

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 1990 reached \$7.2 billion, twice the level reported six years earlier. The 1990 total included \$4.3 billion in U.S. taxes, \$2.4 billion in State taxes, and \$508 million in county taxes, licenses and fees. Individual income taxes accounted for 86 percent of Federal collections and 28 percent of State collections in Hawaii in 1990. State revenue receipts totaled \$3.9 billion, chiefly from the general excise and use tax (\$1.2 billion), individual income tax (\$695 million) and Federal grants-in-aid (\$573 million). The largest expenditure item in the State accounts for 1990 was education, with \$1.1 billion (out of \$4.0 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 1988 and 1991, reaching \$133 billion by the end of the period; of this total, \$35 billion was exempt from taxation. Public bonded debt outstanding at the end of 1989 stood at \$3.7 billion.

Total government employment in 1990 averaged 105,000, about 18 percent over the 1980 average. The 1990 total included 34,000 Federal workers, 57,000 persons employed by the State, and 14,000 persons on county payrolls. State civil service employees as of mid-1990 numbered 19,000.

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: 1991, Sections 9 and 10.

Table 265.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1970 TO 1990

[Thousands of dollars]

Year	All levels	Federal <u>1/</u>	State and counties <u>2/</u>		
			Total	State	Counties
1970	1,057,376	602,998	454,378	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	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,213,001	4,264,127	2,948,874	2,441,276	507,598

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 266.-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1970 TO 1990

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from Data Book 1990, table 276]

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 ..	1,370	781	589	28.0	16.0	12.0
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 ..	3,066	1,727	1,339	28.9	16.3	12.6
1981 ..	3,318	1,867	1,451	29.4	16.5	12.8
1982 ..	3,335	1,888	1,446	28.2	16.0	12.3
1983 ..	3,408	1,874	1,534	26.8	14.7	12.1
1984 ..	3,556	1,927	1,629	26.8	14.5	12.3
1985 ..	3,773	2,036	1,737	26.9	14.5	12.4
1986 ..	4,085	2,222	1,863	27.5	15.0	12.6
1987 ..	4,697	2,630	2,049	29.8	16.7	13.0
1988 ..	5,339	3,066	2,273	31.4	18.0	13.4
1989 ..	5,906	3,409	2,497	31.7	18.3	13.4
1990 ..	6,488	3,835	2,652	31.8	18.8	13.0

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 380.

Table 267.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1980, 1989, AND 1990

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

Source	1980	1989	1990
Total, all levels	2,966,128	6,464,598	7,213,001
Federal collections	1,670,459	3,731,845	4,264,127
Indiv. income and employment 1/ ..	1,412,330	3,220,556	3,648,783
Corp. income and excess profits ..	213,216	412,151	461,579
Excise	15,324	51,986	48,601
Estate	17,496	22,184	80,019
Gift	1,014	4,837	3,887
Unemployment insurance	11,079	20,130	21,258
State collections	1,255,622	2,283,891	2,441,276
General excise and use	498,670	1,025,434	1,180,051
Transient accommodations 2/	-	75,983	82,488
Fuel	51,053	91,131	107,153
Liquor	12,948	38,609	40,336
Tobacco	12,759	24,413	23,496
Insurance	22,240	33,414	36,892
Public service companies	32,458	64,846	69,650
Corporate income 3/	42,424	72,339	74,858
Indiv. income, net income 4/	311,404	767,589	695,098
Inheritance and estate	4,328	6,675	16,329
Unemployment compensation	67,536	53,120	78,942
Other sources 5/	199,802	30,338	35,983
County collections	40,047	448,862	507,598
Real property 5/	-	372,633	425,551
Utility franchise	9,116	15,830	16,744
Motor vehicle weight 6/	22,727	42,523	46,971
Other sources	8,204	17,876	18,332

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

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Before July 1, 1981, real property taxes (included in State "other sources" for 1980) were collected by the State.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1991, tables 13 and 29.

