

**Table**  
**Number**   **Table Name**

(Click on the table number to go to corresponding table)  
 (To return to this "Titles" sheet, you must select this sheet again)

<a href="#">09.01</a>	Federal, State, and County Tax Collections: 1980 to 2002
<a href="#">09.02</a>	Federal Tax Collections, by Source: 1998 to 2002
<a href="#">09.03</a>	State and County Tax Collections, by Source: 1997 to 2002
<a href="#">09.04</a>	Estimated State and Local Taxes Paid by a Family of Four, for Honolulu and the Median and Average of 51 Major Cities: 1998 to 2001
<a href="#">09.05</a>	Estimated Tax Freedom Day for the United States, Each of the 50 States and Washington, D.C.: 2003
<a href="#">09.06</a>	State Business Tax Climate Index Total And By Component: 2002
<a href="#">09.07</a>	Estimated Tax Burden for a Four-Person Family on Oahu: 1970, 1988 and 1999
<a href="#">09.08</a>	Hawaii State Government Finances: 1999-2001
<a href="#">09.09</a>	Hawaii State Government Finances: 2001
<a href="#">09.10</a>	State Government Revenues: 1999 and 2000
<a href="#">09.11</a>	State Government Operating Expenditures, by Function: 1996 to 1998
<a href="#">09.12</a>	County Government Operating Revenues, By Source: 2002
<a href="#">09.13</a>	County Government Operating Expenditures, By Object: 2002
<a href="#">09.14</a>	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Years 1980 to 2001
<a href="#">09.15</a>	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2000 and 2001
<a href="#">09.16</a>	Characteristics of Individual Federal Income Tax Returns: Tax Years 2000 and 2001
<a href="#">09.17</a>	Internal Revenue Service Operations: 1998 to 2002
<a href="#">09.18</a>	Resident Individual State Income Tax Returns: Tax Years 1958 to 2000
<a href="#">09.19</a>	Nonresident Individual State Income Tax Returns: Tax Years 1958 to 2000
<a href="#">09.20</a>	Sources of Income Reported by Elderly and All Other Resident Taxpayers: Tax Year 2000
<a href="#">09.21</a>	Sources of Income Reported by Nonresident Taxpayers: Tax Year 1999 and 2000
<a href="#">09.22</a>	State Income Tax Resident Returns on Income Received During 2000, By Adjusted Gross Income Class
<a href="#">09.23</a>	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2000, and by Counties, 2000
<a href="#">09.24</a>	Tax Credits Claimed by Individuals and Corporations: 1999 and 2000
<a href="#">09.25</a>	General Excise and Use Tax Base and Collections: 2001 and 2002
<a href="#">09.26</a>	Tobacco Tax Collections: 1994 to 2002

<a href="#">09.27</a>	Liquor Tax Collections: 1990 to 2002
<a href="#">09.28</a>	Real Property Tax Valuations: 1986 to 2004
<a href="#">09.29</a>	Real Property Tax Valuations for the State, 2000 to 2003, and by County, 2003
<a href="#">09.30</a>	Real Property Tax Valuations for the State, 2001 to 2004, and by County, 2004
<a href="#">09.31</a>	Real Property Tax Exemptions for the State, by Type: Tax Years 2002 to 2004
<a href="#">09.32</a>	Real Property Tax Valuations, by Land Use Classes: Fiscal Years 2002 and 2003
<a href="#">09.33</a>	Real Property Tax Valuations, by Land Use Classes: Fiscal Years 2003 and 2004
<a href="#">09.34</a>	Major Real Property Taxpayers, for the City and County of Honolulu: Fiscal Year 2002
<a href="#">09.35</a>	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2001
<a href="#">09.36</a>	Residential Property Tax Rates in Honolulu and Selected United States Cities: 2001
<a href="#">09.37</a>	Real Property Tax Rates, by Counties: 2003
<a href="#">09.38</a>	Real Property Tax Rates, by Counties: 2004
<a href="#">09.39</a>	Federal Expenditures in Hawaii: 1986 to 2002
<a href="#">09.40</a>	Federal Expenditures in Hawaii, By Type: 1997 to 2002
<a href="#">09.41</a>	Per Capita Direct Federal Expenditures in the United States and Hawaii, by Types: 2002
<a href="#">09.42</a>	Direct Federal Expenditures or Obligations in Hawaii, by County: 2002
<a href="#">09.43</a>	Federal Government Grants And Other Payments To Hawaii State And County Governments, By Selected Agencies: 2001
<a href="#">09.44</a>	Federal Government Grants and Other Payments to Hawaii State and County Governments, by Selected Agencies: 2002
<a href="#">09.45</a>	Federal Procurement, By Agency: 2002
<a href="#">09.46</a>	Adjusted Federal Expenditures per Dollar of Taxes, by State: Fiscal Years 1989 and 1999
<a href="#">09.47</a>	Federal Per Capita Spending, Taxes and Balance of Payments: 1983 to 1999
<a href="#">09.48</a>	Public Bonded Debt of State and County Governments: 1985 to 2002
<a href="#">09.49</a>	State General Obligation Bond Debt: 1990 to 2002
<a href="#">09.50</a>	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2002
<a href="#">09.51</a>	State and Local Government Employment and Payrolls, by Function: March 2001
<a href="#">09.52</a>	State Government Employment and Payrolls, by Function, March 2001
<a href="#">09.53</a>	Local Government Employment and Payrolls, By Function: March 2001
<a href="#">09.54</a>	Full-Time Equivalent Civil Service and Exempt Employment, by Department, in the Hawaii State Executive Branch: 1997 to 2000

<a href="#">09.55</a>	Employment, by Type, in the Hawaii State Executive Branch: as of December 31, 2000
<a href="#">09.56</a>	Public Employees Included in Collective Bargaining Units: 2002
<a href="#">09.57</a>	Salaries of Selected Government Officials: 1997 to 2002

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2002**

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

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	1/ (NA)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	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

NA Not available.

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

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94, 1995*, for 1996

<[http://www.irs.ustreas.gov/tax\\_stats/96CR\\_3CL.exe](http://www.irs.ustreas.gov/tax_stats/96CR_3CL.exe)>; for 1997

<[http://www.irs.ustreas.gov/tax\\_stats/97CR\\_3CL.exe](http://www.irs.ustreas.gov/tax_stats/97CR_3CL.exe)> and *IRS Data Book* (annual) and

<[http://www.irs.treas.gov/prod/tax\\_stats/other\\_ia.html](http://www.irs.treas.gov/prod/tax_stats/other_ia.html)>; for 2001

<<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> and for 2002

<<http://www.irs.ustreas.gov/pub/irs-soi/02db06co.xls>> accessed May 12, 2003.

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1998 to 2002**

[In thousands of dollars. For fiscal years ended 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 other State(s). Collections are gross, i.e. not net of refunds]

Source	1998	1999	2000	2001	2002
Federal collections	4,690,970	5,566,221	6,236,857	6,689,385	5,559,960
Corporate income and excess profits	390,821	586,558	501,902	348,429	606,173
Indiv. income and employment	4,123,307	4,782,537	5,562,189	6,026,480	4,779,462
Income tax not withheld & SECA 1/	1,037,358	1,040,769	1,243,348	1,347,770	1,196,020
Income tax withheld & FICA 2/	3,066,906	3,722,624	4,298,895	4,652,610	3,564,027
Railroad retirement	1	4	4	2	-
Unemployment insurance	19,043	19,140	19,942	26,097	19,415
Estate	92,817	101,810	63,159	81,105	70,828
Gift	12,882	7,770	8,607	10,960	17,195
Excise 3/	71,143	87,545	101,000	222,411	86,302

1/ SECA Self employment insurance contributions.

2/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

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

Source: U.S. Department of the Treasury, Internal Revenue Service, for 1998-2000, *IRS Data Book 1998, 1999, 2000* <[http://www.irs.ustreas.gov/prod/tax\\_stats/soi/other\\_ia.html](http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html)> accessed January 25, 2002; 2001 <<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> accessed July 15, 2002. 2002 <<http://www.irs.ustreas.gov/pub/irs-soi/02db06co.xls>> accessed May 12, 2003.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1997 TO 2002**

[In thousands of dollars. For fiscal years ended June 30. Report not available for 1999 or 2001]

Source	1997	1998	2000	2002
Total State and county tax collections	4,040,110	4,057,454	4,246,426	4,370,383
State collections	3,301,030	3,324,827	3,496,500	3,564,850
General excise and use	1,457,907	1,425,904	1,536,838	1,612,920
Transient accommodations	125,461	127,081	168,577	157,644
Fuel	136,837	134,017	132,940	142,900
Liquor	38,347	38,894	39,000	39,091
Tobacco	36,427	36,098	42,341	65,547
Insurance	55,847	59,443	68,659	67,941
Public service companies	114,364	120,326	119,505	93,406
Banks and other financial institutions	9,731	15,546	7,057	7,164
Corporate income 1/	57,839	46,209	68,215	45,477
Indiv. income, net income 2/	976,311	1,083,651	1,064,556	67,941
Inheritance and estate	55,847	19,645	22,784	1,071,591
Conveyance	6,007	6,926	9,529	1,784
Environmental response (FY94)	1,781	1,969	1,714	9,820
Rental vehicle surcharge	22,601	22,838	34,587	36,054
Hospital and nursing home 3/	11,559	3,414	25	-
Licenses, permits, and others	24,181	27,804	30,223	33,665
Unemployment compensation	169,984	155,062	149,951	111,908
County collections	739,081	732,627	749,926	805,533
Real property	607,265	598,632	602,625	609,822
Liquor licenses and fees	5,148	5,030	5,234	5,231
Utility franchise	29,403	30,703	29,014	36,233
Public Service Company	(NA)	(NA)	(NA)	37,036
Motor vehicle weight 4/	68,309	69,861	74,669	77,981
Licenses, permits, and others	28,955	28,400	38,382	39,231

1/ Includes payments of estimated taxes less refunds.

2/ Includes withheld and estimated taxes less refunds.

3/ Hospital tax repealed in 1994.

4/ Includes State motor vehicle weight tax.

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

**Table 9.04-- ESTIMATED STATE AND LOCAL TAXES PAID BY A  
FAMILY OF FOUR, FOR HONOLULU AND THE MEDIAN AND  
AVERAGE OF 51 MAJOR CITIES: 1998 TO 2001**

Gross family income level (dollars)	Honolulu			51-city median 1/		51-city average	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
1998							
25,000	2,256	9.0	11	1,918	7.7	2,026	8.1
50,000	4,967	9.9	12	4,173	8.3	4,272	8.5
75,000	8,196	10.9	9	7,018	9.4	7,004	9.3
100,000	11,185	11.2	8	9,575	9.6	9,442	9.4
150,000	17,221	11.5	8	14,648	9.8	14,376	9.6
1999							
25,000	2,172	8.7	12	1,938	7.8	2,024	8.1
50,000	4,512	9.0	18	4,160	8.3	4,296	8.6
75,000	7,368	9.8	17	6,836	9.1	6,968	9.3
100,000	10,010	10.0	17	9,424	9.4	9,371	9.4
150,000	15,449	10.3	18	14,565	9.7	14,397	9.6
2000							
25,000	2,205	8.8	13	2,003	8.0	2,007	8.0
50,000	4,340	8.7	15	3,954	7.9	4,019	8.0
75,000	7,141	9.5	16	6,507	8.7	6,584	8.8
100,000	9,709	9.7	16	8,986	9.0	8,982	9.0
150,000	14,939	10.0	16	14,024	9.3	13,718	9.1
2001							
25,000	1,759	7.0	30	1,779	7.1	1,859	7.4
50,000	4,107	8.2	28	4,299	8.6	4,185	8.4
75,000	6,767	9.0	26	6,767	9.0	6,978	9.3
100,000	9,246	9.2	27	9,289	9.3	9,507	9.5
150,000	14,338	9.6	26	14,338	9.6	14,507	9.7

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

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia- A National Comparison 1998*, table 1 (July 1999); *Ibid. 1999*, table 1 (July 2000); *Ibid. 2000*, table 1 (August 2001); and *Ibid. 2001*, table 1 (August 2002)

<<http://cfo.dc.gov/services/studies/index.shtm>> accessed January 13, 2003.

