

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

Narrative

09.01	Federal, State, and County Tax Collections: 1980 to 2013
09.02	Federal Tax Collections, by Source: 2009 to 2013
09.03	State and Local Government Revenues: 1992 to 2012
09.04	State Government Tax Collections: 2009 to 2013
09.05	State Government Tax Collections for the United States and Hawaii: 2010
09.06	State Government Tax Collections for the United States and Hawaii: 2011
09.07	State Government Tax Collections for the United States and Hawaii: 2012
09.08	State Government Tax Collections for the United States and Hawaii: 2013
09.09	Estimated State and Local Taxes Paid by a Family of Three, for Honolulu and the Median and Average of 51 Major Cities: 2009 to 2012
09.10	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2014
09.11	Tax Freedom Day for the United States and Hawaii: 1984 to 2014
09.12	State-Local Tax Burden Per Capita for Hawaii and the United States Average, Selected Fiscal Years: 1977 to 2011
09.13	State-Local Tax Burden Per Capita for Hawaii, Each State, the District of Columbia and the United States Average: 2011
09.14	State Business Tax Climate Index Rank, Overall and by Component: 2014
09.15	State Business Tax Climate Score and Index: 2012 to 2014
09.16	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
09.17	Hawaii State and Local Government Finances, By Level of Government: 2008
09.18	Hawaii State and Local Government Finances, By Level of Government: 2009
09.19	Hawaii State and Local Government Finances, By Level of Government: 2010
09.20	Hawaii State and Local Government Finances, By Level of Government: 2011
09.21	Hawaii State and Local Government Finances, Total and Per Capita: 2008
09.22	Hawaii State and Local Government Finances, Total and Per Capita: 2009
09.23	Hawaii State and Local Government Finances, Total and Per Capita: 2010
09.24	Hawaii State and Local Government Finances, Total and Per Capita: 2011
09.25	Hawaii State Government Finances: 2007 to 2012
09.26	Hawaii State Government Finances Per Capita: 2007 to 2012
09.27	Hawaii State Government Finances, Total and Per Capita: 2007
09.28	Hawaii State Government Finances, Total and Per Capita: 2008
09.29	Hawaii State Government Finances, Total and Per Capita: 2009
09.30	Hawaii State Government Finances, Total and Per Capita: 2010
09.31	Hawaii State Government Finances, Total and Per Capita: 2011

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.32	Hawaii State Government Finances, Total and Per Capita: 2012
09.33	State Government Expenditures, Governmental Funds, by Function: 2009 to 2013
09.34	State Government Revenues, Governmental Funds: 2009 to 2013
09.35	Local Government Revenues: 2007
09.36	Local Government Expenditures: 2007
09.37	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Year 1980 to 2012
09.38	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Year 2010 to 2012
09.39	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Year 2008 and 2011
09.40	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2011
09.41	Selected Characteristics of Individual Federal Income Tax Returns: Tax Year 2011 and 2012
09.42	Internal Revenue Service Operations: 2008 to 2013
09.43	Resident Individual State Income Tax Returns: Tax Year 1958 to 2005
09.44	Nonresident Individual State Income Tax Returns: Tax Year 1958 to 2005
09.45	Sources of Income Reported by Elderly and All Other Resident Taxpayers: Tax Year 2004 and 2005
09.46	Sources of Income Reported by Nonresident Taxpayers: Tax Year 1999 to 2005
09.47	State Income Tax Resident Returns on Income Received During 2005, by Adjusted Gross Income Class
09.48	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2005, and by County, 2005
09.49	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2011
09.50	General Excise and Use Tax Base and Collections: 2012 and 2013
09.51	Tobacco Tax Collections: 1994 to 2013
09.52	Liquor Tax Collections: 1990 to 2013
09.53	State and Local Sales and Use Tax Revenues from E-Commerce for the United States and Hawaii: 2007 to 2012
09.54	Real Property Tax Valuations: 1986 to 2014
09.55	Real Property Tax Valuation for the State, 2011 to 2014, and by County, 2014
09.56	Real Property Tax Exemptions, by Type: 2013 and 2014
09.57	Real Property Tax Valuation, by Land Use Class: 2013 and 2014

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.58	Major Real Property Taxpayers, for the City and County of Honolulu: 2012
09.59	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2012
09.60	Real Property Tax Rates, by County: 2014
09.61	Federal Expenditures in Hawaii: 1983 to 2010
09.62	Federal Expenditures in Hawaii, By Type: 1983 to 2010
09.63	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2008 to 2010
09.64	Direct Federal Expenditures or Obligations, by County: 2010
09.65	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for Each of the 50 States and the District of Columbia: 2009-2013
09.66	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for the Hawaii and the United States: 2009-2013
09.67	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program for Hawaii and the United States: 2009 and 2010
09.68	Federal Procurement, By Agency: 2007
09.69	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1995 and 2005
09.70	Adjusted Federal Expenditures Per Dollar of Taxes: 1995 to 2005
09.71	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1995 to 2005
09.72	Public Bonded Debt of State and County Governments: 1985 to 2011
09.73	State General Obligation Bond Debt: 1990 to 2013
09.74	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2013
09.75	Federal Government Employment, by Agency: 2008 to 2013
09.76	State and Local Government Employment and Payroll, by Function: March 2009
09.77	State and Local Government Employment and Payroll, by Function: March 2010
09.78	State and Local Government Employment and Payroll, by Function: March 2011
09.79	State and Local Government Employment and Payroll, by Function: March 2012
09.80	State Government Employment and Payroll, by Function: March 2009
09.81	State Government Employment and Payroll, by Function: March 2010
09.82	State Government Employment and Payroll, by Function: March 2011

Table
Number Table Name

(Click on the table number to go to corresponding table)

09.83	State Government Employment and Payroll, by Function: March 2012
09.84	Local Government Employment and Payroll, by Function: March 2009
09.85	Local Government Employment and Payroll, by Function: March 2010
09.86	Local Government Employment and Payroll, by Function: March 2011
09.87	Local Government Employment and Payroll, by Function: March 2012
09.88	Public Employees Included in Collective Bargaining Units: 2012
09.89	Salaries of Selected Government Officials: 2002 to 2007

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 2013**

[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/	14,227,076	7,666,494	6,560,582	5,090,499	1,470,083
2008 2/	15,244,258	8,489,937	6,754,321	5,147,569	1,606,752
2009 2/	13,155,169	6,747,592	6,407,577	4,712,651	1,694,926
2010 2/	12,880,248	6,280,828	6,599,420	4,837,862	1,761,558
2011 2/	12,700,474	6,127,725	6,572,749	4,857,729	1,715,020
2012 2/	(NA)	6,511,578	(NA)	5,516,146	(NA)
2013 2/	(NA)	7,139,728	(NA)	6,092,893	(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/ State and county 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.

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 2013 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 25, 2014; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/index.html>> accessed March 25, 2014; Ibid. "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed July 9, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2009 to 2013

[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] 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]

Source	2009	2010	2011	2012	2013
Federal collections	6,747,592	6,280,828	6,127,725	6,511,578	7,139,728
Corporate income 1/	423,772	494,126	365,380	398,720	383,103
Individual income and employment	6,134,814	5,585,801	5,610,788	5,922,132	6,528,499
Income tax not withheld & SECA 2/	1,297,854	1,178,488	1,240,301	1,277,012	1,491,985
Estate and trust income tax	36,356	30,680	45,639	38,631	55,782
Income tax withheld & FICA 3/	4,778,720	4,357,286	4,305,223	4,589,302	4,964,710
Railroad retirement	-	-	-	-	-
Unemployment insurance	21,883	19,347	19,625	17,187	16,021
Estate	67,301	71,251	16,004	29,547	41,803
Gift	6,777	10,321	5,159	9,057	22,571
Excise 4/	114,929	119,330	130,395	152,122	163,752

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

2/ 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.

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

4/ Excludes excise taxes collected by the Customs Service and the 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/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 25, 2014.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2012

[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 2/	13,592,500	11,172,950	2,649,538
2008 2/	11,968,775	9,298,617	2,909,935
2009 2/	9,905,510	7,091,312	3,090,028
2010 2/	14,675,202	11,764,762	3,139,191
2011 2/	15,958,833	12,931,811	3,271,098
2012	(NA)	3/ 10,600,634	(NA)

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

2/ The 'State Government Finances' as a unique series had been revised for 2007 to 2011 (January 23, 2014) but not as a component of 'State and local' and therefore are not revised here. Revision expected December 2014.

3/ The discontinuity described in 2/ above suggests the data are not strictly comparable 2011 to 2012 but 2012 may stand alone or be compared to 1992 to 2006 until the December 2014 revisions of 2009 to 2011.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<http://www.census.gov/govs/>> accessed July 9, 2014; and "State Government Finances: 2012" <<http://factfinder2.census.gov/bkmk/table/1.0/en/SGF/2012/SGF001>> accessed July 10, 2014.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2009 TO 2013

[Data rounded to thousands of dollars. For fiscal year ending June 30. The Census Bureau revised 2010 to 2012 on December 19, 2013 and April 8, 2014 but Hawaii data were not affected]

Source	2009	2010	2011	2012	2013
Total taxes	4,712,651	4,837,862	4,857,729	5,516,146	6,092,893
Sales and gross receipts	3,125,035	3,044,380	3,335,562	3,581,652	3,932,220
General sales & gross receipts	2,461,618	2,316,434	2,495,807	2,697,951	2,944,487
Selective sales taxes	663,417	727,946	839,755	883,701	987,733
Alcoholic beverages	47,242	44,074	48,054	48,854	48,962
Insurance premiums	98,038	108,646	143,455	122,401	136,542
Motor fuels	91,712	86,370	95,310	93,349	92,516
Public utilities	126,069	157,661	117,940	150,528	163,930
Tobacco products	88,145	105,523	125,797	121,971	112,104
Other selective sales	212,211	225,672	309,199	346,598	433,679
Licenses	146,270	145,952	151,525	258,795	230,189
Corporation	1,402	1,461	1,479	1,539	1,606
Hunting & fishing	397	378	432	465	488
Motor vehicle	100,413	100,575	104,923	206,164	175,341
Motor vehicle operators	291	241	349	487	389
Public utility	16,171	20,325	15,785	17,810	20,111
Occupation & business, NEC	26,390	21,682	27,386	31,168	30,866
Other licenses	1,206	1,290	1,171	1,162	1,388
Income taxes 1/	1,417,299	1,607,643	1,315,150	1,621,002	1,859,379
Individual income	1,338,702	1,527,790	1,247,291	1,540,746	1,735,718
Corporation net income	78,597	79,853	67,859	80,256	123,661
Other taxes 1/	24,047	39,887	55,492	54,697	71,105
Death and gift	274	-	6,899	14,125	14,886
Documentary & stock transfer	23,773	39,887	48,593	40,572	56,219

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual)
 <<http://www.census.gov/govs/statetax/>> accessed April 8, 2014.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2010**

[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. Total and per capita tax collections and population revised for the United States and per capita and population revised for Hawaii]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	705,929,253	2,282.15	4,837,862	3,547.52
Property taxes	14,453,759	46.73	(X)	(X)
Sales and gross receipts	344,522,236	1,113.78	3,044,380	2,232.39
General sales and gross receipts	224,314,387	725.17	2,316,434	1,698.60
Selective sales taxes	120,207,849	388.61	727,946	533.79
Alcoholic beverages	5,510,596	17.81	44,074	32.32
Amusements	6,421,284	20.76	(X)	(X)
Insurance premiums	15,827,603	51.17	108,646	79.67
Motor fuels	36,631,732	118.42	86,370	63.33
Pari-mutuels	147,303	0.48	(X)	(X)
Public utilities	14,652,776	47.37	157,661	115.61
Tobacco products	16,858,337	54.50	105,523	77.38
Other selective sales	24,158,218	78.10	225,672	165.48
Licenses	50,429,351	163.03	145,952	107.02
Alcoholic beverages	450,291	1.46	(X)	(X)
Amusements	645,518	2.09	(X)	(X)
Corporation	9,904,881	32.02	1,461	1.07
Hunting and fishing	1,480,979	4.79	378	0.28
Motor vehicle	20,861,195	67.44	100,575	73.75
Motor vehicle operators	2,465,838	7.97	241	0.18
Public utility	939,793	3.04	20,325	14.90
Occupation and business, NEC	12,668,539	40.96	21,682	15.90
Other licenses	1,012,317	3.27	1,290	0.95
Income taxes	274,992,889	889.01	1,607,643	1,178.86
Individual income	236,986,784	766.14	1,527,790	1,120.30
Corporation net income	38,006,105	122.87	79,853	58.55
Other taxes	21,531,018	69.61	39,887	29.25
Death and gift	3,891,096	12.58	(X)	(X)
Documentary and stock transfer	4,235,515	13.69	39,887	29.25
Severance	11,321,494	36.60	(X)	(X)
Other	2,082,913	6.73	-	-

X Not applicable.

1/ Based on July 1, 2010 population for the United States of 309,326,295 and for Hawaii 1,363,731. As released December 30, 2013 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, 2013 (NST-EST2013-01) <<http://www.census.gov/popest/data/state/totals/2013/tables/NST-EST2013-01.xls>> accessed June 30, 2014.

Source: U.S. Census Bureau, "State Government Tax Collections: 2010" <<http://www.census.gov/govs/statetax/>> accessed June 30, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.06-- 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. United States tax data revised and United States and Hawaii per capita revised]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	761,836,690	2,445.06	4,857,729	3,528.03
Property taxes	14,248,440	45.73	(X)	(X)
Sales and gross receipts	369,615,750	1,186.25	3,335,562	2,422.52
General sales and gross receipts	237,688,541	762.84	2,495,807	1,812.63
Selective sales taxes	131,927,209	423.41	839,755	609.89
Alcoholic beverages	5,734,886	18.41	48,054	34.90
Amusements	6,613,212	21.22	(X)	(X)
Insurance premiums	16,439,013	52.76	143,455	104.19
Motor fuels	39,894,108	128.04	95,310	69.22
Pari-mutuels	135,474	0.43	(X)	(X)
Public utilities	14,647,144	47.01	117,940	85.66
Tobacco products	17,275,973	55.45	125,797	91.36
Other selective sales	31,187,399	100.09	309,199	224.56
Licenses	51,795,509	166.23	151,525	110.05
Alcoholic beverages	445,460	1.43	(X)	(X)
Amusements	485,504	1.56	(X)	(X)
Corporation	10,306,393	33.08	1,479	1.07
Hunting and fishing	1,471,164	4.72	432	0.31
Motor vehicle	21,544,154	69.14	104,923	76.20
Motor vehicle operators	2,482,872	7.97	349	0.25
Public utility	923,801	2.96	15,785	11.46
Occupation and business, NEC	13,153,621	42.22	27,386	19.89
Other licenses	982,540	3.15	1,171	0.85
Income taxes	300,913,776	965.76	1,315,150	955.15
Individual income	259,849,070	833.97	1,247,291	905.87
Corporation net income	41,064,706	131.79	67,859	49.28
Other taxes	25,263,215	81.08	55,492	40.30
Death and gift	4,484,708	14.39	6,899	5.01
Documentary and stock transfer	4,636,260	14.88	48,593	35.29
Severance	13,675,637	43.89	(X)	(X)
Other	2,466,610	7.92	(X)	(X)

X Not applicable.

1/ Based on July 1, 2011 population for the United States of 311,582,564 and for Hawaii 1,376,897. As released December 2013 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, 2013 (NST-EST2013-01) <<http://www.census.gov/popest/data/state/totals/2013/tables/NST-EST2013-01.xls>> accessed April 9, 2014.

Source: U.S. Census Bureau, "State Government Tax Collections: 2011" (revised April 8, 2014) <<http://www.census.gov/govs/statetax/>> accessed July 9, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2012**

[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. United States tax data revised, and United States and Hawaii per capita revised]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	797,740,658	2,541.60	5,516,146	3,968.19
Property taxes	13,110,672	41.77	(X)	(X)
Sales and gross receipts	378,287,909	1,205.22	3,581,652	2,576.56
General sales and gross receipts	245,238,621	781.33	2,697,951	1,940.85
Selective sales taxes	133,049,288	423.89	883,701	635.71
Alcoholic beverages	5,963,523	19.00	48,854	35.14
Amusements	6,754,668	21.52	(X)	(X)
Insurance premiums	16,691,810	53.18	122,401	88.05
Motor fuels	40,102,187	127.77	93,349	67.15
Pari-mutuels	136,000	0.43	(X)	(X)
Public utilities	14,539,291	46.32	150,528	108.29
Tobacco products	17,190,380	54.77	121,971	87.74
Other selective sales	31,671,429	100.91	346,598	249.33
Licenses	54,472,950	173.55	258,795	186.17
Alcoholic beverages	462,858	1.47	(X)	(X)
Amusements	631,472	2.01	(X)	(X)
Corporation	11,205,028	35.70	1,539	1.11
Hunting and fishing	1,484,441	4.73	465	0.33
Motor vehicle	22,816,392	72.69	206,164	148.31
Motor vehicle operators	2,592,264	8.26	487	0.35
Public utility	802,960	2.56	17,810	12.81
Occupation and business, NEC	13,434,112	42.80	31,168	22.42
Other licenses	1,043,423	3.32	1,162	0.84
Income taxes	322,338,106	1,026.97	1,621,002	1,166.11
Individual income	280,614,090	894.04	1,540,746	1,108.38
Corporation net income	41,724,016	132.93	80,256	57.73
Other taxes	29,531,021	94.09	54,697	39.35
Death and gift	4,499,856	14.34	14,125	10.16
Documentary and stock transfer	5,160,051	16.44	40,572	29.19
Severance	17,277,790	55.05	(X)	(X)
Taxes, NEC	2,593,324	8.26	(X)	(X)

X Not applicable.

