

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. Additional information appears in Section 10.

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 Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, 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: 1998*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 1998**

[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	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	1/ (NA)	(NA)	(NA)	(NA)
1998	(NA)	4,690,970	(NA)	(NA)	(NA)

NA Not available.

1/ IRS *Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

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*, for 1996 <http://www.irs.ustreas.gov/tax_stats/96CR_3CL.exe>; for 1997 <http://www.irs.ustreas.gov/tax_stats/97CR_3CL.exe> and for 1998 IRS *Data Book 1998*, forthcoming and <http://www.irs.treas.gov/prod/tax_stats/other_ia.html>.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1994 TO 1998

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

Source	1994	1995	1996	1997 1/	1998
Federal collections	4,613,644	4,461,739	4,573,256	(NA)	4,690,970
Corporate income and excess profits	389,484	371,960	403,869	(NA)	390,821
Indiv. income and employment	4,060,861	3,968,349	4,045,271	(NA)	4,123,307
Income tax not withheld & SECA 2/	873,167	834,124	892,202	(NA)	1,037,358
Income tax withheld & FICA 3/	3,165,905	3,113,111	3,133,796	(NA)	3,066,906
Railroad retirement	2	4	-	(NA)	1
Unemployment insurance	21,787	21,110	19,273	(NA)	19,043
Estate	85,516	55,593	65,512	(NA)	92,817
Gift	6,995	4,817	6,940	(NA)	12,882
Excise	70,788	61,020	51,664	(NA)	71,143

1/ The IRS *Data Book 1997* contains data for the Pacific-Northwest, of which Hawaii is a part. There is no Hawaii detail.

2/ SECA Self employment insurance contributions.

3/ 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*; for 1996, <http://www.irs.ustreas.gov/tax_stats/96CR3CL.exe>; for 1997 <http://www.irs.ustreas.gov/tax_stats/97CR3CL.exe> and for 1998 IRS *Data Book 1998*, forthcoming, and <http://www.irs.treas.gov/prod/tax_stats/other_ia.html>.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1986 TO 1996**

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

Source	1986	1994	1995	1996
Total State and county tax collections	1,959,625	3,732,906	3,749,407	3,997,774
State collections 1/	1,562,195	2,991,811	3,012,835	3,257,099
General excise and use	747,102	1,332,891	1,363,920	1,432,486
Transient accommodations 2/	-	76,527	98,046	115,747
Fuel	67,559	135,918	134,031	138,267
Liquor	29,852	38,997	38,362	37,811
Tobacco	19,741	32,658	35,386	39,572
Insurance	34,609	63,726	62,271	59,164
Public service companies	70,265	92,292	100,505	104,131
Banks and other financial institutions	4,934	29,434	17,048	17,109
Corporate income 3/	39,589	38,995	30,249	48,438
Indiv. income, net income 4/	467,206	962,543	925,704	999,928
Inheritance and estate	5,971	28,120	16,438	17,540
Real property 5/	25	-	-	-
Conveyance	1,947	7,665	6,952	5,669
Environmental response (FY94)	-	1,470	1,953	1,669
Rental vehicle surcharge	-	20,366	21,465	21,951
Hospital and nursing home 6/	-	26,718	16,601	10,104
Licenses, permits, and others	6,443	14,913	21,104	23,985
Unemployment compensation	66,951	88,578	122,801	183,526
County collections 1/	397,429	741,096	736,572	740,675
Real property	333,670	624,815	612,149	612,689
Liquor licenses and fees	3,562	4,461	4,366	5,091
Utility franchise	18,049	25,181	24,718	26,702
Motor vehicle weight 7/	32,504	62,623	69,057	67,430
Licenses, permits, and others	9,645	24,015	26,282	28,763

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; and *Government in Hawaii*, 1997, forthcoming.

**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: 1996 AND 1997**

Gross family income level (dollars)	Honolulu			51-city median 1/		51-city average	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
1996							
25,000	1,934	7.7	30	1,989	8.0	2,071	8.3
50,000	4,453	8.9	19	4,092	8.2	4,312	8.6
75,000	7,457	9.9	18	6,989	9.3	7,025	9.4
100,000	10,229	10.2	19	9,555	9.6	9,486	9.5
150,000	16,907	11.3	12	14,659	9.8	14,476	9.7
1997							
25,000	2,168	8.7	15	1,970	7.9	2,027	8.1
50,000	4,778	9.6	13	4,180	8.4	4,221	8.4
75,000	7,905	10.5	13	6,870	9.2	6,885	9.2
100,000	10,805	10.8	14	9,318	9.3	9,318	9.3
150,000	16,551	11.0	12	14,549	9.7	14,148	9.4

1/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: For 1996 and 1997: Government of the District of Columbia, *Tax Rates and Tax Burdens in the the District of Columbia- A National Comparison 1996* (July 1997), table 1 and *Ibid. 1997* (July 1998), table 1, and <<http://www.dccfo.com/Taxpayers/Publications/publications.html>>.

Table 9.05-- HAWAII STATE GOVERNMENT FINANCES: 1997

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

Category 1/	Amount	Percent distribution	Per capita
Total revenue	6,700,545	100.0	5,644.94
General revenue	5,526,957	82.5	4,656.24
Intergovernmental revenue	1,302,690	19.4	1,097.46
Taxes	3,087,946	46.1	2,601.47
General sales	1,457,274	21.8	1,227.70
Selective sales	468,697	7.0	394.86
License taxes	89,876	1.3	75.72
Individual income	976,579	14.6	822.73
Corporation net income	67,570	1.0	56.93
Other taxes	27,950	0.4	23.55
Current charges	776,421	11.6	654.10
Miscellaneous general revenue	359,900	5.4	303.20
Insurance trust revenue	1,173,588	17.5	988.70
Total expenditure	6,093,375	100.0	5,133.42
General expenditure, by function:	5,420,946	89.0	4,566.93
Education	1,557,019	25.6	1,311.73
Public welfare	983,336	16.1	828.42
Hospitals	237,641	3.9	200.20
Health	276,988	4.6	233.35
Highways	321,658	5.3	270.98
Police protection	7,019	0.1	5.91
Correction	127,535	2.1	107.44
Natural resources	71,097	1.2	59.90
Parks and recreation	144,309	2.4	121.57
Governmental administration	248,081	4.1	209.00
Interest on general debt	328,297	5.4	276.58
Other and unallocable	1,117,966	18.4	941.84
Utility expenditure	235	0.0	0.20
Insurance trust expenditure	672,194	11.0	566.30
General expenditure	5,420,946	89.0	4,566.93
Intergovernmental expenditure	156,055	2.6	131.47
Direct expenditure	5,264,891	86.4	4,435.46
Debt at end of fiscal year	5,252,711	100.0	4,425.20
Cash and security holdings	10,842,971	100.0	9,134.77

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

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/97sthi.html>>.

