

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 1986 reached \$4.3 billion, more than twice the level reported ten years earlier. The 1986 total included \$2.3 billion in U.S. taxes, \$1.6 billion in State taxes, and \$397 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 1986. State revenue receipts totaled \$2.6 billion, chiefly from the general excise and use tax (\$747 million), individual income tax (\$468 million) and Federal grants-in-aid (\$394 million). The largest expenditure item in the State accounts for 1986 was education, with \$773 million (out of \$2.46 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 1977 and 1987, reaching \$55 billion by the end of the period; of this total, \$8 billion was exempt from taxation. Public bonded debt outstanding at the end of 1986 exceeded \$3.3 billion.

Total government employment in 1986 averaged 94,000, about 5 percent over the 1980 average. The 1986 total included 32,100 Federal workers, 48,600 persons employed by the State, and 13,100 persons on county payrolls. State civil service employees as of mid-1986 numbered 18,400.

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: 1987, Sections 9 and 10.

Table 293.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1970 TO 1986

[Thousands of dollars]

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 <u>3/</u> .	1,852,801	1,087,520	765,281	743,923	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
1985	3,922,943	2,116,774	1,806,169	1,440,553	365,616
1986	4,296,655	2,337,030	1,959,625	1,562,195	397,429

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.

3/ Revised from Data Book 1985, table 258.

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

Table 294.-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1970 TO 1986

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from Data Book 1986, table 282]

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	28.1	16.0	12.2
1971 ..	1,379	759	621	27.2	15.0	12.3
1972 ..	1,404	764	640	26.0	14.1	11.9
1973 ..	1,558	864	695	26.7	14.8	11.9
1974 ..	1,742	968	775	26.5	14.7	11.8
1975 ..	2,091	1,227	864	30.1	17.7	12.4
1976 ..	2,015	1,046	969	27.3	14.2	13.1
1977 ..	2,220	1,205	1,015	28.3	15.4	12.9
1978 ..	2,329	1,297	1,095	27.7	15.0	12.7
1979 ..	2,749	1,527	1,222	29.0	16.1	12.9
1980 ..	3,061	1,724	1,337	28.9	16.3	12.6
1981 ..	3,311	1,863	1,448	29.4	16.5	12.8
1982 ..	3,321	1,881	1,441	28.2	16.0	12.2
1983 ..	3,389	1,863	1,525	26.9	14.8	12.1
1984 ..	3,528	1,912	1,617	26.8	14.5	12.3
1985 ..	3,731	2,013	1,718	26.5	14.3	12.2
1986 ..	4,054	2,200	1,845	27.2	14.8	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 DBED Statistical Report 201 and income estimates in U.S. Bureau of Economic Analysis printout dated August 1987.

Table 295.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1976, 1985, AND 1986

[In thousands of dollars]

Source	1976 <u>1/</u>	1985 <u>2/</u>	1986 <u>2/</u>
Total, all levels	1,821,934	3,922,943	4,296,654
Federal collections	945,899	2,116,774	2,337,030
Indiv. income and employment <u>3/</u> ..	783,504	1,861,697	2,025,180
Corp. income and excess profits ..	130,719	166,475	227,174
Excise	15,181	33,576	36,978
Estate	11,449	39,406	29,316
Gift	1,709	451	2,684
Unemployment insurance	3,338	15,169	15,698
State collections	850,639	1,440,553	1,562,195
General excise and use	309,903	684,028	747,102
Fuel	41,547	58,539	67,559
Liquor	15,010	20,635	29,852
Tobacco	9,574	19,717	19,741
Insurance	16,082	28,705	34,609
Public service companies	28,583	62,305	70,265
Corporate income <u>4/</u>	32,862	44,837	39,589
Indiv. income, net income <u>5/</u>	184,916	429,256	467,206
Inheritance and estate	3,254	12,260	5,971
Unemployment compensation	48,967	68,701	66,951
Other sources	159,941	11,570	13,349
County collections	25,396	365,616	397,429
Real property	-	308,156	333,670
Utility franchise	5,614	18,779	18,049
Motor vehicle weight <u>6/</u>	12,447	26,253	32,504
Other sources	7,336	12,447	13,206

1/ Fiscal year ended June 30.

