

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 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 1991 total included \$4.6 billion in U.S. taxes, \$2.8 billion in State taxes, and \$500 million in county taxes, licenses and fees. Individual income taxes accounted for 87 percent of Federal collections and 32 percent of State collections in Hawaii in 1991. State revenue receipts totaled \$4.4 billion, chiefly from the general excise and use tax (\$1.3 billion), individual income tax (\$872 million) and Federal grants-in-aid (\$645 million). The largest expenditure item in the State accounts for 1991 was education, with \$1.25 billion (out of \$4.5 billion) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax and departmental earnings for their revenues, and reported police and fire protection as their largest single expenditure item. Assessed valuation of the State doubled between 1989 and 1992, reaching \$169 billion by the end of the period; of this total, \$57 billion was exempt from taxation. Public bonded debt outstanding at the end of 1991 stood at \$5.3 billion.

Total government employment in 1991 averaged 109,000, about 22 percent over the 1980 average. The 1991 total included 34,000 Federal workers, 60,000 persons employed by the State, and 15,000 persons on county payrolls. State civil service employees as of mid-1991 numbered 23,000.

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: 1992, Sections 9 and 10.

Table 274.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1970 TO 1991

[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	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052

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 275.-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1970 TO 1991

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from Data Book 1991, table 266]

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	27.7	15.8	11.9
1971 ..	1,379	759	621	26.9	14.8	12.1
1972 ..	1,404	764	640	25.7	14.0	11.7
1973 ..	1,558	864	695	26.4	14.6	11.8
1974 ..	1,742	968	775	26.1	14.5	11.6
1975 ..	2,091	1,227	864	29.8	17.5	12.3
1976 ..	2,015	1,046	969	27.0	14.0	13.0
1977 ..	2,220	1,205	1,015	28.2	15.3	12.9
1978 ..	2,392	1,297	1,095	27.7	15.0	12.7
1979 ..	2,749	1,527	1,222	28.8	16.0	12.8
1980 ..	3,066	1,727	1,339	28.5	16.0	12.4
1981 ..	3,318	1,867	1,451	28.9	16.3	12.6
1982 ..	3,335	1,888	1,446	27.6	15.6	12.0
1983 ..	3,408	1,874	1,534	26.3	14.5	11.9
1984 ..	3,556	1,927	1,629	26.1	14.2	12.0
1985 ..	3,773	2,036	1,737	26.2	14.1	12.1
1986 ..	4,085	2,222	1,863	26.7	14.5	12.2
1987 ..	4,697	2,630	2,049	29.2	16.3	12.7
1988 ..	5,339	3,066	2,273	31.0	17.8	13.2
1989 ..	5,906	3,409	2,497	31.4	18.2	13.3
1990 ..	6,475	3,828	2,647	31.5	18.6	12.9
1991 ..	6,954	4,021	2,933	32.8	19.0	13.8

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 3, and income estimates in table 392.

Table 276.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1981, 1990, AND 1991

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

Source	1981	1990	1991
Total, all levels	3,245,508	7,212,998	7,904,148
Federal collections	1,826,363	4,264,127	4,570,534
Indiv. income and employment <u>1/</u> ..	1,594,288	3,648,783	3,954,688
Corp. income and excess profits ..	182,667	461,579	475,494
Excise	12,954	48,601	62,514
Estate	23,916	80,019	56,983
Gift	787	3,887	3,109
Unemployment insurance	11,751	21,258	17,746
State collections	1,371,490	2,441,273	2,753,562
General excise and use	549,277	1,180,051	1,279,550
Transient accommodations <u>2/</u>	-	82,488	79,230
Fuel	53,117	107,153	108,537
Liquor	6,964	40,336	40,795
Tobacco	13,799	23,496	26,263
Insurance	23,973	36,892	45,061
Public service companies	50,150	69,650	74,856
Corporate income <u>3/</u>	46,955	74,798	95,947
Indiv. income, net income <u>4/</u>	334,570	695,158	872,734
Inheritance and estate	4,589	16,329	11,861
Unemployment compensation	58,755	78,942	83,915
Other sources	229,341	35,982	31,814
County collections	47,655	507,598	580,052
Real property	-	425,551	488,573
Utility franchise	11,497	16,744	19,248
Motor vehicle weight <u>5/</u>	23,318	46,971	51,308
Other sources	15,045	18,331	20,923

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/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1992, tables 13 and 29.

