

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 1989 reached \$6.5 billion, twice the level reported eight years earlier. The 1989 total included \$3.7 billion in U.S. taxes, \$2.3 billion in State taxes, and \$449 million in county taxes, licenses and fees. Individual income taxes accounted for 86 percent of Federal collections and 34 percent of State collections in Hawaii in 1989. State revenue receipts totaled \$3.6 billion, chiefly from the general excise and use tax (\$1.0 billion), individual income tax (\$767 million) and Federal grants-in-aid (\$480 million). The largest expenditure item in the State accounts for 1989 was education, with \$987 million (out of \$3.3 billion) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax and grants-in-aid for their revenues, and reported police and fire protection as their largest single expenditure item. Assessed valuation of the State doubled between 1984 and 1990, reaching \$100 billion by the end of the period; of this total, \$27 billion was exempt from taxation. Public bonded debt outstanding at the end of 1989 stood at \$3.7 billion.

Total government employment in 1989 averaged 101,000, about 14 percent over the 1980 average. The 1989 total included 34,000 Federal workers, 54,000 persons employed by the State, and 14,000 persons on county payrolls. State civil service employees as of mid-1989 numbered 20,000.

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: 1990, Sections 9 and 10.

Table 275.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1970 TO 1989

[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	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	2,228,780	1,208,481	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	3,314,106	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 <u>3/</u> .	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

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 1989, table 269.

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

Table 276.-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1970 TO 1989

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from Data Book 1989, table 270]

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	15.3	12.9
1978 ..	2,392	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 ..	3,322	1,881	1,441	28.2	16.0	12.3
1983 ..	3,389	1,864	1,526	26.8	14.7	12.1
1984 ..	3,529	1,912	1,617	26.8	14.5	12.3
1985 ..	3,738	2,017	1,721	26.9	14.5	12.4
1986 ..	4,039	2,197	1,842	27.5	15.0	12.6
1987 ..	4,619	2,596	2,023	29.7	16.7	13.0
1988 ..	5,260	3,020	2,240	31.4	18.0	13.4
1989 ..	5,813	3,356	2,457	31.8	18.3	13.4

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 table 2, and income estimates in table 391.

Table 277.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1979, 1988, AND 1989

[In thousands of dollars. For fiscal year ended September 30 for
federal collections and June 30 for others]

Source	1979	1988	1989
Total, all levels	2,612,873	5,752,898	6,446,721
Federal collections	1,455,225	3,310,750	3,731,844
Indiv. income and employment <u>1/</u> ..	1,211,243	2,870,314	3,220,556
Corp. income and excess profits ..	199,747	333,528	412,151
Excise	15,265	48,497	51,986
Estate	17,702	36,555	22,184
Gift	1,271	1,601	4,837
Unemployment insurance	9,997	20,255	20,130
State collections	1,127,677	2,033,181	2,283,892
General excise and use	430,850	920,232	1,025,434
Transient accommodations <u>2/</u>	-	67,290	75,983
Fuel	48,319	85,192	91,131
Liquor	20,434	38,201	38,609
Tobacco	11,856	21,318	24,413
Insurance	18,466	38,009	33,414
Public service companies	33,925	63,587	64,846
Corporate income <u>3/</u>	32,273	66,017	72,339
Indiv. income, net income <u>4/</u>	264,557	626,009	767,589
Inheritance and estate	4,141	7,314	6,675
Unemployment compensation	75,458	77,010	53,120
Other sources <u>5/</u>	187,398	23,002	30,339
County collections	37,292	422,004	448,861
Real property	-	353,880	372,633
Utility franchise	8,023	15,776	15,830
Motor vehicle weight <u>6/</u>	21,948	39,311	42,523
Other sources	7,321	13,037	17,875

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

2/ Transient accommodations tax collection effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Until 1981, real property taxes (included in State "other sources" for 1978) were collected by the State.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1990, tables 13 and 29.