2/ Fiscal year ended September 30 for Federal collections and June 30 for others.

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 1985 and 1986.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1987, tables 13 and 29.

Table 296.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1986

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

Tax category ^{1/}	Amount (dollars)
Total tax burden ^{2/}	18,828
Direct taxes ^{3/}	14,581
Real property	808
Automobile	352
General excise (sales)	876
State income	2,884
Federal income	6,404
Social Security	3,330
Indirect taxes (specific taxes)	188
Employment taxes paid by employer	7,979
Social Security	3,330
Unemployment Compensation	642
Workers' Compensation	3,780
Temporary Disability Insurance	224
Assumed gross family income	55,256
Net income	36,428

^{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.

^{3/} Excludes general excise tax on gasoline.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (July 1987).

Table 297.-- FAMILY TAX BURDEN, BY NUMBER OF WAGE EARNERS AND DEPENDENTS AND GROSS INCOME, FOR HONOLULU: 1988

Subject	2 incomes, no dependents			1 income, 3 dependents		
	\$15,000	\$35,000	\$75,000	\$15,000	\$35,000	\$75,000
Total tax liability ..	\$1,862	\$5,993	\$19,337	\$1,200	\$5,515	\$17,898
Percent of income ..	12.4	17.1	25.8	8.0	15.8	23.9
Federal taxes	915	3,003	11,767	330	2,708	10,809
State and local taxes ..	947	2,991	7,570	870	2,807	7,089
51-city index, total <u>1/</u>	0.91	1.02	1.04	0.84	1.01	1.03
Federal taxes	1.00	1.00	0.98	1.00	1.00	0.98
State and local taxes ..	0.84	1.05	1.16	0.80	1.02	1.12

1/ Honolulu relative to 51-city average (based on largest city in each State, plus D.C.).

Source: Government Finance Research Center of the Government Finance Officers Association, Comparative Tax Burdens: Largest City in Each State (1987), p. 43.

Table 298.-- STATE TAX CAPACITY, 1967 TO 1984, AND EFFORT, 1984

[U.S. average = 100]

Measure	1967	1975	1980	1983	1984
State tax capacity or wealth <u>1/</u> ..	99	109	107	114	118
State tax effort <u>2/</u> .....	...	...	...	...	99

1/ Tax capacity, as estimated under the Representative Tax System (RTS) methodology, is a hypothetical measure of how much revenue a state could raise if it levied national average tax rates and used tax bases representative of most other states.

2/ A measure of the extent to which a state uses the tax bases available to it, relative to the national average.

Source: U.S. Advisory Commission on Intergovernmental Relations, "1984 State Tax Wealth: Preview of the RTS Estimates," Intergovernmental Perspective, Summer 1986, pp. 24-28.

Table 299.-- STATE REVENUE RECEIPTS: 1985 AND 1986

[In thousands of dollars. Years ended June 30]

Source of revenues	1985: all funds <u>1/</u>	1986		
		All funds	General funds	Special funds
Total <u>2/</u>	2,388,967	2,571,665	1,564,971	1,006,694
Tax revenues	1,426,877	1,553,126	1,411,978	141,148
General excise	684,028	747,094	732,869	14,225
Specific excises <u>3/</u>	178,672	215,950	156,359	59,590
Individual income	428,722	467,644	467,644	-
Corporate income	44,837	38,726	38,726	-
Unemployment compensation	68,701	66,951	-	66,951
Other taxes, licenses, permits <u>4/</u>	21,917	16,761	16,379	381
Fines, forfeits, and escheats	11,366	13,229	11,882	1,347
Federal grants-in-aid	359,941	393,969	10,294	383,676
Revenues from other agencies	9,584	10,244	1,989	8,256
Rents, royalties, land income <u>5/</u> ..	23,121	24,590	4,802	19,788
Earnings: general departments	182,085	196,535	54,856	141,679
Earnings: auxiliary enterprises ..	29,579	30,133	-	30,133
Earnings: public service enterp. ..	113,598	122,777	-	122,777
Interest earned	115,104	114,331	49,723	64,608
Miscellaneous	117,714	112,730	19,447	93,283

1/ Revised from Data Book 1986, table 299.2/ Excludes transfers and repayments except as shown.3/ Includes public utilities, tobacco, liquor, insurance, and fuel taxes.4/ Includes franchise tax, inheritance and estate taxes, and conveyance tax.5/ Includes investment and unallocable interest income.Source: Tax Foundation of Hawaii, Government in Hawaii, 1987, table 12.

