

## 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 1992 reached \$8.0 billion. The 1992 total included \$4.5 billion in U.S. taxes, \$2.8 billion in State taxes, and \$661 million in county taxes, licenses and fees. Individual income taxes accounted for 88 percent of Federal collections and 33 percent of State collections in Hawaii in 1992. State revenue receipts totaled \$4.6 billion, chiefly from the general excise and use tax (\$1.3 billion), individual income tax (\$890 million) and Federal grants-in-aid (\$775 million). The largest expenditure item in the State accounts for 1992 was education, with \$1.33 billion (out of \$5.13 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 gross valuation of the State doubled between 1988 and 1993, reaching \$136 billion by the end of the period; of this total, \$38 billion was exempt from taxation. Public bonded debt outstanding at the end of 1992 stood at \$6.2 billion.

Total government employment in 1993 averaged 111,600, about 25 percent over the 1980 average. The 1991 total included 32,000 Federal workers, 64,000 persons employed by the State, and 16,000 persons on county payrolls. State civil service employees as of mid-1992 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: 1993*, Sections 9 and 10.

**Table 9.1-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 1992**

[Thousands of dollars]

Year	All levels	Federal <u>1/</u>	State and counties <u>2/</u>		
			Total	State	Counties
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
1992 .....	7,976,111	4,542,943	3,433,168	2,772,333	660,835

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), and preliminary release of 1992 data.

**Table 9.2-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES: 1982, 1991, AND 1992**

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

Source	1982	1991	1992
Total, all levels .....	3,314,105	7,904,148	7,976,111
Federal collections .....	1,876,627	4,570,534	4,542,943
Indiv. income and employment <u>1/</u> .....	1,662,349	3,954,688	3,980,629
Corp. income and excess profits.. ..	157,750	475,494	412,280
Excise.....	17,510	62,514	64,171
Estate .....	26,604	56,983	61,095
Gift.....	226	3,109	2,283
Unemployment insurance .....	12,188	17,746	22,485
State collections .....	1,132,699	2,753,562	2,772,333
General excise and use .....	577,265	1,279,550	1,295,431
Transient accommodations <u>2/</u> .....	0	79,230	79,994
Fuel .....	52,580	108,537	128,275
Liquor .....	7,701	40,795	41,492
Tobacco .....	14,011	26,263	27,384
Insurance .....	27,757	45,061	60,382
Public service companies .....	56,987	74,856	82,255
Corporate income <u>3/</u> .....	39,314	95,947	43,781
Indiv. income, net income <u>4/</u> .....	283,000	872,734	906,982
Inheritance and estate.....	5,106	11,861	16,416
Unemployment compensation.....	58,324	83,915	44,719
Other sources .....	10,654	34,814	45,222
County collections .....	304,779	580,052	660,835
Real property.....	255,058	488,573	556,460
Utility franchise.....	17,267	19,248	20,938
Motor vehicle weight <u>5/</u> .....	23,833	51,308	63,637
Other sources .....	8,621	20,923	19,800

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, and preliminary release of 1982-1992 data.

**Table 9.3-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1972, 1990 AND 1992**

[In dollars. For underlying assumptions, see source]

Subject	1972	1990	1992
Total tax burden .....	5,862	25,817	30,156
Federal income.....	2,441	10,425	12,167
State income .....	837	4,073	5,097
Social Security.....	774	4,433	5,170
General excise .....	329	1,494	1,692
Real property.....	421	979	1,259
Employment <u>1/</u> .....	670	3,764	4,033
Specific excise <u>2/</u> .....	103	204	221
Automobile .....	287	445	517
Gross family income.....	18,952	73,888	84,760
After taxes .....	13,090	48,071	54,604

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 1973, September 1991, and March 1994).

**Table 9.4-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR HONOLULU AND 51 MAJOR CITIES: 1991**

Gross family income level	Honolulu		51-city median <u>1/</u>	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
\$25,000 .....	1,961	7.8	2,126	8.5
\$50,000 .....	4,512	9.0	4,512	9.0
\$75,000 .....	7,548	10.1	7,491	10.0
\$100,000 .....	10,240	10.2	9,994	10.0

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: 1993*, p. 316.

