data exclude revenues held in escrow pending court decision on dealers' challenge to State liquor law. Partly estimated.

3/ Mostly license fees. Fiscal year data.

Source: Distilled Spirits Council of the United States, Inc., 1983/1984 Public Revenues from Alcohol Beverages (September 1984), pp. 20-24 and 49.

Table 279.-- REAL PROPERTY TAX VALUATIONS:
ANNUALLY, 1975 TO 1985

[Thousands of dollars. As of July 1 through 1976 and January 1, 1977 and later years. Government parcels assessed at \$1 beginning in 1983; for estimated value of such parcels in 1985, see table 282]

Year	Assessment ratio 1/	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
1975 ...	70	15,254,436	8,025,847	7,228,589	10,236,457
1976 ...	60	15,519,576	8,826,837	6,692,739	9,806,352
1977 ...	60	15,951,005	8,886,616	7,064,389	10,114,771
1978 ...	60	17,761,105	9,846,501	7,914,604	11,531,484
1979 ...	60	19,376,848	10,690,826	8,686,022	12,908,172
1980 ...	60	21,881,304	12,074,217	9,807,087	14,831,641
1981 ...	60	25,371,079	13,775,220	11,595,859	17,933,736
1982 ...	60	29,631,825	15,982,660	13,649,165	21,397,832
1983 ...	100	46,659,440	23,603,352	23,056,088	39,508,235
1984 ...	100	49,085,380	24,900,368	24,185,012	41,672,612
1985 ...	100	51,231,020	25,507,708	25,723,312	43,581,421

1/ Percent of fair market value.

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" (annual release, through 1980); Honolulu Department of Finance, Real Property Assessment Division, "Real Property Tax Valuations & Tax Rates for the Fiscal Year 1981-82," and "Real Property Tax Valuations, Tax Rates, & Exemptions" (annual, 1982 forward).

Table 280.-- REAL PROPERTY TAX VALUATIONS: 1983 TO 1985

[In thousands of dollars]

Subject	1983	1984	1985
Assessor's gross valuation <u>1/</u>	46,659,440	49,085,380	51,231,020
Land	23,603,352	24,900,368	25,507,708
Improvement	23,056,088	24,185,012	25,723,312
Exemptions <u>1/</u>	6,392,649	6,699,195	6,986,720
Assessor's net taxable valuation ..	40,266,791	42,386,185	44,244,300
Half of valuation on appeal	758,556	713,573	662,879
Number of appeals	7,390	5,523	3,355
Valuation for tax rate purposes ...	39,508,235	41,672,612	43,581,421
Land	21,357,040	22,618,164	23,226,482
Improvement	18,151,195	19,054,448	20,354,939
Amount to be raised by taxation <u>2/</u>	290,152	301,257	324,090

1/ Government parcels assessed at \$1; see table 282 for estimated value.

2/ For fiscal years beginning July 1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions (annual).

Table 281.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1985

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u>	37,548,695	6,015,963	5,128,820	2,537,542
Land	18,690,825	2,793,498	2,701,149	1,322,236
Improvement	18,857,870	3,222,465	2,427,671	1,215,306
Exemptions <u>1/</u>	5,501,697	514,555	708,773	261,695
Assessor's net taxable valuation .	32,046,998	5,501,408	4,420,047	2,275,847
Half of valuation on appeal	437,272	31,980	63,759	129,868
Number of appeals	1,308	94	609	1,344
Valuation for tax rate purposes ..	31,609,726	5,469,428	4,356,288	2,145,979
Land	16,925,052	2,642,338	2,502,055	1,157,037
Improvement	14,684,674	2,827,090	1,854,233	988,942
Amount to be raised by taxation <u>2/</u>	235,783	32,496	39,682	16,129

1/ Government parcels assessed at \$1; see table 282 for statewide data on estimated value.

2/ For fiscal year beginning July 1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1985-1986 Tax Year, State of Hawaii (July 1985).

Table 282.-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
JANUARY 1, 1985

Type of exemption	Number	Amount (\$1,000)
All exemptions	175,289	16,796,526
Federal government	431	2,101,145
State government	5,933	6,319,841
County government	3,196	1,461,659
Hawaiian Homes Commission	661	54,839
Homes--fee	114,548	3,305,459
Homes--leasehold	35,681	894,304
Churches	1,329	527,627
Government leases	132	203,002
Hospitals	69	277,721
Low-moderate income housing	71	308,253
Charitable organizations	491	336,408
Public utilities	780	296,771
Schools	129	310,446
All others	11,838	399,051

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions, 1985-1986 Tax Year, State of Hawaii (July 1985).