Table 300.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1976, 1985, AND 1986

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1976 data are not exactly comparable to later years. Data include general, special, and proprietary fund expenditures; Unemployment Trust Fund treated as a special fund. Interfund transfers eliminated to avoid duplication]

Functions	1976	1985	1986
Total	1,283,471	2,330,678	2,456,119
General government: Control	19,050	51,787	56,203
Staff	58,545	92,995	138,475
Public safety: Police and fire .	184	2,066	2,260
Other protection	46,737	78,853	90,359
Highways	25,908	128,498	104,534
Natural resources	15,409	21,031	21,411
Health and sanitation	19,702	80,890	83,782
Hospitals and institutions	57,707	110,693	120,827
Public welfare	167,998	321,112	322,461
Education: Higher	147,613	272,478	299,429
Public schools	218,376	414,815	450,259
Libraries and other .	11,475	16,785	23,534
Recreation	7,987	14,256	16,751
Utilities and other enterprises	51,605	84,462	90,262
Debt service 1/	92,486	232,801	262,385
Retirement and pension	47,898	142,354	141,454
Employees' health and hosp. insurance	7,672	32,644	659
Unemployment compensation	109,080	79,562	63,072
Grants-in-aid to counties	18,248	18,173	18,173
Urban redevelopment and housing	55,069	92,307	94,762
Miscellaneous	15,062	25,416	41,587
Cash capital improvements 2/ ...	89,661	16,700	13,480

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 \$76,991,321 in 1976, \$9,402,204 in 1985, and \$10,005,460 in 1986.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1987, table 35.

Table 301.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1976, 1985, AND 1986

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

Subject	1976	1985 <u>1/</u>	1986
OPERATING REVENUES <u>2/</u>			
Total	333,075	586,445	640,539
Real property taxes	153,909	308,156	333,670
Other taxes	28,705	58,420	58,574
Fees, licenses, permits, and fines ...	9,159	15,392	16,479
Departmental earnings and charges	10,703	78,136	75,707
State grants	22,789	26,496	27,265
Federal grants	103,071	74,519	100,375
Other sources	4,739	25,324	28,469
OPERATING EXPENDITURES <u>3/</u>			
Total	327,750	592,618	610,933
General government: Control	5,493	8,812	8,150
Staff	28,815	57,376	59,322
Public safety: Police and fire	61,843	128,528	131,835
Other protection	10,840	21,971	22,682
Highways	17,308	27,194	29,843
Health and sanitation	19,975	50,107	53,069
Public welfare	827	6,859	7,481
Public schools	483	584	566
Recreation	20,927	40,529	41,668
Interest	11,011	24,054	30,324
Bond redemption	18,264	19,427	4,810
Pension and retirement	16,577	53,632	54,863
Economic and urban development	31,542	18,157	20,548
Mass transit	19,338	47,468	34,006
Miscellaneous	13,615	34,624	34,012
Cash capital improvements	50,892	53,295	77,755

Footnotes and source follow next table.

Table 302.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1986

[In thousands of dollars. For year ended June 30, 1986]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>2/</u>				
Total	480,653	58,087	68,409	33,390
Real property taxes	242,851	31,558	41,387	17,874
Other taxes	43,821	6,380	5,579	2,795
Fees, licenses, permits, and fines	11,534	2,378	1,848	719
Departmental earnings and charges	60,628	7,556	4,268	3,254
State grants	8,386	7,384	7,842	3,653
Federal grants	87,430	2,112	5,987	4,846
Other sources	26,003	720	1,498	249
OPERATING EXPENDITURES <u>3/</u>				
Total	452,113	61,494	66,183	31,143
General government: Control	4,628	1,007	1,620	895
Staff	40,505	6,746	7,200	4,871
Public safety: Police and fire ..	93,009	12,017	19,633	7,176
Other protection .	15,244	2,310	4,284	844
Highways	17,942	4,776	4,264	2,862
Health and sanitation	43,973	5,192	2,573	1,331
Public welfare	-	4,088	2,445	948
Public schools	-	179	270	117
Recreation	30,160	4,022	5,409	2,078
Interest	22,720	2,065	4,102	1,436
Bond redemption	76	1,858	1,643	1,233
Pension and retirement	38,915	3,425	9,232	3,291
Economic and urban development ...	20,548	-	-	-
Mass transit	33,351	-	655	-
Miscellaneous	27,736	3,879	1,672	3,364
Cash capital improvements	63,306	9,932	1,181	697

1/ Revised from Data Book 1986, table 301.

