

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 Hawaii State Department of Health. Separate municipal governments do not exist.

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 national statistics appear in the *Statistical Abstract of the United States: 1996*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 1995**

[Thousands of dollars]

Year	All levels	Federal 1/	State and counties 2/		
			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	7,975,930	4,542,943	3,432,966	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	(NA)	4,461,739	(NA)	(NA)	(NA)

NA Not available.

1/ Fiscal years ended September 30.

2/ Fiscal years ended June 30.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94* and *1995*.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1984 TO 1995

[In thousands of dollars. For fiscal year ended September 30]

Source	1984	1993	1994	1995
Federal collections	1,980,468	4,489,142	4,613,644	4,461,739
Corporate income and excess profits	180,576	339,372	389,484	371,960
Indiv. income and employment	1,744,863	4,009,669	4,060,861	3,968,349
Income tax not withheld & SECA 1/	304,221	879,235	873,167	834,124
Income tax withheld & FICA 2/	1,424,787	3,109,314	3,165,905	3,113,111
Railroad retirement	33	-	2	4
Unemployment insurance	15,822	21,120	21,787	21,110
Estate	20,373	71,433	85,516	55,593
Gift	1,046	5,517	6,995	4,817
Excise	33,610	63,151	70,788	61,020

1/ SECA Self employment insurance contributions.

2/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94* and *1995*.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY
SOURCE: 1984 TO 1994**

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

Source	1984	1992	1993	1994
Total State and county tax collections	1,674,816	3,432,986	3,544,211	3,732,906
State collections	1,331,551	2,772,322	2,829,710	2,991,811
General excise and use	639,630	1,295,431	1,303,584	1,332,891
Transient accommodations 2/	-	79,982	80,317	76,527
Fuel	54,909	128,275	130,450	135,918
Environmental response (FY94)	-	-	-	1,470
Liquor	-209	41,492	39,349	38,997
Tobacco	19,949	27,384	32,239	32,658
Insurance	26,606	60,382	66,869	63,726
Public service companies	59,559	82,255	86,229	92,292
Banks and other financial institutions	547	23,987	23,783	29,434
Corporate income 3/	36,431	43,781	29,344	38,995
Indiv. income, net income 4/	403,076	906,982	922,912	962,543
Inheritance and estate	6,652	16,416	11,771	28,120
Real property	(L)	-	-	-
Conveyance	1,797	4,020	3,760	7,665
Rental vehicle surcharge	-	6,482	20,914	20,366
Hospital and nursing home 5/	-	-	-	26,718
Licenses, permits, and others	6,307	10,733	12,558	14,913
Unemployment compensation	76,297	44,719	65,633	88,578
Other sources	-	-	-	-
County collections	343,265	660,662	714,501	741,096
Real property	289,114	556,460	603,821	624,815
Liquor licenses and fees	3,077	4,160	4,439	4,461
Utility franchise	16,967	20,938	21,194	25,181
Motor vehicle weight 6/	25,582	63,637	63,046	62,623
Licenses, permits, and others	8,526	15,466	22,000	24,015

L Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration (including collection of the tax) to the counties, effective July 1, 1981. State collections represent real property taxes for prior years; less than \$1,000 in state collections for fiscal year 1981.

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/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual), table 13.

**Table 9.04-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON
OAHU: 1972 TO 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 1/	670	3,764	4,033
Specific excise 2/	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: 1994

Gross family income level	Honolulu		51-city median 1/	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
\$25,000	1,977	7.9	1,990	8.0
\$50,000	4,542	9.1	4,380	8.8
\$75,000	7,696	10.3	7,420	9.9
\$100,000	10,456	10.5	9,723	9.7

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

Source: *Statistical Abstract of the United States: 1996*, p. 311.

Table 9.06-- STATE REVENUE RECEIPTS: 1993 AND 1994

[In thousands of dollars. Years ended June 30]

Source of revenues	1993: All funds	1994		
		All funds	General fund	Special funds
Total 1/	4,943,597	5,141,218	2,991,039	2,150,179
Tax revenues	2,727,431	3,000,067	2,745,887	254,180
General excise	1,298,134	1,330,239	1,329,739	500
Specific excises 2/	355,960	469,964	337,255	132,709
Individual income	923,372	969,108	969,108	-
Corporate income	27,201	36,840	36,840	-
Transient accommodations	4,192	3,895	3,895	-
Unemployment compensation	62,687	85,174	-	85,174
Other taxes, licenses, permits 3/	55,885	104,847	69,050	35,797
Fines, forfeits, and escheats	18,556	2,141,151	245,152	1,895,999
Federal grants-in-aid	906,283	17,407	15,343	2,064
Revenues from other agencies	23,676	938,322	10,913	927,409
Rents, royalties, land income 4/	93,644	33,440	9,038	24,402
Earnings: general departments	447,078	122,203	6,259	115,944
Earnings: auxiliary enter.	48,354	460,681	114,974	345,707
Earnings: public service enter.	394,990	52,415	-	52,415
Interest earned	182,828	230,326	-	230,326
Miscellaneous	100,757	152,172	55,991	96,181

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, 1995*, table 12.

