

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 Sections 10 and 12.

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 U.S. Census Bureau, 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: 2000*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2000**

[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	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)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	(NA)	5,566,221	(NA)	(NA)	(NA)
2000	(NA)	(NA)	4,246,426	3,496,500	749,926

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 unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); 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/96CR3CL.exe>; for 1997
<http://www.irs.ustreas.gov/tax_stats/97CR3CL.exe> and *IRS Data Book* (annual) and
<http://www.irs.treas.gov/prod/tax_stats/other_ia.html>.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1995 TO 1999

[In thousands of dollars. For fiscal years ended September 30. Receipts shown for the various States do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State(s). Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more other State(s)]

Source	1995	1996	1997 1/	1998	1999
Federal collections	4,461,739	4,573,256	(NA)	4,690,970	5,566,221
Corporate income and excess profits	371,960	403,869	(NA)	390,821	586,558
Indiv. income and employment	3,968,349	4,045,271	(NA)	4,123,307	4,782,537
Income tax not withheld & SECA 2/	834,124	892,202	(NA)	1,037,358	1,040,769
Income tax withheld & FICA 3/	3,113,111	3,133,796	(NA)	3,066,906	3,722,624
Railroad retirement	4	-	(NA)	1	4
Unemployment insurance	21,110	19,273	(NA)	19,043	19,140
Estate	55,593	65,512	(NA)	92,817	101,810
Gift	4,817	6,940	(NA)	12,882	7,770
Excise 4/	61,020	51,664	(NA)	71,143	87,545

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.

4/ Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.

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/96CR 3CL.exe>; for 1997 <http://www.irs.ustreas.gov/tax_stats/97CR 3CL.exe> and for 1998-99 *IRS Data Book 1998 and 1999*, and <http://www.irs.treas.gov/prod/tax_stats/other_ia.html> accessed May 11, 2001.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1996 TO 2000**

[In thousands of dollars. For fiscal years ended June 30. Report not available for 1999]

Source	1996	1997	1998	2000
Total State and county tax collections	3,997,774	4,040,110	4,057,454	4,246,426
State collections 1/	3,257,099	3,301,030	3,324,827	3,496,500
General excise and use	1,432,486	1,457,907	1,425,904	1,536,838
Transient accommodations 2/	115,747	125,461	127,081	168,577
Fuel	138,267	136,837	134,017	132,940
Liquor	37,811	38,347	38,894	39,000
Tobacco	39,572	36,427	36,098	42,341
Insurance	59,164	55,847	59,443	68,659
Public service companies	104,131	114,364	120,326	119,505
Banks and other financial institutions	17,109	9,731	15,546	7,057
Corporate income 3/	48,438	57,839	46,209	68,215
Indiv. income, net income 4/	999,928	976,311	1,083,651	1,064,556
Inheritance and estate	17,540	55,847	19,645	22,784
Conveyance	5,669	6,007	6,926	9,529
Environmental response (FY94)	1,669	1,781	1,969	1,714
Rental vehicle surcharge	21,951	22,601	22,838	34,587
Hospital and nursing home 5/	10,104	11,559	3,414	25
Licenses, permits, and others	23,985	24,181	27,804	30,223
Unemployment compensation	183,526	169,984	155,062	149,951
County collections 1/	740,675	739,081	732,627	749,926
Real property	612,689	607,265	598,632	602,625
Liquor licenses and fees	5,091	5,148	5,030	5,234
Utility franchise	26,702	29,403	30,703	29,014
Motor vehicle weight 6/	67,430	68,309	69,861	74,669
Licenses, permits, and others	28,763	28,955	28,400	38,382

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/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**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: 1997 TO 2000**

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
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
1998							
25,000	2,256	9.0	11	1,918	7.7	2,026	8.1
50,000	4,967	9.9	12	4,173	8.3	4,272	8.5
75,000	8,196	10.9	9	7,018	9.4	7,004	9.3
100,000	11,185	11.2	8	9,575	9.6	9,442	9.4
150,000	17,221	11.5	8	14,648	9.8	14,376	9.6
1999							
25,000	2,172	8.7	12	1,938	7.8	2,024	8.1
50,000	4,512	9.0	18	4,160	8.3	4,296	8.6
75,000	7,368	9.8	17	6,836	9.1	6,968	9.3
100,000	10,010	10.0	17	9,424	9.4	9,371	9.4
150,000	15,449	10.3	18	14,565	9.7	14,397	9.6
2000							
25,000	2,205	8.8	13	2,003	8.0	2,007	8.0
50,000	4,340	8.7	15	3,954	7.9	4,019	8.0
75,000	7,141	9.5	16	6,507	8.7	6,584	8.8
100,000	9,709	9.7	16	8,986	9.0	8,982	9.0
150,000	14,939	10.0	16	14,024	9.3	13,718	9.1

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: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia- A National Comparison 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 1, and <http://www.dccfo.com/otrdco/netscape/mediacenter/recent.htm> and *Ibid. 1999* (July 2000) table 1 and *Ibid. 2000* (August 2001) table 1 <http://www.dccfo.com/services/studies/index.html>.
<D:\Taxes Hawaii and US\District of Columbia Comparison of Taxes\99STUDY2.pdf>

Table 9.05 --TOTAL TAXES FOR A FAMILY OF FOUR IN A SELECTED CITY IN EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2000

(In dollars and percent. Ranked by total annual taxes. For both homeowners and renters, areas researched are suburban communities surrounding each of the metropolitan areas where families earning \$60,000 annual income reside. Total tax liability for the homeowner is based on an identical home value of \$180,000 in all locations. Mortgage costs are based on a 20% down payment and 8.5% interest for 30 years.). Next, total tax liability has been determined for the renter using an annual rental of \$14,640, or \$1,220 per month in all locations. Taxes included are real estate (for homeowners only), sales; Federal, State and Local income taxes; F.I.C.A. (social security) and ad valorem (registration of motor vehicle) tax. See sources for details]

City	State	Total Annual Taxes of Homeowners			Total Annual Taxes of Renters		
		Rank	Amount	Percent of Income	Rank	Amount	Percent of Income
Anchorage	AK	49	11,932	19.9	51	10,145	16.9
Birmingham	AL	22	13,968	23.3	6	14,511	24.2
Little Rock	AR	20	14,055	23.4	5	14,513	24.2
Phoenix	AZ	45	12,588	21.0	38	12,588	21.0
Los Angeles	CA	39	12,948	21.6	33	13,099	21.8
Denver	CO	46	12,546	21.0	35	12,901	21.5
Stamford	CT	7	14,560	24.3	39	12,249	20.4
Wilmington	DE	44	12,589	21.0	31	13,147	21.9
Miami	FL	47	12,399	20.7	49	11,021	18.4
Atlanta	GA	24	13,943	23.2	15	14,144	23.6
Honolulu	HI	42	12,679	21.1	4	14,543	24.2
Des Moines	IA	19	14,062	23.4	25	13,528	22.6
Boise	ID	34	13,415	22.4	21	13,765	22.9
Chicago	IL	10	14,230	23.8	37	12,638	21.2
Indianapolis	IN	16	14,132	23.6	28	13,390	22.3
Kansas City	KS	21	14,044	23.4	12	14,205	23.7
Louisville	KY	5	14,802	24.7	1	15,311	25.5
New Orleans	LA	40	12,725	21.2	34	12,989	21.7
Boston	MA	23	13,946	23.2	30	13,318	22.2
Baltimore	MD	25	13,895	23.2	8	14,386	24.0
Portland	ME	14	14,201	23.7	24	13,539	22.6
Detroit	MI	6	14,627	24.4	26	13,501	22.5

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Table 9.05 --TOTAL TAXES FOR A FAMILY OF FOUR IN A SELECTED CITY IN EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2000 --Con.

City	State	Total Annual Taxes of Homeowners			Total Annual Taxes of Renters		
		Rank	Amount	Percent of Income	Rank	Amount	Percent of Income
Minneapolis	MIN	26	13,816	23.0	23	13,565	22.6
St. Louis	MO	12	14,222	23.7	10	14,319	23.9
Jackson	MS	18	14,087	23.5	20	13,783	23.0
Billings	MT	13	14,206	23.7	16	14,076	23.5
Charlotte	NC	17	14,118	23.5	9	14,382	24.0
Fargo	ND	38	13,186	22.0	45	11,324	18.9
Omaha	NE	8	14,307	23.9	29	13,343	22.2
Manchester	NH	27	13,740	22.9	50	10,316	17.2
Bergen County	NJ	9	14,283	23.8	44	11,443	19.1
Albuquerque	NM	35	13,265	22.1	32	13,135	21.9
Las Vegas	NV	48	12,242	20.4	42	11,560	19.3
New York	NY	1	16,362	27.3	19	13,914	23.2
Cleveland	OH	4	14,981	25.0	13	14,161	23.6
Tulsa	OK	11	14,226	23.7	7	14,462	24.1
Portland	OR	29	13,707	22.8	11	14,228	23.7
Philadelphia	PA	2	15,724	26.2	3	14,717	24.5
Providence	RI	15	14,176	23.6	36	12,743	21.2
Charleston	SC	36	13,237	22.1	22	13,756	22.9
Sioux Falls	SD	41	12,724	21.2	47	11,185	18.6
Nashville	TN	50	11,902	19.8	43	11,541	19.2
Dallas	TX	37	13,225	22.0	46	11,222	18.7
Salt Lake City	UT	33	13,447	22.4	14	14,161	23.6
Richmond	VA	28	13,719	22.9	17	14,057	23.4
Burlington	VT	32	13,565	22.6	40	11,777	19.6
Seattle	WA	43	12,592	21.0	41	11,725	19.5
Milwaukee	WI	3	15,123	25.2	27	13,469	22.5
Charleston	WV	30	13,652	22.8	18	13,987	23.3
Casper	WY	51	11,342	18.9	48	11,171	18.6
Washington, D.C.	(NA)	31	13,622	22.7	2	15,193	25.3