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

3/ 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, 1987, tables 24-27 and 36-39.

Table 303.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1969 TO 1984

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 <u>1/</u> (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	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

1/ Exemptions for age or blindness excluded through 1981 and included thereafter.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income. Individual Income Tax Returns (annual); SOI Bulletin, Summer 1985, p. 93, and Winter 1985-86, p. 97; and records.

Table 304.-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1984

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) ...	461,424	9,322,406
Salaries and wages	400,452	7,765,670
Dividends after exclusion	68,520	193,874
Tax liability	392,619	1,224,322
Earned income credit	17,085	-4,464
Interest	336,810	722,525
Unemployment compensation in AGI	19,483	30,925
Itemized deductions	189,399	1,852,314

Source: U.S. Treasury Department, SOI Bulletin, Winter 1985-86, pp. 97-99.

Table 305.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1982 TO 1985

[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	1982	1983	1984	1985
All returns	445,953	450,097	461,424	470,745
Under \$10,000	169,298	164,475	161,843	157,592
\$10,000 under \$15,000	68,692	69,635	71,096	71,127
\$15,000 under \$50,000	186,863	191,476	199,683	206,162
\$50,000 and over	21,100	24,511	28,802	35,864
Median income (dollars)	13,907	14,349	14,843	16,130

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income, and Individual Master File for 1982, 1983, 1984, and 1985.

Table 306.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1984 AND 1985

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax	
			Number of returns	Amount (\$1,000)
1984				
All returns	461,424	9,322,406	392,619	1,224,322
Under \$10,000	161,843	618,293	97,088	39,377
\$10,000 under \$15,000 ..	71,096	883,948	69,277	72,166
\$15,000 under \$50,000 ..	199,683	5,546,699	197,558	652,285
\$50,000 and over	28,802	2,273,465	28,696	460,495
1985				
All returns	470,745	9,965,599	401,174	1,303,224
Under \$10,000	157,592	594,482	92,534	37,405
\$10,000 under \$15,000 ..	71,127	885,637	69,041	70,943
\$15,000 under \$50,000 ..	206,162	5,756,704	203,839	666,567
\$50,000 and over	35,864	2,728,775	35,760	528,309

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1984 and 1985, Individual Master File.

Table 307.-- INTERNAL REVENUE SERVICE OPERATIONS: 1984 TO 1986

Subject	1984	1985	1986
Internal revenue collections (\$1,000)	1,980,467	2,116,774	2,337,030
Individual income and employment taxes	1,744,863	1,876,866	2,040,878
Total returns filed	789,737	797,835	859,789
Individual income tax	448,974	459,491	472,022
Returns examined	7,019	8,197	7,326
Individual	6,217	7,359	6,545
Additional tax and penalties recommended after examination (\$1,000)	39,654	42,613	88,471
Individual	17,742	20,631	43,577
Costs incurred (\$1,000)	8,902	8,638	8,418

Source: Internal Revenue Service, Annual Report, 1984, 1985, and 1986.

Table 308.-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 1985

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$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
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544

1/ Exclusive of losses.