1/ Based on July 1, 2012 population for the United States of 313,873,685 and for Hawaii 1,390,090. As released December 2013 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, 2013 (NST-EST2013-01) <<http://www.census.gov/popest/data/state/totals/2013/tables/NST-EST2013-01.xls>> accessed April 9, 2014.

Source: U.S. Census Bureau, "State Government Tax Collections: 2012" (revised April 8, 2014) <<http://factfinder2.census.gov/bkmk/table/1.0/en/STC/2012/STC001>> accessed April 12, 2012 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.08-- STATE GOVERNMENT TAX COLLECTIONS FOR THE UNITED STATES AND HAWAII: 2013

[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	846,214,995	2,676.80	6,092,893	4,339.50
Property taxes	13,129,395	41.53	(X)	(X)
Sales and gross receipts	392,715,139	1,242.26	3,932,220	2,800.62
General sales and gross receipts	254,749,163	805.84	2,944,487	2,097.13
Selective sales taxes	137,965,976	436.42	987,733	703.49
Alcoholic beverages	6,053,056	19.15	48,962	34.87
Amusements	6,682,214	21.14	(X)	(X)
Insurance premiums	17,420,002	55.10	136,542	97.25
Motor fuels	40,134,464	126.96	92,516	65.89
Pari-mutuels	129,727	0.41	(X)	(X)
Public utilities	14,356,055	45.41	163,930	116.75
Tobacco products	17,043,068	53.91	112,104	79.84
Other selective sales	36,147,390	114.34	433,679	308.88
Licenses	55,485,079	175.51	230,189	163.95
Alcoholic beverages	694,054	2.20	(X)	(X)
Amusements	596,770	1.89	(X)	(X)
Corporation	11,420,711	36.13	1,606	1.14
Hunting and fishing	1,555,338	4.92	488	0.35
Motor vehicle	23,203,932	73.40	175,341	124.88
Motor vehicle operators	2,513,299	7.95	389	0.28
Public utility	942,182	2.98	20,111	14.32
Occupation and business, NEC	13,420,814	42.45	30,866	21.98
Other licenses	1,137,979	3.60	1,388	0.99
Income taxes	354,658,475	1,121.88	1,859,379	1,324.29
Individual income	309,637,223	979.47	1,735,718	1,236.22
Corporation net income	45,021,252	142.41	123,661	88.07
Other taxes	30,226,907	95.62	71,105	50.64
Death and gift	4,882,927	15.45	14,886	10.60
Documentary and stock transfer	6,345,153	20.07	56,219	40.04
Severance	16,493,248	52.17	(X)	(X)
Taxes, NEC	2,505,579	7.93	-	-

X Not applicable.

1/ Based on July 1, 2013 population for the United States of 316,128,839 and for Hawaii 1,404,054. As released December 2013 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, 2013 (NST-EST2013-01) <<http://www.census.gov/popest/data/state/totals/2013/tables/NST-EST2013-01.xls>> accessed April 9, 2014.

Source: U.S. Census Bureau, "State Government Tax Collections: 2013" (April 8, 2014) <<http://factfinder2.census.gov/bkmk/table/1.0/en/STC/2013/STC003>> accessed July 9, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.09-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2009 TO 2012

[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
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
2011							
25,000	4,124	16.5	3	2,956	11.8	3,065	12.3
50,000	3,574	7.1	43	4,693	9.4	4,971	9.9
75,000	5,617	7.5	39	7,009	9.3	7,041	9.4
100,000	7,502	7.5	37	8,974	9.0	8,719	8.7
150,000	11,660	7.8	37	13,325	8.9	12,831	8.6
2012							
25,000	4,232	16.9	1	3,245	13.0	3,180	12.7
50,000	3,298	6.6	46	4,706	9.4	4,887	9.8
75,000	5,615	7.5	44	7,893	10.5	7,963	10.6
100,000	7,670	7.7	44	10,666	10.7	10,592	10.6
150,000	11,840	7.9	43	16,595	11.1	16,410	10.9

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/node/215912>> accessed February 18, 2014.

Table 9.10-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2014

[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 21	(X)			
Alabama	April 7	46	Nebraska	April 14	28
Alaska	April 11	36	Nevada	April 15	25
Arizona	April 11	36	New Hampshire	April 19	17
Arkansas	April 12	34	New Jersey	May 9	1
California	April 30	4	New Mexico	April 8	44
Colorado	April 22	13	New York	May 4	3
Connecticut	May 9	1	North Carolina	April 14	28
Delaware	April 18	19	North Dakota	April 25	9
Florida	April 15	25	Ohio	April 14	28
Georgia	April 12	34	Oklahoma	April 11	36
Hawaii	April 15	25	Oregon	April 20	16
Idaho	April 11	36	Pennsylvania	April 21	15
Illinois	April 28	7	Rhode Island	April 23	12
Indiana	April 16	24	South Carolina	April 9	43
Iowa	April 13	32	South Dakota	April 4	48
Kansas	April 18	19	Tennessee	April 5	47
Kentucky	April 8	44	Texas	April 13	32
Louisiana	March 30	50	Utah	April 17	21
Maine	April 11	36	Vermont	April 19	17
Maryland	April 28	7	Virginia	April 24	11
Massachusetts	April 29	5	Washington	April 25	9
Michigan	April 17	21	West Virginia	April 10	42
Minnesota	April 29	5	Wisconsin	April 22	13
Mississippi	April 2	49	Wyoming	April 17	21
Missouri	April 11	36	District of Columbia	April 18	(2/)
Montana	April 14	28			

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2014.

2/ The District of Columbia is ranked 19 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2014 is April 21, Three Days Later Than Last Year"

(April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014.

**Table 9.11-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:
1984 TO 2014**

[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 the 2013 publication from 1992 onward and in the 2013 from 2010 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 2013 and 2014]

Year	United States	Hawaii	Hawaii rank 1/
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 11	April 9	19
2011	April 11	April 6	30
2012	April 13	April 6	43
2013	April 18	April 14	24
2014	April 21	April 15	25

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; 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; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "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; "Tax Freedom Day® 2013 is April 18, Five Days Later Than Last Year " (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day ®2014 is April 21, Three Days Later Than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII
AND THE UNITED STATES AVERAGE, SELECTED FISCAL YEARS:
1977 TO 2011**

[In percent and number]

Year	Hawaii		U. S. average
	Rate (percent)	Rank 1/	Rate (percent)
1977	10.1	24	10.5
1980	10.0	13	9.6
1990	10.0	21	10.0
2000	9.6	19	9.5
2005	9.8	20	9.8
2006	10.3	14	9.9
2007	10.3	14	10.0
2008	10.2	15	10.0
2009	10.0	18	10.1
2010	10.5	10	10.2
2011	9.6	20	9.8

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

Source: Tax Foundation, *Annual State-Local Tax Burden Ranking (2011)* "Table 3. State and Local Tax Burdens by State, Selected Fiscal Years: 1977 to 2011" (April 2, 2014) <http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens_2014_Final.pdf> accessed April 2, 2014; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.13-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII, EACH STATE, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2011

[In percent, number, and dollars. The local portion of tax collections relies on projections of local tax revenue. Rank of 1 indicates the highest tax burden among the 50 states]

State	State-local tax burden	Rank	Total taxes paid (per capita)			Income (per capita)	Rank
			Total	To home state	To other states		
U.S. average	9.8	(X)	3,064	1,152	4,217	42,473	(X)
Alabama	8.3	41	1,926	961	2,886	34,763	44
Alaska	7.0	49	2,109	1,210	3,319	47,354	8
Arizona	8.9	34	2,210	984	3,194	35,889	40
Arkansas	10.3	12	2,484	921	3,405	33,182	48
California	11.4	4	4,075	1,061	5,136	45,254	15
Colorado	9.0	32	2,916	1,303	4,220	46,767	10
Connecticut	11.9	3	4,885	2,264	7,150	60,287	1
Delaware	10.1	15	2,467	1,741	4,209	41,521	22
Florida	9.2	31	2,471	1,228	3,699	40,296	26
Georgia	8.8	35	2,251	985	3,237	36,611	36
Hawaii	9.6	20	3,160	1,100	4,259	44,255	17
Idaho	9.5	24	2,157	1,032	3,189	33,741	45
Illinois	10.2	13	3,458	1,200	4,658	45,664	13
Indiana	9.5	22	2,430	955	3,385	35,592	41
Iowa	9.3	29	2,639	1,101	3,740	40,147	27
Kansas	9.4	26	2,566	1,283	3,849	40,913	24
Kentucky	9.5	23	2,291	877	3,169	33,435	47
Louisiana	7.6	46	1,883	989	2,872	37,889	31
Maine	10.2	14	2,801	1,035	3,836	37,701	32
Maryland	10.6	7	4,077	1,520	5,598	52,805	4
Massachusetts	10.3	11	4,002	1,584	5,586	54,321	3
Michigan	9.6	21	2,616	890	3,505	36,641	35
Minnesota	10.7	6	3,687	1,171	4,858	45,552	14
Mississippi	8.4	40	1,782	838	2,620	31,067	50
Missouri	9.0	33	2,298	1,081	3,380	37,651	33
Montana	8.6	38	1,994	1,143	3,137	36,407	38
Nebraska	9.4	25	2,775	1,216	3,991	42,281	19
Nevada	8.1	43	1,957	1,263	3,221	39,947	28
New Hampshire	8.0	44	2,093	1,677	3,769	47,349	9
New Jersey	12.3	2	4,659	2,017	6,675	54,422	2
New Mexico	8.6	37	2,089	955	3,044	35,328	42
New York	12.6	1	5,258	1,364	6,622	52,417	5
North Carolina	9.8	17	2,621	943	3,564	36,195	39
North Dakota	8.8	36	2,688	1,369	4,057	46,218	12

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Table 9.13-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII, EACH STATE, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2011-- Con.

State	State-local tax burden	Rank	Total taxes paid (per capita)			Income (per capita)	Rank
			Total	To home state	To other states		
Ohio	9.7	18	2,777	911	3,687	38,073	30
Oklahoma	8.5	39	2,143	1,044	3,187	37,617	34
Oregon	10.1	16	2,838	1,023	3,861	38,219	29
Pennsylvania	10.3	10	3,224	1,150	4,374	42,268	20
Rhode Island	10.5	8	3,223	1,452	4,676	44,367	16
South Carolina	8.3	42	1,868	916	2,784	33,603	46
South Dakota	7.1	48	1,700	1,352	3,052	43,212	18
Tennessee	7.6	45	1,835	942	2,777	36,525	37
Texas	7.5	47	2,109	979	3,088	41,269	23
Utah	9.4	28	2,287	1,017	3,304	35,224	43
Vermont	10.5	9	3,028	1,323	4,351	41,634	21
Virginia	9.2	30	3,112	1,357	4,469	48,498	7
Washington	9.4	27	3,116	1,250	4,366	46,456	11
West Virginia	9.7	19	2,297	863	3,160	32,708	49
Wisconsin	11.0	5	3,387	1,089	4,477	40,741	25
Wyoming	6.9	50	1,638	1,862	3,500	50,805	6
Dist. of Columbia	9.7	(1/)	4,394	2,247	6,641	68,795	(1/)

X Not applicable

1/ The District of Columbia is not included in the ranking but would rank 20 for State-Local Tax Burden as Share of State Income and rank 1 for Income per capita if it were.

Source: Tax Foundation, *Annual State-Local Tax Burden Ranking (2011)* "Table 1. State and Local Tax Burdens by State, Fiscal Year 2011" (April 2, 2014)

<http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens_2014_Final.pdf> accessed April 2, 2014.

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2014**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2013, the beginning of Fiscal Year 2014]

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

Continued on next page.

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2014 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	44	29	42	47	7	30
North Dakota	28	22	38	21	19	2
Ohio	39	23	44	30	10	20
Oklahoma	36	12	39	39	3	11
Oregon	12	32	31	4	34	15
Pennsylvania	24	46	16	19	39	43
Rhode Island	46	43	36	27	50	46
South Carolina	37	10	40	22	30	21
South Dakota	2	1	1	34	37	18
Tennessee	15	14	8	43	27	37
Texas	11	38	7	36	14	35
Utah	9	5	12	20	18	4
Vermont	45	42	45	13	22	48
Virginia	26	6	37	6	35	26
Washington	6	30	1	48	20	23
West Virginia	23	20	24	25	26	27
Wisconsin	43	33	43	15	25	36
Wyoming	1	1	1	14	31	34

Source: Tax Foundation, Background Paper No. 68, *2014 State Business Tax Climate Index* (October 2013) table 1 <<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 9, 2013.

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2012 TO 2014**

[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 as the D.C. score and rank do not affect other states. 2012 and 2013 data are revised]

Location	2012		2013		2014	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
United States	(X)	5.00	(X)	5.00	(X)	5.00
Alabama	20	5.22	20	5.22	21	5.21
Alaska	4	7.35	4	7.30	4	7.24
Arizona	27	5.12	27	5.10	22	5.20
Arkansas	30	4.97	32	4.93	35	4.89
California	48	3.77	48	3.68	48	3.76
Colorado	17	5.39	19	5.31	19	5.27
Connecticut	41	4.49	43	4.44	42	4.47
Delaware	12	5.75	13	5.75	13	5.75
Dist. of Columbia (D.C.)	41	4.52	44	4.34	44	4.37
Florida	5	6.88	5	6.84	5	6.91
Georgia	32	4.95	35	4.91	32	4.92
Hawaii	34	4.91	31	4.94	30	5.02
Idaho	18	5.27	18	5.31	18	5.31
Illinois	28	5.03	30	4.97	31	5.00
Indiana	11	5.89	11	5.86	10	5.99
Iowa	40	4.52	40	4.54	40	4.55
Kansas	25	5.15	26	5.11	20	5.22
Kentucky	26	5.14	25	5.12	27	5.08
Louisiana	33	4.95	33	4.92	33	4.90
Maine	37	4.78	29	5.02	29	5.04
Maryland	43	4.40	41	4.49	41	4.49
Massachusetts	23	5.16	24	5.12	25	5.09
Michigan	19	5.24	14	5.71	14	5.73
Minnesota	45	4.25	45	4.26	47	4.06
Mississippi	16	5.40	17	5.36	17	5.36
Missouri	15	5.48	16	5.46	16	5.47
Montana	7	6.28	7	6.26	7	6.24
Nebraska	35	4.90	34	4.92	34	4.89
Nevada	3	7.44	3	7.42	3	7.46
New Hampshire	8	6.27	8	6.12	8	6.08
New Jersey	50	3.46	49	3.51	49	3.45
New Mexico	38	4.74	38	4.72	38	4.72
New York	49	3.49	50	3.43	50	3.45
North Carolina	44	4.27	44	4.29	44	4.35
North Dakota	29	5.01	28	5.05	28	5.05

Continued on next page.

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2012 TO 2014-- Con.**

Location	2012		2013		2014	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	39	4.53	39	4.55	39	4.58
Oklahoma	31	4.95	36	4.88	36	4.88
Oregon	14	5.64	12	5.79	12	5.75
Pennsylvania	21	5.18	22	5.15	24	5.11
Rhode Island	46	4.21	47	4.16	46	4.14
South Carolina	36	4.86	37	4.88	37	4.86
South Dakota	2	7.52	2	7.53	2	7.52
Tennessee	13	5.65	15	5.60	15	5.59
Texas	10	6.03	10	5.91	11	5.91
Utah	9	6.04	9	5.99	9	6.01
Vermont	47	4.17	46	4.20	45	4.14
Virginia	24	5.15	23	5.13	26	5.09
Washington	6	6.34	6	6.33	6	6.32
West Virginia	22	5.18	21	5.18	23	5.19
Wisconsin	42	4.44	42	4.47	43	4.43
Wyoming	1	7.66	1	7.64	1	7.58

X Not applicable.

Source: Tax Foundation, Background Paper No. 68, *2014 State Business Tax Climate Index* (October 2013) table 2 <<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 9, 2013.

Table 9.16-- 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 9.17-- 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. URL revised from previous *Data Book*]

Category	State & local 1/	State 2/	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 3/	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/	13,424,635	10,702,719	2,859,363
Intergovernmental expenditure 1/	324	137,771	-
Direct expenditure by function	13,424,311	10,564,948	2,859,363
Direct general expenditure	11,891,466	9,598,086	2,293,380
Other direct general expenditure	10,682,021	8,779,027	1,902,994
Capital outlay	1,209,445	819,059	390,386
Education services 4/	3,544,704	3,544,229	475
Education	3,511,814	3,511,360	454
Libraries	32,890	32,869	21
Social services & income maintenance 4/	2,998,186	2,873,244	124,942
Public welfare	1,663,688	1,602,051	61,637
Hospitals	572,458	572,458	-
Health	732,910	669,605	63,305
Social insurance administration	25,270	25,270	-
Veterans' services	3,860	3,860	(X)
Transportation 4/	971,716	765,166	206,550
Highways	614,154	407,711	206,443
Air transportation (airports)	294,795	294,795	-

Continued on next page.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2008 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 4/	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 4/	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 4/	749,810	480,543	269,267
Interest on general debt	592,481	441,026	151,455
General expend., not elsewhere classified	1,180,308	881,198	299,110
Utility expenditure 4/	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

X Not applicable.

1/ Duplicative intergovernmental transactions are excluded.

2/ State data in tables 9.25 to 9.31 were revised on January 23, 2014 but the State data in this table will not be revised until December 2014.