Source: Runzheimer International, U.S. News Releases "Runzheimer Conducts 50-State (Plus Washington DC) Tax Analysis" (May 1, 2000) and "Runzheimer Analyzes Tax Burden Nationwide for Renters" (May 8, 2000), accessed August 3, 2001.
 Homeowners: <http://www.runzheimer.com/corpc/news/scripts/050100.asp>
 Renters: <http://www.runzheimer.com/corpc/news/scripts/050800.asp>

Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND WASHINGTON D.C. FOR THE YEAR 2001

[Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2000. Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay for taxes. See source for details]

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
United States	May 3	(NA)	123	86	37
Alaska	April 16	50	106	84	22
South Dakota	April 21	49	111	79	32
West Virginia	April 23	48	113	75	38
Tennessee	April 23	47	113	83	30
South Carolina	April 23	46	113	79	34
Oklahoma	April 23	45	113	77	36
Alabama	April 23	44	113	80	33
Montana	April 25	43	115	80	35
Mississippi	April 25	42	115	76	39
Idaho	April 25	41	115	77	38
Colorado	April 25	40	115	85	30
Oregon	April 26	39	116	82	34
Louisiana	April 26	38	116	79	37
Hawaii	April 26	37	116	74	42
Utah	April 27	36	117	78	39
North Dakota	April 27	35	117	79	38
North Carolina	April 27	34	117	81	36
New Hampshire	April 27	33	117	90	27
Iowa	April 27	32	117	80	37
Texas	April 28	31	118	86	32
New Mexico	April 28	30	118	78	40
Missouri	April 28	29	118	83	35
Kentucky	April 28	28	118	80	38
Georgia	April 28	27	118	84	34
Kansas	April 29	26	119	82	37
Arkansas	April 29	25	119	80	39
Arizona	April 29	24	119	85	34
Virginia	April 30	23	120	86	34
Maryland	April 30	22	120	85	35
California	April 30	21	120	85	35
Ohio	May 1	20	121	82	39
Nebraska	May 1	19	121	82	39
Indiana	May 1	18	121	84	37
Pennsylvania	May 3	17	123	86	37
Massachusetts	May 3	16	123	89	34
Delaware	May 3	15	123	87	36
Rhode Island	May 5	14	125	84	41
Nevada	May 5	13	125	91	34
Illinois	May 6	12	126	90	36
Vermont	May 7	11	127	85	42
Minnesota	May 7	10	127	86	41
Michigan	May 8	9	128	88	40

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Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND WASHINGTON D.C. FOR THE YEAR 2001- Con.

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
Florida	May 8	8	128	93	35
Wisconsin	May 9	7	129	86	43
Wyoming	May 10	6	130	97	33
Washington	May 10	5	130	93	37
Maine	May 11	4	131	82	49
New Jersey	May 12	3	132	95	37
New York	May 14	2	134	87	47
Dist. of Columbia	May 18	(NA)	138	90	48
Connecticut	May 25	1	145	103	42

Source: Tax Foundation, Special Report No. 104, "America Celebrates Tax Freedom Day: Americans Must Work from January 1 to May 3 Before Earning Enough To Pay Taxes, the Latest Date Ever", table 4 (April, 2001) and <<http://www.taxfoundation.com>> accessed May 22, 2001. <<http://www.taxfoundation.com>>

Table 9.07-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1970, 1988 AND 1999

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	1999 as percent of total	
				Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	100.0	37.6
Federal income	2,130	8,096	6,623	21.3	8.0
State income	693	3,693	3,477	11.2	4.2
Social security 1/	1,247	7,758	12,394	39.8	15.0
General excise	304	1,207	3,580	11.5	4.3
Real property	366	1,006	1,099	3.5	1.3
Employment 2/	527	3,301	3,112	10.0	3.8
Specific excise 3/	67	161	200	0.6	0.2
Automobile	225	388	622	2.0	0.8
Direct tax bill	4,342	18,432	19,288	62.0	23.3
Indirect tax bill	1,217	7,178	11,819	38.0	14.3
Gross family income	16,408	62,716	82,840	(X)	100.0
After taxes	10,898	37,106	51,733	(X)	62.4

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

Table 9.08-- HAWAII STATE GOVERNMENT FINANCES: 1997-99

[Thousands of dollars. Fiscal year ended June 30]

Category 1/	1997	1998	1999
Total revenue	6,700,545	6,760,740	6,646,380
General revenue	5,526,957	5,473,742	5,614,565
Intergovernmental revenue	1,302,690	1,175,599	1,265,044
Taxes	3,087,946	3,176,246	3,166,663
General sales	1,457,274	1,425,352	1,447,278
Selective sales	468,697	486,399	468,143
License taxes	89,876	92,647	93,425
Individual income	976,579	1,083,388	1,068,974
Corporation net income	67,570	61,755	52,414
Other taxes	27,950	26,705	36,429
Current charges	776,421	793,513	801,355
Miscellaneous general revenue	359,900	328,384	381,503
Insurance trust revenue	1,173,588	1,286,998	1,031,815
Total expenditure	6,093,375	5,860,425	6,265,729
General expenditure, by function:	5,420,946	5,261,479	
Education	1,557,019	1,636,140	1,778,197
Public welfare	983,336	919,329	948,103
Hospitals	237,641	231,668	184,901
Health	276,988	269,974	354,006
Highways	321,658	248,700	282,399
Police protection	7,019	6,966	6,871
Correction	127,535	120,854	134,302
Natural resources	71,097	87,103	72,549
Parks and recreation 2/	144,309	49,939	36,176
Governmental administration	248,081	273,181	289,794
Interest on general debt	328,297	345,596	486,789
Other and unallocable	1,117,966	1,072,029	1,076,664
Utility expenditure	235	-	-
Liquor stores expenditure	-	-	-
Insurance trust expenditure	672,194	598,946	614,978
General expenditure	5,420,946	5,261,479	5,650,751
Intergovernmental expenditure	156,055	147,059	153,220
Direct expenditure	5,264,891	5,114,420	5,497,531
Debt at end of fiscal year	5,252,711	5,709,739	5,421,316
Cash and security holdings	10,842,971	11,719,346	13,453,067

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

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/97sthi.html>>;
<<http://www.census.gov/govs/state/98sthi.html>> and
<<http://www.census.gov/govs/state/99sthi.html>>, forthcoming.

Table 9.09-- HAWAII STATE GOVERNMENT FINANCES: 1999

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

Category 1/	Amount	Percent distribution	Per capita
Total revenue	6,646,380	100.00	5,606.41
General revenue	5,614,565	80.96	4,588.21
Intergovernmental revenue	1,265,044	17.39	985.41
Taxes	3,166,663	46.98	2,662.40
General sales	1,447,278	21.08	1,194.76
Selective sales	468,143	7.19	407.71
License taxes	93,425	1.37	77.66
Individual income	1,068,974	16.02	908.12
Corporation net income	52,414	0.91	51.76
Other taxes	36,429	0.40	22.38
Current charges	801,355	11.74	665.14
Miscellaneous general revenue	381,503	4.86	275.26
Insurance trust revenue	1,031,815	19.04	1,078.79
Total expenditure	6,265,729	100.00	4,912.34
General expenditure, by function:			
Education	1,778,197	27.92	1,371.45
Public welfare	948,103	15.69	770.60
Hospitals	184,901	3.95	194.19
Health	354,006	4.61	226.30
Highways	282,399	4.24	208.47
Police protection	6,871	0.12	5.84
Correction	134,302	2.06	101.30
Natural resources	72,549	1.49	73.01
Parks and recreation	36,176	0.85	41.86
Governmental administration	289,794	4.66	228.99
Interest on general debt	486,789	5.90	289.69
Other and unallocable	1,076,664	18.29	898.60
Insurance trust expenditure	614,978	10.22	502.05
General expenditure	5,650,751	100.00	4,410.29
Intergovernmental expenditure	153,220	2.80	123.27
Direct expenditure	5,497,531	97.20	4,287.02
Debt at end of fiscal year	5,421,316	100.00	4,786.03
Cash and security holdings	13,453,067	100.00	9,823.42

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

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/99sthi.html>> forthcoming.

Table 9.10-- STATE GOVERNMENT REVENUES: 2000

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

Source of revenues	Fiscal 2000		
	Total	General Fund	Special Funds
Total 1/	6,054,903	3,227,531	2,827,372
Tax revenues			
General excise	1,536,276	1,528,987	7,289
Specific excises 2/	420,922	269,444	151,478
Individual income	1,064,303	1,064,303	-
Corporate income	68,215	68,215	-
Transient accommodations	93,049	-	93,049
Unemployment compensation	148,525	-	148,525
Other taxes, licenses, permits 3/	64,223	34,755	29,468
Federal Grants-in-Aid	1,064,471	2,834	1,061,637
Fines & Forfeitures	25,249	18,135	7,114
Rents, Royalties & Land Inc. 4/	139,008	5,321	133,687
Revenues from Other Agencies	97,812	9,918	87,894
Earnings: General Dept.	634,311	111,535	522,776
Auxiliary Enterprises	67,961	-	67,961
Public Service Enterprises	222,755	-	222,755
Interest Earned	183,617	33,443	150,174
Miscellaneous	224,206	80,641	143,565

1/ Excludes transfers and repayments except as shown.