Table 9.06-- STATE GOVERNMENT REVENUES: 1995 AND 1996

[Data rounded to thousands of dollars. For fiscal years ended June 30]

Source of revenues	1995 All funds	1996		
		All funds	General fund	Special funds
Total 1/	2/ 5,045,203	5,738,046	3,028,986	2,709,060
Tax revenues	2/ 2,829,709	3,128,265	2,782,676	345,664
General excise	1,358,262	1,426,007	1,426,007	-
Specific excises 3/	379,587	408,679	267,015	141,464
Individual income	925,338	998,136	998,136	-
Corporate income	30,249	48,215	48,215	-
Transient accommodations	4,135	4,823	4,823	-
Unemployment compensation	2/ 142,330	177,201	-	177,201
Other taxes, licenses, permits 4/	69,451	65,204	38,480	26,724
Fines, forfeits, and escheats	17,821	18,293	14,606	3,687
Federal grants-in-aid	964,769	1,259,914	15,090	1,244,824
Revenues from other agencies	34,098	37,900	7,120	30,780
Rents, royalties, land income 5/	145,021	141,076	5,592	135,484
Earnings: general departments	493,845	562,824	85,129	477,695
Earnings: auxiliary enterprises	56,141	56,346	-	56,346
Earnings: public service enterprises	190,701	202,946	-	202,946
Interest earned	151,314	181,812	57,456	124,356
Miscellaneous	161,784	148,670	61,317	87,353

1/ Excludes transfers and repayments except as shown.

2/ Reflects source revision in Special fund, Unemployment compensation from \$62,687 to \$142,330 thousand.

3/ Includes public service companies, tobacco, liquor, insurance premiums, vehicle registration and weight, and fuel taxes. Includes \$111.7 million in insurance premiums tax revenues previously held in escrow.

4/ Includes franchise, inheritance and estate, hospital and nursing home, and conveyance taxes.

5/ Includes investment and unallocable interest income.

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1997*, table 12, forthcoming.

**Table 9.07-- STATE GOVERNMENT OPERATING EXPENDITURES,
BY FUNCTION: 1986 TO 1996**

[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	1986	1995 1/	1996
Total	2,529,814	5,781,263	6,019,882
General government: Control	56,207	118,535	108,191
Staff	121,354	395,249	386,869
Public safety: Police and fire	2,260	12,287	9,651
Other protection	90,359	164,740	156,516
Highways	63,664	140,776	158,990
Natural resources	21,411	47,780	44,996
Health and sanitation	111,027	189,155	173,887
Hospitals and institutions	93,581	315,107	316,030
Public welfare	322,461	1,009,033	1,039,884
Education: Higher	299,429	591,635	548,673
Public education	450,259	894,437	863,071
Libraries and other	23,534	46,322	41,733
Recreation	16,751	43,184	37,887
Utilities and other enterprises	132,776	280,063	314,352
Debt service 2/	259,047	500,731	607,529
Retirement and pension	141,454	190,630	268,052
Employees' health and hosp. Insurance	659	738	639
Unemployment compensation	63,593	219,539	233,884
Grants-in-aid to counties	18,173	3,843	2,826
Urban redevelopment and housing	216,363	71,154	152,857
Miscellaneous	49,312	197,864	205,551
Cash capital improvements	64,663	378,089	347,812

1/ Reflects Source revision in 1995 Other protection; Natural resources; Health and sanitation; Education, Higher and Libraries and other; Debt service; Urban redevelopment and housing; Miscellaneous; and Cash capital improvements.

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, 1997*, table 35, forthcoming.

**Table 9.08-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 1996**

[Data rounded to 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/	1,403,010	964,363	155,965	167,220	115,461
Taxes	730,218	504,269	85,145	104,057	36,747
Real property taxes	612,689	416,987	72,108	92,512	31,082
Liquid fuel	61,025	45,990	6,792	5,820	2,423
Utility franchise	26,702	18,518	3,188	3,423	1,573
Motor vehicle weight	29,802	22,774	3,057	2,302	1,669
Liquor licenses and fees	5,091	2,683	1,365	693	350
Parking meter fees	4,737	4,605	-	132	-
Other 2/	26,848	21,007	2,423	2,841	577
Fines, forfeits, and penalties	1,977	498	814	665	-
Departmental earnings 3/	274,919	229,555	25,403	11,758	8,203
Mass transit	31,656	31,656	-	-	-
State grants	122,727	47,842	28,181	28,943	17,760
Unrestricted 4/	92,196	40,762	21,074	17,192	13,167
Others	30,532	7,080	7,107	11,751	4,593
Federal grants	123,155	52,016	7,285	14,607	49,247
Hawaii Housing Authority	80	54	26	-	-
Miscellaneous	81,601	70,178	5,324	3,523	2,576

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power 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, 1997*, tables 24-27, forthcoming.

**Table 9.09-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 1996**

[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/	1,381,284	945,017	165,134	151,892	119,241
General government:	148,172	86,380	12,114	16,261	33,417
Control	13,937	6,845	2,651	2,172	2,269
Staff	134,235	79,535	9,463	14,089	31,148
Public safety:	280,433	177,819	35,505	52,896	14,213
Police and fire	241,294	157,142	30,638	41,349	12,164
Other protection	39,139	20,677	4,867	11,547	2,048
Highways	39,534	21,291	8,673	5,380	4,190
Health and sanitation	188,977	157,470	16,059	12,317	3,131
Public welfare	57,861	-	18,458	12,532	26,871
Public schools	317	-	-	231	87
Recreation	81,264	53,740	12,782	11,031	3,711
Interest	102,298	86,532	7,649	6,067	2,049
Bond redemption	78,563	62,500	7,166	5,327	3,570
Pension and retirement	97,752	66,423	11,898	13,326	6,105
Salary adjustment	404	-	-	-	404
Econ. and urban devel. 2/	34,162	34,162	-	-	-
Mass transit 3/	113,620	111,003	-	2,616	-
Miscellaneous	113,220	78,152	16,283	11,268	7,518
Cash capital improvements	44,706	9,545	18,547	2,639	13,975

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, 1997*, tables 36-39, forthcoming.

**Table 9.10-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 1996**

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
1996	549,619	1,066,834	19,537,774	35,548	18,314

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, Spring 1998, p. 163, calculations by Hawaii State Department of Business, Economic Development & Tourism, 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 1995 AND 1996**

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 2/ (dollars)
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	...	...	...	...
1996					
All returns	549,619	19,537,774	468,548	2,592,221	5,532
Under \$20,000 2/	229,846	1,859,457	151,672	128,385	846
\$20,000 under \$30,000	90,245	2,229,403	88,321	194,028	2,197
\$30,000 under \$50,000	105,389	4,105,994	104,636	432,107	4,130
\$50,000 under \$75,000	70,108	4,272,034	69,935	504,475	7,213
\$75,000 under \$100,000	30,118	2,577,271	30,093	359,077	11,932
\$100,000 under \$200,000	19,225	2,473,022	19,208	437,621	22,783
\$200,000 or more	4,688	2,020,593	4,683	536,528	114,569
Median income	24,892	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1997*, p. 151, *Spring 1998*, p. 163 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.12-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1996

Subject	Number of returns	Amount (\$1,000)
	1996	1996
All returns and adjusted gross income (AGI)	549,619	19,537,774
Salaries and wages	460,857	14,606,974
Taxable interest income	375,803	667,531
Tax-exempt interest income	23,896	155,828
Dividends	135,987	402,236
Business or profession net income (less loss)	80,840	777,848
Net capital gain (less loss)	103,323	746,617
Taxable Indiv. Retirement Arrangements distrib.	28,202	210,772
Pensions and annuities	98,519	1,543,083
Social security benefits	39,715	289,243
Total statutory adjustments	87,255	191,944
Self-employment retirement plans	5,655	41,256
Itemized deductions	179,606	3,344,874
Medical & dental expenses	27,167	114,285
Taxes paid	178,881	971,916
Interest paid	143,456	1,713,302
Contributions	159,699	304,023
Taxable income	455,387	12,563,642
Total tax credits	40,984	31,669
Child care credit	26,436	9,816
Earned income credit	61,172	72,081
Excess earned income credit (refundable)	44,294	53,984
Income tax	453,756	2,463,258
Tax liability	468,548	2,592,221
Tax due at time of filing	146,931	280,311
Overpayments	367,366	434,925

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*, Spring 1998, p. 163.