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" (September 20, 2012)

<<http://www2.census.gov/govs/local/08slsstab1a.xls>> accessed July 15, 2014.

**Table 9.18-- 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 2/	Local 1/
Revenue 1/	9,905,510	7,091,312	3,090,028
General revenue 1/	11,690,635	9,163,828	2,802,637
Intergovernmental revenue 1/	2,469,688	2,225,268	520,250
General revenue from own sources	9,220,947	6,938,560	2,282,387
Taxes	6,407,577	4,712,651	1,694,926
Property	1,333,583	(X)	1,333,583
Sales and gross receipts	3,334,649	3,125,035	209,614
Individual income	1,338,702	1,338,702	(X)
Corporate income	78,597	78,597	(X)
Motor vehicle license	217,324	100,413	116,911
Other taxes	104,722	69,904	34,818
Charges & misc. general revenue	2,813,370	2,225,909	587,461
Current charges 3/	1,878,119	1,389,168	488,951
Education	350,785	350,785	(X)
Hospitals	479,930	479,930	(X)
Air transportation (airports)	279,280	279,280	(X)
Sewerage	299,272	(X)	299,272
Miscellaneous general revenue	935,251	836,741	98,510
Utility revenue	287,391	(X)	287,391
Insurance trust revenue	-2,072,516	-2,072,516	(X)
Expenditure 1/ 4/	14,266,860	11,244,913	3,181,049
Intergovernmental expenditure 1/	350	159,452	(X)
Direct expenditure by function 4/	14,266,510	11,085,461	3,181,049
Direct general expenditure 4/	12,595,926	9,936,935	2,658,991
Other direct general expenditure 4/	11,101,532	9,072,440	2,029,092
Capital outlay	1,494,394	864,495	629,899
Education services 5/	3,591,016	3,590,557	459
Education	3,557,276	3,556,817	459
Libraries	33,740	33,740	(X)
Social services & income maintenance 5/	3,150,443	2,992,981	157,462
Public welfare	1,818,287	1,731,234	87,053
Hospitals	601,205	601,205	(X)
Health	706,011	635,602	70,409
Social insurance administration	21,996	21,996	(X)
Veterans' services	2,944	2,944	(X)
Transportation 5/	1,071,282	843,543	227,739
Highways	683,710	455,985	227,725
Air transportation (airports)	337,329	337,329	(X)

Continued on next page.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2009 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 5/	830,048	305,675	524,373
Police protection	368,857	26,432	342,425
Fire protection	172,866	(X)	172,866
Correction	230,656	230,656	(X)
Protective inspection and regulation	57,669	48,587	9,082
Environment and housing 5/	1,285,250	346,077	939,173
Natural resources	127,390	117,376	10,014
Parks and recreation	285,708	84,407	201,301
Housing and community development	234,039	140,611	93,428
Sewerage	350,100	3,683	346,417
Solid waste management	288,013	(X)	288,013
Governmental administration	755,138	499,670	255,468
Interest on general debt	620,082	432,964	187,118
General expend., not elsewhere classified	1,292,667	925,468	367,199
Utility expenditure 5/	523,925	1,867	522,058
Water supply	254,612	1,867	252,745
Transit	269,313	(X)	269,313
Insurance trust expenditure	1,146,659	1,146,659	(X)
Debt outstanding	11,494,952	6,880,242	4,614,710
Short-term	-	-	-
Long-term	11,494,952	6,880,242	4,614,710
Public debt for private purposes	459,943	459,943	(X)
Long-term debt issued	1,921,064	1,257,784	663,280
Long-term debt retired	1,089,580	690,454	399,126
Cash and security holdings	15,499,816	13,167,619	2,332,197
Insurance trust funds	8,391,945	8,391,945	(X)
Unemployment compensation	281,242	281,242	(X)
Employee retirement	8,094,500	8,094,500	(X)
Workers' compensation	16,203	16,203	(X)
Other than insurance trust funds	7,107,871	4,775,674	2,332,197
Offsets to debt	1,110,646	1,043,912	66,734
Bond funds	1,122,472	548,435	574,037
Other	4,874,753	3,183,327	1,691,426

X Not applicable.

1/ Duplicative intergovernmental transactions are excluded.

2/ State data in tables 9.25 to 9.31 were revised on January 23, 2014 but the State data in this table will not be revised until December 2014.

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/ 'State and local' and 'Local' revised from previous *Data Book*.

5/ 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" (tabulated July 15, 2013)

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2010**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Census Bureau revised on April 25, 2013 but Hawaii data not affected, and again on July 16, 2013 reflected here]

Category	State & local 1/	State 2/	Local 1/
Revenue 1/	14,501,007	11,565,500	3,164,258
General revenue 1/	12,255,342	9,627,041	2,857,052
Intergovernmental revenue 1/	2,826,697	2,592,047	463,401
General revenue from own sources	9,428,645	7,034,994	2,393,651
Taxes	6,599,420	4,837,862	1,761,558
Property	1,393,152	-	1,393,152
Sales and gross receipts	3,243,376	3,044,380	198,996
Individual income	1,527,790	1,527,790	-
Corporate income	79,853	79,853	-
Motor vehicle license	226,882	100,575	126,307
Other taxes	128,367	85,264	43,103
Charges & misc. general revenue	2,829,225	2,197,132	632,093
Current charges 3/	1,940,735	1,414,129	526,606
Education	361,260	361,260	-
Hospitals	511,322	511,322	-
Air transportation (airports)	321,461	321,461	-
Sewerage	354,606	-	354,606
Miscellaneous general revenue	888,490	783,003	105,487
Utility revenue	307,206	-	307,206
Insurance trust revenue	1,938,459	1,938,459	-
Expenditure 1/	14,262,446	11,208,830	3,230,905
Intergovernmental expenditure 1/	335	177,624	-
Direct expenditure by function	14,262,111	11,031,206	3,230,905
Direct general expenditure	12,201,269	9,565,346	2,635,923
Other direct general expenditure	1,538,301	888,085	650,216
Capital outlay	10,662,968	8,677,261	1,985,707
Education services 4/	3,292,270	3,291,801	469
Education	3,254,786	3,254,387	399
Libraries	37,484	37,414	70
Social services & income maintenance 4/	3,260,457	3,129,677	130,780
Public welfare	2,033,570	1,960,207	73,363
Hospitals	640,331	640,331	-
Health	576,951	519,534	57,417
Social insurance administration	5,693	5,693	-
Veterans' services	3,912	3,912	-
Transportation 4/	1,117,328	837,129	280,199
Highways	749,121	468,922	280,199
Air transportation (airports)	320,090	320,090	-

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**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2010 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 4/	824,878	284,694	540,184
Police protection	385,148	32,257	352,891
Fire protection	180,078	-	180,078
Correction	206,695	206,695	-
Protective inspection and regulation	52,957	45,742	7,215
Environment and housing 4/	1,260,770	303,010	957,760
Natural resources	108,317	103,132	5,185
Parks and recreation	272,600	91,156	181,444
Housing and community development	211,380	108,496	102,884
Sewerage	359,719	226	359,493
Solid waste management	308,754	-	308,754
Governmental administration	669,839	409,190	260,649
Interest on general debt	485,390	308,715	176,675
General expend., not elsewhere classified 4	1,290,337	1,001,130	289,207
Utility expenditure 4/	598,145	3,163	594,982
Water supply	264,831	3,163	261,668
Transit	333,314	-	333,314
Insurance trust expenditure	1,462,697	1,462,697	-
Debt outstanding	12,634,409	7,700,654	4,933,755
Short-term	19,000	-	19,000
Long-term	12,615,409	7,700,654	4,914,755
Public debt for private purposes	515,418	515,418	-
Long-term debt issued	2,532,097	1,813,893	718,204
Long-term debt retired	1,420,767	993,481	427,286
Cash and security holdings	16,251,830	13,951,232	2,300,598
Insurance trust funds	9,117,275	9,117,275	-
Unemployment compensation	33,424	33,424	-
Employee retirement	9,067,000	9,067,000	-
Workers' compensation	16,851	16,851	-
Other than insurance trust funds	7,134,555	4,833,957	2,300,598
Offsets to debt	1,592,401	1,517,079	75,322
Bond funds	1,104,048	467,923	636,125
Other	4,438,106	2,848,955	1,589,151

X Not applicable.

1/ Duplicative intergovernmental transactions are excluded.

2/ State data in tables 9.25 to 9.31 were revised on January 23, 2014 but the State data in this table will not be revised until December 2014.

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: 2009-10" (July 16, 2013)

<<http://www2.census.gov/govs/local/10slstab1a.xls>> accessed June 20, 2014.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2011**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Census Bureau released revised data on July 22, 2013 but Hawaii data not affected]

Category	State & local 1/	State 2/	Local 1/
Revenue 1/	15,958,833	12,931,811	3,271,098
General revenue 1/	12,912,675	10,203,676	2,953,075
Intergovernmental revenue 1/	3,180,863	2,918,445	506,494
General revenue from own sources	9,731,812	7,285,231	2,446,581
Taxes	6,572,749	4,857,729	1,715,020
Property	1,324,771	(X)	1,324,771
Sales and gross receipts	3,532,256	3,335,562	196,694
Individual income	1,247,291	1,247,291	(X)
Corporate income	67,859	67,859	(X)
Motor vehicle license	261,843	104,923	156,920
Other taxes	138,729	102,094	36,635
Charges & misc. general revenue	3,159,063	2,427,502	731,561
Current charges 3/	2,173,628	1,599,757	573,871
Education	497,510	497,510	(X)
Hospitals	526,807	526,807	(X)
Air transportation (airports)	337,653	337,653	(X)
Sewerage	395,171	(X)	395,171
Miscellaneous general revenue	985,435	827,745	157,690
Utility revenue	318,023	(X)	318,023
Insurance trust revenue	2,728,135	2,728,135	(X)
Expenditure 1/	14,389,261	11,475,771	3,121,124
Intergovernmental expenditure 1/	354	207,988	(X)
Direct expenditure by function	14,388,907	11,267,783	3,121,124
Direct general expenditure	12,205,684	9,755,259	2,450,425
Other direct general expenditure	10,794,109	8,894,656	1,899,453
Capital outlay	1,411,575	860,603	550,972
Education services 4/	3,381,097	3,380,830	267
Education	3,345,400	3,345,134	266
Libraries	35,697	35,696	1
Social services & income maint. 4/	3,468,022	3,348,881	119,141
Public welfare	2,147,032	2,086,398	60,634
Hospitals	666,716	666,713	3
Health	641,107	582,603	58,504
Employment security administration	11,146	11,146	(X)
Veterans' services	2,021	2,021	(X)
Transportation 4/	892,902	685,642	207,260
Highways	564,647	357,387	207,260
Air transportation (airports)	275,894	275,894	(X)

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**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2011 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 4/	792,734	252,424	540,310
Police protection	386,140	31,479	354,661
Fire protection	182,011	(X)	182,011
Correction	191,030	191,030	(X)
Protective inspection and regulation	33,553	29,915	3,638
Environment and housing 4/	1,248,924	343,585	905,339
Natural resources	101,252	96,144	5,108
Parks and recreation	273,717	109,316	164,401
Housing and community development	231,268	137,916	93,352
Sewerage	329,045	209	328,836
Solid waste management	313,642	(X)	313,642
Governmental administration	649,397	410,269	239,128
Interest on general debt	544,507	361,208	183,299
Gen. expend., not elsewhere classified 4/	1,228,101	972,420	255,681
Utility expenditure 4/	675,850	5,151	670,699
Water supply	285,672	5,151	280,521
Transit	390,178	(X)	390,178
Insurance trust expenditure	1,507,373	1,507,373	(X)
Debt outstanding	13,377,007	7,912,833	5,464,174
Short-term	10,000	(X)	10,000
Long-term	13,367,007	7,912,833	5,454,174
Public debt for private purposes	504,683	504,683	(X)
Long-term debt issued	1,411,408	575,035	836,373
Long-term debt retired	697,052	361,738	335,314
Cash and security holdings	18,435,517	15,603,693	2,831,824
Insurance trust funds	10,868,451	10,868,451	(X)
Unemployment compensation	-12,769	-12,769	(X)
Employee retirement	10,863,695	10,863,695	(X)
Workers' compensation	17,525	17,525	(X)
Other than insurance trust funds	7,567,066	4,735,242	2,831,824
Offsets to debt	960,967	885,671	75,296
Bond funds	749,117	118,102	631,015
Other	5,856,982	3,731,469	2,125,513

X Not applicable.

1/ Duplicative intergovernmental transactions are excluded.

2/ State data in tables 9.25 to 9.31 were revised on January 23, 2014 but the State data in this table will not be revised until December 2014.

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: 2010-11" (July 22, 2013)

<<http://www2.census.gov/govs/local/11slsstab1a.xls>> accessed July 7, 2014.

**Table 9.21-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2008**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. URL 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/	13,424,635	100.00	10,076.94
Intergovernmental expenditure 1/	324	0.00	0.24
Direct expenditure by function	13,424,311	100.00	10,076.70
Direct general expenditure	11,891,466	88.58	8,926.10
Other direct general expenditure	10,682,021	79.57	8,018.25
Capital outlay	1,209,445	9.01	907.85
Education services 4/	3,544,704	26.40	2,660.76
Education	3,511,814	26.16	2,636.08
Libraries	32,890	0.24	24.69
Social services & income maintenance 4/	2,998,186	22.33	2,250.53
Public welfare	1,663,688	12.39	1,248.82
Hospitals	572,458	4.26	429.70
Health	732,910	5.46	550.14
Social insurance administration	25,270	0.19	18.97
Veterans' services	3,860	0.03	2.90
Transportation 4/	971,716	7.24	729.40
Highways	614,154	4.57	461.00
Air transportation (airports)	294,795	2.20	221.28

Continued on next page.

**Table 9.21-- 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	5.74	578.11
Police protection	336,516	2.51	252.60
Fire protection	161,972	1.21	121.58
Correction	219,069	1.63	164.44
Protective inspection and regulation	52,609	0.39	39.49
Environment and housing 4/	1,084,095	8.08	813.76
Natural resources	120,905	0.90	90.76
Parks and recreation	256,352	1.91	192.43
Housing and community development	201,545	1.50	151.29
Sewerage	273,620	2.04	205.39
Solid waste management	231,673	1.73	173.90
Governmental administration	749,810	5.59	562.83
Interest on general debt	592,481	4.41	444.73
General expend., not elsewhere classified 4/	1,180,308	8.79	885.98
Utility expenditure 4/	566,907	4.22	425.54
Water supply	330,184	2.46	247.85
Transit	236,723	1.76	177.69
Insurance trust expenditure	965,938	7.20	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 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). The Census Bureau released revised population estimates in October 2012 but Hawaii data not affected.

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" (September 20, 2012)

<<http://www2.census.gov/govs/local/08slsstab1a.xls>> accessed July 15, 2014; and

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

**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2009**

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

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	9,905,510	100.0	7,355.30
General revenue 1/	11,690,635	118.0	8,680.84
Intergovernmental revenue 1/	2,469,688	24.9	1,833.86
General revenue from own sources	9,220,947	93.1	6,846.98
Taxes	6,407,577	64.7	4,757.92
Property	1,333,583	13.5	990.25
Sales and gross receipts	3,334,649	33.7	2,476.13
Individual income	1,338,702	13.5	994.05
Corporate income	78,597	0.8	58.36
Motor vehicle license	217,324	2.2	161.37
Other taxes	104,722	1.1	77.76
Charges & misc. general revenue	2,813,370	28.4	2,089.06
Current charges 3/	1,878,119	19.0	1,394.59
Education	350,785	3.5	260.47
Hospitals	479,930	4.8	356.37
Air transportation (airports)	279,280	2.8	207.38
Sewerage	299,272	3.0	222.22
Miscellaneous general revenue	935,251	9.4	694.47
Utility revenue	287,391	2.9	213.40
Insurance trust revenue	-2,072,516	-20.9	-1,538.94
Expenditure 1/ 4/	14,266,860	100.0	10,593.81
Intergovernmental expenditure 1/	350	0.0	0.26
Direct expenditure by function 4/	14,266,510	100.0	10,593.55
Direct general expenditure 4/	12,595,926	88.3	9,353.06
Other direct general expenditure 4/	11,101,532	77.8	8,243.40
Capital outlay	1,494,394	10.5	1,109.66
Education services 5/	3,591,016	25.2	2,666.50
Education	3,557,276	24.9	2,641.44
Libraries	33,740	0.2	25.05
Social services & income maintenance 5/	3,150,443	22.1	2,339.35
Public welfare	1,818,287	12.7	1,350.16
Hospitals	601,205	4.2	446.42
Health	706,011	4.9	524.25
Social insurance administration	21,996	0.2	16.33
Veterans' services	2,944	0.0	2.19
Transportation 5/	1,071,282	7.5	795.48
Highways	683,710	4.8	507.69
Air transportation (airports)	337,329	2.4	250.48

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**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2009 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 5/	830,048	5.8	616.35
Police protection	368,857	2.6	273.89
Fire protection	172,866	1.2	128.36
Correction	230,656	1.6	171.27
Protective inspection and regulation	57,669	0.4	42.82
Environment and housing 5/	1,285,250	9.0	954.36
Natural resources	127,390	0.9	94.59
Parks and recreation	285,708	2.0	212.15
Housing and community development	234,039	1.6	173.78
Sewerage	350,100	2.5	259.97
Solid waste management	288,013	2.0	213.86
Governmental administration	755,138	5.3	560.73
Interest on general debt	620,082	4.3	460.44
Gen. expend., not elsewhere classified 4/	1,292,667	9.1	959.87
Utility expenditure 5/	523,925	3.7	389.04
Water supply	254,612	1.8	189.06
Transit	269,313	1.9	199.98
Insurance trust expenditure	1,146,659	8.0	851.45
Debt outstanding	11,494,952	100.0	8,535.54
Short-term	-	0.0	-
Long-term	11,494,952	100.0	8,535.54
Public debt for private purposes	459,943	4.0	341.53
Long-term debt issued	1,921,064	16.7	1,426.48
Long-term debt retired	1,089,580	9.5	809.06
Cash and security holdings	15,499,816	100.0	11,509.33
Insurance trust funds	8,391,945	54.1	6,231.41
Unemployment compensation	281,242	1.8	208.84
Employee retirement	8,094,500	52.2	6,010.54
Workers' compensation	16,203	0.1	12.03
Other than insurance trust funds	7,107,871	45.9	5,277.92

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>>.