**Table 9.5-- STATE REVENUE RECEIPTS: 1991 AND 1992**

[In thousands of dollars. Years ended June 30]

Source of revenues	1991: all funds	1992		
		All funds	General funds	Special funds
Total <u>1/</u> .....	4,397,559	4,634,690	2,653,112	1,981,578
Tax revenues.....	2,644,765	2,670,005	2,388,424	281,581
General excise .....	1,274,550	1,287,225	1,197,225	90,000
Specific excises <u>2/</u> .....	262,786	318,049	214,306	103,743
Individual income .....	872,339	889,532	889,532	0
Corporate income.....	95,947	37,514	37,514	0
Transient accommodations.....	16,442	4,205	4,205	0
Unemployment compensation....	78,362	78,362	0	78,362
Other taxes, licenses, permits <u>3/</u>	44,339	55,118	45,642	9,476
Fines, forfeits, and escheats .....	21,669	22,911	19,801	3,110
Federal grants-in-aid .....	644,703	775,253	4,444	770,809
Revenues from other agencies .....	17,756	20,871	4,332	16,539
Rents, royalties, land income <u>4/</u> ....	73,232	83,459	5,062	78,397
Earnings: general departments .....	294,393	362,428	103,980	258,448
Earnings: public service enterp. ....	309,715	324,777	0	324,777
Interest earned .....	237,916	253,404	100,915	152,489
Miscellaneous.....	153,410	121,582	26,154	95,428

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, and preliminary release of 1992 data.

**Table 9.6-- STATE OPERATING EXPENDITURES, BY FUNCTION:  
1982, 1991, AND 1992**

[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	1982	1991	1992
Total .....	1,958,473	4,459,808	5,132,936
General government: Control .....	34,922	98,227	106,266
Staff .....	79,581	280,980	331,926
Public safety: Police and fire .....	2,038	5,112	7,222
Other protection .....	60,095	151,733	151,290
Highways .....	48,937	100,074	114,516
Natural resources .....	19,094	36,240	40,363
Health and sanitation .....	67,810	152,265	171,209
Hospitals and institutions .....	84,152	216,147	271,018
Public welfare .....	317,195	523,488	657,728
Education: Higher .....	240,227	470,957	514,353
Public schools .....	370,356	729,425	770,671
Libraries and other .....	22,082	50,599	48,894
Recreation .....	12,848	37,070	40,118
Utilities and other enterprises .....	59,290	229,571	265,340
Debt service <sup>1/</sup> .....	175,330	285,732	301,937
Retirement and pension .....	94,878	165,176	163,137
Employees' health and hosp. insurance .....	19,715	927	1,076
Unemployment compensation .....	79,445	68,097	134,692
Grants-in-aid to counties .....	18,273	2,839	825
Urban redevelopment and housing .....	82,803	361,601	416,931
Miscellaneous .....	21,104	102,362	94,915
Cash capital improvements <sup>2/</sup> .....	48,298	391,184	528,510

<sup>1/</sup> 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.

<sup>2/</sup> Special funds accounted for \$39.9 million in 1982, \$284.5 million in 1991, and \$400.1 million in 1992.

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1992*, table 35, and preliminary release for 1992.

