

## 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 1993 reached \$8.0 billion. The 1993 total included \$4.5 billion in U.S. taxes, \$2.8 billion in State taxes, and \$715 million in county taxes, licenses and fees. Individual income taxes accounted for 89 percent of Federal collections and 33 percent of State collections in Hawaii in 1993. State revenue receipts totaled \$4.9 billion, chiefly from the general excise and use tax (\$1.3 billion), individual income tax (\$923 million) and Federal grants-in-aid (\$906 million). The largest expenditure item in the State accounts for 1993 was education, with \$1.4 billion (out of \$5.4 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 1995, reaching \$136 billion by the end of the period; the 1995 total excludes \$21 billion in government property but includes \$18 billion in private property exempt from taxation. Public bonded debt outstanding at the end of 1993 stood at \$6.9 billion.

Total government employment in 1994 averaged 112,000, about 26 percent over the 1980 average. The 1994 total included 31,000 Federal workers, 65,000 persons employed by the State, and 16,000 persons on county payrolls. State civil service employees as of mid-1994 numbered 27,000.

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: 1995*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 1993**

[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	3,432,983	2,772,322	660,662
1993.....	8,032,687	4,489,142	3,543,545	2,829,044	714,501

1/ Fiscal years ended September 30.

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 1993 data.

**Table 9.02-- TAX COLLECTIONS RELATIVE TO POPULATION AND PERSONAL INCOME, BY LEVEL OF GOVERNMENT: 1980 TO 1993**

[Data include taxes collected in Hawaii from visitors and other nonresidents. Revised from *Data Book 1992*, table 275]

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>
1980 .....	3,063	1,725	1,338	28.4	16.0	12.4
1985 .....	3,773	2,036	1,737	26.2	14.1	12.1
1990 .....	6,481	3,832	2,650	31.7	18.7	13.0
1993 .....	6,892	3,852	3,040	29.2	16.3	12.9

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 1.03, and income estimates in table 13.04.

**Table 9.03-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES: 1983, 1992, AND 1993**

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

Source	1983	1992	1993
Total, all levels .....	3,451,664	7,975,926	8,032,687
Federal collections .....	1,897,858	4,542,943	4,489,142
Indiv. income and employment <u>1/</u>	1,681,194	3,980,629	3,988,549
Corp. income and excess profits	154,871	412,280	339,372
Excise .....	24,456	64,171	63,151
Estate.....	22,830	61,095	71,433
Gift.....	1,320	2,283	5,517
Unemployment insurance.....	13,181	22,485	21,120
State collections .....	1,225,010	2,772,322	2,829,044
General excise and use.....	601,486	1,295,431	1,303,584
Transient accommodations <u>2/</u> .....	-	79,982	80,317
Fuel.....	53,636	128,275	130,450
Liquor.....	9,299	41,492	39,349
Tobacco .....	17,609	27,384	32,239
Insurance .....	26,356	60,382	66,869
Public service companies.....	66,395	82,255	86,229
Corporate income <u>3/</u> .....	24,467	43,781	29,344
Indiv. income, net income <u>4/</u> .....	347,016	906,982	922,912
Inheritance and estate .....	6,416	16,416	11,771
Rental vehicle surcharge .....	-	6,482	20,248
Unemployment compensation ....	67,625	44,719	65,633
Other sources.....	4,707	38,740	40,101
County collections .....	328,796	660,662	714,501
Real property .....	274,920	556,460	603,821
Utility franchise .....	18,444	20,938	21,194
Motor vehicle weight <u>5/</u> .....	24,835	63,637	63,046
Other sources.....	10,597	19,627	26,439

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, 1993*, tables 13 and 29, and preliminary release of 1983-1993 data.

**Table 9.04-- 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 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR HONOLULU AND 51 MAJOR CITIES: 1992**

Gross family income level	Honolulu		51-city median <u>1/</u>	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
\$25,000 .....	1,853	7.4	1,970	7.9
\$50,000 .....	4,306	8.6	4,306	8.6
\$75,000 .....	7,272	9.7	7,253	9.7
\$100,000 .....	9,921	9.9	9,921	9.9

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

Source: Data from D.C. Department of Finance and Revenue, cited in *Statistical Abstract of the United States: 1995*, p. 313.