Table 268.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON
FAMILY ON OAHU: 1970, 1988 AND 1990

[In dollars. For underlying assumptions, see source]

Subject	1970	1988	1990
Total tax burden	5,559	25,610	30,250
Federal income	2,130	8,096	10,425
State income	693	3,693	4,073
Social Security <u>1/</u>	1,247	7,758	8,866
General excise	304	1,207	1,494
Real property	366	1,006	979
Employment <u>2/</u>	527	3,301	3,764
Specific excise <u>3/</u>	67	161	204
Automobile	225	388	445
Gross family income	16,408	62,716	73,888
After taxes	10,849	37,106	43,638

1/ Includes employers' share, treated here as an indirect tax on the family.

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

3/ Alcohol, tobacco, telephone, and bicycle.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (November 1989 and September 1991).

Table 269.-- ESTIMATED STATE AND LOCAL TAXES PAID BY MARRIED-COUPLE FAMILIES OF FOUR AS PERCENT OF INCOME, BY INCOME GROUP, FOR THE UNITED STATES AND HAWAII: 1985 AND 1991

Family income group	Average income, 1991 ^{1/}		Taxes as percent of income ^{2/}			
	United States	Hawaii	United States		Hawaii	
			1985	1991	1985	1991
Lowest 20 percent ...	12,700	14,100	12.6	13.8	11.3	8.7
Second 20 percent ...	26,800	28,200	10.0	10.9	11.3	10.2
Middle 20 percent ...	39,100	42,200	9.1	10.0	10.8	10.3
Fourth 20 percent ...	54,000	59,100	8.6	9.5	10.2	10.1
Next 15 percent	82,200	88,700	8.4	9.2	9.7	10.2
Next 4 percent	184,400	184,700	8.2	8.7	9.4	10.3
Top 1 percent	875,200	707,900	7.1	7.6	8.0	9.8

^{1/} Dollars. Extrapolated from 1988 IRS data.

^{2/} Excludes "exported" taxes.

Source: Citizens for Tax Justice, A Far Cry From Fair (Washington, D.C., April 1991), pp. 18 and 30.

Table 270.-- PER CAPITA REVENUE, EXPENDITURE, AND DEBT OF STATE AND LOCAL GOVERNMENT: 1988 AND 1989

Subject	Amount (dollars)		Percent of U.S.		Rank	
	1988	1989	1988	1989	1988	1989
General revenue	3,461	3,767	117.0	119.0	6	7
Taxes	2,259	2,416	127.4	128.0	5	6
Debt outstanding	3,270	3,469	106.5	107.8	24	22
General expenditure	2,974	3,340	103.7	108.8	14	11
Capital outlay	490	623	134.5	160.2	8	4

Source: U.S. Bureau of the Census, Government Finances in 1987-1988, GF88-5 (January 1990), pp. 105-109, and Government Finances in 1988-1989, GF89-5 (May 1991), pp. 105-109.

Table 271.-- STATE REVENUE RECEIPTS: 1989 AND 1990

[In thousands of dollars. Years ended June 30]

Source of revenues	1989: all funds	1990		
		All funds	General funds	Special funds
Total <u>1/</u>	3,604,416	3,947,852	2,414,821	1,533,031
Tax revenues	2,263,024	2,401,587	2,142,641	258,946
General excise	1,025,434	1,175,051	1,069,470	105,581
Specific excises <u>2/</u>	234,405	245,820	172,756	73,064
Individual income	767,232	694,640	694,640	-
Corporate income	72,339	74,858	74,858	-
Transient accommodations	75,973	82,438	82,438	-
Unemployment compensation	52,649	78,362	-	78,362
Other taxes, licenses, permits <u>3/</u>	34,992	50,418	48,479	1,939
Fines, forfeits, and escheats	15,630	18,270	16,242	2,028
Federal grants-in-aid	479,582	572,845	9,533	563,312
Revenues from other agencies	12,810	15,396	3,754	11,642
Rents, royalties, land income <u>4/</u> ..	28,365	32,037	5,521	26,516
Earnings: general departments	250,872	267,602	86,107	181,495
Earnings: public service enterp. .	269,157	300,547	-	300,547
Interest earned	156,361	197,802	129,589	68,213
Miscellaneous	128,345	141,766	21,434	120,332

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 franchise, inheritance and estate, and conveyance taxes.

4/ Includes investment and unallocable interest income.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1991, table 12.

