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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. Internal Revenue Service, 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 annual compilation by the Tax Foundation of Hawaii, most recently published as *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: 2012*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2011**

[In thousands of dollars. For fiscal year ending 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	7,975,929	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	8,346,551	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/)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004 2/	13,206,833	8,394,777	4,812,056	3,849,135	962,921
2005 2/	12,204,228	6,680,481	5,523,747	4,434,356	1,089,391
2006 2/	13,321,730	7,122,326	6,199,404	4,918,655	1,280,749
2007 2/	3/ 14,227,076	7,666,494	3/ 6,560,582	5,090,499	3/ 1,470,083
2008 2/	3/ 15,244,258	8,489,937	3/ 6,754,321	5,147,569	3/ 1,606,752
2009 2/	13,137,044	6,747,592	6,389,452	4,712,651	1,676,801
2010 2/	(NA)	6,280,828	(NA)	4,837,862	(NA)
2011 2/	(NA)	6,127,725	(NA)	4,857,729	(NA)

NA Not available.

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

2/ Compilation by the U.S. Census Bureau is generally based on the same source documents as the Tax Foundation of Hawaii but may not be strictly comparable in the treatment of specific categories. Verification underway.

3/ Revised from previous *Data Book*.

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 through 1992); *Internal Revenue Service Data Book* (annual, beginning 1992); and for 2001 to 2011 <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 19, 2012; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/estimate/>> accessed April 12, 2012; Ibid. "2011 Annual Survey of State Government Tax Collections" (April 12, 2012) <<http://www2.census.gov/govs/statetax/11staxss.xls>> accessed June 25, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2007 to 2011

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount]

Source	2007 1/	2008 1/	2009 1/	2010 1/	2011 1/
Federal collections	7,666,494	8,489,937	6,747,592	6,280,828	6,127,725
Corporate income 2/	677,846	735,937	423,772	494,126	365,380
Individual income and employment	6,761,439	7,500,971	6,134,814	5,585,801	5,610,788
Income tax not withheld & SECA 3/	1,878,985	2,022,680	1,297,854	1,178,488	1,240,301
Estate and trust income tax	(3/)	(3/)	36,356	30,680	45,639
Income tax withheld & FICA 4/	4,858,699	5,452,573	4,778,720	4,357,286	4,305,223
Railroad retirement	(5/)	(5/)	-	-	-
Unemployment insurance	23,755	25,719	21,883	19,347	19,625
Estate	93,328	97,607	67,301	71,251	16,004
Gift	2,997	30,260	6,777	10,321	5,159
Excise 6/	130,884	125,161	114,929	119,330	130,395

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

3/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Also includes estate and trust income tax collections through 2008 but which is shown separately beginning in 2009.

4/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

5/ Less than \$500.

6/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 19, 2012.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2010

[Data rounded to thousands of dollars. For fiscal year ending June 30. Duplicative intergovernmental transactions are excluded]

Year	State & local	State	Local
1992	6,521,997	5,298,548	1,363,460
1993	6,860,466	5,543,158	1,500,924
1994	7,075,297	5,697,740	1,558,721
1995	7,179,570	5,777,523	1,599,500
1996	7,820,751	6,383,347	1,619,347
1997	8,144,623	6,700,545	1,620,451
1998	8,259,443	6,760,740	1,666,552
1999	8,093,565	6,646,380	1,607,842
2000	8,488,284	6,940,637	1,703,365
2001	(1/)	(1/)	(1/)
2002	7,451,684	5,868,714	1,739,130
2003	(1/)	(1/)	(1/)
2004	10,174,146	8,420,828	1,937,147
2005	11,000,269	9,091,681	2,107,119
2006	11,998,548	9,856,552	2,378,623
2007	13,592,500	11,172,950	2,649,538
2008	11,968,775	9,298,617	2,909,935
2009	9,551,431	6,751,116	3,076,566
2010	(NA)	11,565,500	(NA)

NA Not available.

1/ There are no state-by-state statistics available.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual); and Ibid. "State Government Finances: 2010" <<http://www.census.gov/govs/>> accessed April 14, 2012.

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2011**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	757,254,745	2,430.28	4,857,729	3,533.38
Property taxes	13,934,943	44.72	(X)	(X)
Sales and gross receipts	365,912,470	1,174.33	3,335,562	2,426.20
General sales and gross receipts	234,480,035	752.52	2,495,807	1,815.38
Selective sales taxes	131,432,435	421.81	839,755	610.82
Alcoholic beverages	5,728,374	18.38	48,054	34.95
Amusements	6,550,867	21.02	(X)	(X)
Insurance premiums	16,420,719	52.70	143,455	104.35
Motor fuels	39,889,109	128.02	95,310	69.33
Pari-mutuels	136,520	0.44	(X)	(X)
Public utilities	14,675,581	47.10	117,940	85.79
Tobacco products	17,128,957	54.97	125,797	91.50
Other selective sales	30,777,930	98.78	309,199	224.90
Licenses	51,834,722	166.35	151,525	110.22
Alcoholic beverages	449,167	1.44	(X)	(X)
Amusements	453,676	1.46	(X)	(X)
Corporation	10,023,550	32.17	1,479	1.08
Hunting and fishing	1,495,828	4.80	432	0.31
Motor vehicle	21,765,623	69.85	104,923	76.32
Motor vehicle operators	2,570,665	8.25	349	0.25
Public utility	913,950	2.93	15,785	11.48
Occupation and business, NEC	13,079,775	41.98	27,386	19.92
Other licenses	1,082,488	3.47	1,171	0.85
Income taxes	299,340,088	960.68	1,315,150	956.60
Individual income	259,144,052	831.68	1,247,291	907.25
Corporation net income	40,196,036	129.00	67,859	49.36
Other taxes	26,232,522	84.19	55,492	40.36
Death and gift	4,488,803	14.41	6,899	5.02
Documentary and stock transfer	4,638,670	14.89	48,593	35.35
Severance	14,692,766	47.15	(X)	(X)
Other	2,412,283	7.74	(X)	(X)

X Not applicable.

1/ Based on July 1, 2011 population for the United States of 311,591,917 and for Hawaii 1,374,810. As released December 2011 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2011 (NST-EST2011-01) <<http://www.census.gov/popest/data/state/totals/2011/tables/NST-EST2011-01.xls>> accessed May 16, 2012.

Source: U.S. Census Bureau, "State Government Tax Collections: 2011" <<http://www.census.gov/govs/statetax/>> accessed April 12, 2012 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2007 TO 2010

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

Gross family income level (dollars)	Honolulu			51-city median		51-city average 1/	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2007							
25,000	3,318	13.3	13	2,860	11.4	2,964	11.9
50,000	3,239	6.5	43	4,398	8.8	4,423	8.8
75,000	5,352	7.1	41	6,355	8.5	6,529	8.7
100,000	7,719	7.7	38	8,906	8.9	8,920	8.9
150,000	11,939	8.0	37	13,916	9.3	13,467	9.0
2008							
25,000	3,213	12.9	6	2,703	10.8	2,720	10.9
50,000	2,545	5.1	48	3,849	7.7	4,084	8.2
75,000	4,441	5.9	40	5,995	8.0	6,024	8.0
100,000	6,701	6.7	39	8,207	8.2	8,179	8.2
150,000	10,931	7.3	37	12,596	8.4	11,749	7.8
2009							
25,000	3,283	13.1	5	2,700	10.8	2,750	11.0
50,000	3,476	7.0	41	4,182	8.4	4,364	8.7
75,000	5,480	7.3	37	6,320	8.4	6,392	8.5
100,000	7,767	7.8	38	8,906	8.9	8,757	8.8
150,000	11,598	7.7	35	12,851	8.6	12,165	8.1
2010							
25,000	3,160	12.6	9	2,684	10.7	2,727	10.9
50,000	3,184	6.4	43	4,484	9.0	4,414	8.8
75,000	5,211	6.9	38	6,766	9.0	6,471	8.6
100,000	7,341	7.3	37	8,586	8.6	8,402	8.4
150,000	11,506	7.7	33	12,947	8.6	12,244	8.2

1/ Based on cities actually levying tax.

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 Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed November 23, 2011.

Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2012

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. See source for details]

Area	Tax Freedom Day	Rank 1/	Area	Tax Freedom Day	Rank 1/
United States	April 17	(X)			
Alabama	April 6	43	Nebraska	April 11	31
Alaska	April 5	45	Nevada	April 18	14
Arizona	April 10	35	New Hampshire	April 16	20
Arkansas	April 11	31	New Jersey	May 1	2
California	April 20	11	New Mexico	April 12	28
Colorado	April 15	21	New York	May 1	2
Connecticut	May 5	1	North Carolina	April 11	31
Delaware	April 17	17	North Dakota	April 18	14
Florida	April 12	28	Ohio	April 12	28
Georgia	April 10	35	Oklahoma	April 8	39
Hawaii	April 6	43	Oregon	April 15	21
Idaho	April 17	17	Pennsylvania	April 18	14
Illinois	April 23	5	Rhode Island	April 15	21
Indiana	April 14	26	South Carolina	April 3	47
Iowa	April 9	37	South Dakota	April 4	46
Kansas	April 15	21	Tennessee	March 31	50
Kentucky	April 9	37	Texas	April 11	31
Louisiana	April 1	48	Utah	April 17	17
Maine	April 8	39	Vermont	April 19	13
Maryland	April 23	5	Virginia	April 20	11
Massachusetts	April 22	8	Washington	April 24	4
Michigan	April 14	26	West Virginia	April 8	39
Minnesota	April 22	8	Wisconsin	April 21	10
Mississippi	April 1	48	Wyoming	April 23	5
Missouri	April 7	42	District of Columbia	April 20	11
Montana	April 15	21			

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2012. The District of Columbia is ranked as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day® Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:
1977 TO 2012**

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. Leap Day is omitted. The Tax Freedom Day for the U.S. was revised in the 2012 publication from 1992 onward but the revisions for the states have not yet been released. The Hawaii data and ranking are strictly comparable to the U.S. for only 2011 and 2012]

Year	United States	Hawaii	Hawaii rank 1/
1977	April 20	April 17	30
1978	April 20	April 18	26
1979	April 20	April 18	25
1980	April 21	April 20	24
1981	April 24	April 23	32
1982	April 21	April 17	32
1983	April 18	April 15	25
1984	April 17	April 13	31
1985	April 18	April 14	30
1986	April 19	April 16	23
1987	April 22	April 22	17
1988	April 21	April 25	7
1989	April 22	April 28	6
1990	April 21	April 28	5
1991	April 21	April 28	5
1992	April 19	April 25	6
1993	April 20	April 23	11
1994	April 22	April 24	12
1995	April 23	April 22	24
1996	April 25	April 24	20
1997	April 27	April 23	30
1998	April 29	April 24	34
1999	April 29	April 24	33
2000	May 1	April 27	28
2001	April 27	April 24	24
2002	April 17	April 17	18
2003	April 14	April 15	12
2004	April 15	April 14	20
2005	April 21	April 21	17
2006	April 24	April 23	19
2007	April 24	April 24	16
2008	April 18	April 21	15
2009	April 10	April 13	14
2010	April 12	April 9	19
2011	April 13	April 6	30
2012	April 17	April 6	43

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year. The District of Columbia is ranked as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; *Ibid.* Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; *Ibid.* Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; *Ibid.* "Tax Freedom Day® Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.08-- FEDERAL AND STATE-LOCAL TAX BURDEN PER CAPITA
FOR HAWAII AND THE UNITED STATES AVERAGE: 1977 TO 2009**

[In dollars, percent and number. For discussion of comparability to U.S. Census Bureau data, see source. Detail may not add to total due to rounding]

Year	Hawaii						U. S. average	
	Rate (percent)	Rank 1/	Per capita				Rate (percent)	Per capita income
			Income	Total taxes paid	Taxes paid to Hawaii	Taxes paid to other states		
1977	10.0	24	8,824	884	616	268	10.4	7,707
1978	10.0	21	9,413	944	662	282	10.2	8,526
1979	9.9	16	10,516	1,039	741	298	9.7	9,493
1980	9.8	14	11,716	1,143	820	322	9.4	10,441
1981	9.4	18	13,066	1,234	879	355	9.2	11,603
1982	9.1	22	13,374	1,217	855	362	9.2	12,489
1983	9.3	23	14,207	1,318	936	382	9.5	12,911
1984	9.2	27	15,388	1,422	995	427	9.7	14,055
1985	9.3	25	16,370	1,517	1,065	452	9.7	15,262
1986	9.4	23	17,294	1,626	1,154	472	9.7	16,171
1987	9.6	21	18,450	1,777	1,277	500	9.8	17,128
1988	10.2	12	19,993	2,047	1,517	529	9.7	18,318
1989	10.1	12	21,944	2,215	1,644	571	9.7	19,696
1990	9.7	22	23,825	2,303	1,693	610	9.8	20,572
1991	10.1	16	25,005	2,538	1,901	636	9.9	21,089
1992	10.3	16	25,560	2,629	1,975	654	10.1	21,645
1993	10.2	18	26,427	2,691	2,014	677	10.2	22,514
1994	10.6	12	26,856	2,848	2,176	672	10.2	23,419
1995	10.1	19	27,356	2,764	2,100	663	10.1	24,640
1996	10.4	10	27,606	2,866	2,233	633	9.9	25,851
1997	10.1	13	28,377	2,877	2,251	626	9.7	27,486
1998	10.1	12	29,285	2,953	2,328	625	9.6	29,332
1999	9.7	16	30,295	2,929	2,298	632	9.4	31,056
2000	9.5	19	32,064	3,040	2,378	662	9.4	33,012
2001	9.7	15	32,867	3,172	2,488	683	9.4	34,012
2002	9.6	18	32,675	3,136	2,455	681	9.5	33,340
2003	9.5	20	33,887	3,226	2,502	724	9.6	33,845
2004	9.5	23	36,277	3,432	2,660	772	9.6	35,957
2005	9.5	21	40,085	3,816	2,840	977	9.6	38,813
2006	10.0	18	43,181	4,305	3,188	1,118	9.7	41,494
2007	10.0	15	45,947	4,582	3,448	1,134	9.8	43,786
2008	9.9	16	46,861	4,658	3,506	1,152	9.9	44,294
2009	9.6	22	45,725	4,399	3,356	1,043	9.8	42,539

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977-2009" (February 23, 2011) <<http://www.taxfoundation.org/statelocal.html>> accessed May 19, 2011.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2012**

[Rank of 1 indicates the most favorable among the 50 states' tax systems for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. For fiscal year ending June 30]

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
Alabama	20	16	18	41	11	6
Alaska	4	27	1	5	28	13
Arizona	27	28	17	50	1	5
Arkansas	31	36	27	38	17	18
California	48	43	50	40	13	17
Colorado	16	20	16	44	23	9
Connecticut	40	25	31	30	32	50
Delaware	12	50	28	2	3	14
Florida	5	12	1	19	5	24
Georgia	34	9	40	12	22	39
Hawaii	35	4	41	31	30	15
Idaho	21	19	26	23	48	2
Illinois	28	45	13	33	43	44
Indiana	11	18	10	11	16	11
Iowa	41	48	32	25	35	36
Kansas	25	35	21	32	6	28
Kentucky	22	26	25	8	47	19
Louisiana	32	17	24	49	4	23
Maine	37	47	30	10	40	38
Maryland	42	14	46	9	45	40
Massachusetts	24	34	15	17	49	47
Michigan	18	49	11	7	44	30
Minnesota	45	42	44	36	34	26
Mississippi	17	11	19	28	8	29
Missouri	15	8	23	26	9	7
Montana	8	15	20	3	20	8
Nebraska	30	33	29	27	12	37
Nevada	3	1	1	42	42	16
New Hampshire	6	46	9	1	39	41
New Jersey	50	39	48	46	25	49
New Mexico	38	38	33	45	14	1
New York	49	23	49	37	46	45

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2012 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	44	29	43	47	7	35
North Dakota	29	21	35	15	31	4
Ohio	39	22	42	29	10	33
Oklahoma	33	7	38	39	2	12
Oregon	13	31	34	4	33	10
Pennsylvania	19	44	12	21	37	42
Rhode Island	46	40	36	24	50	46
South Carolina	36	10	39	20	38	21
South Dakota	2	1	1	34	41	20
Tennessee	14	13	8	43	27	48
Texas	9	37	7	35	15	31
Utah	10	5	14	22	24	3
Vermont	47	41	47	14	19	43
Virginia	26	6	37	6	36	27
Washington	7	30	1	48	18	22
West Virginia	23	24	22	18	26	25
Wisconsin	43	32	45	16	21	32
Wyoming	1	1	1	13	29	34

Source: Tax Foundation, Background Paper No. 62, *2012 State Business Tax Climate Index* (January 2012) table 1 <<http://www.taxfoundation.org/research/topic/90.html>> accessed January 25, 2012.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2011 AND 2012**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. 2011 data are final and not comparable to previously-released data]

Location	2011		2012	
	Total score	Index rank	Total score	Index rank
United States	5.00	(X)	5.00	(X)
Alabama	5.35	20	5.31	20
Alaska	7.44	3	7.36	4
Arizona	5.14	27	5.11	27
Arkansas	4.94	32	4.94	31
California	3.61	48	3.71	48
Colorado	5.50	17	5.41	16
Connecticut	4.53	40	4.56	40
Delaware	5.76	12	5.75	12
District of Columbia	4.43	(X)	4.48	(X)
Florida	6.84	5	6.90	5
Georgia	4.82	34	4.84	34
Hawaii	4.80	35	4.83	35
Idaho	5.21	22	5.23	21
Illinois	5.52	16	5.05	28
Indiana	5.99	11	5.99	11
Iowa	4.38	42	4.47	41
Kansas	5.14	26	5.13	25
Kentucky	5.17	25	5.20	22
Louisiana	4.94	31	4.93	32
Maine	4.70	38	4.78	37
Maryland	4.21	44	4.43	42
Massachusetts	5.12	28	5.17	24
Michigan	5.37	19	5.37	18
Minnesota	4.18	45	4.20	45
Mississippi	5.39	18	5.39	17
Missouri	5.63	14	5.47	15
Montana	6.30	7	6.25	8
Nebraska	4.99	30	4.95	30
Nevada	7.42	4	7.45	3
New Hampshire	6.44	6	6.39	6
New Jersey	3.34	50	3.33	50
New Mexico	4.76	37	4.72	38
New York	3.60	49	3.59	49
North Carolina	4.08	46	4.22	44
North Dakota	4.87	33	4.98	29

Continued on next page.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2011 AND 2012 -- Con.**

Location	2011		2012	
	Total score	Index rank	Total score	Index rank
Ohio	4.54	39	4.56	39
Oklahoma	5.01	29	4.92	33
Oregon	5.61	15	5.62	13
Pennsylvania	5.33	21	5.32	19
Rhode Island	3.88	47	4.18	46
South Carolina	4.77	36	4.82	36
South Dakota	7.57	2	7.54	2
Tennessee	5.65	13	5.62	14
Texas	6.12	9	6.08	9
Utah	6.09	10	6.04	10
Vermont	4.23	43	4.17	47
Virginia	5.20	23	5.11	26
Washington	6.20	8	6.36	7
West Virginia	5.17	24	5.19	23
Wisconsin	4.40	41	4.38	43
Wyoming	7.63	1	7.67	1

X Not applicable.

