

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 quinquennial 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: 1997*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 1996**

[In thousands of dollars. For fiscal years ended September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			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	1/ 3,432,986	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	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	(NA)	4,573,256	(NA)	(NA)	(NA)

NA Not available.

1/ Correction of typographical error showing \$3,432,966 in *Data Book 1996*. Other data are correct.

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, 1995*, and for 1996, <http://www.irs.ustreas.gov/tax_stats/96CR 3CL.exe>.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1993 TO 1996

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

Source	1993	1994	1995	1996
Federal collections	4,489,142	4,613,644	4,461,739	4,573,256
Corporate income and excess profits	339,372	389,484	371,960	403,869
Indiv. income and employment	4,009,669	4,060,861	3,968,349	4,045,271
Income tax not withheld & SECA 1/	879,235	873,167	834,124	892,202
Income tax withheld & FICA 2/	3,109,314	3,165,905	3,113,111	3,133,796
Railroad retirement	-	2	4	-
Unemployment insurance	21,120	21,787	21,110	19,273
Estate	71,433	85,516	55,593	65,512
Gift	5,517	6,995	4,817	6,940
Excise	63,151	70,788	61,020	51,664

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, 1995*, and for 1996, <http://www.irs.ustreas.gov/tax_stats/96CR_3CL.exe>.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1985 TO 1995**

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

Source	1985	1993	1994	1995
Total State and county tax collections	1,806,169	3,544,211	3,732,906	3,749,407
State collections 1/	1,440,553	2,829,710	2,991,811	3,012,835
General excise and use	684,028	1,303,584	1,332,891	1,363,920
Transient accommodations 2/	-	80,317	76,527	98,046
Fuel	58,539	130,450	135,918	134,031
Liquor	20,635	39,349	38,997	38,362
Tobacco	19,717	32,239	32,658	35,386
Insurance	28,705	66,869	63,726	62,271
Public service companies	62,305	86,229	92,292	100,505
Banks and other financial institutions	3,881	23,783	29,434	17,048
Corporate income 3/	44,837	29,344	38,995	30,249
Indiv. income, net income 4/	429,256	922,912	962,543	925,704
Inheritance and estate	12,260	11,771	28,120	16,438
Real property 5/	50	-	-	-
Conveyance	1,861	3,760	7,665	6,952
Environmental response (FY94)	-	-	1,470	1,953
Rental vehicle surcharge	-	20,914	20,366	21,465
Hospital and nursing home 6/	-	-	26,718	16,601
Licenses, permits, and others	5,778	12,558	14,913	21,104
Unemployment compensation	68,701	65,633	88,578	122,801
County collections 1/	365,616	714,501	741,096	736,572
Real property	308,156	603,821	624,815	612,149
Liquor licenses and fees	3,214	4,439	4,461	4,366
Utility franchise	18,779	21,194	25,181	24,718
Motor vehicle weight 7/	26,253	63,046	62,623	69,057
Licenses, permits, and others	9,214	22,000	24,015	26,282

1/ 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.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Reflects correction of source data (inadvertent row deletion).

6/ Hospital tax repealed in 1994.

7/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual), table 13. *Government in Hawaii*, 1996 as corrected.

**Table 9.04-- ESTIMATED STATE AND LOCAL TAXES PAID BY A
FAMILY OF FOUR, FOR HONOLULU AND THE MEDIAN AND
AVERAGE OF 51 MAJOR CITIES: 1995 AND 1996**

Gross family income level (dollars)	Honolulu		51-city median 1/		51-city average 2/	
	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
1995						
25,000	2,023	8.1	1,985	7.9	2,043	8.2
50,000	4,525	9.1	4,048	8.1	4,305	8.6
75,000	7,643	10.2	7,030	9.4	7,195	9.6
100,000	10,427	10.4	9,490	9.5	9,676	9.7
1996						
25,000	1,934	7.7	1,989	8.0	2,071	8.3
50,000	4,453	8.9	4,092	8.2	4,312	8.6
75,000	7,457	9.9	6,989	9.3	7,025	9.4
100,000	10,229	10.2	9,555	9.6	9,486	9.5
150,000	16,907	11.3	14,659	9.8	14,476	9.7

1/ Largest city in each state and District of Columbia.

2/ Largest city in each state and District of Columbia. Based on cities actually levying tax.

Source: For 1995: *Statistical Abstract of the United States: 1997*, p. 316. For 1996: Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia- A National Comparison 1996*, (July 1997), table 1.

Table 9.05-- HAWAII STATE GOVERNMENT FINANCES: 1996

[Amount in thousands of dollars, per capita in dollars. Fiscal year ended June 30]