Table 9.06-- STATE REVENUE RECEIPTS: 1993 AND 1994

[In thousands of dollars. Years ended June 30]

Source of revenues	1993	1994		
	All funds	All funds	General fund	Special funds
Total 1/	4,943,597	5,141,218	2,991,039	2,150,179
Tax revenues	2,727,431	3,000,067	2,745,887	254,180
General excise	1,298,134	3,000,067	2,745,887	254,180
Specific excises 2/	355,960	1,330,239	1,329,739	500
Individual income	923,372	469,964	337,255	132,709
Corporate income	27,201	969,108	969,108	-
Transient accommodations	4,192	36,840	36,840	-
Unemployment compensation	62,687	3,895	3,895	-
Other taxes, licenses, permits 3/	55,885	85,174	-	85,174
Fines, forfeits, and escheats	18,556	17,407	15,343	2,064
Federal grants-in-aid	906,283	938,322	10,913	927,409
Revenues from other agencies	23,676	33,440	9,038	24,402
Rents, royalties, land income 4/	93,644	122,203	6,259	115,944
Earnings: general departments	447,078	460,681	114,974	345,707
Earnings: auxiliary enter.	48,354	52,415	-	52,415
Earnings: public service enter.	394,990	230,326	-	230,326
Interest earned	182,828	152,172	55,991	96,181
Miscellaneous	100,757	134,185	32,634	101,551

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, 1995*, table 12.

**Table 9.07-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1984 TO 1994**

[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	1984	1993	1994
Total	2,150,467	5,354,055	5,636,091
General government: Control	46,029	112,319	113,666
Staff	82,102	335,287	366,848
Public safety: Police and fire	1,682	7,818	11,218
Other protection	71,662	169,237	176,163
Highways	49,041	109,089	125,105
Natural resources	17,172	43,042	42,560
Health and sanitation	72,631	193,085	186,710
Hospitals and institutions	114,557	282,110	331,924
Public welfare	328,400	777,641	831,575
Education: Higher	269,796	543,873	542,443
Public education	405,228	804,471	843,958
Libraries and other	21,233	51,098	46,352
Recreation	13,827	42,256	37,985
Utilities and other enterprises	76,990	312,462	286,438
Debt service 1/	213,293	436,795	460,258
Retirement and pension	126,006	219,055	275,168
Employees' health and hosp. insurance 2/	24,856	744	622
Unemployment compensation	78,278	236,598	243,985
Grants-in-aid to counties	18,173	1,725	2,375
Urban redevelopment and housing	84,412	108,174	142,609
Miscellaneous	25,111	117,342	112,760
Cash capital improvements	9,987	449,834	455,369

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* (annual), table 35.

Table 9.08-- COUNTY OPERATING REVENUES, BY SOURCE, AND EXPENDITURES, BY OBJECT: 1984 TO 1994

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

Subject	1984	1993	1994
OPERATING REVENUES 1/			
Total	564,434	1,216,295	1,309,286
Real property taxes	289,114	603,821	624,815
Other taxes	53,621	104,619	109,484
Licenses, fees, and fines	14,801	31,132	33,581
Departmental earnings 2/	67,562	169,609	201,048
State grants	24,617	98,300	100,070
Federal grants	92,073	125,040	129,216
Other sources	22,645	83,773	110,038
OPERATING EXPENDITURES 3/			
Total	561,830	1,197,883	1,302,988
General government: Control Staff	7,985	14,542	13,522
Public safety: Police and fire	60,584	151,532	154,435
Other protection	120,659	236,371	237,778
Highways	23,294	37,907	38,485
Health and sanitation	27,601	43,458	43,378
Hospitals and institutions	46,172	131,851	128,494
Public welfare	93	-	-
Public schools	9,213	35,907	41,121
Recreation	597	572	672
Interest	39,085	76,602	77,406
Bond redemption	21,552	79,641	87,386
Pension and retirement	19,317	51,390	101,806
Salary adjustment	45,432	82,566	102,439
Economic and urban development 4/	13	47	378
Mass transit 5/	21,568	25,358	27,926
Miscellaneous	38,522	83,290	84,031
Cash capital improvements	22,854	88,819	94,804
	57,291	58,029	68,926

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, 1995*, tables 24-27 and 36-39.