Source: Tax Foundation, Background Paper No. 62, *2012 State Business Tax Climate Index* (January 2012) table 2 "State Business Tax Climate Index, 2011 – 2012"
<http://taxfoundation.org/sites/taxfoundation.org/files/docs/2012_tax_foundation_index_bp62.pdf>
accessed January 25, 2012.

Table 9.11-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006

[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 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	2006 as percent of total	
					Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	42,788	100.0	38.7
Federal income	2,130	8,096	6,623	6,934	16.2	6.3
State income	693	3,693	3,477	4,560	10.7	4.1
Social security 1/	1,247	7,758	12,394	16,845	39.4	15.2
General excise	304	1,207	3,580	6,041	14.1	5.5
Real property	366	1,006	1,099	1,650	3.9	1.5
Employment 2/	527	3,301	3,112	5,710	13.3	5.2
Specific excise 3/	67	161	200	280	0.7	0.3
Automobile	225	388	622	768	1.8	0.7
Direct tax bill	4,342	18,432	19,288	26,360	61.6	23.8
Indirect tax bill	1,217	7,178	11,819	16,429	38.4	14.9
Gross family income	16,408	62,716	82,840	110,600	(X)	100.0
After taxes	10,898	37,106	51,733	67,812	(X)	61.3

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: Hawaii State Department of Business, Economic Development & Tourism, records; and 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 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2007 TO 2010

[Thousands of dollars. For fiscal year ending June 30]

Category	2007	2008	2009	2010
Total revenue	1/ 11,172,950	9,298,617	6,751,116	11,565,500
General revenue	1/ 9,069,976	9,301,983	9,163,828	9,627,041
Intergovernmental revenue	2,063,945	2,092,852	2,225,268	2,592,047
Taxes	1/ 5,090,499	5,147,569	4,712,651	4,837,862
General sales	2,557,644	2,619,595	2,461,618	2,316,434
Selective sales	670,321	682,584	663,417	727,946
License taxes	1/ 152,895	156,781	146,270	145,952
Individual income	1,560,306	1,544,835	1,338,702	1,527,790
Corporate income	100,847	105,294	78,597	79,853
Other taxes	48,486	38,480	24,047	39,887
Current charges	1,158,402	1,242,888	1,389,168	1,414,129
Miscellaneous general revenue	757,130	818,674	836,741	783,003
Insurance trust revenue 2/	2,102,974	-3,366	-2,412,712	1,938,459
Total expenditure	9,848,210	10,533,869	11,199,768	11,178,392
General expenditures, by func.	8,969,744	9,567,007	10,051,242	9,710,283
Education	3,239,562	3,393,565	3,556,817	3,254,387
Public welfare	1,494,003	1,563,961	1,688,167	1,960,542
Hospitals	454,936	531,055	568,768	609,893
Health	611,503	677,693	668,180	545,908
Highways	306,179	407,711	455,985	468,922
Police protection	15,661	13,808	28,394	34,211
Correction	197,273	219,070	230,656	206,695
Natural resources	142,296	113,560	118,376	104,865
Parks and recreation	78,091	78,920	85,278	91,156
Government administration	427,641	486,718	505,381	412,863
Interest on general debt	458,350	441,026	432,964	308,715
Other and unallocable	1,544,249	1,639,920	1,712,276	1,712,126
Utility expenditure	325	924	1,867	5,412
Insurance trust expenditure	878,141	965,938	1,146,659	1,462,697
Exhibit: General expenditure	8,969,744	9,567,007	10,051,242	9,710,283
Intergovernmental expenditure	138,054	137,771	159,452	156,881
Direct expenditure	8,831,690	9,429,236	9,891,790	9,553,402
Debt at end of fiscal year	1/ 6,242,374	6,028,067	6,880,242	7,700,654
Cash and security holdings	19,551,589	17,234,080	13,164,419	13,951,232

1/ Revised from previous *Data Book*.

2/ Includes net earnings of state retirement systems which may be positive or negative.

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);
<<http://www.census.gov/govs/state/index.html>> accessed January 19, 2012.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2007**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

Category	State & local 1/	State	Local 1/
Revenue 1/	13,592,500	11,172,950	2,649,538
General revenue 1/	11,240,174	9,069,976	2,400,186
Intergovernmental revenue 1/	2,241,818	2,063,945	407,861
General revenue from own sources	8,998,356	7,006,031	1,992,325
Taxes	6,560,582	5,090,499	1,470,083
Property	1,136,558	-	1,136,558
Sales and gross receipts	3,395,660	3,227,965	167,695
Individual income	1,560,306	1,560,306	-
Corporate income	100,847	100,847	-
Motor vehicle license	216,333	108,314	108,019
Other taxes	150,878	93,067	57,811
Charges & misc. general revenue	2,437,774	1,915,532	522,242
Current charges 2/	1,510,256	1,158,402	351,854
Education	285,094	285,094	-
Hospitals	407,839	407,839	-
Air transportation (airports)	251,779	251,779	-
Sewerage	192,257	-	192,257
Miscellaneous general revenue	927,518	757,130	170,388
Utility revenue	249,352	-	249,352
Insurance trust revenue	2,102,974	2,102,974	-
Expenditure 1/	12,279,222	9,848,210	2,568,761
Intergovernmental expenditure 1/	305	138,054	-
Direct expenditure by function	12,278,917	9,710,156	2,568,761
Direct general expenditure	10,999,854	8,831,690	2,168,164
Capital outlay	1,065,424	639,902	425,522
Other direct general expenditure	9,934,430	8,191,788	1,742,642
Education services 3/	3,271,624	3,270,868	756
Education	3,240,304	3,239,562	742
Libraries	31,320	31,306	14
Social services & income maintenance 3/	2,676,263	2,603,105	73,158
Public welfare	1,518,260	1,493,698	24,562
Hospitals	454,936	454,936	-
Health	650,126	601,530	48,596
Employment security administration	51,367	51,367	-
Veterans' services	1,574	1,574	-
Transportation 3/	820,477	620,351	200,126
Highways	506,045	306,179	199,866
Air transportation (airports)	266,701	266,701	-

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**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2007 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	687,564	247,067	440,497
Police protection	305,291	13,411	291,880
Fire protection	143,491	-	143,491
Correction	197,273	197,273	-
Protective inspection and regulation	41,509	36,383	5,126
Environment and housing 3/	1,099,630	358,536	741,094
Natural resources	151,379	141,556	9,823
Parks and recreation	252,908	78,069	174,839
Housing and community development	215,052	127,078	87,974
Sewerage	262,541	11,829	250,712
Solid waste management	217,750	4	217,746
Governmental administration 3/	660,957	423,892	237,065
Interest on general debt	607,324	458,350	148,974
General expend., not elsewhere classified	1,176,015	849,521	326,494
Utility expenditure 3/	400,922	325	400,597
Water supply	204,533	325	204,208
Transit	196,389	-	196,389
Insurance trust expenditure	878,141	878,141	-
Debt outstanding	10,431,499	6,242,374	4,189,125
Short-term	161,900	-	161,900
Long-term	10,269,599	6,242,374	4,027,225
Public debt for private purposes	385,166	385,166	-
Long-term debt issued	1,382,941	580,066	802,875
Long-term debt retired	871,261	412,785	458,476
Cash and security holdings	21,581,022	19,551,589	2,029,433
Insurance trust funds	13,909,106	13,909,106	-
Unemployment compensation	552,788	552,788	-
Employee retirement	13,341,480	13,341,480	-
Other than insurance trust funds	7,671,916	5,642,483	2,029,433

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2006-07" (revised October 14, 2011)

<<http://www.census.gov/govs/estimate/index.html>> accessed November 25, 2011.

**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2008**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

Category	State & local 1/	State	Local 1/
Revenue 1/	11,968,775	9,298,617	2,909,935
General revenue 1/	11,699,550	9,301,983	2,637,344
Intergovernmental revenue 1/	2,289,845	2,092,852	436,770
General revenue from own sources	9,409,705	7,209,131	2,200,574
Taxes	6,754,321	5,147,569	1,606,752
Property	1,280,280	-	1,280,280
Sales and gross receipts	3,470,130	3,302,179	167,951
Individual income	1,544,835	1,544,835	-
Corporate income	105,294	105,294	-
Motor vehicle license	228,444	111,262	117,182
Other taxes	125,338	83,999	41,339
Charges & misc. general revenue	2,655,384	2,061,562	593,822
Current charges 2/	1,679,262	1,242,888	436,374
Education	316,453	316,453	-
Hospitals	446,284	446,284	-
Air transportation (airports)	260,346	260,346	-
Sewerage	240,706	-	240,706
Miscellaneous general revenue	976,122	818,674	157,448
Utility revenue	272,591	-	272,591
Insurance trust revenue	-3,366	-3,366	-
Expenditure 1/	13,377,998	10,651,664	2,863,781
Intergovernmental expenditure 1/	324	137,771	-
Direct expenditure by function	13,377,674	10,513,893	2,863,781
Direct general expenditure	11,844,829	9,547,031	2,297,798
Other direct general expenditure	10,675,713	8,769,375	1,906,338
Capital outlay	1,169,116	777,656	391,460
Education services 3/	3,544,250	3,544,229	21
Education	3,511,360	3,511,360	-
Libraries	32,890	32,869	21
Social services & income maintenance 3/	2,944,752	2,822,189	122,563
Public welfare	1,625,274	1,563,637	61,637
Hospitals	531,055	531,055	-
Health	730,531	669,605	60,926
Social insurance administration	54,032	54,032	-
Veterans' services	3,860	3,860	-
Transportation 3/	971,716	765,166	206,550
Highways	614,154	407,711	206,443
Air transportation (airports)	294,795	294,795	-

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**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2008 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	770,166	274,638	495,528
Police protection	336,516	12,145	324,371
Fire protection	161,972	-	161,972
Correction	219,069	219,069	-
Protective inspection and regulation	52,609	43,424	9,185
Environment and housing 3/	1,084,095	338,042	746,053
Natural resources	120,905	112,893	8,012
Parks and recreation	256,352	78,195	178,157
Housing and community development	201,545	128,730	72,815
Sewerage	273,620	18,208	255,412
Solid waste management	231,673	16	231,657
Governmental administration 3/	757,061	480,543	276,518
Interest on general debt	592,481	441,026	151,455
General expend., not elsewhere classified	1,180,308	881,198	299,110
Utility expenditure 3/	566,907	924	565,983
Water supply	330,184	924	329,260
Transit	236,723	-	236,723
Insurance trust expenditure	965,938	965,938	-
Debt outstanding	10,733,637	6,296,492	4,437,145
Short-term	77,700	-	77,700
Long-term	10,655,937	6,296,492	4,359,445
Public debt for private purposes	453,102	453,102	-
Addendum: Long-term debt issued	1,197,285	579,496	617,789
Addendum: Long-term debt retired	811,169	525,378	285,791
Cash and security holdings	19,585,222	17,234,080	2,351,142
Insurance trust funds	11,919,536	11,919,536	-
Unemployment compensation	528,636	528,636	-
Employee retirement	11,375,320	11,375,320	-
Other than insurance trust funds	7,665,686	5,314,544	2,351,142

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2007-08" <<http://www2.census.gov/govs/estimate/08slsstab1a.xls>> accessed November 25, 2011.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2009**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local 1/	State	Local 1/
Revenue 1/	9,551,431	6,751,116	3,076,566
General revenue 1/	11,678,610	9,163,828	2,791,033
Intergovernmental revenue 1/	2,458,639	2,225,268	509,622
General revenue from own sources	9,219,971	6,938,560	2,281,411
Taxes	6,389,452	4,712,651	1,676,801
Property	1,316,188	-	1,316,188
Sales and gross receipts	3,332,784	3,125,035	207,749
Individual income	1,338,702	1,338,702	-
Corporate income	78,597	78,597	-
Motor vehicle license	219,871	100,413	119,458
Other taxes	103,310	69,904	33,406
Charges & misc. general revenue	2,830,519	2,225,909	604,610
Current charges 2/	1,879,113	1,389,168	489,945
Education	350,785	350,785	-
Hospitals	479,930	479,930	-
Air transportation (airports)	279,280	279,280	-
Sewerage	299,594	-	299,594
Miscellaneous general revenue	951,406	836,741	114,665
Utility revenue	285,533	-	285,533
Insurance trust revenue	-2,412,712	-2,412,712	-
Expenditure 1/	14,365,648	11,199,768	3,324,982
Intergovernmental expenditure 1/	350	159,452	-
Direct expenditure by function	14,365,298	11,040,316	3,324,982
Direct general expenditure	12,638,460	9,891,790	2,746,670
Other direct general expenditure	11,118,730	9,059,732	2,058,998
Capital outlay	1,519,730	832,058	687,672
Education services 3/	3,590,639	3,590,557	82
Education	3,556,899	3,556,817	82
Libraries	33,740	33,740	-
Social services & income maintenance 3/	3,089,070	2,947,836	141,234
Public welfare	1,763,342	1,687,817	75,525
Hospitals	568,768	568,768	-
Health	701,311	635,602	65,709
Social insurance administration	52,705	52,705	-
Veterans' services	2,944	2,944	-
Transportation 3/	1,114,150	843,543	270,607
Highways	726,578	455,985	270,593
Air transportation (airports)	337,329	337,329	-

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2009 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	828,601	305,675	522,926
Police protection	368,244	26,432	341,812
Fire protection	173,315	-	173,315
Correction	230,656	230,656	-
Protective inspection and regulation	56,386	48,587	7,799
Environment and housing 3/	1,306,807	346,077	960,730
Natural resources	127,895	117,376	10,519
Parks and recreation	294,294	84,407	209,887
Housing and community development	234,041	140,611	93,430
Sewerage	360,938	3,683	357,255
Solid waste management	289,639	-	289,639
Governmental administration 3/	784,007	499,670	284,337
Interest on general debt	621,017	432,964	188,053
General expend., not elsewhere classified	1,304,169	925,468	378,701
Utility expenditure 3/	580,179	1,867	578,312
Water supply	306,953	1,867	305,086
Transit	273,226	-	273,226
Insurance trust expenditure	1,146,659	1,146,659	-
Debt outstanding	11,473,985	6,880,242	4,593,743
Short-term	971	-	971
Long-term	11,473,014	6,880,242	4,592,772
Public debt for private purposes	495,767	459,943	35,824
Long-term debt issued	1,870,784	1,257,784	613,000
Long-term debt retired	1,083,737	690,454	393,283
Cash and security holdings	15,354,196	13,167,619	2,186,577
Insurance trust funds	8,391,945	8,391,945	-
Unemployment compensation	281,242	281,242	-
Employee retirement	8,094,500	8,094,500	-
Workers' compensation	16,203	16,203	-
Other than insurance trust funds	6,962,251	4,775,674	2,186,577
Offsets to debt	1,146,122	1,043,912	102,210
Bond funds	1,254,567	548,435	706,132
Other	4,561,562	3,183,327	1,378,235

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" <<http://www2.census.gov/govs/estimate/09slsstab1a.xls>> accessed November 25, 2011.

Table 9.16-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2009

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.
Revised state government finances released on December 14, 2011]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	7,091,312	100.00	5,265.63
General revenue	9,163,828	129.23	6,804.57
Intergovernmental revenue	2,225,268	31.38	1,652.36
Taxes	4,712,651	66.46	3,499.36
General sales	2,461,618	34.71	1,827.87
Selective sales	663,417	9.36	492.62
License taxes	146,270	2.06	108.61
Individual income	1,338,702	18.88	994.05
Corporate income	78,597	1.11	58.36
Other taxes	24,047	0.34	17.86
Current charges	1,389,168	19.59	1,031.52
Miscellaneous general revenue	836,741	11.80	621.32
Insurance trust revenue	-2,072,516	-29.23	-1,538.94
Total expenditure	11,199,768	100.00	8,316.35
General expenditure, by function	10,051,242	89.75	7,463.51
Education	3,556,817	31.76	2,641.10
Public welfare	1,688,167	15.07	1,253.54
Hospitals	568,768	5.08	422.34
Health	668,180	5.97	496.15
Highways	455,985	4.07	338.59
Police protection	28,394	0.25	21.08
Correction	230,656	2.06	171.27
Natural resources	118,376	1.06	87.90
Parks and recreation	85,278	0.76	63.32
Government administration	505,381	4.51	375.27
Interest on general debt	432,964	3.87	321.50
Other and unallocable	1,712,276	15.29	1,271.44
Utility expenditure	1,867	0.02	1.39
Insurance trust expenditure	1,146,659	10.24	851.45
Exhibit: General expenditure	10,051,242	100.00	7,463.51
Intergovernment expenditure	159,452	1.59	118.40
Direct expenditure	9,891,790	98.41	7,345.11
Debt at end of fiscal year	6,880,242	100.00	5,108.90
Cash and security holdings	13,167,619	100.00	9,777.57

1/ Based on July 1, 2009 population for Hawaii of 1,346,717. As released September 2011 by the U.S. Census Bureau, Population Division, "Table 1. Intercensal Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (ST-EST00INT-01).