The Census Bureau released revised population estimates in October 2012 but Hawaii data not affected.

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/ Revised from previous *Data Book*.

5/ 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" (tabulated July 15, 2013)

<<http://www2.census.gov/govs/local/09slsstab1a.xls>> accessed July 15, 2014.

**Table 9.23-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2010**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Census Bureau revised on April 25, 2013 but Hawaii data not affected, and again on July 16, 2013 reflected here]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	14,501,007	100.0	10,633.33
General revenue 1/	12,255,342	84.5	8,986.63
Intergovernmental revenue 1/	2,826,697	19.5	2,072.77
General revenue from own sources	9,428,645	65.0	6,913.86
Taxes	6,599,420	45.5	4,839.24
Property	1,393,152	9.6	1,021.57
Sales and gross receipts	3,243,376	22.4	2,378.31
Individual income	1,527,790	10.5	1,120.30
Corporate income	79,853	0.6	58.55
Motor vehicle license	226,882	1.6	166.37
Other taxes	128,367	0.9	94.13
Charges & misc. general revenue	2,829,225	19.5	2,074.62
Current charges 3/	1,940,735	13.4	1,423.11
Education	361,260	2.5	264.91
Hospitals	511,322	3.5	374.94
Air transportation (airports)	321,461	2.2	235.72
Sewerage	354,606	2.4	260.03
Miscellaneous general revenue	888,490	6.1	651.51
Utility revenue	307,206	2.1	225.27
Insurance trust revenue	1,938,459	13.4	1,421.44
Expenditure 1/	14,262,446	100.0	10,458.40
Intergovernmental expenditure 1/	335	0.0	0.25
Direct expenditure by function	14,262,111	100.0	10,458.16
Direct general expenditure	12,201,269	85.5	8,946.98
Other direct general expenditure	10,662,968	74.8	7,818.97
Capital outlay	1,538,301	10.8	1,128.01
Education services 4/	3,292,270	23.1	2,414.16
Education	3,254,786	22.8	2,386.68
Libraries	37,484	0.3	27.49
Social services & income maintenance 4/	3,260,457	22.9	2,390.84
Public welfare	2,033,570	14.3	1,491.18
Hospitals	640,331	4.5	469.54
Health	576,951	4.0	423.07
Social insurance administration	5,693	0.0	4.17
Veterans' services	3,912	0.0	2.87
Transportation 4/	1,117,328	7.8	819.32
Highways	749,121	5.3	549.32
Air transportation (airports)	320,090	2.2	234.72

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**Table 9.23-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2010 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	824,878	5.8	604.87
Police protection	385,148	2.7	282.42
Fire protection	180,078	1.3	132.05
Correction	206,695	1.4	151.57
Protective inspection and regulation	52,957	0.4	38.83
Environment and housing 4/	1,260,770	8.8	924.50
Natural resources	108,317	0.8	79.43
Parks and recreation	272,600	1.9	199.89
Housing and community development	211,380	1.5	155.00
Sewerage	359,719	2.5	263.78
Solid waste management	308,754	2.2	226.40
Governmental administration 4/	669,839	4.7	491.18
Interest on general debt	485,390	3.4	355.93
General expend., not elsewhere classified	1,290,337	9.0	946.18
Utility expenditure 4/	598,145	4.2	438.61
Water supply	264,831	1.9	194.20
Transit	333,314	2.3	244.41
Insurance trust expenditure	1,462,697	10.3	1,072.57
Debt outstanding	12,634,409	100.0	9,264.59
Short-term	19,000	0.2	13.93
Long-term	12,615,409	99.8	9,250.66
Public debt for private purposes	515,418	4.1	377.95
Long-term debt issued	2,532,097	20.0	1,856.74
Long-term debt retired	1,420,767	11.2	1,041.82
Cash and security holdings	16,251,830	100.0	11,917.18
Insurance trust funds	9,117,275	56.1	6,685.54
Unemployment compensation	33,424	0.2	24.51
Employee retirement	9,067,000	55.8	6,648.67
Workers' compensation	16,851	0.1	12.36
Other than insurance trust funds	7,134,555	43.9	5,231.64

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2010 population for Hawaii of 1,363,731. As released December 2013 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (NST-EST2013-01).

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: 2009-10" (July 16, 2013)

<<http://www2.census.gov/govs/local/10slstab1a.xls>> accessed June 20, 2014; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.24-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2011**

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

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	15,958,833	100.0	11,590.43
General revenue 1/	12,912,675	80.9	9,378.10
Intergovernmental revenue 1/	3,180,863	19.9	2,310.17
General revenue from own sources	9,731,812	61.0	7,067.93
Taxes	6,572,749	41.2	4,773.60
Property	1,324,771	8.3	962.14
Sales and gross receipts	3,532,256	22.1	2,565.37
Individual income	1,247,291	7.8	905.87
Corporate income	67,859	0.4	49.28
Motor vehicle license	261,843	1.6	190.17
Other taxes	138,729	0.9	100.75
Charges & misc. general revenue	3,159,063	19.8	2,294.34
Current charges 3/	2,173,628	13.6	1,578.64
Education	497,510	3.1	361.33
Hospitals	526,807	3.3	382.60
Air transportation (airports)	337,653	2.1	245.23
Sewerage	395,171	2.5	287.00
Miscellaneous general revenue	985,435	6.2	715.69
Utility revenue	318,023	2.0	230.97
Insurance trust revenue	2,728,135	17.1	1,981.36
Expenditure 1/	14,389,261	100.0	10,450.50
Intergovernmental expenditure 1/	354	0.0	0.26
Direct expenditure by function	14,388,907	100.0	10,450.24
Direct general expenditure	12,205,684	84.8	8,864.63
Other direct general expenditure	10,794,109	75.0	7,839.45
Capital outlay	1,411,575	9.8	1,025.19
Education services 4/	3,381,097	23.5	2,455.59
Education	3,345,400	23.2	2,429.67
Libraries	35,697	0.2	25.93
Social services & income maintenance 4/	3,468,022	24.1	2,518.72
Public welfare	2,147,032	14.9	1,559.33
Hospitals	666,716	4.6	484.22
Health	641,107	4.5	465.62
Employment security administration	11,146	0.1	8.10
Veterans' services	2,021	0.0	1.47
Transportation 4/	892,902	6.2	648.49
Highways	564,647	3.9	410.09
Air transportation (airports)	275,894	1.9	200.37

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**Table 9.24-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2011 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	792,734	5.5	575.74
Police protection	386,140	2.7	280.44
Fire protection	182,011	1.3	132.19
Correction	191,030	1.3	138.74
Protective inspection and regulation	33,553	0.2	24.37
Environment and housing 4/	1,248,924	8.7	907.06
Natural resources	101,252	0.7	73.54
Parks and recreation	273,717	1.9	198.79
Housing and community development	231,268	1.6	167.96
Sewerage	329,045	2.3	238.98
Solid waste management	313,642	2.2	227.79
Governmental administration	649,397	4.5	471.64
Interest on general debt	544,507	3.8	395.46
Gen. expend., not elsewhere classified 3/	1,228,101	8.5	891.93
Utility expenditure 4/	675,850	4.7	490.85
Water supply	285,672	2.0	207.48
Transit	390,178	2.7	283.37
Insurance trust expenditure	1,507,373	10.5	1,094.76
Debt outstanding	13,377,007	100.0	9,715.33
Short-term	10,000	0.1	7.26
Long-term	13,367,007	99.9	9,708.07
Public debt for private purposes	504,683	3.8	366.54
Long-term debt issued	1,411,408	10.6	1,025.06
Long-term debt retired	697,052	5.2	506.25
Cash and security holdings	18,435,517	100.0	13,389.18
Insurance trust funds	10,868,451	59.0	7,893.44
Unemployment compensation	-12,769	-0.1	-9.27
Employee retirement	10,863,695	58.9	7,889.98
Workers' compensation	17,525	0.1	12.73
Other than insurance trust funds	7,567,066	41.0	5,495.74

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2011 population for Hawaii of 1,376,897. As released December 2013 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (NST-EST2013-01).

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: 2010-11" (Tabulation date: July 22, 2013)

<<http://www2.census.gov/govs/local/11slsstab1a.xls>> accessed July 3, 2014.

Table 9.25-- HAWAII STATE GOVERNMENT FINANCES: 2007 TO 2012

[Thousands of dollars. For fiscal year ending June 30. 2007 revised from *Data Book 2008* and 2008 to 2011 from previous *Data Book*]

Category	2007	2008	2009	2010	2011	2012
Total revenue	11,100,927	9,233,435	6,945,777	11,609,211	12,807,096	10,600,634
General revenue	8,997,953	9,236,801	9,018,293	9,471,490	10,078,961	9,988,555
Intergov'tal revenue	2,063,945	2,092,852	2,225,268	2,592,047	2,918,445	2,357,724
Taxes	5,090,499	5,147,569	4,712,651	4,837,862	4,857,729	5,516,146
General sales	2,557,644	2,619,595	2,461,618	2,316,434	2,495,807	2,697,951
Selective sales	670,321	682,584	663,417	727,946	839,755	883,701
License taxes	152,895	156,781	146,270	145,952	151,525	258,795
Individual income	1,560,306	1,544,835	1,338,702	1,527,790	1,247,291	1,540,746
Corporate income	100,847	105,294	78,597	79,853	67,859	80,256
Other taxes	48,486	38,480	24,047	39,887	55,492	54,697
Current charges	1,157,740	1,242,141	1,388,526	1,411,125	1,594,879	1,580,859
Misc. general revenue	685,769	754,239	691,848	630,456	707,908	533,826
Insurance trust revenue 1/	2,102,974	-3,366	-2,072,516	2,137,721	2,728,135	612,079
Total expenditure	9,899,495	10,702,719	11,244,913	11,286,331	11,475,771	11,565,554
General expend., by func.	9,021,029	9,735,857	10,096,387	9,742,970	9,963,247	10,097,693
Education	3,239,562	3,511,360	3,556,817	3,254,387	3,345,134	3,502,973
Public welfare	1,494,003	1,602,375	1,731,584	1,960,542	2,086,752	1,988,186
Hospitals	506,221	572,458	601,205	640,331	666,713	753,463
Health	611,503	677,693	668,180	545,908	620,003	492,387
Highways	306,179	407,711	455,985	468,922	357,387	405,475
Police protection	15,661	13,808	28,394	34,211	31,656	30,364
Correction	197,273	219,070	230,656	206,695	191,030	198,207
Natural resources	142,296	113,560	118,376	104,865	97,119	95,578
Parks and recreation	78,091	78,920	85,278	91,156	110,006	92,298
Government admin.	427,641	486,718	505,381	412,863	417,053	387,954
Interest on general debt	458,350	441,026	432,964	308,715	361,208	338,595
Other and unallocable	1,544,249	1,611,158	1,681,567	1,714,375	1,679,186	1,812,213
Utility expenditure	325	924	1,867	3,163	5,151	11,940
Insurance trust expend.	878,141	965,938	1,146,659	1,540,198	1,507,373	1,455,921
Exhibit: General expend.	9,021,029	9,735,857	10,096,387	9,742,970	9,963,247	10,097,693
Intergov'tal expend.	138,054	137,771	159,452	177,624	207,988	194,791
Direct expenditure	8,882,975	9,598,086	9,936,935	9,565,346	9,755,259	9,902,902
Debt at end of fiscal year	6,242,374	6,296,492	6,880,242	7,700,654	7,912,833	8,398,012
Cash & security holdings	19,551,589	17,234,080	13,167,619	14,385,388	15,603,693	15,991,100

1/ 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 July 26, 2014.

**Table 9.26-- HAWAII STATE GOVERNMENT FINANCES PER CAPITA:
2007 TO 2012**

[Thousands of dollars. For fiscal year ending June 30. 2007 revised from *Data Book 2008*
and 2008 to 2011 from previous *Data Book*]

Category	2007	2008	2009	2010	2011	2012
Total revenue	8,437.44	6,930.90	5,157.56	8,512.83	9,301.42	7,625.86
General revenue	6,839.04	6,933.43	6,696.50	6,945.28	7,320.05	7,185.55
Intergov'tal revenue	1,568.73	1,570.96	1,652.36	1,900.70	2,119.58	1,696.09
Taxes	3,869.12	3,863.92	3,499.36	3,547.52	3,528.03	3,968.19
General sales	1,943.98	1,966.35	1,827.87	1,698.60	1,812.63	1,940.85
Selective sales	509.49	512.37	492.62	533.79	609.89	635.71
License taxes	116.21	117.68	108.61	107.02	110.05	186.17
Individual income	1,185.94	1,159.60	994.05	1,120.30	905.87	1,108.38
Corporate income	76.65	79.04	58.36	58.55	49.28	57.73
Other taxes	36.85	28.88	17.86	29.25	40.30	39.35
Current charges	879.96	932.39	1,031.05	1,034.75	1,158.31	1,137.23
Misc. general revenue	521.23	566.15	513.73	462.30	514.13	384.02
Insurance trust revenue 1/	1,598.40	-2.53	-1,538.94	1,567.55	1,981.36	440.32
Total expenditure	7,524.27	8,033.79	8,349.87	8,276.07	8,334.52	8,320.00
General expend., by func.	6,856.58	7,308.03	7,497.04	7,144.35	7,236.01	7,264.06
Education	2,462.28	2,635.73	2,641.10	2,386.38	2,429.47	2,519.96
Public welfare	1,135.54	1,202.79	1,285.78	1,437.63	1,515.55	1,430.26
Hospitals	384.76	429.70	446.42	469.54	484.21	542.02
Health	464.78	508.70	496.15	400.30	450.29	354.21
Highways	232.72	306.04	338.59	343.85	259.56	291.69
Police protection	11.90	10.36	21.08	25.09	22.99	21.84
Correction	149.94	164.44	171.27	151.57	138.74	142.59
Natural resources	108.15	85.24	87.90	76.90	70.53	68.76
Parks and recreation	59.35	59.24	63.32	66.84	79.89	66.40
Government admin.	325.04	365.35	375.27	302.75	302.89	279.09
Interest on general debt	348.38	331.05	321.50	226.38	262.33	243.58
Other and unallocable	1,173.73	1,209.38	1,248.64	1,257.12	1,219.54	1,303.67
Utility expenditure	0.25	0.69	1.39	2.32	3.74	8.59
Insurance trust expend.	667.45	725.06	851.45	1,129.40	1,094.76	1,047.36
Exhibit: General expend.	6,856.58	7,308.03	7,497.04	7,144.35	7,236.01	7,264.06
Intergov'tal expend.	104.93	103.42	118.40	130.25	151.06	140.13
Direct expenditure	6,751.65	7,204.62	7,378.64	7,014.10	7,084.96	7,123.93
Debt at end of fiscal year	4,744.62	4,726.34	5,108.90	5,646.75	5,746.86	6,041.34
Cash & security holdings	14,860.50	12,936.43	9,777.57	10,548.55	11,332.51	11,503.64

1/ 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 July 26, 2014.