**Table 9.09-- COUNTY OPERATING REVENUES, BY SOURCE, AND
EXPENDITURES, BY OBJECT, BY COUNTIES: 1994**

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

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES 1/				
Total	895,841	149,610	150,543	113,292
Real property taxes	427,534	79,327	89,537	28,417
Other taxes	81,993	11,333	10,667	5,490
Licenses, fees, and fines	25,748	4,435	2,389	1,009
Departmental earnings 2/	161,707	25,150	7,122	7,069
State grants	37,836	21,345	24,221	1,668
Federal grants	56,139	6,293	13,019	53,764
Other sources	104,884	1,728	2,552	875
OPERATING EXPENDITURES 3/				
Total	873,833	166,190	143,359	119,606
General government: Control	6,963	2,496	2,356	1,707
Staff	83,181	9,573	13,532	48,149
Public safety: Police and fire	158,210	27,620	40,397	11,551
Other protection	20,574	5,015	10,186	2,710
Highways	26,413	8,270	4,766	3,930
Health and sanitation	101,093	14,105	9,781	3,515
Public welfare	-	14,316	11,233	15,572
Public schools	-	258	290	123
Recreation	55,149	9,336	9,587	3,333
Interest	72,324	5,729	6,459	2,874
Bond redemption	87,225	6,468	4,923	3,190
Pension and retirement	70,860	11,442	14,024	6,113
Salary adjustment	-	-	-	378
Economic and urban development 4/	27,926	-	-	-
Mass transit 5/	82,943	-	1,088	-
Miscellaneous	63,266	12,306	11,543	7,689
Cash capital improvements	17,705	39,256	3,193	8,772

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, 1995*, 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 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (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 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 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)
1992					
All returns	569,334	18,398,690	483,020	2,471,607	5,117
Under \$15,000 2/	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 2/	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	24
\$200,000 or more	4,079	1,801,975	4,076	492,650	120,866
Median income	24,197	...	...	...	...

1/ Filed in following year.

2/ 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 1995

Subject	1991	1992	1993	1994	1995
Internal revenue collections (\$1,000)	4,570,534	4,542,943	4,489,142	4,613,645	4,461,739
Individual income and employment taxes	3,972,434	4,003,114	4,009,669	4,060,861	3,968,349
Total number of returns filed	988,225	1,000,625	1,018,633	1,005,219	994,156
Individual income tax	550,180	563,865	658,089	554,871	553,326
Total number of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	19,589	30,902	31,741	35,013	29,077
Number of returns examined	3,027	3,627	3,930	3,216	4,171
Individual	1,980	2,283	2,667	2,543	3,660
Additional tax and penalties recommended after examination (\$1,000)	56,294	59,773	88,674	111,540	42,295
Individual	11,310	19,975	17,938	29,933	23,379
Costs incurred (\$1,000)	13,392	14,079	14,758	12,594	12,566

Source: Internal Revenue Service, *Annual Report, 1991, 1992, and 1993*, and the Internal Revenue Service *Data Book, 1993-94 and 1995*.

**Table 9.14-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1982 TO 1994**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$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
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601

1/ Exclusive of losses.

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

Table 9.15-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1993, 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	532,533	15,307,959,724	11,178,222,810	884,047,902
Taxable resident returns	428,834	15,097,652,503	11,178,222,810	884,047,902
Under \$5,000	36,623	115,387,172	44,981,219	1,231,700
\$5,000, under \$10,000	51,448	381,744,456	216,015,052	9,635,191
\$10,000, under \$20,000	88,055	1,323,142,840	934,884,596	58,138,710
\$20,000, under \$30,000	76,657	1,879,363,395	1,424,071,604	102,167,597
\$30,000, under \$40,000	46,985	1,632,393,261	1,229,506,323	93,912,728
\$40,000, under \$50,000	36,799	1,649,812,849	1,215,418,720	94,477,848
\$50,000, under \$75,000	53,882	3,250,765,191	2,364,746,162	191,246,398
\$75,000, under \$100,000	21,787	1,854,349,711	1,363,090,268	116,041,625
\$100,000, under \$150,000	10,643	1,253,815,403	955,494,001	84,683,019
\$150,000, under \$200,000	2,843	482,874,272	377,267,018	34,141,339
\$200,000 and over	3,112	1,274,003,953	1,052,747,847	98,371,747
Nontaxable resident returns	103,699	210,307,221	...	...
Loss	4,379	(97,180,668)	...	...
Under \$5,000	88,645	90,414,216	...	...
\$5,000, under \$10,000	6,980	49,118,638	...	...
\$10,000 and over	3,695	70,774,367	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1993*, table 1.