Table 278.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY
ON OAHU: 1970 AND 1988

[In dollars. Based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For underlying assumptions, see source]

Subject	1970	1988	Percent increase
Total tax burden	5,559	25,610	361
Federal income	2,130	8,096	280
State income	693	3,693	433
Social Security	1,247	7,758	522
General excise	304	1,207	297
Real property	366	1,006	175
Employment <u>1/</u>	527	3,301	526
Specific excise <u>2/</u>	67	161	140
Automobile	225	388	72
Direct	4,342	18,432	325
Indirect	1,217	7,178	490
Gross family income	16,408	62,716	282
After taxes	10,849	37,106	242

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

2/ Alcohol, tobacco, telephone, and bicycle.

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

Table 279.-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR HONOLULU: 1988

Income level	Honolulu		51-city median <u>1/</u>	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
\$25,000	2,522	10.1	2,031	8.1
\$50,000	5,299	10.6	4,001	8.0
\$75,000	8,054	10.7	6,574	8.8
\$100,000	10,949	10.9	8,936	8.9

1/ Largest city in each state, including D.C.

Source: Data from D.C. Department of Finance and Revenue, cited in Statistical Abstract of the United States: 1990, p. 298.

Table 280.-- PER CAPITA REVENUE, EXPENDITURE, AND DEBT OF STATE AND LOCAL GOVERNMENT: 1987 AND 1988

Subject	Amount (dollars)		Percent of U.S.		Rank	
	1987	1988	1987	1988	1987	1988
General revenue	3,024	3,461	103.6	117.0	11	6
Taxes	1,955	2,259	117.4	127.4	8	5
Debt outstanding	3,235	3,270	109.6	106.5	22	24
General expenditure	2,835	2,974	105.2	103.7	16	14
Capital outlay	512	490	150.3	134.5	5	8

Source: U.S. Bureau of the Census, Government Finances in 1986-87, GF 87, No. 5, pp. 106-110, and Government Finances in 1987-1988, GF-88-5 (January 1990), pp. 105-109.

Table 281.-- STATE REVENUE RECEIPTS: 1988 AND 1989

[In thousands of dollars. Years ended June 30]

Source of revenues	1988: all funds	1989		
		All funds	General funds	Special funds
Total <u>1/</u>	3,143,873	3,604,416	2,340,453	1,263,963
Tax revenues	2,015,493	2,263,024	2,121,518	141,506
General excise	920,232	1,025,434	1,011,331	14,103
Specific excises <u>2/</u>	163,859	234,405	164,042	70,363
Individual income	625,547	767,232	767,232	-
Corporate income	66,017	72,339	72,339	-
Transient accommodations	67,278	75,973	75,973	-
Unemployment compensation	77,010	52,649	-	52,649
Other taxes, licenses, permits <u>3/</u>	95,550	34,992	30,601	4,391
Fines, forfeits, and escheats	14,336	15,630	13,695	1,935
Federal grants-in-aid	438,307	479,852	11,440	468,412
Revenues from other agencies	12,427	12,810	3,717	9,093
Rents, royalties, land income <u>4/</u> ..	25,366	28,365	4,460	23,905
Earnings: general departments	231,977	250,872	79,298	171,574
Earnings: public service enterp. .	170,285	269,157	-	269,157
Interest earned	108,321	156,361	93,795	62,566
Miscellaneous	127,361	128,345	12,530	115,815

1/ Excludes transfers and repayments except as shown.

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

3/ Includes transient accommodations, franchise, inheritance and estate, and conveyance taxes.

4/ Includes investment and unallocable interest income.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1990, table 12.