**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,  
EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2003**

[Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2003. Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay for taxes. See source for details]

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
United States	April 19	(NA)	109	74	(NA)
Alaska	March 30	50	89	69	20
New Mexico	April 3	49	93	58	35
Alabama	April 6	48	96	66	30
Tennessee	April 6	47	96	68	28
Oklahoma	April 6	46	96	63	33
West Virginia	April 6	45	96	61	35
Louisiana	April 7	44	97	63	34
Mississippi	April 7	43	97	62	35
South Dakota	April 8	42	98	67	31
South Carolina	April 8	41	98	66	32
Arkansas	April 9	40	99	66	33
Delaware	April 9	39	99	73	26
Kentucky	April 9	38	99	65	34
Montana	April 9	37	99	66	33
North Dakota	April 11	36	101	66	35
Iowa	April 11	35	101	67	34
Missouri	April 12	34	102	69	33
Nebraska	April 12	33	102	67	35
North Carolina	April 13	32	103	69	34
<b>Hawaii</b>	<b>April 13</b>	<b>31</b>	<b>103</b>	<b>64</b>	<b>39</b>
Texas	April 13	30	103	73	30
Kansas	April 13	29	103	68	35
Indiana	April 14	28	104	69	35
Oregon	April 14	27	104	72	32
Pennsylvania	April 14	26	104	71	33
Idaho	April 14	25	104	67	37
Ohio	April 14	24	104	67	37
New Hampshire	April 15	23	105	81	24
Florida	April 15	22	105	75	30
Virginia	April 15	21	105	73	32
Utah	April 16	20	106	68	38
Georgia	April 16	19	106	71	35
Michigan	April 17	18	107	73	34
Maryland	April 17	17	107	73	34

Continued on next page.



**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,  
EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2003- Con.**

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
Arizona	April 17	16	107	71	36
Vermont	April 17	15	107	71	36
Wisconsin	April 19	14	109	71	38
Nevada	April 20	13	110	78	32
Illinois	April 20	12	110	76	34
Colorado	April 21	11	111	78	33
Wyoming	April 21	10	111	81	30
Maine	April 22	9	112	68	44
Rhode Island	April 23	8	113	73	40
Minnesota	April 23	7	113	73	40
Washington	April 27	6	117	82	35
New Jersey	April 27	5	117	82	35
California	April 29	4	119	81	38
New York	April 29	3	119	76	43
Massachusetts	May 2	2	122	86	36
Connecticut	May 9	1	129	90	39
District of Columbia	May 7	(NA)	127	80	47

NA Not available.

Source: Tax Foundation, Special Report No. 122, "Tax Freedom Day Comes on April 19 in 2003, Earliest Since 1992; Tax Cuts and Slow Income Growth Force Tax Burden Down" (April, 2003) Tables 2, 4, 5 and 6 and <<http://www.taxfoundation.org/SR122.pdf>> accessed April 21, 2003.

**TABLE 9.06--STATE BUSINESS TAX CLIMATE INDEX TOTAL AND BY COMPONENT: 2002**

[The higher the score, the more favorable the state's tax system is for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. See source for details]

Location	Total Score	Index Rank					
		Total	Individual Income Tax	Corporate Income Tax	Individual Receipts Tax	Sales and Gross Fiscal Balance	Tax Base Conformity
U.S.	5.97	-	-	-	-	-	-
Alabama	6.58	16	5	28	9	19	4
Alaska	7.64	5	50	1	1	2	14
Arizona	6.46	17	17	19	38	9	12
Arkansas	4.43	48	47	41	37	34	25
California	4.36	49	28	44	30	49	48
Colorado	7.69	4	5	14	7	17	11
Connecticut	5.11	37	21	22	48	47	34
Delaware	6.58	15	27	34	1	6	37
District of Columbia	4.55	-	-	-	-	-	-
Florida	7.41	7	5	1	32	8	25
Georgia	5.83	25	5	40	12	39	19
<b>Hawaii</b>	<b>4.73</b>	<b>45</b>	<b>42</b>	<b>47</b>	<b>43</b>	<b>30</b>	<b>13</b>
Idaho	5.43	33	23	46	17	37	23
Illinois	6.71	14	20	8	20	23	41
Indiana	7.04	11	24	8	21	28	19
Iowa	5.10	38	40	47	22	10	28
Kansas	5.20	36	44	25	36	32	10
Kentucky	5.37	35	39	36	23	25	16
Louisiana	4.87	41	41	23	24	43	37
Maine	4.83	43	36	37	17	50	27
Maryland	5.53	31	19	31	16	27	44
Massachusetts	6.90	12	32	15	10	31	21
Michigan	6.39	18	38	13	33	13	31
Minnesota	4.84	42	33	24	46	34	47
Mississippi	3.97	50	48	25	49	42	31
Missouri	5.89	23	14	49	11	40	4
Montana	6.33	22	16	50	1	22	15
Nebraska	4.67	46	45	33	29	25	40
Nevada	7.91	3	1	1	35	20	1
New Hampshire	8.05	2	37	8	1	1	45
New Jersey	5.09	40	29	30	30	11	49
New Mexico	5.58	29	34	38	45	24	6
New York	4.80	44	21	35	14	41	50
North Carolina	5.85	24	17	21	15	36	39
North Dakota	5.43	32	49	16	19	45	7
Ohio	4.45	47	46	27	34	46	36
Oklahoma	5.80	27	5	45	12	33	17
Oregon	7.20	9	15	38	1	3	7
Pennsylvania	6.38	19	35	8	39	21	41
Rhode Island	5.55	30	29	18	42	48	30
South Carolina	5.81	26	5	42	27	16	21
South Dakota	7.63	6	1	1	40	15	9
Tennessee	7.04	10	5	8	41	5	33
Texas	6.75	13	26	1	43	4	46
Utah	5.40	34	5	43	26	43	23
Vermont	6.36	20	43	17	8	14	17
Virginia	6.36	21	5	31	6	18	29
Washington	7.37	8	1	1	50	12	1
West Virginia	5.10	39	31	29	47	38	34
Wisconsin	5.69	28	24	20	28	29	43
Wyoming	8.30	1	1	1	24	7	1

Source: Tax Foundation, Background Paper No. 41, "State Business Tax Climate Index" (May, 2003) Tables 1 and 2 <<http://www.taxfoundation.org/bp41.pdf>> accessed July 21, 2003.

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

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

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

X Not applicable.

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

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

3/ Alcohol, tobacco, telephone and cell.

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

**Table 9.08-- HAWAII STATE GOVERNMENT FINANCES: 1999-2001**

[Thousands of dollars. Fiscal year ended June 30]

Category	1999	2000	2001
Total revenue	6,646,380	6,940,637	6,591,146
General revenue	5,614,565	5,728,976	6,045,188
Intergovernmental revenue	1,265,044	1,128,102	1,213,905
Taxes	3,166,663	3,334,743	3,507,770
General sales	1,447,278	1,536,276	1,640,038
Selective sales	468,143	515,636	557,802
License taxes	93,425	110,917	116,464
Individual income	1,068,974	1,064,317	1,105,058
Corporation net income	52,414	75,271	60,499
Other taxes	36,429	32,326	27,909
Current charges	801,355	845,011	858,487
Miscellaneous general revenue	381,503	421,120	465,026
Insurance trust revenue	1,031,815	1,211,661	545,958
Total expenditure	6,265,729	6,604,609	6,792,058
General expenditure, by function:	5,650,751	5,975,493	6,144,750
Education	1,778,197	1,853,805	2,192,291
Public welfare	948,103	1,033,386	1,038,087
Hospitals	184,901	192,039	170,918
Health	354,006	398,125	391,234
Highways	282,399	226,137	232,544
Police protection	6,871	4,953	8,471
Correction	134,302	154,622	148,607
Natural resources	72,549	79,575	91,313
Parks and recreation	36,176	45,851	46,238
Governmental administration	289,794	316,283	328,096
Interest on general debt	486,789	482,948	318,436
Other and unallocable	1,076,664	1,187,769	1,178,515
Insurance trust expenditure	614,978	629,116	647,308
General expenditure	5,650,751	5,975,493	6,792,058
Intergovernmental expenditure	153,220	157,902	124,448
Direct expenditure	5,497,531	5,817,591	6,667,610
Debt at end of fiscal year	5,421,316	5,592,207	5,300,649
Cash and security holdings	13,453,067	12,773,187	13,478,165

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/99sthi.html>>; <<http://www.census.gov/govs/state/00sthi.html>> and <<http://www.census.gov/govs/www/state01.html>> accessed May 11, 2003.

**Table 9.09-- HAWAII STATE GOVERNMENT FINANCES: 2001**

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

<b>Category</b>	<b>Amount</b>	<b>Percent distribution</b>	<b>Per capita</b>
Total revenue	6,591,146	100.00	5,371.76
General revenue	6,045,188	91.72	4,926.80
Intergovernmental revenue	1,213,905	18.42	989.33
Taxes	3,507,770	53.22	2,858.82
General sales	1,640,038	24.88	1,336.62
Selective sales	557,802	8.46	454.61
License taxes	116,464	1.77	94.92
Individual income	1,105,058	16.77	900.62
Corporation net income	60,499	0.92	49.31
Other taxes	27,909	0.42	22.75
Current charges	858,487	13.02	699.66
Miscellaneous general revenue	465,026	7.06	378.99
Insurance trust revenue	545,958	8.28	444.95
Total expenditure	6,792,058	100.00	5,535.50
General expenditure, by function:	6,144,750	90.46	5,007.93
Education	2,192,291	32.28	1,786.71
Public welfare	1,038,087	15.28	846.04
Hospitals	170,918	2.52	139.30
Health	391,234	5.76	318.85
Highways	232,544	3.42	189.52
Police protection	8,471	0.12	6.90
Correction	148,607	2.19	121.11
Natural resources	91,313	1.34	74.42
Parks and recreation	46,238	0.68	37.68
Governmental administration	328,096	4.83	267.40
Interest on general debt	318,436	4.69	259.52
Other and unallocable	1,178,515	17.35	960.48
Insurance trust expenditure	647,308	9.53	527.55
General expenditure	6,792,058	100.00	5,535.50
Intergovernmental expenditure	124,448	1.83	101.42
Direct expenditure	6,667,610	98.17	5,434.07
Debt at end of fiscal year	5,300,649	100.00	4,320.01
Cash and security holdings	13,478,165	100.00	10,984.65

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/01st12hi.html>> accessed May 11, 2003.