Table 9.16-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1994, 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	545,715	15,951,730,499	11,317,977,964	923,601,137
Taxable resident returns	431,300	15,718,798,650	11,317,977,964	923,601,137
Under \$5,000	32,210	100,855,556	40,510,699	1,025,179
\$5,000, under \$10,000	48,189	357,862,925	202,989,105	9,103,960
\$10,000, under \$20,000	89,759	1,333,159,107	942,232,004	58,579,098
\$20,000, under \$30,000	78,679	1,937,613,149	1,469,126,499	106,002,986
\$30,000, under \$40,000	49,992	1,735,880,600	1,304,791,881	99,601,390
\$40,000, under \$50,000	35,712	1,587,486,017	1,155,941,553	90,333,474
\$50,000, under \$75,000	55,168	3,335,212,078	2,422,434,521	195,697,041
\$75,000, under \$100,000	22,446	1,913,490,135	1,391,810,143	118,524,287
\$100,000, under \$150,000	12,781	1,502,960,598	1,126,682,538	100,253,303
\$150,000, under \$200,000	2,782	476,367,977	369,395,244	33,482,143
\$200,000 and over	3,582	1,437,910,508	1,192,063,777	110,998,276
Nontaxable resident returns	114,415	232,931,849	...	...
Loss	5,895	(142,524,488)	...	...
Under \$5,000	96,154	92,954,068	...	...
\$5,000, under \$10,000	7,568	51,926,854	...	...
\$10,000 and over	4,798	88,050,927	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1994*, table 1.

Table 9.17-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1994, AND BY COUNTIES, 1993 AND 1994

[In dollars]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Joint	Other 1/	All returns	Joint	Other 1/
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
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	14,461	25,265	46,778	19,861
COUNTIES: 1993						
Honolulu	18,949	42,390	12,291	24,804	48,324	17,414
Maui	20,149	38,574	14,424	24,020	42,973	18,348
Hawaii	14,399	29,737	8,543	21,651	37,923	15,567
Kauai	17,232	33,233	10,927	22,202	37,820	15,786
COUNTIES: 1994						
Honolulu	19,709	42,768	12,593	26,460	50,213	20,536
Maui	19,386	37,286	13,835	23,719	42,638	19,293
Hawaii	13,313	30,933	7,383	22,075	37,791	16,566
Kauai	17,508	30,574	12,603	22,926	39,953	19,861

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

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

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1995 AND 1996**

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

Source of revenue	Tax base		Tax collections	
	1995	1996	1995	1996
All sources	45,577,029	48,337,123	1,386,684	1,469,766
Sources taxed at 4 percent	31,614,089	33,703,303	1,264,564	1,348,132
Retailing	15,050,113	16,091,429	602,005	643,657
Services	5,351,079	5,618,027	214,043	224,721
Contracting	3,133,510	3,285,106	125,340	131,404
Theater, amusement, radio	233,843	246,232	9,354	9,849
Interest	209,127	208,969	8,365	8,359
Commissions	587,611	676,243	23,504	27,050
Hotel rentals	1,776,527	2,057,800	71,061	82,312
All other rentals	3,776,265	3,801,655	151,051	152,066
Use (4 percent)	461,210	478,411	18,448	19,136
All others (4 percent)	1,034,804	1,239,433	41,392	49,577
Sources taxed at other rates 1/	13,962,940	14,633,820	67,331	70,745
Insurance solicitors	709,607	692,623	1,064	1,039
Sugar processing	32,868	14,490	164	72
Pineapple canning	6,603	5,126	33	25
Producing	457,538	479,009	2,288	2,395
Manufacturing	614,771	622,889	3,074	3,114
Wholesaling	7,808,103	8,153,155	39,041	40,766
Services (intermediary)	264,193	292,250	1,321	1,461
Use (1/2 percent)	4,069,256	4,374,280	20,346	21,871
Unallocated net collections	-	-	54,789	50,889

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 9.19-- TOBACCO TAX BASE, RATE, AND COLLECTIONS:
1994 TO 1996**

Subject	1994	1995	1996
Cigarettes:			
Tax base (number sold) 1/	1,114,165,900	1,156,122,400	1,194,538,600
Tax rate (dollars per cigarette) 2/	0.03	0.03	0.03
Tax collections (dollars)	33,424,978	34,683,672	35,836,158
Other tobacco products:			
Tax base (wholesale value, in dollars) 1/	7,007,482	6,912,930	4,512,828
Tax rate (percent of wholesale value) 2/	40	40	40
Tax collections (dollars)	2,802,993	2,765,172	1,805,131

1/ Tax base is calculated as tax collections divided by the tax rate.