Table 282.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1979, 1988, AND 1989

[In thousands of dollars. For years ended June 30. Data include general, special, and proprietary fund expenditures; unemployment trust fund treated as a special fund. Interfund transfers eliminated to avoid duplication]

Functions	1979	1988	1989
Total	1,483,236	2,980,741	3,267,997
General government: Control	27,609	69,272	79,496
Staff	63,308	157,816	208,306
Public safety: Police and fire .	2,691	2,928	3,036
Other protection	43,200	109,741	116,955
Highways	42,682	78,624	76,911
Natural resources	15,864	36,032	38,327
Health and sanitation	30,956	126,174	120,440
Hospitals and institutions	78,755	104,934	147,452
Public welfare	243,717	380,823	396,944
Education: Higher	173,869	338,609	380,707
Public schools	282,120	518,862	572,334
Libraries and other .	15,508	28,773	33,547
Recreation	8,462	19,222	27,025
Utilities and other enterprises	51,609	194,075	174,257
Debt service 1/	139,266	279,665	248,062
Retirement and pension	62,261	131,079	85,727
Employees' health and hosp. insurance	13,487	442	584
Unemployment compensation	44,053	55,827	49,112
Grants-in-aid to counties	20,650	32,867	42,348
Urban redevelopment and housing	38,669	146,462	263,908
Miscellaneous	13,354	58,878	46,921
Cash capital improvements 2/ ...	71,146	109,636	155,598

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 \$71,111,203 in 1979, \$86,399,131 in 1988, and \$111,172,532 in 1989.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1990, table 35.

Table 285.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1969 TO 1988

Tax year	Number of returns	Number of exemptions ^{1/}	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption ^{1/} (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
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

^{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, Winter 1985-86, p. 97, Winter 1986-87, p. 83, Winter 1987-88, p. 80, Spring 1989, p. 94, Spring 1990, p. 141, and records.

Table 286.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1987 AND 1988

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax		
			Number of returns	Amount (\$1,000)	Average (dollars)
1987					
All returns	506,302	12,670,065	439,394	1,640,755	3,734
Under \$10,000 2/	155,127	575,076	94,292	31,723	336
\$10,000 under \$15,000 ..	70,617	879,316	66,680	61,961	929
\$15,000 under \$30,000 ..	136,371	2,926,801	134,564	273,647	2,034
\$30,000 under \$50,000 ..	85,766	3,316,271	85,519	378,081	4,421
\$50,000 and over	58,421	4,972,601	50,339	895,343	17,786
Median income	\$17,905	...	...	...	...
1988					
All returns	520,575	14,215,978	447,779	1,925,661	4,300
Under \$10,000 2/	150,713	393,553	85,838	30,839	359
\$10,000 under \$15,000 ..	69,067	860,481	63,540	60,789	957
\$15,000 under \$30,000 ..	142,131	3,052,250	139,999	286,398	2,046
\$30,000 under \$50,000 ..	90,175	3,494,660	89,973	397,921	4,423
\$50,000 and over	68,489	6,415,034	68,429	1,149,714	16,802
Median income	\$19,275	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1987, Individual Master File, and SOI Bulletin, Spring 1990, pp. 141-143.

Table 287.-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1988

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) ...	520,575	14,215,978
Salaries and wages	444,213	10,565,916
Dividends	109,100	298,063
Interest	384,352	764,545
Sales of capital assets, net gain less loss ...	59,852	924,863
Unemployment compensation in AGI	22,967	38,971
Itemized deductions	159,377	2,084,818
Tax liability	447,779	1,925,661
Earned income credit	38,014	18,349

Source: U.S. Treasury Department, Internal Revenue Service, SOI Bulletin, Spring 1990, pp. 141-143.

Table 288.-- INTERNAL REVENUE SERVICE OPERATIONS: 1986 TO 1988

Subject	1986	1987	1988
Internal revenue collections (\$1,000)	2,337,030	2,809,135	3,310,750
Individual income and employment taxes	2,040,878	2,479,536	2,890,569
Total returns filed	859,789	889,779	909,109
Individual income tax	472,022	484,804	503,855
Returns examined	7,326	5,101	4,208
Individual	6,545	4,429	3,485
Additional tax and penalties recommended after examination (\$1,000)	88,471	37,496	28,092
Individual	43,577	16,953	16,690
Costs incurred (\$1,000)	8,418	8,912	10,350

Source: Internal Revenue Service, Annual Report, 1986, 1987, and 1988.