Table 9.13-- INTERNAL REVENUE SERVICE OPERATIONS: 1994 TO 1998

Subject	1994	1995	1996	1997 1/	1998
Internal revenue collections (\$1,000)	4,613,645	4,461,739	4,573,256	(NA)	4,690,970
Indiv. income and employment taxes	4,060,861	3,968,349	4,045,271	(NA)	4,123,307
Total number of returns filed	1,005,219	994,156	980,494	(NA)	1,028,339
Individual income tax	554,871	553,326	549,941	(NA)	551,494
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	35,013	29,077	39,434	(NA)	(NA)
Number of returns examined	3,216	4,171	4,203	(NA)	(NA)
Individual	2,543	3,660	3,317	(NA)	(NA)
Additional tax and penalties recommended after examination (\$1,000)	111,540	42,295	60,714	(NA)	(NA)
Individual	29,933	23,379	32,098	(NA)	(NA)
Costs incurred (\$1,000)	12,594	12,566	10,656	(NA)	(NA)

NA Not available.

1/ The IRS *1997 Data Book* contains data for the Pacific-Northwest, of which Hawaii is a part. There is no Hawaii detail.

Source: Internal Revenue Service, *Annual Report, 1991, 1992, and 1993*, and *Ibid. Data Book, 1993-94, 1995, 1996, 1997*; and *Data Book 1998*, forthcoming, 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 1996**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	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
1996	523,967	15,966,451	11,510,879	917,117

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 1995 AND 1996**

[In thousands of dollars. Data for 1995 have been revised]

Source of Income	1995	1996	Percent change 1995-1996
Total income	16,514,397	17,335,202	5.0
Salaries and wages	12,689,379	12,339,349	-2.8
Interest	559,732	536,873	-4.1
Ordinary dividends	289,713	292,164	0.8
Capital assets or other property	309,943	444,107	43.3
Rents and royalties	31,247	10,772	-65.5
Partnerships 1/	183,055	193,057	5.5
Estates and trusts	72,149	65,586	-9.1
All other sources	2,379,179	1,835,476	-22.9
Unknown sources	-	1,617,818	-

1/ Includes small business corporations (SBC).

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1996*, p. 12.

Table 9.16-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1996, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	523,967	15,966,450,814	11,510,878,991	917,117,330
Taxable resident returns	425,419	15,689,693,302	11,510,878,991	917,117,330
Under \$5,000	32,217	99,827,631	40,218,450	1,012,354
\$5,000, under \$10,000	49,110	367,832,624	209,945,575	9,464,352
\$10,000, under \$20,000	85,681	1,270,426,559	888,646,977	54,624,095
\$20,000, under \$30,000	77,872	1,923,156,331	1,454,565,833	105,000,896
\$30,000, under \$40,000	47,829	1,665,337,355	1,216,466,359	92,925,047
\$40,000, under \$50,000	34,587	1,550,312,925	1,126,005,573	88,461,674
\$50,000, under \$60,000	27,729	1,511,943,774	1,108,453,618	89,162,870
\$60,000, under \$75,000	26,669	1,785,751,189	1,295,386,411	106,802,533
\$75,000, under \$100,000	24,619	2,108,741,925	1,500,988,242	127,669,911
\$100,000, under \$150,000	12,720	1,503,704,081	1,120,944,058	99,501,374
\$150,000, under \$200,000	3,007	512,593,953	396,937,464	36,245,876
\$200,000 and over	3,379	1,390,064,955	1,152,320,431	106,246,348
Nontaxable resident returns	98,548	276,757,512	...	...
Loss	5,824	(161,542,426)	...	...
Under \$5,000	77,660	91,170,439	...	...
\$5,000, under \$10,000	9,001	62,692,528	...	...
\$10,000 and over	6,063	122,894,545	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1996*, table 1.

**Table 9.17-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1996,
AND BY COUNTIES, 1995 AND 1996**

[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	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
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
COUNTIES: 1996						
Honolulu	20,822	41,634	13,768	26,078	50,023	18,595
Maui	19,876	39,062	14,966	24,788	45,507	18,375
Hawaii	14,834	27,953	10,296	20,891	38,567	14,848
Kauai	17,753	30,914	11,180	23,877	40,297	18,033

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual), and Hawaii Income Patterns - Individuals 1996 Errata Sheet (April, 1999).

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1997 AND 1998**

[Data for 1997 have been revised. In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	1997 1/	1998	1997 1/	1998
All sources	47,708,855	45,274,190	1,433,012	1,436,654
Sources taxed at 4 percent	33,068,609	31,816,429	1,322,744	1,272,657
Retailing	15,973,955	15,146,134	638,958	605,845
Services	5,414,691	5,431,503	216,588	217,260
Contracting	2,944,427	2,906,189	117,777	116,248
Theater, amusement, radio	229,802	227,543	9,192	9,102
Interest	205,513	216,024	8,221	8,641
Commissions	634,312	657,310	25,372	26,292
Hotel rentals	2,155,319	1,957,068	86,213	78,283
All other rentals	3,826,024	3,653,585	153,041	146,143
Use (4 percent)	499,051	433,653	19,962	17,346
All others (4 percent)	1,185,516	1,187,422	47,421	47,497
Sources taxed at other rates 2/	14,640,247	13,457,761	70,584	65,182
Insurance solicitors	747,825	601,997	1,122	903
Sugar processing	6,309	9,074	32	45
Pineapple canning	4,793	4,707	24	24
Producing	505,557	462,467	2,528	2,312
Manufacturing	581,259	527,945	2,906	2,640
Wholesaling	8,101,894	7,719,479	40,509	38,597
Services (intermediary)	283,064	317,133	1,415	1,586
Use (1/2 percent)	4,409,546	3,814,959	22,048	19,075
Unallocated net collections 3/	-	-	39,683	98,815

1/ 1997 tax base and collections reflect Department of Taxation as reported in "Calendar Year Summary 02/18/99".

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

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 COLLECTIONS: 1994 TO 1998

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993) September 1, 1997 to \$0.04 and on July 1, 1998 to \$0.05.