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

Table 309.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1968 TO 1985, AND BY
COUNTIES, 1985

[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
1968	6,180	2,595	10,618	7,474	3,815	11,235
1969	6,534	2,623	11,581	7,915	3,839	12,156
1970	7,018	2,969	12,358	8,348	3,981	13,072
1971	7,366	2,962	12,685	8,936	4,263	13,497
1972	7,462	3,284	13,515	9,218	4,553	14,358
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
1984	12,035	6,858	25,290	16,565	10,540	28,935
1985	12,488	7,087	25,838	17,124	10,710	29,870
COUNTIES: 1985						
Honolulu ...	12,768	7,343	27,279	17,461	10,787	31,060
Maui	13,136	8,588	23,880	16,269	11,568	27,980
Hawaii	9,816	4,671	19,831	15,945	9,353	24,890
Kauai	12,460	6,051	23,620	17,138	10,194	28,224

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 310.-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1985, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Net taxable income 2/ (\$1,000)	Tax liability (\$1,000)
All resident returns ...	427,572	8,060,406	5,284,942	415,544
Taxable resident returns	336,152	7,876,842	5,284,942	415,544
\$1,000, under \$5,000	41,637	141,353	56,215	2,075
\$5,000, under \$10,000	55,508	415,203	253,313	14,315
\$10,000, under \$20,000	89,964	1,298,553	885,168	60,150
\$20,000, under \$30,000	58,342	1,433,778	971,408	72,833
\$30,000, under \$40,000	38,295	1,326,153	881,315	68,954
\$40,000, under \$50,000	23,065	1,032,328	707,037	57,651
\$50,000, under \$75,000	21,778	1,297,294	874,794	75,284
\$75,000, under \$100,000	4,472	378,993	263,541	24,345
\$100,000 and over	3,091	553,188	392,151	39,937
Nontaxable resident returns ..	91,420	183,564	...	...
Loss	4,049	(59,923)	...	...
Under \$5,000	78,720	77,643	...	...
\$5,000, under \$10,000	5,529	39,530	...	...
\$10,000 and over	3,122	66,391	...	...

1/ Total and subtotals exclude losses.

2/ Excludes zero bracket amount of \$297,796,400. Conforms to taxable income as defined prior to 1982.

Source: Hawaii State Department of Taxation, records.

Table 311.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1985 AND 1986

[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	
	1985	1986	1985	1986
All sources	24,323,273	26,290,777	707,381	777,961
Sources taxed at 4 percent	16,752,875	18,485,648	670,115	739,426
Retailing	8,499,254	9,239,373	339,970	369,575
Services	2,481,669	2,784,169	99,267	111,367
Contracting	1,367,733	1,808,024	54,709	72,321
Theater, amusement, radio	154,830	159,881	6,193	6,395
Interest	206,256	200,656	8,250	8,001
Commissions	318,902	365,485	12,756	14,645
Hotel rentals	1,122,268	1,212,782	44,891	48,511
All other rentals	1,914,986	2,065,668	76,599	82,627
Use (4 percent)	355,439	279,636	14,218	11,185
All others	331,538	369,974	13,261	14,799
Sources taxed at other rates <u>1/</u> ...	7,570,398	7,805,129	37,266	38,535
Insurance solicitors	167,438	140,120	251	210
Sugar processing	357,151	336,334	1,786	1,682
Pineapple canning <u>2/</u>	115,754	32,974	579	165
Producing	262,791	250,954	1,314	1,255
Manufacturing	527,673	568,532	2,638	2,843
Wholesaling	4,095,220	4,443,166	20,476	22,216
Services (intermediary)	116,300	127,992	582	640
Use (1/2 percent).....	1,928,071	1,905,057	9,640	9,525

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

2/ Most exported canned pineapple is now exempted from general excise taxes when major companies are granted foreign trade subzone status.

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

Table 312.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS ON ALCOHOL BEVERAGES, BY TYPE OF BEVERAGE: 1985

[\$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	42,907	6,879	36,028	32,671	3,357
Distilled spirits ..	15,937	5,570	10,367	9,401	966
Wine	5,392	1,026	4,366	3,959	407
Beer	21,578	283	21,295	19,311	1,984

1/ Fiscal year data.

2/ Wholesale ad valorem liquor tax, penalties, interest, and license fees. Calendar year data. Data include \$13.9 million from 1985 previously held in escrow.

3/ Mostly license fees. Fiscal year data.

Source: 1985 Annual Report, Commissioner and Chief Counsel, Internal Revenue Service, p. 47; Distilled Spirits Council of the United States, Inc., letter dated August 5, 1987.