Source: U.S. Census Bureau, Governments Division, 2009 State Government Finances
<<http://www2.census.gov/govs/state/09statess.xls>> accessed July 14, 2012 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.17-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2010

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	11,565,500	100.00	8,483.09
General revenue	9,627,041	83.24	7,061.27
Intergovernmental revenue	2,592,047	22.41	1,901.22
Taxes	4,837,862	41.83	3,548.49
General sales	2,316,434	20.03	1,699.06
Selective sales	727,946	6.29	533.94
License taxes	145,952	1.26	107.05
Individual income	1,527,790	13.21	1,120.61
Corporate income	79,853	0.69	58.57
Other taxes	39,887	0.34	29.26
Current charges	1,414,129	12.23	1,037.24
Miscellaneous general revenue	783,003	6.77	574.32
Insurance trust revenue	1,938,459	16.76	1,421.83
Total expenditure	11,178,392	100.00	8,199.16
General expenditure, by function	9,710,283	86.87	7,122.32
Education	3,254,387	29.11	2,387.04
Public welfare	1,960,542	17.54	1,438.02
Hospitals	609,893	5.46	447.35
Health	545,908	4.88	400.41
Highways	468,922	4.19	343.95
Police protection	34,211	0.31	25.09
Correction	206,695	1.85	151.61
Natural resources	104,865	0.94	76.92
Parks and recreation	91,156	0.82	66.86
Government administration	412,863	3.69	302.83
Interest on general debt	308,715	2.76	226.44
Other and unallocable	1,712,126	15.32	1,255.81
Utility expenditure	5,412	0.05	3.97
Insurance trust expenditure	1,462,697	13.09	1,072.86
Exhibit: General expenditure	9,710,283	100.00	7,122.32
Intergovernment expenditure	156,881	1.62	115.07
Direct expenditure	9,553,402	98.38	7,007.25
Debt at end of fiscal year	7,700,654	100.00	5,648.30
Cash and security holdings	13,951,232	100.00	10,232.98

1/ Based on July 1, 2010 population for Hawaii of 1,363,359. As released December 2011 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2011" (NST-EST2011-01).

Source: U.S. Census Bureau, Governments Division, 2010 State Government Finances (December 14, 2011) <<http://www2.census.gov/govs/state/10statess.xls>> accessed July 14, 2012 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2007**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	13,592,500	100.00	10,331.20
General revenue 1/	11,240,174	82.69	8,543.28
Intergovernmental revenue 1/	2,241,818	16.49	1,703.93
General revenue from own sources	8,998,356	66.20	6,839.35
Taxes	6,560,582	48.27	4,986.48
Property	1,136,558	8.36	863.86
Sales and gross receipts	3,395,660	24.98	2,580.93
Individual income	1,560,306	11.48	1,185.94
Corporate income	100,847	0.74	76.65
Motor vehicle license	216,333	1.59	164.43
Other taxes	150,878	1.11	114.68
Charges & misc. general revenue	2,437,774	17.93	1,852.87
Current charges 3/	1,510,256	11.11	1,147.89
Education	285,094	2.10	216.69
Hospitals	407,839	3.00	309.98
Air transportation (airports)	251,779	1.85	191.37
Sewerage	192,257	1.41	146.13
Miscellaneous general revenue	927,518	6.82	704.98
Utility revenue	249,352	1.83	189.52
Insurance trust revenue	2,102,974	15.47	1,598.40
Expenditure 1/	12,279,222	100.00	9,333.02
Intergovernmental expenditure 1/	305	0.00	0.23
Direct expenditure by function	12,278,917	100.00	9,332.79
Direct general expenditure	10,999,854	89.58	8,360.62
Capital outlay	1,065,424	8.68	809.79
Other direct general expenditure	9,934,430	80.90	7,550.82
Education services 4/	3,271,624	26.64	2,486.65
Education	3,240,304	26.39	2,462.85
Libraries	31,320	0.26	23.81
Social serv. & income maintenance 4/	2,676,263	21.80	2,034.14
Public welfare	1,518,260	12.36	1,153.98
Hospitals	454,936	3.70	345.78
Health	650,126	5.29	494.14
Employment security admin.	51,367	0.42	39.04
Veterans' services	1,574	0.01	1.20
Transportation 4/	820,477	6.68	623.62
Highways	506,045	4.12	384.63
Air transportation (airports)	266,701	2.17	202.71

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2007 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	687,564	5.60	522.59
Police protection	305,291	2.49	232.04
Fire protection	143,491	1.17	109.06
Correction	197,273	1.61	149.94
Protective inspection and regulation	41,509	0.34	31.55
Environment and housing 4/	1,099,630	8.96	835.79
Natural resources	151,379	1.23	115.06
Parks and recreation	252,908	2.06	192.23
Housing and community development	215,052	1.75	163.45
Sewerage	262,541	2.14	199.55
Solid waste management	217,750	1.77	165.50
Governmental administration 4/	660,957	5.38	502.37
Interest on general debt	607,324	4.95	461.61
General expend., n.e.c. 4/	1,176,015	9.58	893.85
Utility expenditure 4/	400,922	3.27	304.73
Water supply	204,533	1.67	155.46
Transit	196,389	1.60	149.27
Insurance trust expenditure	878,141	7.15	667.45
Debt outstanding	10,431,499	100.00	7,928.63
Short-term	161,900	1.55	123.05
Long-term	10,269,599	98.45	7,805.57
Public debt for private purposes	385,166	3.69	292.75
Long-term debt issued	1,382,941	13.26	1,051.13
Long-term debt retired	871,261	8.35	662.22
Cash and security holdings	21,581,022	100.00	16,403.00
Insurance trust funds	13,909,106	64.45	10,571.84
Unemployment compensation	552,788	2.56	420.16
Employee retirement	13,341,480	61.82	10,140.41
Other than insurance trust funds	7,671,916	35.55	5,831.16

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2007 population for Hawaii of 1,315,675. As released September 28, 2011 by the U.S. Census Bureau, Population Division, "Table 1. Intercensal Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (ST-EST00INT-01) <<http://www.census.gov/popest/data/intercensal/state/tables/ST-EST00INT-01.xls>> accessed June 25, 2012.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2006-07" (revised October 14, 2011)

<<http://www.census.gov/govs/estimate/index.html>> accessed November 25, 2011; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2008**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	11,968,775	100.00	8,984.13
General revenue 1/	11,699,550	97.75	8,782.04
Intergovernmental revenue 1/	2,289,845	19.13	1,718.83
General revenue from own sources	9,409,705	78.62	7,063.21
Taxes	6,754,321	56.43	5,070.00
Property	1,280,280	10.70	961.02
Sales and gross receipts	3,470,130	28.99	2,604.79
Individual income	1,544,835	12.91	1,159.60
Corporate income	105,294	0.88	79.04
Motor vehicle license	228,444	1.91	171.48
Other taxes	125,338	1.05	94.08
Charges & misc. general revenue	2,655,384	22.19	1,993.21
Current charges 3/	1,679,262	14.03	1,260.51
Education	316,453	2.64	237.54
Hospitals	446,284	3.73	334.99
Air transportation (airports)	260,346	2.18	195.42
Sewerage	240,706	2.01	180.68
Miscellaneous general revenue	976,122	8.16	732.71
Utility revenue	272,591	2.28	204.62
Insurance trust revenue	-3,366	-0.03	-2.53
Expenditure 1/	13,377,998	100.00	10,041.94
Intergovernmental expenditure 1/	324	0.00	0.24
Direct expenditure by function	13,377,674	100.00	10,041.69
Direct general expenditure	11,844,829	88.54	8,891.09
Other direct general expenditure	10,675,713	79.80	8,013.52
Capital outlay	1,169,116	8.74	877.57
Education services 4/	3,544,250	26.49	2,660.42
Education	3,511,360	26.25	2,635.73
Libraries	32,890	0.25	24.69
Social services & income maintenance 4/	2,944,752	22.01	2,210.42
Public welfare	1,625,274	12.15	1,219.98
Hospitals	531,055	3.97	398.63
Health	730,531	5.46	548.36
Social insurance administration	54,032	0.40	40.56
Veterans' services	3,860	0.03	2.90
Transportation 4/	971,716	7.26	729.40
Highways	614,154	4.59	461.00
Air transportation (airports)	294,795	2.20	221.28

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**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2008 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	770,166	5.76	578.11
Police protection	336,516	2.52	252.60
Fire protection	161,972	1.21	121.58
Correction	219,069	1.64	164.44
Protective inspection and regulation	52,609	0.39	39.49
Environment and housing 4/	1,084,095	8.10	813.76
Natural resources	120,905	0.90	90.76
Parks and recreation	256,352	1.92	192.43
Housing and community development	201,545	1.51	151.29
Sewerage	273,620	2.05	205.39
Solid waste management	231,673	1.73	173.90
Governmental administration 4/	757,061	5.66	568.27
Interest on general debt	592,481	4.43	444.73
General expend., not elsewhere classified 4/	1,180,308	8.82	885.98
Utility expenditure 4/	566,907	4.24	425.54
Water supply	330,184	2.47	247.85
Transit	236,723	1.77	177.69
Insurance trust expenditure	965,938	7.22	725.06
Debt outstanding	10,733,637	100.00	8,057.00
Short-term	77,700	0.72	58.32
Long-term	10,655,937	99.28	7,998.67
Public debt for private purposes	453,102	4.22	340.11
Long-term debt issued	1,197,285	11.15	898.72
Long-term debt retired	811,169	7.56	608.89
Cash and security holdings	19,585,222	100.00	14,701.27
Insurance trust funds	11,919,536	60.86	8,947.17
Unemployment compensation	528,636	2.70	396.81
Employee retirement	11,375,320	58.08	8,538.66
Other than insurance trust funds	7,665,686	39.14	5,754.10

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2008 population for Hawaii of 1,332,213. As released September 28, 2011 by the U.S. Census Bureau, Population Division, "Table 1. Intercensal Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (ST-EST00INT-01) <<http://www.census.gov/popest/data/intercensal/state/tables/ST-EST00INT-01.xls>> accessed June 25, 2012.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2007-08" <<http://www2.census.gov/govs/estimate/08slsstab1a.xls>> accessed November 25, 2011; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2009**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	9,551,431	100.0	7,092.38
General revenue 1/	11,678,610	122.3	8,671.91
Intergovernmental revenue 1/	2,458,639	25.7	1,825.65
General revenue from own sources	9,219,971	96.5	6,846.26
Taxes	6,389,452	66.9	4,744.47
Property	1,316,188	13.8	977.33
Sales and gross receipts	3,332,784	34.9	2,474.75
Individual income	1,338,702	14.0	994.05
Corporate income	78,597	0.8	58.36
Motor vehicle license	219,871	2.3	163.26
Other taxes	103,310	1.1	76.71
Charges & misc. general revenue	2,830,519	29.6	2,101.79
Current charges 3/	1,879,113	19.7	1,395.33
Education	350,785	3.7	260.47
Hospitals	479,930	5.0	356.37
Air transportation (airports)	279,280	2.9	207.38
Sewerage	299,594	3.1	222.46
Miscellaneous general revenue	951,406	10.0	706.46
Utility revenue	285,533	3.0	212.02
Insurance trust revenue	-2,412,712	-25.3	-1,791.55
Expenditure 1/	14,365,648	100.0	10,667.16
Intergovernmental expenditure 1/	350	0.0	0.26
Direct expenditure by function	14,365,298	100.0	10,666.90
Direct general expenditure	12,638,460	88.0	9,384.64
Other direct general expenditure	11,118,730	77.4	8,256.17
Capital outlay	1,519,730	10.6	1,128.47
Education services 4/	3,590,639	25.0	2,666.22
Education	3,556,899	24.8	2,641.16
Libraries	33,740	0.2	25.05
Social services & income maintenance 4/	3,089,070	21.5	2,293.78
Public welfare	1,763,342	12.3	1,309.36
Hospitals	568,768	4.0	422.34
Health	701,311	4.9	520.76
Social insurance administration	52,705	0.4	39.14
Veterans' services	2,944	0.0	2.19
Transportation 4/	1,114,150	7.8	827.31
Highways	726,578	5.1	539.52
Air transportation (airports)	337,329	2.3	250.48

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**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2009 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	828,601	5.8	615.27
Police protection	368,244	2.6	273.44
Fire protection	173,315	1.2	128.69
Correction	230,656	1.6	171.27
Protective inspection and regulation	56,386	0.4	41.87
Environment and housing 4/	1,306,807	9.1	970.36
Natural resources	127,895	0.9	94.97
Parks and recreation	294,294	2.0	218.53
Housing and community development	234,041	1.6	173.79
Sewerage	360,938	2.5	268.01
Solid waste management	289,639	2.0	215.07
Governmental administration 4/	784,007	5.5	582.16
Interest on general debt	621,017	4.3	461.13
General expend., not elsewhere classified	1,304,169	9.1	968.41
Utility expenditure 4/	580,179	4.0	430.81
Water supply	306,953	2.1	227.93
Transit	273,226	1.9	202.88
Insurance trust expenditure	1,146,659	8.0	851.45
Debt outstanding	11,473,985	100.0	8,519.97
Short-term	971	0.0	0.72
Long-term	11,473,014	100.0	8,519.25
Public debt for private purposes	495,767	4.3	368.13
Long-term debt issued	1,870,784	16.3	1,389.14
Long-term debt retired	1,083,737	9.4	804.73
Cash and security holdings	15,354,196	100.0	11,401.20
Insurance trust funds	8,391,945	54.7	6,231.41
Unemployment compensation	281,242	1.8	208.84
Employee retirement	8,094,500	52.7	6,010.54
Workers' compensation	16,203	0.1	12.03
Other than insurance trust funds	6,962,251	45.3	5,169.80

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2009 population for Hawaii of 1,346,717. As released September 28, 2011 by the U.S. Census Bureau, Population Division, "Table 1. Intercensal Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (ST-EST00INT-01) <<http://www.census.gov/popest/data/intercensal/state/tables/ST-EST00INT-01.xls>> accessed June 25, 2012.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" <<http://www2.census.gov/govs/estimate/09slsstab1a.xls>> accessed November 25, 2011.

Table 9.21-- STATE GOVERNMENT TAX COLLECTIONS: 2003 TO 2011

[Data rounded to thousands of dollars. For fiscal year ending June 30]

Source	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total taxes	3,569,824	3,849,135	4,434,356	4,918,655	5,090,499	5,147,569	4,712,651	4,837,862	4,857,729
Sales and gross receipts	2,349,595	2,470,299	2,748,613	3,011,603	3,227,965	3,302,179	3,125,035	3,044,380	3,335,562
General sales and gross receipts	1,792,698	1,900,377	2,136,604	2,355,316	2,557,644	2,619,595	2,461,618	2,316,434	2,495,807
Selective sales taxes	556,897	569,922	612,009	656,287	670,321	682,584	663,417	727,946	839,755
Alcoholic beverages	41,185	41,250	43,717	45,955	46,034	45,620	47,242	44,074	48,054
Insurance premiums	76,670	81,916	87,285	92,219	99,079	99,158	98,038	108,646	143,455
Motor fuels	80,194	84,378	86,426	87,476	89,729	94,080	91,712	86,370	95,310
Public utilities	114,115	99,504	108,686	120,679	124,017	127,481	126,069	157,661	117,940
Tobacco products	72,297	79,387	85,244	88,261	85,779	89,265	88,145	105,523	125,797
Other selective sales	172,436	183,487	200,651	221,697	225,683	226,980	212,211	225,672	309,199
Licenses	124,430	123,257	143,109	147,620	152,895	156,781	146,270	145,952	151,525
Corporation	1,689	2,114	2,017	1,402	1,478	1,575	1,402	1,461	1,479
Hunting and fishing	364	275	365	372	440	424	397	378	432
Motor vehicle	87,245	89,268	99,735	108,030	108,314	111,262	100,413	100,575	104,923
Motor vehicle operators	264	189	531	465	446	404	291	241	349
Public utility	11,717	10,450	16,871	12,959	14,580	15,819	16,171	20,325	15,785
Occupation and business, NEC	21,794	19,484	22,117	22,847	26,176	25,790	26,390	21,682	27,386
Other licenses	1,357	1,477	1,473	1,545	1,461	1,507	1,206	1,290	1,171
Income taxes 1/	1,068,457	1,227,324	1,505,606	1,698,841	1,661,153	1,650,129	1,417,299	1,607,643	1,315,150
Individual income	1,037,854	1,169,205	1,381,481	1,550,757	1,560,306	1,544,835	1,338,702	1,527,790	1,247,291
Corporation net income	30,603	58,119	124,125	148,084	100,847	105,294	78,597	79,853	67,859
Other taxes 1/	27,342	28,255	37,028	60,591	48,486	38,480	24,047	39,887	55,492
Death and gift	15,524	9,829	12,712	4,017	162	164	274	-	6,899
Documentary and stock transfer	11,818	18,426	24,316	56,574	48,324	38,316	23,773	39,887	48,593

1/ 2003 categories regrouped to conform to that published 2004 and beyond.

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed April 12, 2012.

Table 9.22-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2007 TO 2011

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2007	2008	2009	2010	2011
Total expenditures	7,888,242	8,220,571	8,737,426	8,429,715	8,476,625
Current	7,385,509	7,741,836	8,335,704	8,001,540	8,018,644
General government	458,236	537,541	597,210	436,290	487,848
Public safety	376,032	411,152	435,414	457,058	423,716
Highways	337,862	406,795	442,421	442,971	376,780
Conservation of natural resources	107,578	103,596	120,693	88,873	93,600
Health	832,333	863,914	798,026	801,923	757,482
Welfare	1,770,707	1,857,473	2,119,481	2,315,726	2,526,743
Lower education	2,305,280	2,201,901	2,454,668	2,325,066	2,208,303
Higher education	759,777	815,116	878,127	700,335	707,380
Other education	20,122	23,206	29,912	14,033	14,018
Culture and recreation	92,574	110,404	107,302	108,536	117,306
Urban redevelopment & housing	170,614	255,783	179,819	115,796	135,141
Economic devel. & assistance	147,146	149,075	169,547	166,320	158,104
Other	7,248	5,880	3,084	28,613	12,223
Debt service	502,733	478,735	401,722	428,175	457,981
Principal	271,010	231,478	204,604	179,624	191,244
Interest and others	231,723	247,257	197,118	248,551	266,737

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2011* (p. 143)
 <http://hawaii.gov/dags/accounting-division/CAFR_2011.pdf> accessed April 2, 2012.