2/ Other [than cigarettes] tobacco products are taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

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

Table 9.20-- LIQUOR TAX COLLECTIONS: 1990 TO 1998

[In thousands of dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended]

Year	Total	Year	Total
1990	42,094	1995	37,486
1991	40,125	1996	38,624
1992	40,983	1997	38,624
1993	38,286	1998 1/	38,361
1994	38,753		

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

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

Table 9.21-- REAL PROPERTY TAX VALUATIONS: 1986 TO 1999

[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/			Valuation for tax 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
1999	125,412,154	72,253,741	53,158,413	105,184,585

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, 1998-1999 Tax Year, State of Hawaii* (July 1998) and earlier reports.

**Table 9.22-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1996 TO 1999, AND BY COUNTY, 1999**

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

Subject: State	1996	1997	1998	1999
Assessor's gross valuation 1/ Land	136,153,769	135,073,354	131,536,224	125,412,154
Improvement	84,102,916	82,035,301	78,049,699	72,253,741
	52,050,803	53,038,053	53,486,525	53,158,413
Exemptions 1/	18,089,945	18,447,003	18,639,707	18,460,133
Assessor's net taxable valuation	118,063,824	116,626,351	112,896,517	106,952,021
Half of valuation on appeal	2,948,823	2,323,222	1,941,070	1,767,433
Number of appeals	8,658	6,172	5,396	3/ 3,951
Valuation for tax rate purposes	115,115,001	114,303,125	110,955,447	105,184,585
Land	75,496,496	74,076,214	70,423,702	65,316,594
Improvement	39,618,505	40,226,911	40,531,745	39,867,991
Amount to be raised by taxation 2/	605,004	593,983	582,877	579,983
Subject: Tax Year 1999	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land	92,026,147	15,336,101	12,074,938	5,974,968
Improvement	55,219,086	7,882,852	6,102,899	3,048,904
	36,807,061	7,453,249	5,972,039	2,926,064
Exemptions 1/	13,960,489	1,599,458	2,051,998	848,188
Assessor's net taxable valuation	78,065,658	13,736,643	10,022,940	5,126,780
Half of valuation on appeal	1,437,287	143,486	93,497	93,163
Number of appeals	3/ 1,910	436	915	690
Valuation for tax rate purposes	76,628,371	13,593,157	9,929,443	5,033,614
Land	49,647,882	7,395,743	5,550,138	2,722,831
Improvement	26,980,489	6,197,414	4,379,305	2,310,783
Amount to be raised by taxation	392,962	74,349	81,577	31,095

This table conforms to the convention of "Fiscal Year ending June 30, 1999" as 1999. Earlier *Data Book* tables may have used as "Year" that beginning July 1.

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.

3/ Source revised August 19, 1998.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1998-1999 Tax Year, State of Hawaii* (July 1998) and as revised August 19, 1998; and earlier reports.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:
TAX YEARS 1998 AND 1999**

Type of exemption	1998		1999	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	222,118	39,036,467	226,532	37,666,462
Federal government	514	4,435,568	565	3,703,042
State government	7,574	10,712,787	7,941	10,319,961
County government	3,976	4,399,728	3,997	4,131,876
Government leases - Total	153	69,670	160	57,985
Government leases - Portion	102	19,669	105	23,057
Hawaiian Homes Commission	1,806	304,517	1,810	292,875
Hawaiian Homes Land - Basic	609	59,901	600	40,932
Hawaiian Homes Land - Multiple	324	38,653	332	29,129
Hawaiian Homes Land - Total land	2,675	499,717	2,696	472,318
Hawaiian Homes Land - Vacant land	137	731	142	105
Hawaiian Homes - 7 Year	300	54,592	392	54,922
Homes - fee (Basic)	92,196	3,794,146	93,111	3,829,678
Homes - fee (Multiple)	81,041	7,889,230	83,862	8,157,642
Homes - lease (Basic)	6,514	263,610	6,135	248,026
Homes - lease (Multiple)	5,457	527,394	5,462	518,254
Additional home exemption	1,094	41,368	1,186	41,718
Blind	469	12,344	483	12,488
Deaf	139	3,795	149	3,920
Leprosy	9	225	8	189
Totally disabled	5,897	166,061	5,921	162,644
Totally disabled veterans	529	134,568	565	133,981
Cemeteries	106	47,591	104	44,178
Charitable organizations	905	1,005,062	948	1,001,267
Churches	1,434	1,323,525	1,448	1,230,484
Civil - Condemnation	69	22,495	63	68,444
Credit Unions	67	68,946	68	68,353
Crop shelters	51	3,412	52	3,432
Foreign consulates	9	20,388	13	14,912
Forest reserve	7	4,119	6	4,115
Historic residential properties	83	62,271	90	61,209
Hospitals	83	544,480	86	540,956
Landscaping, open-space	48	22,435	49	20,092
Low-moderate income housing	795	912,137	1,092	888,142
Public utilities	806	739,015	774	709,366
Roadways and waterways	5,870	11,872	5,841	11,758
Schools	174	800,115	185	745,339

Continued on next page.

**Table 9.23-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
1998 AND 1999 - Con.**

Type of exemption	1998		1999	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Setbacks	6	999	5	897
Slaughterhouse	2	2,612	2	2,629
Taro	51	20	48	28
Miscellaneous	37	16,698	36	13,119

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

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1997-1998 Tax Year, State of Hawaii* (July 1997) and *Ibid, 1998-1999* (July 1999).

**Table 9.24-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
FISCAL YEAR 1998- 1999**

[In thousands of dollars. For fiscal year ended June 30, 1999]

Land use class	Gross valuation, January 1, 1998 1/			Amounts to be raised by taxation, fiscal 1998-99
	Total	Land	Improvement	
All classes	125,412,154	72,253,741	53,158,413	579,983
Improved residential 2/	50,918,418	34,460,735	16,457,683	158,039
Apartment	23,133,226	8,558,955	14,574,271	86,936
Commercial	14,413,353	8,119,181	6,294,172	106,736
Industrial	7,271,971	4,871,864	2,400,107	57,525
Agricultural	4,744,650	3,216,332	1,528,318	33,953
Conservation	1,281,385	1,153,826	127,559	9,342
Hotel/resort	10,462,769	4,618,106	5,844,663	88,690
Unimproved residential 2/	2,132,308	1,864,218	268,090	7,850
Homeowner 3/	7,861,013	3,648,464	4,212,549	19,736
Single family 4/	1,604,824	1,004,383	600,441	7,187
Homestead 4/	1,588,237	737,677	850,560	3,989

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, 1998-1999 Tax Year, State of Hawaii* (July 1998).

Table 9.25-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 1995-1996

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	96,758,459	68,422.71	15,092,404,781
1	Bishop Estate	20,004,241	24,701.03	4,942,126,000
2	Queen's Medical Center et al	10,071,345	2,206.37	1,331,162,300
3	Kyo-Ya Co., Ltd.	6,729,256	14.11	700,138,700
4	Hilton Hawaiian Village Joint Venture	6,335,541	19.16	657,193,300
5	James Campbell Trust Estate	6,278,385	15,358.00	993,611,600
6	Samuel M. Damon Trust Estate	5,548,822	3,973.27	672,207,400
7	Liliuokalani Trust	5,359,686	35.61	765,913,500
8	Daiei/Equity Life	4,913,649	60.56	581,582,300
9	Dole Food Company	3,786,278	17,418.83	619,914,200
10	Victoria Ward Ltd.	3,597,419	65.53	427,812,300
11	Outrigger Hotels Hawaii	2,935,593	9.99	325,055,300
12	Bancorp Hawaii Inc.	2,911,050	59.48	562,642,000
13	Loyalty Development	2,602,228	92.45	356,021,700
14	Bishop Square Associates	2,450,692	2.92	292,868,400
15	Gentry Properties, etc.	2,415,373	816.89	467,401,181
16	MFD Partners	2,357,918	6.27	281,800,300
17	First Hawaiian Inc.	2,316,480	87.15	345,980,500
18	AZABU Corporation	2,126,901	500.46	230,382,300
19	Robinson Trust Estate	2,046,179	2,992.28	332,526,000
20	Steiner, James Trust Estate	1,971,423	2.35	206,065,500

1/ As of July 1, 1995.