Category 1/	Amount	Percent distribution	Per capita
Total revenue	6,383,347	100.0	5,391.34
General revenue	5,379,231	84.3	4,543.27
Intergovernmental revenue	1,227,974	19.2	1,037.14
Taxes	3,079,404	48.2	2,600.85
General sales	1,431,802	22.4	1,209.29
Selective sales	472,881	7.4	399.39
License taxes	85,456	1.3	72.18
Individual income	999,976	15.7	844.57
Corporation net income	65,547	1.0	55.36
Other taxes	23,742	0.4	20.05
Current charges	755,596	11.8	638.17
Miscellaneous general revenue	316,257	5.0	267.11
Insurance trust revenue	1,004,116	15.7	848.07
Total expenditure	5,946,676	100.0	5,022.53
General expenditure, by function:	5,229,112	87.9	4,416.48
Education	1,548,266	26.0	1,307.66
Public welfare	914,957	15.4	772.77
Hospitals	181,127	3.0	152.98
Health	305,725	5.1	258.21
Highways	269,998	4.5	228.04
Police protection	8,618	0.1	7.28
Correction	105,997	1.8	89.52
Natural resources	75,358	1.3	63.65
Parks and recreation	109,075	1.8	92.12
Governmental administration	268,141	4.5	226.47
Interest on general debt	332,513	5.6	280.84
Other and unallocable	1,109,337	18.7	936.94
Utility expenditure	168	-	0.14
Liquor stores expenditure	0	0.0	0.00
Insurance trust expenditure	717,396	12.1	605.91
General expenditure	5,229,112	87.9	4,416.48
Intergovernmental expenditure	144,333	2.4	121.90
Direct expenditure	5,084,779	85.5	4,294.58
Debt at end of fiscal year	5,116,982	100.0	4,321.78
Cash and security holdings	9,675,590	100.0	8,171.95

1/ Utility revenue, and Liquor stores revenues and expenditures are zero.

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/96sthi.html>>.

Table 9.06-- STATE GOVERNMENT REVENUES: 1994 AND 1995

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

Source of revenues	1994 All funds	1995		
		All funds	General fund	Special funds
Total 1/	5,141,218	5,045,203	2,907,945	2,137,258
Tax revenues	3,000,067	2,829,709	2,594,746	234,963
General excise	1,330,239	1,358,262	1,358,262	-
Specific excises 2/	469,964	379,587	238,123	141,464
Individual income	969,108	925,338	925,338	-
Corporate income	36,840	30,249	30,249	-
Transient accommodations	3,895	4,135	4,135	-
Unemployment compensation	85,174	62,687	-	62,687
Other taxes, licenses, permits 3/	104,847	69,451	38,639	30,812
Fines, forfeits, and escheats	17,407	17,821	15,926	1,895
Federal grants-in-aid	938,322	964,769	17,583	947,186
Revenues from other agencies	33,440	34,098	6,442	27,656
Rents, royalties, land income 4/	122,203	145,021	6,479	138,542
Earnings: general departments	460,681	493,845	123,192	370,653
Earnings: auxiliary enterprises	52,415	56,141	-	56,141
Earnings: public service enterprises	230,326	190,701	-	190,701
Interest earned	152,172	151,314	78,203	73,111
Miscellaneous	134,185	161,784	65,374	96,410

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, 1996*, table 12.

**Table 9.07-- STATE GOVERNMENT OPERATING EXPENDITURES,
BY FUNCTION: 1985 TO 1995**

[In thousands of dollars. For fiscal 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	1985	1994	1995
Total 1/	2,529,814	5,573,617	5,781,263
General government: Control	51,793	113,666	118,535
Staff	82,218	366,848	395,249
Public safety: Police and fire	2,066	11,218	12,287
Other protection	78,853	176,163	164,653
Highways	58,534	125,105	140,776
Natural resources	21,031	42,560	47,372
Health and sanitation	104,350	186,710	189,114
Hospitals and institutions	87,233	331,924	315,107
Public welfare 1/	321,112	851,575	1,009,033
Education: Higher	272,478	542,443	587,231
Public education	414,815	843,958	894,437
Libraries and other	21,854	46,352	46,305
Recreation	14,256	37,985	43,184
Utilities and other enterprises	160,692	286,438	280,063
Debt service 2/	240,078	460,258	504,790
Retirement and pension	142,354	275,168	190,630
Employees' health and hosp. Insurance	32,644	622	738
Unemployment compensation	79,562	243,985	219,539
Grants-in-aid to counties	18,173	2,375	3,843
Urban redevelopment and housing	229,545	142,609	135,101
Miscellaneous	35,668	112,760	189,671
Cash capital improvements	60,504	372,896	293,603

1/ Reflects Source correction for Total for 1994 of \$5,636,090,973 and Public welfare \$831,575,136; and revision of Cash capital improvements of \$455,369,454 to \$372,895,882.

2/ Debt service on revenue bonds reimbursable from highway funds included under Highways; from airport and harbor funds under Utilities; Sand Island receipts, land revolving trust, and Veterans' home loan funds under Miscellaneous.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual), table 35.

**Table 9.08-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 1995**

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

Subject	State total	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,379,350	948,802	149,601	158,154	122,793
Taxes	725,744	504,324	85,904	102,329	33,188
Real property taxes	612,149	419,113	74,270	91,200	27,566
Liquid fuel	58,567	44,708	5,745	5,613	2,501
Utility franchise	24,718	17,146	2,970	3,216	1,386
Motor vehicle weight	30,310	23,357	2,919	2,300	1,734
Liquor licenses and fees	4,366	2,050	1,126	849	341
Parking meter fees	4,787	4,651	-	136	-
Other 2/	25,022	19,578	2,104	2,639	702
Fines, forfeits, and penalties	2,196	638	980	578	-
Departmental earnings 3/	279,150	234,012	28,347	8,750	8,042
Mass transit	25,924	25,924	-	-	-
State grants	127,476	40,686	24,135	23,136	39,520
Unrestricted 4/	78,747	34,680	17,930	14,627	11,510
Others	51,730	6,006	6,205	11,509	28,009
Federal grants	108,549	49,215	5,314	14,320	39,701
Hawaii Housing Authority	93	70	23	-	-
Miscellaneous	73,041	67,654	1,669	2,418	1,300

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

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

4/ Designated for "improvements to infrastructures and/or tourism-related activities."