**Table 9.7-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, FOR ALL COUNTIES COMBINED: 1982, 1991, AND 1992**

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

Subject	1982	1991	1992
<b>OPERATING REVENUES <u>1/</u></b>			
Total .....	497,948	952,148	1,103,919
Real property taxes .....	254,398	488,573	556,460
Other taxes .....	52,083	104,693	106,526
Fees, licenses, permits, and fines .....	11,524	26,659	26,871
Departmental earnings and charges .....	60,794	161,391	172,784
State grants .....	24,546	79,960	101,015
Federal grants .....	78,601	52,847	66,921
Other sources .....	16,002	38,025	73,342
<b>OPERATING EXPENDITURES <u>2/</u></b>			
Total .....	494,392	943,355	1,028,104
General government: Control .....	9,012	11,817	12,397
Staff .....	46,666	98,724	110,141
Public safety: Police and fire .....	102,545	202,151	222,224
Other protection .....	15,815	38,047	37,730
Highways .....	27,569	42,354	42,074
Health and sanitation .....	43,434	101,716	109,416
Public welfare .....	8,770	21,626	25,794
Public schools .....	550	592	592
Recreation .....	35,982	68,758	70,248
Interest .....	18,267	78,995	77,397
Bond redemption .....	18,948	33,912	40,934
Pension and retirement .....	30,999	49,115	49,242
Salary adjustment .....	12	50	48
Economic and urban development .....	20,638	17,213	19,721
Mass transit .....	37,674	51,065	72,375
Miscellaneous .....	28,935	64,187	82,074
Cash capital improvements .....	48,577	63,034	55,697

Footnotes and source follow next table.

**Table 9.8-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, BY COUNTIES: 1992**

[In thousands of dollars. For year ended June 30, 1992]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
<b>OPERATING REVENUES <sup>1/</sup></b>				
Total .....	767,865	137,578	124,534	73,943
Real property taxes .....	388,537	66,903	67,922	33,099
Other taxes .....	81,334	9,736	10,194	5,262
Fees, licenses, permits, and fines .....	17,319	3,617	4,724	1,211
Departmental earnings and charges .....	139,161	18,910	6,805	7,907
State grants .....	41,209	21,674	23,452	14,679
Federal grants .....	41,683	4,926	9,437	10,874
Other sources .....	58,621	11,811	1,999	911
<b>OPERATING EXPENDITURES <sup>2/</sup></b>				
Total .....	720,422	127,691	121,179	58,812
General government: Control .....	6,478	2,111	2,233	1,575
Staff .....	77,112	11,539	12,429	9,060
Public safety: Police and fire .....	149,568	24,406	36,827	11,423
Other protection .....	20,995	4,442	10,003	2,289
Highways .....	26,480	7,725	5,409	2,460
Health and sanitation .....	89,396	10,358	6,433	3,228
Public welfare .....	...	10,932	12,051	2,811
Public schools .....	...	192	262	138
Recreation .....	51,452	7,231	8,299	3,267
Interest .....	61,525	6,579	6,138	3,156
Bond redemption .....	32,927	2,321	3,026	2,660
Pension and retirement .....	33,951	5,482	6,912	2,897
Salary adjustment .....	...	...	...	48
Economic and urban development .....	19,721	...	...	...
Mass transit .....	71,717	...	658	...
Miscellaneous .....	55,806	8,189	9,330	8,749
Cash capital improvements .....	23,294	26,184	1,169	5,050

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

<sup>2/</sup> 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, as updated.



**Table 9.9-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1970 TO 1991**

Tax year	Number of returns	Number of exemptions <sup>1/</sup>	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption <sup>1/</sup> (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
1991 .....	567,412	1,173,631	17,778,657	31,333	15,148

<sup>1/</sup> 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, Spring 1993, p. 148, and records.

**Table 9.10-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1990 AND 1991**

Tax year <sup>1/</sup> 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)
1990					
All returns .....	555,488	17,462,616	481,830	2,463,848	5,114
Under \$15,000 <sup>2/</sup> .....	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	...	...	...	...
1991					
All returns .....	567,412	17,778,657	489,654	2,416,278	4,935
Under \$15,000 <sup>2/</sup> .....	203,750	1,046,393	129,709	79,894	616
\$15,000 under \$30,000 ....	155,107	3,369,249	152,066	312,093	2,052
\$30,000 under \$50,000 ....	106,663	4,160,268	106,156	476,831	4,492
\$50,000 under \$75,000 ....	62,790	3,803,959	62,691	495,476	7,903
\$75,000 under \$100,000 ..	21,879	1,861,390	21,853	287,827	13,171
\$100,000 under \$200,000	13,197	1,728,765	13,164	330,984	25,143
\$200,000 or more .....	4,026	1,808,633	4,015	433,174	107,889
Median income .....	\$22,732	...	...	...	...

<sup>1/</sup> Filed in following year.