Table 277.-- 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 278.-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR HONOLULU AND 51 MAJOR CITIES: 1990

Gross family income level	Honolulu		51-city median <u>1/</u>	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
\$25,000	2,112	8.4	2,112	8.4
\$50,000	4,665	9.3	4,448	8.9
\$75,000	7,681	10.2	7,531	10.0
\$100,000	10,501	10.5	10,066	10.1

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: 1992, p. 303.

Table 279.-- PER CAPITA REVENUE, EXPENDITURE, AND DEBT OF STATE AND LOCAL GOVERNMENT: 1989 AND 1990

Subject	Amount (dollars)		Percent of U.S.		Rank	
	1989	1990	1989	1990	1989	1990
General revenue	3,767	4,545	119.0	133.1	7	5
Taxes	2,416	2,596	128.0	128.7	6	5
Debt outstanding	3,469	3,997	107.8	115.5	22	16
General expenditure	3,340	3,984	108.8	118.7	11	6
Capital outlay	623	853	160.2	199.2	4	2

Source: U.S. Bureau of the Census, and Government Finances in 1988-1989, GF89-5 (May 1991), pp. 105-109, and Government Finances in 1989-1990, GF90-5 (December 1991), pp. 105-109.

Table 280.-- STATE REVENUE RECEIPTS: 1990 AND 1991

[In thousands of dollars. Years ended June 30]

Source of revenues	1990: all funds	1991		
		All funds	General funds	Special funds
Total <u>1/</u>	3,947,852	4,397,559	2,651,579	1,745,980
Tax revenues	2,401,587	2,644,765	2,380,397	264,368
General excise	1,175,051	1,274,550	1,165,646	108,904
Specific excises <u>2/</u>	245,820	262,786	188,669	74,117
Individual income	694,640	872,339	872,339	-
Corporate income	74,858	95,947	95,947	-
Transient accommodations	82,438	16,442	16,442	-
Unemployment compensation	78,362	78,362	-	78,362
Other taxes, licenses, permits <u>3/</u>	50,418	44,339	41,354	2,985
Fines, forfeits, and escheats	18,270	21,669	19,441	2,228
Federal grants-in-aid	572,845	644,703	11,633	633,070
Revenues from other agencies	15,396	17,756	4,307	13,449
Rents, royalties, land income <u>4/</u> ..	32,037	73,232	4,987	68,245
Earnings: general departments	267,602	294,393	88,362	206,031
Earnings: public service enterp. .	300,547	309,715	-	309,715
Interest earned	197,802	237,916	132,987	104,929
Miscellaneous	141,766	153,410	9,465	143,945

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, 1992, table 12.

Table 281.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1981, 1990, AND 1991

[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	1981	1990	1991
Total	1,940,376	3,974,505	4,459,808
General government: Control	33,238	88,143	98,227
Staff	75,906	242,863	280,980
Public safety: Police and fire .	2,145	3,813	5,112
Other protection	52,367	127,877	151,733
Highways	41,127	79,841	100,074
Natural resources	15,226	45,750	36,240
Health and sanitation	46,645	186,317	152,265
Hospitals and institutions	79,069	167,947	216,147
Public welfare	297,813	474,659	523,488
Education: Higher	215,244	424,142	470,957
Public schools	346,100	661,522	729,425
Libraries and other .	19,628	36,849	50,599
Recreation	15,286	43,951	37,070
Utilities and other enterprises	41,252	212,062	229,571
Debt service ^{1/}	164,241	272,820	285,732
Retirement and pension	76,253	71,300	165,176
Employees' health and hosp. insurance	18,006	1,013	927
Unemployment compensation	64,816	47,846	68,097
Grants-in-aid to counties	18,243	73,472	2,839
Urban redevelopment and housing	269,186	321,005	361,602
Miscellaneous	20,139	87,479	102,362
Cash capital improvements ^{2/} ...	28,445	303,834	391,184

^{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, 1992, table 35.