2/ Includes public service companies, tobacco, liquor, insurance premiums vehicle registration and weight, and fuel taxes.

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

4/ Includes investment and unallocable interest income.

Source: Compiled by the Tax Foundation of Hawaii from Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller.

**Table 9.11-- STATE GOVERNMENT OPERATING EXPENDITURES,
BY FUNCTION: 1996 TO 1998**

[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. Reports for 1999 and 2000 not available]

Functions	1996	1997	1998
Total	6,019,882	5,999,925	5,777,308
General government: Control	108,191	111,782	116,603
Staff	386,869	380,712	413,659
Public safety: Police and fire	9,651	7,441	8,528
Other protection	156,516	161,647	173,433
Highways	158,990	210,145	178,828
Natural resources	44,996	34,947	36,884
Health and sanitation	173,887	203,053	202,329
Hospitals and institutions	316,030	341,788	324,826
Public welfare	1,039,884	1,104,712	1,026,985
Education: Higher	548,673	536,491	559,590
Public education	863,071	860,644	912,107
Libraries and other	41,733	34,503	33,884
Recreation	37,887	34,903	32,159
Utilities and other enterprises	314,352	277,341	284,225
Debt service 1/	607,529	580,251	466,696
Retirement and pension	268,052	273,211	272,156
Employees' health and hosp. Insurance	639	602	604
Unemployment compensation	233,884	210,135	181,767
Grants-in-aid to counties	2,826	2,986	250
Urban redevelopment and housing	152,857	161,945	127,220
Miscellaneous	205,551	130,611	128,802
Cash capital improvements	347,812	340,075	295,771

1/ 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: State of Hawaii Department of Accounting and General Services *Annual Comptrollers Report 1997 and 1998* compiled by the Tax Foundation of Hawaii.

**Table 9.12-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2000**

[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/	1,476,986	1,049,677	174,356	162,621	90,332
Taxes	725,353	485,967	100,030	96,052	43,304
Real property taxes	602,625	399,115	84,651	83,271	35,589
Liquid fuel	60,282	42,901	7,860	6,103	3,418
Utility franchise	29,014	19,239	3,876	3,950	1,949
Motor vehicle weight	33,431	24,712	3,643	2,729	2,348
Liquor licenses and fees	5,234	2,478	1,465	879	412
Parking meter fees	4,129	4,111	(NA)	18	(NA)
Other 2/	36,152	27,967	3,597	3,647	941
Fines, forfeits, and penalties	1,679	477	800	402	-
Departmental earnings 3/	306,365	246,249	33,165	16,211	10,740
Mass transit	27,928	27,928	(NA)	(NA)	(NA)
State grants	98,453	40,389	19,444	25,965	12,655
Unrestricted 4/	75,531	33,310	17,222	14,049	10,950
Others	22,922	7,079	2,222	11,916	1,704
Federal grants	137,813	89,898	10,656	15,673	21,586
Hawaii Housing Authority	29	(NA)	29	(NA)	(NA)
Miscellaneous	133,851	124,213	5,171	3,773	694

NA Not available.

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 compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.13-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 2000**

[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/	(NA)	(NA)	176,698	165,925	87,113
General government:	(NA)	(NA)			
Control	(NA)	(NA)	3,335	2,725	1,675
Staff	(NA)	(NA)	16,163	16,717	11,517
Public safety:	(NA)	(NA)			
Police and fire	(NA)	(NA)	34,905	47,616	14,058
Other protection	(NA)	(NA)	5,609	12,358	2,492
Highways	(NA)	(NA)	8,340	6,703	5,292
Health and sanitation	(NA)	(NA)	15,705	14,195	7,857
Public welfare	(NA)	(NA)	17,118	12,354	15,864
Public schools	(NA)	(NA)	-	48	22
Recreation	(NA)	(NA)	16,179	12,175	4,666
Interest	(NA)	(NA)	10,303	7,694	1,988
Bond redemption	(NA)	(NA)	11,507	8,688	3,118
Pension and retirement	(NA)	(NA)	6,028	6,051	2,481
Salary adjustment	(NA)	(NA)	-	-	483
Econ. and urban devel. 2/	(NA)	(NA)	-	-	-
Mass transit 3/	(NA)	(NA)	-	1,585	-
Miscellaneous	(NA)	(NA)	20,220	13,523	6,698
Cash capital improvements	(NA)	(NA)	11,287	3,493	8,901

NA Not available. Estimates for the City and County of Honolulu were not available by closing date for *State of Hawaii Data Book 2000*. Table will be updated as soon as estimates are compiled.

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 unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.14-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 1999**

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
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	(NA)	22,327,292	39,969	(NA)

NA Not available.

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

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; *Spring 1999* <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; *Spring 2000* <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>>; <<http://ftp.fedworld.gov/pub/irs-soi/99in12hi.xls>> accessed July 28, 2001 and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.

**Table 9.15-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1998 AND 1999**

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)
1998					
All returns	553,525	20,874,106	450,491	2,720,096	6,038
Under \$20,000 2/	224,543	1,610,214	131,064	111,365	850
\$20,000 under \$30,000	87,807	2,172,001	80,879	168,516	2,084
\$30,000 under \$50,000	105,183	4,101,877	102,967	394,747	3,834
\$50,000 under \$75,000	72,161	4,408,814	71,828	486,531	6,774
\$75,000 under \$100,000	33,825	2,901,069	33,775	381,502	11,295
\$100,000 under \$200,000	24,140	3,101,824	24,116	530,425	21,995
\$200,000 or more	5,866	2,578,305	5,862	647,011	110,374
Median income 3/	25,947	...	...	...	...
1999					
All returns	558,612	22,327,292	450,719	2,989,312	6,632
Under \$20,000 2/	222,951	1,683,633	125,847	107,425	854
\$20,000 under \$30,000	85,679	2,121,327	160,242	160,242	1,000
\$30,000 under \$50,000	105,579	4,115,498	102,624	392,375	3,823
\$50,000 under \$75,000	73,499	4,495,912	73,087	496,030	6,787
\$75,000 under \$100,000	35,860	3,079,257	35,802	406,307	11,349
\$100,000 under \$200,000	28,078	3,625,736	28,060	624,960	22,272
\$200,000 or more	6,966	3,205,927	6,960	801,974	115,226
Median income	23,423	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Revised. Calculated value of median income was omitted from earlier *Data Book 1999* table.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 2000* and
<<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.exe>>; forthcoming *Fall 2001* and
<<http://ftp.fedworld.gov/pub/irs-soi/99in12hi.xls>>; and calculations by Hawaii State Department
of Business, Economic Development & Tourism.

Table 9.16-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1998 AND 1999

Subject	1998		1999	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI)	553,525	20,874,106	558,612	22,327,292
Salaries and wages	460,581	15,231,624	463,902	15,811,378
Taxable interest income	365,389	689,865	361,528	638,520
Tax-exempt interest income	23,724	155,211	23,438	217,823
Dividends	143,151	426,050	152,322	480,503
Business or prof. net income (less loss)	79,801	751,408	80,317	846,444
Net capital gain (less loss)	118,643	1,092,446	129,783	1,633,197
Taxable Indiv. Retire. Arrangements distrib.	43,575	367,930	43,924	417,173
Pensions and annuities	103,174	1,760,332	103,930	1,855,241
Social security benefits	45,464	360,446	48,124	395,744
Total statutory adjustments	94,298	208,173	95,145	231,737
Self-employment retirement plans	5,752	45,460	6,067	50,779
Standard deductions	(NA)	(NA)	372,194	1,995,651
Itemized deductions	183,467	3,488,201	186,421	3,524,519
Medical & dental expenses	28,107	131,063	30,164	150,060
Taxes paid	182,618	1,012,024	185,563	1,015,291
Interest paid	144,506	1,797,355	145,362	1,750,616
Contributions	163,821	374,399	167,001	413,605
Taxable income	449,788	13,646,230	453,939	14,858,802
Total tax credits	140,752	110,260	149,038	133,605
Child care credit	27,335	9,873	27,593	9,974
Earned income credit	67,211	88,059	66,632	91,758
Excess earned income credit (refundable)	53,340	73,400	53,966	78,123
Income tax	432,777	2,580,336	432,705	2,843,071
Tax liability	450,491	2,720,096	450,719	2,989,312
Tax due at time of filing	126,337	280,209	128,580	381,764
Overpayments	390,882	555,649	394,353	588,481

NA Not available.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 2000* and <<http://ftp.fedworld.gov/irs-soi/98in12hi.xls>>; for 1999 <<http://ftp.fedworld.gov/irs-soi/99in12hi.xls>> accessed July 28, 2001.

Table 9.17-- INTERNAL REVENUE SERVICE OPERATIONS: 1995 TO 1999

Subject	1995	1996	1997 1/	1998	1999
Internal revenue collections (\$1,000)	4,461,739	4,573,256	(NA)	4,690,970	5,566,221
Indiv. income and employment taxes	3,968,349	4,045,271	(NA)	4,123,307	4,782,537
Total number of returns filed	994,156	980,494	(NA)	1,028,339	1,006,838
Individual income tax	553,326	549,941	(NA)	551,494	553,475
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	104,480
Individual income tax	29,077	39,434	(NA)	(NA)	(NA)
Number of returns examined	4,171	4,203	(NA)	(NA)	(NA)
Individual	3,660	3,317	(NA)	(NA)	(NA)
Additional tax and penalties recommended after examination (\$1,000)	42,295	60,714	(NA)	(NA)	(NA)
Individual	23,379	32,098	(NA)	(NA)	(NA)
Costs incurred (\$1,000)	12,566	10,656	(NA)	(NA)	(NA)
Total number of refunds issued	387,617	376,845	(NA)	306,583	421,463
Individual income tax	374,311	363,877	(NA)	259,943	410,665
Total amount of refunds issued (\$1,000)	473,990	489,659	(NA)	394,335	611,080
Individual income tax	403,314	415,864	(NA)	359,750	567,985

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.