Table 272.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1980, 1989, AND 1990

[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	1980	1989	1990
Total	1,815,855	3,267,997	3,974,505
General government: Control	27,953	79,496	88,143
Staff	62,879	208,306	242,863
Public safety: Police and fire .	1,957	3,036	3,813
Other protection	46,448	116,955	127,877
Highways	32,457	76,911	79,841
Natural resources	20,623	38,327	45,750
Health and sanitation	39,586	120,440	186,317
Hospitals and institutions	86,523	147,452	167,947
Public welfare	253,411	396,944	474,659
Education: Higher	189,124	380,707	424,142
Public schools	305,618	572,334	661,522
Libraries and other .	17,324	33,547	36,849
Recreation	11,034	27,025	43,951
Utilities and other enterprises	45,485	174,257	212,062
Debt service 1/	148,847	248,062	272,820
Retirement and pension	64,447	85,727	71,300
Employees' health and hosp. insurance	13,651	584	1,013
Unemployment compensation	44,781	49,112	47,846
Grants-in-aid to counties	18,223	42,348	73,472
Urban redevelopment and housing	280,509	263,908	321,005
Miscellaneous	14,637	46,921	87,479
Cash capital improvements 2/ ...	90,338	155,598	303,834

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 \$90.3 million in 1980, \$111.2 million in 1989, and \$196.6 million in 1990.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1991, table 35.

Table 273.-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, FOR ALL COUNTIES COMBINED: 1980, 1989, AND 1990

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

Subject	1980	1989	1990
OPERATING REVENUES <u>1/</u>			
Total	417,827	752,443	894,868
Real property taxes	186,209	372,223	425,551
Other taxes	39,736	79,233	97,287
Fees, licenses, permits, and fines ...	10,761	21,683	22,981
Departmental earnings and charges	37,830	95,112	127,516
State grants	23,508	58,744	89,220
Federal grants	108,046	79,201	75,244
Other sources	11,738	46,248	57,070
OPERATING EXPENDITURES <u>2/</u>			
Total	408,682	739,585	836,207
General government: Control	7,132	10,648	10,090
Staff	38,547	81,935	98,096
Public safety: Police and fire	82,161	165,610	188,477
Other protection	13,127	33,299	33,410
Highways	21,656	39,309	42,527
Health and sanitation	29,750	71,268	85,445
Public welfare	4,022	10,588	12,352
Public schools	503	573	585
Recreation	27,334	52,643	60,097
Interest	15,269	48,012	60,756
Bond redemption	21,089	23,184	33,345
Pension and retirement	31,485	26,448	22,516
Salary adjustment	9	38	45
Economic and urban development	28,968	23,144	16,745
Mass transit	24,094	48,909	53,723
Miscellaneous	19,478	45,283	60,731
Cash capital improvements	44,058	58,695	57,268

Footnotes and source follow next table.

Table 274.-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, BY COUNTIES: 1990

[In thousands of dollars. For year ended June 30, 1990]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>1/</u>				
Total	643,814	101,987	96,501	52,566
Real property taxes	302,150	48,255	51,652	23,495
Other taxes	74,426	8,825	9,156	4,880
Fees, licenses, permits, and fines	14,603	3,702	3,218	1,463
Departmental earnings and charges	97,565	17,422	5,904	6,625
State grants	35,686	22,003	21,109	10,422
Federal grants	65,938	384	3,895	5,027
Other sources	53,446	1,398	1,567	654
OPERATING EXPENDITURES <u>2/</u>				
Total	614,553	90,520	88,472	42,662
General government: Control	5,388	1,472	1,975	1,255
Staff	69,619	10,471	10,674	7,332
Public safety: Police and fire ..	130,963	18,468	29,313	9,733
Other protection ..	22,001	3,592	6,787	1,030
Highways	26,066	7,075	6,009	3,377
Health and sanitation	70,099	7,924	4,851	2,570
Public welfare	-	7,721	3,305	1,326
Public schools	-	192	250	142
Recreation	44,600	5,538	7,219	2,740
Interest	48,805	4,628	5,083	2,240
Bond redemption	27,372	1,371	3,022	1,580
Pension and retirement	13,514	1,908	5,969	1,124
Salary adjustment	-	-	-	45
Economic and urban development ...	16,745	-	-	-
Mass transit	53,234	-	490	-
Miscellaneous	45,808	4,683	2,457	7,783
Cash capital improvements	40,340	15,476	1,067	384

1/ Excludes loan, bond, revolving, improvement district, and certain trust funds, and water revenues.