<sup>2/</sup> Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*, Summer 1992, p.132, and *SOI Bulletin*, Spring 1993, p. 148.

**Table 9.11-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 1991**

Subject	Number of returns	Amount (\$1,000)
All returns and adjusted gross income (AGI) .....	567,412	17,778,657
Salaries and wages .....	481,531	13,500,691
Dividends.....	117,610	333,360
Interest income.....	412,253	920,230
Net capital gain (less loss) .....	55,752	687,423
Taxable pensions and annuities.....	88,062	1,113,030
Unemployment compensation.....	25,743	58,634
Itemized deductions .....	169,234	2,811,198
Tax liability.....	489,654	2,416,278
Earned income credit .....	38,136	27,782

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*, Spring 1993, p. 148

**Table 9.12-- INTERNAL REVENUE SERVICE OPERATIONS: 1990 TO 1992**

Subject	1990	1991	1992
Internal revenue collections (\$1,000) .....	4,264,127	4,570,534	4,542,943
Individual income and employment taxes .....	3,670,041	3,972,434	4,003,114
Total returns filed.....	964,868	988,225	1,000,625
Individual income tax.....	535,785	550,180	563,865
Returns examined .....	3,099	3,027	3,627
Individual.....	2,333	1,980	2,283
Additional tax and penalties recommended after examination (\$1,000) .....	30,616	56,294	59,773
Individual.....	9,946	11,310	19,975
Costs incurred (\$1,000).....	12,160	13,392	14,079

NA Not available.

Source: Internal Revenue Service, *Annual Report*, 1990, 1991, and 1992.

**Table 9.13-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1981 TO 1991**

Year income was received	Number of resident returns	Adjusted gross income <sup>1/</sup> (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
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
1991 .....	527,993	14,648,266	10,745,622	840,485

<sup>1/</sup> Exclusive of losses.

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

**Table 9.14-- STATE INCOME TAX RATIOS: 1981, 1986, 1990, AND 1991**

Ratio	1981	1986	1990	1991
Adjusted gross income per return (dollars)	15,356	19,624	26,802	27,743
Tax liability per return (dollars).....	751	1,025	1,526	1,592
Tax liability as percent of AGI.....	4.9	5.2	5.7	5.7

Source: Preceding table.

**Table 9.15-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1991, BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns	Adjusted gross income <sup>1/</sup> (dollars)	Net taxable income (dollars)	Tax liability (dollars)
All resident returns	527,993	14,648,266,288	10,745,622,124	840,484,643
Taxable resident returns.....	437,929	14,443,457,347	10,745,622,124	840,484,643
Under \$5,000 .....	42,367	132,769,174	54,089,778	1,487,524
\$5,000, under \$10,000 ....	55,341	411,498,052	236,654,944	10,794,346
\$10,000, under \$20,000 ..	100,757	1,504,741,665	1,083,483,650	67,826,256
\$20,000, under \$30,000 ..	72,469	1,779,571,650	1,352,712,286	97,178,035
\$30,000, under \$40,000 ..	48,723	1,692,358,203	1,286,246,022	97,132,517
\$40,000, under \$50,000 ..	37,204	1,669,806,022	1,242,510,654	96,876,124
\$50,000, under \$75,000 ..	49,083	2,973,261,315	2,166,753,916	174,634,870
\$75,000, under \$100,000	17,901	1,536,781,759	1,140,808,321	97,456,475
\$100,000, under \$150,000	8,235	969,851,813	728,933,030	64,231,409
\$150,000, under \$200,000	2,653	454,033,816	355,807,898	32,088,042
\$200,000 and over .....	3,196	1,318,783,878	1,097,621,625	100,779,045
Nontaxable resident returns	90,064	204,808,941	...	...
Loss.....	3,165	(65,099,179)	...	...
Under \$5,000 .....	75,835	74,497,698	...	...
\$5,000, under \$10,000 ....	7,284	49,393,142	...	...
\$10,000 and over .....	3,780	80,918,101	...	...