Table 289.-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1970 TO 1988

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
1970	304,365	2,645,390	1,743,908	108,446
1971	306,959	2,825,713	1,839,574	115,931
1972	321,669	3,071,919	1,977,779	126,422
1973	338,089	3,391,445	2,170,208	141,113
1974	351,867	3,705,597	2,407,936	160,460
1975	365,185	4,014,828	2,615,002	177,121
1976	372,484	4,279,268	2,832,875	195,542
1977	384,924	4,719,669	3,140,643	220,095
1978	409,218	5,455,155	3,718,082	266,497
1979	431,906	5,639,290	3,871,963	282,093
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
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

1/ Exclusive of losses.

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

Table 290.-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING
1988, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All resident returns ...	483,913	11,504,190	8,387,107	658,878
Taxable resident returns	396,039	11,334,516	8,387,107	658,878
Under \$1,000	2,805	2,019	593	16
\$1,000, under \$5,000	47,844	143,353	68,447	2,197
\$5,000, under \$10,000	59,457	443,781	271,453	14,008
\$10,000, under \$20,000	96,362	1,438,611	1,052,878	69,956
\$20,000, under \$30,000	62,057	1,523,620	1,135,193	83,959
\$30,000, under \$40,000	41,804	1,453,596	1,064,370	81,785
\$40,000, under \$50,000	29,548	1,322,854	954,188	75,744
\$50,000, under \$75,000	37,425	2,250,532	1,641,437	136,566
\$75,000, under \$100,000	9,788	829,091	625,656	54,388
\$100,000 and over	8,949	1,927,059	1,572,892	140,259
Nontaxable resident returns ..	87,874	169,674	...	...
Loss	2,733	(58,975)	...	...
Under \$5,000	75,798	74,289	...	...
\$5,000, under \$10,000	6,388	42,761	...	...
\$10,000 and over	2,955	52,624	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, records.

Table 291.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1978 TO 1988, AND BY
COUNTIES, 1987 AND 1988

[In dollars]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Joint	Other <u>1/</u>	All returns	Joint	Other <u>1/</u>
1978	9,302	20,276	4,538	12,279	22,335	6,274
1979	8,738	20,073	4,757	11,804	22,636	6,875
1980	9,676	21,510	5,294	13,464	24,980	7,639
1981	10,220	23,321	5,794	14,737	26,881	8,455
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
COUNTIES: 1987						
Honolulu ...	13,649	31,188	8,072	18,632	35,198	11,375
Maui	14,583	30,450	8,183	17,917	33,359	11,165
Hawaii	9,930	22,736	5,384	15,335	27,172	9,761
Kauai	11,283	24,981	6,531	16,659	31,713	9,931
COUNTIES: 1988						
Honolulu ...	15,172	33,391	9,243	19,542	37,825	12,706
Maui	16,176	32,478	10,407	19,968	36,699	12,876
Hawaii	11,006	24,509	6,118	16,292	29,375	10,572
Kauai	13,725	28,085	6,800	17,757	32,188	10,597

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

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

Table 292.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1988 AND 1989

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

Source of revenue	Tax base		Tax collections	
	1988	1989	1988	1989
All sources	31,559,864	35,778,922	965,882	1,096,476
Sources taxed at 4 percent	21,848,266	24,833,681	873,931	993,347
Retailing	10,385,974	11,607,779	415,439	464,311
Services	3,287,715	3,699,003	131,509	147,960
Contracting	2,487,571	3,112,846	99,503	124,514
Theater, amusement, radio	165,729	184,154	6,629	7,366
Interest	230,817	269,093	9,232	10,764
Commissions	528,809	618,462	21,152	24,738
Hotel rentals	1,408,891	1,505,071	56,356	60,203
All other rentals	2,306,655	2,603,669	92,266	104,147
Use (4 percent)	449,518	477,078	17,981	19,083
All others (4 percent)	596,587	756,526	23,863	30,261
Sources taxed at other rates ^{1/} ..	9,711,598	10,945,241	47,995	54,081
Insurance solicitors	160,936	184,310	241	276
Sugar processing	165,350	38,214	827	191
Pineapple canning	2,622	12,622	13	63
Producing	298,261	326,400	1,491	1,632
Manufacturing	629,303	630,997	3,147	3,155
Wholesaling	5,683,815	6,595,569	28,419	32,978
Services (intermediary)	182,138	189,018	911	945
Use (1/2 percent).....	2,589,173	2,968,111	12,946	14,841
Unallocated net collections	-	-	43,957	49,048