2/ Including interest.

Source: Internal Revenue Service, *Annual Report, 1991, 1992, and 1993*, and *Ibid. Data Book, 1993-94, 1995, 1996, 1997; 1998, and 1999*; and

<http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html>.

**Table 9.18-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1982 TO 1999**

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
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346

1/ Exclusive of losses.

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

Table 9.19-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1999

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	14,094,183	664,384	13,429,799
Taxable dividends	428,600	221,957	206,643
Interest	623,251	324,400	298,851
Sole proprietorships	727,847	59,764	668,083
Capital assets and other property	1,375,263	495,911	879,352
Rents and royalties	-3,680	99,945	-103,625
Partnerships	416,503	60,072	356,431
Estates and trusts	98,157	45,146	53,011
Pensions and annuities	1,816,273	1,208,902	607,371
Taxable IRA payouts	362,068	202,336	159,732
Taxable Social Security	383,894	343,016	40,878
All other sources	153,935	-35,205	189,140
Total reportable income for Federal purposes	20,476,290	3,690,626	16,785,664
Plus: Items taxed by Hawaii but not federal 1/	329,612	48,911	280,701
Less: Items taxed by federal but not by Hawaii 2/	2,332,146	1,608,188	723,959
Total reportable income for Hawaii purposes	18,473,755	2,131,349	16,342,406

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1999* (p.19); Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.20-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 1999, 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	517,178	18,276,952,388	13,760,031,410	949,346,195
Taxable resident returns	430,579	18,301,719,062	13,760,031,410	949,346,195
Under \$5,000	32,923	101,433,589	43,178,819	949,704
\$5,000, under \$10,000	46,527	346,156,670	194,631,203	6,632,566
\$10,000, under \$20,000	81,350	1,213,487,104	837,405,813	41,950,648
\$20,000, under \$30,000	70,715	1,756,134,135	1,308,031,413	77,868,745
\$30,000, under \$40,000	48,646	1,688,670,793	1,264,541,360	80,774,048
\$40,000, under \$50,000	36,287	1,625,146,224	1,197,314,588	78,945,213
\$50,000, under \$75,000	57,994	3,535,817,776	2,581,032,744	176,887,169
\$75,000, under \$100,000	27,568	2,362,786,426	1,745,517,976	125,149,819
\$100,000, under \$150,000	18,171	2,147,072,933	1,648,597,075	124,213,460
\$150,000, under \$200,000	4,583	783,796,625	624,432,271	48,986,590
\$200,000 and over	5,815	2,741,216,787	2,315,348,148	186,988,233
Nontaxable resident returns	86,599	-24,766,674	...	...
Loss	6,277	-290,306,642	...	...
Under \$5,000	65,625	76,749,249	...	...
\$5,000, under \$10,000	8,104	56,263,940	...	...
\$10,000 and over	6,593	132,526,779	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1999*, table 1.

**Table 9.21-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1999,
AND BY COUNTIES, 1999**

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
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
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
COUNTIES: 1999						
Honolulu	22,375	46,467	14,793	28,363	53,988	19,400
Maui	22,405	45,092	16,620	26,817	50,489	19,295
Hawaii	17,360	36,433	11,148	23,800	44,997	16,449
Kauai	20,241	41,243	14,322	25,598	46,718	17,888

1/ Includes returns with adjusted gross income losses.

2/ Including single, married filing separately, heads of households and qualifying widows and widowers.

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

**Table 9.22-- TAX CREDITS CLAIMED BY INDIVIDUALS
AND CORPORATIONS: 1998 AND 1999**

[In numbers and dollars]

Type of credit	1998		1999	
	Number of returns	Amount of credit	Number of returns	Amount of credit
Number of individual returns filed	565,422		566,737	
Returns with tax credits	462,064	62,877,680	242,525	52,982,851
Food credit	457,994	25,432,002	(NA)	(NA)
Low income credit	(NA)	(NA)	186,266	8,690,725
Renter's credit 1/	71,432	6,957,550	71,795	7,198,900
Dependent care credit 1/	25,843	7,662,757	26,039	7,803,344
Child car seat credit 1/	3,442	86,050	3,629	90,725
Capital goods excise credit 1/	3,150	2,446,087	3,424	3,556,989
Fuel credit for commercial fishers 1/	352	104,966	310	109,365
Motion picture credit 1/	8	11,551	7	52,225
Hotel remodeling credit 1/	49	135,094	(NA)	(NA)
Energy device credit 1/	3,987	4,534,355	3,948	4,468,091
Vocational rehabilitation job credit 1/	19	25,703	14	14,060
Enterprise zone credit 1/	13	236,590	35	169,806
High technology credit	(NA)	(NA)	21	152,493
Other nonrefundable credits 2/	7,507	15,244,975	7,058	20,676,128
Number of corporation income tax returns filed	18,387		18,437	
Returns with tax credits	2,410	25,466,244	2,340	21,123,192
Capital goods tax credit	2,348	22,536,557	2,281	18,249,358
Fuel credit for commercial fishers 1/	22	10,280	21	21,462
Vocational rehabilitation job credit	13	10,963	10	11,277
Hotel remodeling credit 1/	69	1,674,856	21	1,173,668
Energy device credit	12	87,173	17	94,872
Low-income housing credit	15	242,576	24	295,457
Other credits 3/	10	734,681	15	1,108,214
Other credits 4/	10	734,681	(D)	1,098,499
Motion picture credit	(D)	682,233	(D)	1,066,791
Enterprise zone credit	(D)	52,448	(D)	31,708
High technology credit	(NA)	(NA)	(D)	9,715
Lifeline telephone service credit	5/	169,158	5/	168,884

D Data not disclosed.

NA Not available.

1/ Data for 1998 are revised.

2/ Includes the low-income housing tax credit and the credit for taxes paid to other jurisdictions.

3/ Includes high technology credit, enterprise zone credit and motion picture credit.

4/ Includes enterprise zone credit and motion picture credit.

5/ Initiated in 1986. At the close of 1998, the telephone company reported 7,572 subscribers who are being serviced at subsidized rates. It claimed \$169,158 for the telephone lifeline credit.

At the close of 1999, the telephone company reported 8,090 subscribers

who are being serviced at subsidized rates. It claimed \$168,884 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation *Tax Credits Claimed by Hawaii*

Individuals and Corporations: 1998 (April 2000) and *1999* (May 2000) and <<http://www.state.hi.us/tax>>

**Table 9.23-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1999 AND 2000**

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

Source of revenue	Tax base		Tax collections	
	1999	2000	1999	2000
All sources	47,888,314	53,465,430	1,454,779	1,611,446
Sources taxed at 4 percent	33,327,745	36,720,731	1,333,110	1,468,829
Retailing	15,957,379	17,453,936	638,295	698,157
Services	5,647,648	6,045,695	225,906	241,828
Contracting	2,991,201	3,613,485	119,648	144,539
Theater, amusement, radio	220,959	253,484	8,838	10,139
Interest	216,884	251,433	8,675	10,057
Commissions	710,880	805,890	28,435	32,236
Hotel rentals	2,158,193	2,419,287	86,328	96,771
All other rentals	3,687,580	3,886,038	147,503	155,442
Use (4 percent)	462,928	613,025	18,517	24,521
All others (4 percent)	1,274,095	1,378,458	50,964	55,138
Sources taxed at other rates 1/	14,560,569	16,744,698	70,139	79,784
Insurance solicitors	761,218	1,125,457	1,142	1,688
Sugar processing	26,195	15,436	131	77
Pineapple canning	5,148	4,732	26	24
Producing	501,501	519,272	2,508	2,596
Manufacturing	585,305	586,039	2,927	2,930
Wholesaling	8,059,260	9,082,585	40,296	45,413
Services (intermediary)	298,815	378,574	1,494	1,893
Use (1/2 percent)	4,323,127	5,032,604	21,616	25,163
Unallocated net collections 2/	(X)	(X)	51,530	62,832

X Not applicable.

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

2/ 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) and <<http://www.state.hi.us/tax/tax.html>>.