2/ Excludes certain revolving, bond, loan and enterprise funds, and urban redevelopment land purchases.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1991, tables 24-27 and 36-39.

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Table 275.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1970 TO 1989

Tax year	Number of returns	Number of exemptions ^{1/}	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption ^{1/} (dollars)
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
1989	542,943	1,120,071	15,851,813	29,196	14,153

^{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, Fall 1990, pp. 11-57, Winter 1990-91, p. 58, and records.

Table 276.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1987 TO 1989

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	58,339	895,343	15,347
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	...	...	...	...
1989					
All returns	542,943	15,851,813	467,371	2,177,174	4,658
Under \$10,000 2/	148,272	381,939	80,188	28,795	359
\$10,000 under \$15,000 ..	67,704	842,874	62,477	59,546	953
\$15,000 under \$30,000 ..	147,699	3,182,649	145,752	302,591	2,076
\$30,000 under \$50,000 ..	96,448	3,748,463	96,201	434,807	4,520
\$50,000 and \$75,000	53,223	3,206,430	53,177	437,966	8,236
\$75,000 under \$100,000 .	15,753	1,338,860	15,741	222,271	14,120
\$100,000 under \$200,000 .	10,225	1,352,584	10,217	273,713	26,789
\$200,000 or more	3,619	1,798,014	3,618	417,485	115,391
Median income	\$20,636	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, "Individual Income Tax Returns Data by State, 1986-1988," SOI Bulletin, Fall 1990, pp. 11-57; SOI Bulletin, Winter 1990-1991, pp. 58-60; and SOI Bulletin, Spring 1991, p. 66.

Table 277.-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1989

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) ...	542,943	15,851,813
Salaries and wages	463,687	11,617,775
Dividends	113,021	333,060
Interest	396,550	879,034
Sales of capital assets, net gain less loss ...	60,537	1,064,861
Unemployment compensation in AGI	19,676	31,699
Itemized deductions	163,183	2,333,700
Tax liability	467,371	2,177,174
Earned income credit	36,535	18,301

Source: U.S. Treasury Department, Internal Revenue Service, SOI Bulletin, Winter 1990-1991, pp. 58-60.

Table 278.-- INTERNAL REVENUE SERVICE OPERATIONS: 1988 TO 1990

Subject	1988	1989	1990
Internal revenue collections (\$1,000)	3,310,750	3,731,845	4,264,127
Individual income and employment taxes	2,890,569	3,240,686	3,670,041
Total returns filed	909,109	934,307	964,868
Individual income tax	503,855	519,674	535,785
Returns examined	4,208	2,797	3,099
Individual	3,485	2,323	2,333
Additional tax and penalties recommended after examination (\$1,000)	28,092	22,912	30,616
Individual	16,690	13,713	9,946
Costs incurred (\$1,000)	10,350	10,976	12,160

Source: Internal Revenue Service, Annual Report, 1988, 1989, and 1990.

Table 279.-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1979 TO 1989

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
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
1989	510,512	13,091,785	9,540,367	729,649

1/ Exclusive of losses.

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

Table 280.-- STATE INCOME TAX RATIOS: 1979, 1984, 1988, AND 1989

Ratio	1979	1984	1988	1989
Adjusted gross income per return (dollars)	13,057	18,009	23,773	25,644
Tax liability per return (dollars)	653	917	1,362	1,429
Tax liability as percent of AGI	5.0	5.1	5.7	5.6

Source: Preceding table.