Table 9.27-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2007

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.
Revised from *Data Book 2008*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	11,100,927	100.00	8,437.44
General revenue	8,997,953	81.06	6,839.04
Intergovernmental revenue	2,063,945	18.59	1,568.73
Taxes	5,090,499	45.86	3,869.12
General sales	2,557,644	23.04	1,943.98
Selective sales	670,321	6.04	509.49
License taxes	152,895	1.38	116.21
Individual income	1,560,306	14.06	1,185.94
Corporate income	100,847	0.91	76.65
Other taxes	48,486	0.44	36.85
Current charges	1,157,740	10.43	879.96
Misc. general revenue	685,769	6.18	521.23
Insurance trust revenue	2,102,974	18.94	1,598.40
Total expenditure	9,899,495	100.00	7,524.27
General expenditure, by function	9,021,029	91.13	6,856.58
Education	3,239,562	32.72	2,462.28
Public welfare	1,494,003	15.09	1,135.54
Hospitals	506,221	5.11	384.76
Health	611,503	6.18	464.78
Highways	306,179	3.09	232.72
Police protection	15,661	0.16	11.90
Correction	197,273	1.99	149.94
Natural resources	142,296	1.44	108.15
Parks and recreation	78,091	0.79	59.35
Government administration	427,641	4.32	325.04
Interest on general debt	458,350	4.63	348.38
Other and unallocable	1,544,249	15.60	1,173.73
Utility expenditure	325	0.00	0.25
Insurance trust expenditure	878,141	8.87	667.45
Exhibit: General expenditure	9,021,029	100.00	6,856.58
Intergovernment expenditure	138,054	1.53	104.93
Direct expenditure	8,882,975	98.47	6,751.65
Debt at end of fiscal year	6,242,374	100.00	4,744.62
Cash and security holdings	19,551,589	100.00	14,860.50

1/ Based on July 1, 2007 population for Hawaii of 1,315,675. 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, 2007 State Government Finances (January 23, 2011 <<http://www2.census.gov/govs/state/07statess.xls>> accessed July 23, 2014 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.28-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2008

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30. Revenue categories 'Percent distribution' revised from previous *Data Book*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue 2/	9,233,435	100.00	6,930.90
General revenue 2/	9,236,801	100.04	6,933.43
Intergovernmental revenue	2,092,852	22.67	1,570.96
Taxes	5,147,569	55.75	3,863.92
General sales	2,619,595	28.37	1,966.35
Selective sales	682,584	7.39	512.37
License taxes	156,781	1.70	117.68
Individual income	1,544,835	16.73	1,159.60
Corporate income	105,294	1.14	79.04
Other taxes	38,480	0.42	28.88
Current charges 2/	1,242,141	13.45	932.39
Misc. general revenue 2/	754,239	8.17	566.15
Insurance trust revenue	-3,366	-0.04	-2.53
Total expenditure	10,702,719	100.00	8,033.79
General expenditure, by function	9,735,857	90.97	7,308.03
Education	3,511,360	32.81	2,635.73
Public welfare	1,602,375	14.97	1,202.79
Hospitals	572,458	5.35	429.70
Health	677,693	6.33	508.70
Highways	407,711	3.81	306.04
Police protection	13,808	0.13	10.36
Correction	219,070	2.05	164.44
Natural resources	113,560	1.06	85.24
Parks and recreation	78,920	0.74	59.24
Government administration	486,718	4.55	365.35
Interest on general debt	441,026	4.12	331.05
Other and unallocable	1,611,158	15.05	1,209.38
Utility expenditure	924	0.01	0.69
Insurance trust expenditure	965,938	9.03	725.06
Exhibit: General expenditure	9,735,857	100.00	7,308.03
Intergovernment expenditure	137,771	1.42	103.42
Direct expenditure	9,598,086	98.58	7,204.62
Debt at end of fiscal year	6,296,492	100.00	4,726.34
Cash and security holdings	17,234,080	100.00	12,936.43

1/ Based on July 1, 2008 population for Hawaii of 1,332,213. 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).

2/ 'Amount' and 'Per capita' revised from previous *Data Book*.

Source: U.S. Census Bureau, Governments Division, 2008 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/09statess.xls>> accessed July 23, 2014 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.29-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2009

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.
Revenue categories 'Percent distribution' revised from previous *Data Book*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue 2/	6,945,777	100.00	5,157.56
General revenue 2/	9,018,293	129.84	6,696.50
Intergovernmental revenue	2,225,268	32.04	1,652.36
Taxes	4,712,651	67.85	3,499.36
General sales	2,461,618	35.44	1,827.87
Selective sales	663,417	9.55	492.62
License taxes	146,270	2.11	108.61
Individual income	1,338,702	19.27	994.05
Corporate income	78,597	1.13	58.36
Other taxes	24,047	0.35	17.86
Current charges 2/	1,388,526	19.99	1,031.05
Misc. general revenue 2/	691,848	9.96	513.73
Insurance trust revenue	-2,072,516	-29.84	-1,538.94
Total expenditure	11,244,913	100.00	8,349.87
General expenditure, by function	10,096,387	89.79	7,497.04
Education	3,556,817	31.63	2,641.10
Public welfare	1,731,584	15.40	1,285.78
Hospitals	601,205	5.35	446.42
Health	668,180	5.94	496.15
Highways	455,985	4.06	338.59
Police protection	28,394	0.25	21.08
Correction	230,656	2.05	171.27
Natural resources	118,376	1.05	87.90
Parks and recreation	85,278	0.76	63.32
Government administration	505,381	4.49	375.27
Interest on general debt	432,964	3.85	321.50
Other and unallocable	1,681,567	14.95	1,248.64
Utility expenditure	1,867	0.02	1.39
Insurance trust expenditure	1,146,659	10.20	851.45
Exhibit: General expenditure	10,096,387	100.00	7,497.04
Intergovernment expenditure	159,452	1.58	118.40
Direct expenditure	9,936,935	98.42	7,378.64
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). The Census Bureau released revised population estimates in October 2012 but Hawaii data not affected.

2/ 'Amount' and 'Per capita' revised from previous *Data Book*.

Source: U.S. Census Bureau, Governments Division, 2009 State Government Finances (December 6, 2012 <<http://www2.census.gov/govs/state/09statax.xls>> accessed July 21, 2013 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.30-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2010

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.
'Percent distribution' and Per capita' revised from previous *Data Book*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue 2/	11,609,211	100.00	8,512.83
General revenue 2/	9,471,490	81.59	6,945.28
Intergovernmental revenue	2,592,047	22.33	1,900.70
Taxes	4,837,862	41.67	3,547.52
General sales	2,316,434	19.95	1,698.60
Selective sales	727,946	6.27	533.79
License taxes	145,952	1.26	107.02
Individual income	1,527,790	13.16	1,120.30
Corporate income	79,853	0.69	58.55
Other taxes	39,887	0.34	29.25
Current charges 2/	1,411,125	12.16	1,034.75
Misc. general revenue 2/	630,456	5.43	462.30
Insurance trust revenue 2/	2,137,721	18.41	1,567.55
Total expenditure 2/	11,286,331	100.00	8,276.07
General expenditure, by function	9,742,970	86.33	7,144.35
Education	3,254,387	28.83	2,386.38
Public welfare	1,960,542	17.37	1,437.63
Hospitals	640,331	5.67	469.54
Health	545,908	4.84	400.30
Highways	468,922	4.15	343.85
Police protection	34,211	0.30	25.09
Correction	206,695	1.83	151.57
Natural resources	104,865	0.93	76.90
Parks and recreation	91,156	0.81	66.84
Government administration	412,863	3.66	302.75
Interest on general debt	308,715	2.74	226.38
Other and unallocable	1,714,375	15.19	1,257.12
Utility expenditure	3,163	0.03	2.32
Insurance trust expenditure 2/	1,540,198	13.65	1,129.40
Exhibit: General expenditure	9,742,970	100.00	7,144.35
Intergovernment expenditure	177,624	1.82	130.25
Direct expenditure	9,565,346	98.18	7,014.10
Debt at end of fiscal year	7,700,654	100.00	5,646.75
Cash and security holdings 2/	14,385,388	100.00	10,548.55

1/ Based on July 1, 2010 population for Hawaii of 1,363,731. As released December 2013 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (NST-EST2013-01).

2/ 'Amount' revised from previous *Data Book*.

Source: U.S. Census Bureau, Governments Division, 2010 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/10statess.xls>> accessed July 23, 2014. and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.31-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2011

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

Category	Amount	Percent distribution 2/	Per capita 1/ 2/
Total revenue 2/	12,807,096	100.00	9,301.42
General revenue 2/	10,078,961	78.7	7,320.05
Intergovernmental revenue	2,918,445	22.8	2,119.58
Taxes	4,857,729	37.9	3,528.03
General sales	2,495,807	19.5	1,812.63
Selective sales	839,755	6.6	609.89
License taxes	151,525	1.2	110.05
Individual income	1,247,291	9.7	905.87
Corporate income	67,859	0.5	49.28
Other taxes	55,492	0.4	40.30
Current charges 2/	1,594,879	12.5	1,158.31
Miscellaneous general revenue 2/	707,908	5.5	514.13
Insurance trust revenue	2,728,135	21.3	1,981.36
Total expenditure	11,475,771	100.0	8,334.52
General expenditure, by function	9,963,247	86.8	7,236.01
Education	3,345,134	29.1	2,429.47
Public welfare	2,086,752	18.2	1,515.55
Hospitals	666,713	5.8	484.21
Health	620,003	5.4	450.29
Highways	357,387	3.1	259.56
Police protection	31,656	0.3	22.99
Correction	191,030	1.7	138.74
Natural resources	97,119	0.8	70.53
Parks and recreation	110,006	1.0	79.89
Government administration	417,053	3.6	302.89
Interest on general debt	361,208	3.1	262.33
Other and unallocable	1,679,186	14.6	1,219.54
Utility expenditure	5,151	0.0	3.74
Insurance trust expenditure	1,507,373	13.1	1,094.76
Exhibit: General expenditure	9,963,247	100.0	7,236.01
Intergovernment expenditure	207,988	2.1	151.06
Direct expenditure	9,755,259	97.9	7,084.96
Debt at end of fiscal year	7,912,833	100.0	5,746.86
Cash and security holdings	15,603,693	100.0	11,332.51

1/ Based on July 1, 2011 population for Hawaii of 1,376,897. As released December 2013 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (NST-EST2013-01).

2/ Amount as indicated and all percent distribution, and per capita revised from previous *Data Book*.

Source: U.S. Census Bureau, Governments Division, 2011 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/11statast.xls>> accessed July 3, 2014 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.32-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2012

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	10,600,634	100.00	7,625.86
General revenue	9,988,555	94.2	7,185.55
Intergovernmental revenue	2,357,724	22.2	1,696.09
Taxes	5,516,146	52.0	3,968.19
General sales	2,697,951	25.5	1,940.85
Selective sales	883,701	8.3	635.71
License taxes	258,795	2.4	186.17
Individual income	1,540,746	14.5	1,108.38
Corporate income	80,256	0.8	57.73
Other taxes	54,697	0.5	39.35
Current charges	1,580,859	14.9	1,137.23
Miscellaneous general revenue	533,826	5.0	384.02
Insurance trust revenue	612,079	5.8	440.32
Total expenditure	11,565,554	100.00	8,320.00
General expenditure, by function	10,097,693	87.3	7,264.06
Education	3,502,973	30.3	2,519.96
Public welfare	1,988,186	17.2	1,430.26
Hospitals	753,463	6.5	542.02
Health	492,387	4.3	354.21
Highways	405,475	3.5	291.69
Police protection	30,364	0.3	21.84
Correction	198,207	1.7	142.59
Natural resources	95,578	0.8	68.76
Parks and recreation	92,298	0.8	66.40
Government administration	387,954	3.4	279.09
Interest on general debt	338,595	2.9	243.58
Other and unallocable	1,812,213	15.7	1,303.67
Utility expenditure	11,940	0.1	8.59
Insurance trust expenditure	1,455,921	12.6	1,047.36
Exhibit: General expenditure	10,097,693	100.00	7,264.06
Intergovernment expenditure	194,791	1.93	140.13
Direct expenditure	9,902,902	98.07	7,123.93
Debt at end of fiscal year	8,398,012	100.00	6,041.34
Cash and security holdings	15,991,100	100.00	11,503.64

1/ Based on July 1, 2012 population for Hawaii of 1,390,090. As released December 30, 2013 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (NST-EST2013-01).

Source: U.S. Census Bureau, Governments Division, 2012 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/11statax.xls>> accessed May 15, 2014 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.33-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2009 TO 2013

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

Function	2009	2010	2011	2012	2013
Total expenditures	8,737,426	8,429,715	8,476,625	8,600,890	9,103,240
Current	8,335,704	8,001,540	8,018,644	8,013,130	8,415,591
General government	597,210	436,290	487,848	487,596	408,538
Public safety	435,414	457,058	423,716	454,957	432,024
Highways	442,421	442,971	376,780	414,629	418,991
Conservation of natural resources	120,693	88,873	93,600	98,428	92,601
Health	798,026	801,923	757,482	729,841	779,755
Welfare	2,119,481	2,315,726	2,526,743	2,443,936	2,773,241
Lower education	2,454,668	2,325,066	2,208,303	2,330,130	2,358,763
Higher education	878,127	700,335	707,380	672,716	654,611
Other education	29,912	14,033	14,018	16,753	20,086
Culture and recreation	107,302	108,536	117,306	109,974	107,940
Urban redevl. & housing 1/	179,819	115,796	73,789	48,484	66,243
Economic devel. & assistance	169,547	166,320	158,104	147,445	157,468
Housing 1/	1,909	24,153	61,352	46,133	112,614
Other 1/	1,175	4,460	12,223	12,108	32,716
Debt service	401,722	428,175	457,981	587,760	687,649
Principal	204,604	179,624	191,244	313,721	399,382
Interest and others	197,118	248,551	266,737	274,039	288,267

1/ 'Housing' is a new category in 2013 with the amount reallocated from 'Other' in 2009, 2010 and 2012 and 'Urban redevelopment & housing' in 2011.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2013* (p. 139)

<<http://ags.hawaii.gov/wp-content/uploads/2012/09/soh-cafr-20130630.pdf>> accessed February 21, 2014.

Table 9.34-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2009 TO 2013

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

Function	2009	2010	2011	2012	2013
Total revenues	7,193,308	7,623,018	8,239,489	8,264,770	9,024,984
Total taxes	4,390,134	4,368,686	4,770,498	5,358,949	5,805,273
General excise	2,410,756	2,279,310	2,507,980	2,774,636	2,991,792
Net income - corp. & personal	1,373,893	1,408,965	1,473,188	1,633,412	1,804,409
Public service companies	126,069	157,661	117,940	150,528	163,930
Transient accommodations	14,408	32,635	60,839	138,529	186,377
Tobacco and liquor	135,388	149,596	173,851	170,824	161,066
Liquid fuel	88,006	82,780	91,265	88,842	87,645
Insurance companies' premiums	95,181	105,848	140,586	119,472	133,585
Vehicle weight and registration	59,392	58,659	59,476	98,187	121,605
Rental motor/tour vehicle surcharge	39,751	40,401	43,892	106,417	52,112
Franchise	28,075	20,666	33,682	7,229	22,673
Other	19,215	32,165	67,799	70,873	80,079
Non-taxes	2,803,174	3,254,332	3,468,991	2,905,821	3,219,711
Interest and investment (loss) income	-42,051	124,518	55,854	5,347	25,502
Charges for current services	357,078	364,893	348,108	337,765	369,269
Intergovernmental	2,090,058	2,432,369	2,567,266	2,238,639	2,372,480
Rentals	21,107	19,712	23,319	25,421	28,633
Fines, forfeitures, and penalties	33,888	35,982	34,712	35,083	36,802
Licenses and fees	33,324	36,641	41,557	46,390	46,839
Revenues from private sources	63,401	57,850	54,857	65,085	104,670
Other	246,369	182,367	343,318	152,091	235,516

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2013* (p. 139)

<<http://ags.hawaii.gov/wp-content/uploads/2012/09/soh-cafr-20130630.pdf>> accessed February 21, 2014.

Table 9.35-- 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 9.36--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 9.36-- 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 9.37-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2012**

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
2011	661,948	1,270,737	34,372,459	51,926	27,049
2012	665,320	1,272,430	36,814,360	55,333	28,932

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/uac/SOI-Tax-Stats-Historic-Table-2>> accessed July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.38-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2010 TO 2012

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)
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
2011					
All returns	661,948	34,372,459	485,624	3,874,035	7,977
Under \$1 2/	14,425	-707,557	2,231	4,530	2,030
\$1 under \$50,000	413,770	9,163,795	256,469	489,387	1,908
\$50,000 under \$75,000	92,574	5,687,535	87,683	488,361	5,570
\$75,000 under \$100,000	58,108	5,026,863	56,810	481,756	8,480
\$100,000 under \$200,000	68,081	8,992,014	67,474	1,125,370	16,679
\$200,000 under \$500,000	12,762	3,561,799	12,741	694,073	54,476
\$500,000 or more	2,228	2,648,010	2,216	590,558	266,497
2012					
All returns 3/	665,320	36,814,360	492,520	4,245,984	8,621
Under \$1 2/	12,890	-729,429	2,210	4,364	1,975
\$1 under \$50,000	409,710	9,187,194	255,930	489,115	1,911
\$50,000 under \$75,000	93,820	5,764,409	88,520	493,490	5,575
\$75,000 under \$100,000	59,260	5,130,009	57,370	486,638	8,482
\$100,000 under \$200,000	72,430	9,600,176	71,360	1,178,428	16,514
\$200,000 under \$500,000	14,420	4,032,350	14,380	771,943	53,682
\$500,000 or more	2,770	3,829,650	2,770	822,006	296,753

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit. Beginning with 2011 shown explicitly in 'Under \$1'.

3/ Sum for both 'Number of returns' categories is 20 higher than 'Total' shown.

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/uac/SOI-Tax-Stats-Historic-Table-2>> accessed July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.39-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2008 AND 2011**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals. No reports for 2009-2010]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions	Adjusted gross income	Salaries and wages		Taxable interest		Total tax liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2008	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
Total - 2011	647,417	1,250,376	35,077,651	534,812	24,677,861	266,889	369,043	483,345	3,869,351
1 under 25,000	242,830	348,878	2,974,356	185,469	2,294,200	56,513	35,912	113,382	98,083
25,000 under 50,000	170,840	322,783	6,187,858	148,543	5,024,132	58,826	41,338	143,045	391,258
50,000 under 75,000	92,574	205,164	5,687,535	78,456	4,286,855	49,228	43,626	87,683	488,361
75,000 under 100,000	58,108	147,234	5,026,863	50,054	3,731,031	37,085	39,646	56,810	481,756
100,000 under 200,000	68,075	186,481	8,991,230	59,718	6,432,903	51,857	76,104	67,468	1,125,262
200,000 or more	14,990	39,836	6,209,809	12,572	2,908,740	13,380	132,417	14,957	1,284,631

NA Not available.

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

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 2008"; and Ibid. "Tax Year 2011"

<[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed February 12, 2014.