Table 9.24-- TOBACCO TAX COLLECTIONS: 1994 TO 2000

[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
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355

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 9.25-- LIQUOR TAX COLLECTIONS: 1990 TO 2000

[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	1996	38,624
1991	40,125	1997	38,624
1992	40,983	1998 1/	38,361
1993	38,286	1999	37,139
1994	38,753	2000	39,887
1995	37,486		

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 9.26-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2002

[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	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
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817

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 Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and earlier reports as the Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.27-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1999 TO 2002, AND BY COUNTY, 2002**

[In thousands of dollars. Fiscal year ended June 30. Gross valuations exclude nontaxable
(government) properties]

Subject: State	1999	2000	2001	2002
Assessor's gross valuation 1/	125,412,154	120,687,029	118,929,005	123,394,937
Land	72,253,741	67,673,347	65,241,123	66,563,433
Improvement	53,158,413	53,013,682	53,687,882	56,831,504
Exemptions 1/	18,460,133	18,386,518	18,443,052	18,760,783
Assessor's net taxable valuation	106,952,021	102,300,511	100,485,953	104,634,154
Half of valuation on appeal	1,767,433	1,394,133	1,220,936	1,320,337
Number of appeals	3/ 3,951	3,786	3,966	3,873
Valuation for tax rate purposes	105,184,585	100,906,373	98,984,387	103,313,817
Land	65,316,594	61,127,903	58,895,855	60,480,979
Improvement	39,867,991	39,778,470	40,088,532	42,832,838
Amount to be raised by taxation 2/	579,983	590,613	579,709	596,685
Subject: Tax Year 2002	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	84,452,632	18,469,343	13,554,849	6,918,113
Land	47,430,196	9,024,539	6,750,139	3,358,559
Improvement	37,022,436	9,444,804	6,804,710	3,559,554
Exemptions 1/	13,699,889	1,732,306	2,432,473	896,115
Assessor's net taxable valuation	70,752,743	16,737,037	11,122,376	6,021,998
Half of valuation on appeal	1,081,174	36,502	51,052	151,609
Number of appeals	2,483	457	346	587
Valuation for tax rate purposes	69,671,569	16,700,535	11,071,324	5,870,389
Land	42,815,828	8,554,999	6,068,900	3,041,252
Improvement	26,855,741	8,145,536	5,002,424	2,829,137
Amount to be raised by taxation	371,233	95,607	91,017	38,828

This table conforms to the convention of "Fiscal Year ending June 30, 2002" as 2002. 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 Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and earlier reports as Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.28-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:
TAX YEARS 2000 AND 2001**

[Report not available for 2002]

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	227,935	37,067,441	227,714	36,731,469
Federal government	628	3,508,589	707	3,702,676
State government	7,968	10,310,399	8,033	10,061,750
County government	3,824	3,871,050	3,793	3,720,077
Government leases - Total	148	59,465	152	61,356
Government leases - Portion	99	19,981	107	24,803
Hawaiian Homes Commission	2,129	315,272	2,329	352,212
Hawaiian Homes Land - Basic	611	41,932	617	40,597
Hawaiian Homes Land - Multiple	330	29,804	334	29,108
Hawaiian Homes Land - Total land	2,753	466,024	2,764	428,468
Hawaiian Homes Land - Vacant land	143	14	143	14
Hawaiian Homes - 7 Year	455	59,498	619	67,080
Homes - fee (Basic)	93,152	3,830,751	88,978	3,667,972
Homes - fee (Multiple)	85,781	8,309,438	90,366	8,610,307
Homes - lease (Basic)	5,695	229,681	4,952	200,070
Homes - lease (Multiple)	5,326	497,383	5,460	495,686
Additional home exemption	1,424	49,565	1,111	38,385
Blind	480	12,089	476	11,825
Deaf	148	3,924	141	3,693
Leprosy	8	140	7	117
Totally disabled	5,787	157,199	5,766	154,491
Totally disabled veterans	596	132,312	635	133,786
Cemeteries	102	38,971	106	44,704
Charitable organizations	977	971,525	991	966,167
Churches	1,455	1,155,480	1,459	1,111,958
Civil - Condemnation	61	26,996	48	32,861
Credit Unions	79	69,841	82	71,106
Crop shelters	49	3,156	46	3,089
Foreign consulates	30	14,686	30	14,322
Forest reserve	6	4,115	6	4,115
Historic residential properties	98	70,111	99	62,725
Hospitals	89	497,029	103	498,903
Landscaping, open-space	49	18,213	48	16,404
Low-moderate income housing	488	870,568	379	847,594
Public utilities	796	667,697	627	577,825
Roadways and waterways	5,901	11,288	5,947	11,940

Continued on next page.

**Table 9.28-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2000 AND 2001 - Con.**

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Schools	184	726,728	185	649,398
Setbacks	4	764	3	499
Slaughterhouse	2	2,054	2	2,022
Taro	44	8	36	9
Tree Farm	3	754	-	-
Miscellaneous	33	12,947	27	11,352

1/ Includes government parcels at actual value and exemptions on federal leases, if any. These data differ from the exemptions in Table 9.30 which exclude nontaxable (government) properties.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.29-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
FISCAL YEARS 2001 AND 2002**

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

Land use class	Gross valuation, January 1st of earlier year			To be raised by taxation, fiscal year
	Total	Land	Improvement	
Fiscal year 2001				
All classes	118,929,005	65,241,123	53,687,882	579,709
Improved residential 2/ Apartment	48,121,195	31,122,554	16,998,641	153,598
Commercial	20,724,701	7,207,845	13,516,856	87,050
Industrial	13,066,069	6,792,892	6,273,177	103,533
Agricultural	6,405,513	4,041,396	2,364,117	54,589
Conservation	4,821,572	3,261,783	1,559,789	33,963
Hotel/resort	1,301,399	1,157,575	143,824	9,868
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/	11,060,671	4,510,235	6,550,436	95,243
	1,882,216	1,617,066	265,150	7,696
	8,245,948	3,728,537	4,517,411	21,425
	1,626,110	1,018,231	607,879	8,189
	1,673,611	783,009	890,602	4,555
Fiscal year 2002				
All classes	123,394,937	66,563,433	56,831,504	596,685
Improved residential 2/ Apartment	50,015,540	31,791,947	18,223,593	160,121
Commercial	21,271,533	7,321,621	13,949,912	86,940
Industrial	13,159,038	6,751,710	6,407,328	103,415
Agricultural	6,420,419	3,858,884	2,561,535	54,089
Conservation	5,170,526	3,520,804	1,649,722	36,814
Hotel/resort	1,277,280	1,131,567	145,713	9,228
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public Service 5/	11,684,685	4,659,957	7,024,728	102,503
	1,519,098	1,316,332	202,766	6,679
	8,984,241	4,067,705	4,916,536	23,737
	1,708,195	1,028,438	679,757	8,290
	1,753,308	784,201	969,107	4,869
	431,074	330,267	100,807	0

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.

5/ 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, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

Table 9.30--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 2001

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	86,426,575	73,400.73	11,902,702,300
1	Bishop Estate	16,607,743	27,242.09	3,758,208,500
2	Queen's Medical Center et al	8,845,039	2,201.01	1,059,616,200
3	GGP Ala Moana LLC	6,963,094	62.85	754,977,000
4	Kyo-Ya Co., Ltd.	6,664,874	14.26	670,222,900
5	Hilton Hawaiian Village Joint Venture	6,189,296	19.86	621,415,300
6	James Campbell Corporation	5,649,167	22,014.39	685,510,700
7	Liliuokalani Trust	4,872,081	37.00	627,457,100
8	Damon, Samuel M. Trust Estate	4,586,573	3,967.30	508,651,500
9	Dole Food Company	3,726,031	16,868.15	510,751,200
10	Outrigger Hotels Hawaii	3,040,260	9.53	313,050,400
11	Loyalty Development	2,436,917	93.36	292,352,800
12	Victoria Ward Ltd.	2,368,599	61.14	256,265,800
13	Pacific Century	2,207,086	116.64	382,752,800
14	Steiner Family Ltd. Partnership	2,070,506	2.35	208,349,100
15	First Hawaiian Inc.	2,062,484	21.99	253,636,000
16	MFD Partners	1,883,388	5.64	205,165,600
17	Weinberg, Harry Foundation	1,867,337	37.79	266,614,900
18	Bishop Square Associates	1,642,404	2.92	177,557,200
19	Gentry Properties, etc.	1,405,469	619.32	215,787,200
20	Azabu Corporation	1,338,227	3.14	134,360,100

1/ Original debit as of July 1, 2000.

2/ Land and improvements. As of October 1, 1999. Valuation at 100 percent of market value.

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

Table 9.31-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2000

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
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	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; *Ibid. 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 4, <<http://www.dccfo.com/otrdco/netscape/mediacenter/recent.htm>> and *Ibid. 1999* (July 2000), table 4, and <<http://www.dccfo.com/services/studies/index.html>> accessed August 16, 2001; and *Ibid. 2000*, table 4.

**Table 9.32-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU
AND SELECTED UNITED STATES CITIES: 2001**

[The home market values shown in the table below are based on 2,200 sq. ft., single-family dwelling with 4-bedroom, 2.5-bath home in suburban communities surrounding the city where middle income families reside. The sampling of locations is based on an analysis of more than 300 markets. In determining real estate taxes, consideration is given to: community general real estate tax rate of assessment, date of last market assessment, and percentage of market value subject to assessment. The source of which is each community's tax assessor's office]

Location City	Home market value	Annual real estate taxes	Percent of home market value
High property tax location			
Rockford, IL	151,500	5,184	3.42
Buffalo, NY	148,700	4,904	3.30
Wausau, WI	181,000	5,764	3.18
Lancaster, PA	158,900	4,838	3.04
Syracuse, NY	142,800	4,278	3.00
Midland, TX	103,000	2,903	2.82
Princeton, NJ	259,100	7,093	2.74
Providence, RI	189,900	5,090	2.68
Low property tax locations			
Montgomery, AL	161,200	493	0.31
Honolulu, HI	403,600	1,249	0.31
Seaford, DE	141,000	683	0.48
Boulder, CO	392,600	2,066	0.53
Baton Rouge, LA	160,800	895	0.56
Charleston, SC	218,500	1,307	0.60
Denver, CO	318,400	1,911	0.60
New Orleans, LA	130,200	797	0.61

Source: Runzheimer International, U.S. News Release, April 23, 2001 and
<<http://www.runzheimer.com/corpc/news/scripts/042301.asp>> accessed July 19, 2001.