**Table 9.06-- STATE REVENUE RECEIPTS: 1992 AND 1993**

[In thousands of dollars. Years ended June 30]

Source of revenues	1992: all funds	1993		
		All funds	General funds	Special funds
Total <u>1/</u> .....	4,599,989	4,943,597	2,787,216	2,156,381
Tax revenues .....	2,635,951	2,727,431	2,529,000	198,431
General excise .....	1,287,225	1,298,134	1,298,134	-
Specific excises <u>2/</u> .....	318,049	355,960	225,691	130,269
Individual income .....	889,532	923,372	923,372	-
Corporate income.....	37,514	27,201	27,201	-
Transient accommodations .....	4,205	4,192	4,192	-
Unemployment compensation ...	43,661	62,687	-	62,687
Other taxes, licenses, permits <u>3/</u>	55,765	55,885	50,410	5,475
Fines, forfeits, and escheats.....	22,911	18,556	16,717	1,839
Federal grants-in-aid .....	775,253	906,283	5,749	900,534
Revenues from other agencies.....	20,871	23,676	5,250	18,426
Rents, royalties, land income <u>4/</u> ....	83,459	93,644	4,956	88,688
Earnings: general departments.....	362,428	447,078	118,855	328,223
Earnings: auxiliary enter.....	45,127	48,354	-	48,354
Earnings: public service enter.....	324,777	394,990	-	394,990
Interest earned .....	253,404	182,828	70,083	112,745
Miscellaneous.....	75,808	100,757	36,606	64,151

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, 1994*, table 12 (preliminary).

**Table 9.07-- STATE OPERATING EXPENDITURES, BY FUNCTION:  
1983, 1992, AND 1993**

[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	1983	1992	1993
Total .....	2,190,629	5,258,658	5,354,055
General government: Control .....	42,160	106,266	112,319
Staff.....	73,693	331,926	335,287
Public safety: Police and fire .....	2,340	7,222	7,818
Other protection.....	69,710	151,290	169,237
Highways.....	57,207	114,516	109,089
Natural resources .....	28,404	40,363	43,042
Health and sanitation.....	72,270	171,209	193,085
Hospitals and institutions .....	96,335	271,018	282,110
Public welfare.....	328,323	657,728	777,641
Education: Higher.....	261,097	514,353	543,873
Public education.....	406,370	770,671	804,471
Libraries and other .....	22,753	48,894	51,098
Recreation.....	13,885	40,118	42,256
Utilities and other enterprises .....	76,856	265,340	312,462
Debt service <u>1/</u> .....	199,213	427,656	436,795
Retirement and pension.....	123,423	163,137	219,055
Employees' health and hosp. insurance <u>2/</u> ...	21,117	1,076	744
Unemployment compensation .....	90,207	134,692	236,598
Grants-in-aid to counties.....	18,173	825	1,725
Urban redevelopment and housing .....	151,535	416,931	108,174
Miscellaneous.....	23,696	94,915	117,342
Cash capital improvements .....	11,861	528,513	449,834

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/ Reclassified into general government in fiscal 1984.

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1993*, table 35, and preliminary release for 1993.

**Table 9.08-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, FOR ALL COUNTIES COMBINED: 1983, 1992, AND 1993**

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

Subject	1983	1992	1993
<b>OPERATING REVENUES <u>1/</u></b>			
Total.....	540,965	1,103,919	1,216,295
Real property taxes .....	274,920	556,460	603,821
Other taxes .....	54,230	106,525	104,619
Licenses, fees, and fines .....	13,574	26,871	31,132
Departmental earnings <u>2/</u> .....	65,177	172,784	169,609
State grants.....	28,135	101,015	98,300
Federal grants .....	82,631	66,921	125,040
Other sources.....	22,299	73,342	83,773
<b>OPERATING EXPENDITURES <u>3/</u></b>			
Total.....	512,146	1,028,104	1,197,883
General government: Control .....	8,162	12,397	14,542
Staff.....	52,993	110,141	151,532
Public safety: Police and fire.....	117,501	222,224	236,371
Other protection .....	19,789	37,730	37,907
Highways.....	29,229	42,074	43,458
Health and sanitation.....	44,051	109,416	131,851
Public welfare.....	5,680	25,794	35,907
Public schools .....	575	592	572
Recreation.....	38,055	70,248	76,602
Interest.....	21,682	77,397	79,641
Bond redemption .....	17,961	40,934	51,390
Pension and retirement .....	45,544	49,242	82,566
Salary adjustment.....	-	48	47
Economic and urban development .....	17,680	19,721	25,358
Mass transit.....	41,252	72,375	83,290
Miscellaneous.....	27,994	82,074	88,819
Cash capital improvements .....	23,999	55,697	58,029

Footnote and source follow next table.