Table 313.-- REAL PROPERTY TAX VALUATIONS:
ANNUALLY, 1977 TO 1987

[Thousands of dollars. As of January 1. Government parcels assessed at \$1 beginning in 1983; for estimated value of such parcels in 1987, see table 316]

Year	Assessment ratio ^{1/}	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
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
1986 ...	100	52,814,463	26,442,872	26,371,591	45,222,885
1987 ...	100	54,655,038	27,396,477	27,258,561	46,629,959

^{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 314.-- REAL PROPERTY TAX VALUATIONS: 1985 TO 1987

[In thousands of dollars]

Subject	1985	1986	1987
Assessor's gross valuation <u>1/</u>	51,231,020	52,814,463	54,655,038
Land	25,507,708	26,442,872	27,396,477
Improvement	25,723,312	26,371,591	27,258,561
Exemptions <u>1/</u>	6,986,720	7,070,511	7,665,004
Assessor's net taxable valuation ..	44,244,300	45,743,952	46,990,034
Half of valuation on appeal	662,879	521,067	360,075
Number of appeals	3,355	3,562	2,354
Valuation for tax rate purposes ...	43,581,421	45,222,885	46,629,959
Land	23,226,482	24,183,369	24,837,828
Improvement	20,354,939	21,039,516	21,792,131
Amount to be raised by taxation <u>2/</u>	324,090	334,281	344,518

1/ Government parcels assessed at \$1; see table 316 for estimated actual 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 315.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1987

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u>	39,994,368	6,635,888	5,356,740	2,668,042
Land	20,216,999	3,120,478	2,748,190	1,310,810
Improvement	19,777,369	3,515,410	2,608,550	1,357,232
Exemptions <u>1/</u>	6,054,141	557,154	764,848	288,861
Assessor's net taxable valuation .	33,940,227	6,078,734	4,591,892	2,379,181
Half of valuation on appeal	291,905	25,227	28,553	14,390
Number of appeals	1,101	376	667	210
Valuation for tax rate purposes ..	33,648,322	6,053,507	4,563,339	2,364,791
Land	18,113,213	2,952,571	2,556,110	1,215,934
Improvement	15,535,109	3,100,936	2,007,229	1,148,857
Amount to be raised by taxation <u>2/</u>	251,645	33,739	41,420	17,714

1/ Government parcels assessed at \$1; see table 316 for statewide data on estimated actual 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, 1987-1988 Tax Year, State of Hawaii (July 1987), pp. 2-5.

Table 316.-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1987

Type of exemption	Number	Amount 1/ (\$1,000)
All exemptions	183,374	17,706,559
Federal government	457	2,350,059
State government	5,970	6,166,291
County government	3,286	1,464,676
Hawaiian Homes Commission	894	61,751
Homes--fee	121,019	3,527,883
Homes--leasehold	35,959	907,492
Churches	1,371	577,794
Government leases	486	622,149
Hospitals	75	283,419
Low-moderate income housing	162	302,481
Charitable organizations	549	368,086
Public utilities	787	325,884
Schools	129	325,380
All others	12,230	423,214

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

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions, 1987-1988 Tax Year, State of Hawaii (July 1987), p. 6.

Table 317.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1987

[In thousands of dollars]

Land use class	Gross valuation, Jan. 1, 1987 ^{1/}			Amounts to be raised by taxation, fiscal 1987-88
	Total	Land	Improvement	
All classes	54,655,038	27,396,477	27,258,561	344,518
Improved residential ...	26,881,572	15,025,039	11,856,533	143,507
Apartment	8,335,028	2,480,800	5,854,228	49,796
Commercial	6,491,728	2,986,989	3,504,739	51,075
Industrial	3,870,733	2,459,495	1,411,238	31,155
Agricultural	2,962,862	1,970,039	992,823	21,217
Conservation	275,203	217,157	58,046	1,991
Hotel/resort	4,627,424	1,288,301	3,339,123	40,196
Unimproved residential .	1,210,488	968,657	241,831	5,582

^{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, 1987-1988 Tax Year, State of Hawaii (July 1987).