Table 9.23-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2007 TO 2011

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2007	2008	2009	2010	2011
Total revenues	7,269,812	7,396,658	7,193,308	7,623,018	8,239,489
Total taxes	4,853,267	4,857,364	4,390,134	4,368,686	4,770,498
General excise	2,632,485	2,597,121	2,410,756	2,279,310	2,507,980
Net income - corp. & personal	1,618,570	1,637,265	1,373,893	1,408,965	1,473,188
Public service companies	124,017	127,481	126,069	157,661	117,940
Transient accommodations	7,382	17,756	14,408	32,635	60,839
Tobacco and liquor	131,813	134,886	135,388	149,596	173,851
Liquid fuel	87,179	90,123	88,006	82,780	91,265
Insurance companies' premiums	96,385	96,332	95,181	105,848	140,586
Vehicle weight and registration	59,422	60,842	59,392	58,659	59,476
Rental motor/tour vehicle surcharge	49,479	49,196	39,751	40,401	43,892
Franchise	2,000	20,213	28,075	20,666	33,682
Other	44,535	26,149	19,215	32,165	67,799
Non-taxes	2,416,545	2,539,294	2,803,174	3,254,332	3,468,991
Interest and investment (loss) income	122,606	115,247	-42,051	124,518	55,854
Charges for current services	318,235	341,371	357,078	364,893	348,108
Intergovernmental	1,727,895	1,807,376	2,090,058	2,432,369	2,567,266
Rentals	21,639	20,152	21,107	19,712	23,319
Fines, forfeitures, and penalties	28,488	32,618	33,888	35,982	34,712
Licenses and fees	30,837	31,731	33,324	36,641	41,557
Revenues from private sources	39,401	59,508	63,401	57,850	54,857
Other	127,444	131,291	246,369	182,367	343,318

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2011* (p. 143)

<http://hawaii.gov/dags/accounting-division/CAFR_2011.pdf> accessed April 2, 2012.

Table 9.24-- LOCAL GOVERNMENT REVENUES: 2007

[Data are rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Revenue	2,650,182	1,577,126	989,979	83,077
General revenue	2,400,830	1,420,069	897,684	83,077
Intergovernmental revenue	408,505	190,137	195,818	22,550
From Federal Gov't	181,726	118,446	59,472	3,808
From State gov't	226,135	71,322	136,346	18,467
From local gov'ts	644	369	-	275
Gen. rev. from own sources	1,992,325	1,229,932	701,866	60,527
Taxes	1,470,083	905,659	564,424	-
Property	1,136,558	683,068	453,490	-
Sales & gross receipts	167,695	113,953	53,742	-
Selective sales	167,695	113,953	53,742	-
Motor fuel	69,406	43,125	26,281	-
Public utilities	98,289	70,828	27,461	-
Motor vehicle license	108,019	83,915	24,104	-
Other taxes	57,811	24,723	33,088	-
Charges & misc. gen. rev.	522,242	324,273	137,442	60,527
Current charges	351,854	270,017	81,757	80
Highways	3,473	3,130	343	-
Parking facilities	7,233	7,233	-	-
Natural resources	22	-	-	22
Parks & recreation	22,966	18,812	4,154	-
Housing & comm. dev.	4,931	3,409	1,522	-
Sewerage	192,257	147,776	44,481	-
Solid waste mgt.	109,846	85,660	24,186	-
Other charges	11,126	3,997	7,071	58
Misc. general rev.	170,388	54,256	55,685	60,447
Interest earnings	126,301	36,039	30,536	59,726
Special assessments	21,226	9,207	12,019	-
Sale of property	281	281	-	-
Other gen. revenue	22,580	8,729	13,130	721
Utility revenue	249,352	157,057	92,295	-
Water supply	208,594	116,561	92,033	-
Transit	40,758	40,496	262	-

1/ Hawaii statutes allow creation but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments.

Source: U.S. Census Bureau, 2007 Census of Governments: Finance "Table 2. Local Government Finances by Type of Government and State: 2006 - 07" (revised on October 14, 2011)

<<http://www2.census.gov/govs/estimate/07slstab2a.xls>> accessed on May 15, 2012.

Table 9.25--LOCAL GOVERNMENT EXPENDITURES: 2007

[Data are rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Expenditure	2,568,761	1,656,932	869,611	42,218
Intergov't expenditure	-	-	-	-
Direct expenditure	2,568,761	1,656,932	869,611	42,218
Current operations	1,921,455	1,167,678	711,579	42,198
Capital outlay	486,062	357,296	128,746	20
Construction	377,637	265,291	112,346	-
Other capital outlay	108,425	92,005	16,400	20
Interest on debt	161,244	131,958	29,286	-
Exhibit: Salaries and wages	748,185	495,287	235,010	17,888
Direct expenditure by function	2,568,761	1,656,932	869,611	42,218
Direct general expenditure	2,168,164	1,360,545	765,401	42,218
Capital outlay	425,522	301,814	123,688	20
Other direct general exp.	1,742,642	1,058,731	641,713	42,198
Education services	756	14	742	-
Education	742	-	742	-
Elem. & secondary	742	-	742	-
Libraries	14	14	-	-
Social serv. & income maint.	73,158	27,631	45,527	-
Public welfare	24,562	-	24,562	-
Vendor payments	6,813	-	6,813	-
Other public welfare	17,749	-	17,749	-
Health	48,596	27,631	20,965	-
Transportation	200,126	135,772	64,354	-
Highways	199,866	135,512	64,354	-
Capital outlay	98,939	74,156	24,783	-
Parking facilities	260	260	-	-
Public safety	440,497	272,603	167,894	-
Police protection	291,880	192,278	99,602	-
Fire protection	143,491	80,325	63,166	-
Prot. insp. & regulation	5,126	-	5,126	-

Continued on next page.

Table 9.25-- LOCAL GOVERNMENT EXPENDITURES: 2007-- Con.

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Environment and housing	741,094	523,751	216,298	1,045
Natural resources	9,823	5,117	3,661	1,045
Capital outlay	5,144	5,117	7	20
Parks and recreation	174,839	107,436	67,403	-
Capital outlay	45,705	32,321	13,384	-
Housing & comm. dev.	87,974	45,197	42,777	-
Sewerage	250,712	210,330	40,382	-
Capital outlay	141,224	134,509	6,715	-
Solid waste management	217,746	155,671	62,075	-
Capital outlay	25,678	11,518	14,160	-
Gov't admin.	237,065	137,904	99,161	-
Financial administration	66,350	39,446	26,904	-
Judicial and legal	47,639	22,647	24,992	-
General public buildings	57,939	32,855	25,084	-
Other gov't admin.	65,137	42,956	22,181	-
Interest on general debt	148,974	121,717	27,257	-
General expenditure, n.e.c.	326,494	141,153	144,168	41,173
Misc. comm. activities	300	-	300	-
Other and unallocable	326,194	141,153	143,868	41,173
Utility expenditure	400,597	296,387	104,210	-
Capital outlay	60,540	55,482	5,058	-
Water supply	204,208	108,412	95,796	-
Transit	196,389	187,975	8,414	-
Debt outstanding	4,189,125	3,499,379	689,746	-
Short-term	161,900	161,900	-	-
Long-term	4,027,225	3,337,479	689,746	-
Long-term debt issued	802,875	606,284	196,591	-
Long-term debt retired	458,476	359,525	98,951	-
Cash and security holdings	2,029,433	809,807	750,640	468,986
Other than insurance trust funds	2,029,433	809,807	750,640	468,986
By purpose:	2,029,433	809,807	750,640	468,986
Offsets to debt	47,209	24,045	23,164	-
Bond funds	413,763	86,678	327,085	-
Other	1,568,461	699,084	400,391	468,986

1/ Hawaii statutes allow creation but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments.

Source: U.S. Census Bureau, 2007 Census of Governments: Finance "Table 2. Local Government Finances by Type of Government and State: 2006 - 07" (revised on October 14, 2011) <<http://www2.census.gov/govs/estimate/07slsstab2a.xls>> accessed on May 15, 2012.

**Table 9.26-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2010**

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	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570
2007 3/	694,035	1,277,961	35,510,051	51,165	27,786
2008	656,452	1,232,329	33,877,950	51,608	27,491
2009	648,846	1,241,352	33,438,301	51,535	26,937
2010	653,371	1,257,443	33,362,224	51,062	26,532

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.

2/ Number of exemptions unavailable for all income classes.

3/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

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; and thereafter *Spring 1995* through *Spring 2003* and thence Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed June 21, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 2008 TO 2010**

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2008					
All returns	656,452	33,877,950	490,705	3,953,974	8,058
Under \$50,000 2/	430,248	8,705,048	271,036	529,832	1,955
\$50,000 under \$75,000	93,940	5,772,221	88,979	501,955	5,641
\$75,000 under \$100,000	56,967	4,922,967	55,772	469,429	8,417
\$100,000 under \$200,000	61,232	8,009,859	60,883	1,027,052	16,869
\$200,000 or more	14,065	6,467,853	14,035	1,425,707	101,582
2009					
All returns	648,846	33,438,301	474,225	3,703,822	7,810
Under \$50,000 2/	427,637	8,938,953	259,742	498,669	1,920
\$50,000 under \$75,000	91,582	5,625,510	86,422	474,704	5,493
\$75,000 under \$100,000	55,661	4,808,220	54,513	451,331	8,279
\$100,000 under \$200,000	61,193	8,030,809	60,824	1,006,048	16,540
\$200,000 or more	12,773	6,034,809	12,724	1,273,071	100,053
2010					
All returns	653,371	33,362,224	479,979	3,731,939	7,775
Under \$50,000 2/	427,665	8,521,261	260,639	501,838	1,925
\$50,000 under \$75,000	92,016	5,652,422	87,188	483,584	5,546
\$75,000 under \$100,000	56,719	4,902,263	55,615	466,105	8,381
\$100,000 under \$200,000	63,321	8,332,019	62,930	1,051,900	16,715
\$200,000 or more	13,650	5,954,258	13,607	1,228,513	90,285

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed June 21, 2012 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2007 AND 2008**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions	Adjusted gross income	Salaries and wages		Taxable interest		Total tax	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2007	670,660	1,236,345	34,738,561	534,038	23,190,103	360,811	922,120	488,825	4,088,705
Under 10,000 1/	142,282	152,792	428,773	82,442	478,306	44,141	42,294	31,604	15,812
10,000 under 25,000	138,506	218,240	2,414,750	113,476	1,928,901	49,483	60,867	96,623	98,844
25,000 under 50,000	168,758	310,566	6,094,928	148,308	5,037,429	87,212	114,728	145,478	415,391
50,000 under 75,000	91,285	208,337	5,613,847	78,438	4,290,741	65,975	124,510	86,619	492,061
75,000 under 100,000	55,685	146,652	4,816,783	48,212	3,561,654	45,985	105,725	54,666	464,444
100,000 under 200,000	59,294	161,704	7,793,322	51,596	5,349,313	53,807	196,935	59,031	1,017,835
200,000 or more	14,850	38,054	7,576,158	11,566	2,543,759	14,208	277,061	14,804	1,584,318
Total - 2008 2/	637,177	1,200,358	33,172,416	(NA)	23,556,237	(NA)	785,192	(NA)	3,756,696
Under 10,000 1/	115,168	123,345	363,160	(NA)	459,961	(NA)	39,502	(NA)	15,108
10,000 under 25,000	133,462	213,234	2,330,576	(NA)	1,847,857	(NA)	53,537	(NA)	91,335
25,000 under 50,000	167,819	310,831	6,066,816	(NA)	5,019,777	(NA)	98,541	(NA)	400,854
50,000 under 75,000	91,394	206,103	5,616,947	(NA)	4,330,813	(NA)	103,073	(NA)	485,770
75,000 under 100,000	55,754	145,561	4,820,172	(NA)	3,630,185	(NA)	88,450	(NA)	456,861
100,000 under 200,000	59,999	165,528	7,853,575	(NA)	5,674,836	(NA)	158,335	(NA)	1,004,287
200,000 or more	13,581	35,756	6,121,169	(NA)	2,592,808	(NA)	243,754	(NA)	1,302,480

NA Not available.

1/ Adjusted gross income size of "Under \$10,000" includes adjusted gross deficits.

2/ Numbers of returns are not available in this preliminary release of Tax Year 2008 data but are expected in subsequent revised data.

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2007"; and Ibid. "Tax Year 2008"

<<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>> accessed November 11, 2011.

**Table 9.29-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2008**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest tax liability. Data are preliminary]

Zip code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax liability	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	637,177	1,200,358	(NA)	33,172,416	(NA)	23,556,237	(NA)	785,192	(NA)	3,756,696
96816	26,369	43,571	(NA)	1,649,059	(NA)	1,007,394	(NA)	56,547	(NA)	229,295
96734	22,832	44,101	(NA)	1,549,748	(NA)	1,060,110	(NA)	32,020	(NA)	201,280
96821	9,986	17,772	(NA)	1,144,528	(NA)	585,035	(NA)	41,147	(NA)	199,315
96822	21,430	33,976	(NA)	1,328,084	(NA)	843,184	(NA)	40,087	(NA)	185,254
96744	27,355	50,809	(NA)	1,594,418	(NA)	1,141,400	(NA)	31,070	(NA)	182,747
96825	15,209	28,127	(NA)	1,262,928	(NA)	804,423	(NA)	35,419	(NA)	174,897
96789	25,582	51,792	(NA)	1,624,481	(NA)	1,286,839	(NA)	21,945	(NA)	171,268
96817	27,610	48,640	(NA)	1,274,918	(NA)	860,716	(NA)	30,306	(NA)	152,151
96701	21,530	38,690	(NA)	1,219,753	(NA)	861,344	(NA)	27,738	(NA)	143,715
96797	34,218	68,330	(NA)	1,532,505	(NA)	1,286,648	(NA)	16,658	(NA)	130,678
96815	15,431	22,617	(NA)	899,979	(NA)	498,539	(NA)	33,996	(NA)	119,198
96813	12,609	20,026	(NA)	782,181	(NA)	482,158	(NA)	29,476	(NA)	113,260
96720	21,983	41,617	(NA)	986,297	(NA)	696,354	(NA)	22,347	(NA)	106,599
96706	25,925	56,707	(NA)	1,258,081	(NA)	1,099,462	(NA)	8,984	(NA)	99,556
96818	21,125	46,341	(NA)	1,019,029	(NA)	828,285	(NA)	15,095	(NA)	92,682
96782	18,905	35,493	(NA)	935,515	(NA)	655,678	(NA)	19,375	(NA)	91,570
96707	15,327	33,186	(NA)	871,203	(NA)	730,954	(NA)	8,183	(NA)	85,921
96819	22,747	44,461	(NA)	888,040	(NA)	682,956	(NA)	16,416	(NA)	81,164
96814	10,060	15,401	(NA)	570,233	(NA)	362,052	(NA)	19,125	(NA)	79,917
96753	12,196	21,393	(NA)	649,190	(NA)	425,439	(NA)	23,510	(NA)	77,710

NA Not available in this preliminary release of Tax Year 2008 data but are expected in subsequent revised data.

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2008" <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>> accessed November 11, 2011.

Table 9.30-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2009 AND 2010

Subject	2009		2010	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	648,846	33,438,301	653,371	33,362,224
Salaries and wages	527,966	23,955,010	531,782	23,927,664
Taxable interest income	316,689	807,352	292,656	467,538
Ordinary dividends	145,569	572,391	138,808	646,606
Business or prof. net income (less loss)	97,762	1,243,424	97,517	1,315,769
Farm returns	5,619	(NA)	5,693	(NA)
Net capital gain (less loss)	90,513	769,780	96,483	927,559
Taxable indiv. retire. arrangements distrib.	43,912	568,274	56,216	801,588
Taxable pensions and annuities	129,515	3,000,801	131,800	3,178,448
Unemployment compensation	41,841	559,012	55,273	507,145
Taxable social security benefits	76,947	929,699	80,724	1,013,638
Self-employment (keogh) retirement plans	5,071	91,852	4,995	91,500
Exemptions	1,241,352	(NA)	1,257,443	(NA)
Itemized deductions	210,873	6,027,485	206,539	5,239,459
State and local income taxes	179,067	1,117,306	173,651	1,123,454
State and local general sales tax	25,530	24,304	28,038	27,300
Real estate taxes	163,309	322,533	161,775	310,606
Total taxes paid	209,303	1,489,305	205,352	1,475,401
Mortgage interest paid	155,640	2,477,380	152,528	2,280,992
Contributions	168,901	532,778	168,008	553,995
Taxable income	495,405	21,515,145	503,850	21,871,098
Total tax credits	204,163	276,494	211,128	341,736
Residential energy tax credit	12,153	21,320	13,193	31,841
Child tax credit	104,967	130,654	106,100	132,361
Child (and dependent) care credit	28,749	13,264	28,965	13,647
First-time homebuyer credit	5,308	39,080	1,855	13,441
Earned income credit	108,449	212,874	111,789	222,544
Excess earned income credit (refundable)	92,592	190,508	96,030	199,587
Alternative minimum tax	11,122	62,505	11,670	74,235
Total tax payments	612,142	4,772,359	618,588	4,847,974
Income tax (before credits)	441,800	3,575,673	501,054	3,844,149
Tax liability	474,225	3,703,822	479,979	3,731,939
Tax due at time of filing	115,560	341,478	121,501	380,525
Overpayments (negative amount)	481,482	1,418,896	482,255	1,296,281

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009 <<http://www.irs.gov/pub/irs-soi/09in12hi.xls>>; and Ibid. Tax Year 2010 <<http://www.irs.gov/pub/irs-soi/10in12hi.xls>> accessed June 21, 2012.