Table 281.-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING
1989, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Net taxable income (dollars)	Tax liability (dollars)
All resident returns .	501,512	13,091,784,704	9,540,366,875	729,649,108
Taxable resident returns ...	411,203	12,894,201,674	9,540,366,875	729,649,108
Under \$1,000	4,094	3,230,422	985,810	21,650
\$1,000, under \$5,000	40,705	133,872,667	54,156,405	1,385,162
\$5,000, under \$10,000	57,036	424,929,123	241,691,212	10,816,411
\$10,000, under \$20,000 ...	100,416	1,508,387,341	1,090,412,337	67,938,876
\$20,000, under \$30,000 ...	63,098	1,555,380,993	1,175,022,705	82,989,212
\$30,000, under \$40,000 ...	45,778	1,581,525,229	1,192,526,118	87,885,340
\$40,000, under \$50,000 ...	32,367	1,444,510,973	1,049,747,760	79,712,225
\$50,000, under \$75,000 ...	43,444	2,612,208,564	1,903,148,906	151,838,609
\$75,000, under \$100,000 ..	13,328	1,144,470,471	842,049,121	71,313,796
\$100,000 and over	10,937	2,485,685,891	1,990,626,501	175,747,827
Nontaxable resident returns	99,309	197,583,030	...	...
Loss	2,237	(43,153,792)	...	...
Under \$5,000	86,793	89,429,844	...	...
\$5,000, under \$10,000	6,559	43,831,729	...	...
\$10,000 and over	3,720	64,321,457	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, records.

Table 282.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1979 TO 1989, AND BY
COUNTIES, 1988 AND 1989

[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>
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
1989	15,614	34,581	9,382	20,502	39,305	13,748
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
COUNTIES: 1989						
Honolulu ...	15,838	35,890	9,535	21,131	40,986	13,819
Maui	17,621	35,163	10,850	20,811	37,999	14,232
Hawaii	12,309	28,162	7,528	17,693	33,490	12,758
Kauai	15,430	31,068	8,916	19,249	34,812	14,275

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 283.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1989 AND 1990

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

Source of revenue	Tax base		Tax collections	
	1989	1990	1989	1990
All sources	35,778,922	40,460,212	1,096,476	1,250,203
Sources taxed at 4 percent	24,833,681	28,116,081	993,347	1,124,643
Retailing	11,607,779	12,827,883	464,311	513,115
Services	3,699,003	4,276,876	147,960	171,075
Contracting	3,112,846	4,003,650	124,514	160,146
Theater, amusement, radio	184,154	201,003	7,366	8,040
Interest	269,093	309,530	10,764	12,381
Commissions	618,462	750,308	24,738	30,012
Hotel rentals	1,505,071	1,572,994	60,203	62,920
All other rentals	2,603,669	2,828,739	104,147	113,149
Use (4 percent)	477,078	501,926	19,083	20,077
All others (4 percent)	756,526	843,172	30,261	33,727
Sources taxed at other rates ^{1/} ..	10,945,241	12,344,131	54,081	60,937
Insurance solicitors	184,310	223,938	276	336
Sugar processing	38,214	26,987	191	135
Pineapple canning	12,622	7,476	63	37
Producing	326,400	317,337	1,632	1,587
Manufacturing	630,997	728,387	3,155	3,642
Wholesaling	6,595,569	7,494,330	32,978	37,472
Services (intermediary)	189,018	349,111	945	1,746
Use (1/2 percent).....	2,968,111	3,196,565	14,841	15,983
Unallocated net collections	-	-	49,048	64,623

^{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 284.-- REAL PROPERTY TAX VALUATIONS: ANNUALLY, 1981 TO 1991

[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	
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
1991 ...	100	132,952,299	88,359,248	44,593,051	95,943,417

1/ Percent of fair market value.

Source: 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 285.-- REAL PROPERTY TAX VALUATIONS: 1989 TO 1991

[In thousands of dollars]

Subject	1989	1990	1991
Assessor's gross valuation <u>1/</u>	76,926,745	99,942,540	132,952,299
Land	42,778,927	61,554,968	88,359,248
Improvement	34,147,818	38,387,572	44,593,051
Exemptions	18,752,245	27,282,840	34,766,801
Assessor's net taxable valuation ..	58,174,500	72,659,700	98,185,498
Half of valuation on appeal	647,936	1,579,176	2,242,081
Number of appeals	2,560	4,089	5,619
Valuation for tax rate purposes ...	57,526,564	71,080,524	95,943,417
Land	31,670,173	44,192,655	63,933,593
Improvement	25,856,391	26,887,869	32,009,824
Amount to be raised by taxation <u>1/</u>	418,324	476,683	547,033

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 286.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1991