**Table 9.10-- STATE GOVERNMENT REVENUES: 1999 AND 2000**

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

Source of revenues	Fiscal 1999			Fiscal 2000		
	Total	General Fund	Special Funds	Total	General Fund	Special Funds
	<b>Total 1/</b>	5,934,625	3,183,368	2,751,257	6,054,903	3,227,531
Tax revenues	3,220,828	2,860,589	360,239	3,395,513	2,965,704	429,809
General excise	1,447,994	1,447,994	-	1,536,276	1,528,987	7,289
Specific excises 2/	393,231	254,561	138,670	420,922	269,444	151,478
Individual income	1,067,080	1,067,080	-	1,064,303	1,064,303	-
Corporate income	43,201	43,201	-	68,215	68,215	-
Transient accommodations	54,785	2,495	-	93,049	-	93,049
Unemployment compensation	147,363	-	147,363	148,525	-	148,525
Other taxes, licenses, permits 3/	67,174	45,258	21,916	64,223	34,755	29,468
Federal Grants-in-Aid	1,262,336	3,288	1,259,048	1,064,471	2,834	1,061,637
Fines & Forfeitures	22,854	18,286	4,568	25,249	18,135	7,114
Rents, Royalties & Land Inc. 4/	137,225	5,070	132,155	139,008	5,321	133,687
Revenues from Other Agencies	53,460	10,149	43,311	97,812	9,918	87,894
Earnings: General Dept.	563,969	100,973	462,996	634,311	111,535	522,776
Auxiliary Enterprises	57,095	-	57,095	67,961	-	67,961
Public Service Enterprises	217,751	-	217,751	222,755	-	222,755
Interest Earned	191,435	63,087	128,348	183,617	33,443	150,174
Miscellaneous	207,672	121,926	85,746	224,206	80,641	143,565

1/ Excludes transfers and repayments except as shown.

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

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

4/ Includes investment and unallocable interest income.

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

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

[In thousands of dollars. For fiscal years ended June 30. Data include general, special, and proprietary fund expenditures; unemployment trust fund treated as a special fund. Interfund transfers eliminated to avoid duplication. Reports for 1999 and 2000 not available]

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

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

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

**Table 9.12-- COUNTY GOVERNMENT OPERATING REVENUES,  
BY SOURCE: 2002**

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

<b>Subject</b>	<b>All counties</b>	<b>City and Co. of Honolulu</b>	<b>County of Maui</b>	<b>County of Hawaii</b>	<b>County of Kauai</b>
Total 1/	1,490,418	1,008,320	194,768	188,640	98,689
Taxes	784,345	504,069	117,836	113,232	49,209
Real Property	609,822	382,449	95,585	93,712	38,076
Liquid Fuel	65,243	46,728	8,570	6,422	3,523
Utility Franchise	36,233	23,748	5,168	4,993	2,323
Public Service Company	37,635	24,821	4,763	5,108	2,943
Motor Vehicle Weight	35,413	26,323	3,749	2,997	2,344
Liquor Licenses & Fees	5,231	2,576	1,532	767	355
Parking Meter Fees	4,084	4,071	-	13	-
Other Licenses & Fees 2/	36,653	27,751	3,322	4,016	1,564
Fines, Forfeits & Penalties	1,772	455	970	347	-
Departmental earnings 3/	280,216	220,846	31,709	15,572	12,089
Mass Transit	31,844	31,844	-	-	-
State Grants	95,288	37,018	19,142	26,893	12,234
Unrestricted 4/	71,542	31,619	16,347	13,336	10,240
Others	23,746	5,399	2,795	13,557	1,994
Federal Grants	140,879	77,916	17,629	23,488	21,845
Hawaii Housing Authority	17	-	17	-	-
Miscellaneous	110,090	101,774	2,611	4,313	1,393

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

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

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

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



**Table 9.13-- COUNTY GOVERNMENT OPERATING EXPENDITURES,  
BY OBJECT: 2002**

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

<b>Subject</b>	<b>City and Co. of Honolulu</b>	<b>Neighbor Island counties</b>	<b>County of Maui</b>	<b>County of Hawaii</b>	<b>County of Kauai</b>
Total 1/	502,941	793,302	502,941	189,347	101,014
General government:	115,314	57,141	22,121	19,247	15,773
Control	(NA)	8,374	3,734	3,002	1,638
Staff	(NA)	48,767	18,387	16,246	14,134
Public safety:	224,274	127,322	43,764	64,192	19,367
Police and fire	(NA)	105,584	38,040	50,902	16,642
Other protection	(NA)	21,738	5,724	13,290	2,724
Highways	15,122	22,507	9,332	7,237	5,938
Health and sanitation	(NA)	38,502	16,111	14,009	8,382
Public welfare	(NA)	60,167	29,324	19,665	11,178
Public schools	(NA)	55	-	30	25
Recreation	(NA)	35,868	18,646	12,138	5,085
Interest	(NA)	21,017	9,817	8,311	2,888
Bond redemption	(NA)	27,124	12,969	9,391	4,765
Pension and retirement	(NA)	36,219	20,220	11,253	4,746
Salary adjustment	(NA)	508	-	-	508
Mass transit 2/	148,231	2,247	-	2,247	-
Miscellaneous	114,757	37,705	11,330	17,502	8,873
Cash capital improvements	(NA)	32,570	14,958	4,124	13,488
Sanitation	238,244	(NA)	(NA)	(NA)	(NA)
Health and Human Resources	64,905	(NA)	(NA)	(NA)	(NA)
Culture and Recreation	58,410	(NA)	(NA)	(NA)	(NA)
Urban Redev. And Housing	13,319	(NA)	(NA)	(NA)	(NA)
Utilities and Other Enterprises	23,793	(NA)	(NA)	(NA)	(NA)
Capital Outlay	257,866	(NA)	(NA)	(NA)	(NA)
Debt Service	108,933	(NA)	(NA)	(NA)	(NA)

NA Not available. Categories for the City and County of Honolulu may not be strictly comparable to the other counties.

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

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

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

**Table 9.14-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME  
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:  
TAX YEARS 1980 TO 2001**

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/

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.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; *Spring 1995*, p. 132; *Spring 1996*, p. 118; *Spring 1997*, p. 151; *Spring 1998*, p. 163; Spring 1999 <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; *Spring 2000* <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>>; *Spring 2001* (p. 235) <<http://ftp.fedworld.gov/irs-soi/99in12hi.xls>> accessed July 28, 2001; *Spring 2002* and <<http://www.irs.ustreas.gov/pub/irs-soi/00in12hi.xls>> accessed July 15, 2002; and <<http://www.irs.ustreas.gov/pub/irs-soi/01in12hi.xls>> accessed July 21, 2003; and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.

**Table 9.15-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF  
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX  
RETURNS: TAX YEARS 2000 AND 2001**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average 2/ (dollars)
2000					
All returns	572,178	23,929,238	464,713	3,281,126	7,061
Under \$20,000 2/	222,194	1,688,249	127,132	107,842	3/ 848
\$20,000 under \$30,000	87,354	2,161,736	78,741	161,827	3/ 2,055
\$30,000 under \$50,000	108,158	4,218,157	104,926	399,433	3,807
\$50,000 under \$75,000	75,867	4,644,084	75,406	512,499	6,797
\$75,000 under \$100,000	38,642	3,325,302	38,592	440,517	11,415
\$100,000 under \$200,000	31,978	4,138,524	31,935	712,249	22,303
\$200,000 or more	7,985	3,753,186	7,981	946,760	118,627
Median income	27,314	...	...	...	...
2001					
All returns	577,693	23,882,640	458,738	3,089,124	6,734
Under \$20,000 2/	220,052	1,756,810	119,173	94,657	794
\$20,000 under \$30,000	90,192	2,234,342	78,339	157,042	2,005
\$30,000 under \$50,000	111,389	4,341,944	106,096	393,341	3,707
\$50,000 under \$75,000	77,914	4,771,226	77,126	507,614	6,582
\$75,000 under \$100,000	39,241	3,371,171	39,144	430,600	11,000
\$100,000 under \$200,000	31,545	4,068,392	31,507	679,567	21,569
\$200,000 or more	7,360	3,338,754	7,353	826,305	112,377
Median income	27,628	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Revised.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*,  
<<http://www.irs.gov/pub/irs-soi/00in12hi.xls>> and <<http://www.irs.gov/pub/irs-soi/01in12hi.xls>>  
accessed June 18, 2003; and calculations by Hawaii State Department of Business, Economic Development &  
Tourism.

**Table 9.16-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2000 AND 2001**

Subject	2000		2001	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI)	572,178	23,929,238	577,693	23,882,640
Salaries and wages	475,469	16,772,207	481,989	17,342,662
Taxable interest income	367,098	724,088	365,391	727,092
Tax-exempt interest income	21,951	165,270	20,967	165,951
Dividends	161,773	559,918	152,198	425,060
Business or prof. net income (less loss)	82,237	913,144	82,870	930,390
Net capital gain (less loss)	139,766	1,741,105	116,262	1,044,276
Taxable Indiv. Retire. Arrangements distrib.	45,284	468,198	44,780	429,305
Taxable pensions and annuities	106,812	1,967,288	108,543	2,030,953
Taxable Social security benefits	52,945	468,544	53,988	486,288
Total statutory adjustments	98,647	262,851	99,821	265,014
Self-employment retirement plans	6,284	56,770	6,284	56,770
Standard deductions	378,997	2,067,165	382,031	2,171,792
Itemized deductions	193,181	3,788,472	195,662	3,888,714
Medical & dental expenses	32,520	166,854	35,233	187,187
Taxes paid	192,037	1,072,340	194,533	1,085,813
Interest paid	149,226	1,877,484	151,070	1,891,140
Contributions	173,238	445,856	175,162	472,152
Taxable income	468,093	16,093,155	467,267	15,630,307
Total tax credits	155,514	137,282	220,490	175,106
Child care credit	108,831	10,330	28,185	10,376
Earned income credit	67,500	94,456	71,275	102,744
Excess earned income credit (refundable)	54,444	80,397	58,631	89,144
Income tax	446,616	3,123,547	438,303	2,928,845
Tax liability	464,713	3,281,126	458,738	3,089,124
Tax due at time of filing	138,572	409,626	111,402	312,026
Overpayments (negative amount)	399,032	618,342	427,846	747,316

Source: U.S. Treasury Department, Internal Revenue Service, Tax Stats, Individual Tax Statistics, Data by Geographic Areas, State Income <<http://www.irs.gov/pub/irs-soi/00in12hi.xls>> accessed July 24, 2002 and <<http://www.irs.gov/pub/irs-soi/01in12hi.xls>> accessed July 21, 2003.

**Table 9.17-- INTERNAL REVENUE SERVICE OPERATIONS: 1998 TO 2002**

[In number or thousands of dollars. For fiscal years ended 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 other State(s). Collections are gross, i.e. not net of refunds]

Subject	1998	1999	2000	2001	2002
Total number of returns filed	1,028,339	1,006,838	1,014,244	1,008,925	984,593
Individual income tax	551,494	553,475	557,444	570,844	577,321
Estate and trust income tax	12,222	12,256	12,619	12,448	12,702
Partnership tax	6,322	6,697	6,717	6,947	7,328
Corporate income tax	26,565	25,644	25,348	25,232	26,141
Estate	559	569	569	564	536
Gift tax	1,433	1,536	1,769	1,654	1,445
Employment taxes	122,775	115,262	109,200	109,268	111,305
Excise tax	1,085	941	1,082	995	1,041
Other	305,884	290,458	299,496	280,973	246,774
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	(NA)	104,480	124,206	140,941	168,183
Total number of refunds issued	306,583	421,463	423,032	804,860	478,401
Corporate income tax	3,039	2,882	2,577	2,386	2,691
Individual income tax	2/ 295,943	410,665	412,972	795,103	468,348
Employment taxes	7,489	7,649	7,209	7,071	6,998
Estate tax	82	114	114	124	84
Gift tax	14	15	5	20	13
Excise tax	19	138	155	156	267
Total amount of refunds issued (\$1,000)	394,335	611,080	633,783	813,597	861,101
Corporate income tax	26,564	31,352	23,946	25,828	80,379
Individual income tax	359,750	567,985	600,949	776,740	766,918
Employment taxes	6,111	6,696	5,676	5,196	5,739
Estate tax	1,572	4,594	2,530	5,050	2,736
Gift tax	95	232	-25	310	755
Excise tax	243	221	707	473	4,574

NA Not available.