Table 9.33-- REAL PROPERTY TAX RATES, BY COUNTIES: 2002

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.65	4.93	8.50	1/ 5.64
Unimproved residential	4.66	4.93	10.00	(X)
Apartment	4.21	4.93	10.00	8.70
Hotel/resort	9.96	8.30	10.00	8.70
Commercial	9.25	6.75	10.00	8.70
Industrial	9.39	6.75	10.00	8.70
Agricultural	9.89	4.93	10.00	8.10
Conservation	9.25	4.93	10.00	8.60
Homeowner	(X)	3.63	4.45	(X)
Homestead	(X)	(X)	(X)	4.65
Public Service	0.00	(X)	(X)	(X)
Building:				
Improved residential	3.65	4.93	8.50	1/ 4.65
Unimproved residential	4.66	4.93	8.50	(X)
Apartment	4.21	4.93	8.50	8.30
Hotel/resort	9.96	8.30	8.50	8.30
Commercial	9.25	6.75	8.50	8.30
Industrial	9.39	6.75	8.50	8.30
Agricultural	9.89	4.93	8.50	4.65
Conservation	9.25	4.93	8.50	4.65
Homeowner	(X)	3.63	4.45	(X)
Homestead	(X)	(X)	(X)	3.79
Public Service	0.00	(X)	(X)	(X)

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, 2001-2002 Tax Year, State of Hawaii* (July 2001) and <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

Table 9.34-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 2000

[In millions of dollars. For fiscal years ended June 30 through 1976 and September 30 thereafter]

Fiscal year	Amount	Percentage Change from Year Previous	Fiscal year	Amount	Percentage Change from Year Previous
1986	4,647	(NA)	1994	7,644	5.0
1987	4,811	3.5	1995	7,450	-2.5
1988	5,065	5.3	1996	7,990	7.2
1989	5,571	10.0	1997	8,159	2.1
1990	5,634	1.1	1998	8,442	3.5
1991	6,198	10.0	1999	8,568	1.5
1992	6,636	7.1	2000	9,015	5.2
1993	7,283	9.7			

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual report, 1986-2000) at <<http://www.census.gov/govs/00cfr.pdf>> and <http://www.census.gov/govs/www/cffr00.htm> released and accessed April 19, 2001.

**Table 9.35-- FEDERAL EXPENDITURES IN HAWAII,
BY TYPE: 1995 TO 2000**

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

Type of expenditure	1995	1996	1997	1998	1999	2000
All categories	7,450	7,990	8,159	8,442	8,568	9,015
Grants to State and local governments	1,083	1,105	1,137	1,190	1,335	1,348
Salaries and wages	2,310	2,409	2,330	2,557	2,436	2,429
Retirement and disability	2,043	2,139	2,262	2,348	2,430	2,583
Procurement	777	1,027	1,077	1,053	1,141	1,278
Other direct payments	1,235	1,311	1,352	1,293	1,226	1,377
Department of Defense	2,901	3,258	3,179	3,394	3,356	3,473
Other federal agencies	4,549	4,732	4,981	5,048	5,212	5,542

Type of expenditure	1995	1996	1997	1998	1999	2000
All categories	-2.5	7.2	2.1	3.5	1.5	5.2
Grants to State and local governments	-9.1	2.0	2.9	4.7	12.2	1.0
Salaries and wages	-7.5	4.3	-3.3	9.7	-4.7	-0.3
Retirement and disability	3.7	4.7	5.8	3.8	3.5	6.3
Procurement	-14.1	32.2	4.9	-2.2	8.4	12.0
Other direct payments	14.7	6.2	3.1	-4.4	-5.2	12.3
Department of Defense	-9.7	12.3	-2.4	6.8	-1.1	3.5
Other federal agencies	2.6	4.0	5.3	1.3	3.2	6.3

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual report, 1986-2000) at <<http://www.census.gov/govs/00cffi.pdf>> and <http://www.census.gov/govs/www/cffi00.htm> released and accessed April 19, 2001.

Table 9.36-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 2000

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

Category	Per capita direct federal expenditures 1/			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories	5,739.81	7,441.24	129.6	6
Retirement and disability	1,948.45	2,131.93	109.4	14
Other direct payments	1,279.75	1,136.57	88.8	33
Grants to State and local governments	1,081.68	1,112.99	102.9	20
Procurement	782.96	1,054.87	134.7	6
Salaries and wages	646.97	2,004.88	309.9	2
Department of Defense	835.20	2,866.62	343.2	2
All other Federal agencies	4,904.62	4,574.62	93.3	34

1/ Resident population as of Census 2000 count April 1, 2000. Census count for the United States: 285,230,516; for Hawaii: 1,211,537 (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 seventh for the all-categories total.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 2000* (April 2001), tables 10 and 12, and <<http://www.census.gov/govs/00cffi.pdf>> released and accessed April 19, 2001; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.37-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2000

[In thousands of dollars. For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance. Values less than \$500 rounded to 0]

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County 1/	State undistributed
Population (April 1, 2000 count)	1,211,537	876,156	148,677	58,463	128,241	-
Direct expenditures or obligations	9,015,343	7,233,928	665,346	300,320	430,494	385,255
Defense	3,473,016	3,315,045	37,487	81,110	39,374	-
Non-defense	5,542,326	3,918,882	627,860	219,210	391,120	385,255
Retirement and disability payments - Social Security	2,582,917	1,973,129	302,814	105,680	195,135	6,158
Federal	1,727,796	1,228,016	244,186	88,315	167,279	-
Veterans benefit payments	729,532	652,595	38,522	13,126	19,130	6,158
All other	100,841	73,689	15,791	3,920	7,442	-
	24,748	18,830	4,315	319	1,284	-
Other direct payments.	1,376,998	785,153	151,038	60,153	95,500	285,154
Other direct payments for individuals	1,248,501	765,487	149,112	59,917	93,326	180,660
Food Stamps	166,260	108,088	36,646	8,188	13,337	-
Medicare	683,473	504,652	81,503	35,824	61,494	-
Unemployment Compensation Benefits	102,537	-	-	-	-	102,537
Excess Earned Income Tax Credits	78,123	-	-	-	-	78,123
Lower Income Housing Assistance - Section 8 Moderate Rehabilitation	178,782	122,280	25,178	15,236	16,088	-
All other	39,326	30,466	5,785	669	2,407	-
Direct Payments Other Than For Individuals	128,497	19,666	1,927	236	2,174	104,494

Continued on next page.

Table 9.37 -- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2000 --Con.

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County 1/	State undistributed
Total grant awards	1,348,432	982,618	151,348	43,372	77,151	93,942
Highway Planning and Construction	124,348	27,565	46,899	10,206	33,525	6,154
Family Support Payments to States (AFDC+TANF)	99,786	70,247	18,062	3,992	7,484	-
Medical Assistance Program (Medicaid)	369,768	287,116	40,826	18,663	23,163	-
Other	754,530	597,690	45,561	10,511	12,980	87,788
Procurement contract awards	1,278,008	1,157,167	16,492	66,901	37,449	-
Defense	1,146,260	1,050,490	6,932	61,309	27,529	-
Non-defense	131,748	106,677	9,560	5,592	9,920	-
Salaries and wages	2,428,988	2,335,861	43,654	24,214	25,259	-
Defense	2,044,932	2,018,847	8,771	13,985	3,329	-
Non-defense	384,056	317,014	34,883	10,229	21,930	-
US Postal Service	162,688	132,080	12,827	5,527	12,254	-
Other	221,368	184,934	22,056	4,701	9,676	-
Other federal assistance	5,545,818	3,323,096	520,961	438,514	1,247,229	16,018
Direct loans	21,455	4,134	6,219	2,683	8,420	-
Guaranteed loans	420,935	303,323	70,776	6,975	39,861	-
Insurance	5,103,428	3,015,639	443,966	428,856	1,198,948	16,018

1/ Includes Kalawao Census County.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 2000* (April 19, 2001) p. 38, <<http://www.census.gov/govs/00cfr.pdf>>, and <<http://www.census.gov/govs/cffr/00cffhi.txt>> accessed April 19, 2001.

Table 9.38 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax; social insurance taxes (Social Security and Medicare); corporate income tax; excise taxes (on beer, wine, tobacco, gasoline and other products); and estate and gift taxes; and customs duties. Rank of 1 indicates highest expenditure per tax dollar]

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
Alabama	1.38	1.46	5.8	11	10
Alaska	1.31	1.57	19.8	16	6
Arizona	1.20	1.19	-0.8	21	19
Arkansas	1.38	1.39	0.7	10	12
California	0.90	0.88	-2.2	41	39
Colorado	1.20	0.90	-25.0	20	38
Connecticut	0.85	0.65	-23.5	43	50
Delaware	0.79	0.83	5.1	46	43
District of Columbia	5.52	6.71	21.6	-	-
Florida	0.95	1.01	6.3	34	31
Georgia	0.97	0.99	2.1	33	32
Hawaii	1.33	1.50	12.8	14	8
Idaho	1.41	1.19	-15.6	7	20
Illinois	0.73	0.73	0.0	48	46
Indiana	0.91	0.92	1.1	38	35
Iowa	1.14	1.15	0.9	24	22
Kansas	1.08	1.07	-0.9	26	25
Kentucky	1.24	1.35	8.9	18	14
Louisiana	1.33	1.36	2.3	13	13
Maine	1.05	1.31	24.8	28	15
Maryland	1.21	1.27	5.0	19	17
Massachusetts	1.03	0.86	-16.5	29	40
Michigan	0.77	0.82	6.5	47	44
Minnesota	0.91	0.79	-13.2	39	45
Mississippi	1.67	1.69	1.2	3	4
Missouri	1.38	1.22	-11.6	9	18
Montana	1.48	1.73	16.9	5	2
Nebraska	1.15	1.06	-7.8	23	27
Nevada	0.85	0.73	-14.1	44	47
New Hampshire	0.71	0.69	-2.8	49	48
New Jersey	0.64	0.65	1.6	50	49
New Mexico	2.07	1.97	-4.8	1	1
New York	0.82	0.85	3.7	45	41

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Table 9.38 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999 - Con.