2/ Land and improvements. As of January 1, 1995.

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

Table 9.26-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 1996-1997

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	91,783,353	67,001.57	14,191,441,621
1	Bishop Estate	18,388,097	24,717.62	4,619,327,100
2	Queen's Medical Center et al	9,133,663	2,196.94	1,199,444,600
3	James Campbell Trust Estate	6,946,543	14,382.50	883,228,400
4	Hilton Hawaiian Village Joint Venture	6,080,570	19.16	630,744,000
5	Kyo-Ya Co., Ltd.	5,468,839	14.11	568,811,900
6	Samuel M. Damon Trust Estate	5,375,264	3,973.26	653,492,800
7	D/E Hawaii Joint Venture	5,094,583	60.56	602,524,000
8	Liliuokalani Trust	5,032,457	36.61	728,144,900
9	Dole Food Company	4,436,891	17,186.42	795,984,400
10	Victoria Ward Ltd.	3,237,366	65.53	381,974,800
11	Bancorp Hawaii Inc.	2,793,777	43.68	536,455,600
12	Outrigger Hotels Hawaii	2,678,651	8.29	292,265,400
13	First Hawaiian Inc.	2,549,336	86.78	366,730,000
14	Loyalty Development	2,525,191	64.28	308,018,000
15	Gentry Properties, etc.	2,478,561	990.21	476,214,321
16	Robinson Trust Estate	2,183,672	2,645.25	319,332,400
17	AZABU Corporation	1,929,546	499.46	207,020,500
18	Steiner, James Trust Estate	1,837,924	2.35	192,151,000
19	Bishop Square Associates	1,829,499	2.92	215,502,400
20	MFD Partners	1,782,923	5.64	214,075,100

1/ As of July 1, 1996.

2/ Land and improvements. As of January 1, 1996.

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

Table 9.27-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 1997-1998

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	90,367,951	59,205.13	13,657,012,936
1	Bishop Estate	17,803,300	24,679.83	4,468,146,100
2	Queen's Medical Center et al	8,811,166	2,195.60	1,158,133,600
3	James Campbell Trust Estate	6,437,646	9,417.74	856,205,000
4	Hilton Hawaiian Village Joint Venture	6,077,051	19.16	630,399,500
5	Kyo-Ya Co., Ltd.	6,029,401	14.11	626,870,300
6	D/E Hawaii Joint Venture	5,929,575	60.56	697,045,100
7	Samuel M. Damon Trust Estate	5,400,301	3,972.62	668,244,500
8	Liliuokalani Trust	5,062,357	36.61	714,581,300
9	Dole Food Company	3,877,325	17,055.48	401,989,156
10	Victoria Ward Ltd.	3,184,236	65.53	376,582,200
11	First Hawaiian Inc.	2,833,743	88.69	390,932,900
12	Outrigger Hotels Hawaii	2,831,880	9.23	306,335,300
13	Loyalty Development	2,533,563	92.45	347,407,500
14	Bancorp Hawaii Inc.	2,449,251	124.62	485,443,300
15	Gentry Properties, etc.	2,124,042	897.70	376,510,780
16	MFD Partners	1,903,207	5.64	226,292,800
17	Steiner, James Trust Estate	1,869,169	2.35	195,228,600
18	Bishop Square Associates	1,828,558	2.92	215,403,900
19	Weinberg, Harry Foundation	1,701,486	46.03	284,260,000
20	Honolulu Ltd et al	1,680,694	418.26	231,001,100

1/ As of July 1, 1997.

2/ Land and improvements. As of October 1, 1996.

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

Table 9.28--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 1998-1999

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	92,347,169	57,881.23	13,515,385,900
1	Bishop Estate	17,862,235	24,658.86	4,181,761,300
2	Queen's Medical Center et al	9,081,263	2,190.84	1,155,906,700
3	Hilton Hawaiian Village Joint Venture	6,518,333	19.58	676,175,600
4	D/E Hawaii Joint Venture	6,475,802	60.56	731,736,200
5	James Campbell Trust Estate	6,432,782	8,287.85	834,551,200
6	Kyo-Ya Co., Ltd.	6,302,718	14.11	654,948,800
7	Liliuokalani Trust	5,275,243	36.72	712,977,200
8	Samuel M. Damon Trust Estate	4,905,863	3,966.07	580,878,800
9	Dole Food Company	4,001,462	17,009.74	619,406,900
10	Victoria Ward Ltd.	3,194,605	65.30	366,029,900
11	Outrigger Hotels Hawaii	3,061,363	9.70	329,267,500
12	First Hawaiian Inc.	2,892,795	86.61	378,592,900
13	Loyalty Development	2,369,904	92.45	349,451,600
14	Bancorp Hawaii Inc.	2,293,080	120.23	430,728,900
15	Weinberg, Harry Foundation	2,282,734	46.99	355,374,700
16	Gentry Properties, etc.	2,170,865	697.72	370,916,100
17	Steiner Family Ltd. Partnership	1,914,346	2.35	199,320,500
18	MFD Partners	1,913,582	5.64	217,664,900
19	Bishop Square Associates	1,838,116	2.92	207,460,400
20	AZABU Corporation	1,560,078	506.99	162,235,800

1/ As of July 1, 1998.

2/ Land and improvements. As of January 1, 1998.

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

Table 9.29-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 1997

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 2/	Honolulu	Rank 3/		
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 4/	(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
1997	1.42	0.39	51	0.39	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

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

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 and 1997 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 and *Ibid. 1997* (July 1998), table 1, and <<http://www.dccfo.com/Taxpayers/Publications/publications.html>>.

Table 9.30-- REAL PROPERTY TAX RATES, BY COUNTIES: 1999

[In dollars per \$1,000 net taxable value. For fiscal year ended June 30, 1999]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.49	4.75	8.50	1/ 5.24
Unimproved residential	4.00	4.75	10.00	(X)
Apartment	3.97	4.75	10.00	8.30
Hotel/resort	9.64	8.00	10.00	8.30
Commercial	8.88	6.50	10.00	8.30
Industrial	8.62	6.50	10.00	8.30
Agricultural	9.00	4.75	10.00	7.70
Conservation	9.00	4.75	10.00	8.20
Homeowner	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	4.35
Building:				
Improved residential	3.49	4.75	8.50	1/ 4.35
Unimproved residential	4.00	4.75	8.50	(X)
Apartment	3.97	4.75	8.50	7.90
Hotel/resort	9.40	8.00	8.50	7.90
Commercial	8.88	6.50	8.50	7.90
Industrial	8.62	6.50	8.50	7.90
Agricultural	9.00	4.75	8.50	4.25
Conservation	9.00	4.75	8.50	4.25
Homeowner	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	3.49

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, 1998-1999 Tax Year, State of Hawaii* (July 1998).