Source: Internal Revenue Service, *Data Book, 1998, 1999, 2000 2001 and 2002*; and <http://www.irs.ustreas.gov/taxstats/index.html>> accessed May 12, 2003.

**Table 9.18-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2000**

<b>Year income was received</b>	<b>Number of resident returns</b>	<b>Adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
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

1/ Exclusive of losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and records; and <<http://www.state.hi.us/tax/taxreports.html>> accessed January 8, 2003.

**Table 9.19-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2000**

<b>Year income was received</b>	<b>Number of nonresident returns</b>	<b>Hawaii adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
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

1/ Exclusive of losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals*, Table 2 (annual);  
and for 1994-2000 <<http://www.state.hi.us/tax/taxreports.html>> accessed January 8, 2003.

**Table 9.20-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2000**

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

<b>Source of Income</b>	<b>Total</b>	<b>Elderly</b>	<b>All others</b>
Salaries and wages	14,059,866	647,809	13,412,057
Taxable dividends	443,881	223,528	220,353
Interest	634,913	340,298	294,615
Sole proprietorships	698,405	62,505	635,900
Capital assets and other property	1,202,057	452,324	749,733
Rents and royalties	8,369	88,378	-80,009
Partnerships	422,540	60,545	361,995
Estates and trusts	73,800	33,603	40,197
Pensions and annuities	1,791,479	1,218,112	573,367
Taxable IRA payouts	384,993	228,924	156,069
Taxable Social Security	419,823	378,599	41,224
All other sources	1,295,117	167,407	1,127,710
Total reportable income for Federal purposes	21,435,246	3,902,035	17,533,211
Plus: Items taxed by Hawaii but not federal 1/	302,276	47,836	254,440
Less: Items taxed by federal but not by Hawaii 2/	2,456,046	1,740,157	715,889
Total reportable income for Hawaii purposes	19,281,476	2,209,714	17,071,762

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

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 2000* (p.19); Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism.



**Table 9.21-- SOURCES OF INCOME REPORTED BY NONRESIDENT  
TAXPAYERS: 1999 AND 2000**

[In thousands of dollars]

Sources of Income	1999	2000
Total	585,507	1,068,694
Salaries and Wages	465,300	537,628
Interest	22,253	26,650
Ordinary Dividends	6,484	10,642
Capital Assets/Other Property	180,086	303,511
Rents, Royalties, Partnerships, S Corp, Estates and Trusts	65,494	229,352
All other Sources	-154,110	-39,089

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 2000* (p.16)  
<<http://www.state.hi.us/tax/pubs/00indinc.pdf>> accessed July 23, 2003.

**Table 9.22-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2000, 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	522,132	19,086,935,719	14,281,310,888	996,890,741
Taxable resident returns	434,456	19,047,641,910	14,281,310,888	996,890,741
Under \$5,000	32,077	100,644,549	43,832,462	965,612
\$5,000, under \$10,000	45,522	338,480,565	196,887,825	6,947,213
\$10,000, under \$20,000	80,951	1,210,407,425	838,635,115	42,094,396
\$20,000, under \$30,000	70,888	1,754,814,560	1,303,894,561	77,663,953
\$30,000, under \$40,000	49,449	1,713,032,506	1,282,913,925	82,218,474
\$40,000, under \$50,000	35,764	1,604,269,191	1,176,570,360	77,453,159
\$50,000, under \$75,000	58,719	3,592,103,921	2,630,739,628	180,528,660
\$75,000, under \$100,000	29,764	2,563,746,991	1,893,332,097	136,023,265
\$100,000, under \$150,000	19,627	2,326,236,015	1,772,740,576	134,437,838
\$150,000, under \$200,000	5,295	901,712,879	709,308,748	56,408,479
\$200,000 and over	6,400	2,942,193,308	2,432,455,591	202,149,692
Nontaxable resident returns	87,676	39,293,809	...	...
Loss	6,172	-240,241,232	...	...
Under \$5,000	66,628	78,329,729	...	...
\$5,000, under \$10,000	8,047	57,352,461	...	...
\$10,000 and over	6,829	143,852,851	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2000*, table 1  
 <<http://www.state.hi.us/tax/pubs/00indinc.pdf>> accessed January 8, 2003.

**Table 9.23-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE  
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2000,  
AND BY COUNTIES, 2000**

[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
<b>COUNTIES: 2000</b>						
Honolulu	22,633	48,216	14,992	28,968	56,354	19,732
Maui	23,515	47,651	16,780	27,607	52,629	20,341
Hawaii	18,268	39,034	11,817	24,250	47,563	16,970
Kauai	20,778	43,982	14,024	26,460	48,781	17,628

1/ Includes returns with adjusted gross income losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and  
<<http://www.state.hi.us/tax/taxreports.html>> accessed January 8, 2003.

**Table 9.24-- TAX CREDITS CLAIMED BY INDIVIDUALS  
AND CORPORATIONS: 1999 AND 2000**

[In numbers and dollars]

Type of credit	1999		2000	
	Number of returns	Amount of credit	Number of returns	Amount of credit
<b>Number of individual returns filed</b>	566,737		575,108	
Returns with tax credits	242,525	52,982,851	237,136	49,965,423
Low income credit	186,266	8,690,725	181,390	8,255,545
Renter's credit	71,795	7,198,900	70,016	7,025,400
Dependent care credit	26,039	7,803,344	26,432	7,950,416
Child car seat credit	3,629	90,725	4,122	103,050
Capital goods excise credit	3,424	3,556,989	2,972	3,084,549
Fuel credit for commercial fishers	310	109,365	284	99,601
Motion picture credit	7	52,225	11	8,157
Hotel remodeling credit	(NA)	(NA)	66	982,242
Energy device credit	3,948	4,468,091	4,025	4,395,026
Vocational rehabilitation job credit	14	14,060	21	9,319
Enterprise zone credit	35	169,806	6	328,550
High technology credit	21	152,493	102	387,633
Research activities credit	(NA)	(NA)	25	12,765
Other nonrefundable credits 1/	7,058	20,676,128	6,393	17,323,170
<b>Number of corporation income tax returns filed</b>	18,437		16,950	
Returns with tax credits	2,340	21,123,192	2,330	42,918,191
Capital goods tax credit	2,281	18,249,358	2,266	29,708,926
Fuel credit for commercial fishers	21	21,462	21	23,335
Vocational rehabilitation job credit	10	11,277	10	9,643
Hotel remodeling credit	21	1,173,668	61	6,139,089
Energy device credit	17	94,872	5	18,240
Low-income housing credit	24	295,457	9	2,813,122
Other credits 2/	15	1,108,214	61	4,034,618
Other credits 3/	(D)	1,098,499	(D)	2,274,825
Motion picture credit	(D)	1,066,791	(D)	2,235,186
Enterprise zone credit	(D)	31,708	(D)	39,639
High technology credit	(D)	9,715	(D)	6,000
Research activities credit	(NA)	(NA)	(D)	1,753,793
Lifeline telephone service credit	4/	168,884	4/	171,218

Continued on next page.

**Table 9.24-- TAX CREDITS CLAIMED BY INDIVIDUALS  
AND CORPORATIONS: 1999 AND 2000 - Con.**

D Data not disclosed.

NA Not available.

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

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

3/ Includes enterprise zone credit and motion picture credit.

4/ Initiated in 1986. At the close of 1999, the telephone company reported 8,090 subscribers who are being serviced at subsidized rates. It claimed \$168,884 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Individuals and Corporations: 1999 (May 2001)* <<http://www.state.hi.us/tax/pubs/99credit.pdf>> and 2000 <<http://www.state.hi.us/tax/pubs/2000credit.pdf>> accessed February 19, 2003, and records.

**Table 9.25-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2001 AND 2002**

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

Source of revenue	Tax base		Tax collections	
	2001	2002	2001	2002
All sources	54,565,481	55,195,100	1,660,764	1,679,840
Sources taxed at 4 percent	37,773,156	38,415,516	1,510,926	1,536,621
Retailing	17,823,297	17,873,487	712,932	714,939
Services	6,426,452	6,831,646	257,058	273,266
Contracting	3,766,404	4,274,956	150,656	170,998
Theater, amusement, radio	249,098	265,334	9,964	10,613
Interest	251,986	180,766	10,079	7,231
Commissions	781,688	776,171	31,268	31,047
Hotel rentals	2,421,813	2,227,341	96,873	89,094
All other rentals	3,939,186	3,957,275	157,567	158,291
Use (4 percent)	627,937	530,805	25,117	21,232
All others (4 percent)	1,485,296	1,497,736	59,412	59,909
Sources taxed at other rates 1/	16,792,325	16,779,584	80,216	81,406
Insurance solicitors	1,070,236	712,027	1,605	1,068
Sugar processing	1,640	2,389	8	12
Pineapple canning	3,671	3,865	18	19
Producing	499,896	522,418	2,499	2,612
Manufacturing	611,292	612,658	3,056	3,063
Wholesaling	9,171,140	9,288,532	45,856	46,443
Services (intermediary)	322,183	331,944	1,611	1,660
Use (1/2 percent)	5,112,268	5,305,752	25,561	26,529
Unallocated net collections 2/	(X)	(X)	69,622	61,814

X Not applicable.

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

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

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables) and <<http://www.state.hi.us/tax/tax.html>>.

**Table 9.26-- TOBACCO TAX COLLECTIONS: 1994 TO 2002**

[In dollars]

<b>Year</b>	<b>Cigarettes 1/</b>	<b>Other tobacco products 2/</b>
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355
2001	61,282,238	3,226,138
2002	64,892,154	1,863,028

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993) September 1, 1997 to \$0.04; on July 1, 1998 to \$0.05; and on September 30, 2002 to \$0.06.

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

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

**Table 9.27-- LIQUOR TAX COLLECTIONS: 1990 TO 2002**

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

<b>Year</b>	<b>Total</b>	<b>Year</b>	<b>Total</b>
1990	42,094	1997	38,624
1991	40,125	1998 1/	38,361
1992	40,983	1999	37,139
1993	38,286	2000	39,887
1994	38,753	2001	39,379
1995	37,486	2002	38,497
1996	38,624		

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

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



**Table 9.28-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2003**

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

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134

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

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) <[http://www.co.honolulu.hi.us/rpa/02\\_staterpt.htm](http://www.co.honolulu.hi.us/rpa/02_staterpt.htm)> accessed September 24, 2002 and earlier reports as the Department of Finance.

**Table 9.29-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
2000 TO 2003, AND BY COUNTY, 2003**

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

<b>Subject: State</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
Assessor's gross valuation 1/	120,687,029	118,929,005	123,394,937	131,562,028
Land	67,673,347	65,241,123	66,563,433	69,116,128
Improvement	53,013,682	53,687,882	56,831,504	62,445,900
Exemptions 1/	18,386,518	18,443,052	18,760,783	19,995,779
Assessor's net taxable valuation	102,300,511	100,485,953	104,634,154	111,566,249
Half of valuation on appeal	1,394,133	1,220,936	1,320,337	1,182,115
Number of appeals	3,786	3,966	3,873	5,866
Valuation for tax rate purposes	100,906,373	98,984,387	103,313,817	110,384,134
Land	61,127,903	58,895,855	60,480,979	63,202,343
Improvement	39,778,470	40,088,532	42,832,838	47,181,791
Amount to be raised by taxation 2/	590,613	579,709	596,685	634,124
<b>Subject: Tax Year 2003</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	89,211,751	20,554,843	14,266,523	7,528,911
Land	48,031,654	10,106,343	7,008,519	3,969,612
Improvement	41,180,097	10,448,500	7,258,004	3,559,299
Exemptions 1/	14,698,365	1,847,245	2,510,614	939,555
Assessor's net taxable valuation	74,513,386	18,707,598	11,755,909	6,589,356
Half of valuation on appeal	929,030	118,235	65,534	69,316
Number of appeals	4,474	447	284	661
Valuation for tax rate purposes	73,584,356	18,589,363	11,690,375	6,520,040
Land	43,700,127	9,571,760	6,305,306	3,625,150
Improvement	29,884,229	9,017,603	5,385,069	2,894,890
Amount to be raised by taxation	383,724	105,222	103,446	41,732

This table conforms to the convention of "Fiscal Year ending June 30, 2003" as 2003. Earlier *Data Book* tables may have used as "Year" that beginning July 1.