**Table 9.40-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2011**

[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. No report produced in 2009 and 2010 yet but are anticipated]

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	647,417	1,250,376	389,579	35,077,651	534,812	24,677,861	266,889	369,043	483,345	3,869,351
96816	26,269	44,422	10,844	1,696,858	19,992	1,060,085	14,204	26,261	20,794	227,405
96734	23,186	45,786	13,231	1,673,593	18,907	1,137,348	11,673	15,909	18,172	214,866
96744	27,540	51,987	14,989	1,709,956	22,289	1,189,200	13,981	12,897	21,918	196,569
96822	21,412	34,727	7,613	1,391,372	16,574	884,061	11,344	18,689	17,285	191,245
96821	9,798	17,950	4,407	1,123,067	7,008	597,362	6,552	20,236	8,084	186,934
96789	25,886	52,873	16,755	1,726,274	22,233	1,327,506	14,090	10,231	21,089	182,781
96825	15,182	28,704	7,333	1,309,598	11,549	810,369	9,522	17,305	12,658	181,466
96817	27,378	49,764	14,643	1,285,765	22,105	889,584	10,995	13,448	19,513	145,454
96701	21,373	39,171	10,763	1,273,478	17,315	890,240	11,109	10,372	17,067	145,143
96797	34,754	70,833	24,399	1,613,311	31,037	1,326,852	12,641	7,145	25,042	137,531
96815	15,782	23,579	4,013	965,008	12,336	587,273	6,854	33,732	12,668	129,051
96706	28,331	62,061	22,960	1,468,391	25,922	1,258,172	9,475	4,539	20,965	122,247
96813	12,264	20,094	4,683	849,598	9,505	514,377	5,810	15,633	9,459	120,378
96720	21,418	41,466	13,270	1,010,244	17,035	679,027	9,377	9,067	15,075	103,469
96707	17,519	37,986	13,855	1,040,053	15,952	863,960	6,651	3,898	13,355	101,401
96818	21,830	49,253	17,519	1,086,294	19,342	891,262	8,803	6,506	15,774	94,212
96782	18,683	35,736	10,357	955,759	14,741	657,598	9,183	7,748	14,520	91,378
96814	10,482	16,439	3,234	630,327	8,157	418,523	4,905	10,126	8,320	86,297
96819	23,300	47,086	16,905	928,469	20,215	717,198	6,867	6,761	15,380	80,557
96740	11,620	22,591	6,755	639,100	9,180	388,378	4,108	8,848	8,681	70,864

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 2011" <[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed February 12, 2014.

Table 9.41-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2011 AND 2012

Subject	2011		2012	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	661,948	34,372,459	665,320	36,814,360
Salaries and wages	538,133	24,758,469	541,880	25,693,038
Taxable interest income	272,326	385,752	248,710	353,437
Ordinary dividends	136,917	649,464	138,580	811,808
Business or prof. net income (less loss)	98,203	1,381,426	99,950	1,501,567
Farm returns	5,667	(NA)	5,580	(NA)
Net capital gain (less loss)	100,946	1,047,695	104,240	1,759,512
Taxable indiv. retire. arrangements distrib.	59,316	915,092	60,420	971,396
Taxable pensions and annuities	133,112	3,326,972	135,840	3,480,554
Unemployment compensation	47,993	407,812	44,340	340,156
Taxable social security benefits	84,081	1,081,972	88,210	1,187,486
Self-employment (keogh) retirement plans	4,912	94,214	4,920	100,165
Exemptions	1,270,737	(NA)	1,272,430	(NA)
Itemized deductions	206,481	5,247,455	203,620	5,258,810
State and local income taxes	173,974	1,179,609	172,300	1,292,801
State and local general sales tax	27,580	39,997	26,420	29,748
Real estate taxes	158,983	300,839	156,350	299,659
Total taxes paid	205,215	1,541,510	202,440	1,663,798
Home mortgage interest paid	149,684	2,159,886	146,560	2,015,173
Contributions (Charitable contributions)	167,891	579,539	165,280	625,856
Taxable income	509,224	22,711,391	517,470	24,815,336
Total tax credits	212,037	324,575	215,160	383,742
Residential energy tax credit	15,157	59,816	20,680	115,666
Child tax credit	104,523	130,589	103,770	128,975
Child (and dependent) care credit	28,770	14,177	28,750	14,247
Earned income credit	114,700	235,605	114,580	240,483
Excess earned income credit (refundable)	98,820	212,903	98,490	217,055
Alternative minimum tax	12,238	82,904	13,030	101,733
Total tax payments	622,686	5,007,081	627,120	5,351,568
Income tax (before credits)	506,184	3,979,657	514,380	4,397,814
Tax liability	485,624	3,874,035	492,520	4,245,984
Tax due at time of filing	114,189	378,322	117,870	444,101
Overpayments (negative amount)	498,575	1,309,135	500,410	1,326,937

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 2011 <<http://www.irs.gov/pub/irs-soi/11in12hi.xls>> accessed June 12, 2013; and Ibid. Tax Year 2012 <<http://www.irs.gov/pub/irs-soi/12in12hi.xls>> accessed July 14, 2014.

Table 9.42-- INTERNAL REVENUE SERVICE OPERATIONS: 2008 TO 2013

[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	2008	2009	2010	2011	2012	2013
Total number of returns filed	1,160,161	1,120,099	1,076,845	1,087,893	1,082,377	1,109,435
Individual income tax 1/	689,759	660,232	645,560	651,371	658,626	667,040
Estate and trust income tax	13,327	13,940	13,817	14,013	13,891	14,224
Partnership tax	10,680	11,807	11,555	11,737	11,762	12,181
Corporate income tax 2/	29,067	28,982	28,374	27,836	28,025	28,242
Estate tax	294	345	231	69	163	173
Gift tax	1,480	1,475	1,339	1,195	1,371	1,596
Employment taxes	127,946	125,199	124,710	121,726	120,345	121,027
Excise taxes	1,249	1,343	1,315	776	1,769	1,271
Other 3/	286,359	276,776	249,944	259,170	246,425	263,681
Total no. of returns filed electronically	373,496	406,898	432,224	514,183	566,309	602,823
Individual income tax 1/	334,559	361,709	379,403	444,090	485,395	507,466
Estate and trust income tax	1,627	1,724	2,148	6,712	7,736	8,361
Partnership tax	1,218	1,978	2,288	3,441	4,650	5,583
Corporate income tax 2/	2,332	3,356	4,364	6,920	9,161	10,617
Employment taxes	21,126	21,753	22,663	23,904	24,879	26,436
Other 4/	12,634	16,378	21,358	29,116	34,488	44,360
Total number of refunds issued 1/	1,081,714	576,105	544,826	543,583	550,994	549,605
Business income tax	3,461	3,540	3,874	3,266	2,851	2,502
Individual income tax 5/	526,822	431,944	532,962	530,129	538,380	539,181
Economic stimulus payments 6/	540,854	131,649	(X)	(X)	(X)	(X)
Employment taxes	10,148	8,520	7,489	9,847	9,378	7,605
Estate tax	97	92	71	32	20	(D)
Gift tax	15	18	16	15	19	(D)
Excise taxes	317	342	414	294	346	293
Total amount of refunds issued (\$1,000)	1,604,152	1,440,194	1,502,019	1,599,606	1,433,423	1,474,782
Business income tax	71,738	109,857	107,095	238,435	91,421	112,278
Individual income tax 5/	1,072,024	1,253,841	1,377,198	1,345,977	1,331,303	1,350,194
Employment taxes	11,115	7,864	10,944	10,546	8,656	8,011
Economic stimulus payments 6/	441,709	59,459	(X)	(X)	(X)	(X)
Estate tax	6,242	7,970	5,008	3,717	822	(D)
Gift tax	4	248	633	40	120	(D)
Excise taxes	1,321	956	1,141	891	1,101	1,347
Telephone excise tax 1/	(X)	(X)	(X)	(X)	(X)	(X)

Continued on next page.

Table 9.42-- INTERNAL REVENUE SERVICE OPERATIONS: 2008 TO 2013 -- Con.

D Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

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, 2008 and beyond also includes supplemental documents.

5/ For 2009 to 2012, 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/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 25, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.43-- 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 9.44-- 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 9.45-- 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 9.46-- 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, partnerships, 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 9.47-- 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 9.48-- 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 9.49-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2011

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	277,401,049	184,921,494	55,666,032	8,612,696	23,914,483	3,953,320	333,024
Active tax credits							
Promote social welfare							
Refundable food/excise	28,786,995	28,786,995	-	-	-	-	-
Low-income household renters	4,878,820	4,878,820	-	-	-	-	-
Child and dependent care	9,551,513	9,551,513	-	-	-	-	-
Child passenger restraint systems	80,296	80,296	-	-	-	-	-
Employment of vocational rehabilitation referrals	44,823	29,339	(D)	-	-	(D)	-
Low-income housing	6,747,419	37,459	(D)	(D)	2,252,994	-	-
School repair & maintenance	(D)	(D)	(D)	-	-	-	-
Lifeline telephone service	68,982	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	121,946	82,518	(D)	-	-	(D)	-
Motion picture, digital media & film production	25,685,985	660,303	25,025,605	-	-	(D)	(D)
Renewable energy technologies	78,504,936	68,179,812	8,549,585	(D)	-	544,298	(D)
Enterprise zone	878,388	802,569	73,022	-	-	(D)	(D)
Ethanol facility	104,959	(D)	(D)	-	-	(D)	-
Important agricultural lands	20,653	20,653	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	22,193,064	4,019,692	16,329,933	1,541,233	-	109,002	193,204
Income tax paid to another state or foreign country	28,584,010	27,784,411	-	-	-	799,599	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	69,378,464	39,521,068	3,782,964	1,811,801	21,661,489	2,462,962	138,180
Research activities	1,072,798	141,860	(D)	-	-	(D)	-
Energy conservation	280,147	254,620	(D)	-	-	(D)	-
Hotel construction & remodeling	321,834	(D)	(D)	-	-	-	-
Technology infrastructure renovation	21,397	(D)	(D)	-	-	(D)	-
Residential construction & remodeling	72,417	72,417	-	-	-	-	-

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

X Not applicable.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2011* (December 2013), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2011credit.pdf>> accessed July 2, 2014.

**Table 9.50-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2012 AND 2013**

[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	
	2012	2013	2012	2013
All sources	90,678,738	91,211,295	2,844,741	2,907,622
Sources taxed at 4 percent	65,014,965	66,517,701	2,600,599	2,660,708
Retailing	29,976,425	29,667,015	1,199,057	1,186,681
Services	12,898,627	13,341,442	515,945	533,658
Contracting	7,006,133	7,329,960	280,245	293,198
Theater, amusement, radio, etc.	399,355	391,118	15,974	15,645
Interest	59	76	2	3
Commissions	1,000,712	1,108,151	40,028	44,326
Hotel rentals	3,666,325	4,069,865	146,653	162,795
All other rentals	6,212,337	6,487,392	248,493	259,496
Use	1,055,696	993,463	42,228	39,739
All others	2,799,295	3,129,219	111,972	125,169
Sources taxed at other rates 1/	25,663,773	24,693,594	126,657	121,812
Insurance solicitors	474,761	473,181	712	710
Sugar processing	-	-	-	-
Pineapple canning	7	-	(2/)	-
Producing	401,496	392,735	2,007	1,964
Manufacturing	646,969	655,222	3,235	3,276
Wholesaling	14,687,369	14,795,784	73,437	73,979
Services (intermediary)	676,615	614,317	3,383	3,072
Use	8,776,556	7,762,355	43,883	38,812
Unallocated net collections	(3/)	(3/)	117,485	125,102

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

2/ Category collections of \$37 rounds down to zero.

3/ 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 Collections - Calendar Year Summary December 31, 2013" and "General Excise And Use Tax Base - Calendar Year Ending December 31, 2013" (March 24, 2014) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 4, 2014.

Table 9.51-- TOBACCO TAX COLLECTIONS: 1994 TO 2013

[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, 2013" 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
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824

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; for 2012, accessed June 12, 2013; and for 2013, accessed June 10, 2014.

Table 9.52-- LIQUOR TAX COLLECTIONS: 1990 TO 2013

[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 and "Outline of the Hawaii Tax System as of July 1, 2013" issued by the Department of Taxation]

Year	Total	Year	Total
1990	42,094	2002	38,497
1991	40,125	2003	42,149
1992	40,983	2004	43,426
1993	38,286	2005	43,594
1994	38,753	2006	47,001
1995	37,486	2007	44,705
1996	38,624	2008	47,568
1997	38,624	2009	45,332
1998 1/	38,361	2010	44,961
1999	37,139	2011	48,433
2000	39,887	2012	48,612
2001	39,379	2013	49,197

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 <http://www6.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed June 10, 2014.

Table 9.53-- 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 9.54-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2014

[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
2013	265,105,539	(2/)	(2/)	226,611,749
2014	270,900,638	(2/)	(2/)	231,756,610

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 by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2013-2014"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 29, 2013; and earlier reports; and reports as the Department of Finance.

**Table 9.55-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2011 TO 2014, AND BY COUNTY, 2014**

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

Subject	2011	2012	2013	2014
Assessor's gross valuation 1/ 2/	274,149,769	267,181,978	265,105,539	270,900,638
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	38,969,749	38,933,413	37,104,305	37,697,576
Assessor's net taxable valuation	235,180,021	228,248,566	228,001,234	233,203,062
Half of valuation on appeal	2,697,069	1,696,447	1,389,485	1,446,451
Number of appeals	5,725	5,273	2,541	2,452
Valuation for tax rate purposes	232,482,952	226,552,118	226,611,749	231,756,610
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,316,024	1,294,535	1,300,905	1,365,637
2014, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	184,338,798	39,779,467	28,913,424	17,868,949
Land	(3/)	17,113,698	12,310,421	(4/)
Improvement	(3/)	22,665,769	16,603,003	(4/)
Exemptions 1/	24,262,310	6,042,161	5,324,395	2,068,710
Assessor's net taxable valuation	160,076,489	33,737,306	23,589,029	15,800,239
Half of valuation on appeal	980,763	325,748	46,752	93,189
Number of appeals	1,514	499	223	216
Valuation for tax rate purposes	159,095,726	33,411,557	23,542,277	15,707,050
Land	(3/)	15,616,451	11,457,651	(4/)
Improvement	(3/)	17,795,106	12,084,626	(4/)
Amount to be raised by taxation	832,248	222,300	216,069	95,020

1/ Beginning in 1993, data exclude nontaxable properties.

2/ 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. Assessed value for 2013 as of January 27, 2012 for Honolulu; April 19, 2012 for Maui and Hawaii; and March 30, 2012 for Kauai. Assessed value for 2014 as of January 29, 2013 for Honolulu; as of February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii.

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'.

4/ Single rate for each class.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2013-2014" and individual county valuations <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 29, 2013; and earlier reports; and reports as the Department of Finance.

Table 9.56-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2013 AND 2014

[For fiscal year ending June 30]

Type of exemption	2013		2014	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	264,432	67,589,983	264,515	68,655,589
Federal government	605	6,171,587	597	6,188,983
State government	8,268	15,777,152	8,324	15,973,877
County government	3,973	5,843,182	4,000	6,030,632
Government leases - total	148	122,322	162	120,362
Government leases - portion	140	55,442	123	53,193
Hawaiian Homes Commission	2,035	1,434,877	2,045	1,441,230
Hawaiian Homes Land - basic	1,122	175,359	1,187	189,839
Hawaiian Homes Land - multiple	588	106,505	625	115,947
Hawaiian Homes Land - total land	5,089	1,467,658	5,373	1,595,529
Hawaiian Homes Land - vacant land	235	24	251	26
Hawaiian Homes - 7 year	938	303,796	857	314,212
Homes - fee (basic)	145,013	14,640,531	146,123	14,855,252
Homes - fee (multiple)	65,386	8,392,828	64,189	8,255,488
Homes - leasehold (basic)	3,486	340,845	3,428	341,087
Homes - leasehold (multiple)	1,974	274,795	1,812	252,063
In lieu of home ex - fee	1,997	337,364	2,121	362,544
In lieu of home ex - lease	79	13,209	95	16,100
Additional home exemption	2,028	234,040	1,764	204,268
Blind	418	11,097	418	11,506
Deaf	164	4,348	163	4,299
Leprosy	5	125	4	75
Totally disabled	6,611	187,238	6,493	184,702
Totally disabled veterans	1,722	775,721	1,837	837,420
Cemeteries	110	50,875	111	50,684
Charitable organizations	1,379	2,294,165	1,372	2,457,973
Childcare	19	985	21	1,050
Child care center, non-profit	4	16,774	4	17,804
Child care center, for-profit	6	9,820	7	12,503
Churches	1,528	2,193,728	1,543	2,234,950
Civil - condemnation	26	30,818	26	31,309
Credit unions	124	207,368	130	210,019
Crop shelters	32	3,221	32	3,131
Enterprize Zone	3	2,801	3	2,727
Foreign consulates	30	37,593	30	38,289

Continued on next page.

**Table 9.56-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2013 AND 2014 -- Con.**

Type of exemption	2013		2014	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	6	1,604	6	6,669
Historic residential properties	289	347,428	290	336,209
Historic commercial properties	6	26,226	7	26,645
Kuleana	114	61,102	132	62,635
Hospitals	95	748,695	86	674,851
Landscaping, open-space	31	32,546	32	22,663
Low-moderate income housing	376	1,929,270	421	2,005,848
Public utilities	817	1,747,644	817	1,768,178
Roadways and waterways	6,959	38,661	6,996	33,412
Safe room	46	1,840	48	1,920
Schools	225	987,383	230	1,121,518
Setbacks	6	386	1	292
Slaughterhouse	1	2,787	1	2,588
Taro	45	40	45	51
Tree farm	114	64,154	114	73,447
Miscellaneous	12	3,024	12	2,889
Alternate energy	4	78,503	4	104,247
Commercial alternative energy	1	500	2	1,683
Commercial alter. energy - in lieu	(NA)	(NA)	1	773

NA Not available.