^{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 293.-- REAL PROPERTY TAX VALUATIONS:
ANNUALLY, 1980 TO 1990

[Thousands of dollars. As of January 1. Government parcels assessed at \$1, 1983-1987, and at 100 percent thereafter]

Year	Assessment ratio <u>1/</u>	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
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
1988 ...	100	67,628,063	36,730,370	30,897,693	50,219,249
1989 ...	100	76,926,745	42,778,927	34,147,818	57,526,564
1990 ...	100	99,942,540	61,554,968	38,387,572	71,080,524

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 294.-- REAL PROPERTY TAX VALUATIONS: 1988 TO 1990

[In thousands of dollars]

Subject	1988	1989	1990
Assessor's gross valuation <u>1/</u>	67,628,063	76,926,745	99,942,540
Land	36,730,370	42,778,927	61,554,968
Improvement	30,897,693	34,147,818	38,387,572
Exemptions	17,016,434	18,752,245	27,282,840
Assessor's net taxable valuation ..	50,611,629	58,174,500	72,659,700
Half of valuation on appeal	392,380	647,936	1,579,176
Number of appeals	1,626	2,560	4,089
Valuation for tax rate purposes ...	50,219,249	57,526,564	71,080,524
Land	26,908,933	31,670,173	44,192,655
Improvement	23,310,316	25,856,391	26,887,869
Amount to be raised by taxation <u>1/</u>	364,357	418,324	476,683

1/ 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 295.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1990

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation	74,997,689	11,723,508	8,074,560	5,146,783
Land	48,235,757	5,910,941	4,276,510	3,131,760
Improvement	26,761,932	5,812,567	3,798,050	2,015,023
Exemptions	22,745,719	1,662,602	1,728,221	1,146,298
Assessor's net taxable valuation .	52,251,970	10,060,906	6,346,339	4,000,485
Half of valuation on appeal	1,328,639	96,141	46,750	107,646
Number of appeals	2,543	311	589	646
Valuation for tax rate purposes ..	50,923,331	9,964,765	6,299,589	3,892,839
Land	33,318,177	5,086,776	3,463,547	2,324,155
Improvement	17,605,154	4,877,989	2,836,042	1,568,684
Amount to be raised by taxation <u>1/</u>	332,760	59,292	57,217	27,414

1/ 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, 1990-1991 Tax Year, State of Hawaii (July 1990), pp. 2-5.

Table 296.-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1990

Type of exemption	Number	Amount 1/ (\$1,000)
All exemptions	193,966	27,374,417
Federal government	394	2,936,336
State government	5,980	7,460,529
County government	3,289	2,162,554
Hawaiian Homes Commission	870	94,590
Hawaii Housing Authority	329	836,981
Homes--fee	138,520	8,368,275
Homes--leasehold	29,047	1,609,748
Totally disabled	5,226	115,803
Churches	1,400	863,677
Hospitals	81	408,943
Low-moderate income housing	368	486,105
Charitable organizations	641	480,864
Public utilities	777	587,328
Schools	146	475,834
All others	6,898	486,850

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, 1990-1991 Tax Year, State of Hawaii (July 1990), p. 6.