1/ Data exclude nontaxable properties.

2/ As of October 1 for the City and County of Honolulu only.

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>>; *2002-2003 Tax Year* (September 2002) <[http://www.co.honolulu.hi.us/rpa/02\\_staterpt.htm](http://www.co.honolulu.hi.us/rpa/02_staterpt.htm)> accessed September 24, 2002 and earlier reports as Department of Finance.

**Table 9.30-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
2001 TO 2004, AND BY COUNTY, 2004**

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

<b>Subject: State</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Assessor's gross valuation 1/	118,929,005	123,394,937	131,562,028	141,029,581
Land	65,241,123	66,563,433	69,116,128	73,014,576
Improvement	53,687,882	56,831,504	62,445,900	68,015,005
Exemptions 1/	18,443,052	18,760,783	19,995,779	20,740,159
Assessor's net taxable valuation	100,485,953	104,634,154	111,566,249	120,289,422
Half of valuation on appeal	1,220,936	1,320,337	1,182,115	1,035,207
Number of appeals	3,966	3,873	5,866	3,673
Valuation for tax rate purposes	98,984,387	103,313,817	110,384,134	119,254,215
Land	58,895,855	60,480,979	63,202,343	67,260,413
Improvement	40,088,532	42,832,838	47,181,791	51,993,802
Amount to be raised by taxation 2/	579,709	596,685	634,124	705,185
<b>Subject: Tax Year 2004</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	95,052,358	21,881,762	15,604,652	8,490,809
Land	50,611,844	10,478,590	7,446,551	4,477,591
Improvement	44,440,514	11,403,172	8,158,101	4,013,218
Exemptions 1/	15,096,915	1,903,817	2,629,634	1,109,793
Assessor's net taxable valuation	79,955,443	19,977,945	12,975,018	7,381,016
Half of valuation on appeal	800,898	107,593	86,756	39,960
Number of appeals	2,590	342	620	121
Valuation for tax rate purposes	79,154,545	19,870,352	12,888,262	7,341,056
Land	46,445,492	9,972,448	6,753,022	4,089,451
Improvement	32,709,053	9,897,904	6,135,240	3,251,605
Amount to be raised by taxation	427,171	116,698	113,786	47,530

1/ Beginning in 1992, data exclude nontaxable properties.

2/ For 2004, valuation as of January 30, 2003 for the City and County of Honolulu, as of June 6, 2003 for Hawaii, as of May 27, 2003 for Kauai, and April 17, 2003 for Maui.

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>>; *2002-2003 Tax Year* (September 2002) <[http://www.co.honolulu.hi.us/rpa/02\\_staterpt.htm](http://www.co.honolulu.hi.us/rpa/02_staterpt.htm)> accessed September 24, 2002; *2002-2003 Tax Year* (July 2003) <[http://www.co.honolulu.hi.us/rpa/02\\_staterpt.htm](http://www.co.honolulu.hi.us/rpa/02_staterpt.htm)> accessed July 29, 2003 and earlier reports as Department of Finance.

**Table 9.31-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:  
TAX YEARS 2002 TO 2004**

Type of exemption	2002		2003		2004	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	223,330	38,141,113	227,723	40,384,152	233,145	40,508,223
Federal government	635	6,326,873	572	6,186,662	541	6,137,665
State government	5,647	9,447,873	5,609	9,393,434	6,257	9,538,117
County government	2,873	3,449,879	2,851	3,497,831	3,026	3,584,669
Government leases - Total	102	40,390	107	44,244	133	57,771
Government leases - Portion	48	15,362	62	23,241	110	27,188
Hawaiian Homes Commission	1,371	268,944	1,386	278,896	1,837	331,228
Hawaiian Homes Land - Basic	624	40,219	864	65,926	901	71,150
Hawaiian Homes Land - Multiple	352	28,952	137	6,588	144	7,071
Hawaiian Homes Land - Total land	2,940	463,371	2,587	453,778	3,097	483,057
Hawaiian Homes Land - Vacant land	146	15	143	34	142	20
Hawaiian Homes - 7 Year	430	62,788	466	76,045	836	106,111
Homes - fee (Basic)	90,584	3,772,098	106,465	5,240,076	111,197	5,429,309
Homes - fee (Multiple)	91,052	8,733,345	78,751	8,257,575	76,410	7,790,246
Homes - lease (Basic)	4,897	198,337	5,096	224,877	5,209	241,016
Homes - lease (Multiple)	5,398	487,909	4,942	485,489	4,676	455,760
Additional home exemption	15	555	1,111	121,990	1,576	84,492
Additional Income Exemption	(NA)	(NA)	(NA)	(NA)	134	7,238
Blind	509	12,414	494	13,574	489	12,269
Deaf	154	3,472	153	3,856	145	3,392
Leprosy	7	117	6	164	6	89
Totally disabled	6,523	145,850	6,312	175,968	6,071	153,132
Totally disabled veterans	662	146,275	741	172,737	819	204,606
Cemeteries	108	45,459	110	42,350	107	39,556
Charitable organizations	1,027	1,003,103	1,075	1,117,966	1,105	1,086,068
Childcare	(NA)	(NA)	(NA)	(NA)	24	1,200
Churches	1,482	1,134,731	1,499	1,185,876	1,506	1,208,224
Civil - Condemnation	46	32,089	18	9,454	39	15,669
Credit Unions	81	70,454	87	78,558	87	77,547
Crop shelters	43	2,934	38	4,205	40	3,713
Enterprize Zone	(NA)	(NA)	(NA)	(NA)	1	2,118
Foreign consulates	29	14,580	29	14,850	30	15,359
Forest reserve	6	4,125	6	4,238	6	2,301
Historic residential properties	111	69,630	118	85,438	141	110,854
Hospitals	98	496,343	96	483,510	98	483,911
Landscaping, open-space	47	15,329	46	14,773	46	15,052
Low-moderate income housing	388	863,959	329	944,182	396	980,279
New Construction	5	9,606	28	245,414	56	275,919
Public utilities	112	66,782	599	727,821	627	749,644
Roadways and waterways	4,505	10,164	4,529	12,021	4,816	15,038
Safe Room	2	80	3	240	5	200
Schools	185	637,314	179	670,281	179	680,748
Setbacks	4	789	3	491	8	1,064
Slaughterhouse	2	2,003	2	2,001	2	1,868
Taro	40	10	38	11	31	24
Tree Farm	15	4,371	13	6,802	12	5,431
Miscellaneous	25	12,218	23	10,686	27	10,845

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

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) and as revised September 24, 2002; and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) <<http://www.co.honolulu.hi.us/rpa/ex.pdf>> accessed September 24, 2002.

**Table 9.32-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:  
FISCAL YEARS 2002 AND 2003**

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

Land use class	Gross valuation, January 1st of earlier year			To be raised by taxation, fiscal year
	Total	Land	Improvement	
<b>Fiscal year 2002</b>				
All classes	123,394,937	66,563,433	56,831,504	596,685
Improved residential 2/ Apartment	50,015,540	31,791,947	18,223,593	160,121
Commercial	21,271,533	7,321,621	13,949,912	86,940
Industrial	13,159,038	6,751,710	6,407,328	103,415
Agricultural	6,420,419	3,858,884	2,561,535	54,089
Conservation	5,170,526	3,520,804	1,649,722	36,814
Hotel/resort	1,277,280	1,131,567	145,713	9,228
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public Service 5/	11,684,685	4,659,957	7,024,728	102,503
	1,519,098	1,316,332	202,766	6,679
	8,984,241	4,067,705	4,916,536	23,737
	1,708,195	1,028,438	679,757	8,290
	1,753,308	784,201	969,107	4,869
	431,074	330,267	100,807	-
<b>Fiscal year 2003</b>				
All classes	131,562,028	69,116,128	62,445,900	634,124
Improved residential 2/ Apartment	53,741,845	32,488,092	21,253,753	174,981
Commercial	22,698,559	7,388,447	15,310,112	92,082
Industrial	13,241,553	6,789,966	6,451,587	104,056
Agricultural	6,264,520	3,836,654	2,427,866	53,796
Conservation	5,594,619	3,825,164	1,769,455	40,471
Hotel/resort	1,375,702	1,223,849	151,853	9,594
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public Service 5/	12,361,226	4,795,221	7,566,005	106,967
	1,977,829	1,680,710	297,119	8,148
	9,903,114	4,555,769	5,347,345	29,404
	1,933,469	1,250,950	682,519	9,227
	1,978,758	914,863	1,063,895	5,398
	490,834	366,443	124,391	0

1/ Excludes nontaxable properties. Valuation for the City and County of Honolulu is as of October 1.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2001-2002 Tax Year, State of Hawaii* (July 2001) <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>> accessed September 24, 2002; and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) accessed September 24, 2002.

**Table 9.33-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:  
FISCAL YEARS 2003 AND 2004**

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

Land use class	Gross valuation 1/			To be raised by taxation, fiscal year
	Total	Land	Improvement	
<b>Fiscal year 2003</b>				
All classes	131,562,028	69,116,128	62,445,900	634,124
Improved residential 2/	53,741,845	32,488,092	21,253,753	174,981
Apartment	22,698,559	7,388,447	15,310,112	92,082
Commercial	13,241,553	6,789,966	6,451,587	104,056
Industrial	6,264,520	3,836,654	2,427,866	53,796
Agricultural	5,594,619	3,825,164	1,769,455	40,471
Conservation	1,375,702	1,223,849	151,853	9,594
Hotel/resort	12,361,226	4,795,221	7,566,005	106,967
Unimproved residential 2/	1,977,829	1,680,710	297,119	8,148
Homeowner 3/	9,903,114	4,555,769	5,347,345	29,404
Single family 4/	1,933,469	1,250,950	682,519	9,227
Homestead 4/	1,978,758	914,863	1,063,895	5,398
Public Service 5/	490,834	366,443	124,391	0
<b>Fiscal year 2004</b>				
All classes	141,029,581	73,014,576	68,015,005	705,185
Improved residential 2/	58,303,786	35,535,549	22,768,237	199,003
Apartment	25,367,755	7,525,496	17,842,259	104,030
Commercial	13,248,690	6,675,118	6,573,572	116,995
Industrial	6,242,180	3,761,817	2,480,363	58,786
Agricultural	5,967,534	4,019,626	1,947,908	43,369
Conservation	1,393,397	1,233,993	159,404	10,516
Hotel/resort	12,825,269	4,803,435	8,021,834	114,727
Unimproved residential 2/	1,956,266	1,628,365	327,901	8,847
Homeowner 3/	10,935,260	5,026,543	5,908,717	33,018
Single family 4/	2,135,460	1,414,043	721,417	10,259
Homestead 4/	2,163,591	1,025,696	1,137,895	5,635
Public Service 5/	490,393	364,895	125,498	0

1/ Excludes nontaxable properties. For 2004, valuation as of January 30, 2003 for the City and County of Honolulu, as of June 6, 2003 for Hawaii, as of May 27, 2003 for Kauai, and April 17, 2003 for Maui.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>> accessed September 24, 2002; and Ibid, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (July 2003) <[http://www.co.honolulu.hi.us/rpa/02\\_staterpt.htm](http://www.co.honolulu.hi.us/rpa/02_staterpt.htm)> accessed July 29, 2003.