Table 282.-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, FOR ALL COUNTIES COMBINED: 1981, 1990, AND 1991

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

Subject	1981	1990	1991
OPERATING REVENUES <u>1/</u>			
Total	478,747	894,878	945,169
Real property taxes	217,257	425,551	488,573
Other taxes	45,910	97,287	104,694
Fees, licenses, permits, and fines ...	15,479	22,981	26,659
Departmental earnings and charges	45,360	127,526	159,863
State grants	24,585	89,220	84,085
Federal grants	105,416	75,244	43,015
Other sources	24,740	57,070	38,282
OPERATING EXPENDITURES <u>2/</u>			
Total	450,246	837,951	939,382
General government: Control	7,923	10,060	11,944
Staff	40,571	98,500	104,612
Public safety: Police and fire	92,852	188,712	206,365
Other protection	14,936	33,410	39,506
Highways	26,028	42,527	44,639
Health and sanitation	36,421	85,445	109,551
Public welfare	5,517	12,924	15,869
Public schools	545	585	591
Recreation	32,459	60,097	70,794
Interest	14,419	61,317	78,995
Bond redemption	21,490	33,345	33,912
Pension and retirement	33,050	22,516	53,220
Salary adjustment	13	45	50
Economic and urban development	28,057	16,745	17,836
Mass transit	26,692	53,723	51,159
Miscellaneous	25,043	60,731	60,250
Cash capital improvements	44,230	57,268	40,087

Footnotes and source follow next table.

Table 283.-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, BY COUNTIES: 1991

[In thousands of dollars. For year ended June 30, 1991]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>1/</u>				
Total	666,835	115,042	105,677	57,615
Real property taxes	343,046	58,729	59,132	27,666
Other taxes	80,269	9,344	9,812	5,269
Fees, licenses, permits, and fines	16,916	4,333	3,938	1,472
Departmental earnings and charges	124,339	19,708	8,450	7,366
State grants	35,678	20,409	18,774	9,224
Federal grants	32,920	303	3,766	6,026
Other sources	33,667	2,217	1,806	592
OPERATING EXPENDITURES <u>2/</u>				
Total	670,687	116,043	103,791	48,861
General government: Control	6,667	1,587	2,199	1,491
Staff	70,227	13,953	11,996	8,436
Public safety: Police and fire ..	141,970	21,669	32,312	10,414
Other protection ..	25,423	3,904	8,573	1,606
Highways	28,495	7,138	5,131	3,875
Health and sanitation	90,225	9,014	7,192	3,120
Public welfare	-	9,896	3,646	2,327
Public schools	-	192	261	138
Recreation	53,452	6,456	7,946	2,940
Interest	63,951	6,097	6,325	2,622
Bond redemption	27,702	1,424	2,681	2,105
Pension and retirement	34,246	5,347	10,799	2,828
Salary adjustment	-	-	-	50
Economic and urban development ...	17,836	-	-	-
Mass transit	50,617	-	542	-
Miscellaneous	44,745	5,448	3,160	6,897
Cash capital improvements	15,130	23,919	1,027	11

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, 1992, tables 24-27 and 36-39.

Table 284.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1970 TO 1990

Tax year	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)
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
1990	555,488	1,145,166	17,462,616	31,437	15,249

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, Spring 1992, p. 90, and records.

Table 285.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1989 AND 1990

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
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	...	...	...	...
1990					
All returns	555,488	17,462,616	481,830	2,463,848	5,114
Under \$15,000 2/	206,399	1,080,887	135,384	85,447	632
\$15,000 under \$30,000 ..	152,346	3,299,330	150,127	313,734	2,090
\$30,000 under \$50,000 ..	101,995	3,974,169	101,682	463,498	4,559
\$50,000 under \$75,000 ..	58,877	3,560,820	58,797	477,233	8,117
\$75,000 under \$100,000 .	19,035	1,617,371	19,022	260,882	13,715
\$100,000 under \$200,000	12,340	1,628,512	12,324	324,067	26,296
\$200,000 or more	4,496	2,301,526	4,494	538,987	119,935
Median income	\$22,025	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, SOI Bulletin, Spring 1991, p. 66, and SOI Bulletin, Summer 1992, p. 132.