Table 318.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1987-1988

[Dollars per \$1,000 net taxable value]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	6.56	4.75	8.50	6.45
Unimproved residential	6.56	4.75	10.00	6.45
Apartment	6.56	4.75	10.00	8.70
Hotel/resort	10.71	7.00	10.00	8.70
Commercial	9.45	6.00	10.00	8.70
Industrial	9.45	6.00	10.00	8.70
Agricultural	9.00	4.75	10.00	8.70
Conservation	9.00	4.75	10.00	8.70
Improvement:				
Improved residential	6.56	4.75	8.50	5.81
Unimproved residential	6.56	4.75	8.50	5.81
Apartment	6.56	4.75	8.50	8.25
Hotel/resort	10.71	7.00	8.50	8.25
Commercial	9.45	6.00	8.50	8.25
Industrial	9.45	6.00	8.50	8.25
Agricultural	9.00	4.75	8.50	8.25
Conservation	9.00	4.75	8.50	8.25

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1987-1988 Tax Year, State of Hawaii (July 1987), p. 8.

Table 319.-- 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 320.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1981 TO 1986

[Millions of dollars]

Type of expenditure	1981	1982	1983	1984	1985	1986
All categories	3,811	3,506	4,055	4,232	4,568	4,643
Grants to State and local governments	443	408	457	459	436	473
Salaries and wages	1,487	1,615	1,736	1,809	1,942	1,961
Direct payments for individuals	1,008	1,106	1,253	1,321	1,444	1,517
Procurement	857	358	535	577	672	619
Other programs	17	19	74	66	73	73
Department of Defense	2,223	1,932	2,198	2,324	2,553	2,486
Other federal agencies	1,588	1,573	1,857	1,908	2,015	2,158

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1986 (March 1987), pp. 1, 37, and 38-40, and letter dated April 29, 1986.

Table 321.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1985

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total ^{1/}	4,575,478	2,551,638	2,023,840
City and County of Honolulu ..	3,989,585	2,499,695	1,489,890
Hawaii County	219,625	17,521	202,104
Kauai County	85,804	14,328	71,476
Maui County	175,646	20,094	155,552
State undistributed	104,817	-	104,817

^{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 1985, Vol. I: County Areas (March 1986), pp. 14-15.

Table 322.-- STATE GENERAL OBLIGATION BOND DEBT: 1981 TO 1986

[In dollars. As of June 30]

Year	Debt	Year	Debt
1981	1,331,326,266	1984	1,641,694,840
1982	1,464,486,784	1985	1,697,635,620
1983	1,590,350,534	1986	1,734,971,350

Source: Hawaii State Department of Accounting and General Services, records.

Table 323.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1960 TO 1986

[In millions of dollars. As of December 31]

Year	Total bonded debt ^{1/}	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1960	285.6	143.1	120.8	10.0	3.2	8.6
1961	306.8	145.4	138.1	12.1	3.0	8.2
1962	312.7	149.1	141.4	11.6	2.8	7.8
1963	386.5	194.6	168.2	13.8	2.6	7.4
1964	423.6	220.0	177.6	13.0	3.9	9.1
1965	454.1	244.5	184.1	12.3	3.6	9.6
1966	412.3	205.6	182.8	11.4	3.4	9.0
1967	472.9	262.4	188.2	10.6	3.2	8.4
1968	533.8	317.9	191.6	9.7	2.9	11.7
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
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.8	2,720.4	456.8	47.2	69.3	18.0

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

Source: Tax Foundation of Hawaii, A Compendium of Government Finances in Hawaii, 1949-1968 (November 1969), p. 71, and Government in Hawaii (annual).

Table 324.-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1889 TO 1986

Year	Government workers ^{1/}				State civil service workers ^{3/}	State retirement system members ^{4/}
	All levels	Federal	State ^{2/}	County		
1889	(NA)	(NA)	1,796	-	-	-
1926	6,566	(NA)	(NA)	(NA)	(NA)	2,028
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
1985	93,300	32,400	47,400	13,500	18,472	51,767
1986	93,850	32,100	48,600	13,150	18,411	47,662

NA Not available.

^{1/} As of August 31, 1889, Spring 1926, and annual averages thereafter.

^{2/} Kingdom of Hawaii for 1889, Territory of Hawaii for 1926-1950, and State of Hawaii, thereafter.

^{3/} 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 for much of this period. Coverage was granted to Territorial Board of Health and Honolulu Fire Department and Police Department employees in 1913 and was extended to most Territorial and county employees in 1939.