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation	101,816,321	14,777,227	9,612,478	6,746,273
Land	70,922,450	7,826,154	5,233,981	4,376,663
Improvement	30,893,871	6,951,073	4,378,497	2,369,610
Exemptions	29,273,824	1,880,726	2,249,603	1,362,648
Assessor's net taxable valuation .	72,542,497	12,896,501	7,362,875	5,383,625
Half of valuation on appeal	1,790,846	226,841	39,755	184,639
Number of appeals	3,942	544	198	935
Valuation for tax rate purposes ..	70,751,651	12,669,660	7,323,120	5,198,986
Land	49,619,922	6,765,493	4,240,418	3,307,760
Improvement	21,131,729	5,904,167	3,082,702	1,891,226
Amount to be raised by taxation <u>1/</u>	377,675	70,064	66,895	32,398

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, 1991-1992 Tax Year, State of Hawaii (July 1991), pp. 2-5.

Table 287.-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1991

Type of exemption	Number	Amount 1/ (\$1,000)
All exemptions	197,304	34,878,224
Federal government	393	4,639,217
State government	7,039	10,848,601
County government	2,884	3,116,229
Homes-fee (basic and multiple)	141,846	9,165,495
Homes-lease (basic and multiple) ...	26,915	1,584,119
Churches	1,390	1,146,315
Hospitals	81	493,230
Low-moderate income housing	964	636,185
Charitable organizations	640	672,111
Public utilities	785	773,551
Schools	150	655,013
All others	14,217	1,148,158

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, 1991-1992 Tax Year, State of Hawaii (July 1991), p. 6.

Table 288.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1991

[In thousands of dollars]

Land use class	Gross valuation, Jan. 1, 1991			Amounts to be raised by taxation, fiscal 1991-92
	Total	Land	Improvement	
All classes	132,952,299	88,359,248	44,593,051	547,033
Improved residential ...	56,541,774	39,223,608	17,318,166	148,499
Apartment	18,199,824	7,879,704	10,320,120	69,473
Commercial	19,673,366	14,631,255	5,042,111	107,476
Industrial	10,423,842	8,394,546	2,029,296	55,505
Agricultural	6,151,800	4,427,915	1,723,885	36,503
Conservation	1,659,013	1,428,134	230,879	5,328
Hotel/resort	13,398,532	7,266,980	6,131,552	105,957
Unimproved residential .	3,660,388	2,828,261	832,127	7,891
Single family	1,889,244	1,433,173	456,071	7,103
Homestead	1,354,516	845,672	508,844	3,298

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1991-1992 Tax Year, State of Hawaii (July 1991).

Table 289.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1991-1992

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential 1/	3.25	3.50	8.50	4.93
Unimproved residential 2/ ..	4.09	4.75	10.00	4.04
Apartment	3.67	4.75	10.00	7.99
Hotel/resort	9.64	8.00	10.00	7.99
Commercial	8.51	6.50	10.00	7.99
Industrial	9.45	6.50	10.00	7.99
Agricultural	9.00	4.75	10.00	7.89
Conservation	9.00	4.75	10.00	7.89
Improvement:				
Improved residential 1/	4.09	3.50	8.50	3.94
Unimproved residential 2/...	4.09	4.75	8.50	3.18
Apartment	3.67	4.75	8.50	7.59
Hotel and resort	9.64	8.00	8.50	7.59
Commercial	8.51	6.50	8.50	7.59
Industrial	9.45	6.50	8.50	7.59
Agricultural	9.00	4.75	8.50	7.49
Conservation	9.00	4.75	8.50	7.49

1/ Single family for Kauai.

2/ Homestead for Kauai.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1991-1992 Tax Year, State of Hawaii (July 1991), p. 8.

Table 290.-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1990

[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	5,422
1974	1,644	1982	3,505	1990	5,461
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 1990 (March 1991), p. 38.

Table 291.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1985 TO 1990

[Millions of dollars]

Type of expenditure	1985	1986	1987	1988	1989	1990
All categories	4,568	4,643	4,759	4,957	5,422	5,461
Grants to State and local governments	436	473	460	477	528	598
Salaries and wages	1,942	1,961	2,073	2,078	2,285	2,166
Direct payments for individuals	1,444	1,517	1,617	1,715	1,884	2,034
Procurement	672	619	525	591	624	547
Other direct expenditures	73	73	84	96	100	115
Department of Defense	2,553	2,486	2,503	2,562	2,821	2,604
Other federal agencies	2,015	2,158	2,256	2,395	2,601	2,857

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1990 (March 1991), pp. 37-43, corresponding data in earlier reports, and records.