Table 9.31-- INTERNAL REVENUE SERVICE OPERATIONS: 2006 TO 2011

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2006	2007	2008	2009	2010	2011
Total number of returns filed	1,069,903	1,097,173	1,160,161	1,120,099	1,076,845	1,087,893
Individual income tax 1/	617,089	637,469	689,759	660,232	645,560	651,371
Estate and trust income tax	12,936	13,151	13,327	13,940	13,817	14,013
Partnership tax	8,948	10,220	10,680	11,807	11,555	11,737
Corporate income tax 2/	26,757	27,220	29,067	28,982	28,374	27,836
Estate tax	373	309	294	345	231	69
Gift tax	1,813	1,810	1,480	1,475	1,339	1,195
Employment taxes	129,557	128,691	127,946	125,199	124,710	121,726
Excise taxes	1,076	1,078	1,249	1,343	1,315	776
Other 3/	271,354	277,225	286,359	276,776	249,944	259,170
Total no. of returns filed electronically	289,689	313,551	373,496	406,898	432,224	514,183
Individual income tax 1/	267,739	288,542	334,559	361,709	379,403	444,090
Estate and trust income tax	1,760	1,727	1,627	1,724	2,148	6,712
Partnership tax	491	804	1,218	1,978	2,288	3,441
Corporate income tax 2/	1,043	1,617	2,332	3,356	4,364	6,920
Employment taxes	18,606	20,759	21,126	21,753	22,663	23,904
Other 4/	50	102	12,634	16,378	21,358	29,116
Total number of refunds issued 1/	500,775	528,506	1,081,714	576,105	544,826	543,583
Business income tax	2,872	3,537	3,461	3,540	3,874	3,266
Individual income tax 5/	487,732	514,212	526,822	431,944	532,962	530,129
Economic stimulus payments 6/	(X)	(X)	540,854	131,649	(X)	(X)
Employment taxes	9,784	10,266	10,148	8,520	7,489	9,847
Estate tax	89	85	97	92	71	32
Gift tax	13	21	15	18	16	15
Excise taxes	285	385	317	342	414	294
Total amount of refunds issued (\$1,000)	983,897	1,107,617	1,604,152	1,440,194	1,502,019	1,599,606
Business income tax	43,092	81,178	71,738	109,857	107,095	238,435
Individual income tax 5/	924,085	992,082	1,072,024	1,253,841	1,377,198	1,345,977
Employment taxes	8,930	8,773	11,115	7,864	10,944	10,546
Economic stimulus payments 6/	(X)	(X)	441,709	59,459	(X)	(X)
Estate tax	6,896	5,336	6,242	7,970	5,008	3,717
Gift tax	148	8	4	248	633	40
Excise taxes	747	4,794	1,321	956	1,141	891
Telephone excise tax 1/	(X)	15,446	(X)	(X)	(X)	(X)

Continued on next page.

Table 9.31-- INTERNAL REVENUE SERVICE OPERATIONS: 2006 TO 2011 -- Con.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released. Similarly, the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in FY 2008.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

4/ 2005 to 2007 is Tax-exempt organizations only, in 2008 also includes supplemental documents.

5/ For 2009 to 2011, includes individual income tax and estate and trust income tax.

6/ The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)
<<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 19, 2012 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.32-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	103,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
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
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1958 - 2004) and Table A1 (2005) and for 1994-2005 <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.33-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005) and for 1994-2005 <http://www.hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.34-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2004 AND 2005

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

Source of Income	Total	Elderly	All others
2004			
Salaries and wages	17,490,299	836,578	16,653,721
Taxable dividends	360,226	183,123	177,103
Interest	341,741	179,398	162,343
Sole proprietorships	851,369	92,897	758,472
Capital assets and other property	1,203,951	452,772	751,179
Rents and royalties	84,511	103,513	-19,002
Partnerships	534,077	63,434	470,643
Estates and trusts	47,733	26,743	20,990
Pensions and annuities	2,219,778	1,463,072	756,706
Taxable IRA payouts	349,353	218,862	130,491
Taxable Social Security	554,092	478,346	75,746
All other sources	1,488,359	270,416	1,217,943
Total reportable income for Federal purposes	25,525,489	4,369,154	21,156,335
Plus: Items taxed by Hawaii but not federal 1/	532,858	68,384	464,474
Less: Items taxed by federal but not by Hawaii 2/	2,908,619	2,017,152	891,467
Total reportable income for Hawaii purposes	23,149,728	2,420,386	20,729,342
2005			
Salaries and wages	20,478,691	1,404,472	19,074,219
Taxable dividends	426,017	223,890	202,127
Interest	397,104	196,505	200,599
Sole proprietorships	906,471	103,780	802,691
Capital assets and other property	1,729,695	660,611	1,069,084
Rents and royalties	104,315	115,043	-10,728
Partnerships	709,987	114,730	595,257
Estates and trusts	61,378	34,081	27,297
Pensions and annuities	2,176,152	1,438,567	737,585
Taxable IRA payouts	367,419	240,407	127,012
Taxable Social Security	580,227	503,551	76,676
All other sources 3/	62,441	-37,962	100,403
Total reportable income for Federal purposes	27,999,897	4,997,675	23,002,222
Plus: Items taxed by Hawaii but not federal 1/	523,240	67,430	455,810
Less: Items taxed by federal but not by Hawaii 2/	3,278,684	2,190,427	1,088,257
Total reportable income for Hawaii purposes	25,244,453	2,874,678	22,369,775

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.

3/ Includes unemployment, tax refund income and miscellaneous and unknown income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), table 9, <http://www.state.hi.us/tax/a5_5ind_inc.htm>, Department of Taxation unpublished detail and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.35-- SOURCES OF INCOME REPORTED BY NONRESIDENT
TAXPAYERS: TAX YEARS 1999 TO 2005**

[In thousands of dollars]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partner- ships, S corp., estates & trusts	All other sources
1999	585,507	465,300	22,253	6,484	180,086	65,494	-154,110
2000	1,068,694	537,628	26,650	10,642	303,511	229,352	-39,089
2001	768,756	560,450	20,456	6,727	231,958	41,672	-92,507
2002	776,935	574,547	23,657	5,846	224,685	60,020	-111,820
2003	1,009,463	609,472	26,659	7,310	381,082	80,640	-95,700
2004	1,407,217	651,388	37,757	8,774	712,124	81,568	-84,394
2005	2,071,899	744,285	39,257	10,301	1,101,584	104,315	72,157

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <http://hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.36-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2005, 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	554,563	24,910,802,888	19,370,582,268	1,274,706,986
Taxable resident returns	459,649	24,817,167,718	19,370,582,268	1,274,706,986
Under \$5,000	24,728	82,320,217	34,331,571	572,495
\$5,000, under \$10,000	40,877	304,486,903	177,738,692	5,035,440
\$10,000, under \$20,000	76,933	1,152,892,788	808,566,929	34,741,828
\$20,000, under \$30,000	72,211	1,800,965,437	1,364,153,408	71,636,243
\$30,000, under \$40,000	55,353	1,922,392,933	1,474,329,577	84,825,893
\$40,000, under \$50,000	39,434	1,765,680,501	1,333,799,750	80,057,605
\$50,000, under \$75,000	65,469	4,034,336,707	2,990,159,936	187,372,907
\$75,000, under \$100,000	36,669	3,166,806,767	2,365,522,956	155,381,470
\$100,000, under \$150,000	28,833	3,443,684,999	2,651,591,924	184,356,267
\$150,000, under \$200,000	8,067	1,373,347,440	1,105,183,851	80,666,325
\$200,000 and over	11,075	5,770,253,026	5,065,203,674	390,060,513
Nontaxable resident returns	94,914	93,635,170	(X)	(X)
Loss	9,780	-286,715,090	(X)	(X)
Under \$5,000	65,030	75,765,013	(X)	(X)
\$5,000, under \$10,000	9,369	65,199,875	(X)	(X)
\$10,000 and over	10,735	239,385,372	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2005*, table A1
 <<http://www.state.hi.us/tax/pubs/05indinc.pdf>> accessed March 13, 2008.

Table 9.37-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005

[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
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
2003	23,533	47,966	16,483	29,920	58,011	21,140
2004	24,704	51,351	17,116	31,064	60,776	21,719
2005	25,826	53,304	17,829	32,371	63,439	22,949
COUNTY: 2005						
Oahu	25,992	54,562	17,635	32,838	64,936	22,926
Maui	27,435	54,962	20,149	32,730	62,932	24,066
Hawaii	23,770	47,115	16,750	29,977	58,318	22,109
Kauai	24,675	49,913	17,729	31,947	59,233	21,841

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

Table 9.38-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2005

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income	7,535,925	7,535,925	-	-	-	-	-
Renter's	5,762,650	5,762,650	-	-	-	-	-
Dependent care	8,857,085	8,857,085	-	-	-	-	-
Child car seat	101,950	101,950	-	-	-	-	-
Capital goods excise	23,522,063	6,107,472	14,659,282	2,685,353	-	60,012	9,944
Fuel credit for fishing	62,603	55,295	7,308	-	-	-	-
Motion picture	2,177,956	646,300	1,531,654	-	-	2	-
Hotel remodeling	15,318,215	2,007,754	13,261,261	-	-	49,200	-
Energy conservation	422,066	345,329	76,737	-	-	-	-
Renewable energy technologies	2,615,387	2,614,825	-	-	-	562	-
Vocational rehabilitation job	9,331	4,108	5,223	-	-	-	-
Enterprise zone	1,558,853	823,758	735,095	-	-	-	-
High technology	70,000,770	38,285,058	3,428,405	2,286,892	25,293,046	700,845	6,524
Technology infrastructure	19,900	1,360	18,540	-	-	-	-
Taxes paid to other jurisdictions	34,580,716	32,477,679	-	-	-	2,103,037	-
Low-income housing	5,428,604	44,235	2,131,897	2,414,775	837,697	-	-
Residential remodeling	7,874,760	2,503,215	5,370,783	-	-	762	-
School repair & maintenance	4,317	317	4,000	-	-	-	-
Research activities	13,237,569	1,008,432	12,095,784	-	-	3,574	129,779
Drought mitigation	14,595	2,785	11,810	-	-	-	-
Other refundable 1/	706,013	706,013	-	-	-	-	-
Lifeline telephone service	128,143	-	128,143	-	-	-	-

1/ Includes the tax credit from a regulated investment company, the tax credit for the pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests, and individual development account contribution tax credit. The table reflects an unpublished clarification by the Hawaii Department of Taxation.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2005* (January 2008), p. 27
<http://www.state.hi.us/tax/pubs/2005credit.pdf> accessed March 13, 2008 and records.

**Table 9.39-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2010 AND 2011**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2010	2011	2010	2011
All sources	74,682,083	84,114,007	2,379,942	2,588,488
Sources taxed at 4 percent	54,261,969	60,394,367	2,170,479	2,415,775
Retailing	24,298,654	27,750,265	971,946	1,110,011
Services	11,356,344	12,460,801	454,254	498,432
Contracting	5,589,766	5,837,445	223,591	233,498
Theater, amusement, radio, etc.	353,686	388,277	14,147	15,531
Interest	3,923	195	157	8
Commissions	853,086	944,173	34,123	37,767
Hotel rentals	2,755,013	3,185,483	110,201	127,419
All other rentals	5,770,910	6,123,222	230,836	244,929
Use	907,646	1,012,532	36,306	40,501
All others	2,372,941	2,691,976	94,918	107,679
Sources taxed at other rates 1/	20,420,114	23,719,639	100,422	116,936
Insurance solicitors	479,709	474,907	720	712
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	339,035	399,078	1,695	1,995
Manufacturing	708,787	695,442	3,544	3,477
Wholesaling	12,165,086	14,157,437	60,825	70,787
Services (intermediary)	556,594	590,955	2,783	2,955
Use	6,170,904	7,401,821	30,855	37,009
Unallocated net collections	(2/)	(2/)	109,042	55,777

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

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" <http://www.state.hi.us/tax/a5_3txcolrpt.htm> accessed May 1, 2012.

Table 9.40-- TOBACCO TAX COLLECTIONS: 1994 TO 2011

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2011" issued by the Department of Taxation]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288

1/ Other [than cigarettes] tobacco products are now taxed at 70 percent and large cigars at 50 percent of the wholesale value. The tax rate on 'little cigars' changed on October 1, 2009 to \$0.11; on July 1, 2010 to equal the \$0.15 on cigarettes; and on July 1, 2011 to equal the \$0.16 on cigarettes.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) and for 2011 <http://www6.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed May 29, 2012.

Table 9.41-- LIQUOR TAX COLLECTIONS: 1990 TO 2011

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

Year	Total	Year	Total
1990	42,094	2001	39,379
1991	40,125	2002	38,497
1992	40,983	2003	42,149
1993	38,286	2004	43,426
1994	38,753	2005	43,594
1995	37,486	2006	47,001
1996	38,624	2007	44,705
1997	38,624	2008	47,568
1998 1/	38,361	2009	45,332
1999	37,139	2010	44,961
2000	39,887	2011	48,433

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 calendar year summary) and for 2011 <http://www6.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed May 29, 2012.

Table 9.42-- STATE AND LOCAL SALES AND USE TAX REVENUES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2007 TO 2012

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

Category	Baseline			Optimistic 1/		
	Due	Collections	Losses	Due	Collections	Losses
2007						
Total state and local						
U.S. (including Dist.of Col.)	29,176.8	21,931.2	7,245.6	29,176.8	21,931.2	7,245.6
Hawaii	149.5	111.4	38.2	149.5	111.4	38.2
2008						
Total state and local						
U.S. (including Dist.of Col.)	31,112.6	23,386.3	7,726.3	31,190.6	23,444.9	7,745.7
Hawaii	159.4	118.7	40.7	159.8	119.0	40.8
2009						
Total state and local						
U.S. (including Dist.of Col.)	27,992.3	21,040.8	6,951.4	30,212.3	22,709.6	7,502.7
Hawaii	143.4	106.8	36.6	154.8	115.3	39.5
2010						
Total state and local						
U.S. (including Dist.of Col.)	34,713.2	26,092.7	8,620.4	39,945.1	30,025.4	9,919.7
Hawaii	177.9	132.5	45.4	204.7	152.4	52.2
2011						
Total state and local						
U.S. (including Dist.of Col.)	40,815.2	30,679.5	10,135.8	45,596.1	34,273.1	11,323.1
Hawaii	209.2	155.8	53.4	233.6	174.0	59.6
2012						
Total state and local						
U.S. (including Dist.of Col.)	45,876.6	34,483.9	11,392.7	50,937.9	38,288.3	12,649.6
Hawaii	235.1	175.1	60.0	261.0	194.4	66.6

1/ Forecasts a higher growth rate of the economy and of resulting internet sales.

Source: Donald Bruce, William F. Fox, William B. Stokely and LeAnn Luna, "State and Local Government Sales Tax Revenue Losses from Electronic Commerce" (April 13, 2009) Center for Business and Economic Research, College of Business Administration, University of Tennessee
 <<http://cber.bus.utk.edu/ecomm/ecom0409.pdf>> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.43-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2012

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

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
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
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(2/)	(2/)	138,383,238
2006	199,525,855	(2/)	(2/)	171,105,210
2007	254,954,333	(2/)	(2/)	220,731,778
2008	292,830,383	(2/)	(2/)	253,358,852
2009	297,908,333	(2/)	(2/)	257,714,285
2010	298,084,580	(2/)	(2/)	255,749,570
2011	274,149,769	(2/)	(2/)	232,482,952
2012	267,181,978	(2/)	(2/)	226,552,118

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

2/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2011-2012 Tax Year, State of Hawaii* (August 2011) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 15, 2010 and earlier reports; and reports as the Department of Finance.

**Table 9.44-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2009 TO 2012, AND BY COUNTY, 2012**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

Subject	2009	2010	2011	2012
Assessor's gross valuation 1/ 2/	297,908,333	298,084,580	274,149,769	267,181,978
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	38,519,388	39,020,550	38,969,749	38,933,413
Assessor's net taxable valuation	259,388,945	259,064,030	235,180,021	228,248,566
Half of valuation on appeal	1,674,660	3,314,460	2,697,069	1,696,447
Number of appeals	5,960	8,846	5,725	5,273
Valuation for tax rate purposes	257,714,285	255,749,570	232,482,952	226,552,118
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,356,021	1,384,029	1,316,024	1,294,535
2012, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	178,264,651	41,549,711	29,720,043	17,647,573
Land	(3/)	19,444,919	13,161,579	9,864,222
Improvement	(3/)	22,104,792	16,558,464	7,783,351
Exemptions 1/	23,737,362	8,294,047	5,101,126	1,800,878
Assessor's net taxable valuation	154,527,289	33,255,664	24,618,917	15,846,696
Half of valuation on appeal	934,668	335,073	212,812	213,894
Number of appeals	2,447	786	1,010	1,030
Valuation for tax rate purposes	153,592,621	32,920,591	24,406,105	15,632,801
Land	(3/)	16,395,247	12,198,172	9,140,009
Improvement	(3/)	16,525,344	12,207,933	6,492,792
Amount to be raised by taxation	796,927	208,877	204,341	84,390

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2009 as of January 29, 2008 for Honolulu; April 14, 2008 for Maui; April 21, 2008 for Hawaii; and May 1, 2008 for Kauai. Assessed value for 2010 as of January 29, 2009 for Honolulu; April 20, 2009 for Maui; April 15, 2009 for Hawaii; and February 25, 2009 for Kauai. Assessed value for 2011 as of January 28, 2010 for Honolulu; March 25, 2010 for Kauai; April 19, 2010 for Maui; and April 20, 2010 for Hawaii. Assessed value for 2012 as of January 26, 2011 for Honolulu; April 19, 2011 for Maui and Hawaii; and April 21, 2011 for Kauai.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2011-2012 Tax Year* (August 2011)

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>>
accessed September 15, 2011 and earlier reports.

Table 9.45-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2011 AND 2012

[For fiscal year ending June 30]

Type of exemption	2011		2012	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	263,875	69,524,773	265,825	69,615,086
Federal government	610	6,091,899	623	6,332,638
State government	8,253	16,171,594	8,242	15,734,423
County government	3,721	5,935,345	3,872	5,901,095
Government leases - total	183	133,365	152	116,172
Government leases - portion	110	53,318	142	58,383
Hawaiian Homes Commission	2,153	907,339	2,017	1,331,680
Hawaiian Homes Land - basic	1,091	169,208	1,153	181,570
Hawaiian Homes Land - multiple	539	95,305	567	102,776
Hawaiian Homes Land - total land	4,365	1,554,017	4,456	1,558,216
Hawaiian Homes Land - vacant land	153	22	192	456
Hawaiian Homes - 7 year	841	287,671	932	299,602
Homes - fee (basic)	126,170	13,932,939	125,876	13,718,122
Homes - fee (multiple)	66,535	8,958,100	86,815	11,457,150
Homes - leasehold (basic)	21,199	2,584,218	2,653	246,287
Homes - leasehold (multiple)	3,317	492,055	3,263	475,979
In lieu of home ex - fee	1,851	309,869	1,964	330,126
In lieu of home ex - lease	66	11,199	83	13,947
Additional home exemption	1,480	80,961	1,481	80,630
Additional income exemption	-	-	-	-
Blind	449	11,740	432	11,487
Deaf	172	4,460	166	4,367
Leprosy	6	160	6	157
Totally disabled	6,845	189,472	6,792	188,021
Totally disabled veterans	1,587	748,715	1,652	757,238
Cemeteries	108	54,497	110	51,091
Charitable organizations	1,529	2,295,815	1,352	2,227,901
Childcare	26	1,300	22	1,100
Child care center, non-profit	1	337	3	5,943
Child care center, for-profit	4	6,175	3	4,436
Churches	1,508	2,355,593	1,531	2,270,371
Civil - condemnation	26	31,748	26	30,837
Combat zone	2	809	-	-
Credit unions	109	287,886	121	177,888
Crop shelters	33	3,243	35	3,306
Enterprise Zone	3	1,901	4	3,218
Foreign consulates	30	39,850	30	38,162

Continued on next page.