^{4/} 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. Pension plans were established for teachers in 1915 and police, fire, and band employees in 1917. The present Employees' Retirement System, open to all Territorial and county workers, was established in 1926.

Source: Robert C. Schmitt, Historical Statistics of Hawaii (University Press of Hawaii, 1978), pp. 202-203 and 616-617; The State of Hawaii Data Book 1978, p. 158; Hawaii State Department of Labor and Industrial Relations, Labor Force Data Book (March 1978, as updated); Hawaii State Department of Personnel Services, Annual Report for 1980-1986; Employees' Retirement System of the State of Hawaii, 58th Annual Report, June 30, 1984, p. 17, as updated; Robert M. C. Littler, The Governance of Hawaii (Stanford University Press, 1929), pp. 74 and 118.

Table 325.-- STATE CIVIL SERVICE: 1984 TO 1986

[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	1984	1985	1986
Civil service employees, June 30	18,202	18,472	18,411
Department of Education	3,875	4,024	3,998
Department of Health	4,729	4,747	4,636
Department of Social Services and Housing	2,472	2,551	2,705
Department of Transportation	1,913	1,895	1,864
University of Hawaii	1,562	1,563	1,539
All others	3,651	3,692	3,669
Separations	2,079	1,751	1,919
Promotions ^{1/}	760	613	685
Transfers, demotions, and returns after promotions ^{1/}	688	765	788
Classification actions processed	2,414	3,107	3,144
Applications received	27,084	24,681	24,521
Applicants screened	27,209	25,484	22,357
Applicants placed on eligible list	10,741	12,323	15,373
Vacancies filled by competitive and noncompetitive actions	2,269	2,034	2,160

^{1/} 1984 data revised from Data Book 1985, table 290.

Source: Hawaii State Department of Personnel Services, Annual Report, 1986, pp. 4, 6, 8, and 9.

Table 326.-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT,
SEX, AND RACE: 1980

Level of government	Total	Sex		Race		
		Male	Female	White	Asian, Pacific Islander	Other races
All levels	90,401	48,400	42,001	23,366	64,456	2,579
Federal	32,244	21,441	10,803	9,943	20,957	1,344
State	43,814	17,046	26,768	10,285	32,736	793
Local	14,343	9,913	4,430	3,138	10,763	442

Source: U.S. Bureau of the Census, 1980 Census of Population, Detailed Population Characteristics, Hawaii, PC80-1-D13 (October 1983), table 220.

Table 327.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1985 TO 1987

[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		
	July 1985	July 1986	Oct. 1987	July 1985	July 1986	Oct. 1987
SR-4	933	933	988	1,360	1,520	1,596
SR-11	1,151	1,151	1,206	1,816	1,985	2,084
SR-21	1,668	1,668	1,723	2,859	3,002	3,152
SR-31	2,596	2,620	2,675	4,596	4,799	5,039

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

Table 328.-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 1926,
1976, 1986, AND 1987

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

Government official	1926	1976	1986 <u>1/</u>	1987
Governor	10,000	50,000	80,000	80,000
Lieutenant Governor <u>2/</u>	5,400	45,000	76,000	76,000
Mayor, Honolulu	6,000	44,903	75,000	77,175
Mayor, Hawaii <u>3/</u>	4,200	43,644	49,992	63,792
Mayor, Maui <u>3/</u>	4,200	36,070	62,000	62,000
Mayor, Kauai <u>3/</u>	3,600	34,000	49,920	52,416
Chief Justice, Supreme Court	10,500	47,500	80,000	80,000
Associate Justice, Supreme Court ...	10,000	45,000	78,500	78,500
President, University of Hawaii	10,000	45,000	95,000	95,000

1/ Includes retroactive raises approved May 12, 1986.

2/ Secretary in 1926.

3/ Chairman, Board of Supervisors, in 1926.

Source: Robert M. C. Littler, The Governance of Hawaii (1929), pp. 114, 117, 118, 189, and 204; Hawaii Revised Statutes; SLH 1986, Act 128; Salary Commission of the City and County of Honolulu, Final Report and Salary Schedule; Hawaii, Maui, and Kauai County ordinances; DBED telephone survey.