Table 9.31-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 1998

[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
1986	4,647	1991	6,198	1996	7,990
1987	4,811	1992	6,636	1997	8,159
1988	5,065	1993	7,283	1998	8,442
1989	5,571	1994	7,644		
1990	5,634	1995	7,450		

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual report, 1986-1998) and <<http://www.census.gov/govs/98cfr.pdf>>.

**Table 9.32-- FEDERAL EXPENDITURES IN HAWAII,
BY SOURCE, BY TYPE: 1993 TO 1998**

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

Type of expenditure	1993	1994	1995	1996	1997	1998
Federal Expenditures, by State 1/						
All categories	7,052	7,603	7,529	8,016	8,266	(NA)
Grants to State and local governments	984	1,088	1,162	1,126	1,184	(NA)
Salaries and wages	2,385	2,498	2,310	2,409	2,330	(NA)
Direct payments for individuals	2,732	2,898	3,111	3,238	3,430	(NA)
Procurement	743	905	777	1,027	1,077	(NA)
Other direct expenditure	208	213	169	217	244	(NA)
Department of Defense	2,928	3,196	2,899	3,259	3,179	(NA)
Other federal agencies	4,123	4,407	4,631	4,758	5,087	(NA)
Consolidated Federal Funds						
All categories	7,283	7,644	7,450	7,990	8,159	8,442
Grants to State and local governments	1,232	1,192	1,083	1,105	1,137	1,190
Salaries and wages	2,385	2,498	2,310	2,409	2,330	2,557
Retirement and disability	1,843	1,970	2,043	2,139	2,262	2,348
Procurement	743	905	777	1,027	1,077	1,053
Other direct payments	1,082	1,077	1,235	1,311	1,352	1,293
Department of Defense	2,928	3,212	2,901	3,258	3,179	3,394
Other federal agencies	4,355	4,432	4,549	4,732	4,981	5,048

NA Not available.

1/ This publication was discontinued after 1997.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1998* (April 1999) tables 12 and 13, and <<http://www.census.gov/govs/cffr.html>>. Ibid., *Federal Expenditures by State* (annually) tables 1 and 10, and <<http://www.census.gov/prod/2/gov/fes.html>>.

Table 9.33-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 1998

[For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance. Categories have been modified]

Category	Per capita direct federal expenditures 1/			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories	5,490.88	7,076.29	128.9	5
Retirement and disability	1,876.45	1,968.50	104.9	17
Other direct payments	1,215.01	1,084.14	89.2	32
Grants to State and local governments	995.67	997.80	100.2	19
Procurement	774.18	882.32	114.0	11
Salaries and wages	629.56	2,143.52	340.5	1
Department of Defense	837.75	2,845.25	339.6	2
All other Federal agencies	4,653.13	4,231.03	90.9	37

1/ Resident population as of July 1, 1998 provisional estimate for the United States: 270,299,000 and for Hawaii: 1,193,001 (source table 10). Hawaii has 0.4 percent of the United States resident population.

2/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank among the 50 states. When the District of Columbia is included, Hawaii ranked sixth for the all-categories total.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1998* (April 1999), tables 10, 11, and 12, and <<http://www.census.gov/govs/98cfr.pdf>>; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.34-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 1998

[In thousands of dollars. For fiscal year ended September 30.
Direct expenditures exclude federal assistance such as loans and insurance]

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County	State undistri- buted
Population (July 1, 1998 estimate)	1,193,001	872,478	143,135	56,603	120,785	-
Direct expenditures or obligations	8,442,010	6,807,706	590,691	268,388	400,795	374,430
Defense	3,394,391	3,253,990	37,918	60,528	41,955	-
Non-defense	5,047,619	3,553,716	552,773	207,860	358,840	374,430
Retirement and disability payments -	2,348,424	1,803,911	269,185	94,966	173,286	7,077
Social Security	1,532,895	1,087,846	217,005	79,717	148,327	-
Federal	709,877	637,556	35,510	12,021	17,713	7,077
Veterans benefit payments	80,771	59,383	12,572	2,870	5,946	-
All other	24,882	19,127	4,097	357	1,301	-
Other direct payments.	1,293,384	707,029	137,162	59,979	86,597	302,617
Other direct payments for individuals	1,191,463	701,962	136,424	59,746	85,931	207,401
Food Stamps	178,216	115,861	39,282	8,777	14,296	-
Medicare	658,685	486,748	78,142	34,722	59,073	-
Unemployment Compensation Benefits	144,949	-	-	-	-	144,949
Excess Earned Income Tax Credits	62,314	-	-	-	-	62,314
Lower Income Housing Assistance -						
Section 8 Moderate Rehabilitation	118,840	77,247	14,572	15,236	11,784	-
All other	28,459	22,105	4,428	1,010	777	138
Direct Payments Other Than For Individuals	101,921	5,068	738	233	666	95,216

Continued on next page.

Table 9.34-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 1998 --Con.

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County	State undistributed
Total grant awards	1,190,375	890,312	119,331	47,733	68,263	64,736
Highway Planning and Construction	91,822	38,000	11,634	11,631	24,797	5,760
Family Support Payments to States (AFDC+TANF)	98,905	69,627	17,903	3,957	7,418	-
Medical Assistance Program (Medicaid)	314,271	232,483	33,058	15,112	18,755	14,864
Other	685,378	550,203	56,736	17,033	17,294	44,113
Procurement contract awards	1,052,606	936,016	24,633	42,550	49,408	-
Defense	914,986	835,777	8,169	40,308	30,732	-
Non-defense	137,620	100,239	16,464	2,242	18,676	-
Salaries and wages	2,557,220	2,470,438	40,380	23,161	23,241	-
Defense	2,213,572	2,186,695	9,003	14,789	3,085	-
Non-defense	343,648	283,743	31,377	8,372	20,156	-
US Postal Service	151,936	124,063	11,641	4,731	11,502	-
Other	191,712	159,680	19,736	3,641	8,654	-
Other federal assistance	6,058,780	3,645,751	503,193	480,376	1,346,393	83,066
Direct loans	52,575	17,116	21,065	5,449	8,945	-
Guaranteed loans	498,584	333,666	35,457	11,271	52,530	65,660
Insurance	5,507,620	3,294,969	446,671	463,656	1,284,917	17,406

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1998* (April 1999) p. 38, <<http://www.census.gov/govs/98cfr.pdf>>, and <<http://www.census.gov/govs/cfr/98cffhi.txt>>.

**Table 9.35-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 1997**

[In millions of dollars. As of December 31]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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 2/	7,078.0	5,126.1	1,604.0	188.4	114.1	45.5
1996 3/	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997 3/ 4/	6,997.1	5,013.2	1,616.2	190.8	139.0	37.8

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/ Unpublished revisions for Total, City & County of Honolulu and County of Maui.

3/ Revised, June 7, 1999, as in *Government of Hawaii, 1997*, forthcoming.