<sup>1/</sup> Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1991* (July 1993), p.25

**Table 9.16-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1981 TO 1991, AND BY COUNTIES, 1991**

[In dollars]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Joint	Other <sup>1/</sup>	All returns	Joint	Other <sup>1/</sup>
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
1991 .....	17,737	37,709	11,607	22,502	43,322	15,321
<b>COUNTIES: 1991</b>						
Honolulu .....	18,183	39,563	12,089	22,698	45,368	15,321
Maui.....	19,198	37,402	12,813	23,170	41,174	16,654
Hawaii.....	14,092	30,050	8,783	20,702	35,025	14,717
Kauai .....	16,866	30,050	10,639	21,039	37,672	13,702

<sup>1/</sup> Including single, married filing separately, and qualifying widows and widowers.

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

**Table 9.17-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
1992 AND 1993**

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

Source of revenue	Tax base		Tax collections	
	1992	1993	1992	1993
All sources .....	43,247,150	44,287,475	1,299,814	1,308,797
Sources taxed at 4 percent .....	30,353,512	30,322,104	1,214,140	1,212,884
Retailing.....	13,846,332	13,976,049	553,853	559,042
Services.....	5,032,682	5,092,656	201,307	203,706
Contracting.....	4,012,688	3,803,605	160,507	152,144
Theater, amusement, radio ....	229,091	226,443	9,164	9,058
Interest.....	227,017	193,203	9,081	7,729
Commissions.....	635,371	605,821	25,415	24,233
Hotel rentals .....	1,621,751	1,527,041	64,870	61,081
All other rentals.....	3,391,542	3,508,545	135,662	140,342
Use (4 percent).....	419,451	436,699	16,778	17,468
All others (4 percent).....	937,587	952,022	37,503	38,081
Sources taxed at other rates <sup>1/</sup> ...	12,893,638	13,965,371	61,668	64,733
Insurance solicitors.....	800,170	1,455,324	1,200	2,183
Sugar processing .....	28,096	35,867	140	179
Pineapple canning.....	6,620	6,892	33	34
Producing .....	408,662	474,859	2,043	2,374
Manufacturing.....	714,470	717,424	3,572	3,587
Wholesaling.....	7,498,621	7,646,217	37,493	38,231
Services (intermediary) .....	247,850	218,172	1,239	1,091
Use (1/2 percent).....	3,189,149	3,410,616	15,946	17,053
Unallocated net collections.....	-	-	24,006	31,180

<sup>1/</sup> 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 9.18-- REAL PROPERTY TAX VALUATIONS:  
ANNUALLY, 1983 TO 1993**

[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	
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
1993 <u>2/</u> .....	100	136,239,310	87,785,946	48,453,364	115,954,097

1/ Percent of fair market value.

2/ Values shown for gross valuation exclude nontaxable government and HHL properties (\$20,410,057,000 in 1992 and \$20,936,146,000 in 1993).

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



**Table 9.19-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
1991 TO 1993, AND BY COUNTIES, 1993**

[In thousands of dollars]

Subject	1991	1992	1993	
Assessor's gross valuation <u>1/</u> .....	132,952,299	130,733,131	136,239,310	
Land .....	88,359,248	84,299,686	87,785,946	
Improvement .....	44,593,051	46,433,445	48,453,364	
Exemptions <u>1/</u> .....	34,766,801	16,627,450	17,065,762	
Assessor's net taxable valuation .....	98,185,498	114,105,681	119,173,548	
Half of valuation on appeal.....	2,242,081	2,512,575	3,219,451	
Number of appeals.....	5,619	5,550	6,073	
Valuation for tax rate purposes .....	95,943,417	111,593,106	115,954,097	
Land .....	63,933,593	75,739,774	78,643,050	
Improvement .....	32,009,824	35,853,332	37,311,047	
Amount to be raised by taxation <u>2/</u> ...	547,033	609,266	632,442	
Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u> .....	102,112,769	15,618,323	12,942,314	5,565,904
Land .....	68,331,779	8,359,697	7,351,565	3,742,905
Improvement .....	33,780,990	7,258,626	5,590,749	1,822,999
Exemptions <u>1/</u> .....	13,340,970	1,252,324	1,710,755	761,713
Assessor's net taxable valuation .....	88,771,799	14,365,999	11,231,559	4,804,191
Half of valuation on appeal.....	2,482,399	226,925	419,852	90,275
Number of appeals.....	3,748	394	1,219	712
Valuation for tax rate purposes .....	86,289,400	14,139,074	10,811,707	4,713,916
Land .....	60,859,970	7,831,862	6,650,056	3,301,162
Improvement .....	25,429,430	6,307,212	4,161,651	1,412,754
Amount to be raised by taxation <u>2/</u> ...	432,730	78,871	92,311	28,530