Table 286.-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1990

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) ...	555,488	17,462,616
Salaries and wages	472,901	12,771,514
Dividends	115,057	345,781
Interest income	407,671	968,460
Net capital gain (less loss)	57,317	1,199,686
Taxable pensions and annuities	85,913	1,028,353
Unemployment compensation	20,490	36,371
Itemized deductions	166,851	2,710,869
Tax liability	481,830	2,463,848
Earned income credit	36,291	18,805

Source: U.S. Treasury Department, Internal Revenue Service, SOI Bulletin, Summer 1992, p. 132.

Table 287.-- INTERNAL REVENUE SERVICE OPERATIONS: 1989 TO 1991

Subject	1989	1990	1991
Internal revenue collections (\$1,000)	3,731,845	4,264,127	4,570,534
Individual income and employment taxes	3,240,686	3,670,041	3,972,434
Total returns filed	934,307	964,868	988,225
Individual income tax	519,674	535,785	550,180
Returns examined	2,797	3,099	3,027
Individual	2,323	2,333	1,980
Additional tax and penalties recommended after examination (\$1,000)	22,912	30,616	56,294
Individual	13,713	9,946	11,310
Costs incurred (\$1,000)	10,976	12,160	13,392

NA Not available.

Source: Internal Revenue Service, Annual Report, 1989, 1990, and 1991.

Table 288.-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 1990

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
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478

1/ Exclusive of losses.

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

Table 289.-- STATE INCOME TAX RATIOS: 1980, 1985, 1989, AND 1990

Ratio	1980	1985	1989	1990
Adjusted gross income per return (dollars)	15,351	18,852	25,644	26,802
Tax liability per return (dollars)	759	972	1,429	1,526
Tax liability as percent of AGI	4.9	5.2	5.6	5.7

Source: Preceding table.

Table 290.-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1990, 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	520,785	13,958,078,578	10,260,825,409	794,477,585
Taxable resident returns ..	426,086	13,759,912,056	10,260,825,409	794,477,585
Under \$5,000	45,670	143,520,803	58,874,807	1,585,096
\$5,000, under \$10,000 ...	57,343	427,154,435	238,538,625	10,702,233
\$10,000, under \$20,000 ..	98,425	1,463,748,186	1,053,811,678	65,279,980
\$20,000, under \$30,000 ..	68,639	1,688,812,337	1,283,116,114	91,686,400
\$30,000, under \$40,000 ..	46,990	1,635,717,014	1,234,868,665	92,163,901
\$40,000, under \$50,000 ..	33,977	1,517,506,773	1,124,976,111	86,527,051
\$50,000, under \$75,000 ..	47,023	2,827,628,404	2,061,731,341	165,844,427
\$75,000, under \$100,000 .	14,522	1,236,356,985	922,256,618	78,648,960
\$100,000, under \$150,000	7,614	906,557,879	698,782,914	61,133,495
\$150,000, under \$200,000	2,274	389,781,785	308,457,863	27,342,163
\$200,000 and over	3,609	1,523,127,455	1,275,410,673	113,563,879
Nontaxable resident returns	94,699	198,166,522	...	...
Loss	2,459	(28,290,909)	...	...
Under \$5,000	55,638	83,004,194	...	...
\$5,000, under \$10,000 ...	6,675	46,211,616	...	...
\$10,000 and over	3,785	68,950,712	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns, Individuals, 1990 (October, 1992), p. 29.