**Table 9.45-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2011 AND 2012 -- Con.**

Type of exemption	2011		2012	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	6	1,604	6	1,604
Historic residential properties	273	314,626	289	329,614
Historic commercial properties	5	25,627	5	24,644
Kuleana	67	34,657	89	45,165
Hospitals	88	713,286	94	745,145
Landscaping, open-space	45	34,633	34	32,019
Low-moderate income housing	355	1,871,283	369	1,838,554
New construction	24	71,548	15	62,406
Public utilities	789	1,700,717	807	1,904,121
Roadways and waterways	6,821	42,420	6,890	37,602
Safe room	36	1,440	44	1,760
Schools	188	885,500	218	807,333
Setbacks	6	370	12	108
Slaughterhouse	1	2,900	1	2,787
Taro	59	188	46	12
Tree farm	14	9,499	114	56,005
Miscellaneous	18	9,847	18	8,708
Military (deployed)	5	2,506	6	2,724

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year* (annual)
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 15, 2011.

**Table 9.46-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2011 AND 2012**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2011 as of January 28, 2010 for Honolulu; March 25, 2010 for Kauai; April 19, 2010 for Maui; and April 20, 2010 for Hawaii. Assessed value for 2012 as of January 26, 2011 for Honolulu; April 19, 2011 for Maui and Hawaii; and April 21, 2011 for Kauai. All counties use the land use class unless footnoted]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2011 - All classes	274,149,769	235,180,021	232,482,952	1,316,024
Affordable rental 2/	167,136	166,262	166,111	922
Residential 2/	7,177,592	6,861,115	6,828,161	62,136
Improved residential 3/	6,288,980	5,816,953	5,795,214	28,976
Apartment 2/ 3/ 5/	11,575,494	11,336,225	11,253,717	79,150
Commercial	22,152,845	19,693,305	19,222,926	214,628
Industrial	11,606,269	11,175,670	10,984,507	121,435
Agricultural/native forest	13,071,354	12,110,801	11,968,019	80,120
Vacant agricultural 4/	227,600	227,600	203,137	1,727
Conservation/preservation	1,638,718	1,542,959	1,494,671	10,057
Hotel and resort	19,300,444	19,202,753	18,261,704	179,071
Unimproved residential 3/	359,121	338,227	331,079	2,069
Homeowner 2/ 3/	100,425,939	75,754,123	75,694,031	262,457
Non-homeowner 4/	66,827,875	59,724,164	59,448,272	212,825
Single family 5/	5,242,856	4,916,546	4,882,279	19,739
Homestead 5/	5,077,219	4,098,130	4,095,673	15,541
Public service 4/	798,449	3,307	3,307	-
Time share 3/	2,138,057	2,138,057	1,776,953	24,877
Commercialized residential 3/	73,823	73,823	73,191	293
2012 - All classes	267,181,978	228,248,566	226,552,118	1,294,535
Affordable rental 2/	223,895	222,525	222,398	1,234
Residential 2/ 3/ 4/	156,875,891	135,673,314	135,368,988	521,200
Apartment 2/ 3/ 5/	11,037,883	10,808,912	10,675,828	79,191
Commercial	21,516,486	19,030,460	18,565,929	207,142
Industrial	11,092,204	10,693,999	10,500,589	117,247
Agricultural/native forest	11,854,970	10,817,966	10,647,580	73,930
Vacant agricultural 4/	145,507	145,507	112,245	954
Conservation/preservation	1,606,981	1,519,002	1,418,927	9,810
Hotel and resort	18,269,085	18,168,337	17,932,528	183,793
Homeowner 2/ 3/	22,439,019	11,195,988	11,179,345	43,213
Single family 5/	4,948,499	4,564,146	4,541,812	18,405
Homestead 5/	4,682,462	3,706,813	3,704,539	14,010
Public service 4/	790,981	3,644	3,644	-
Time share 3/	1,627,652	1,627,652	1,607,463	24,112
Commercialized residential 3/	70,464	70,301	70,301	295

1/ Excludes nontaxable properties.

2/ Hawaii County category.

3/ Maui County category.

4/ City and County of Honolulu category.

5/ Kauai County category.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii* (annual) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 15, 2011.

**Table 9.47-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY
AND COUNTY OF HONOLULU: 2012**

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	112,299,603	52,289.12	11,665,147,300
1	Kyo-Ya Company	12,703,336	23.64	1,007,129,300
2	Bishop Estate	12,437,203	39,967.02	1,339,214,700
3	Hilton Hawaiian Village	11,076,557	20.14	908,020,100
4	Outrigger Hotels Hawaii	7,243,937	9.22	593,277,800
5	First Hawaiian Bank	5,841,875	48.02	472,437,400
6	Ko Olina Hotel	5,609,593	407.48	449,340,300
7	Irongate	5,078,491	0.00	401,600
8	United States of America	5,050,302	7,302.72	2,837,089,800
9	DEG, LLC	4,834,423	59.67	537,956,600
10	Reynolds/Shidler	4,696,132	44.68	415,607,500
11	General Growth Properties	4,685,639	37.36	385,412,400
12	Weinberg, Harry & Jeanette Foundation, Inc.	4,613,637	1,817.53	407,263,500
13	Marriott Ownership Resorts	4,324,131	33.85	348,699,500
14	Hawaii MMGD, LLC	3,886,633	154.73	264,858,700
15	James Campbell Estate	3,855,500	2,124.48	354,719,500
16	Bank of Hawaii	3,519,072	111.36	302,667,300
17	Wal-Mart	3,394,548	73.18	273,681,700
18	W2007 WKH Owner, LLC	3,375,022	4.02	272,179,200
19	Watercress Associates	3,084,690	44.63	253,405,300
20	Halekulani Corp.	2,988,883	5.39	241,785,100

1/ Original debit as of July, 2011.

2/ Land and improvements. Assessed valuation as of October 1, 2010. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Administration & Technical Branch, records.

Table 9.48-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2010

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 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/)	(4/)	(4/)	(4/)	(4/)
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
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0
2008	1.32	0.33	51	0.33	100.0
2009	1.40	0.34	51	0.34	100.0
2010	1.67	0.34	51	0.34	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: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed November 23, 2011.

Table 9.49-- REAL PROPERTY TAX RATES, BY COUNTY: 2012

[In dollars per \$1,000 net taxable value. As of July 1, 2011. For fiscal year ending June 30]

Class	Honolulu		
Property 1/ Residential	3.50		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Preservation	5.70		
Hotel and Resort	12.40		
Public Service	0.00		
Vacant Agricultural	8.50		
Class	Maui	Hawaii	Kauai
Building			
Residential 2/ Apartment	5.55	9.10	4.25
Commercial	5.50	9.85	7.90
Industrial	6.25	9.10	7.90
Agricultural 3/ Conservation	7.00	9.10	7.90
Hotel and Resort	5.80	8.35	4.25
Homestead	5.60	9.85	4.25
Homeowner	9.00	9.85	7.90
Time Share	(X)	(X)	3.44
Commercialized Residential	2.50	5.55	(X)
Affordable Rental Housing	15.00	(X)	(X)
	4.20	(X)	(X)
	(X)	5.55	(X)
Land			
Residential 2/ Apartment	5.55	9.10	3.95
Commercial	5.50	9.85	6.90
Industrial	6.25	9.10	6.90
Agricultural 3/ Conservation	7.00	9.10	6.90
Hotel and Resort	5.80	8.35	6.90
Homestead	5.60	9.85	6.90
Homeowner	9.00	9.85	6.90
Time Share	(X)	(X)	4.00
Commercialized Residential	2.50	5.55	(X)
Affordable Rental Housing	15.00	(X)	(X)
	4.20	(X)	(X)
	(X)	5.55	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ 'Single family residential' in County of Kauai.

3/ 'Agricultural or Native Forests' in County of Hawaii

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2011-2012 Tax Year, State of Hawaii* (August 2011) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2011.

Table 9.50-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2010

[For fiscal years ending September 30. In thousands of dollars and percent]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1997	8,159,285	2.1
1984	4,140,182	3.2	1998	8,449,229	3.6
1985	4,575,478	10.5	1999	8,659,684	2.5
1986	4,646,930	1.6	2000	9,036,388	4.4
1987	4,811,882	3.5	2001	9,728,839	7.7
1988	5,064,944	5.3	2002	10,474,798	7.7
1989	5,570,896	10.0	2003	11,269,306	7.6
1990	5,633,927	1.1	2004	12,176,350	8.0
1991	6,198,142	10.0	2005	12,699,321	4.3
1992	6,636,322	7.1	2006	13,495,147	6.3
1993	7,283,475	9.8	2007	14,061,883	4.2
1994	7,643,718	4.9	2008	15,009,273	6.7
1995	7,449,512	-2.5	2009 ^{1/}	18,985,405	26.5
1996	7,990,275	7.3	2010	20,855,223	9.8

NA Not available.

^{1/} Revised from previous *Data Book* to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.51-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2010

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

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006	13,495.1	3,533.6	1,574.8	215.6	2,312.3	2,147.8	3,711.0
2007	14,061.9	3,752.4	1,590.7	321.5	2,452.4	2,327.7	3,617.3
2008	15,009.3	3,872.8	1,903.1	361.7	2,282.9	2,455.9	4,132.8
2009 1/	18,985.4	4,221.6	2,341.5	275.1	3,261.1	2,729.8	6,156.3
2010	20,855.2	4,368.4	2,462.8	356.1	3,025.6	2,744.8	7,897.6

1/ Revised from previous *Data Book* to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffi/index.html>> accessed September 27, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.52-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2008 TO 2010

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

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2008 2/	9,041.50	11,651.37	128.87	6
Retirement and disability	2,667.33	3,006.35	112.71	16
Other direct payments	2,062.78	1,758.16	85.23	34
Grants	1,868.49	1,772.16	94.84	23
Procurement	1,619.90	1,906.50	117.69	11
Salaries and wages	823.01	3,208.20	389.81	2
Department of Defense	1,574.13	4,740.92	301.18	3
All other Federal agencies	7,467.38	6,910.45	92.54	35
Total 2009 2/ 3/	10,426.50	14,658.53	140.59	(4/)
Retirement and disability	2,869.99	3,259.44	113.57	(4/)
Other direct payments	2,573.03	2,020.29	78.52	(4/)
Grants	2,314.74	2,517.91	108.78	(4/)
Procurement	1,693.48	2,107.63	124.46	(4/)
Salaries and wages	975.27	4,753.25	487.38	(4/)
Department of Defense	(4/)	6,423.57	(4/)	(4/)
All other Federal agencies	(4/)	8,234.96	(4/)	(4/)
Total 2010 2/	10,459.69	15,331.33	146.58	5
Retirement and disability	2,935.25	3,211.37	109.41	21
Other direct payments	2,633.32	2,072.20	78.69	38
Grants	2,187.11	2,224.18	101.69	23
Procurement	1,604.73	2,017.80	125.74	10
Salaries and wages	1,099.28	5,805.78	528.14	1
Department of Defense	1,772.90	7,353.81	414.79	1
All other Federal agencies	8,686.78	7,977.52	91.84	35

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population is as of July 1 for 2008 and 2009. Hawaii at 1,288,198 and 1,295,178 and the United States at 304,059,724 and 307,006,550 respectively. Population as of April 1, 2010 for Hawaii at 1,360,301 and the U.S. at 308,745,538. Hawaii had 0.4 percent of the U. S. resident population 2008-2010.

3/ Revised from previous Data Book to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data. The revisions are not represented in the PDF version of the publication, but are available via the On-Line Query System and downloads.

4/ The Census Bureau did not revise Tables 10, 12 or 14 so revised rankings are not readily available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed June 15, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.53-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2009**

[In persons and thousands of dollars. For fiscal year ending September 30. Revised from previous
Data Book]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistri- buted
Resident population (as of July 1, 2009)	1,346,717	943,177	183,629	153,393	66,518	-
Total direct exp. or oblig.	18,985,405	15,515,938	1,295,641	766,574	502,523	904,729
Retirement/disability payments for individuals	4,221,560	3,114,783	563,195	359,309	184,196	76
Other direct payments for individuals	2,341,510	1,299,184	247,797	157,702	89,829	546,998
Direct payments other than for individuals	275,125	65,569	5,536	6,009	880	197,132
Grants (block, formula, project, & cooperative agreements)	3,261,138	2,606,671	244,657	167,684	83,785	158,342
Procurement contracts	2,729,762	2,463,936	141,478	19,651	104,696	-
Salaries and wages	6,156,311	5,965,794	92,977	56,220	39,139	2,181
Exhibit: Total direct expenditures or obligations	18,985,405	15,515,938	1,295,641	766,574	502,523	904,729
Defense	8,319,670	8,056,040	108,569	23,783	129,097	2,181
Non-defense	10,665,735	7,459,898	1,187,072	742,791	373,426	902,548
Addendum: Other federal assistance	13,477,179	8,710,726	1,064,546	2,411,656	960,192	330,059
Direct loans	51,032	16,566	23,942	7,540	2,985	-
Guaranteed/insured loans	1,934,646	1,475,780	119,051	120,053	20,081	199,681
Insurance	11,491,501	7,218,380	921,553	2,284,064	937,126	130,378

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2009, State and County Areas* (September 2011) <<http://www.census.gov/govs/cffr/>> and On-Line Query System <<http://harvester.census.gov/cffr/>> accessed September 23, 2011; and Population Estimates Data "Table 1. Intercensal Estimates of the Resident Population for Counties of Hawaii: April 1, 2000 to July 1, 2010 (CO-EST00INT-01-15)" <<http://www.census.gov/popest/intercensal/county/CO-EST00INT-01/CO-EST00INT-01-15.xls>> accessed November 28, 2011.

**Table 9.54-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2010**

[In persons and thousands of dollars. For fiscal year ending September 30]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistri- buted
Resident population (as of July 1, 2010)	1,360,301	953,207	185,079	154,924	67,091	-
Total direct exp. or oblig.	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Retirement/disability payments for individuals	4,368,434	3,218,457	581,408	374,912	193,579	78
Other direct payments for individuals	2,462,760	1,397,696	275,855	171,635	97,334	520,241
Direct payments other than for individuals	356,058	122,600	6,859	6,868	1,554	218,176
Grants (block, formula, project, & cooperative agreements)	3,025,551	2,409,312	242,374	129,200	77,935	166,731
Procurement contracts	2,744,816	2,568,145	47,551	22,960	106,161	-
Salaries and wages	7,897,604	7,676,736	104,812	66,800	47,099	2,157
Exhibit: Total direct expenditures or obligations	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Defense	9,994,953	9,735,818	90,543	33,615	132,821	2,157
Non-defense	10,860,270	7,657,128	1,168,316	738,759	390,841	905,226
Addendum: Other federal assistance	13,444,838	8,484,937	1,078,552	2,619,264	1,095,133	166,952
Direct loans	200,495	121,044	27,774	44,850	3,827	3,000
Guaranteed/insured loans	1,370,455	904,052	128,339	154,021	144,775	39,268
Insurance	11,873,888	7,459,840	922,440	2,420,392	946,531	124,684

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2010, State and County Areas* (September 2011) <<http://www.census.gov/govs/cffr/>> and On-Line Query System <<http://harvester.census.gov/cffr/>> accessed September 23, 2011.

Table 9.55-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2011

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2011 and for jobs October 1 to December 31, 2011 only]

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	270,781	271,503,117	(NA)	198,180,415	271,578,329	199,057.81
Hawaii	1,266	1,592,122	1,225	1,000,904	1,605,665	1,236.58
Hawaii as % of total	0.5	0.6	(NA)	0.5	0.6	0.6
Alabama	3,666	3,683,495	779	2,816,076	3,545,312	3,026.28
Alaska	3,419	2,315,464	3,266	1,703,709	2,321,726	1,596.55
Arizona	6,641	7,729,490	1,158	4,674,060	7,754,155	6,908.41
Arkansas	3,258	2,324,984	799	1,800,990	2,330,339	3,397.14
California	22,642	34,634,851	929	22,106,443	33,278,467	20,038.08
Colorado	4,731	5,596,428	1,098	3,907,720	5,674,662	4,105.08
Connecticut	3,142	2,558,572	725	1,986,677	2,544,908	3,047.24
Delaware	952	974,946	1,094	678,569	991,158	1,048.14
District of Columbia	2,650	5,989,274	9,809	3,677,612	5,597,158	4,294.80
Florida	8,556	11,056,764	592	8,380,481	11,287,287	9,454.56
Georgia	6,289	7,020,175	709	5,309,444	6,953,623	4,809.06
Hawaii	1,266	1,592,122	1,225	1,000,904	1,605,665	1,236.58
Idaho	2,266	1,702,691	1,092	1,483,689	1,732,348	1,188.53
Illinois	9,723	11,944,595	923	7,893,327	11,707,561	4,855.60
Indiana	4,887	4,489,729	697	3,717,280	4,501,186	2,982.09
Iowa	3,084	2,270,383	751	1,784,868	2,214,148	1,621.43
Kansas	3,184	2,587,508	911	1,856,130	2,606,197	1,440.15
Kentucky	4,067	3,667,641	845	2,847,395	3,692,343	2,483.66
Louisiana	3,108	3,318,276	733	2,540,246	3,345,392	2,764.66
Maine	2,260	1,452,605	1,106	1,161,683	1,508,699	1,537.49
Maryland	5,876	6,695,658	1,167	4,533,487	8,042,332	5,541.20
Massachusetts	8,480	7,728,859	1,166	5,347,710	7,897,761	6,087.77
Michigan	8,337	8,569,956	863	6,498,633	8,817,345	4,768.60
Minnesota	5,337	4,031,212	762	3,270,956	4,126,050	2,520.11
Mississippi	3,339	2,856,408	965	2,147,307	2,838,056	2,866.50
Missouri	6,158	4,907,918	816	3,794,960	4,932,901	5,222.22
Montana	2,910	1,554,573	1,586	1,191,346	1,562,567	1,800.82
Nebraska	2,540	1,344,587	742	1,131,822	1,363,743	1,405.38
Nevada	1,400	2,906,791	1,095	1,700,010	2,972,415	1,500.13
New Hampshire	1,416	975,451	737	766,517	985,725	845.58
New Jersey	5,194	5,450,029	624	4,332,522	5,514,049	5,079.22

Continued on next page.