1/ Data for 1992 and 1993 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, 1993-1994 Tax Year, State of Hawaii* (July 1993), and earlier reports.

**Table 9.20-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1993**

Type of exemption	Number	Amount <u>1/</u> (\$1,000)
All exemptions.....	205,001	38,908,366
Federal government.....	425	4,828,499
State government.....	7,160	11,333,186
County government.....	3,397	4,459,696
Homes-fee (basic and multiple).....	152,147	10,092,231
Homes-lease (basic and multiple).....	20,393	1,266,351
Churches.....	1,428	1,386,664
Hospitals.....	79	546,809
Low-moderate income housing.....	1,106	799,126
Charitable organizations.....	719	903,776
Public utilities.....	807	942,834
Schools.....	162	792,507
All others.....	17,178	1,556,687

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, 1993-1994 Tax Year, State of Hawaii* (July 1993), p. 6.

**Table 9.21-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND 51 MAJOR CITIES: 1991**

Subject	Effective tax rate per \$100 <u>1/</u>
Median city <u>2/</u> .....	1.47
Honolulu.....	0.37
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: 1993*, p. 316.

**Table 9.22-- REAL PROPERTY TAX RATES, BY COUNTIES:  
FISCAL YEAR 1993-1994**

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

Land use class	Honolulu	Maui	Hawaii	Kauai
<b>Land:</b>				
Improved residential <sup>1/</sup> .....	3.12	4.75	8.50	4.93
Unimproved residential.....	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.....	...	3.50	4.45	...
Homestead.....	...	...	...	4.04
<b>Improvement:</b>				
Improved residential <sup>1/</sup> .....	3.92	4.75	8.50	3.94
Unimproved residential.....	3.92	4.75	8.50	3.18
Apartment.....	3.52	4.75	8.50	7.59
Hotel/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.....	...	3.50	4.45	...
Homestead.....	...	...	...	3.18

<sup>1/</sup> Single family residential for Kauai.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1993-1994 Tax Year, State of Hawaii* (July 1993), p. 8.

**Table 9.23-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1993**

[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	1977 .....	2,066	1986 .....	4,643
1969 .....	988	1978 .....	2,507	1987 .....	4,759
1970 .....	964	1979 .....	2,659	1988 .....	4,957
1971 .....	1,075	1980 .....	3,151	1989 .....	5,422
1972 .....	1,173	1981 .....	3,811	1990 .....	5,461
1973 .....	1,435	1982 .....	3,505	1991 .....	6,162
1974 .....	1,644	1983 .....	4,054	1992 .....	6,497
1975 .....	2,060	1984 .....	4,232	1993 .....	7,052
1976 .....	2,162	1985 .....	4,568		

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* (annual report, 1981-1993).

**Table 9.24-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:  
FISCAL YEARS 1988 TO 1993**

[Millions of dollars]

Type of expenditure	1988	1989	1990	1991	1992	1993
All categories.....	4,957	5,422	5,461	6,162	6,497	7,052
Grants to State and local governments .....	477	528	598	739	839	984
Salaries and wages .....	2,078	2,285	2,166	2,318	2,369	2,385
Direct payments for individuals .....	1,715	1,884	2,034	2,216	2,456	2,732
Procurement.....	591	624	547	761	695	743
Other direct expenditure.....	96	100	115	128	138	208
Department of Defense .....	2,562	2,821	2,604	2,936	2,893	2,928
Other federal agencies .....	2,395	2,601	2,857	3,226	3,604	4,123

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1993* (March 1993), tables 10 and 11 as corrected, corresponding data in earlier reports, and records.