**Table 9.09-- COUNTY OPERATING REVENUES, BY SOURCE, AND COUNTY OPERATING EXPENDITURES, BY OBJECT, BY COUNTIES: 1993**

[In thousands of dollars. For year ended June 30, 1993]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
<b>OPERATING REVENUES <u>1/</u></b>				
Total.....	830,781	134,988	138,782	111,744
Real property taxes.....	419,092	72,546	79,000	33,183
Other taxes.....	79,256	9,901	10,275	5,188
Licenses, fees, and fines.....	22,266	3,744	4,088	1,034
Departmental earnings <u>2/</u> .....	138,668	18,293	6,333	6,315
State grants.....	37,898	21,626	25,117	13,659
Federal grants.....	58,039	5,583	10,234	51,183
Other sources.....	75,562	3,293	3,735	1,182
<b>OPERATING EXPENDITURES <u>3/</u></b>				
Total.....	809,659	139,995	136,372	111,857
General government: Control.....	8,219	2,216	2,257	1,850
Staff.....	83,099	9,139	13,739	45,554
Public safety: Police and fire.....	160,029	26,355	38,681	11,307
Other protection.....	21,009	4,654	10,069	2,175
Highways.....	26,498	9,467	4,942	2,551
Health and sanitation.....	107,080	14,346	6,898	3,526
Public welfare.....	-	14,713	11,706	9,489
Public schools.....	-	197	280	95
Recreation.....	54,310	8,435	10,285	3,573
Interest.....	63,297	6,839	5,936	3,568
Bond redemption.....	42,016	2,446	3,992	2,935
Pension and retirement.....	57,693	9,102	11,306	4,466
Salary adjustment.....	-	-	-	47
Economic and urban development <u>4/</u> .....	25,358	-	-	-
Mass transit <u>5/</u> .....	79,640	-	3,650	-
Miscellaneous.....	57,741	9,691	11,227	10,160
Cash capital improvements.....	23,670	22,394	1,404	10,560

1/ Excludes loan, bond, revolving, trust funds, and Board of Water Supply revenues.

2/ Includes rentals, interest, and other earnings.

3/ All funds expended by the county with the exception of certain bond, revolving, loan, and enterprise funds.

4/ Includes expenditures from redevelopment grants.

5/ Includes transfers to the bus transportation fund which are not reported as part of operating expenditures.

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1993*, tables 24-27 and 36-39.

**Table 9.10-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1980 TO 1993**

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)
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
1992.....	569,334	1,179,166	18,398,690	32,316	15,603
1993.....	556,041	1,173,229	18,519,252	33,306	15,785

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, Spring 1993, p. 148, Fall 1994, p. 148, Spring 1995, p. 132, and records.

**Table 9.11-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1992 AND 1993**

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)
1992					
All returns.....	569,334	18,398,690	483,020	2,471,607	5,117
Under \$15,000 <sup>2/</sup> .....	200,387	1,010,132	118,577	72,491	611
\$15,000 under \$30,000....	153,208	3,344,521	149,489	297,950	1,993
\$30,000 under \$50,000....	106,659	4,163,518	106,077	465,223	4,386
\$50,000 under \$75,000....	65,433	3,968,807	65,276	499,288	7,649
\$75,000 under \$100,000..	24,732	2,108,212	24,707	314,028	12,710
\$100,000 under \$200,000	14,712	1,910,698	14,697	357,333	24,313
\$200,000 or more.....	4,203	1,892,802	4,197	465,295	110,864
Median income.....	23,252	...	...	...	...
1993					
All returns.....	556,041	18,519,252	479,444	2,506,998	5,229
Under \$15,000 <sup>2/</sup> .....	184,798	948,179	113,021	69,046	616
\$15,000 under \$30,000....	152,040	3,322,243	147,951	289,107	1,954
\$30,000 under \$50,000....	107,290	4,189,701	106,698	460,957	4,320
\$50,000 under \$75,000....	66,296	4,025,136	66,192	498,066	7,525
\$75,000 under \$100,000..	25,859	2,204,034	25,842	321,993	12,460
\$100,000 under \$200,000	15,679	2,027,984	15,664	375,179	23,952
\$200,000 or more.....	4,079	1,801,975	4,076	492,650	120,866
Median income.....	24,197	...	...	...	...

<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*, Fall 1994, p. 148, and Spring 1995, p. 132.