4/ Estimated as of June 30, 1997. Does not include anticipated issues.

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

Table 9.36-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 1998

[In thousands of dollars. As of June 30]

Year	Debt	Year	Debt
1990	2,026,100	1995	2,934,965
1991	2,274,846	1996	2,869,639
1992	2,328,546	1997	3,102,288
1993	2,767,691	1998	3,387,988
1994	2,872,488		

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-98) and records.

Table 9.37-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1998

[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	4/ 24,716	61,082
1995	111,400	31,050	63,950	16,450	4/ 24,138	60,687
1996 3/	110,550	31,100	62,800	16,600	4/ 23,338	59,275
1997	111,650	30,650	64,250	16,750	4/ 23,133	59,500
1998	112,200	30,400	64,950	16,850	4/ 23,627	60,447

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.

4/ Method revised beginning in 1994 to count all active employees, on payroll and on leave without pay, employed greater-than-50 percent full-time equivalent and appointed for more than 3 months' duration.

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 9.38--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1997**

[In number of jobs and thousands of dollars]

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Total	61,405	20,208	65,995	182,755	170,726	12,029	787,009
Financial Administration	1,742	12	1,746	4,820	4,813	7	770
Other Government Admin.	1,851	71	1,882	5,309	5,243	66	5,269
Judicial and Legal	2,601	67	2,628	8,376	8,291	85	4,710
Police Protection - Officers	2,615	-	2,615	11,333	11,333	-	-
Police - Other	755	213	799	2,140	2,074	67	7,618
Firefighters	1,596	-	1,596	5,810	5,810	-	-
Fire - Other	69	-	69	204	204	-	-
Correction	2,144	24	2,156	5,259	5,220	39	2,080
Streets and Highways	1,836	28	1,846	4,792	4,775	17	1,690
Airports	972	12	976	2,166	2,161	5	766
Water Trans. & Terminals	210	9	213	527	524	3	462
Welfare	1,173	46	1,192	3,379	3,357	22	3,350
Health	2,934	120	2,992	7,867	7,722	145	10,216
Hospitals	3,212	226	3,311	8,076	7,714	362	17,610
Social Ins. Admin. (State)	341	46	375	1,054	984	71	5,936
Solid Waste Management	603	-	603	1,698	1,698	-	-
Sewerage	892	3	894	2,752	2,749	2	274
Parks and Recreation	1,765	1,090	2,085	4,758	4,168	590	56,576
Hous. & Comm. Dev. (Local)	117	3	118	352	350	2	170
Natural Resources	1,330	355	1,427	4,622	4,237	385	17,754
Water Supply	1,018	33	1,028	2,990	2,975	15	1,840
Transit	69	1	69	177	176	-	28

Continued on next page.

**Table 9.38--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1997 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Elem. and Secondary	20,675	10,948	22,900	55,274	50,010	5,264	369,278
Instruction	16,455	6,685	17,874	45,918	42,150	3,768	235,480
Other Total	4,220	4,263	5,026	9,356	7,860	1,496	133,798
Admin/Clerical	1,583	79	1,628	3,652	3,569	82	7,462
Oper/Maint	929	2,099	1,383	2,142	1,393	749	75,400
Cafeteria	1,639	-	1,639	2,666	2,666	-	-
Health/Rec	55	190	227	586	219	367	28,586
Student (Part-time Only)	-	445	57	66	-	66	9,466
Unallocable	14	1,450	92	244	12	232	12,884
Higher Educ. - Instructional	2,012	1,434	2,447	11,595	9,560	2,036	76,994
Higher Educ. - Other	3,434	4,757	4,308	12,782	10,347	2,434	154,692
Other Education (State)	132	3	133	368	365	3	240
Local Libraries	494	222	566	1,238	1,130	108	11,946
Other and Unallocable	4,813	485	5,021	13,036	12,736	301	36,740

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

**Table 9.39--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1997**

[In number of jobs and thousands of dollars]

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Total	47,499	18,866	51,676	137,283	126,014	11,269	714,147
Financial Admin.	954	4	955	2,583	2,581	2	238
Other Government Admin.	993	39	1,009	2,426	2,396	29	2,743
Judicial and Legal	2,041	49	2,061	6,394	6,321	72	3,516
Police Protection - Officers	-	-	-	-	-	-	-
Police - Other	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-
Fire - Other	-	-	-	-	-	-	-
Correction	2,144	24	2,156	5,259	5,220	39	2,080
Streets and Highways	826	17	832	2,175	2,166	9	974
Airports	972	12	976	2,166	2,161	5	766
Water Trans. & Terminals	210	9	213	527	524	3	462
Welfare	1,074	45	1,092	3,143	3,121	21	3,204
Health	2,735	115	2,791	7,156	7,017	139	9,922
Hospitals	3,212	226	3,311	8,076	7,714	362	17,610
Social Insur.Admin. (State)	341	46	375	1,054	984	71	5,936
Solid Waste Management	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-
Parks and Recreation	163	206	216	443	360	83	9,364
Hous. & Comm. Dev (Local)	-	-	-	-	-	-	-
Natural Resources	1,316	350	1,413	4,573	4,193	380	17,470
Water Supply	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-

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**Table 9.39--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1997 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Elem. & Secondary	20,675	10,948	22,900	55,274	50,010	5,264	369,278
Instruction	16,455	6,685	17,874	45,918	42,150	3,768	235,480
Other Total	4,220	4,263	5,026	9,356	7,860	1,496	133,798
Admin/Clerical	1,583	79	1,628	3,652	3,569	82	7,462
Oper/Maint	929	2,099	1,383	2,142	1,393	749	75,400
Cafeteria	1,639	-	1,639	2,666	2,666	-	-
Health/Rec	55	190	227	586	219	367	28,586
Student (Part-time Only)	-	445	57	66	-	66	9,466
Unallocable	14	1,450	92	244	12	232	12,884
Higher Educ - Instructional	2,012	1,434	2,447	11,595	9,560	2,036	76,994
Higher Education - Other	3,434	4,757	4,308	12,782	10,347	2,434	154,692
Other Education (State)	132	3	133	368	365	3	240
Local Libraries	494	222	566	1,238	1,130	108	11,946
Other and Unallocable	3,771	360	3,922	10,051	9,842	209	26,712

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

Table 9.40--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 199

[In number of jobs and thousands of dollars]

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Total	13,906	1,342	14,319	45,472	44,712	760	72,862
Financial Admin.	788	8	791	2,237	2,232	5	532
Other Government Admin.	858	32	873	2,883	2,847	37	2,526
Judicial and Legal	560	18	567	1,982	1,969	13	1,194
Police Protection - Officers	2,615	-	2,615	11,333	11,333	-	-
Police - Other	755	213	799	2,140	2,074	67	7,618
Firefighters	1,596	-	1,596	5,810	5,810	-	-
Fire - Other	69	-	69	204	204	-	-
Correction	-	-	-	-	-	-	-
Streets and Highways	1,010	11	1,014	2,617	2,609	8	716
Airports	-	-	-	-	-	-	-
Water Trans. & Terminals	-	-	-	-	-	-	-
Welfare	99	1	100	237	236	1	146
Health	199	5	201	711	705	6	294
Hospitals	-	-	-	-	-	-	-
Social Insur.Admin. (State)	-	-	-	-	-	-	-
Solid Waste Management	603	-	603	1,698	1,698	-	-
Sewerage	892	3	894	2,752	2,749	2	274
Parks and Recreation	1,602	884	1,869	4,315	3,808	506	47,212
Hous. & Comm. Dev (Local)	117	3	118	352	350	2	170
Natural Resources	14	5	14	49	44	5	284
Water Supply	1,018	33	1,028	2,990	2,975	15	1,840
Transit	69	1	69	177	176	-	28