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1996*, tables 24-27.

**Table 9.09-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 1995**

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

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total	1,392,297	934,131	178,903	147,112	132,151
General government:	163,434	93,415	12,127	17,175	40,718
Control	15,770	8,429	2,602	2,869	1,871
Staff	147,665	84,987	9,525	14,306	38,847
Public safety:	284,803	182,792	34,771	52,223	15,017
Police and fire	244,619	161,304	29,784	41,132	12,399
Other protection	40,184	21,488	4,987	11,092	2,618
Highways	45,119	27,780	8,283	4,919	4,137
Health and sanitation	180,462	151,701	15,092	10,337	3,332
Public welfare	45,779	-	15,303	13,667	16,808
Public schools	410	-	-	294	116
Recreation	82,978	57,857	10,588	10,694	3,839
Interest	102,487	87,114	6,738	6,245	2,390
Bond redemption	70,082	54,431	6,951	5,335	3,365
Pension and retirement	74,648	51,277	8,498	10,080	4,793
Salary adjustment	275	-	-	-	275
Econ. and urban devel. 2/	31,022	31,022	-	-	-
Mass transit 3/	110,109	108,534	-	1,575	-
Miscellaneous	116,002	78,119	17,403	12,674	7,806
Cash capital improvements	84,687	10,090	43,149	1,892	29,556

1/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

2/ Includes expenditures from redevelopment grants.

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

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1996*, tables 36-39.

**Table 9.10-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 1995**

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
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267

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, Spring 1996, p. 118, Spring 1997, p. 151, 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 1994 AND 1995**

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)
1994					
All returns	554,077	18,507,502	474,703	2,469,841	5,203
Under \$15,000 2/	181,559	796,634	107,400	65,005	605
\$15,000 under \$30,000	150,125	3,290,528	145,612	280,339	1,925
\$30,000 under \$50,000	106,471	4,151,767	105,926	450,498	4,253
\$50,000 under \$75,000	67,999	4,132,959	67,890	502,040	7,395
\$75,000 under \$100,000	27,295	2,328,285	27,268	334,223	12,257
\$100,000 under \$200,000	16,586	2,138,929	16,570	390,126	23,544
\$200,000 or more	4,042	1,668,400	4,037	447,610	110,877
Median income	24,540	...	...	...	...
1995					
All returns	549,519	19,057,384	470,977	2,510,724	5,331
Under \$15,000 2/	175,882	936,599	103,253	65,554	635
\$15,000 under \$30,000	146,996	3,228,230	141,982	269,925	1,901
\$30,000 under \$50,000	105,961	4,129,834	105,259	440,150	4,182
\$50,000 under \$75,000	69,182	4,209,997	69,030	504,077	7,302
\$75,000 under \$100,000	29,031	2,479,519	29,000	349,389	12,048
\$100,000 under \$200,000	18,175	2,337,642	18,163	418,716	23,053
\$200,000 or more	4,292	1,735,563	4,290	462,912	107,905
Median income	25,090	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1996*, p. 118, and *Spring 1997*, p. 151.

Table 9.12-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1994 AND 1995

Subject	Number of returns		Amount (\$1,000)	
	1994	1995	1994	1995
All returns and adjusted gross income (AGI)	554,077	549,519	18,507,502	19,057,384
Salaries and wages	471,022	463,559	14,477,561	14,513,519
Interest income	382,347	380,518	554,448	646,838
Dividends	125,979	129,732	337,716	380,466
Net capital gain (less loss)	62,311	63,301	510,761	483,270
Taxable pensions and annuities	91,034	96,647	1,292,467	1,440,819
Unemployment compensation	39,304	44,883	139,204	151,478
Itemized deductions	178,656	179,128	3,028,356	3,180,579
Taxable income	463,834	459,157	12,055,572	12,235,452
Tax liability	474,703	470,977	2,469,841	2,510,724
Earned income credit	61,251	60,156	52,150	63,234

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1996*, p. 118, and *Spring 1997*, p. 151.

Table 9.13-- INTERNAL REVENUE SERVICE OPERATIONS: 1992 TO 1996

Subject	1992	1993	1994	1995	1996
Internal revenue collections (\$1,000)	4,542,943	4,489,142	4,613,645	4,461,739	4,573,256
Indiv. income and employment taxes	4,003,114	4,009,669	4,060,861	3,968,349	4,045,271
Total number of returns filed	1,000,625	1,018,633	1,005,219	994,156	980,494
Individual income tax	563,865	658,089	554,871	553,326	549,941
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	30,902	31,741	35,013	29,077	39,434
Number of returns examined	3,627	3,930	3,216	4,171	4,203
Individual	2,283	2,667	2,543	3,660	3,317
Additional tax and penalties recommended after examination (\$1,000)	59,773	88,674	111,540	42,295	60,714
Individual	19,975	17,938	29,933	23,379	32,098
Costs incurred (\$1,000)	14,079	14,758	12,594	12,566	10,656

Source: Internal Revenue Service, *Annual Report, 1991, 1992, and 1993*, and *Ibid. Data Book, 1993-94, 1995, and 1996*; and <http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html>.

**Table 9.14-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1982 TO 1995**

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
1995	521,194	15,307,772	11,115,466	883,119

1/ Exclusive of losses.