**Table 9.12-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1992 AND 1993**

Subject	Number of returns		Amount (\$1,000)	
	1992	1993	1992	1993
All returns and adjusted gross income (AGI) ..	569,334	556,041	18,398,690	18,519,252
Salaries and wages.....	477,557	474,647	14,174,357	14,397,486
Interest income.....	400,625	385,896	755,517	579,216
Dividends .....	119,955	124,184	325,698	335,762
Net capital gain (less loss) .....	57,262	60,976	547,399	629,945
Taxable pensions and annuities.....	89,556	87,875	1,186,795	1,217,301
Unemployment compensation.....	35,275	39,622	113,268	152,246
Itemized deductions.....	173,584	175,575	3,000,693	2,963,834
Taxable income.....	474,145	469,695	12,121,549	12,126,956
Tax liability .....	483,020	479,444	2,471,607	2,506,996
Earned income credit.....	37,486	39,586	31,185	35,792

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*, Fall 1994, p. 148, and Spring 1995, p. 132.

**Table 9.13-- INTERNAL REVENUE SERVICE OPERATIONS: 1991 TO 1993**

Subject	1991	1992	1993
Internal revenue collections (\$1,000) .....	4,570,534	4,542,943	4,489,142
Individual income and employment taxes.....	3,972,434	4,003,114	4,009,669
Total returns filed.....	988,225	1,000,625	1,018,633
Individual income tax.....	550,180	563,865	658,089
Returns examined .....	3,027	3,627	3,930
Individual.....	1,980	2,283	2,667
Additional tax and penalties recommended after examination (\$1,000).....	56,294	59,773	88,674
Individual.....	11,310	19,975	17,938
Costs incurred (\$1,000).....	13,392	14,079	14,758

Source: Internal Revenue Service, *Annual Report*, 1991, 1992, and 1993.

**Table 9.14-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1982 TO 1992**

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)
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
1992.....	531,758	15,284,606	11,117,647	877,623

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

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

**Table 9.15-- STATE INCOME TAX RATIOS: 1982, 1987, 1991, AND 1992**

Ratio	1982	1987	1991	1992
Adjusted gross income per return (dollars)	16,358	21,665	27,743	28,744
Tax liability per return (dollars) .....	803	1,187	1,592	1,650
Tax liability as percent of AGI.....	4.9	5.5	5.7	5.7

Source: Preceding table.

**Table 9.16-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1992, 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 .....	531,758	15,284,606,447	11,117,646,987	877,622,942
Taxable resident returns .....	431,782	15,061,889,842	11,117,646,987	877,622,942
Under \$5,000.....	37,932	117,700,298	45,765,338	1,182,981
\$5,000, under \$10,000.....	52,704	391,548,835	218,452,788	9,655,149
\$10,000, under \$20,000.....	95,319	1,439,831,654	1,023,410,562	64,053,156
\$20,000, under \$30,000.....	72,486	1,774,715,697	1,341,209,914	96,078,135
\$30,000, under \$40,000.....	46,998	1,637,514,222	1,228,710,118	92,848,540
\$40,000, under \$50,000.....	35,889	1,607,907,718	1,167,013,612	90,575,921
\$50,000, under \$75,000.....	54,360	3,304,777,399	2,370,477,082	191,017,193
\$75,000, under \$100,000.....	20,020	1,727,100,073	1,271,961,017	108,571,455
\$100,000, under \$150,000.....	9,915	1,163,438,992	881,608,060	78,065,463
\$150,000, under \$200,000.....	2,675	459,833,752	357,286,695	32,327,787
\$200,000 and over.....	3,484	1,437,521,202	1,211,751,801	113,247,162
Nontaxable resident returns.....	99,976	222,716,605	...	...
Loss .....	3,555	(89,365,994)	...	...
Under \$5,000.....	83,843	87,111,436	...	...
\$5,000, under \$10,000.....	8,053	54,130,460	...	...
\$10,000 and over .....	4,525	81,474,709	...	...

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1992* (forthcoming), table 1.