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
North Carolina	0.93	1.03	10.8	36	30
North Dakota	1.73	1.65	-4.6	2	5
Ohio	0.99	0.93	-6.1	31	34
Oklahoma	1.27	1.43	12.6	17	11
Oregon	0.93	0.91	-2.2	37	37
Pennsylvania	0.94	1.05	11.7	35	29
Rhode Island	0.97	1.11	14.4	32	23
South Carolina	1.31	1.28	-2.3	15	16
South Dakota	1.56	1.47	-5.8	4	9
Tennessee	1.15	1.19	3.5	22	21
Texas	0.99	0.97	-2.0	30	33
Utah	1.45	1.06	-26.9	6	28
Vermont	0.89	1.07	20.2	42	24
Virginia	1.36	1.53	12.5	12	7
Washington	1.06	0.91	-14.2	27	36
West Virginia	1.39	1.72	23.7	8	3
Wisconsin	0.90	0.84	-6.7	40	42
Wyoming	1.12	1.06	-5.4	25	26

Source: Tax Foundation "Tax and Spending Policies Benefit Some States, Leave Others Footing the Bill", June 27, 2000 <<http://www.taxfoundation.org/>> and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 09.39-- FEDERAL PER CAPITA SPENDING, TAXES AND BALANCE OF PAYMENTS: 1983 TO 1999

[Year ending September 30. In 1999 dollars, adjusted by source estimate of Hawaii's cost of living. Rank of 1 indicates highest per capita]

Year	Balance of Payments	Federal Spending	Federal Taxes	Rank 1/		
				Balance of Payments	Federal Spending	Federal Taxes
1983	1,539	5,651	4,112	6	9	36
1984	1,407	5,495	4,088	6	10	37
1985	1,741	5,803	4,061	4	9	39
1986	1,613	5,681	4,068	6	11	38
1987	1,600	5,510	3,910	7	13	39
1988	1,538	5,420	3,882	8	14	38
1989	1,584	5,541	3,957	10	13	37
1990	1,056	5,241	4,185	18	22	35
1991	823	5,257	4,435	23	26	36
1992	512	5,283	4,771	23	30	33
1993	969	5,554	4,585	18	26	42
1994	1,040	5,615	4,575	17	23	41
1995	908	5,315	4,406	18	31	45
1996	1,367	5,628	4,261	12	20	46
1997	1,718	5,694	3,976	9	19	50
1998	1,981	5,874	3,893	10	17	50
1999	1,982	5,937	3,955	10	18	48

1/ Ranking is among the 50 states and is not calculated for the District of Columbia.

Source: *The Federal Budget and the States: Fiscal Year 1999*, by Herman B. Leonard, Jay H. Walder, and José A. Acevedo; Taubman Center for State and Local Government at the John F. Kennedy School of Government, Harvard University (annual) and <http://www.ksg.harvard.edu/taubmancenter/>

**Table 9.40-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2000**

[In millions of dollars. As of December 31 unless otherwise noted]

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	7,078.0	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997 2/	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,826.6	5,795.5	1,635.9	223.8	133.2	38.3
1999 2/	7,705.6	5,522.8	1,785.7	235.1	126.4	35.7
2000	7,953.8	5,678.3	1,829.1	236.8	149.3	60.4

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/ Revised.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

Table 9.41-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2000

[In thousands of dollars. As of June 30]

Year	Debt	Year	Debt
1990	2,026,100	1996	2,869,639
1991	2,274,846	1997	3,102,288
1992	2,328,546	1998	3,387,988
1993	2,767,691	1999	3,189,298
1994	2,872,488	2000	3,299,863
1995	2,934,965		

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-2000) and records.

Table 9.42-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2000

[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	24,716	61,082
1995	111,400	31,050	63,950	16,450	24,138	60,687
1996	110,550	31,100	62,800	16,600	23,338	59,275
1997	111,650	30,650	64,250	16,750	23,133	59,500
1998	112,200	30,400	64,950	16,850	23,627	60,447
1999	112,800	30,350	65,800	16,650	23,927	61,164
2000	114,600	30,950	66,950	16,700	3/ 21,380	62,207

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/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

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 9.43--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2000**

[In number of jobs and hours 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	62,938	19,985	69,078	205,776	190,066	15,710	1,060,276
Financial Administration	1,515	7	1,518	5	5	10	650
Other Government Admin.	1,692	84	1,718	6	6	94	4,475
Judicial and Legal	2,671	58	2,693	9	9	110	3,698
Police Protection - Officers	2,788	-	2,788	11	11	-	-
Police - Other	777	204	824	2,323	2,247	76	8,210
Firefighters	1,580	-	1,580	5,685	5,685	-	-
Fire - Other	79	-	79	235	235	-	-
Correction	2,383	18	2,396	6,461	6,421	40	2,186
Streets and Highways	1,721	1	1,721	4,972	4,972	0	34
Airports	1,140	2	1,141	2,692	2,691	1	136
Water Trans. & Terminals	216	-	216	571	571	-	-
Welfare	908	2	909	2,536	2,534	2	152
Health	2,992	32	3,010	8,868	8,808	60	3,168
Hospitals	3,326	145	3,395	8,915	8,589	325	12,326
Social Ins. Admin. (State)	319	48	353	907	838	69	5,990
Solid Waste Management	554	1	555	1,647	1,646	2	120
Sewerage	766	2	766	2,676	2,675	1	102
Parks and Recreation	1,603	960	1,876	4,439	3,954	485	48,168
Hous. & Comm. Dev. (Local)	252	66	285	786	744	43	5,904
Natural Resources	1,234	362	1,391	4,398	3,959	439	27,485
Water Supply	1,041	37	1,053	3,314	3,295	20	2,156
Transit	43	-	43	102	102	-	-

Continued on next page.

**Table 9.43--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2000 -- 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 Instruction	22,507	10,741		24,787	67,006	61,298	5,708	378,382
Other Total 1/	17,924	6,543		19,352	55,404	51,315	4,089	237,014
Elem & Sec Admin/Cler 1/	4,583	4,198		5,435	11,603	9,983	1,620	141,368
Elem & Sec Oper/Maint 1/	1,733	4,676,460		38	27	2	2	4,703,904
Elem & Sec Cafeteria 1/	1,331	2,390,874		2,040	805	79	2	3,195,800
Elem & Sec Health/Rec 1/	1,379	2,513,008		-	-	-	1	2,513,008
Elem & Sec Student 1/	81	308,580		219	473	22	0	781,482
Elem & Sec Unalloc 1/	-	-		466	61	10	0	60,754
Higher Educ. - Instructional	59	94,044		1,435	254	28	0	347,626
Higher Educ. - Other	1,991	1,359		2,403	12,533	10,566	1,967	72,858
Other Education (State)	3,536	5,415		6,128	17,931	11,968	5,964	458,736
Local Libraries	130	2		131	407	404	3	160
Other and Unallocable	496	231		551	1,343	1,210	134	9,122
	4,678	208		4,768	13,757	13,599	158	16,058

1/ Detail copied from the "State Government Employment and Payrolls, By Function March 2000" released July 25, 2001.
Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/govs/apex/00stflll.xls>>, released July 25, 2001.

Table 9.44--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2000

[In number of jobs and hours and thousands of dollars]

Government Function	Employment		Full-time equiv.	Total March	Payroll		Part-time empl.	Part-time hrs paid (March)
	Full-time	Part-time			Full-time employ.	Part-time employ.		
Total	49,090	18,660	54,832	158,645	143,644	15,002	990,077	
Financial Administration	707	-	707	2,174	2,174	-	-	
Other Government Admin.	561	28	570	1,920	1,883	37	1,549	
Judicial and Legal	2,123	48	2,140	7,009	6,907	102	2,920	
Correction	2,383	18	2,396	6,461	6,421	40	2,186	
Streets and Highways	950	-	950	2,748	2,748	-	-	
Airports	1,140	2	1,141	2,692	2,691	1	136	
Water Trans. & Terminals	216	-	216	571	571	-	-	
Welfare	810	-	810	2,284	2,284	-	-	
Health	2,788	31	2,806	8,092	8,033	59	3,134	
Hospitals	3,326	145	3,395	8,915	8,589	325	12,326	
Social Ins. Admin. (State)	319	48	353	907	838	69	5,990	
Parks and Recreation	145	158	193	432	344	87	8,516	
Natural Resources	1,091	339	1,240	3,975	3,556	419	26,278	
Elem. and Sec: Instruction	17,924	6,543	19,352	55,404	51,315	4,089	237,014	
Elem. and Sec: Other Total	4,583	4,198	5,435	11,603	9,983	1,620	141,368	
Admin/Cler	1,733	38	1,744	4,704	4,676	27	1,800	
Oper/Maint	1,331	2,040	1,809	3,196	2,391	805	79,304	
Cafeteria	1,379	-	1,379	2,513	2,513	-	-	
Health/Rec	81	219	213	781	309	473	21,964	
Student	-	466	61	61	-	61	10,124	
Unalloc	59	1,435	229	348	94	254	28,176	
Higher Educ. - Instructional	1,991	1,359	2,403	12,533	10,566	1,967	72,858	
Higher Educ. - Other	3,536	5,415	6,128	17,931	11,968	5,964	458,736	
Other Education (State)	130	2	131	407	404	3	160	
Local Libraries	490	231	545	1,324	1,191	134	9,122	
Other and Unallocable	3,877	95	3,921	11,263	11,177	86	7,784	

Source: U.S. Bureau of the Census, <http://www.census.gov/govs/apcs/00stall.xls>, released July 25, 2001.