Table 9.55-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2011 -- Con.

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
New Mexico	3,550	2,706,419	1,331	2,190,577	2,677,497	1,621.10
New York	16,323	17,092,997	873	12,742,143	17,039,817	10,619.67
North Carolina	6,371	7,610,783	805	5,088,098	7,637,299	7,637.57
North Dakota	2,231	1,093,641	1,673	853,202	1,067,958	1,054.89
Ohio	9,483	8,834,531	766	6,500,456	8,658,383	8,189.55
Oklahoma	5,923	3,060,415	822	2,457,319	3,075,925	2,201.75
Oregon	4,995	3,280,359	851	2,564,841	3,321,765	2,893.60
Pennsylvania	8,343	9,362,653	741	7,353,934	9,410,696	5,869.88
Rhode Island	1,175	1,219,770	1,154	801,208	1,115,570	853.01
South Carolina	4,340	4,617,616	1,004	3,858,393	4,584,283	4,336.48
South Dakota	2,324	1,434,038	1,749	1,179,587	1,516,208	1,560.00
Tennessee	7,358	5,955,014	940	4,423,828	5,912,190	4,471.43
Texas	16,092	16,696,513	662	13,361,389	17,073,812	11,800.05
Utah	2,623	2,263,446	800	1,898,709	2,276,409	1,653.64
Vermont	2,334	1,034,507	1,662	647,933	1,042,257	890.71
Virginia	6,333	6,319,744	795	4,680,568	6,321,558	4,149.32
Washington	9,902	8,416,846	1,248	6,377,760	8,092,474	5,258.23
West Virginia	2,215	1,837,851	1,007	1,325,943	1,798,421	1,294.36
Wisconsin	6,827	4,072,741	718	3,262,951	4,047,698	2,657.86
Wyoming	1,261	661,802	1,208	569,001	662,831	571.65
Addendum:						
Total	272,751	275,077,950	(NA)	200,819,013	275,241,701	204,337.08
Total of the 50 states & D.C.	270,781	271,503,117	(NA)	198,180,415	271,578,329	199,057.81
Territories	1,692	3,520,623	(NA)	2,592,997	3,542,925	5,275.77
Not assigned	278	54,210	(NA)	45,601	120,447	3.50

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated March 14, 2012)

<<http://www.recovery.gov/Transparency/RecipientReportedData/Pages/StateTotalsByAgency.aspx>> accessed March 19, 2012.

Table 9.56-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR THE UNITED STATES AND HAWAII: 2009-2011

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2011 and for jobs October 1 to December 31, 2011 only]

U.S. department or agency	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	270,781	271,503,117	(NA)	198,180,415	271,578,329	199,057.81
Hawaii	1,266	1,592,122	1,225	1,000,904	1,605,665	1,236.58
Army Corps of Engineers	2	700	1	700	882	0.00
Agriculture	19	67,920	52	7,832	68,019	32.03
Commerce	31	185,394	143	69,676	183,339	188.16
Defense (exc. mil. depts)	19	9,925	8	9,897	9,925	1.25
Air Force	101	60,789	47	36,434	60,373	25.60
Army	266	80,571	62	58,398	71,158	117.85
Navy	73	92,130	71	90,034	92,676	2.69
Education	31	359,807	277	281,603	359,807	112.35
Energy	50	67,484	52	39,647	71,999	60.66
Health & Human Serv.	170	98,104	75	51,781	103,685	103.51
Homeland Security	16	42,500	33	20,986	42,573	164.13
Housing & Urban Dev.	36	46,580	36	42,848	46,580	45.07
Interior	107	23,864	18	22,558	23,759	2.56
Justice	66	20,278	16	16,417	20,861	68.57
Labor	39	19,759	15	15,028	19,759	12.53
Transportation	54	213,982	165	126,591	214,050	189.97
Veterans Affairs	6	1,159	1	1,155	1,159	0.00
Envir. Prot. Agency (EPA)	25	53,278	41	44,979	53,278	22.14
Gen. Serv. Admin.	94	110,815	85	39,731	121,997	54.85
Nat'l Foundation on the Arts and the Humanities	4	393	-	343	419	0.00
Nat'l Science Foundation	52	35,404	27	23,138	38,077	32.66
Other Indep. Agencies	5	1,288	1	1,127	1,288	0.00

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated March 14, 2012)

<<http://www.recovery.gov/Transparency/RecipientReportedData/Pages/StateTotalsByAgency.aspx>> accessed March 19, 2012.

Table 9.57-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii		United States	
	2009	2010	2009	2010
Total	2,560,081	2,519,624	552,108,118	630,169,769
Department of Agriculture	124,030	125,369	30,774,582	32,793,230
Agricultural Marketing Service	3,813	4,876	1,278,689	1,677,321
Farm Service Agency	228	274	10,329	10,345
Food Safety & Inspection Service	-	-	51,320	47,490
Food & Nutrition Service	102,566	97,832	26,984,219	28,606,161
Forest Service	1,987	2,689	603,363	752,160
National Resources Conservation Service	1,638	3,392	173,898	163,145
Rural development activities	1,921	3,679	540,937	758,791
Department of Commerce	6,589	6,840	524,135	622,521
National Oceanic and Atmospheric Admin.	1,322	3,157	228,986	203,663
Corporation for National and Community Service	1,102	889	197,438	226,544
Corporation for Public Broadcasting	-	-	154,828	164,629
Department of Defense	-167	-	674,036	651,494
U.S. Army National Guard - construction	-167	-	663,792	640,603
Department of Education	279,629	318,986	45,168,154	73,209,088
Office of English Language Acquisition	2,719	2,369	665,484	676,470
Office of Special Educ. Research & Improvement	2,929	3,789	442,452	674,869
Office of Special Educ. & Rehabilitative Services	84,497	60,429	12,535,554	19,748,605
Office of Vocational and Adult Education	9,732	8,536	1,545,060	1,784,669
Office of Elementary and Secondary Education	151,911	212,094	27,504,980	47,159,446
Impact aid	63,208	38,057	1,183,498	1,135,862
Programs for American Indians, Alaska Natives and Native Hawaiians	14,320	14,111	128,042	132,970
No Child Left Behind Act	21,475	26,288	4,794,495	5,013,719
Title 1 programs	47,982	52,596	12,452,283	18,110,464
Other	1,494	76,933	7,751,070	21,521,221
Office of Postsecondary Education	22,638	26,317	1,332,734	1,645,800
Office of Student Financial Assistance	5,203	5,452	1,141,890	1,519,229
Election Assistance Commission	-	1,075	83,915	91,414
Department of Energy	3,563	11,814	1,044,228	3,527,222
Environmental Protection Agency	27,764	49,229	3,685,307	6,914,563
Equal Employment Opportunity Commission	115	165	31,283	27,674
Department of Health and Human Services	1,355,067	1,311,727	324,765,262	348,197,405
Administration for Children and Families	261,470	276,540	51,079,406	55,815,058
Administration on Aging	8,070	9,013	1,425,912	1,488,831
Centers for Disease Control & Prevention	-	16,366	1,415,149	2,268,365
Centers for Medicare and Medicaid Services	1,015,064	932,948	256,123,741	278,041,173
Health Resources and Services Administration	49,965	56,257	6,304,790	7,315,978
Substance Abuse & Mental Health Services Admin.	20,019	20,501	3,054,665	3,117,395

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Table 9.57-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010 -- Con.

Area	Hawaii		United States	
	2009	2010	2009	2010
Department of Homeland Security	97,926	121,871	17,954,886	19,836,875
Coast Guard	478	1,220	124,227	132,603
Domestic preparedness & anti-terrorism prog.	90,708	116,357	11,645,600	14,732,653
Federal Emergency Management Agency	6,740	4,294	6,185,059	4,791,619
Department of Housing and Urban Development	210,903	238,759	47,065,091	55,271,896
Fair housing and equal opportunity	384	345	110,958	117,830
Community planning and development	28,002	34,177	8,153,253	9,453,322
Housing programs	182,517	204,237	38,800,880	45,700,744
College housing	828	-	53,132	2,749
Housing opportunities for persons with AIDS	1,356	1,576	317,122	294,269
Native American block grant	3,957	-2,870	827,042	1,044,397
Housing for special populations	10,717	6,302	979,217	960,294
Public housing programs	154,708	188,158	33,657,756	39,422,213
Home ownership assistance	10,902	10,515	1,983,007	2,927,515
Other	49	556	983,604	1,049,307
Department of the Interior	21,301	22,022	5,904,953	6,140,676
Fish and Wildlife Service	8,314	7,862	907,990	959,517
National Park Service	1,082	829	131,189	98,169
Office of Insular Affairs	11,581	13,005	432,410	458,816
Department of Justice	22,793	14,119	3,894,654	3,845,099
Office of Asset Forfeiture	1,113	724	397,931	389,249
Office of Justice Programs	21,680	13,395	3,468,360	3,441,208
Crime victims programs	2,946	2,594	575,941	597,954
Education, research and statistics programs	269	598	127,260	110,330
Juvenile justice programs	1,349	1,228	306,560	296,339
Law Enforcement Assistance	1,192	2,485	335,288	387,916
Community oriented policing prog. (COPS)	-	-	1,125	72
Violence against women and children	564	1,616	130,343	128,751
Weed and seed	271	162	36,919	28,797
Substance abuse programs	10,540	211	1,194,038	823,008
Department of Labor	48,312	47,808	9,827,625	11,361,543
Bureau of Labor Statistics	684	733	88,528	90,110
Employment and Training Admin.	43,700	45,123	9,334,312	10,943,584
Occupational Health and Safety Admin.	3,092	1,392	235,876	155,554
Veterans Employment & Training Admin.	836	560	159,564	162,276
National Foundation on Arts & Humanities	3,730	4,385	306,740	322,715
Neighborhood Reinvestment Corporation	741	1,422	277,492	229,410
Department of Transportation	354,690	239,190	57,048,476	63,882,491
Federal Aviation Administration	78,842	32,954	3,808,316	4,015,462
Federal Highway Administration	219,301	168,771	39,788,002	43,804,373
Federal Transit Administration	53,932	34,810	11,297,997	13,041,289
Department of the Treasury	438	799	575,479	516,743
Department of Veterans Affairs	1,448	3,150	824,892	978,121

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2009* (August 2010), table 1 <<http://www.census.gov/prod/2010pubs/fas-09.pdf>> accessed August 31, 2010; and *Ibid. 2010* (September 2010), table 1 <<http://www.census.gov/prod/2011pubs/fas-10.pdf>> accessed September 23, 2011.

Table 9.58-- FEDERAL PROCUREMENT BY AGENCY: 2007

[In thousands of dollars. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawaii resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2007, Hawaii procurement by place of performance was \$2,296,763,633. Per capita procurement was \$1,895.74, giving Hawaii a rank of 11 in FY 2007 and a rank of 12 in FY 2006]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged business	Other	Small dis-advantaged business	Other
Total	2,272,369	41,345	100,708	409,220	1,721,097
Honolulu City & County	2,080,721	35,430	84,206	388,792	1,572,294
Hawaii County	27,848	4,419	5,528	12,735	5,167
Kauai County	144,023	777	7,295	6,112	129,839
Maui County	18,533	31	3,124	1,580	13,798
Kalawao County	1,244	689	556	-	-
Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii			Amount
Department of Defense	2,131,877	NavFac Engineering Command Hawaii			272,314
General Services Admin.	45,748	XU W2SN EnDIST Honolulu			245,053
Department of the Interior	36,090	FA5215 15 CONS LGC			211,021
Dept. of Homeland Security	28,192	U.S. Army W6QL ECC RCO Hawaii			206,259
Dept. of Veterans Affairs	19,910	NavFac Engineering Command Hawaii			194,704
Type of selected product or service	Total	Small business	Other than small bus.	State, local & tribal gov't	Non-profit JWOD & other
Total	2,294,574	861,008	1,355,700	5,326	72,540
Construction	763,105	225,195	535,372	5	2,533
Research and development	99,721	43,052	19,515	1,106	36,048
Services	1,029,386	421,294	572,133	4,159	31,800
Supplies and equipment	402,362	171,467	228,680	56	2,159

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2007, Section II, Geographic Views* <http://www.fpdnsg.com/fpr_reports_fy_07.html> accessed October 12, 2009.

Table 9.59-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005

[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, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
Alabama	1.31	1.66	0.35	8	7
Alaska	1.21	1.84	0.63	17	3
Arizona	1.13	1.19	0.06	21	21
Arkansas	1.22	1.41	0.19	16	14
California	0.94	0.78	-0.16	38	43
Colorado	0.95	0.81	-0.14	34	41
Connecticut	0.68	0.69	0.01	50	48
Delaware	0.85	0.77	-0.08	41	44
District of Columbia	5.39	5.55	0.16	(X)	(X)
Florida	1.07	0.97	-0.10	24	34
Georgia	0.96	1.01	0.05	33	32
Hawaii	1.26	1.44	0.18	15	12
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

Continued on next page.

Table 9.59-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
New York	0.87	0.79	-0.08	40	42
North Carolina	0.95	1.08	0.13	36	27
North Dakota	1.47	1.68	0.21	5	6
Ohio	0.97	1.05	0.08	32	31
Oklahoma	1.30	1.36	0.06	11	15
Oregon	0.95	0.93	-0.02	35	36
Pennsylvania	1.05	1.07	0.02	28	28
Rhode Island	1.14	1.00	-0.14	19	33
South Carolina	1.20	1.35	0.15	18	16
South Dakota	1.30	1.53	0.23	10	8
Tennessee	1.07	1.27	0.20	25	19
Texas	0.95	0.94	-0.01	37	35
Utah	1.08	1.07	-0.01	22	29
Vermont	1.03	1.08	0.05	29	26
Virginia	1.51	1.51	0.00	4	10
Washington	0.97	0.88	-0.09	31	38
West Virginia	1.59	1.76	0.17	2	5
Wisconsin	0.80	0.86	0.06	43	39
Wyoming	1.08	1.11	0.03	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	1.31	1.33	1.37	1.39	1.43	1.50	1.54	1.58	1.65	1.67	1.66
Alaska	1.21	1.27	1.34	1.36	1.48	1.57	1.57	1.74	1.79	1.84	1.84
Arizona	1.13	1.11	1.08	1.10	1.16	1.17	1.14	1.20	1.22	1.23	1.19
Arkansas	1.22	1.24	1.29	1.31	1.33	1.39	1.46	1.51	1.43	1.45	1.41
California	0.94	0.93	0.92	0.90	0.87	0.81	0.82	0.82	0.79	0.80	0.78
Colorado	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.80	0.84	0.83	0.81
Connecticut	0.68	0.69	0.67	0.70	0.70	0.66	0.67	0.67	0.69	0.70	0.69
Delaware	0.85	0.85	0.84	0.85	0.89	0.88	0.85	0.83	0.79	0.77	0.77
Dist. of Col.	5.39	5.38	5.18	5.05	5.25	4.90	5.28	5.74	6.18	6.28	5.55
Florida	1.07	1.08	1.07	1.05	1.06	1.08	1.04	0.99	1.00	0.96	0.97
Georgia	0.96	0.97	0.97	0.97	0.98	1.00	1.02	1.02	0.98	0.98	1.01
Hawaii	1.26	1.38	1.41	1.47	1.48	1.46	1.49	1.50	1.49	1.51	1.44
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

Continued on next page.

**Table 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005-- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.61-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	8	9	8	8	9	7	7	7	6	5	7
Alaska	17	15	10	11	6	5	6	3	3	2	3
Arizona	21	21	22	23	21	21	24	23	21	20	21
Arkansas	16	17	15	14	13	13	11	9	14	13	14
California	38	38	37	39	41	44	42	42	43	43	43
Colorado	34	35	39	37	38	42	41	44	39	40	41
Connecticut	50	49	50	50	49	50	49	49	46	46	48
Delaware	41	42	43	43	37	38	40	40	44	44	44
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	24	23	23	27	28	26	31	33	32	34	34
Georgia	33	32	32	33	33	33	33	31	34	33	32
Hawaii	15	7	7	6	7	8	9	10	12	10	12
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

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**Table 9.61-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005 -- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	19	20	20	22	23	22	28	30	29	30	33
South Carolina	18	18	18	18	18	15	15	18	15	17	16
South Dakota	10	14	9	12	8	9	8	8	11	12	8
Tennessee	25	22	21	20	22	20	19	20	20	19	19
Texas	37	37	36	36	36	36	36	36	33	35	35
Utah	22	31	29	30	30	31	25	26	22	28	29
Vermont	29	25	31	29	26	25	26	25	24	22	26
Virginia	4	5	6	7	12	12	10	14	7	7	10
Washington	31	34	34	38	43	41	39	37	37	37	38
West Virginia	2	3	2	2	5	4	4	5	4	4	5
Wisconsin	43	43	42	42	40	37	38	39	39	39	39
Wyoming	23	27	26	25	27	27	27	29	23	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.62-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2003**

[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	3,311.7	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	3,382.2	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	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	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	6,924.8	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	7,078.1	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	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 2/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2
2003 2/	8,861.0	5,793.8	2,592.3	243.0	165.6	66.2

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/ As of June 30.

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 9.63-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2011

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

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)
2008	(NA)	4,408,572	(NA)	(NA)
2009	(NA)	4,779,666	(NA)	(NA)
2010	(NA)	5,157,198	(NA)	(NA)
2011	(NA)	4,987,544	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years thereafter)

<<http://hawaii.gov/dags/accounting-division/Annual%20Financial%20Report>> accessed November 23, 2011.

Table 9.64-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2011

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory 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	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074
2005	119,650	31,300	71,150	17,200	(NA)	68,011
2006	121,250	31,850	71,950	17,450	(NA)	69,233
2007	122,100	31,750	72,400	17,950	(NA)	70,805
2008	125,000	32,200	74,300	18,550	(NA)	72,436
2009 6/	125,700	33,300	73,700	18,650	(NA)	73,928
2010 6/	125,200	34,800	71,700	18,700	(NA)	72,785
2011 6/	124,700	34,800	71,400	18,500	(NA)	71,959

NA Not available.