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 "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual)
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 29, 2013.

**Table 9.57-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2013 AND 2014**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2013 as of January 27, 2012 for Honolulu; April 19, 2012 for Maui and Hawaii; and March 30, 2012 for Kauai. Assessed value for 2014 as of January 29, 2013 for Honolulu; February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii. 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
2013 - All classes	265,105,539	228,001,234	226,611,749	1,300,905
Affordable rental 2/	175,094	174,561	174,479	968
Residential 2/ 3/ 4/	157,457,895	136,350,959	136,074,459	523,937
Apartment 2/ 3/ 5/	10,057,013	9,824,230	9,775,941	75,407
Commercial	21,874,859	19,312,566	18,683,441	211,425
Industrial	11,155,247	10,649,752	10,558,667	118,043
Agricultural/native forest	11,688,629	10,611,742	10,529,821	73,480
Vacant agricultural 4/	109,151	109,151	92,350	785
Conservation/preservation	1,579,248	1,490,031	1,384,564	9,628
Hotel and resort	17,961,615	17,912,227	17,792,162	184,985
Homeowner 2/ 3/	21,150,760	11,988,610	11,980,112	47,023
Single family 5/	4,933,125	4,517,222	4,508,880	20,911
Homestead 5/	4,579,479	3,471,714	3,470,548	10,585
Public service 4/	797,236	2,284	2,284	-
Time share 3/	1,510,939	1,510,939	1,508,875	23,388
Commercialized residential 3/	75,248	75,248	75,166	338
2014 - All classes	270,900,638	233,203,062	231,756,610	1,365,637
Affordable rental 2/	180,869	180,046	180,046	1,108
Residential	166,525,669	144,446,389	144,182,195	570,817
Apartment 2/ 3/	8,491,243	8,323,721	8,290,931	68,675
Commercial	21,994,137	19,456,193	19,025,505	217,915
Industrial	11,578,692	11,047,949	10,942,566	123,465
Agricultural/native forest	10,384,178	9,385,255	9,286,035	70,643
Vacant agricultural 4/	105,839	105,839	92,805	789
Conservation/preservation	1,470,287	1,356,535	1,250,942	8,958
Hotel and resort	18,709,861	18,653,693	18,270,930	196,168
Homeowner 2/ 3/	21,484,696	12,240,939	12,235,408	52,113
Homestead 5/	5,140,489	4,015,007	4,013,529	12,241
Public service 4/	795,767	2,300	2,300	0
Time share 3/	1,484,089	1,484,089	1,483,432	23,067
Commercialized resid. 3/	94,183	94,183	94,183	433
Vacation rental 5/	2,460,636	2,410,922	2,405,804	19,246

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 27, 2013.

Table 9.58-- 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 MMD, 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 9.59-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2012

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
2011	1.71	0.35	51	0.35	100.0
2012	1.56	0.35	50	0.35	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/node/215912>> accessed February 18, 2014.

Table 9.60-- REAL PROPERTY TAX RATES, BY COUNTY: 2014

[In dollars per \$1,000 net taxable value. As of July 1, 2013. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential	3.50	5.75
Vacation residential	(X)	8.00
Commercial	12.40	8.00
Industrial	12.40	8.00
Agricultural	5.70	6.75
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and Resort	12.40	9.00
Public Service	0.00	(X)
Vacant Agricultural	8.50	(X)
Homestead	(X)	3.05

Class	Maui	Hawaii
Building		
Residential 2/ Apartment	5.75	10.05
Commercial	6.40	10.85
Industrial	7.05	10.05
Industrial	7.30	10.05
Agricultural 3/ Conservation	6.05	9.25
Conservation	6.25	10.85
Hotel and Resort	9.40	10.85
Homestead	(X)	(X)
Homeowner	2.87	6.15
Time Share	15.55	(X)
Commercialized Residential	4.60	(X)
Affordable Rental Housing	(X)	6.15
Land		
Residential 2/ Apartment	5.75	10.05
Commercial	6.40	10.85
Industrial	7.05	10.05
Industrial	7.30	10.05
Agricultural 3/ Conservation	6.05	9.25
Conservation	6.25	10.85
Hotel and Resort	9.40	10.85
Homestead	(X)	(X)
Homeowner	2.87	6.15
Time Share	15.55	(X)
Commercialized Residential	4.60	(X)
Affordable Rental Housing	(X)	6.15

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 by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2013 to June 30, 2014"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 29, 2013; and earlier reports; and reports as the Department of Finance.

Table 9.61-- 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 9.62-- 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/cffr/index.html>> accessed September 27, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.63-- 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 9.64-- 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 9.65-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

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.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Hawaii as % of total	0.5	0.5	1.8	0.5	0.5	1.2
Alabama	3,689	3,608,061	763	3,370,826	3,468,107	369.88
Alaska	3,348	2,313,871	3,264	2,055,099	2,318,989	328.40
Arizona	6,786	7,682,058	1,151	7,253,967	7,702,033	1,236.99
Arkansas	3,390	2,335,194	802	2,134,987	2,345,711	455.63
California	22,593	34,552,077	927	29,460,018	33,623,137	7,239.00
Colorado	4,842	5,614,993	1,102	4,790,282	5,682,486	4,441.42
Connecticut	3,214	2,531,886	718	2,376,273	2,517,266	237.81
Delaware	931	941,594	1,056	839,990	958,813	219.09
District of Columbia	2,730	5,976,936	9,789	4,907,042	5,580,550	1,538.86
Florida	9,148	11,023,983	590	10,063,849	11,339,575	3,659.03
Georgia	6,635	7,000,262	707	6,150,322	6,929,785	1,052.21
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Idaho	2,279	1,699,828	1,090	1,632,463	1,740,900	218.01
Illinois	9,811	11,987,949	926	9,446,008	11,913,927	2,485.45
Indiana	4,877	4,496,611	698	4,217,812	4,437,005	544.03
Iowa	3,368	2,266,918	750	2,043,123	2,212,072	186.67
Kansas	3,208	2,320,457	817	2,097,105	2,362,115	151.57
Kentucky	4,033	3,573,839	824	3,278,380	3,605,339	1,229.80
Louisiana	3,210	3,307,791	730	3,027,881	3,326,891	735.35
Maine	2,285	1,452,393	1,106	1,408,756	1,508,109	143.88
Maryland	6,266	6,995,065	1,219	6,117,206	7,726,103	2,115.91
Massachusetts	8,458	7,619,533	1,149	6,767,731	7,778,124	1,653.02
Michigan	8,448	8,648,309	871	7,880,583	8,840,261	1,864.73
Minnesota	5,436	3,999,127	756	3,821,466	4,083,535	331.81
Mississippi	3,327	2,714,966	917	2,405,414	2,706,858	278.59
Missouri	6,243	4,931,750	820	4,661,760	4,942,597	718.51
Montana	2,911	1,522,681	1,554	1,390,035	1,522,488	421.09
Nebraska	2,545	1,332,925	736	1,285,001	1,352,120	190.79
Nevada	1,392	2,898,793	1,092	2,550,375	2,895,996	2,764.47
New Hampshire	1,460	978,083	739	916,371	991,045	130.35
New Jersey	5,357	5,438,389	623	5,003,149	5,511,653	1,015.45

Continued on next page.

Table 9.65-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013 -- 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	3,606	2,718,625	1,337	2,562,742	2,692,055	690.74
New York	18,386	17,160,343	877	15,365,955	17,105,548	2,849.12
North Carolina	6,565	7,612,259	805	6,500,343	7,647,251	2,368.18
North Dakota	2,273	1,095,491	1,676	998,883	1,063,755	396.66
Ohio	9,476	8,751,796	759	8,070,775	8,676,196	2,444.99
Oklahoma	5,972	3,023,690	812	2,847,911	3,030,603	835.15
Oregon	5,066	3,246,874	842	3,105,497	3,310,119	574.53
Pennsylvania	8,415	9,301,835	736	8,724,121	9,318,904	1,180.08
Rhode Island	1,170	1,218,625	1,153	1,074,368	1,096,838	409.49
South Carolina	4,544	4,656,401	1,013	4,436,161	4,620,238	486.72
South Dakota	2,324	1,350,973	1,647	1,294,530	1,429,931	119.26
Tennessee	7,877	5,949,266	939	5,416,772	5,905,513	1,027.85
Texas	16,129	17,169,673	681	15,603,072	17,309,951	4,231.46
Utah	2,570	2,204,644	779	2,108,947	2,223,561	192.47
Vermont	2,434	1,041,248	1,673	916,693	1,048,257	170.91
Virginia	6,483	6,417,626	807	5,756,599	6,558,261	1,054.50
Washington	10,113	8,401,486	1,245	7,309,671	8,120,801	1,394.41
West Virginia	2,324	1,804,683	989	1,667,582	1,746,548	363.69
Wisconsin	6,963	4,037,047	712	3,674,634	4,051,690	356.05
Wyoming	1,270	661,188	1,207	622,484	662,169	19.03
Addendum:						
Total	279,459	274,704,879	(NA)	245,960,267	274,767,018	63,565.00
Total of the 50 states & D.C.	279,459	274,704,879	60,794	245,960,267	274,767,018	63,565.29
Territories	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Not assigned	1,716	3,626,509	715	3,223,772	3,645,724	3,711.76
	282	53,316	(NA)	52,054	126,857	3.55

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)

<<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>> accessed June 4, 2014.

Table 9.66-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR HAWAII AND THE UNITED STATES: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

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.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Army Corps of Engineers	2	700	1	700	882	-
Agriculture	19	47,920	37	16,214	48,019	104.41
Commerce	39	55,578	43	53,362	53,346	85.53
Defense (exc. mil. depts)	19	9,925	8	9,897	9,925	-
Air Force	111	60,771	47	46,759	60,355	39.32
Army	258	82,556	64	69,391	73,143	10.92
Navy	73	92,104	71	91,891	92,650	-
Education	31	359,807	277	335,058	359,807	164.85
Energy	48	67,484	52	60,346	66,172	15.38
Health & Human Serv.	164	87,786	68	83,518	92,832	16.02
Homeland Security	16	42,814	33	36,231	42,886	69.42
Housing & Urban Dev.	36	46,580	36	46,537	46,580	-
Interior	106	23,738	18	23,437	23,634	-
Justice	74	20,278	16	19,143	20,861	7.70
Labor	41	19,759	15	19,644	19,759	-
Transportation	54	214,035	165	205,181	214,103	108.00
Veterans Affairs	6	1,159	1	1,155	1,159	-
Envir. Prot. Agency (EPA)	25	53,278	41	53,138	53,278	1.40
Gen. Serv. Admin.	94	111,801	86	65,210	122,921	103.94
Nat'l Foundation on the Arts and the Humanities	4	393	-	343	419	-
Nat'l Science Foundation	56	35,205	27	35,145	48,642	-
Other indep. agencies	5	1,288	1	1,127	1,288	-

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)
<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>
 accessed June 4, 2014.

Table 9.67-- 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

Continued on next page.

Table 9.67-- 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 9.68-- 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 9.69-- 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 9.69-- 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 9.70-- 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

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**Table 9.70-- 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 9.71-- 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

Continued on next page.

**Table 9.71-- 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 9.72-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1985 TO 2011

[In millions of dollars. 1985 as of December 31 and as of June 30 1998 and beyond]

Year	Total bonded debt 1/	State debt	Total	County debt			
				Honolulu	Maui	Hawaii	Kauai
Tax Foundation of Hawaii and Hawaii state and county government							
1985	3,131.5	2,621.2	510.3	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	591.3	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	597.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	653.4	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	740.5	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	1,090.0	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	1,084.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,327.6	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,705.1	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,898.1	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,952.0	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	2,047.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,981.2	1,616.2	188.2	139.0	37.8
1998	7,808.0	5,773.6	2,034.4	1,639.2	223.8	133.2	38.3
1999	7,768.4	5,582.6	2,185.8	1,788.6	235.1	126.4	35.7
2000	8,023.2	5,745.2	2,278.0	1,831.6	236.8	149.3	60.4
2001	7,855.2	5,471.6	2,383.6	1,932.7	234.9	141.2	74.8
2002	8,856.6	6,072.0	2,784.6	2,312.1	246.3	155.9	70.2
2003	8,861.0	5,793.8	3,067.2	2,592.3	243.0	165.6	66.2
U.S. Census Bureau: debt outstanding							
2000	7,909.0	5,592.2	2,316.8	(NA)	(NA)	(NA)	(NA)
2001	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2002	8,448.3	5,656.3	2,791.9	(NA)	(NA)	(NA)	(NA)
2003	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2004	9,106.5	5,746.2	3,360.3	(NA)	(NA)	(NA)	(NA)
2005	9,292.1	5,844.3	3,447.8	(NA)	(NA)	(NA)	(NA)
2006	9,504.0	5,791.8	3,712.2	(NA)	(NA)	(NA)	(NA)
2007	10,431.5	6,242.4	4,189.1	(NA)	(NA)	(NA)	(NA)
2008	10,733.6	6,296.5	4,437.1	(NA)	(NA)	(NA)	(NA)
2009	11,495.0	6,880.2	4,614.7	(NA)	(NA)	(NA)	(NA)
2010 3/	12,634.4	7,700.7	4,933.8	(NA)	(NA)	(NA)	(NA)
2011	13,377.0	7,912.8	5,464.2	(NA)	(NA)	(NA)	(NA)

NA Not available.

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/ There are no by-state statistics or state-area statistics available for 2000-01 nor 2002-03.

3/ Census Bureau revised on July 16, 2013 but Hawaii data were not affected.

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); and U.S. Census Bureau State and Local Government Finances (annual) <<http://www.census.gov/govs/local/>> accessed June 4, 2014.

Table 9.73-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2013

[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)
2012	(NA)	5,475,348	(NA)	(NA)
2013	(NA)	5,534,921	(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://ags.hawaii.gov/wp-content/uploads/2012/09/soh-cafr-20120630.pdf>> accessed February 21, 2014.

Table 9.74-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2013

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	125,700	33,300	73,700	18,650	(NA)	73,928
2010	125,200	34,800	71,700	18,700	(NA)	72,785
2011 6/	124,600	34,900	71,100	18,500	(NA)	71,959
2012 6/	125,500	34,900	72,100	18,500	(NA)	72,508
2013 6/	124,800	33,900	72,200	18,700	(NA)	73,538

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/ 'Government jobs' benchmarked by Hawaii Department of Labor & Industrial Relations in March 2014.

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 1990-2012 Job Count by Industry <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed June 6, 2014; 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 Annual Actuarial Valuation for the Year Ending June 30* (annual beginning 2011) <<http://ers.ehawaii.gov/resources/financials>> accessed July 16, 2014.

Table 9.75-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2008 to 2013

[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	2008	2009	2010	2011	2012	2013
TOTAL	23,003	24,013	25,354	25,628	25,671	24,574
Cabinet-level	22,712	23,719	25,056	25,341	25,379	24,298
Agriculture	827	817	828	795	781	756
Commerce	368	396	432	438	442	426
Defense	17,009	17,966	19,081	19,388	19,375	18,370
Air Force	2,020	2,128	2,209	1,839	1,806	1,770
Army	4,874	5,308	5,806	5,870	5,806	5,409
Other Defense	978	1,042	1,112	1,078	1,085	1,047
Navy/Marine Corps	9,137	9,488	9,954	10,601	10,678	10,144
Justice	297	298	297	293	294	291
U.S. Marshall's Service	25	24	26	24	27	25
Prisons	193	194	192	198	198	201
U.S. Attorney	70	71	68	59	59	54
Labor	25	28	31	32	31	34
Energy	1	1	1	2	2	2
Education	-	-	-	-	-	-
Health & Human Services	151	158	164	176	175	166
Homeland Security 1/	2,079	1,966	1,979	1,980	1,971	1,976
U.S. Coast Guard	133	144	143	148	147	139
Immig. & Customs Enf.	76	82	82	90	88	89
Customs & Border Prot.	341	332	324	315	308	296
Trans. Security Admin.	1,453	1,328	1,337	1,324	1,333	1,362
FEMA	40	43	55	65	55	53
Housing & Urban Dev.	29	30	29	28	26	25
Interior	643	657	713	714	723	648
National Park Service	407	419	462	461	476	425
State	20	18	18	18	18	19
Transportation	395	412	418	407	413	398
Fed. Aviation Admin.	380	396	399	388	395	381
Fed. Highways Admin.	12	13	16	16	15	14
Treasury	144	157	163	153	143	119
Internal Revenue Service	141	155	161	151	141	118
Veterans Affairs	724	815	902	917	985	1,068
Veterans Benefits Admin.	80	83	88	80	86	92
National Cemetery Admin.	22	27	26	27	26	26
Veterans Health Admin.	601	683	764	783	847	925
Independent agencies 2/	291	294	298	287	292	276
Large	275	286	291	280	285	270
General Services Admin.	51	54	53	47	44	42
Social Security Admin.	119	125	133	136	131	122
Medium	16	8	7	7	7	6
Small	-	-	-	-	-	-

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 July 3, 2014.