**Table 9.34--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: FISCAL YEAR 2002**

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	Top 20 real property taxpayers	84,060,973	73,784.60	11,624,932,900
1	Bishop Estate/Kamehameha Schools	15,907,132	27,171.99	3,706,701,600
2	Queen's Medical Center et al	8,784,336	2,175.05	1,052,577,900
3	GCP Ala Moana LLC	7,182,629	62.85	778,682,500
4	Kyo-Ya Co Ltd.	6,662,907	14.26	670,045,300
5	Hilton Hawn Village Joint Venture	6,150,329	19.86	617,502,900
6	James Campbell Corporation	4,985,234	22,086.70	624,285,700
7	Liliuokalani Trust	4,835,715	96.19	630,227,400
8	Damon, Samuel M. Jr. Estate	4,498,387	3,966.08	496,947,000
9	Dole Food Company	3,292,868	16,734.19	437,369,900
10	Outrigger Hotels Hawaii	2,734,134	8.51	279,085,300
11	Pacific Century	2,562,325	148.68	424,896,700
12	Loyalty Development	2,364,801	93.36	286,911,100
13	Victoria Ward Ltd.	2,285,841	61.14	248,890,200
14	Steiner Family Ltd. Partnership	2,024,305	2.00	203,243,500
15	MFD Partners	1,902,918	5.64	204,895,500
16	Weinberg, Harry Foundation	1,779,550	37.79	263,806,600
17	First Hawaiian Inc	1,755,542	20.22	209,368,900
18	Bishop Square Associates	1,622,496	2.92	175,405,000
19	Forward One LLC	1,470,511	1.64	148,775,400
20	Kuilima Resort Co.	1,259,012	1,075.52	165,314,500

1/ Original debit as of July 24, 2001.

2/ Land and improvements. Assessed valuation as of October 1, 2000. Valuation at 100 percent of market value.

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

**Table 9.35-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2001**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993 4/	(NA)	(NA)	(NA)	(NA)	(NA)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

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

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

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

Source: Data from D.C. Department of Finance and Revenue cited in *Statistical Abstract of the United States, 1987* (p. 279), *1988* (pg. 281), *1989* (pg. 291), *1990* (pg. 298), *1991* (pg. 304), *1992* (pg. 303), *1993* (pg. 316), *1994* (pg. 310), *1996* (p. 311), *1997* (p. 316), and for 1996 and 1997 data, Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A National Comparison 1996*, (July 1997), table 1; *Ibid. 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 4, and *Ibid. 1999* (July 2000), table 4, and <<http://cfo.dc.gov/services/studies/99STUDY2.pdf>> and *Ibid. 2000*, table 4 (August 2001) and and *Ibid. 2001*, table 4 (August 2002) <<http://cfo.dc.gov/services/studies/index.shtm>> accessed January 13, 2003.



**Table 9.36-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU  
AND SELECTED UNITED STATES CITIES: 2001**

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

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

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

**Table 9.37-- REAL PROPERTY TAX RATES, BY COUNTIES: 2003**

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential 1/	3.65	4.93	9.10	5.49
Unimproved residential	4.66	4.93	9.85	(X)
Apartment	3.93	4.93	9.85	8.55
Hotel/resort	9.96	6.75	9.85	8.55
Commercial	9.25	6.75	9.85	8.55
Industrial	9.39	4.93	9.85	8.55
Agricultural	9.89	4.93	9.85	7.95
Conservation	9.25	8.30	9.85	8.45
Homeowner	(X)	3.63	5.55	(X)
Homestead	(X)	(X)	(X)	4.35
Public Service	0	(X)	(X)	(X)
Building:				
Improved residential 1/	3.65	4.93	9.10	4.50
Unimproved residential	4.66	4.93	9.85	(X)
Apartment	3.93	4.93	9.85	8.15
Hotel/resort	9.96	6.75	9.85	8.15
Commercial	9.25	6.75	9.85	8.15
Industrial	9.39	4.93	9.85	8.15
Agricultural	9.89	4.93	9.85	4.50
Conservation	9.25	8.30	9.85	4.50
Homeowner	(X)	3.63	5.55	(X)
Homestead	(X)	(X)	(X)	3.64
Public Service	0.00	(X)	(X)	(X)

X Not applicable.

1/ Single family residential in County of Kauai.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) <<http://www.co.honolulu.hi.us/rpa/txrate.pdf>> accessed September 24, 2002.

**Table 9.38-- REAL PROPERTY TAX RATES, BY COUNTIES: 2004**

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

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential 1/	3.75	5.86	9.10	5.49
Unimproved residential	5.35	5.86	9.85	(X)
Apartment	3.75	5.86	9.85	8.55
Hotel/resort	10.63	8.30	9.85	8.55
Commercial	10.63	6.75	9.85	8.55
Industrial	10.63	6.75	9.85	8.55
Agricultural	10.63	4.93	9.85	7.95
Conservation	10.63	4.93	9.85	8.45
Homeowner	(X)	3.55	5.55	(X)
Homestead	(X)	(X)	(X)	4.35
Public Service	0.00	(X)	(X)	(X)
Building:				
Improved residential 1/	3.75	5.86	9.10	4.50
Unimproved residential	5.35	5.86	9.85	(X)
Apartment	3.75	5.86	9.85	8.15
Hotel/resort	10.63	8.30	9.85	8.15
Commercial	10.63	6.75	9.85	8.15
Industrial	10.63	6.75	9.85	8.15
Agricultural	10.63	4.93	9.85	4.50
Conservation	10.63	4.93	9.85	4.50
Homeowner	(X)	3.55	5.55	(X)
Homestead	(X)	(X)	(X)	3.64
Public Service	0.00	(X)	(X)	(X)

X Not applicable.

1/ Single family residential in County of Kauai.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2003-2004 Tax Year, State of Hawaii* (July 2003)

<<http://www.co.honolulu.hi.us/rpa/txrate.pdf>> accessed July 29, 2003.

**Table 9.39-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 2002**

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

<b>Fiscal year</b>	<b>Amount</b>	<b>Percentage Change from Year Previous</b>	<b>Fiscal year</b>	<b>Amount</b>	<b>Percentage Change from Year Previous</b>
1986	4,647	1.5	1995	7,450	-2.5
1987	4,811	3.5	1996	7,990	7.2
1988	5,065	5.3	1997	8,159	2.1
1989	5,571	10.0	1998	8,442	3.5
1990	5,634	1.1	1999	8,568	1.5
1991	6,198	10.0	2000	9,015	5.2
1992	6,636	7.1	2001	9,722	7.8
1993	7,283	9.7	2002	10,474	7.7
1994	7,644	5.0			

Source: U.S. Bureau of the Census, Consolidated Federal Funds, Fiscal Year by State (annual), June 4, 2003 <<http://www.census.gov/prod/2002pubs/01cfr.pdf>> and <<http://www.census.gov/govs/www/cfr02.html>> accessed June 4, 2003.

**Table 9.40-- FEDERAL EXPENDITURES IN HAWAII,  
BY TYPE: 1997 TO 2002**

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

<b>Type of expenditure</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
All categories	8,159	8,442	8,568	9,015	9,722	10,474
Grants to State and local governments	1,137	1,190	1,335	1,348	1,514	1,835
Salaries and wages	2,330	2,557	2,436	2,429	2,525	2,684
Retirement and disability	2,262	2,348	2,430	2,583	2,798	2,899
Procurement	1,077	1,053	1,141	1,278	1,467	1,621
Other direct payments	1,352	1,293	1,226	1,377	1,419	1,306
Department of Defense	3,179	3,394	3,356	3,473	3,728	3,964
Other federal agencies	4,981	5,048	5,212	5,542	5,995	6,510

<b>Type of expenditure</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
All categories	2.1	3.5	1.5	5.2	7.8	7.7
Grants to State and local governments	2.9	4.7	12.2	1.0	12.3	21.2
Salaries and wages	-3.3	9.7	-4.7	-0.3	4.0	6.3
Retirement and disability	5.8	3.8	3.5	6.3	8.3	3.6
Procurement	4.9	-2.2	8.4	12.0	14.8	10.5
Other direct payments	3.1	-4.4	-5.2	12.3	3.0	-8.0
Department of Defense	-2.4	6.8	-1.1	3.5	7.3	6.3
Other federal agencies	5.3	1.3	3.2	6.3	8.2	8.6

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual), June 4, 2003 <<http://www.census.gov/prod/2003pubs/02cfff.pdf>> and <<http://www.census.gov/govs/cffr/02cffhi.txt>> accessed June 4, 2003.

**Table 9.41-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 2002**

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

Category	Per capita direct federal expenditures 1/			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories	6,527.24	8,413.54	128.9	6
Retirement and disability	2,105.98	2,328.91	110.6	13
Other direct payments	1,454.37	1,152.46	79.2	43
Grants to State and local governments	1,408.92	1,474.50	104.7	20
Procurement	881.69	1,302.30	147.7	8
Salaries and wages	675.27	2,155.62	319.2	2
Department of Defense	963.70	3,183.91	330.4	2
All other Federal agencies	5,686.25	5,229.63	92.0	37

1/ Resident population as of July 1, 2002 for the United States was 288,368,698 and for Hawaii 1,244,898 (source table 10). Hawaii has 0.4 percent of the United States resident population.

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

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2002* (June 2003), tables 10, 12, and 14 and <<http://www.census.gov/prod/2003pubs/02cffi.pdf>> accessed June 4, 2003.

**Table 9.42-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2002**

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

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County 1/	State undistributed
Population (July 1, 2002 count)	1,244,898	896,019	154,794	59,946	134,139	-
Direct expenditures or obligations	10,473,997	8,335,064	808,115	317,924	495,338	517,556
Defense	3,963,638	3,800,301	46,966	74,484	41,887	-
Non-defense	6,510,359	4,534,763	761,149	243,440	453,451	517,556
Direct expenditures or obligations Retirement/disability payments for individuals	10,473,997	8,335,064	808,115	317,924	495,338	517,556
Other direct payments for individuals	2,899,254	2,211,115	343,531	119,617	218,139	6,853
Direct payments other than for individuals	1,305,563	733,477	139,225	50,217	86,283	296,361
Grants (block, formula, project, & cooperative agreements)	129,133	19,846	4,101	364	4,761	100,062
Procurement contracts	1,835,296	1,315,913	235,848	64,669	104,665	114,201
Salaries and wages	1,621,225	1,478,446	34,231	57,069	51,399	81
Other federal assistance	2,683,526	2,576,267	51,179	25,988	30,091	-
Direct loans	6,397,404	3,611,522	575,504	726,759	1,388,421	95,200
Guaranteed loans	21,142	9,043	5,815	3,155	3,129	-
Insurance	691,049	299,065	44,844	221,129	46,845	79,167
	5,685,213	3,303,414	524,845	502,475	1,338,447	16,033

1/ Includes Kalawao County.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 2002* (June 2003) p. 37, <<http://www.census.gov/govs/cffr/02cffhi.txt>> accessed June 4, 2003.