**Table 9.17-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1992, AND BY COUNTIES, 1992**

[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>
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
1992.....	18,042	38,707	11,909	23,462	45,138	16,389
<b>COUNTIES: 1992</b>						
Honolulu.....	18,499	41,077	12,300	23,957	48,067	16,570
Maui.....	20,653	39,415	14,182	24,526	42,601	17,603
Hawaii.....	14,643	29,185	8,566	21,206	37,490	15,295
Kauai.....	15,717	29,498	11,362	20,173	37,015	13,993

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 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
1994 AND 1995**

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

Source of revenue	Tax base		Tax collections	
	1994 <u>1/</u>	1995	1994 <u>1/</u>	1995
All sources .....	44,519,753	45,577,029	1,347,945	1,386,684
Sources taxed at 4 percent .....	31,067,603	31,614,089	1,242,704	1,264,564
Retailing .....	14,569,798	15,050,113	582,792	602,005
Services .....	5,270,844	5,351,079	210,834	214,043
Contracting .....	3,322,339	3,133,510	132,894	125,340
Theater, amusement, radio ....	238,195	233,843	9,528	9,354
Interest .....	186,230	209,127	7,449	8,365
Commissions .....	614,751	587,611	24,590	23,504
Hotel rentals .....	1,666,406	1,776,527	66,656	71,061
All other rentals.....	3,692,181	3,776,265	147,687	151,051
Use (4 percent) .....	484,236	461,210	19,369	18,448
All others (4 percent) .....	1,022,623	1,034,804	40,905	41,392
Sources taxed at other rates <u>2/</u> ...	13,452,150	13,962,940	64,762	67,331
Insurance solicitors .....	713,818	709,607	1,071	1,064
Sugar processing .....	29,543	32,868	148	164
Pineapple canning .....	8,345	6,603	42	33
Producing .....	467,174	457,538	2,336	2,288
Manufacturing.....	618,238	614,771	3,091	3,074
Wholesaling.....	7,622,366	7,808,103	38,112	39,041
Services (intermediary).....	265,755	264,193	1,329	1,321
Use (1/2 percent) .....	3,726,912	4,069,256	18,635	20,346
Unallocated net collections .....	-	-	40,478	54,789

1/ Revised.

2/ 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 9.19-- TOBACCO TAX BASE, RATE, AND COLLECTIONS:  
1994 AND 1995**

Subject	1994	1995
<b>Cigarettes:</b>		
Tax base (number sold) .....	1,114,165,900	1,156,122,400
Per capita (number sold) <u>1/</u> .....	1,110	(NA)
Tax rate (cents per cigarette) <u>2/</u> .....	3.00	3.00
Tax collections (dollars) .....	33,424,978	34,683,672
<b>Other tobacco products:</b>		
Tax base (wholesale value, in dollars) .....	7,007,482	6,912,930
Per capita (wholesale value, in dollars) <u>1/</u> .....	6.98	(NA)
Tax rate (percent of wholesale value) <u>2/</u> .....	40	40
Tax collections (dollars) .....	2,802,993	2,765,172

NA Not available.

1/ Based on DBEDT estimate of de facto population 16 years and over (1,003,600 in 1994).

2/ As set by Act 220, SLH 1993, effective July 1, 1993. Before that date, all tobacco products were taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual release).

**Table 9.20-- LIQUOR TAX COLLECTIONS, TOTAL AND PER CAPITA:  
1989 TO 1995**

Year	Total (\$1,000)	Per capita <u>1/</u> (dollars)	Year	Total (\$1,000)	Per capita <u>1/</u> (dollars)
1989.....	41,501	33.32	1993.....	38,286	30.26
1990.....	42,094	33.49	1994.....	38,753	30.12
1991.....	40,125	31.48	1995.....	37,486	(NA)
1992.....	40,983	32.29			

NA Not available.

1/ Based on de facto population.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (semi-annual release).

**Table 9.21-- REAL PROPERTY TAX VALUATIONS: ANNUALLY,  
1985 TO 1995**

[Thousands of dollars. As of January 1. Government parcels assessed at \$1, 1985-1987,  
and at 100 percent thereafter]

Year	Assessment ratio <u>1/</u>	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
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
1994 <u>2/</u> .....	100	137,202,083	86,552,575	50,649,508	116,389,670
1995 <u>2/</u> .....	100	136,153,769	84,102,966	52,050,803	115,115,001

1/ Percent of fair market value.

2/ Values shown for gross valuation exclude nontaxable properties (\$38,021,091,000 in 1992).