**Table 9.76-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2009**

[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 1/	92,033	70,069	21,964	75,663	329,053	307,623	21,430	991,571
Financial administration	1,674	1,629	45	1,651	6,999	6,950	49	3,848
Other government administration	1,885	1,687	198	1,777	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	3,933	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,065	18,334	18,316	18	1,306
Other police employees	979	819	160	868	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	801	3,056	3,008	48	4,244
Health	2,659	2,579	80	2,627	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	608	606	2	607	2,897	2,896	1	102
Sewerage	743	737	6	739	3,449	3,444	5	342
Parks and recreation	3,275	1,905	1,370	2,139	7,400	6,836	564	41,550
Housing and community dev't	510	424	86	471	1,840	1,711	129	8,250

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**Table 9.76-- 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/	1,451	1,158	293	1,255	5,579	5,291	289	17,389
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	80	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	5,328	22,619	22,490	129	7,452

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2009" (revised May 2013) <<http://www2.census.gov/govs/apes/09stlall.xls>> accessed July 12, 2014.

**Table 9.77-- 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 1/	89,688	68,231	21,457	73,274	304,732	285,241	19,491	892,570
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 1/	751	634	117	674	2,367	2,299	68	6,968
Health 1/	2,406	2,319	87	2,359	10,638	10,418	221	6,962
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 9.77-- 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/	1,311	1,019	292	1,116	4,790	4,487	304	17,380
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

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2010" (revised May 2013) <<http://www2.census.gov/govs/apes/10stlall.xls>> accessed July 12, 2014.

**Table 9.78-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2011**

[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 1/	89,538	68,742	20,796	73,749	307,266	290,308	16,959	856,179
Financial administration	1,678	1,665	13	1,671	6,394	6,367	27	1,006
Other government administration	2,029	1,802	227	1,901	7,894	7,493	401	17,414
Judicial and legal	3,039	2,978	61	2,997	12,903	12,794	109	3,334
Police protection total	3,992	3,836	156	3,871	23,195	23,121	74	6,264
Police officers only	2,988	2,988	-	2,988	19,976	19,976	-	-
Other police employees	1,004	848	156	883	3,220	3,146	74	6,264
Fire protection total	1,914	1,895	19	1,908	11,991	11,946	45	2,368
Firefighters only	1,786	1,786	-	1,786	11,541	11,541	-	-
Other fire employees	128	109	19	122	450	405	45	2,368
Corrections	2,306	2,296	10	2,300	9,397	9,357	39	718
Highways	1,887	1,858	29	1,871	7,447	7,409	38	2,360
Air transportation	930	921	9	925	3,598	3,584	13	684
Water transport and terminals	199	199	-	199	734	734	-	-
Public welfare 1/	691	542	149	598	2,143	2,034	110	9,918
Health 1/	2,300	2,220	80	2,257	10,116	9,924	192	6,668
Hospitals	4,957	4,270	687	4,560	20,574	18,804	1,770	51,081
Social insurance administration	319	294	25	305	1,107	1,065	43	1,998
Solid waste management	635	635	-	635	2,907	2,907	-	-
Sewerage	726	724	2	725	3,220	3,219	1	100
Parks and recreation	3,307	1,958	1,349	2,229	7,324	6,652	672	48,008
Housing and community dev't	321	276	45	299	1,097	1,053	44	4,066

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**Table 9.78-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2011 -- 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/	1,269	975	294	1,066	4,610	4,319	291	16,328
Water supply	963	960	3	962	4,739	4,727	13	282
Transit	87	65	22	86	282	241	41	3,714
Education total	50,938	33,624	17,314	37,499	146,676	133,950	12,726	655,690
Elem. & secondary educ. total	36,781	24,672	12,109	27,419	99,099	90,186	8,913	456,014
Elem. & sec. instructional emp.	27,298	17,404	9,894	19,711	82,984	74,871	8,113	383,022
Elem. & sec other employees	9,483	7,268	2,215	7,708	16,115	15,315	800	72,992
Higher education total	14,041	8,838	5,203	9,965	47,122	43,313	3,808	199,516
Higher educ. instructional emp.	4,363	3,708	655	3,859	25,080	24,275	805	26,734
Higher ed other employees	9,678	5,130	4,548	6,106	22,041	19,038	3,003	172,782
Other education	116	114	2	115	456	451	5	160
Local libraries	689	469	220	567	1,826	1,608	218	17,392
All other and unallocable	4,362	4,280	82	4,318	17,093	17,001	92	6,786

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2011" (revised May 2013) <<http://www2.census.gov/govs/apes/11stlall.xls>> accessed July 3, 2014.

**Table 9.79-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2012**

[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	88,277	66,752	21,525	72,572	312,660	292,339	20,321	989,842
Financial administration	1,618	1,609	9	1,613	6,393	6,372	20	776
Other government administration	1,964	1,741	223	1,823	7,972	7,615	357	14,468
Judicial and legal	3,072	3,007	65	3,029	13,605	13,459	146	4,139
Police protection	3,859	3,711	148	3,740	23,877	23,812	65	5,014
Persons with powers of arrest	2,898	2,898	-	2,898	20,755	20,755	-	-
Other	961	813	148	842	3,122	3,057	65	5,014
Fire protection	1,927	1,910	17	1,921	12,105	12,063	42	1,912
Firefighters	1,777	1,777	-	1,777	11,570	11,570	-	-
Other	150	133	17	144	534	493	42	1,912
Correction	2,271	2,260	11	2,264	9,785	9,739	45	817
Highways	1,818	1,791	27	1,803	7,347	7,318	29	1,992
Air transportation	949	939	10	943	3,795	3,779	16	760
Water transport and terminals	197	197	-	197	779	779	-	-
Public welfare	611	480	131	527	1,964	1,874	90	8,352
Health	2,253	2,170	83	2,206	10,325	10,158	167	6,398
Hospitals	4,883	4,198	685	4,539	22,306	20,182	2,124	60,281
Social insurance administration	305	284	21	293	1,096	1,059	37	1,670
Solid waste management	614	614	-	614	2,888	2,888	-	-
Sewerage	715	714	1	715	3,258	3,257	1	84
Parks and recreation	3,327	1,951	1,376	2,246	7,369	6,690	679	49,762
Housing and community dev't	279	270	9	275	1,072	1,062	10	780

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**Table 9.79-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2012 -- 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	780	770	10	774	3,186	3,172	14	859
Water supply	951	949	2	951	4,881	4,874	8	266
Transit	97	71	26	92	316	275	40	3,654
Education total	50,632	32,268	18,364	37,025	148,235	132,121	16,113	803,748
Elem. & secondary educ. total	35,157	22,238	12,919	25,717	97,692	85,904	11,788	577,446
Elem. & sec. instructional	28,346	17,049	11,297	20,130	81,956	71,311	10,645	511,404
Elem. & sec other	6,811	5,189	1,622	5,587	15,736	14,593	1,142	66,042
Higher education total	15,361	9,918	5,443	11,195	50,096	45,775	4,321	226,142
Higher educ. Instructional	4,895	4,174	721	4,339	26,961	26,075	886	29,288
Higher ed other	10,466	5,744	4,722	6,856	23,135	19,700	3,435	196,854
Other education	114	112	2	113	447	442	5	160
Libraries	689	468	221	566	1,828	1,608	220	17,456
All other and unallocable	4,466	4,380	86	4,416	18,280	18,182	98	6,654

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2012" (March 6, 2014) <<http://www2.census.gov/govs/apes/12stlall.xls>> accessed July 12, 2014.

Table 9.80-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009

[In number of jobs and thousands of dollars. Census Bureau revised in May 2013 but no Hawaii data were 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" (May 2013)
 <<http://www2.census.gov/govs/apes/09stall.xls>> accessed July 3, 2014.

Table 9.81-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2010

[In number of jobs and thousands of dollars. Census Bureau revised in May 2013 but Hawaii data were not 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	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" (May 2013)
 <<http://www2.census.gov/govs/apes/10stall.xls>> accessed July 3, 2014.

Table 9.82-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2011

[In number of jobs and thousands of dollars. Census Bureau released August 30, 2012, and revised in May 2013 but Hawaii data not 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	72,983	53,574	19,409	58,142	231,411	215,573	15,838	778,187
Financial administration	675	673	2	674	2,468	2,464	4	198
Other government administration	869	702	167	784	2,988	2,655	333	14,350
Judicial and legal	2,472	2,422	50	2,435	10,169	10,078	91	2,316
Corrections	2,306	2,296	10	2,300	9,397	9,357	39	718
Highways	849	831	18	839	3,473	3,460	12	1,406
Air transportation	930	921	9	925	3,598	3,584	13	684
Water transport and terminals	199	199	-	199	734	734	-	-
Public welfare	456	426	30	439	1,610	1,593	17	2,288
Health	1,989	1,943	46	1,965	8,455	8,318	137	3,928
Hospitals	4,957	4,270	687	4,560	20,574	18,804	1,770	51,081
Social insurance administration	319	294	25	305	1,107	1,065	43	1,998
Parks and recreation	633	136	497	171	563	467	96	6,192
Natural resources	1,238	961	277	1,047	4,537	4,259	278	15,344
Elem & sec instructional empl.	27,298	17,404	9,894	19,711	82,984	74,871	8,113	383,022
Elem & sec other employees	9,483	7,268	2,215	7,708	16,115	15,315	800	72,992
Higher ed instructional empl.	4,363	3,708	655	3,859	25,080	24,275	805	26,734
Higher ed other employees	9,678	5,130	4,548	6,106	22,041	19,038	3,003	172,782
Other education	116	114	2	115	456	451	5	160
Local libraries	686	466	220	564	1,813	1,595	218	17,392
All other and unallocable	3,467	3,410	57	3,436	13,249	13,191	58	4,602

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2011" (May 2013)
 <<http://www2.census.gov/govs/apes/11stall.xls>> accessed July 3, 2014.

Table 9.83-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2012

[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	72,093	51,888	20,205	57,293	235,935	216,629	19,306	919,085
Financial administration	640	638	2	639	2,410	2,406	4	198
Other government admin.	811	644	167	707	2,931	2,647	285	11,254
Judicial and legal	2,505	2,447	58	2,467	10,754	10,615	139	3,683
Correction	2,271	2,260	11	2,264	9,785	9,739	45	817
Highways	862	847	15	854	3,732	3,720	12	1,172
Air transportation	949	939	10	943	3,795	3,779	16	760
Water transport & terminals	197	197	-	197	779	779	-	-
Public welfare	421	389	32	403	1,534	1,515	20	2,436
Health	1,953	1,904	49	1,927	8,684	8,565	118	4,144
Hospitals	4,883	4,198	685	4,539	22,306	20,182	2,124	60,281
Social insurance admin.	305	284	21	293	1,096	1,059	37	1,670
Parks and recreation	642	131	511	170	569	464	105	6,896
Natural resources	768	763	5	765	3,156	3,151	5	400
Education total	50,632	32,268	18,364	37,025	148,235	132,121	16,113	803,748
Educ. - elem. & sec. total	35,157	22,238	12,919	25,717	97,692	85,904	11,788	577,446
Educ. - elem. & sec. instr.	28,346	17,049	11,297	20,130	81,956	71,311	10,645	511,404
Educ. - elem. & sec. other	6,811	5,189	1,622	5,587	15,736	14,593	1,142	66,042
Educ. - higher educ. total	15,361	9,918	5,443	11,195	50,096	45,775	4,321	226,142
Educ. - higher educ. instr.	4,895	4,174	721	4,339	26,961	26,075	886	29,288
Educ. - higher educ. other	10,466	5,744	4,722	6,856	23,135	19,700	3,435	196,854
Educ. - other	114	112	2	113	447	442	5	160
Libraries	686	466	220	564	1,821	1,602	219	17,392
All other and unallocable	3,568	3,513	55	3,536	14,348	14,285	64	4,234

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2012" (March 6, 2014)

<<http://www2.census.gov/govs/apes/12stall.xls>> accessed July 3, 2014.

Table 9.84-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009

[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 1/	16,551	15,217	1,334	15,622	75,611	74,577	1,034	71,733
Financial administration	925	884	41	904	3,988	3,947	41	3,492
Other government administration	1,044	997	47	1,012	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	3,933	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,065	18,334	18,316	18	1,306
Other police employees	979	819	160	868	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	149	499	476	23	1,272
Health	237	226	11	229	1,522	1,504	17	608
Solid waste management	608	606	2	607	2,897	2,896	1	102
Sewerage	743	737	6	739	3,449	3,444	5	342
Parks and recreation	2,583	1,760	823	1,959	6,776	6,300	476	35,274
Housing and community dev't	510	424	86	471	1,840	1,711	129	8,250
Natural resources 1/	12	8	4	9	28	23	4	259
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	80	229	194	35	4,362
Local libraries	3	3	-	3	14	14	-	-
All other and unallocable	1,192	1,155	37	1,174	5,282	5,227	55	3,300

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2009" (revised May 2013)
 <<http://www2.census.gov/govs/apes/09local.xls>> accessed July 3, 2014.

Table 9.85-- 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 1/	16,054	14,792	1,262	15,153	75,524	74,549	975	63,994
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	0	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 1/	244	159	85	185	566	520	46	4,528
Health 1/	301	268	33	281	1,650	1,599	51	2,234
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 1/	30	17	13	22	84	69	15	1,038
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

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2010" (revised May 2013)
 <<http://www2.census.gov/govs/apes/10locall.xls>> accessed July 3, 2014.

Table 9.86-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2011

[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 1/	16,555	15,168	1,387	15,607	75,855	74,734	1,121	77,992
Financial administration	1,003	992	11	997	3,925	3,903	22	808
Other government administration	1,160	1,100	60	1,117	4,906	4,839	68	3,064
Judicial and legal	567	556	11	562	2,734	2,716	18	1,018
Police protection total	3,992	3,836	156	3,871	23,195	23,121	74	6,264
Police officers only	2,988	2,988	-	2,988	19,976	19,976	-	-
Other police employees	1,004	848	156	883	3,220	3,146	74	6,264
Fire protection total	1,914	1,895	19	1,908	11,991	11,946	45	2,368
Firefighters only	1,786	1,786	-	1,786	11,541	11,541	-	-
Other fire employees	128	109	19	122	450	405	45	2,368
Highways	1,038	1,027	11	1,032	3,974	3,949	25	954
Public welfare 1/	235	116	119	159	534	441	93	7,630
Health 1/	311	277	34	292	1,661	1,606	55	2,740
Solid waste management	635	635	-	635	2,907	2,907	-	-
Sewerage	726	724	2	725	3,220	3,219	1	100
Parks and recreation	2,674	1,822	852	2,058	6,761	6,185	576	41,816
Housing and community dev't	321	276	45	299	1,097	1,053	44	4,066
Natural resources 1/	31	14	17	19	73	59	13	984
Water supply	963	960	3	962	4,739	4,727	13	282
Transit	87	65	22	86	282	241	41	3,714
Local libraries	3	3	-	3	13	13	-	-
All other and unallocable	895	870	25	882	3,843	3,810	34	2,184

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2011" (revised May 2013)

<<http://www2.census.gov/govs/apes/11locall.xls>> accessed July 22, 2014.

Table 9.87-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2012

[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	16,184	14,864	1,320	15,279	76,725	75,710	1,015	70,757
Financial administration	978	971	7	974	3,982	3,967	16	578
Other government administration	1,153	1,097	56	1,116	5,041	4,969	72	3,214
Judicial and legal	567	560	7	562	2,851	2,844	7	456
Police protection	3,859	3,711	148	3,740	23,877	23,812	65	5,014
Persons with power of arrest	2,898	2,898	-	2,898	20,755	20,755	-	-
Other	961	813	148	842	3,122	3,057	65	5,014
Fire protection	1,927	1,910	17	1,921	12,105	12,063	42	1,912
Firefighters	1,777	1,777	-	1,777	11,570	11,570	-	-
Other	150	133	17	144	534	493	42	1,912
Highways	956	944	12	949	3,615	3,598	17	820
Public welfare	190	91	99	124	430	359	71	5,916
Health	300	266	34	279	1,641	1,593	49	2,254
Solid waste management	614	614	-	614	2,888	2,888	-	-
Sewerage	715	714	1	715	3,258	3,257	1	84
Parks and recreation	2,685	1,820	865	2,076	6,800	6,226	575	42,866
Housing and community dev't	279	270	9	275	1,072	1,062	10	780
Natural resources	12	7	5	9	30	21	9	459
Water supply	951	949	2	951	4,881	4,874	8	266
Transit	97	71	26	92	316	275	40	3,654
Libraries	3	2	1	2	7	6	1	64
All other and unallocable	898	867	31	880	3,931	3,898	34	2,420

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2012" (March 6, 2014) <<http://www.census.gov/govs/apes/>> accessed July 3, 2014.

Table 9.88-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2012

[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	60,030	12,458	7,804	2,186	2,068	1,140	21,456	1,575	7,472	3,871
1	Blue-collar nonsupervisors	8,364	1,874	1,780	527	555	352	2,186	101	480	509
2	Blue-collar supervisors	783	173	207	52	44	14	250	1	12	30
3	White-collar nonsupervisors	13,457	3,748	1,617	587	586	296	4,314	828	712	769
4	White-collar supervisors	845	268	132	37	32	23	260	48	22	23
5	Teachers & other personnel 2/	12,616	-	-	-	-	-	12,616	-	-	-
6	Educational officers 3/	790	-	-	-	-	-	790	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,955	-	-	-	-	-	-	-	3,955	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,280	-	-	-	-	-	-	-	2,280	-
9	Registered prof. nurses	1,540	381	-	-	-	-	2	3	9	1,145
10	Institutional, health and correctional workers	2,953	1,564	224	-	-	-	26	48	2	1,089
11	Firefighters	1,929	171	1,024	320	281	133	-	-	-	-
12	Police officers	2,785	-	1,935	397	319	134	-	-	-	-
13	Prof. & scientific employees 4/	7,733	4,279	885	266	251	188	1,012	546	-	306

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. 51* (April 30, 2013) <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 13, 2013.

**Table 9.89-- 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.