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

**Table 9.15-- SOURCES OF INCOME REPORTED BY RESIDENT
TAXPAYERS: TAX YEARS 1994 AND 1995**

[In thousands of dollars]

Source of Income	1994	1995	Percent change 1994-1995
Total income	15,973,571	15,330,827	-4.0
Salaries and wages	13,148,321	12,689,379	-3.5
Interest	512,356	559,732	9.2
Ordinary dividends	305,933	289,713	-5.3
Sole proprietorships	661,365	528,239	-20.1
Capital assets or other property	444,072	309,943	-30.2
Rents and royalties	85,991	31,247	-63.7
Partnerships and S-Corporations	240,238	183,055	-23.8
Estates and trusts	88,137	72,149	-18.1
Unemployment compensation	129,572	143,127	10.5
All other sources	357,586	524,243	46.6

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1995*, p. 13.

Table 9.16-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1995, 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	521,194	15,307,771,575	11,115,465,881	883,118,586
Taxable resident returns	423,498	15,074,079,371	11,115,465,881	883,118,586
Under \$5,000	33,712	107,585,923	42,528,094	1,114,555
\$5,000, under \$10,000	48,103	351,768,482	196,351,858	8,732,822
\$10,000, under \$20,000	86,167	1,292,769,893	915,416,528	56,837,868
\$20,000, under \$30,000	77,700	1,928,234,997	1,464,153,446	106,149,018
\$30,000, under \$40,000	50,702	1,761,741,361	1,333,532,079	102,471,521
\$40,000, under \$50,000	35,299	1,580,804,050	1,158,613,143	90,829,412
\$50,000, under \$75,000	53,277	3,246,992,577	2,357,753,826	191,668,977
\$75,000, under \$100,000	21,271	1,822,735,328	1,315,398,798	112,192,776
\$100,000, under \$150,000	11,768	1,379,946,588	1,032,300,192	91,771,633
\$150,000, under \$200,000	2,497	428,445,402	331,792,333	30,457,918
\$200,000 and over	3,002	1,173,054,770	967,625,584	90,892,086
Nontaxable resident returns	97,696	233,692,204	...	...
Loss	5,278	(126,864,180)	...	...
Under \$5,000	80,330	83,348,158	...	...
\$5,000, under \$10,000	6,985	48,792,853	...	...
\$10,000 and over	5,103	101,551,193	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1995*, table 1.

**Table 9.17-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1995,
AND BY COUNTIES, 1994 AND 1995**

[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	2/ 12,070	25,265	46,778	2/ 17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
COUNTIES: 1994 2/						
Honolulu	19,709	42,768	12,593	26,460	50,213	18,443
Maui	19,386	37,286	13,835	23,719	42,638	17,373
Hawaii	13,313	30,933	7,383	22,075	37,791	14,709
Kauai	17,508	30,574	12,603	22,926	39,953	16,925
COUNTIES: 1995						
Honolulu	20,342	42,092	13,745	25,898	49,310	18,807
Maui	21,025	36,962	14,749	25,697	42,599	19,192
Hawaii	15,417	31,212	10,015	22,058	40,051	16,249
Kauai	16,643	32,256	12,154	22,180	38,476	16,969

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

2/ Data for 1994 have been revised, as published in *Hawaii Income Patterns: Individuals 1995*.

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

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1996 AND 1997**

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

Source of revenue	Tax base		Tax collections	
	1996	1997	1996	1997
All sources	48,337,123	46,864,169	1,469,766	1,433,012
Sources taxed at 4 percent	33,703,303	32,478,980	1,348,132	1,299,159
Retailing	16,091,429	15,713,571	643,657	628,543
Services	5,618,027	5,343,706	224,721	213,748
Contracting	3,285,106	2,871,423	131,404	114,857
Theater, amusement, radio	246,232	226,080	9,849	9,043
Interest	208,969	201,579	8,359	8,063
Commissions	676,243	643,443	27,050	25,738
Hotel rentals	2,057,800	2,040,454	82,312	81,618
All other rentals	3,801,655	3,789,318	152,066	151,573
Use (4 percent)	478,411	487,035	19,136	19,481
All others (4 percent)	1,239,433	1,162,371	49,577	46,495
Sources taxed at other rates 1/	14,633,820	14,385,189	70,745	69,363
Insurance solicitors	692,623	732,185	1,039	1,098
Sugar processing	14,490	6,097	72	30
Pineapple canning	5,126	4,549	25	25
Producing 2/	479,009	495,721	2,395	2,476
Manufacturing 2/	622,889	580,844	3,114	2,904
Wholesaling	8,153,155	7,946,650	40,766	39,733
Services (intermediary)	292,250	279,242	1,461	1,396
Use (1/2 percent)	4,374,280	4,339,900	21,871	21,699
Unallocated net collections 3/	-	-	50,889	64,489

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ 1997 tax base and collections reflect Department of Taxation corrections to "Calendar Year Summary 01-21-98".