**Table 9.43-- FEDERAL GOVERNMENT GRANTS AND OTHER PAYMENTS TO HAWAII STATE AND COUNTY GOVERNMENTS, BY SELECTED AGENCIES: 2001**

[For fiscal year ended September 30]

Area	Hawaii		United States	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Total	1,314,568	100.0	323,892,763	100.0
Department of Agriculture	91,721	7.0	20,034,733	6.2
Food and Nutrition Service	72,194	5.5	17,487,814	5.4
Department of Commerce	19,160	1.5	897,069	0.3
National Oceanic and Atmospheric Administration	16,733	1.3	426,893	0.1
Corporation for National and Community Service 1/	2,912	0.2	378,132	0.1
Corporation for Public Broadcasting	2,069	0.2	321,212	0.1
Department of Defense	8,243	0.6	163,250	0.1
U.S. Army National Guard - civilian construction program	8,243	0.6	155,531	0.0
Department of Education	127,385	9.7	25,474,299	7.9
Office of Elementary and Secondary Education	75,041	5.7	13,454,840	4.2
Impact aid	36,590	2.8	959,498	0.3
Programs for American Indians, Alaska Natives and Native Hawaiians	2,343	0.2	87,406	0.0
Office of Postsecondary Education	8,990	0.7	917,375	0.3
Department of Energy	3,648	0.3	273,838	0.1
Environmental Protection Agency	9,680	0.7	3,979,005	1.2
Equal Employment Opportunity Commission	108	0.0	30,338	0.0
Federal Emergency Management Agency	8,588	0.7	2,674,340	0.8
Department of Health and Human Services	577,927	44.0	181,411,689	56.0
Administration for Children and Families	188,120	14.3	38,447,805	11.9
Centers for Medicare and Medicaid Services (Medicaid)	347,115	26.4	133,013,638	41.1
Department of Housing and Urban Development	144,212	11.0	33,466,141	10.3
Community planning and development	28,426	2.2	5,971,438	1.8
Housing programs	112,775	8.6	25,915,036	8.0
Institute for Museum and Library Services	895	0.1	148,716	0.0
Department of the Interior	4,967	0.4	3,538,343	1.1
Fish and Wildlife Services	4,331	0.3	472,440	0.1
National Park Service	613	0.0	44,648	0.0
Department of Justice	15,037	1.1	3,835,194	1.2
Department of Labor	55,921	4.3	7,475,312	2.3
Employment and Training Administration	52,999	4.0	7,090,120	2.2
Workforce Investment Act 1/	35,205	2.7	3,443,853	1.1
Social Security Administration supplemental security income	21	0.0	39,506	0.0
State Justice Institute	90	0.0	4,975	0.0
Department of Transportation	240,770	18.3	37,097,868	11.5
Coast Guard	334	0.0	57,842	0.0
Federal Aviation Administration	32,032	2.4	2,016,694	0.6
Federal Highway Administration	158,238	12.0	26,996,748	8.3
Federal Transit Administration	47,919	3.6	7,560,864	2.3
Department of the Treasury	315	0.0	469,687	0.1
Department of Veterans Affairs	0	0.0	471,487	0.1

All amounts in this table represent actual expenditures of the Federal Government during the fiscal year.

See Source, Appendix A for components of "Other" columns and those with multiple data entries.

1/ The data were extracted from the FY2001 quarterly data files submitted to the Federal Assistance Award System since FY2001 FAS data were not available at time of publication.

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2001*, Table 1 (April 2002) p. 1, <<http://www.census.gov/prod/2002pubs/01fas.pdf>> accessed August 1, 2002.



**Table 9.44-- FEDERAL GOVERNMENT GRANTS AND OTHER PAYMENTS TO HAWAII STATE AND COUNTY GOVERNMENTS, BY SELECTED AGENCIES: 2002**

[For fiscal year ended September 30. All amounts in this table represent actual expenditures of the Federal Government during the fiscal year]

Area	Hawaii		United States	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Total	1,460,176	100.0	362,388,526	100.0
Department of Agriculture	99,879	6.8	21,486,507	5.9
Food and Nutrition Service	79,452	5.4	18,718,527	5.2
Department of Commerce	23,405	1.6	972,723	0.3
National Oceanic and Atmospheric Administration	19,419	1.3	545,194	0.2
Corporation for National and Community Service 1/	1,121	0.1	170,721	2/
Corporation for Public Broadcasting	2,123	0.1	356,694	0.1
Department of Defense	9,189	0.6	224,076	0.1
U.S. Army National Guard - civilian construction program	9,189	0.6	216,415	0.1
Department of Education	194,037	13.3	32,738,775	9.0
Office of Elementary and Secondary Education	117,334	8.0	17,081,306	4.7
Impact aid	43,962	3.0	1,132,377	0.3
Programs for American Indians, Alaska Natives & Native Hawaiians	9,808	0.7	124,420	2/
No Child Left Behind Act	25,299	1.7	4,669,442	1.3
Office of Postsecondary Education	16,903	1.2	1,527,010	0.4
Department of Energy	3,766	0.3	237,465	0.1
Environmental Protection Agency	34,562	2.4	3,777,857	1.0
Equal Employment Opportunity Commission	146	2/	30,637	2/
Federal Emergency Management Agency	4,333	0.3	3,406,354	0.9
Department of Health and Human Services	687,389	47.1	204,196,662	56.3
Administration for Children and Families	164,655	11.3	43,358,168	12.0
Centers for Medicare and Medicaid Services (Medicaid)	460,944	31.6	150,640,423	41.6
Department of Housing and Urban Development	143,610	9.8	36,964,915	10.2
Community planning and development	21,911	1.5	6,572,203	1.8
Housing programs	121,579	8.3	30,349,386	8.4
Institute for Museum and Library Services	2,073	0.1	214,825	0.1
Department of the Interior	6,965	0.5	3,366,566	0.9
Fish and Wildlife Services	4,658	0.3	483,016	0.1
National Park Service	638	2/	83,276	2/
Department of Justice	17,594	1.2	4,625,886	1.3
Department of Labor	52,712	3.6	8,375,721	2.3
Employment and Training Administration	49,115	3.4	8,004,797	2.2
Workforce Investment Act 1/	19,797	1.4	3,430,672	0.9
Social Security Administration supplemental security income	35	2/	49,006	2/
State Justice Institute	1	2/	5,086	2/
Tennessee Valley Authority - payments in lieu of taxes	0	0.0	328,329	0.1
Department of Transportation	176,306	12.1	38,719,450	10.7
Coast Guard	1,711	0.1	64,452	2/
Federal Aviation Administration	15,467	1.1	2,860,166	0.8
Federal Highway Administration	124,930	8.6	30,170,846	8.3
Federal Transit Administration	33,266	2.3	5,223,168	1.4
Department of the Treasury	96	2/	465,015	0.1
Department of Veterans Affairs	0	0.0	486,208	0.1

1/ The data were extracted from the FY2002 quarterly data files submitted to the Federal Assistance Award System since FY2002 FAS data were not available at time of publication.

2/ Percentage less than 0.05.

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2002*, Table 1 (May 2003) p. 1, <<http://www.census.gov/prod/2003pubs/fas02.pdf>> accessed August 14, 2003.

**Table 09.45-- FEDERAL PROCUREMENT BY AGENCY: 2002**

[In thousands of dollars. Includes contracts greater than \$25,000. Agencies reporting exclude the U.S. Postal Service and the military commissaries and exchanges. 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 FY02 Hawaii procurement by place of performance was \$1,543,581,000. Per capita procurement was \$1,274, giving Hawaii a rank of 8 in both FY01 and FY02.]

Area	Total	Civilian Agencies		Department of Defense	
		Small Dis-advantaged	Other	Small Dis-advantaged	Other
<b>Hawaii</b>	1,543,581	38,519	111,810	279,225	1,114,027
Honolulu City & County	1,414,548	35,669	83,001	257,953	1,037,925
Hawaii County	29,334	914	9,583	8,735	10,102
Kauai County	52,384	246	1,935	11,456	38,747
Maui County	47,315	1,690	17,291	1,081	27,253
<b>Top Five Agencies with Place of Performance in this State</b>		<b>Top Five Contracting Offices Located in this State</b>			
Department of Defense	1,393,252	Navy, Facilities Engineering Command, Pearl Harbor		581,103	
General Services Administration	45,671	Army, Engineer District, Fort Shafter		166,393	
Department of Agriculture	24,051	USAF, 15 CONS/LGC, Hickam AFB		135,329	
Department of Transportation	19,457	Army, Hawaii Garrison, Fort Shafter		132,681	
Department of the Interior	12,415	Navy, Fleet & Industrial Supply Center, Pearl Harbor		109,314	
Type Of Product Or Service	Total	Small Business	Large Business	State & local gov't	Non-profit & other
<b>Total</b>	1,543,581	532,485	955,923	1,765	53,408
Construction	545,317	176,425	368,892	0	0
R & D	83,788	32,643	25,235	180	25,730
Services	607,099	251,484	327,457	1,054	27,104
Supplies & Equipment	307,377	71,933	234,339	531	574
<b>Top Contractors Performing In This State</b>					
Civilian Agencies			Department Of Defense		
Rank	Contractors	Amount	Rank	Contractors	Amount
1	Maui Land & Pineapple Company	13,955	1	Dick Corporation	151,699
2	Oceantronics Inc	11,397	2	Nan Inc	91,504
3	Pacific Educational Foundation	10,208	3	Northrop Grumman Corp.	83,051
4	University Of Hawaii	6,596	4	Tesoro Petroleum Corp.	78,357
5	Jarrett Technology Solutions Inc	6,515	5	Parsons-Uxb (Joint Venture)	66,489
6	Oceanic Companies Inc	5,809	6	Nova Group Inc	37,470
7	Commercial Data Systems Inc	5,495	7	ITT Industries Inc	33,900
8	Northwest Regional Educational	4,285	8	Raytheon Service Company Inc	30,130
9	Aquatic Farms Ltd	4,064	9	Actus Lend Lease LLC	28,776
10	Marisco Ltd	3,628	10	Hawaiian Electric Industries Inc	28,509

Source: U.S. General Services Administration, Federal Procurement Data Center, Federal Procurement Report FY 2002, Section II, Geographic Views <<http://www.fpdc.gov/fpdc/fpr2002.htm>> accessed June 24, 2003.

**Table 9.46-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999**

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

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

Continued on next page.

**Table 9.46-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999 - Con.**

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

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

**Table 9.47-- FEDERAL PER CAPITA SPENDING, TAXES AND BALANCE  
OF PAYMENTS: 1983 TO 1999**

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

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

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

Source: *The Federal Budget and the States: Fiscal Year 1999*, by Herman B. Leonard, Jay H. Walder, and José A. Acevedo; Taubman Center for State and Local Government at the John F. Kennedy School of Government, Harvard University (annual) and  
<<http://www.ksg.harvard.edu/fisc99/>> accessed July 12, 2002.

**Table 9.48-- PUBLIC BONDED DEBT OF STATE AND COUNTY  
GOVERNMENTS: 1985 TO 2002**

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

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 3/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2

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

2/ Revised. As of June 30.

3/ As of June 30.

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

**Table 9.49-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2002**

[In thousands of dollars. As of June 30]

<b>Year</b>	<b>Debt</b>	<b>Year</b>	<b>Debt</b>
1990	2,026,100	1997	3,102,288
1991	2,274,846	1998	3,387,988
1992	2,328,546	1999	3,189,298
1993	2,767,691	2000	3,299,863
1994	2,872,488	2001	3,244,857
1995	2,934,965	2002	3,568,001
1996	2,869,639		

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-2001) and page 75 (fiscal year 2002).

**Table 9.50-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2002**

[For earlier years, see *Data Book 1987*, table 324]

Year	Government jobs (annual averages)				State civil service workers 1/	State retirement system members 2/
	All levels	Federal	Terr. or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	59,900	14,400	20,654	53,509
1992	111,200	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	16,400	24,138	60,687
1996	110,500	31,100	62,800	16,600	23,338	59,275
1997	111,800	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	3/ 21,380	62,207
2001	114,500	30,100	67,300	17,100	(NA)	63,408
2002	118,000	30,700	70,150	17,150	(NA)	66,043

NA Not available.