Table 283.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1985

[In thousands of dollars]

Land use class	Gross valuation, Jan. 1, 1985 ^{1/}			Amounts to be raised by taxation, fiscal 1985-86
	Total	Land	Improvement	
All classes	51,231,020	25,507,708	25,723,312	324,090
Improved residential ...	24,784,397	14,184,131	10,600,266	134,888
Apartment	9,279,452	2,497,395	6,782,057	59,812
Commercial	5,746,319	2,383,752	3,362,567	45,042
Industrial	3,469,441	2,148,139	1,321,302	27,022
Agricultural	2,922,578	2,045,754	876,824	21,238
Conservation	236,263	176,491	59,772	1,659
Hotel/resort	3,420,289	986,241	2,434,048	28,665
Unimproved residential .	1,372,281	1,085,805	286,476	5,764

^{1/} Government parcels assessed at \$1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, and Exemptions, 1985-1986 Tax Year, State of Hawaii (July 1985).

Table 284.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1985-1986

[Dollars per \$1,000 assessed value]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	6.75	4.75	8.50	6.45
Apartment	6.75	7.00	10.00	8.70
Commercial	9.00	6.00	10.00	8.70
Industrial	9.00	6.00	10.00	8.70
Agricultural	9.00	4.75	10.00	8.70
Conservation	9.00	4.75	10.00	8.70
Hotel/resort	10.00	7.00	10.00	8.70
Unimproved residential	6.75	4.75	10.00	6.45
Improvement:				
Improved residential	6.75	4.75	8.50	5.81
Apartment	6.75	7.00	8.50	8.25
Commercial	9.00	6.00	8.50	8.25
Industrial	9.00	6.00	8.50	8.25
Agricultural	9.00	4.75	8.50	8.25
Conservation	9.00	4.75	8.50	8.25
Hotel/resort	10.00	7.00	8.50	8.25
Unimproved residential	6.75	4.75	8.50	5.81

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1985-1986 Tax Year, State of Hawaii (July 1985).

Table 285.-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1980

[Thousands of dollars. For fiscal years ended June 30 through 1976 and September 30 thereafter]

Fiscal year	Amount	Fiscal year	Amount
1968	848,383	1975	2,060,344
1969	987,814	1976	2,162,221
1970	963,668	1977	2,065,800
1971	1,075,111	1978	2,507,095
1972	1,173,340	1979	2,659,230
1973	1,435,341	1980	3,151,277
1974	1,643,890		

Source: U.S. Office of Economic Opportunity (1968-1975) and U.S. Community Services Administration (1976-1980), Federal Outlays in Hawaii (annual report, 1968-1976) and Geographic Distribution of Federal Funds in Hawaii (annual report, 1977-1980).

Table 286.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1981 TO 1984

[Millions of dollars]

Type of expenditure	1981	1982	1983 ^{1/}	1984
All categories	3,743	3,433	4,055	4,232
Grants to State and local governments ...	443	408	457	459
Salaries and wages	1,430	1,554	1,736	1,809
Direct payments for individuals	1,008	1,106	1,253	1,321
Procurement	850	350	535	577
Other programs	13	15	74	66
Department of Defense	2,116	1,816	2,198	2,324
Other federal agencies	1,627	1,617	1,857	1,908

^{1/} Revised from Data Book 1984, tables 284 and 285.

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1984 (March 1985), pp. 1 and 33-36, and corresponding reports for earlier years.

Table 287.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1984

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total ^{1/}	4,140,183	2,324,863	1,815,320
City and County of Honolulu ..	3,602,074	2,282,999	1,319,075
Hawaii County	193,488	15,769	177,719
Kalawao County	-	-	-
Kauai County	86,825	12,149	74,676
Maui County	169,277	13,946	155,331
State undistributed	88,519	-	88,519

^{1/} Figures differ somewhat from those in preceding table, because of treatment of Federal grants to State and local governments. In preceding table, figure represented actual expenditures; in this table, Federal grants generally represent obligations and include payments to State and local governments, and grants to nongovernmental recipients (see source, p. viii).

Source: U.S. Bureau of the Census, Consolidated Federal Funds Report, Fiscal Year 1984, Vol. I: County Areas (March 1985), pp. 14-15.