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) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.20-- LIQUOR TAX COLLECTIONS: 1989 TO 1996

[In thousands of dollars]

Year	Total	Year	Total
1989	41,501	1993	38,286
1990	42,094	1994	38,753
1991	40,125	1995	37,486
1992	40,983	1996	38,624

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

**Table 9.21-- REAL PROPERTY TAX VALUATIONS: ANNUALLY,
1985 TO 1996**

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

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
1985	51,231,020	25,507,708	25,723,312	43,581,421
1986	52,814,463	26,442,872	26,371,591	45,222,885
1987	54,655,038	27,396,477	27,258,561	46,629,959
1988	67,628,063	36,730,370	30,897,693	50,219,249
1989	76,926,745	42,778,927	34,147,818	57,526,564
1990	99,942,540	61,554,968	38,387,572	71,080,524
1991	132,952,299	88,359,248	44,593,051	95,943,417
1992 1/	130,733,131	84,299,686	46,433,445	111,593,106
1993 1/	136,239,310	87,785,946	48,453,364	115,954,097
1994 1/	137,202,083	86,552,575	50,649,508	116,389,670
1995 1/	136,153,769	84,102,966	52,050,803	115,115,001
1996 1/	135,073,354	82,035,301	53,038,053	114,303,125

1/ 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,
1993 TO 1996, AND BY COUNTIES, 1996**

[In thousands of dollars]

Subject: State	1993	1994	1995	1996
Assessor's gross valuation 1/ Land	136,239,310	137,202,083	136,153,769	135,073,354
Improvement	87,785,946	86,552,575	84,102,916	82,035,301
	48,453,364	50,649,508	52,050,803	53,038,053
Exemptions 1/	17,065,762	18,028,152	18,089,945	18,447,003
Assessor's net taxable valuation	119,173,548	119,173,931	118,063,824	116,626,351
Half of valuation on appeal	3,219,451	2,784,261	2,948,823	2,323,222
Number of appeals	6,073	7,753	8,658	6,172
Valuation for tax rate purposes	115,954,097	116,389,670	115,115,001	114,303,125
Land	78,643,050	77,591,215	75,496,496	74,076,214
Improvement	37,311,047	38,798,455	39,618,505	40,226,911
Amount to be raised by taxation 2/	632,442	620,751	605,004	593,983
Subject: 1996	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ Land	101,039,709	15,270,102	12,361,649	6,401,894
Improvement	63,707,960	8,025,956	6,673,504	3,627,881
	37,331,749	7,244,146	5,688,145	2,774,013
Exemptions 1/	14,054,455	1,561,084	1,968,821	862,643
Assessor's net taxable valuation	86,985,250	13,709,018	10,392,828	5,539,251
Half of valuation on appeal	1,874,212	234,881	113,588	100,541
Number of appeals	4,453	425	825	469
Valuation for tax rate purposes	85,111,038	13,474,137	10,279,240	5,438,710
Land	57,271,947	7,462,605	6,076,804	3,264,858
Improvement	27,839,091	6,011,532	4,202,436	2,173,852
Amount to be raised by taxation 2/	404,249	72,955	85,186	31,593

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 1996), and earlier reports.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
1995 AND 1996**

Type of exemption	1995		1996	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions	218,062	39,776,382	223,644	39,229,169
Federal government	458	4,630,299	469	4,429,864
State government	7,307	11,597,953	7,524	10,784,678
County government	3,153	4,386,444	3,594	4,489,490
Government leases - Total	(NA)	(NA)	148	66,044
Government leases - Portion	296	300,848	108	21,310
Hawaiian Homes Commission 2/	1,234	228,776	1,665	271,244
Hawaiian Homes Land - Basic 2/	631	57,482	617	62,925
Hawaiian Homes Land - Multiple 2/	285	31,867	298	36,793
Hawaiian Homes Land - Total land 2/	2,407	452,172	2,619	514,710
Hawaiian Homes Land - Vacant land 2/	137	608	136	745
Hawaiian Homes - 7 Year 2/	248	47,687	282	57,930
Homes - fee (Basic)	89,459	3,569,934	91,884	3,780,593
Homes - fee (Multiple)	77,494	7,522,614	79,883	7,770,239
Homes - lease (Basic)	8,113	324,012	7,225	292,289
Homes - lease (Multiple)	5,924	577,962	5,670	551,522
Additional Home Exemption	1,531	57,780	1,539	59,312
Blind	456	12,088	476	12,514
Deaf	141	3,916	144	3,943
Leprosy	11	283	9	237
Totally Disabled	5,757	161,326	5,884	165,587
Totally Disabled Veterans	479	132,098	491	133,627
Cemeteries	110	40,019	111	42,524
Charitable organizations	846	959,078	888	1,019,167
Churches	1,431	1,375,304	1,448	1,379,457
Civil - Condemnation	70	124,048	58	19,913
Credit Unions	58	65,559	62	67,708
Crop Shelters	54	3,205	56	3,698
Foreign Consulates	10	22,922	10	22,924
Forest Reserve	7	4,119	7	4,119
Historic Residential Properties	67	53,533	71	55,779
Hospitals	81	504,873	77	546,976
Landscaping, Open-Space	53	27,209	50	22,010
Low-moderate income housing	1,100	870,165	1,257	936,834
Public utilities	794	816,240	790	786,881
Roadways and waterways	5,668	16,368	5,848	12,078
Schools	145	779,979	147	784,187