3/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

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:
1995 TO 1997**

Subject	1995	1996	1997
Cigarettes:			
Tax base (number sold) 1/	1,156,122,400	1,194,538,600	1,095,942,933
Tax rate (dollars per cigarette) 2/	0.03	0.03	0.03
Tax collections (dollars)	34,683,672	35,836,158	32,878,288
Other tobacco products:			
Tax base (wholesale value, in dollars) 1/	6,912,930	4,512,828	6,694,598
Tax rate (percent of wholesale value) 2/	40	40	40
Tax collections (dollars)	2,765,172	1,805,131	2,677,839

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: 1990 TO 1997

[In thousands of dollars]

Year	Total	Year	Total
1990	42,094	1994	38,753
1991	40,125	1995	37,486
1992	40,983	1996	38,624
1993	38,286	1997	38,624

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

Table 9.21-- REAL PROPERTY TAX VALUATIONS: 1986 TO 1998

[In thousands of dollars. For fiscal years ended June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992 2/	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447

1/ As of January 1 for Hawaii, Kauai, and Maui Counties; for the City and County of Honolulu only through 1996, and October 1 thereafter.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1997-1998 Tax Year, State of Hawaii* (July 1997) and earlier reports.

**Table 9.22-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1995 TO 1998, AND BY COUNTY, 1998**

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

Subject: State	1995	1996	1997	1998
Assessor's gross valuation 1/ Land	137,202,083 86,552,575	136,153,769 84,102,916	135,073,354 82,035,301	131,536,224 78,049,699
Improvement	50,649,508	52,050,803	53,038,053	53,486,525
Exemptions 1/	18,028,152	18,089,945	18,447,003	18,639,707
Assessor's net taxable valuation	119,173,931	118,063,824	116,626,351	112,896,517
Half of valuation on appeal	2,784,261	2,948,823	2,323,222	1,941,070
Number of appeals	7,753	8,658	6,172	5,396
Valuation for tax rate purposes	116,389,670	115,115,001	114,303,125	110,955,447
Land	77,591,215	75,496,496	74,076,214	70,423,702
Improvement	38,798,455	39,618,505	40,226,911	40,531,745
Amount to be raised by taxation 2/	620,751	605,004	593,983	582,877
Subject: Tax Year 1998	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land	97,540,481 60,308,680	15,342,982 7,912,682	12,307,838 6,432,590	6,344,923 3,395,747
Improvement	37,231,801	7,430,300	5,875,248	2,949,176
Exemptions 1/	14,165,278	1,592,015	2,027,706	854,708
Assessor's net taxable valuation	83,375,203	13,750,967	10,280,132	5,490,215
Half of valuation on appeal	1,642,219	94,064	123,230	81,557
Number of appeals	3,240	802	824	530
Valuation for tax rate purposes	81,732,984	13,656,903	10,156,902	5,408,658
Land	54,096,203	7,412,398	5,839,910	3,075,191
Improvement	27,636,781	6,244,505	4,316,992	2,333,467
Amount to be raised by taxation	393,005	74,686	83,576	31,610

1/ Beginning in 1992, data exclude nontaxable properties.

2/ As of January 1, but beginning in 1997, as of October 1 for the City and County of Honolulu only.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1997-1998 Tax Year, State of Hawaii* (July 1997) and earlier reports.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:
TAX YEARS 1997 AND 1998**

Type of exemption	1997		1998	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	223,644	39,229,169	222,118	39,036,467
Federal government	469	4,429,864	514	4,435,568
State government	7,524	10,784,678	7,574	10,712,787
County government	3,594	4,489,490	3,976	4,399,728
Government leases - Total	148	66,044	153	69,670
Government leases - Portion	108	21,310	102	19,669
Hawaiian Homes Commission	1,665	271,244	1,806	304,517
Hawaiian Homes Land - Basic	617	62,925	609	59,901
Hawaiian Homes Land - Multiple	298	36,793	324	38,653
Hawaiian Homes Land - Total land	2,619	514,710	2,675	499,717
Hawaiian Homes Land - Vacant land	136	745	137	731
Hawaiian Homes - 7 Year	282	57,930	300	54,592
Homes - fee (Basic)	91,884	3,780,593	92,196	3,794,146
Homes - fee (Multiple)	79,883	7,770,239	81,041	7,889,230
Homes - lease (Basic)	7,225	292,289	6,514	263,610
Homes - lease (Multiple)	5,670	551,522	5,457	527,394
Additional home exemption	1,539	59,312	1,094	41,368
Blind	476	12,514	469	12,344
Deaf	144	3,943	139	3,795
Leprosy	9	237	9	225
Totally disabled	5,884	165,587	5,897	166,061
Totally disabled veterans	491	133,627	529	134,568
Cemeteries	111	42,524	106	47,591
Charitable organizations	888	1,019,167	905	1,005,062
Churches	1,448	1,379,457	1,434	1,323,525
Civil - Condemnation	58	19,913	69	22,495
Credit Unions	62	67,708	67	68,946
Crop shelters	56	3,698	51	3,412
Foreign consulates	10	22,924	9	20,388
Forest reserve	7	4,119	7	4,119
Historic residential properties	71	55,779	83	62,271
Hospitals	77	546,976	83	544,480
Landscaping, open-space	50	22,010	48	22,435
Low-moderate income housing	1,257	936,834	795	912,137
Public utilities	790	786,881	806	739,015
Roadways and waterways	5,848	12,078	5,870	11,872
Schools	147	784,187	174	800,115

Continued on next page.