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**Table 9.40--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 1997 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Elem. & Secondary	-	-	-	-	-	-	-
Instruction	-	-	-	-	-	-	-
Other Total	-	-	-	-	-	-	-
Admin/Clerical	-	-	-	-	-	-	-
Oper/Maint	-	-	-	-	-	-	-
Cafeteria	-	-	-	-	-	-	-
Health/Rec	-	-	-	-	-	-	-
Student (Part-time Only)	-	-	-	-	-	-	-
Unallocable	-	-	-	-	-	-	-
Higher Educ - Instructional	-	-	-	-	-	-	-
Higher Education - Other	-	-	-	-	-	-	-
Other Education (State)	-	-	-	-	-	-	-
Local Libraries	-	-	-	-	-	-	-
Other and Unallocable	1,042	125	1,099	2,985	2,893	92	10,028

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

**Table 9.41-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT
EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE
BRANCH: 1994 TO 1998**

[As of December 31. In number of employees]

Department	1994	1995	1996	1997	1998
Total 1/	45,604.035	42,724.379	42,638.339	43,239.136	43,505.538
Accounting & Gen. Services	910.000	816.500	804.000	992.500	990.500
Agriculture	454.750	366.000	350.600	356.750	345.000
Attorney General	558.462	523.250	529.500	555.975	555.000
Budget and Finance	711.500	601.500	579.000	382.500	313.000
Busi., Econ Dev & Tourism	317.250	249.640	266.500	260.990	607.000
Commerce & Consumer Aff.	439.250	380.000	407.200	409.200	412.100
Defense	248.100	236.000	245.500	245.675	228.000
Education	17,846.425	17,671.110	17,804.878	18,194.987	18,502.012
Governor	225.612	152.990	69.490	70.990	66.780
Hawaiian Home Lands	138.000	121.000	134.600	132.600	130.900
Health	6,537.390	6,177.400	6,216.550	6,199.700	6,104.300
Human Resources Devel.	166.050	141.000	134.000	125.000	119.000
Human Services	2,390.975	2,210.600	2,251.975	2,229.475	1,943.450
Labor & Industrial Relations	930.235	776.305	754.715	753.575	747.220
Land & Natural Resources	806.570	711.460	719.270	730.390	723.870
Lieutenant Governor	67.500	37.000	52.977	38.495	44.995
Public Safety	2,218.050	1,987.800	1,976.275	2,079.975	2,116.500
Taxation	409.750	359.000	358.000	361.500	337.000
Transportation	2,427.500	2,235.350	2,243.650	2,330.950	2,409.750
University of Hawaii	7,800.666	6,970.474	6,739.659	6,787.909	6,809.161

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 9.42-- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 1998

Department	Civil Service and Exempt					Paid casual employees 2/
	Employees 1/	Full time	Part time	Full-time equivalent (FTE)	FTE change since Dec. 31, 1994	
Total	45,906	41,281	4,625	43,505.538	-2,098.497	18,080
Accounting & General Services	994	987	7	990.500	80.500	433
Agriculture	348	343	5	345.000	-109.750	-
Attorney General	557	553	4	555.000	-3.462	9
Budget and Finance	315	311	4	313.000	-398.500	4
Business, Econ Dev. & Tourism	608	606	2	607.000	289.750	36
Commerce & Consumer Affairs	414	410	4	412.100	-27.150	7
Defense	229	227	2	228.000	-20.100	-
Education	19,514	17,398	2,116	18,502.012	655.587	12,048
Governor	69	64	5	66.780	-158.832	-
Hawaiian Home Lands	133	128	5	130.900	-7.100	7
Health	6,263	5,959	304	6,104.300	-433.090	62
Human Resources Dev.	119	119	-	119.000	-47.050	0
Human Services	1,948	1,939	9	1,943.450	-447.525	48
Labor and Industrial Relations	768	726	42	747.220	-183.015	76
Land and Natural Resources	727	720	7	723.870	-82.700	16
Lieutenant Governor	47	43	4	44.995	-22.505	-
Public Safety	2,121	2,112	9	2,116.500	-101.550	3
Taxation	337	337	-	337.000	-72.750	-
Transportation	2,415	2,401	14	2,409.750	-17.750	63
University of Hawaii	7,980	5,898	2,082	6,809.161	-991.505	5,268

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, 1998".

Table 9.43-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 1998

[As of December 31, 1998, 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	54,090	23,357	8,106	1,805	1,649	865	12,416	1,430	4,462
1	UPW	Blue-collar nonsupervisors	8,785	5,469	2,047	433	466	319	-	51	-
2	HGEA	Blue-collar supervisors	881	514	262	47	39	16	-	3	-
3	HGEA	White-collar nonsupervisors	12,193	8,498	1,695	487	461	198	-	854	-
4	UPW	White-collar supervisors	606	335	148	30	26	12	-	55	-
5	HSTA	Hawaii State Teachers Assn.	11,701	-	-	-	-	-	11,701	-	-
6	HGEA	Educational officers	715	-	-	-	-	-	715	-	-
7	UHPA	University of Hawaii faculty	3,166	-	-	-	-	-	-	-	3,166
8	HGEA	Admin. & prof. technicians	1,296	-	-	-	-	-	-	-	1,296
9	HGEA	Registered prof. nurses	1,208	1,207	-	-	-	-	-	1	-
10	UPW	Institutional health & corrections workers	2,567	2,351	186	-	-	-	-	30	-
11	HFFA	Firefighters	1,711	142	967	280	217	105	-	-	-
12	SHOPO	Police officers	2,573	-	1,815	343	292	123	-	-	-
13	HGEA	Prof. & scientific workers	6,688	4,841	986	185	148	92	-	436	-

1/ As of January 28, 1999.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 36, March 17, 1999.

**Table 9.44-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
1994 TO 1999**

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

Government official	1994	1995	1996	1997	1998	1999
Governor	94,780	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu 1/	100,000	100,000	100,000	100,000	102,000	102,000
Mayor, Hawaii 2/	78,564	78,564	78,564	78,564	78,564	78,564
Mayor, Maui	87,098	87,098	87,098	87,098	87,098	87,098
Mayor, Kauai 3/	69,969	73,118	73,118	76,408	76,408	76,408
Chief Justice, Supreme Court	94,780	94,780	94,780	94,780	94,780	94,780
Assoc. Justice, Supreme Court	93,780	93,780	93,780	93,780	93,780	93,780
President, University of Hawaii	150,000	153,000	156,060	156,060	156,060	156,060

1/ July 1, 1997, increased from \$100,000 to \$102,000.

2/ July 1, 1993, increased from \$76,848 to \$78,564.

3/ July 1, 1996, increased from \$73,118 to \$76,408.

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.