Continued on next page.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
1995 AND 1996 - Con.**

Type of exemption	1995		1996	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Setbacks	6	1,451	4	383
Slaughterhouse	1	807	2	2,605
Taro	(NA)	(NA)	53	27
Miscellaneous	45	15,354	44	16,303

NA Not available.

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

2/ In 1995 edition, 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, 1996-1997 Tax Year, State of Hawaii* (July 1996) and earlier reports.

**Table 9.24-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
1996**

[In thousands of dollars]

Land use class	Gross valuation, January 1, 1996 1/			Amounts to be raised by taxation, fiscal 1996-97
	Total	Land	Improvement	
All classes	135,073,354	82,035,301	53,038,053	593,983
Improved residential 2/	55,534,396	40,054,111	15,480,285	163,897
Apartment	26,986,282	10,221,213	16,765,069	95,702
Commercial	15,037,226	9,010,599	6,026,627	110,134
Industrial	7,565,951	5,314,982	2,250,969	59,446
Agricultural	5,162,313	3,675,581	1,486,732	41,385
Conservation	1,217,272	1,068,437	148,835	9,023
Hotel/resort	9,772,018	4,496,559	5,275,459	85,180
Unimproved residential 2/	2,454,660	2,188,419	266,241	9,501
Homeowner 3/	7,765,151	3,841,456	3,923,695	19,185
Single family 4/	1,771,084	1,189,145	581,939	7,360
Homestead 4/	1,807,001	974,799	832,202	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, 1996-1997 Tax Year, State of Hawaii* (July 1996).

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

Taxpayer	Original debit 1/ (\$1,000)	Land area (acres)	Gross assessed value 2/ (\$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 TO 1994**

Subject	Effective tax rate per \$100 1/		
	1991	1992	1994
Median city 2/	1.47	1.49	1.60
Honolulu	0.37	0.30	0.33
Rank	51	51	51

1/ Adjusted to 100-percent assessment level. The Honolulu level in 1994 was 93.4 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), 1995 (p. 313), and 1996 (p. 311).

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

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.12	4.75	8.50	1/ 4.93
Unimproved residential	3.92	4.75	10.00	(NA)
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	(NA)	3.50	4.45	(NA)
Homestead	(NA)	(NA)	(NA)	4.04
Improvement:				
Improved residential	3.92	4.75	8.50	1/ 3.94
Unimproved residential	3.92	4.75	8.50	(NA)
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	(NA)	3.50	4.45	(NA)
Homestead	(NA)	(NA)	(NA)	3.18

NA Not available.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1996-1997 Tax Year, State of Hawaii* (July 1996).

Table 9.28-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1996

[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	1978	2,507	1988	4,957
1969	988	1979	2,659	1989	5,422
1970	964	1980	3,151	1990	5,461
1971	1,075	1981	3,811	1991	6,162
1972	1,173	1982	3,505	1992	6,497
1973	1,435	1983	4,054	1993	7,052
1974	1,644	1984	4,232	1994	7,603
1975	2,060	1985	4,568	1995	7,529
1976	2,162	1986	4,643	1996	8,016
1977	2,066	1987	4,759		

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, 1981-1996), and <http://www.census.gov/prod/2/gov/fes96.pdf>.