**Table 9.24-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
FISCAL YEAR 1997- 1998**

[In thousands of dollars. For fiscal year ended June 30, 1998]

Land use class	Gross valuation, January 1, 1997 1/			Amounts to be raised by taxation, fiscal 1997-98
	Total	Land	Improvement	
All classes	131,536,224	78,049,699	53,486,525	582,877
Improved residential 2/	53,475,958	37,592,791	15,883,167	159,321
Apartment	25,573,892	9,700,610	15,873,282	87,589
Commercial	14,905,228	8,777,444	6,127,784	106,834
Industrial	7,333,025	5,046,760	2,286,265	57,351
Agricultural	4,841,450	3,320,817	1,520,633	35,077
Conservation	1,283,018	1,146,844	136,174	9,175
Hotel/resort	10,415,827	4,602,046	5,813,781	87,667
Unimproved residential 2/	2,305,956	2,049,667	256,289	8,209
Homeowner 3/	7,947,167	3,829,918	4,117,249	20,119
Single family 4/	1,721,408	1,105,463	615,945	7,276
Homestead 4/	1,733,295	877,339	855,956	4,259

1/ Excludes nontaxable properties. Beginning in 1997, valuation for the City and County of Honolulu is as of October 1.

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, 1997-1998 Tax Year, State of Hawaii* (July 1997).

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 Joint Venture	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 THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 1996

Year	Effective tax rate per \$100 2/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 3/	Honolulu	Rank		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993 1/	(NA)	(NA)	(NA)	(NA)	(NA)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0

1/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

2/ Adjusted to 100-percent assessment level.

3/ Largest city in each state, including D.C. For the listing of cities, see source.

Source: Data from D.C. Department of Finance and Revenue cited in *Statistical Abstract of the United States, 1987* (p. 279), *1988* (pg. 281), *1989* (pg. 291), *1990* (pg. 298), *1991* (pg. 304), *1992* (pg. 303), *1993* (pg. 316), *1994* (pg. 310), *1996* (p. 311), *1997* (p. 316), and for 1996 data, Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A National Comparison 1996*, (July 1997), Table 1.

Table 9.27-- REAL PROPERTY TAX RATES, BY COUNTIES: 1998

[In dollars per \$1,000 net taxable value. For fiscal year ended June 30, 1998]

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	(X)
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	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	4.04
Building:				
Improved residential	3.92	4.75	8.50	1/ 3.94
Unimproved residential	3.92	4.75	8.50	(X)
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	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	3.18

X Not applicable.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1997-1998 Tax Year, State of Hawaii* (July 1997).

Table 9.28-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1997

[In 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	1997	8,266

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, 1981-1997), and <<http://www.census.gov/prod/2/gov/fes97.pdf>>.

Table 9.29-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES: 1992 TO 1997

[In millions of dollars. For fiscal years ended September 30]

Type of expenditure	1992	1993	1994	1995	1996	1997
All categories	6,497	7,052	7,603	7,529	8,016	8,266
Grants to State and local governments	839	984	1,088	1,162	1,126	1,184
Salaries and wages	2,369	2,385	2,498	2,310	2,409	2,330
Direct payments for individuals	2,456	2,732	2,898	3,111	3,238	3,430
Procurement	695	743	905	777	1,027	1,077
Other direct expenditure	138	208	213	169	217	244
Department of Defense	2,893	2,928	3,196	2,899	3,259	3,179
Other federal agencies	3,604	4,123	4,407	4,631	4,758	5,087

Source: U.S. Bureau of the Census, *Federal Expenditures by State* (annually) tables 1 and 10, and <<http://www.census.gov/prod/2/gov/fes97.pdf>>.

REVISED 10/28/98

Table 9.30-- PER CAPITA FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: FISCAL YEAR 1997

[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/
1997				
All categories	5,263.01	6,963.76	132.3	5
Grants to State and local governments	846.38	997.84	117.9	15
Salaries and wages	611.99	1,963.35	320.8	2
Direct payments for individuals	2,880.03	2,889.66	100.3	31
Procurement	711.18	907.62	127.6	20
Other direct expenditure	213.43	205.28	96.2	32
Department of Defense	803.51	2,678.30	333.3	2
All other Federal agencies	4,459.50	4,285.46	96.1	2/ 29

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

2/ Correction as of October 28, 1998.

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1997* (April 1998), tables 8, 10, and 12; <<http://www.census.gov/prod/2/gov/fes97.pdf>>; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.31-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS
IN HAWAII, BY COUNTIES: 1997**

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

County	All agencies	Department of Defense	All other agencies
State total 1/	8,159.3	3,178.6	4,980.7
City and County of Honolulu	6,532.5	3,050.1	3,482.4
Hawaii County	575.3	37.8	537.5
Kauai County	247.9	45.0	202.8
Maui County	380.5	45.6	334.8
State undistributed	423.2	0.0	423.2

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 1997: County Areas* (April 1998) pp.14-15; and <<http://www.census.gov/prod/2/gov/cffr97.pdf>>.

**Table 9.32-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1980 TO 1996**

[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
1995	6,867.3	5,126.1	1,600.3	193.4	114.1	45.5
1996 2/	7,072.5	5,088.1	1,578.2	199.5	139.7	41.7

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ Estimated as of June 30, 1996. Does not include anticipated issues.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual).

Table 9.33-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 1997

[In thousands of dollars. As of June 30]

Year	Debt	Year	Debt
1990	2,026,100	1994	2,872,488
1991	2,274,846	1995	2,934,965
1992	2,328,546	1996	2,869,639
1993	2,767,691	1997	3,102,288

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-97) and records.