1/ Data are annual averages and rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100. Totals may not add due to rounding.

2/ 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.

3/ 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.

4/ 1995 data not comparable to earlier years.

5/ 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.

6/ Data benchmarked by Hawaii Department of Labor & Industrial Relations in March 2012.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2011 Job Count by Industry <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed May 30, 2012; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual), records, and *Ibid. Report to Board of Trustees on the 86th Annual Actuarial Valuation for the Year Beginning June 30, 2011* (p. 48) <<http://ers.hawaii.gov/resources/financials>> accessed June 18, 2012.

Table 9.65-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2006 to 2011

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI). Detail may not sum to department or agency total]

Agency	2006	2007	2008	2009	2010	2011
TOTAL	22,186	21,899	23,003	24,013	25,354	25,628
Cabinet-level	21,915	21,622	22,712	23,719	25,056	25,341
Agriculture	842	845	827	817	828	795
Commerce	379	378	368	396	432	438
Defense	16,716	16,186	17,009	17,966	19,081	19,388
Air Force	2,000	1,935	2,020	2,128	2,209	1,839
Army	4,591	4,499	4,874	5,308	5,806	5,870
Other Defense	1,085	934	978	1,042	1,112	1,078
Navy/Marine Corps	9,040	8,818	9,137	9,488	9,954	10,601
Justice	295	294	297	298	297	293
U.S. Marshall's Service	23	25	25	24	26	24
Prisons	197	195	193	194	192	198
U.S. Attorney	66	65	70	71	68	59
Labor	25	26	25	28	31	32
Energy	2	1	1	1	1	2
Education	-	-	-	-	-	-
Health & Human Services	22	152	151	158	164	176
Homeland Security 1/	1,868	1,933	2,079	1,966	1,979	1,980
U.S. Coast Guard	130	134	133	144	143	148
Immig. & Customs Enf.	65	74	76	82	82	90
Customs & Border Prot.	366	346	341	332	324	315
Trans. Security Admin.	1,117	1,302	1,453	1,328	1,337	1,324
FEMA	157	41	40	43	55	65
Housing & Urban Dev.	28	27	29	30	29	28
Interior	565	581	643	657	713	714
National Park Service	338	351	407	419	462	461
State	15	16	20	18	18	18
Transportation	363	355	395	412	418	407
Fed. Aviation Admin.	349	339	380	396	399	388
Fed. Highways Admin.	12	13	12	13	16	16
Treasury	157	151	144	157	163	153
Internal Revenue Service	154	148	141	155	161	151
Veterans Affairs	638	677	724	815	902	917
Veterans Benefits Admin.	70	80	80	83	88	80
National Cemetery Admin.	22	23	22	27	26	27
Veterans Health Admin.	544	553	601	683	764	783
Independent agencies 2/						
Large	255	264	275	286	291	280
General Services Admin.	50	51	51	54	53	47
Social Security Admin.	110	108	119	125	133	136
Medium	15	13	16	8	7	7
Small	1	-	-	-	-	-

1/ New agency as of November 25, 2002.

2/ Large is 1,000 or more; Medium is 100 to 999; and Small is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope

<http://www.fedscope.opm.gov/employment_access.asp> accessed June 4, 2012.

**Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2009**

[In number of jobs and thousands of dollars. Revised from previous *Data Book*]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	91,822	69,856	21,966	75,478	327,865	306,435	21,431	991,665
Financial administration	1,674	1,629	45	1,652	6,999	6,950	49	3,848
Other government administration	1,885	1,687	198	1,778	8,101	7,699	403	16,334
Judicial and legal	3,149	3,093	56	3,113	14,619	14,521	98	3,536
Police protection total	4,067	3,877	190	3,938	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,066	18,334	18,316	18	1,306
Other police employees	979	819	160	872	3,455	3,314	140	8,752
Fire protection total	1,864	1,860	4	1,862	10,781	10,770	11	356
Firefighters only	1,760	1,760	-	1,760	10,366	10,366	-	-
Other fire employees	104	100	4	102	415	404	11	356
Corrections	2,460	2,448	12	2,453	10,985	10,934	51	906
Highways	1,811	1,798	13	1,804	8,002	7,986	15	940
Air transportation	966	954	12	959	3,671	3,655	16	916
Water transport and terminals	210	210	-	210	884	884	-	-
Public welfare	849	777	72	802	3,056	3,008	48	4,244
Health	2,659	2,579	80	2,628	12,675	12,435	239	8,540
Hospitals	4,702	4,120	582	4,387	21,332	19,755	1,577	47,640
Social insurance administration	290	263	27	275	1,147	1,087	60	2,184
Solid waste management	390	388	2	389	1,686	1,685	1	102
Sewerage	743	737	6	739	3,449	3,444	5	342
Parks and recreation	3,275	1,905	1,370	2,152	7,400	6,836	564	41,550
Housing and community dev't	510	424	86	474	1,840	1,711	129	8,250

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**Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2009 -- Con.**

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Natural resources	1,458	1,163	295	1,261	5,603	5,313	290	17,483
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	81	229	194	35	4,362
Education total	51,650	33,138	18,512	37,629	154,380	137,041	17,339	795,036
Elem. & secondary educ. total	37,791	25,745	12,046	28,215	106,924	97,569	9,355	437,228
Elem. & sec. instructional emp.	27,042	18,018	9,024	20,015	88,471	80,389	8,082	353,422
Elem. & sec other employees	10,749	7,727	3,022	8,200	18,453	17,180	1,273	83,806
Higher education total	13,711	7,248	6,463	9,268	46,863	38,886	7,978	357,568
Higher educ. instructional emp.	3,945	2,621	1,324	3,336	22,717	18,603	4,114	126,574
Higher ed other employees	9,766	4,627	5,139	5,932	24,146	20,282	3,864	230,994
Other education	148	145	3	146	592	586	6	240
Local libraries	737	469	268	567	1,899	1,695	205	17,368
All other and unallocable	5,387	5,287	100	5,329	22,619	22,490	129	7,452

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2009" (revised January 2011) <<http://www2.census.gov/govs/apcs/09stlall.xls>> accessed August 30, 2011.

**Table 9.67-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2010**

[In number of jobs and thousands of dollars]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	89,569	68,187	21,382	73,200	304,525	285,091	19,434	887,390
Financial administration	1,558	1,547	11	1,552	6,217	6,192	25	784
Other government administration	1,887	1,680	207	1,754	7,669	7,240	429	13,059
Judicial and legal	3,061	3,005	56	3,025	13,196	13,091	104	3,616
Police protection total	4,005	3,847	158	3,897	23,976	23,878	98	8,852
Police officers only	2,963	2,963	-	2,963	19,984	19,984	-	-
Other police employees	1,042	884	158	934	3,992	3,894	98	8,852
Fire protection total	1,938	1,920	18	1,932	11,209	11,167	42	2,052
Firefighters only	1,774	1,774	-	1,774	10,412	10,412	-	-
Other fire employees	164	146	18	158	797	755	42	2,052
Corrections	2,384	2,372	12	2,377	9,514	9,475	39	886
Highways	1,933	1,906	27	1,919	7,897	7,851	47	2,308
Air transportation	951	940	11	945	3,555	3,540	15	836
Water transport and terminals	203	203	-	203	783	783	-	-
Public welfare	687	625	62	644	2,301	2,261	40	3,340
Health	2,348	2,283	65	2,313	10,491	10,301	190	5,326
Hospitals	4,646	4,073	573	4,297	19,580	18,252	1,328	39,575
Social insurance administration	345	317	28	330	1,258	1,201	57	2,236
Solid waste management	610	610	-	610	2,852	2,852	-	-
Sewerage	587	583	4	585	2,658	2,653	5	286
Parks and recreation	3,219	1,926	1,293	2,134	7,375	6,832	543	36,922
Housing and community dev't	307	287	20	294	1,157	1,131	26	1,290

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**Table 9.67-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2010 -- Con.**

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Natural resources	1,314	1,020	294	1,118	4,797	4,492	305	17,464
Water supply	982	977	5	978	4,573	4,565	8	160
Transit	81	55	26	78	234	194	40	4,116
Education total	51,310	33,124	18,186	37,211	143,796	127,975	15,821	723,356
Elem. & secondary educ. total	36,807	25,099	11,708	27,399	94,415	85,167	9,249	407,124
Elem. & sec. instructional emp.	26,677	17,762	8,915	19,651	77,962	69,881	8,081	334,390
Elem. & sec other employees	10,130	7,337	2,793	7,748	16,453	15,286	1,167	72,734
Higher education total	14,382	7,906	6,476	9,692	48,911	42,343	6,568	316,072
Higher educ. instructional emp.	4,887	3,545	1,342	4,096	26,634	23,771	2,864	97,494
Higher ed other employees	9,495	4,361	5,134	5,596	22,277	18,572	3,704	218,578
Other education	121	119	2	120	470	465	5	160
Local libraries	700	490	210	557	1,612	1,484	128	11,938
All other and unallocable	4,513	4,397	116	4,447	17,827	17,682	145	8,988

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2010" <<http://www2.census.gov/govs/apes/10stlall.xls>> accessed August 30, 2011.

Table 9.68-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009

[In number of jobs and thousands of dollars. Source revision January 2011 but no Hawaii data affected]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	75,482	54,852	20,630	60,041	253,441	233,046	20,396	919,838
Financial administration	749	745	4	747	3,012	3,003	8	356
Other government administration	841	690	151	765	3,173	2,820	353	13,614
Judicial and legal	2,569	2,520	49	2,536	11,611	11,522	89	2,888
Corrections	2,460	2,448	12	2,453	10,985	10,934	51	906
Highways	889	883	6	886	4,140	4,134	6	468
Air transportation	966	954	12	959	3,671	3,655	16	916
Water transport and terminals	210	210	-	210	884	884	-	-
Public welfare	674	635	39	652	2,557	2,532	25	2,972
Health	2,422	2,353	69	2,398	11,153	10,931	222	7,932
Hospitals	4,702	4,120	582	4,387	21,332	19,755	1,577	47,640
Social insurance administration	290	263	27	275	1,147	1,087	60	2,184
Parks and recreation	692	145	547	180	624	536	88	6,276
Natural resources	1,439	1,150	289	1,246	5,552	5,268	284	17,130
Elem & sec instructional empl.	27,042	18,018	9,024	20,015	88,471	80,389	8,082	353,422
Elem & sec other employees	10,749	7,727	3,022	8,200	18,453	17,180	1,273	83,806
Higher ed instructional empl.	3,945	2,621	1,324	3,336	22,717	18,603	4,114	126,574
Higher ed other employees	9,766	4,627	5,139	5,932	24,146	20,282	3,864	230,994
Other education	148	145	3	146	592	586	6	240
Local libraries	734	466	268	564	1,886	1,681	205	17,368
All other and unallocable	4,195	4,132	63	4,154	17,337	17,263	74	4,152

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2009" (Revised January, 2011)
 <<http://www2.census.gov/govs/apes/09stall.xls>> accessed August 30, 2011.

Table 9.69-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2010

[In number of jobs and thousands of dollars]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	73,634	53,439	20,195	58,121	229,207	210,692	18,516	828,576
Financial administration	706	703	3	705	2,441	2,434	7	276
Other government administration	884	710	174	771	2,989	2,618	372	10,831
Judicial and legal	2,486	2,439	47	2,454	10,221	10,132	89	2,650
Corrections	2,384	2,372	12	2,377	9,514	9,475	39	886
Highways	860	849	11	854	3,487	3,476	11	858
Air transportation	951	940	11	945	3,555	3,540	15	836
Water transport and terminals	203	203	-	203	783	783	-	-
Public welfare	507	475	32	489	1,801	1,779	22	2,440
Health	2,105	2,051	54	2,078	8,989	8,819	170	4,728
Hospitals	4,646	4,073	573	4,297	19,580	18,252	1,328	39,575
Social insurance administration	345	317	28	330	1,258	1,201	57	2,236
Parks and recreation	649	141	508	175	572	475	97	6,076
Natural resources	1,281	1,002	279	1,094	4,706	4,417	289	16,342
Elem & sec instructional empl.	26,677	17,762	8,915	19,651	77,962	69,881	8,081	334,390
Elem & sec other employees	10,130	7,337	2,793	7,748	16,453	15,286	1,167	72,734
Higher ed instructional empl.	4,887	3,545	1,342	4,096	26,634	23,771	2,864	97,494
Higher ed other employees	9,495	4,361	5,134	5,596	22,277	18,572	3,704	218,578
Other education	121	119	2	120	470	465	5	160
Local libraries	698	488	210	555	1,604	1,476	128	11,938
All other and unallocable	3,619	3,552	67	3,583	13,912	13,840	73	5,548

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2010" (August 30, 2011)
 <<http://www2.census.gov/govs/apes/10stall.xls>> accessed August 30, 2011.

Table 9.70-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009

[In number of jobs and thousands of dollars. Revised from previous *Data Book*]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	16,340	15,004	1,336	15,437	74,424	73,389	1,035	71,827
Financial administration	925	884	41	905	3,988	3,947	41	3,492
Other government administration	1,044	997	47	1,013	4,928	4,879	50	2,720
Judicial and legal	580	573	7	577	3,008	2,999	9	648
Police protection total	4,067	3,877	190	3,938	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,066	18,334	18,316	18	1,306
Other police employees	979	819	160	872	3,455	3,314	140	8,752
Fire protection total	1,864	1,860	4	1,862	10,781	10,770	11	356
Firefighters only	1,760	1,760	-	1,760	10,366	10,366	-	-
Other fire employees	104	100	4	102	415	404	11	356
Highways	922	915	7	918	3,862	3,853	9	472
Public welfare	175	142	33	150	499	476	23	1,272
Health	237	226	11	230	1,522	1,504	17	608
Solid waste management	390	388	2	389	1,686	1,685	1	102
Sewerage	743	737	6	739	3,449	3,444	5	342
Parks and recreation	2,583	1,760	823	1,972	6,776	6,300	476	35,274
Housing and community dev't	510	424	86	474	1,840	1,711	129	8,250
Natural resources	19	13	6	15	51	46	6	353
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	81	229	194	35	4,362
Local libraries	3	3	-	3	14	14	-	-
All other and unallocable	1,192	1,155	37	1,175	5,282	5,227	55	3,300

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2009" (revised January 2011)
 <<http://www2.census.gov/govs/apes/09local.xls>> accessed August 30, 2011.

Table 9.71-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2010

[In number of jobs and thousands of dollars]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	15,935	14,748	1,187	15,079	75,318	74,399	918	58,814
Financial administration	852	844	8	847	3,776	3,758	18	508
Other government administration	1,003	970	33	983	4,680	4,623	57	2,228
Judicial and legal	575	566	9	571	2,974	2,959	15	966
Police protection total	4,005	3,847	158	3,897	23,976	23,878	98	8,852
Police officers only	2,963	2,963	-	2,963	19,984	19,984	-	-
Other police employees	1,042	884	158	934	3,992	3,894	98	8,852
Fire protection total	1,938	1,920	18	1,932	11,209	11,167	42	2,052
Firefighters only	1,774	1,774	-	1,774	10,412	10,412	-	-
Other fire employees	164	146	18	158	797	755	42	2,052
Highways	1,073	1,057	16	1,065	4,410	4,374	36	1,450
Public welfare	180	150	30	155	500	482	18	900
Health	243	232	11	235	1,503	1,482	21	598
Solid waste management	610	610	-	610	2,852	2,852	-	-
Sewerage	587	583	4	585	2,658	2,653	5	286
Parks and recreation	2,570	1,785	785	1,959	6,803	6,357	446	30,846
Housing and community dev't	307	287	20	294	1,157	1,131	26	1,290
Natural resources	33	18	15	24	90	74	16	1,122
Water supply	982	977	5	978	4,573	4,565	8	160
Transit	81	55	26	78	234	194	40	4,116
Local libraries	2	2	-	2	8	8	-	-
All other and unallocable	894	845	49	864	3,915	3,843	72	3,440

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2010" (August 30, 2011)
 <<http://www2.census.gov/govs/apes/10locall.xls>> accessed August 30, 2011.

Table 9.72-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2010

[As of December 31]

Bar- gaining unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	59,573	12,362	8,044	2,193	2,133	841	21,598	1,599	7,178	3,625
1	Blue-collar nonsupervisors	8,328	1,793	1,780	525	573	307	2,284	98	491	477
2	Blue-collar supervisors	790	177	204	51	42	11	263	2	13	27
3	White-collar nonsupervisors	13,875	3,790	1,818	609	642	213	4,446	852	809	696
4	White-collar supervisors	823	240	131	40	31	15	264	55	20	27
5	Teachers & other personnel 2/	12,486	-	-	-	-	-	12,486	-	-	-
6	Educational officers 3/	782	-	-	-	-	-	782	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,768	-	-	-	-	-	-	-	3,768	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,067	-	-	-	-	-	-	-	2,067	-
9	Registered prof. nurses	1,453	376	-	-	-	-	2	3	8	1,064
10	Institutional, health and correctional workers	2,877	1,554	191	-	-	-	28	46	2	1,056
11	Firefighters	1,811	144	971	320	278	98	-	-	-	-
12	Police officers	2,741	-	1,919	389	319	114	-	-	-	-
13	Prof. & scientific employees 4/	7,772	4,288	1,030	259	248	83	1,043	543	-	278

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 49, June 30, 2011 and unpublished corrections.
See also <<http://hawaii.gov/labor/hlr/portal-links/reports.shtml>>.

**Table 9.73-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2002 TO 2007**

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

Government official	2002	2003	2004	2005	2006	2007
Governor	94,780	94,780	94,780	94,780	94,780	112,000
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	100,000
Mayor, Honolulu 1/	112,200	112,200	112,200	112,200	116,688	122,000
Mayor, Hawaii 2/	78,564	85,080	85,080	85,080	85,080	85,080
Mayor, Maui 3/	96,000	96,000	96,000	103,860	103,860	103,860
Mayor, Kauai	73,118	73,118	73,118	80,000	80,000	80,000
Chief Justice, Supreme Court 4/	116,779	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	115,547	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 5/	442,000	442,000	442,000	325,000	360,000	360,000

1/ Had increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year. Similarly, the Mayor's salary increased by 5 percent to \$128,100 on July 1, 2007.

2/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004. 2005 and 2006 are revised from previous *Data Book*.

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

5/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobbelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys, various Honolulu Advertiser articles, and *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.