Table 292.-- PER CAPITA FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEAR 1990

Category	Amount (dollars)	Percent of U.S.	Rank <u>1/</u>
All categories	4,927.28	124.0	6
Grants to State and local governments ...	540.02	101.3	22
Salaries and wages	1,954.29	337.5	2
Direct payments for individuals	1,835.45	93.0	34
Procurement	493.85	66.1	27
Other direct expenditures	103.67	72.8	34
Department of Defense	2,349.26	262.5	3
All other Federal agencies	2,578.03	83.7	45

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 1990 (March 1991), tables 8, 10, and 12.

Table 293.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1990

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total <u>1/</u>	5,633,928	2,602,585	3,031,343
City and County of Honolulu ..	4,766,897	2,504,225	2,262,672
Hawaii County	343,997	20,089	323,908
Kauai County	149,673	46,160	103,513
Maui County	205,795	32,003	173,792
State undistributed	167,566	108	167,458

1/ Figures differ somewhat from those in tables 299 and 300, 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 1990, Vol. I: County Areas (March 1991), pp. 14-15.

Table 294.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1980 TO 1990

[In millions of dollars. As of December 31]

Year	Total bonded debt <u>1/</u>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1990	4,484.5	3,394.4	846.3	110.5	100.0	33.2

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

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

Table 295.-- STATE GENERAL OBLIGATION BOND DEBT: 1985 TO 1990

[In dollars. As of June 30]

Year	Debt	Year	Debt
1985	1,697,635,620	1988	1,847,982,810
1986	1,734,971,350	1989	1,978,039,494
1987	1,823,677,080	1990	2,026,100,383

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

Table 296.-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1990

[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
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	101,600	34,000	53,550	14,100	20,016	52,655
1990	105,250	33,800	57,050	14,400	19,325	53,509

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 1980-1988, and records; Employees' Retirement System of the State of Hawaii, 58th Annual Report, June 30, 1984, p. 17, and records.

Table 297.-- STATE CIVIL SERVICE: 1988 TO 1990

[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	1988	1989	1990
Civil service employees, June 30	19,431	20,016	19,325
Department of Education	4,157	4,518	4,708
Department of Health	4,710	4,890	4,962
Department of Human Services	1,599	1,545	1,641
Department of Transportation	1,927	1,987	2,076
University of Hawaii	1,543	1,547	1,533
All others	5,495	5,529	4,405
Separations	1,686	2,406	1,958
Promotions	1,677	897	867
Transfers, demotions, and returns after promotions ..	1,742	997	780
Classification actions	10,340	10,463	4,593
Applications received	24,988	27,184	30,818
Applicants screened	20,146	24,782	28,537
Applicants placed on eligible list	6,932	10,578	9,851
Vacancies filled by competitive and noncompetitive actions	2,965	3,094	3,103
Grievances	239	189	262

Source: Hawaii State Department of Personnel Services, records.

Table 298.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1989 TO 1991

[In dollars per month. Data refer to lowest and highest rates
among six bargaining units]

Salary range	Lowest			Highest		
	July 1989	July 1990	July 1991	July 1989	July 1990	July 1991
SR-4	1,133	1,184	1,217	1,490	1,620	1,665
SR-11	1,490	1,557	1,600	1,961	2,131	2,190
SR-21	2,225	2,279	2,342	3,058	3,245	3,334
SR-31	3,423	3,650	3,750	4,839	5,194	5,337

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

Table 299.-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 1976,
1989, 1990, AND 1991

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

Government official	1976	1989	1990	1991
Governor	50,000	90,699	94,780	94,780
Lieutenant Governor	45,000	86,164	90,041	90,041
Mayor, Honolulu	44,903	84,725	84,725	89,000
Mayor, Hawaii	43,644	63,792	63,792	76,848
Mayor, Maui	36,070	75,000	80,000	82,500
Mayor, Kauai	34,000	58,500	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 surveys; newspaper articles.