Table 9.34-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1997

[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	111,850	31,250	65,000	15,600	26,731	61,082
1995	111,400	31,050	63,950	16,450	(NA)	60,687
1996 3/	110,550	31,100	62,800	16,600	(NA)	59,275
1997	111,650	30,650	64,250	16,750	(NA)	59,500

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 on March 5, 1998.

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 AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL
BY FUNCTION: OCTOBER 1995**

[In number of jobs and thousands of dollars]

Government function	Full-time equiv. employment	Total October payroll	Full-time employment	Payroll for full-time employees	Part-time employment	Payroll for part-time employees	Part-time hours paid (October)
Hawaii Total	65,458	175,297	58,919	159,933	21,088	15,364	#####
Financial admin.	1,773	4,887	1,766	4,876	22	11	1,290
Other gov't admin.	1,387	4,188	1,287	3,937	119	251	17,822
Judicial and legal	2,696	8,304	2,672	8,220	80	84	4,276
Police protect.-officer	2,542	9,553	2,542	9,553	-	-	-
Police protect.-other	749	1,922	701.0	1,842	206	80	8,516
Firefighters	1,554	5,065	1,554	5,065	-	-	-
Fire-other	71	200	71	200	-	-	-
Correction	2,131	5,128	2,119	5,091	21	37	1,988
Streets & highways	1,799	4,575	1,795	4,567	10	8	752
Air transportation	993	2,169	993	2,169	-	-	-
Water trans./terminal	188	476	188	476	-	-	-
Public welfare	1,171	2,892	1,169	2,886	6	6	474
Health	3,032	7,617	2,991	7,494	76	124	7,136
Hospitals	3,189	7,876	3,109	7,552	164	324	13,890
Social insurance adm	300	815	297	805	5	10	580
Solid waste mgt	628	1,684	628	1,684	-	-	-
Sewerage	882	2,708	881	2,707	3	1	132
Parks & recreation	2,114	4,692	1,761	4,084	1,274	609	62,530
Hous. & community d	181	470	179	468	5	3	328
Natural resources	1,460	4,223	1,394	4,006	308	218	11,608
Water supply	995	2,894	985	2,878	28	16	1,800
Electric power	-	-	-	-	-	-	-
Gas supply	-	-	-	-	-	-	-
Transit	91	248	89	246	3	2	302
Elem & sec sch. instr	15,979	40,540	13,945	35,584	6,059	4,956	315,282
Elem & sec sch.-othe	7,251	13,313	5,245	10,664	6,051	2,649	310,932
Higher educ.-instruc.	2,755	12,833	2,132	9,920	1,922	2,913	110,184
Higher educ.-other	4,309	12,646	3,335	9,811	4,344	2,836	172,486
Other education	135	366	134	363	3	3	240
Libraries	579	1,223	523	1,157	186	67	9,964
State liquor stores	-	-	-	-	-	-	-
Other & unallocable	4,524	11,787	4,434	11,630	193	156	15,754

Source: U.S. Department of Commerce, Bureau of the Census, Local Government Employment and
<<http://www.census.gov/govs/www/apesloc.html>>.

**Table 9.36-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT
EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE
BRANCH: 1994 TO 1997**

[As of December 31. In number of employees]

Department	1994	1995	1996	1997
Total 1/	45,604.035	42,724.379	42,638.339	43,239.136
Accounting and General Services	910.000	816.500	804.000	992.500
Agriculture	454.750	366.000	350.600	356.750
Attorney General	558.462	523.250	529.500	555.975
Budget and Finance	711.500	601.500	579.000	382.500
Business, Econ Dev & Tourism	317.250	249.640	266.500	260.990
Commerce & Consumer Affairs	439.250	380.000	407.200	409.200
Defense	248.100	236.000	245.500	245.675
Education	17,846.425	17,671.110	17,804.878	18,194.987
Governor	225.612	152.990	69.490	70.990
Hawaiian Home Lands	138.000	121.000	134.600	132.600
Health	6,537.390	6,177.400	6,216.550	6,199.700
Human Resources Development	166.050	141.000	134.000	125.000
Human Services	2,390.975	2,210.600	2,251.975	2,229.475
Labor and Industrial Relations	930.235	776.305	754.715	753.575
Land and Natural Resources	806.570	711.460	719.270	730.390
Lieutenant Governor	67.500	37.000	52.977	38.495
Public Safety	2,218.050	1,987.800	1,976.275	2,079.975
Taxation	409.750	359.000	358.000	361.500
Transportation	2,427.500	2,235.350	2,243.650	2,330.950
University of Hawaii	7,800.666	6,970.474	6,739.659	6,787.909

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. For this report, emergency hires are included. Full-time equivalency (FTE) means that one FTE indicates a 40-hour workweek, so two part-time employees, each working 20-hour week are 1.000 FTE.