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

**Table 9.22-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
1992 TO 1995, AND BY COUNTIES, 1995**

[In thousands of dollars]

Subject	1992	1993	1994	1995
Assessor's gross valuation <u>1/</u> .....	130,733,131	136,239,310	137,202,083	136,153,769
Land .....	84,299,686	87,785,946	86,552,575	84,102,916
Improvement .....	46,433,445	48,453,364	50,649,508	52,050,803
Exemptions <u>1/</u> .....	16,627,450	17,065,762	18,028,152	18,089,945
Assessor's net taxable valuation .....	114,105,681	119,173,548	119,173,931	118,063,824
Half of valuation on appeal .....	2,512,575	3,219,451	2,784,261	2,948,823
Number of appeals .....	5,550	6,073	7,753	8,658
Valuation for tax rate purposes .....	111,593,106	115,954,097	116,389,670	115,115,001
Land .....	75,739,774	78,643,050	77,591,215	75,496,496
Improvement .....	35,853,332	37,311,047	38,798,455	39,618,505
Amount to be raised by taxation <u>2/</u> ...	609,266	632,442	620,751	605,004
<b>Subject</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation <u>1/</u> .....	102,089,909	15,270,859	12,730,478	6,062,523
Land .....	65,275,021	8,078,438	7,139,094	3,610,413
Improvement .....	36,814,888	7,192,421	5,591,384	2,452,110
Exemptions <u>1/</u> .....	14,012,412	1,380,737	1,881,278	815,518
Assessor's net taxable valuation .....	88,077,497	13,890,122	10,849,200	5,247,005
Half of valuation on appeal .....	2,324,230	283,165	237,610	103,818
Number of appeals .....	6,235	632	1,230	561
Valuation for tax rate purposes .....	85,753,267	13,606,957	10,611,590	5,143,187
Land .....	58,238,935	7,521,042	6,490,550	3,245,969
Improvement .....	27,514,332	6,085,915	4,121,040	1,897,218
Amount to be raised by taxation <u>2/</u> ...	411,893	73,747	89,293	30,071

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, 1995-1996 Tax Year, State of Hawaii* (July 1995), and earlier reports.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 1995**

Type of exemption	Number	Amount <u>1/</u> (\$1,000)
All exemptions .....	216,067	39,776,382
Federal government .....	458	4,630,299
State government .....	7,307	11,597,953
County government .....	3,153	4,386,444
Hawaiian Homes <u>2/</u> .....	4,942	818,592
Homes-fee (basic and multiple) .....	166,953	11,092,548
Homes-lease (basic and multiple) .....	14,037	901,974
Charitable organizations .....	846	959,078
Churches .....	1,431	1,375,304
Hospitals .....	81	504,873
Low-moderate income housing .....	1,100	870,165
Public utilities .....	794	816,240
Schools .....	145	779,979
All others .....	14,820	1,042,933

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

2/ Hawaiian Homes Commission and Hawaiian Homes Land (basic, multiple, total land, 7-year, and vacant land).

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1995-1996 Tax Year, State of Hawaii* (July 1995).

**Table 9.24-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:  
1995**

[In thousands of dollars]

Land use class	Gross valuation, January 1, 1995 <u>1/</u>			Amounts to be raised by taxation, fiscal 1995-96
	Total	Land	Improvement	
All classes.....	136,153,769	84,102,966	52,050,803	605,004
Improved residential <u>2/</u> .	54,889,810	40,325,284	14,564,526	163,897
Apartment .....	27,164,768	10,197,249	16,967,519	95,702
Commercial.....	15,718,652	9,840,050	5,878,602	110,134
Industrial .....	7,590,947	5,422,004	2,168,943	59,446
Agricultural .....	5,493,241	4,024,130	1,469,111	41,385
Conservation .....	1,243,223	1,099,526	143,697	9,023
Hotel/resort.....	10,642,488	4,954,980	5,687,508	85,180
Unimproved residential <u>2/</u>	2,596,657	2,339,647	257,010	9,501
Homeowner <u>3/</u> .....	7,421,459	3,760,782	3,660,677	19,185
Single family <u>4/</u> .....	1,705,761	1,190,371	515,390	7,360
Homestead <u>4/</u> .....	1,686,763	948,943	737,820	4,191

1/ Excludes nontaxable properties.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1995-1996 Tax Year, State of Hawaii* (July 1995).

**Table 9.25-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 1994**

Taxpayer	Original debit <u>1/</u> (\$1,000)	Land area (acres)	Gross assessed value <u>2/</u> (\$1,000)
Top 20 real property taxpayers ....	101,540	68,285	15,741,002
Bishop Estate .....	22,954	24,696	5,480,905
Queen's Medical Center et al.....	9,918	2,205	1,327,597
Kyo-Ya Co., Ltd.....	6,729	14	700,137
Hilton Hawaiian Village Jt. Vent.....	6,662	19	691,108
James Campbell Trust Estate.....	5,879	17,435	869,498
Samuel M. Damon Trust Estate.....	5,862	3,973	707,074
Liliuokalani Trust .....	5,615	36	832,064
Dole Food Co. ....	3,529	17,106	548,987

1/ As of July 1, 1994.