**Table 9.25-- PER CAPITA FEDERAL EXPENDITURES IN HAWAII, BY TYPES:  
FISCAL YEAR 1993**

Category	Amount (dollars)	Percent of U.S.	Rank <sup>1/</sup>
All categories .....	6,016.74	125.0	5
Grants to State and local governments .....	839.56	112.6	15
Salaries and wages .....	2,034.98	320.6	2
Direct payments for individuals .....	2,330.87	93.7	33
Procurement.....	633.56	82.4	23
Other direct expenditure.....	177.78	100.6	21
Department of Defense .....	2,498.46	282.8	3
All other Federal agencies.....	3,518.28	89.5	42

<sup>1/</sup> 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 1993*, tables 8, 10, and 12.

**Table 9.26-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN  
HAWAII, BY COUNTIES: FISCAL YEAR 1992**

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total <sup>1/</sup> .....	6,636,322	2,895,590	3,740,732
City and County of Honolulu.....	5,555,419	2,810,163	2,745,256
Hawaii County .....	386,292	41,717	344,575
Kauai County .....	144,436	12,993	131,443
Maui County .....	250,486	30,717	219,769
State undistributed .....	299,688	-	299,688

<sup>1/</sup> Figures differ somewhat from those in tables 9.23 and 9.24, 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 1992*, Vol. I: *County Areas* (March 1993), pp. 14-15.

**Table 9.27-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1982 TO 1992**

[In millions of dollars. As of December 31]

Year	Total bonded debt <sup>1/</sup>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1992 .....	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9

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

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual, 1982-1991), and preliminary release for 1992.

**Table 9.28-- STATE GENERAL OBLIGATION BOND DEBT: 1988 TO 1993**

[In dollars. As of June 30]

Year	Debt	Year	Debt
1988 .....	1,847,982,810	1991 .....	2,274,846,114
1989 .....	1,978,039,494	1992 .....	2,328,546,114
1990 .....	2,026,100,383	1993 .....	2,767,691,114

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

**Table 9.29-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1993**

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

Year	Government jobs (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
1990 .....	105,600	34,150	57,050	14,400	20,654	53,509
1991 .....	108,900	33,850	60,250	14,750	21,217	55,604
1992 .....	111,100	33,250	62,600	15,250	22,920	57,401
1993 .....	111,600	31,850	64,250	15,500	24,267	59,518

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* (April 1994); Hawaii State Department of Personnel Services, records; Employees' Retirement System of the State of Hawaii, *58th Annual Report, June 30, 1984*, p. 17, and records.

**Table 9.30-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:  
1991 TO 1993**

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

Salary range	Lowest			Highest		
	July 1991	July 1992	July 1993	July 1991	July 1992	July 1993
SR-4 .....	1,217	1,263	1,263	1,665	1,866	1,866
SR-11 .....	1,600	1,660	1,660	2,190	2,457	2,457
SR-21 .....	2,342	2,412	2,507	3,506	3,824	3,824
SR-31 .....	3,750	3,863	4,016	5,337	5,497	5,497

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

**Table 9.31-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
1976, 1990, 1993, AND 1994**

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

Government official	1976	1990	1993	1994
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	100,000	100,000
Mayor, Hawaii.....	43,644	63,792	76,848	76,848
Mayor, Maui.....	36,070	80,000	85,390	87,098
Mayor, Kauai .....	34,000	58,500	69,969	69,969
Chief Justice, Supreme Court .....	47,500	94,780	94,780	94,780
Associate Justice, Supreme Court ...	45,000	78,500	93,780	93,780
President, University of Hawaii.....	45,000	95,000	126,504	150,000

Source: HRS, 1992 Supplement, Vol. I, Section 26-51; Salary Commission of the City and County of Honolulu, *Final Report and Salary Schedule*; Hawaii, Maui, and Kauai County ordinances; DBEDT telephone surveys; newspaper articles; *Data Book* for 1987 (table 328) and 1992 (table 309).