Source: Hawaii Department of Human Resource Development, *Hawaii State Government Workforce Profile 1995* (February, 1996), p. 7; and Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.37-- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 1997 1/

Department	Civil Service and Exempt					Paid casual employees 2/
	Employees	Full time	Part time	Full-time equivalent (FTE)	FTE change since Dec. 31, 1994	
Total	45,619	41,107	4,512	43,239.136	-1,975.470	17,448
Accounting & General Services	996	989	7	992.500	82.500	192
Agriculture	359	355	4	356.750	-98.000	0
Attorney General	558	554	4	555.975	-2.487	12
Budget and Finance	384	381	3	382.500	0.329	1
Business, Econ Dev. & Tourism	263	259	4	260.990	-56.260	16
Commerce & Consumer Affairs	410	408	2	409.200	30.050	33
Defense	248	244	4	245.675	-2.425	0
Education	19,147	17,167	1,980	18,194.987	348.562	12,007
Governor	74	68	6	70.990	-154.622	0
Hawaiian Home Lands	134	131	3	132.600	-5.400	7
Health	6,399	6,039	360	6,199.700	-337.690	66
Human Resources Dev.	125	125	0	125.000	-41.050	0
Human Services	2,233	2,226	7	2,229.475	-161.500	45
Labor and Industrial Relations	778	728	50	753.575	-176.660	88
Land and Natural Resources	732	728	4	730.390	-76.180	15
Lieutenant Governor	39	38	1	38.495	-29.005	0
Public Safety	2,087	2,073	14	2,079.975	-138.075	3
Taxation	362	361	1	361.500	-48.250	0
Transportation	2,337	2,322	15	2,330.950	-96.550	49
University of Hawaii	7,954	5,911	2,043	6,787.909	-1,012.757	4,914

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. For this report, emergency hires are included.

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 on the payroll as of above date.

Source: Hawaii Department of Human Resource Development, "Composition of Executive Branch Workforce as of December 31, 1997".

Table 9.38-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 1996

[As of December 31, 1996, unless otherwise indicated]

Bargain- ing unit	Union	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii
		Total	53,825	22,781	8,165	1,763	1,613	859	12,819	1,428	4,397
1	UPW	Blue-collar nonsupervisors	8,844	5,430	2,177	409	456	318	-	54	-
2	HGEA	Blue-collar supervisors	858	491	272	43	34	16	-	2	-
3	HGEA	White-collar nonsupervisors	11,861	8,144	1,712	487	453	199	-	866	-
4	UPW	White-collar supervisors	608	338	157	27	20	11	-	55	-
5	HSTA	Hawaii State Teachers Assn.	12,103	-	-	-	-	-	12,103	-	-
6	HGEA	Educational officers	716	-	-	-	-	-	716	-	-
7	UHPA	University of Hawaii faculty	3,161	-	-	-	-	-	-	-	3,161
8	HGEA	Admin. & prof. technicians	1,236	-	-	-	-	-	-	-	1,236
9	HGEA	Registered professional nurse	1,239	1,237	-	-	-	-	-	2	-
10	UPW	Institutional health & corrections workers	2,508	2,291	184	-	-	-	-	33	-
11	HFFA	Firefighters	1,702	136	946	286	224	110	-	-	-
12	SHOPO	Police officers	2,498	-	1/ 1,740	337	300	121	-	-	-
13	HGEA	Professional & scientific work	6,491	4,714	977	174	126	84	-	416	-

1/ As of January 31, 1997.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 34, March 11, 1997.

Table 9.39-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 1997

[As of December 31, 1997, unless otherwise indicated]

Bargain- ing unit	Union	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ. 1/	Judici- ary	Univer- sity of Hawaii
		Total	53,773	22,869	8,155	1,776	1,629	869	12,651	1,421	4,403
1	UPW	Blue-collar nonsupervisors	8,761	5,415	2,091	428	460	315	-	52	-
2	HGEA	Blue-collar supervisors	862	495	269	44	35	16	-	3	-
3	HGEA	White-collar nonsupervisors	11,835	8,119	1,737	486	452	198	-	843	-
4	UPW	White-collar supervisors	603	337	154	25	26	10	-	51	-
5	HSTA	Hawaii State Teachers Assn.	11,927	-	-	-	-	-	11,927	-	-
6	HGEA	Educational officers	724	-	-	-	-	-	724	-	-
7	UHPA	University of Hawaii faculty	3,164	-	-	-	-	-	-	-	3,164
8	HGEA	Admin. & prof. technicians	1,239	-	-	-	-	-	-	-	1,239
9	HGEA	Registered prof. nurses	1,234	1,232	-	-	-	-	-	2	-
10	UPW	Institutional health & corrections workers	2,569	2,362	173	-	-	-	-	34	-
11	HFFA	Firefighters	1,706	143	939	280	226	118	-	-	-
12	SHOPO	Police officers	2,524	-	1,776	331	295	122	-	-	-
13	HGEA	Prof. & scientific workers	6,625	4,766	1,016	182	135	90	-	436	-

1/ As of February 2, 1998.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 35, April 2, 1998.

Table 9.40-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 1976 TO 1997

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

Government official	1976	1990	1994	1995	1996	1997
Governor	50,000	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	45,000	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu	44,903	84,725	100,000	100,000	100,000	100,000
Mayor, Hawaii	43,644	63,792	76,848	76,848	76,848	76,848
Mayor, Maui	36,070	80,000	87,098	87,098	87,098	87,098
Mayor, Kauai	34,000	58,500	69,969	73,118	73,118	73,118
Chief Justice, Supreme Court	47,500	94,780	94,780	94,780	94,780	94,780
Assoc. Justice, Supreme Court	45,000	78,500	93,780	93,780	93,780	93,780
President, University of Hawaii	45,000	95,000	150,000	153,000	156,060	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. For 1997: *Pacific Business News 1998 Book of Lists*, "Highest Paid Public Officials, Part I", (originally published July 7, 1997), p. 25; "Part II", (originally published July 14, 1997), p. 26; and "Part III", (originally published July 21, 1997), p. 27.