2/ Land and improvements. As of January 1, 1994.

Source: City and County of Honolulu, Real Property Assessment Division, Administration/Technical Branch, records.

**Table 9.26-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND 51 MAJOR CITIES: 1991 AND 1992**

Subject	Effective tax rate per \$100 <u>1/</u>	
	1991	1992
Median city <u>2/</u> .....	1.47	1.49
Honolulu.....	0.37	0.30
Rank.....	51	51

1/ Adjusted to 100-percent assessment level. The Honolulu level in 1992 was 84.3 percent.

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* for 1993 (p. 316) and 1995 (p. 313).

**Table 9.27-- REAL PROPERTY TAX RATES, BY COUNTIES:  
FISCAL YEAR 1995-1996**

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

Land use class	Honolulu	Maui	Hawaii	Kauai
<b>Land:</b>				
Improved residential .....	3.12	4.75	8.50	<u>1/</u> 4.93
Unimproved residential .....	3.92	4.75	10.00	...
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 .....	3.92	4.75	8.50	<u>1/</u> 3.94
Unimproved residential .....	3.92	4.75	8.50	...
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

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1995-1996 Tax Year, State of Hawaii* (July 1995).

**Table 9.28-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1994**

[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	1994.....	7,603

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, 1981-1994).

**Table 9.29-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:  
FISCAL YEARS 1989 TO 1994**

[Millions of dollars]

Type of expenditure	1989	1990	1991	1992	1993	1994
All categories.....	5,422	5,461	6,162	6,497	7,052	7,603
Grants to State and local governments .....	528	598	739	839	984	1,088
Salaries and wages .....	2,285	2,166	2,318	2,369	2,385	2,498
Direct payments for individuals....	1,884	2,034	2,216	2,456	2,732	2,898
Procurement.....	624	547	761	695	743	905
Other direct expenditure .....	100	115	128	138	208	213
Department of Defense .....	2,821	2,604	2,936	2,893	2,928	3,196
Other federal agencies .....	2,601	2,857	3,226	3,604	4,123	4,407

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1994* (March 1995), tables 10 and 11 as corrected, corresponding data in earlier reports, and records.

**Table 9.30-- PER CAPITA FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: FISCAL YEAR 1994**

Category	Per capita federal expend. (dollars)		Hawaii as percent of U.S.	Hawaii rank <u>1/</u>
	United States	Hawaii		
All categories .....	4,996	6,449	129.1	5
Grants to State and local governments.....	811	923	113.8	16
Salaries and wages .....	639	2,119	331.6	2
Direct payments for individuals.....	2,618	2,458	93.9	35
Procurement.....	749	768	102.5	14
Other direct expenditure .....	179	181	101.1	20
Department of Defense .....	861	2,711	314.9	2
All other Federal agencies.....	4,135	3,738	90.4	40

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 1994* (March 1995), tables 8, 10, and 12.

**Table 9.31-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTIES: FISCAL YEAR 1994**

[Thousands of dollars]

County	All agencies	Department of Defense	All other agencies
State total <u>1/</u> .....	7,706,875	3,212,214	4,494,661
City and County of Honolulu.....	6,270,006	3,083,546	3,186,460
Hawaii County .....	477,170	49,145	428,026
Kauai County.....	225,375	42,436	182,939
Maui County.....	321,216	36,363	284,853
State undistributed .....	413,108	724	412,384

1/ Figures differ somewhat from those in tables 9.28 and 9.29, 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 1994: County Areas* (March 1995), pp. 14-15.

**Table 9.32-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1983 TO 1993**

[In millions of dollars. As of December 31]

Year	Total bonded debt <sup>1/</sup>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1993.....	6,924.7	5,219.7	1,362.6	170.4	124.5	47.6

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

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual, 1983-1993), and preliminary release for 1993.

**Table 9.33-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 1995**

[In dollars. As of June 30]

Year	Debt	Year	Debt
1990.....	2,026,100,383	1993.....	2,767,691,114
1991.....	2,274,846,114	1994.....	2,872,487,644
1992.....	2,328,546,114	1995.....	2,934,964,789

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

**Table 9.34-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1994**

[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
1992.....	111,100	33,250	62,600	15,250	22,920	57,401
1993.....	111,600	31,800	64,250	15,500	24,267	59,518
1994.....	111,950	31,350	65,000	15,600	26,731	61,082

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* (annual); Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *58th Annual Report, June 30, 1984*, p. 17, and records.