Table 291.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1980 TO 1990, AND BY COUNTIES, 1989 AND 1990

[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>
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
1990	16,297	35,355	10,351	21,250	40,924	14,286
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
COUNTIES:						
1990						
Honolulu ...	16,822	36,843	10,803	21,860	42,446	14,478
Maui	17,154	35,035	11,194	20,483	39,433	14,470
Hawaii	13,483	28,862	7,286	18,842	33,715	13,772
Kauai	15,423	29,320	8,943	19,707	34,802	13,188

1/ Including single, married filing separately, 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:
1991 AND 1992

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

Source of revenue	Tax base		Tax collections	
	1991	1992	1991	1992
All sources	43,131,886	43,247,150	1,287,819	1,299,814
Sources taxed at 4 percent	29,897,235	30,353,512	1,195,889	1,214,140
Retailing	13,398,382	13,846,332	535,935	553,853
Services	4,888,164	5,032,682	195,527	201,307
Contracting	4,334,051	4,012,688	173,362	160,507
Theater, amusement, radio	209,128	229,091	8,365	9,164
Interest	294,623	227,018	11,785	9,081
Commissions	609,629	635,371	24,385	25,415
Hotel rentals	1,512,990	1,621,751	60,520	64,870
All other rentals	3,312,787	3,391,542	132,511	135,662
Use (4 percent)	446,036	419,450	17,841	16,778
All others (4 percent)	891,445	937,587	35,658	37,503
Sources taxed at other rates ^{1/} .	13,234,651	12,893,638	63,967	61,668
Insurance solicitors	630,481	800,169	946	1,200
Sugar processing	26,884	28,096	134	140
Pineapple canning	8,816	6,620	44	33
Producing	301,884	408,662	1,509	2,043
Manufacturing	714,407	714,470	3,572	3,572
Wholesaling	7,722,752	7,498,622	38,614	37,493
Services (intermediary)	451,078	247,850	2,255	1,239
Use (1/2 percent).....	3,378,349	3,189,149	16,892	15,946
Unallocated net collections	-	-	27,963	24,006

^{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, 1982 TO 1992

[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	
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
1992 <u>2/</u>	100	130,733,131	84,299,686	46,433,445	111,593,106

1/ Percent of fair market value.

2/ Values shown for gross valuation exclude nontaxable government properties (\$20,410,057,000).

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

Table 294.-- REAL PROPERTY TAX VALUATIONS: 1990 TO 1992

[In thousands of dollars]

Subject	1990	1991	1992
Assessor's gross valuation <u>1/</u>	99,942,540	132,952,299	130,733,131
Land	61,554,968	88,359,248	84,299,686
Improvement	38,387,572	44,593,051	46,433,445
Exemptions <u>1/</u>	27,282,840	34,766,801	16,627,450
Assessor's net taxable valuation ..	72,659,700	98,185,498	114,105,681
Half of valuation on appeal	1,579,176	2,242,081	2,512,575
Number of appeals	4,089	5,619	5,550
Valuation for tax rate purposes ...	71,080,524	95,943,417	111,593,106
Land	44,192,655	63,933,593	75,739,774
Improvement	26,887,869	32,009,824	35,853,332
Amount to be raised by taxation <u>2/</u>	476,683	547,033	609,266

1/ Data for 1992 exclude nontaxable properties.

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 295.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1992

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u>	97,441,160	16,025,860	10,910,416	6,355,695
Land	65,706,254	8,774,281	5,948,145	3,871,006
Improvement	31,734,906	7,251,579	4,962,271	2,484,689
Exemptions <u>1/</u>	12,920,832	1,395,680	1,550,201	760,737
Assessor's net taxable valuation .	84,520,328	14,630,180	9,360,215	5,594,958
Half of valuation on appeal	1,943,629	249,155	139,912	179,879
Number of appeals	3,919	553	671	407
Valuation for tax rate purposes ..	82,576,699	14,381,025	9,220,303	5,415,079
Land	58,819,170	8,026,898	5,473,664	3,420,042
Improvement	23,757,529	6,354,127	3,746,639	1,995,037
Amount to be raised by taxation <u>2/</u>	416,025	78,286	81,883	33,072

1/ Data exclude nontaxable properties.

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, 1992-1993 Tax Year, State of Hawaii (July 1992), pp. 2-5.