Table 297.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1990

[In thousands of dollars]

Land use class	Gross valuation, Jan. 1, 1990			Amounts to be raised by taxation, fiscal 1990-91
	Total	Land	Improvement	
All classes	99,942,540	61,554,968	38,387,572	476,683
Improved residential ...	43,223,905	27,243,399	15,980,506	148,451
Apartment	14,419,260	6,540,205	7,879,055	63,024
Commercial	13,391,546	8,641,050	4,750,496	88,320
Industrial	9,336,887	7,435,548	1,901,339	47,728
Agricultural	5,049,723	3,529,680	1,520,043	29,950
Conservation	1,456,022	1,244,062	211,960	4,950
Hotel/resort	9,699,785	4,446,383	5,253,402	86,504
Unimproved residential .	3,365,412	2,474,641	890,771	7,756

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1990-1991 Tax Year, State of Hawaii (July 1990).

Table 298.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1990-1991

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	4.70	4.50	8.50	5.35
Unimproved residential	4.95	4.75	10.00	5.35
Apartment	4.70	4.75	10.00	8.70
Hotel/resort	10.71	8.00	10.00	8.70
Commercial	9.45	7.00	10.00	8.70
Industrial	9.45	7.00	10.00	8.70
Agricultural	9.00	4.75	10.00	8.70
Conservation	9.00	4.75	10.00	8.70
Building:				
Improved residential	4.95	4.50	8.50	4.57
Unimproved residential	4.95	4.75	8.50	4.57
Apartment	4.95	4.75	8.50	8.25
Hotel and resort	10.71	8.00	8.50	8.25
Commercial	9.45	7.00	8.50	8.25
Industrial	9.45	7.00	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, 1990-1991 Tax Year, State of Hawaii (July 1990), p. 8.

Table 299.-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1989

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

Fiscal year	Amount	Fiscal year	Amount	Fiscal year	Amount
1968	848	1976	2,162	1984	4,232
1969	988	1977	2,066	1985	4,568
1970	964	1978	2,507	1986	4,643
1971	1,075	1979	2,659	1987	4,759
1972	1,173	1980	3,151	1988	4,957
1973	1,435	1981	3,811	1989	5,410
1974	1,644	1982	3,505		
1975	2,060	1983	4,054		

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); U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1989 (March 1990), p. 38.

Table 300.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES: FISCAL YEARS 1984 TO 1989

[Millions of dollars]

Type of expenditure	1984	1985	1986	1987	1988	1989
All categories	4,232	4,568	4,643	4,759	4,957	5,410
Grants to State and local governments	459	436	473	460	477	528
Salaries and wages	1,809	1,942	1,961	2,073	2,078	2,285
Direct payments for individuals	1,321	1,444	1,517	1,617	1,715	1,884
Procurement	577	672	619	525	591	613
Other direct expenditures	66	73	73	84	96	100
Department of Defense	2,324	2,553	2,486	2,503	2,562	2,820
Other federal agencies	1,908	2,015	2,158	2,256	2,395	2,591

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1989 (March 1990), pp. 37-43, and corresponding data in earlier reports.

Table 301.-- PER CAPITA FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEAR 1989

Category	Amount (dollars)	Percent of U.S.	Rank <u>1/</u>
All categories	4,866	131.5	6
Grants to State and local governments ...	475	98.8	27
Salaries and wages	2,055	362.1	2
Direct payments for individuals	1,695	94.2	36
Procurement	551	78.2	22
Other direct expenditures	90	60.8	31
Department of Defense	2,536	282.7	2
All other Federal agencies	2,330	83.1	46

1/ Out of 50 States. Including the District of Columbia, Hawaii ranked seventh for the all-categories total.

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1989 (March 1990), tables 8 and 10.

Table 302.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1989

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total <u>1/</u>	5,559,835	2,804,768	2,755,067
City and County of Honolulu ..	4,775,505	2,704,013	2,071,492
Hawaii County	260,930	25,016	235,914
Kauai County	131,159	39,501	91,658
Maui County	188,271	36,238	152,033
State undistributed	203,969	-	203,969

1/ Figures differ somewhat from those in tables 293 and 294, because of treatment of Federal grants to State and local governments. In those tables, 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, pp. vii and viii).