Table 9.45--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2000

[In number of jobs and hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	13,848	1,325	14,246	47,131	46,422	708	70,199
Financial Administration	808	7	811	2,596	2,586	10	650
Other Government Admin.	1,131	56	1,148	4,166	4,109	57	2,926
Judicial and Legal	548	10	553	2,094	2,086	8	778
Police Protection - Officers	2,788	-	2,788	11,311	11,311	-	-
Police - Other	777	204	824	2,323	2,247	76	8,210
Firefighters	1,580	-	1,580	5,685	5,685	-	-
Fire - Other	79	-	79	235	235	-	-
Streets and Highways	771	1	771	2,224	2,224	0	34
Welfare	98	2	99	252	250	2	152
Health	204	1	204	776	775	0	34
Solid Waste Management	554	1	555	1,647	1,646	2	120
Sewerage	766	2	766	2,676	2,675	2	102
Parks and Recreation	1,458	802	1,683	4,007	3,609	398	39,652
Hous. & Comm. Dev. (Local)	252	66	285	786	744	43	5,904
Natural Resources	143	23	151	423	403	20	1,207
Water Supply	1,041	37	1,053	3,314	3,295	20	2,156
Transit	43	-	43	102	102	-	-
Local Libraries	6	-	6	19	19	-	-
Other and Unallocable	801	113	847	2,494	2,422	72	8,274

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/00local.xls>>, released July 25, 2001.

**Table 9.46-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT
EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE BRANCH:
1997 TO 2000**

[As of December 31. In number of employees]

Department	1997	1998	1999	2000
Total 1/	43,239.136	43,505.538	44,131.992	42,357.580
Accounting & Gen. Services	992.500	990.500	997.500	983.000
Agriculture	356.750	345.000	324.000	322.250
Attorney General	555.975	555.000	576.276	594.801
Budget and Finance	382.500	313.000	308.000	299.000
Busi., Econ Dev & Tourism	260.990	607.000	585.125	579.000
Commerce & Consumer Aff.	409.200	412.100	402.500	372.000
Defense	245.675	228.000	228.900	228.400
Education	18,194.987	18,502.012	19,263.578	19,380.905
(EDN) Public Library System	2/	2/	2/	491.050
Governor	70.990	66.780	66.490	64.790
Hawaiian Home Lands	132.600	130.900	129.600	132.088
Health	6,199.700	6,104.300	5,877.750	3/ 3,205.450
Hawaii Health Systems Corp.	3/	3/	3/	3/
Human Resources Devel.	125.000	119.000	117.000	116.000
Human Services	2,229.475	1,943.450	1,947.450	2,010.425
Labor & Industrial Relations	753.575	747.220	749.270	741.579
Land & Natural Resources	730.390	723.870	733.370	738.470
Lieutenant Governor	38.495	44.995	26.710	40.920
Public Safety	2,079.975	2,116.500	2,220.500	2,344.830
Taxation	361.500	337.000	331.500	339.000
Transportation	2,330.950	2,409.750	2,447.250	2,458.500
University of Hawaii	6,787.909	6,809.161	6,799.223	6,915.122

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.

2/ Data on the number of employees of the Hawaii State Public Libraries System, a Division of the Department of Education, are reported separately from the DOE beginning in 2000.

3/ Effective November 11, 1999, the Hawaii Health Systems Corp. (HHSC) became a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health. HHSC has not yet completed automation of its personnel and is unable to provide Department of Human Resource Development with quarterly workforce data. Until HHSC data are available, DHRD will continue to report HHSC employee and FTE counts (3,039, 2,924.315, respectively) "frozen" as of the last count in December, 1999.

Source: Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.47 -- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 2000

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	FTE % change since Dec. 31, 1994		
Total	44,875	39,977	4,898	42,357.580	-171.905	-0.4	18,517	
Accounting & General Services	987	979	8	983.000	73.000	8.0	441	
Agriculture	331	318	13	322.250	-132.500	-29.1	0	
Attorney General	598	591	7	594.801	36.339	6.5	13	
Budget and Finance	301	297	4	299.000	-412.500	-58.0	6	
Business, Econ Dev. & Tourism	580	578	2	579.000	261.750	82.5	27	
Commerce & Consumer Affairs	372	372	0	372.000	-67.250	-15.3	8	
Defense	230	227	3	228.400	-19.700	-7.9	0	
Education	20,506	18,105	2,401	19,380.905	2,121.980	12.3	12,735	
(EDN) Public Library System 3/	511	471	40	491.050	-96.450	-16.4	202	
Governor	66	63	3	64.790	-160.822	-70.5	0	
Hawaiian Home Lands	133	131	2	132.088	-5.912	-4.3	6	
Health 4/	3,262	3,157	105	3,205.450	-257.390	-7.4	18	
Hawaii Health Systems Corp.	4/	4/	4/	4/	4/	4/	4/	
Human Resources Dev.	116	116	0	116.000	-50.050	-30.1	1	
Human Services	2,015	2,006	9	2,010.425	-380.550	-15.9	45	
Labor and Industrial Relations	762	721	41	741.579	-188.656	-20.3	108	
Land and Natural Resources	743	733	10	738.470	-68.100	-8.4	10	
Lieutenant Governor	48	34	14	40.920	-26.580	-39.4	0	
Public Safety	2,351	2,338	13	2,344.830	126.780	5.7	2	
Taxation	339	339	0	339.000	-70.750	-17.3	0	
Transportation	2,464	2,450	14	2,458.500	31.000	1.3	57	
University of Hawaii	8,160	5,951	2,209	6,915.122	-885.544	-11.4	4,838	

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.

3/ Data on the number of employees of the Hawaii State Public Libraries System, a Division of the Department of Education, are reported separately from the DOE beginning in 2000.

4/ Effective November 11, 1999, the Hawaii Health Systems Corp. (HHSC) became a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health. HHSC has not yet completed automation of its personnel and is unable to provide Department of Human Resource Development with quarterly workforce data. Until HHSC data are available, DHRD will continue to report HHSC employee and FTE counts (3,039; and 2,924.315, respectively) "frozen" as of the last count in December, 1999.

Source: Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.48-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2000

[As of December 31, 2000, unless otherwise indicated]

Bar-gain-ing unit	Union	Job category	Total	State	City &	County	County	County	Dept.	Judici-	Univer-	HHSC
				of Hawaii 1/	County of Honolulu	of Hawaii	of Maui	of Kauai	of Educ.	ary	sity of Hawaii	1/
		Total	56,426	22,052	7,945	1,852	1,670	881	13,276	1,445	4,539	2,766
1	UPW	Blue-collar nonsupervisors	9,317	5,607	1,939	447	484	320	-	55	-	465
2	HGEA	Blue-collar supervisors	864	490	243	45	39	16	-	2	-	29
3	HGEA	White-collar nonsupervisors	12,599	8,476	1,661	510	467	198	-	841	-	446
4	UPW	White-collar supervisors	608	331	144	30	26	13	-	57	-	7
5	HSTA	Hawaii State Teachers Assn	12,559	-	-	-	-	-	12,559	-	-	-
6	HGEA	Educational officers	717	-	-	-	-	-	717	-	-	-
7	UHPA	University of Hawaii faculty	3,184	-	-	-	-	-	-	-	3,184	-
8	HGEA	Admin. & prof. technicians	1,355	-	-	-	-	-	-	-	1,355	-
9	HGEA	Registered prof. nurses	1,216	425	-	-	-	-	-	1	-	790
10	UPW	Institutional health & corrections workers	2,687	1,666	166	-	-	-	-	34	-	821
11	HFFA	Firefighters	1,722	156	968	266	220	112	-	-	-	-
12	SHOPO	Police officers	2,610	-	1,850	360	275	125	-	-	-	-
13	HGEA	Prof. & scientific workers	6,988	4,901	974	194	159	97	-	455	-	208

1/ The Hawaii Health Systems Corporation (HHSC) provided the bargaining unit statistics for employees within its jurisdiction to HLRB. These figures were previously included in the State of Hawaii totals.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 39, March 2, 2001.

**Table 9.49-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
1996 TO 2001**

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

Government official	1996	1997	1998	1999	2000	2001
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	102,000	102,000	110,000	110,000
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	89,712	89,712
Mayor, Kauai 3/	73,118	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 4/	94,780	94,780	94,780	94,780	116,779	116,779
Assoc. Justice, Supreme Court 4/	93,780	93,780	93,780	93,780	115,547	115,547
President, University of Hawaii 5/	156,060	156,060	156,060	167,184	167,184	167,184

1/ July 1, 1997, increased from \$100,000 to \$102,000, and to \$110,000 effective July 1, 2000. An increase of 2 percent to \$112,200 became effective July 1, 2001.

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

3/ Data for 1997 to 1999 corrected. The Salary Commission recommended an increase from \$73,118 to \$76,408 effective July 1, 1996, but this was not approved.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature of 4 percent over two years. The increase is retroactive to July 1, 1999.

5/ For 1996-2000, reported salary for Kenneth J. Mortimer under the contract due to expire June 30, 2003. Contract reportedly includes use of residence at College Hill and of a car. Contract and salary specifics were not confirmed by the Board of Regents. Salary for Evan S. Dobbelle of \$442,000 is effective July 2, 2001. The contract runs to June 30, 2008

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.