Table 296.-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1992

Type of exemption	Number	Amount 1/ (\$1,000)
All exemptions	202,306	38,021,091
Federal government	418	4,879,107
State government	6,791	11,002,848
County government	3,665	4,350,980
Homes-fee (basic and multiple)	146,631	9,656,741
Homes-lease (basic and multiple) ...	24,599	1,485,219
Churches	1,411	1,312,873
Hospitals	80	542,326
Low-moderate income housing	1,097	746,617
Charitable organizations	700	1,029,856
Public utilities	785	837,135
Schools	147	704,600
All others	15,982	1,472,789

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, 1992-1993 Tax Year, State of Hawaii (July 1992), p. 6.

Table 297.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1992

[In thousands of dollars]

Land use class	County code <u>1/</u>	Gross valuation, Jan. 1, 1992 <u>2/</u>			Amounts to be raised by taxation, fiscal 1992-93
		Total	Land	Improvement	
All classes	(X)	130,733,131	84,299,686	46,433,445	609,266
Improved residential .	A	58,564,896	41,431,254	17,133,642	167,719
Apartment	B	19,851,232	8,156,720	11,694,512	79,192
Commercial	B	16,663,833	11,604,930	5,058,903	120,730
Industrial	B	7,036,295	5,223,511	1,812,784	55,562
Agricultural	B	6,157,267	4,612,202	1,545,065	42,346
Conservation	B	1,191,301	1,091,384	99,917	8,525
Hotel/resort	B	13,158,412	6,697,629	6,460,783	106,198
Unimproved residential	A	2,499,050	2,283,983	215,067	8,961
Homeowner	C	2,440,382	1,072,764	1,367,618	9,163
Single family	D	1,705,628	1,235,873	469,755	7,377
Homestead	D	1,464,835	889,436	575,399	3,493

X Not applicable.

1/ A, all but Kauai; B, all four counties; C, Hawaii Co. only; D, Kauai only.

2/ Excludes nontaxable properties.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1992-1993 Tax Year, State of Hawaii (July 1992).

Table 298.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1992-1993

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential 1/	3.12	3.50	8.50	4.93
Unimproved residential 2/ ..	3.92	4.75	10.00	4.04
Apartment	3.52	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	8.51	6.50	10.00	7.99
Agricultural	9.00	4.75	10.00	7.39
Conservation	9.00	4.75	10.00	7.89
Homeowner .....	...	...	7.00	...
Improvement:				
Improved residential 1/	3.92	3.50	8.50	3.94
Unimproved residential 2/...	3.92	4.75	8.50	3.18
Apartment	3.52	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	8.51	6.50	8.50	7.59
Agricultural	9.00	4.75	8.50	3.94
Conservation	9.00	4.75	8.50	3.94
Homeowner .....	...	...	7.00	...

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, 1992-1993 Tax Year, State of Hawaii (July 1992), p. 8.

Table 299.-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND
51 MAJOR CITIES: 1990

Subject	Effective tax rate per \$100 ^{1/}
Median city ^{2/}	1.46
Honolulu	0.48
Rank	51

^{1/} Adjusted to 100-percent assessment level.

^{2/} 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: 1992, p. 303.

Table 300.-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1991

[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	1991	6,162

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 1991 (March 1992), p. 38.

Table 301.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1986 TO 1991

[Millions of dollars]

Type of expenditure	1986	1987	1988	1989	1990	1991
All categories	4,643	4,759	4,957	5,422	5,461	6,162
Grants to State and local governments	473	460	477	528	598	739
Salaries and wages	1,961	2,073	2,078	2,285	2,166	2,318
Direct payments for individuals	1,517	1,617	1,715	1,884	2,034	2,216
Procurement	619	525	591	624	547	761
Other direct expenditures	73	84	96	100	115	128
Department of Defense	2,486	2,503	2,562	2,821	2,604	2,936
Other federal agencies	2,158	2,256	2,395	2,601	2,857	3,226

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1991 (March 1992), pp. 37-43, corresponding data in earlier reports, and records.