Table 288.-- STATE GENERAL OBLIGATION BOND DEBT: 1979 TO 1984

[In dollars. As of June 30]

Year	G. O. bond debt	Cash reserve for serial bonds	Net debt
1979	1,343,780,000.00	139,000.00	1,343,641,000.00
1980	1,418,764,000.00	139,000.00	1,418,625,000.00
1981	1,331,326,266.00	139,000.00	1,331,187,266.00
1982	1,464,486,784.00	-	1,464,486,784.00
1983	1,590,350,534.00	-	1,590,350,534.00
1984	1,641,694,840.00	-	1,641,694,840.00

Source: Hawaii State Department of Accounting and General Services, information submitted February 12, 1985.

Table 289.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1969 TO 1984

[In millions of dollars. As of December 31]

Year	Total bonded debt ^{1/}	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1969	631.3	423.1	185.8	11.0	8.8	2.7
1970	742.0	536.1	172.5	10.4	17.9	5.1
1971	925.5	679.3	198.9	25.4	17.1	4.9
1972	1,080.4	804.1	215.8	24.6	26.3	9.6
1973	1,219.4	944.1	212.1	23.9	25.0	14.3
1974	1,274.4	1,005.2	198.5	23.2	33.6	13.9
1975	1,435.9	1,185.6	182.8	22.4	31.8	13.3
1976	1,667.2	1,385.9	211.0	21.0	36.9	12.4
1977	1,775.7	1,483.1	226.9	19.6	34.6	11.5
1978	1,916.8	1,607.1	238.5	18.2	37.3	15.7
1979	1,971.9	1,677.6	224.3	16.8	38.3	14.9
1980	2,054.3	1,764.9	207.5	22.4	45.6	13.8
1981	2,217.9	1,883.6	235.5	21.1	46.2	31.4
1982	2,359.5	2,039.3	235.5	19.8	45.8	19.0
1983	2,545.4	2,235.8	219.5	19.0	52.1	19.0
1984	2,715.7	2,391.5	221.0	33.5	50.9	18.8

^{1/} Outstanding state and county bonds, both general obligation and revenue bonds.

Source: Tax Foundation of Hawaii, Government in Hawaii (annual).

Table 290.-- STATE CIVIL SERVICE: 1982 TO 1984

[Years ended June 30. The State civil service system does not cover elected or appointed officials, public school teachers, university faculty, and other exempt positions]

Subject	1982	1983	1984
Civil service employees, June 30	18,569	18,478	18,202
Department of Education	4,524	4,044	3,875
Department of Health	4,812	4,833	4,729
Department of Social Services and Housing	2,198	2,436	2,472
Department of Transportation	1,899	1,914	1,913
University of Hawaii	1,544	1,556	1,562
All others	3,592	3,695	3,651
Separations	2,748	1,823	2,079
Promotions	966	769	688
Transfers, demotions, and returns after promotions .	926	703	760
Classification actions processed	3,581	2,508	2,414
Applications received	25,475	22,971	27,084
Applicants screened	24,554	22,313	27,209
Applicants placed on eligible list	9,956	12,102	10,741
Vacancies filled by competitive and noncompetitive actions	3,544	4,391	2,269

Source: Hawaii State Department of Personnel Services, Annual Report, 1983-84, pp. 5, 6, 7, and 9.

Table 291.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT:
ANNUAL AVERAGES, 1979 TO 1984

Year	Total government	Federal			State	Counties
		Total	Defense ^{1/}	Non-defense		
1979	86,500	29,700	18,850	10,800	43,300	13,500
1980	89,050	30,000	18,700	11,250	45,150	13,900
1981	89,000	30,350	19,400	10,900	45,250	13,350
1982	90,300	31,500	20,400	11,100	45,650	13,150
1983 ^{2/}	91,300	32,100	20,850	11,250	45,900	13,300
1984	91,700	32,000	20,600	11,400	46,550	13,200

^{1/} Air Force, Army, and Navy.

^{2/} Revised from Data Book 1984, table 290.

Source: Hawaii State Department of Labor and Industrial Relations, Labor Force Data Book (March 1978), as revised annually through April 1985.

Table 292.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1983 TO 1985

[In dollars per month. As of July 1. Data refer to lowest and highest rates among six bargaining units and excluded managerial compensation plan employees classified under the salary range schedules]

Salary range	Lowest			Highest		
	1983	1984	1985	1983	1984	1985
SR-4	770	804	933	1,261	1,299	1,360
SR-11	1,028	1,062	1,151	1,637	1,686	1,816
SR-21	1,551	1,598	1,668	2,555	2,632	3,114
SR-31/EM-8 ..	2,425	2,498	2,596	4,034	4,155	4,596

Source: Hawaii State Department of Personnel Services, salary schedules and salary conversion tables.