**Table 9.29-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1991 TO 1996**

[Millions of dollars. For fiscal years ended September 30]

Type of expenditure	1991	1992	1993	1994	1995	1996
All categories	6,162	6,497	7,052	7,603	7,529	8,016
Grants to State and local governments	739	839	984	1,088	1,162	1,126
Salaries and wages	2,318	2,369	2,385	2,498	2,310	2,409
Direct payments for individuals	2,216	2,456	2,732	2,898	3,111	3,238
Procurement	761	695	743	905	777	1,027
Other direct expenditure	128	138	208	213	169	217
Department of Defense	2,936	2,893	2,928	3,196	2,899	3,259
Other federal agencies	3,226	3,604	4,123	4,407	4,631	4,758

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1996 (FES/96*, April 1997) tables 1 and 10, corresponding data in earlier reports, and <http://www.census.gov/prod/2/gov/fes96.pdf>.

Table 9.30-- PER CAPITA FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: FISCAL YEARS 1995 AND 1996

[For fiscal years ended September 30]

Category	Per capita federal expenditures			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
1995				
All categories	5,160.55	6,386.29	123.8	5
Grants to State and local governments	866.47	985.19	113.7	15
Salaries and wages	636.41	1,949.47	306.3	2
Direct payments for individuals	2,714.26	2,638.61	97.2	31
Procurement	765.31	659.26	86.1	20
Other direct expenditure	178.10	143.76	80.7	32
Department of Defense	857.56	2,458.54	286.7	2
All other Federal agencies	4,302.99	3,927.75	91.3	39
1996				
All categories	5,179.84	6,770.65	130.7	5
Grants to State and local governments	845.47	950.77	112.5	15
Salaries and wages	630.66	2,034.27	322.6	2
Direct payments for individuals	2,784.05	2,734.41	98.2	27
Procurement	745.15	867.73	116.5	11
Other direct expenditure	174.52	183.46	105.1	19
Department of Defense	863.14	2,752.30	318.9	2
All other Federal agencies	4,316.71	4,018.34	93.1	36

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 1995* (September 1996), and *1996* (April 1997), tables 8, 10, and 12; <http://www.census.gov/prod/2/gov/fes96.pdf>; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.31-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN
HAWAII, BY COUNTIES: FISCAL YEARS 1995 AND 1996**

[Millions of dollars. Fiscal years ending September 30]

County	All agencies	Department of Defense	All other agencies
1995			
State total 1/	7,450.0	2,900.6	4,549.3
City and County of Honolulu	5,934.5	2,776.7	3,157.7
Hawaii County	498.7	32.8	465.9
Kauai County	243.9	55.9	188.0
Maui County	357.2	35.2	322.0
State undistributed	415.7	0.0	415.7
1996			
State total 1/	7,990.3	3,258.1	4,732.1
City and County of Honolulu	6,347.6	3,100.0	3,247.6
Hawaii County	575.1	41.1	534.0
Kauai County	258.4	63.0	195.4
Maui County	375.8	54.1	321.7
State undistributed	433.4	0.0	433.4

1/ Figures differ somewhat from those in tables 9.28 and 9.29, because of the treatment of Federal grants to State and local governments. In those tables, figures 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 1995: County Areas* (June 1996), pp.14-15 and *Fiscal Year 1996* (April 1997) pp.14-15.

**Table 9.32-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1980 TO 1994**

[In millions of dollars. As of December 31]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1980	2,054.3	1,764.9	207.5	22.4	45.6	13.8
1981	2,217.9	1,883.6	235.5	21.1	46.2	31.4
1982	2,359.5	2,039.3	235.5	19.8	45.8	19.0
1983	2,545.4	2,235.8	219.5	19.0	52.1	19.0
1984	2,715.7	2,391.5	221.0	33.5	50.9	18.8
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.8	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.3	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.5	3,394.4	846.3	110.5	100.0	33.2
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
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0

1/ Outstanding state and county bonds, both general obligation and revenue bonds.
Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual).

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 1/	State retirement system members 2/
	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 3/	111,850	3/ 31,250	65,000	15,600	26,731	61,082
1995	3/ 111,400	3/ 31,050	63,950	16,450	(NA)	60,687
1996	110,150	31,250	62,250	62,250	(NA)	(NA)

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.

3/ Revised.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii* (University Press of Hawaii, 1978), pp. 616-617; *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, Comprehensive Annual Report* (annual).