Table 302.-- PER CAPITA FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEAR 1991

Category	Amount (dollars)	Percent of U.S.	Rank <u>1/</u>
All categories	5,428.63	126.8	5
Grants to State and local governments ...	651.02	108.7	17
Salaries and wages	2,042.18	334.4	2
Direct payments for individuals	1,952.07	92.2	35
Procurement	670.37	82.6	21
Other direct expenditures	112.99	77.9	28
Department of Defense	2,586.56	278.2	2
All other Federal agencies	2,842.07	84.8	44

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

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1991 (March 1992), tables 8, 10, and 12.

Table 303.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1991

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total ^{1/}	6,198,142	2,935,750	3,262,392
City and County of Honolulu ..	5,217,921	2,831,433	2,386,488
Hawaii County	402,464	55,711	346,753
Kauai County	138,681	20,932	117,749
Maui County	228,179	27,419	200,760
State undistributed	210,897	255	210,642

^{1/} Figures differ somewhat from those in tables 290 and 291, 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 1991, Vol. I: County Areas (March 1992), pp. 14-15.

Table 304.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1981 TO 1991

[In millions of dollars. As of December 31]

Year	Total bonded debt <u>1/</u>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1991	5,298.1	4,214.0	831.2	108.5	96.9	47.4

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

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

Table 305.-- STATE GENERAL OBLIGATION BOND DEBT: 1986 TO 1991

[In dollars. As of June 30]

Year	Debt	Year	Debt
1986	1,734,971,350	1989	1,978,039,494
1987	1,823,677,080	1990	2,026,100,383
1988	1,847,982,810	1991	2,274,846,114

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

Table 306.-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1992

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

Year	Government workers (annual averages)				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
1989	101,600	34,000	53,550	14,100	20,016	52,655
1990	105,600	34,150	57,050	14,400	20,654	53,509
1991	109,050	34,000	60,250	14,750	21,217	55,604
1992	(NA)	(NA)	(NA)	(NA)	22,920	57,401

NA Not available.

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 307.-- STATE CIVIL SERVICE: 1990 TO 1992

[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	1990 ^{1/}	1991	1992
Civil service employees, June 30	20,654	21,217	22,920
Department of Education	4,784	4,650	5,495
Department of Health	4,962	5,127	5,353
Department of Human Services	1,641	1,776	1,911
Department of Transportation	2,076	2,182	2,201
University of Hawaii	1,533	1,605	1,662
All others	5,658	5,877	6,298
Separations	1,958	1,844	2,074
Promotions	867	894	902
Transfers, demotions, and returns after promotions ..	780	789	958
Classification and related actions	11,616	11,092	13,828
Applications received	30,818	33,884	35,364
Applicants screened	28,537	28,821	35,491
Applicants placed on eligible list	9,851	11,246	12,982
Vacancies filled by competitive and noncompetitive actions	3,103	3,702	3,589
Grievances filed	215	156	321

^{1/} Revised from Data Book 1991, table 297.

Source: Hawaii State Department of Personnel Services, records.

Table 308.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1990 TO 1992

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

Salary range	Lowest			Highest		
	July 1990	July 1991	July 1992	July 1990	July 1991	July 1992
SR-4	1,184	1,217	1,263	1,620	1,665	1,866
SR-11	1,557	1,600	1,660	2,131	2,190	2,457
SR-21	2,279	2,342	2,412	3,245	3,506	3,824
SR-31	3,650	3,750	3,863	5,194	5,337	5,497

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

Table 309.-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 1976,
1990, 1991, AND 1992

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

Government official	1976	1990	1991	1992
Governor	50,000	94,780	94,780	94,780
Lieutenant Governor	45,000	90,041	90,041	90,041
Mayor, Honolulu	44,903	84,725	89,000	89,000
Mayor, Hawaii	43,644	63,792	76,848	76,848
Mayor, Maui	36,070	80,000	82,500	82,500
Mayor, Kauai	34,000	58,500	58,500	69,969
Chief Justice, Supreme Court	47,500	94,780	94,780	94,780
Associate Justice, Supreme Court ...	45,000	78,500	78,500	93,780
President, University of Hawaii	45,000	95,000	95,000	95,000

Source: SLH 1989, Act 329; HRS, 1991 Supplement, Vol. II, Section
602-2; 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.