Source: U.S. Bureau of the Census, Consolidated Federal Funds Report, Fiscal Year 1989, Vol. I: County Areas (March 1990), pp. 14-15.

Table 303.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1979 TO 1989

[In millions of dollars. As of December 31]

Year	Total bonded debt <u>1/</u>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.3	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

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

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

Table 304.-- STATE GENERAL OBLIGATION BOND DEBT: 1984 TO 1989

[In dollars. As of June 30]

Year	Debt	Year	Debt
1984	1,641,694,840	1987	1,823,677,080
1985	1,697,635,620	1988	1,847,982,810
1986	1,734,971,350	1989	1,978,039,494

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

Table 305.-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1989

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

Year	Government workers (annual average)				State civil service workers <u>1/</u>	State retirement system members <u>2/</u>
	All levels	Federal	Terr. or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1986	93,850	32,100	48,600	13,150	18,411	47,662
1987	96,050	32,800	49,900	13,400	18,956	48,262
1988	99,500	33,800	51,850	13,850	19,431	51,534
1989	101,450	33,850	53,550	14,100	20,016	52,655

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

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

Source: Robert C. Schmitt, Historical Statistics of Hawaii (University Press of Hawaii, 1978), pp. 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 1980-1989; Employees' Retirement System of the State of Hawaii, 58th Annual Report, June 30, 1984, p. 17, and records.

Table 306.-- STATE CIVIL SERVICE: 1987 TO 1989

[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	1987	1988	1989
Civil service employees, June 30	18,956	19,431	20,016
Department of Education	4,374	4,157	4,518
Department of Health	4,598	4,710	4,890
Department of Human Services ^{1/}	2,912	1,599	1,545
Department of Transportation	1,851	1,927	1,987
University of Hawaii	1,511	1,543	1,547
All others	3,710	5,495	5,529
Separations	2,032	1,686	2,406
Promotions	771	1,677	897
Transfers, demotions, and returns after promotions ..	872	1,742	997
Classification actions	8,854	10,340	10,463
Applications received	25,434	24,988	27,184
Applicants screened	22,814	20,146	24,782
Applicants placed on eligible list	10,977	6,932	10,578
Vacancies filled by competitive and noncompetitive actions	2,826	2,965	3,094
Grievances	286	239	189

^{1/} Data before 1988 refer to the Department of Social Services and Housing. Some of the functions and staff of DSSH were transferred to other agencies by the 1987 Legislature.

Source: Hawaii State Department of Personnel Services, Ho'okahi wai o ka like, Annual Report, 1988, pp. 8, 12, 25, and 27.

Table 307.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1988 TO 1990

[In dollars per month. 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		
	Oct. 1988	July 1989	July 1990	Oct. 1988	July 1989	July 1990
SR-4	988	1,133	1,184	1,596	1,628	1,693
SR-11	1,206	1,490	1,557	2,084	2,126	2,211
SR-21	1,825	2,225	2,279	3,152	3,215	3,245
SR-31	2,835	3,423	3,650	5,392	5,500	5,610

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

Table 308.-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 1976,
1988, 1989, AND 1990

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

Government official	1976	1988	1989	1990
Governor	50,000	80,000	90,699	94,780
Lieutenant Governor	45,000	76,000	86,164	90,041
Mayor, Honolulu	44,903	78,333	84,725	84,725
Mayor, Hawaii	43,644	63,792	63,792	63,792
Mayor, Maui	36,070	75,000	75,000	80,000
Mayor, Kauai	34,000	52,416	58,500	58,500
Chief Justice, Supreme Court	47,500	80,000	80,000	80,000
Associate Justice, Supreme Court ...	45,000	78,500	78,500	78,500
President, University of Hawaii	45,000	95,000	95,000	95,000

Source: Hawaii Revised Statutes; SLH 1989, Act 329; Salary Commission of the City and County of Honolulu, Final Report and Salary Schedule; Hawaii, Maui, and Kauai County ordinances; DBED telephone survey; newspaper articles.