**Table 9.35-- STATE CIVIL SERVICE: 1992 TO 1994**

[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	1992	1993	1994
Civil service employees, June 30 .....	22,920	24,267	26,731
Department of Education.....	5,495	5,767	6,460
Department of Health .....	5,353	5,357	6,560
Department of Human Services .....	1,911	2,037	2,284
Department of Transportation.....	2,201	2,335	2,408
University of Hawaii .....	1,662	1,826	1,859
All others.....	6,298	6,945	7,160
Separations .....	2,074	1,975	1,819
Promotions.....	902	1,015	1,148
Transfers, demotions, and returns after promotions .....	958	979	848
Classification and related actions <u>1/</u> .....	13,828	12,278	10,579
Applications received <u>2/</u> .....	35,364	30,112	29,654
Applicants screened <u>2/</u> .....	35,491	29,655	26,365
Applicants placed on eligible list <u>2/</u> .....	12,982	11,007	9,046
Vacancies filled by competitive and noncompetitive actions.....	3,589	2,639	2,446
Grievances filed .....	321	221	280

1/ Starting in 1994, excludes certain delegated actions.

2/ Beginning in 1993, certain classes were totally delegated to the department.

Source: Hawaii State Department of Human Resources Development, records.

**Table 9.36-- STATE AND LOCAL EMPLOYMENT AND PAYROLLS:  
1982 TO 1992**

[October data]

Subject	1982	1987	1991	1992
Full-time and part-time employment .....	59,164	63,102	74,821	76,982
State .....	46,574	49,945	60,311	61,786
Local .....	12,590	13,157	14,510	15,196
Full-time equivalent employment.....	49,457	54,506	64,390	64,539
State .....	37,742	41,185	50,758	50,657
Local .....	11,715	12,321	13,632	13,882
Full-time equivalent employment per 10,000 population.....	498	503	567	556
Percent of U.S. rate .....	106.4	101.2	108.4	106.1
State .....	380	390	447	437
Local .....	118	114	120	120
Payrolls (\$1,000) .....	82,544	103,886	159,078	172,235
State .....	62,490	77,939	122,319	130,808
Local .....	20,054	25,947	36,758	41,427
Average earnings of full-time employees (dollars).....	1,662	1,955	2,533	2,661
Percent of U.S. rate .....	104.7	93.6	102.2	102.1
State .....	1,645	1,897	2,474	2,554
Local .....	1,716	2,139	2,734	3,031

Source: U.S. Bureau of the Census, *Public Employment* (annual report).

**Table 9.37-- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE  
BRANCH: MARCH 31, 1995**

Type of employment	Total	Department of Education	Other departments
Civil service and exempt <u>1/</u> .....	47,052	19,125	27,927
Full time .....	42,894	17,041	25,853
Part time .....	4,158	2,084	2,074
Full-time equivalent .....	44,145	18,106	26,039
Paid casual employees <u>2/</u> .....	19,588	13,889	5,699

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried.

2/ A paid casual employee is defined as a person employed temporarily, intermittent or on-call, full-time or part-time, such as event workers at Aloha Stadium, classroom cleaners, adult supervisors, substitutes in the public schools, students, etc. and is currently on the payroll.

Source: "Governor's Taskforce on the State Workforce" reports: #PABJ101L-R1 and #PABJ111L-R4, DHRD/AAD (quarterly).

**Table 9.38-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:  
1992 TO 1994**

[In dollars per month. Data refer to lowest and highest rates among bargaining units 3, 4, 9 and 13]

Salary range	Lowest			Highest		
	July 1992	July 1993	July 1994	July 1992	July 1993	July 1994
SR-4 .....	1,263	1,263	1,263	1,866	1,866	1,866
SR-11 .....	1,660	1,660	1,660	2,457	2,457	2,457
SR-21 .....	2,412	2,507	<u>1/</u> 2,555	3,824	3,824	<u>1/</u> 4,306
SR-31 .....	3,863	4,016	4,178	5,497	5,497	5,718

1/ SR-22 instead of SR-21.

Source: Hawaii State Department of Human Resources Development, salary schedules.

**Table 9.39-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
1976, 1990, 1994, AND 1995**

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

<b>Government official</b>	<b>1976</b>	<b>1990</b>	<b>1994</b>	<b>1995</b>
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	87,098	87,098
Mayor, Kauai.....	34,000	58,500	69,969	73,118
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	150,000	153,000

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.