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 1/	13,828	12,278	10,579
Applications received 2/	35,364	30,112	29,654
Applicants screened 2/	35,491	29,655	26,365
Applicants placed on eligible list 2/	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 1995**

[October data]

Subject	1982	1987	1991	1992	1993	1994	1995
Full-time and part-time employment	59,164	63,102	74,821	76,982	(NA)	(NA)	(NA)
State	46,574	49,945	60,311	61,786	(NA)	(NA)	(NA)
Local	12,590	13,157	14,510	15,196	(NA)	(NA)	(NA)
Full-time equivalent employment	49,457	54,506	64,390	64,539	66,125	67,487	65,458
State	37,742	41,185	50,758	50,657	51,787	53,109	51,371
Local	11,715	12,321	13,632	13,882	14,338	14,378	14,087
Full-time equivalent employment per 10,000 population	498	503	567	556	567	573	555
Percent of U.S. rate	106	101	108	106	109	107	104
State	380	390	447	437	442	451	436
Local	118	114	120	120	123	122	120
Payrolls (\$1,000)	82,544	103,886	159,078	172,235	177,668	17,881	175,297
State	62,490	77,939	122,319	130,808	136,626	136,824	133,366
Local	20,054	25,947	36,758	41,427	41,042	42,057	41,931
Average earnings of full-time employees (dollars)	1,662	1,955	2,533	2,661	(NA)	(NA)	(NA)
Percent of U.S. rate	105	94	102	102	(NA)	(NA)	(NA)
State	1,645	1,897	2,474	2,554	(NA)	(NA)	(NA)
Local	1,716	2,139	2,734	3,031	(NA)	(NA)	(NA)

NA Not available.

Source: U.S. Bureau of the Census, *Public Employment* (annual report), and <http://www.census.gov/ftp/pub/govs/apes/...txt>, and calculations by Hawaii State Department of Business, Economic Development & Tourism.

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

Type of employment	Total	Department of Education	Other departments
AS OF MARCH 31			
Civil service and exempt 1/	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 2/	19,588	13,889	5,699
AS OF DECEMBER 31 3/			
Civil service and exempt 1/	44,993	18,617	26,376
Full time	40,450	16,664	23,786
Part time	4,543	1,953	2,590
Full-time equivalent	42,724	17,671	25,053
Paid casual employees 2/	17,297	12,125	5,172

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.

3/ Technical correction, February 9, 1996.

Source: Hawaii Department of Human Resources Development, *Hawaii State Government Workforce Profile 1995* (February, 1996), p. 7.

Table 9.38-- STATE AND COUNTY GOVERNMENT WORKER UNIONS: 1995

[In units and dollars]

Bargaining unit	Union	Job category	Number of members (as of 12/95)	Current annual pay: minimum	Current annual pay: maximum
		Total	53,431	15,456	93,601
1	UPW	Blue-collar nonsupervisors	8,917	19,000	35,724
2	HGEA	Blue-collar supervisors	828	21,540	50,736
3	HGEA	White-collar nonsupervisors	11,874	15,456	77,100
4	UPW	White-collar supervisors	605	15,456	77,100
5	HSTA	Hawaii State Teachers Assn.	11,707	23,656	50,606
6	HGEA	Educational officers	748	41,358	93,601
7	UHPA	University of Hawaii faculty	3,229	28,226	84,645
8	HGEA	Administration & professional technicians	1,254	22,825	84,711
9	HGEA	Registered professional nurses	1,262	29,952	64,260
10	UPW	Institutional health & corrections workers	2,496	17,556	44,232
11	HFFA	Firefighters	1,605	25,668	60,732
12	SHOPO	Police officers	2,421	27,240	67,980
13	HGEA	Professional & scientific workers	6,485	21,996	80,256
1, 4, & 10	UPW	Subtotal	9,522	15,456	77,100
2, 3, 6, 8, 9, & 13	HGEA	Subtotal	21,197	15,456	93,601

Source: *The Honolulu Advertiser*, "Status of State Labor Contract Talks," January 5, 1997, p. A1; Hawaii Labor Relations Board; Hawaii Department of Human Resources Development; and unions.

**Table 9.39-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
1976 TO 1996**

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

Government official	1976	1990	1994	1995	1996
Governor	50,000	94,780	94,780	94,780	94,780
Lieutenant Governor	45,000	90,041	90,041	90,041	90,041
Mayor, Honolulu	44,903	84,725	100,000	100,000	100,000
Mayor, Hawaii	43,644	63,792	76,848	76,848	76,848
Mayor, Maui	36,070	80,000	87,098	87,098	87,098
Mayor, Kauai	34,000	58,500	69,969	73,118	73,118
Chief Justice, Supreme Court	47,500	94,780	94,780	94,780	94,780
Associate Justice, Supreme Court	45,000	78,500	93,780	93,780	93,780
President, University of Hawaii	45,000	95,000	150,000	153,000	156,060

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; Hawaii State Department of Business, Economic Development & Tourism telephone surveys; newspaper articles; for 1996: *Pacific Business News*, July 1 (p. 34), 8 (p. 33), and 22 (p. 45), 1996.