1/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

2/ June 30 through 1960 and March 31 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

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

Source: Robert C. Schmitt, *Historical Statistics of Hawaii* (University Press of Hawaii, 1978), pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual); Hawaii State Department of Human Resources Development, records; *Employees' Retirement System of the State of Hawaii, Comprehensive Annual Report* (annual) and for 2002

<<http://www2.state.hi.us/ers/Financial%20Reports/HIERS%20CAFR%202002.pdf>> accessed August 28, 2003.



**Table 9.51 --STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,  
BY FUNCTION: MARCH 2001**

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

Government Function	Employment		Full-time equiv.	Total March	Payroll		Part-time employees (March)	Part-time hours paid (March)
	Full-time	Part-time			Full-time employees	Part-time employees		
Total	63,724	19,985	69,230	207,801	193,453	14,348	952,350	
Financial Administration	1,465	21	1,475	4,592	4,572	21	1,714	
Other Government Admin.	1,768	61	1,792	6,256	6,198	58	4,352	
Judicial and Legal	2,745	78	2,767	9,544	9,454	90	3,908	
Police Protection - Officers	2,805	0	2,805	12,034	12,034	0	0	
Police - Other	785	185	826	2,364	2,296	68	7,250	
Firefighters	1,665	0	1,665	5,890	5,890	0	0	
Fire - Other	76	2	77	228	226	2	174	
Correction	2,448	24	2,463	6,936	6,879	56	2,616	
Streets and Highways	1,680	13	1,685	4,944	4,935	8	970	
Airports	1,099	26	1,110	2,947	2,904	43	2,008	
Water Trans. & Terminals	208	3	209	584	582	2	232	
Welfare	897	47	917	2,545	2,520	25	3,534	
Health	2,607	88	2,641	8,156	8,027	129	6,118	
Hospitals	3,527	280	3,696	11,493	10,943	551	29,506	
Social Ins. Admin. (State)	423	56	449	1,137	1,068	69	4,520	
Solid Waste Management	553	1	553	1,655	1,653	2	76	
Sewerage	747	1	747	2,510	2,510	0	48	
Parks and Recreation	1,707	969	1,962	4,658	4,204	453	45,360	
Hous. & Comm. Dev. (Local)	261	73	300	839	789	50	6,756	

Continued on next page.

**Table 9.51 --STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,  
BY FUNCTION: MARCH 2001 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Natural Resources	1,146	398	1,328	4,399	3,893	506	32,304
Water Supply	1,005	9	1,008	2,983	2,979	5	522
Transit	44	0	44	96	96	0	0
Elem. and Secondary	23,424	10,538	25,378	67,102	62,072	5,030	324,416
Instruction	18,742	6,601	20,030	55,441	51,697	3,744	213,832
Other Total 1/	4,682	3,937	5,348	11,661	10,375	1,286	110,584
Elem & Sec Admin/Cler 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Oper/Maint 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Cafeteria 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Health/Rec 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Student 1/	1/	1/	1/	1/	1/	1/	1/
Elem & Sec Unalloc 1/	1/	1/	1/	1/	1/	1/	1/
Higher Educ. - Instructional	2,000	1,419	2,442	11,716	9,574	2,142	78,168
Higher Educ. - Other	3,639	5,258	5,700	17,120	12,376	4,744	364,888
Other Education (State)	140	3	141	422	418	4	240
Local Libraries	490	228	594	1,340	1,202	138	17,242
Other and Unallocable	4,370	204	4,456	13,311	13,157	154	15,428

1/ Detail to be transferred from the "State Government Employment and Payrolls, By Function March 2001" when released.  
Source: U.S. Bureau of the Census, State and Local Government Employment and Payrolls, By Function March 2001, July 3, 2002  
<<http://www.census.gov/govs/apes/00stflall.xls>> accessed July 3, 2002.

**Table 9.52--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2001**

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

Government Function	Employment		Full-time equiv.	Total March	Payroll		Part-time empl.	Part-time hrs paid (March)
	Full-time	Part-time			Full-time employ.	Part-time employ.		
	time	time			employ.	employ.		
Total	49,771	18,682	54,890	160,375	146,704	13,671	883,650	
Financial Administration	673	6	676	2,055	2,052	2	468	
Other Government Admin.	607	10	611	2,063	2,047	16	812	
Judicial and Legal	2,199	71	2,218	7,461	7,376	85	3,318	
Correction	2,448	24	2,463	6,936	6,879	56	2,616	
Streets and Highways	909	12	914	2,827	2,819	8	936	
Airports	1,099	26	1,110	2,947	2,904	43	2,008	
Water Trans. & Terminals	208	3	209	584	582	2	232	
Welfare	797	45	816	2,307	2,283	24	3,430	
Health	2,412	86	2,446	7,424	7,295	129	6,084	
Hospitals	3,527	280	3,696	11,493	10,943	551	29,506	
Social Ins. Admin. (State)	423	56	449	1,137	1,068	69	4,520	
Parks and Recreation	160	167	205	493	412	81	8,120	
Natural Resources	1,009	354	1,172	3,979	3,521	458	28,808	
Elem. and Sec: Instruction	18,742	6,601	20,030	55,441	51,697	3,744	213,832	
Elem. and Sec: Other Total	4,682	3,937	5,348	11,661	10,375	1,286	110,584	
Higher Educ. - Instructional	2,000	1,419	2,442	11,716	9,574	2,142	78,168	
Higher Educ. - Other	3,639	5,258	5,700	17,120	12,376	4,744	364,888	
Other Education (State)	140	3	141	422	418	4	240	
Local Libraries	484	228	588	1,321	1,183	138	17,242	
Other and Unallocable	3,613	96	3,656	10,988	10,899	89	7,838	

Source: U.S. Bureau of the Census, State Government Employment And Payroll Data: March 2001, July 3, 2002  
 <<http://www.census.gov/govs/apes/01stall.xls>> accessed July 3, 2002.

**Table 9.53--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2001**

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

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	13,953	1,303	14,340	47,426	46,749	677	68,700
Financial Administration	792	15	799	2,538	2,519	18	1,246
Other Government Admin.	1,161	51	1,181	4,193	4,151	41	3,540
Judicial and Legal	546	7	549	2,084	2,079	5	590
Police Protection - Officers	2,805	-	2,805	12,034	12,034	-	-
Police - Other	785	185	826	2,364	2,296	68	7,250
Firefighters	1,665	-	1,665	5,890	5,890	-	-
Fire - Other	76	2	77	228	226	2	174
Streets and Highways	771	1	771	2,117	2,117	-	34
Welfare	100	2	101	238	237	1	104
Health	195	2	195	732	732	-	34
Solid Waste Management	553	1	553	1,655	1,653	2	76
Sewerage	747	1	747	2,510	2,510	-	48
Parks and Recreation	1,547	802	1,757	4,164	3,792	372	37,240
Hous. & Comm. Dev. (Local)	261	73	300	839	789	50	6,756
Natural Resources	137	44	156	419	372	47	3,496
Water Supply	1,005	9	1,008	2,983	2,979	5	522
Transit	44	-	44	96	96	-	-
Local Libraries	6	-	6	19	19	-	-
Other and Unallocable	757	108	800	2,322	2,258	65	7,590

Source: U.S. Bureau of the Census, Local Government Employment And Payrolls, By Function: March 2001, July 3, 2002  
 <<http://www.census.gov/govs/apes/00local.xls>> accessed July 3, 2002.

**Table 9.54-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT  
EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE BRANCH:  
1997 TO 2000**

[As of December 31. In number of employees]

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

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included. Full-time equivalency (FTE) means that one FTE indicates a 40-hour workweek, so two part-time employees, each working 20-hour week are 1.000 FTE.

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

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

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

**Table 9.55-- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 2000**

Department	Civil Service and Exempt							Paid casual employees 2/
	Employees 1/	Full time	Part time	Full-time equivalent (FTE)	FTE change since Dec. 31, 1994	FTE % change since Dec. 31, 1994		
<b>Total</b>	44,875	39,977	4,898	42,357.580	-171,905	-0.4	18,517	
Accounting & General Services	987	979	8	983.000	73.000	8.0	441	
Agriculture	331	318	13	322.250	-132.500	-29.1	0	
Attorney General	598	591	7	594.801	36.339	6.5	13	
Budget and Finance	301	297	4	299.000	-412.500	-58.0	6	
Business, Econ Dev. & Tourism	580	578	2	579.000	261.750	82.5	27	
Commerce & Consumer Affairs	372	372	0	372.000	-67.250	-15.3	8	
Defense	230	227	3	228.400	-19.700	-7.9	0	
Education	20,506	18,105	2,401	19,380.905	2,121.980	12.3	12,735	
(EDN) Public Library System 3/	511	471	40	491.050	-96.450	-16.4	202	
Governor	66	63	3	64.790	-160.822	-70.5	0	
Hawaiian Home Lands	133	131	2	132.088	-5.912	-4.3	6	
Health 4/	3,262	3,157	105	3,205.450	-257.390	-7.4	18	
Hawaii Health Systems Corp.	4/	4/	4/	4/	4/	4/	4/	
Human Resources Dev.	116	116	0	116.000	-50.050	-30.1	1	
Human Services	2,015	2,006	9	2,010.425	-380.550	-15.9	45	
Labor and Industrial Relations	762	721	41	741.579	-188.656	-20.3	108	
Land and Natural Resources	743	733	10	738.470	-68.100	-8.4	10	
Lieutenant Governor	48	34	14	40.920	-26.580	-39.4	0	
Public Safety	2,351	2,338	13	2,344.830	126.780	5.7	2	
Taxation	339	339	0	339.000	-70.750	-17.3	0	
Transportation	2,464	2,450	14	2,458.500	31.000	1.3	57	
University of Hawaii	8,160	5,951	2,209	6,915.122	-885.544	-11.4	4,838	

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included.

2/ A paid casual employee is defined as a person employed temporarily, intermittent or on-call, full-time or part-time, such as event workers at Aloha Stadium, classroom cleaners, adult supervisors, substitutes in the public schools, students, etc. and on the payroll as of above date.

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

4/ Effective November 11, 1999, the Hawaii Health Systems Corp. (HHSC) became a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health. HHSC has not yet completed automation of its personnel and is unable to provide Department of Human Resource Development with quarterly workforce data. Until HHSC data are available, DHRD will continue to report HHSC employee and FTE counts (3,039; and 2,924,315, respectively) "frozen" as of the last count in December, 1999.

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

**Table 9.56-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2002**

[As of December 31, 2002, unless otherwise indicated]

Bar-gain-ing unit	Union	Job category	Total	State of Hawaii 1/	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	University of Hawaii	HHSC 1/
		Total	59,320	21,454	7,907	1,834	1,776	918	13,710	1,546	6,321	3,854
1	UPW	Blue-collar nonsupervisors	8,749	4,451	1,909	438	508	332	-	59	496	556
2	HGEA	Blue-collar supervisors	843	459	229	43	41	16	-	3	14	38
3	HGEA	White-collar nonsupervisors	14,031	8,610	1,632	513	486	221	-	884	943	742
4	UPW	White-collar supervisors	845	534	139	30	26	13	-	55	31	17
5	HSTA	Hawaii State Teachers Assn.	12,854	-	-	-	-	-	12,854	-	-	-
6	HGEA	Educational officers	856	-	-	-	-	-	856	-	-	-
7	UHPA	University of Hawaii faculty	3,359	-	-	-	-	-	-	-	3,359	-
8	HGEA	Admin. & prof. technicians	1,469	-	-	-	-	-	-	-	1,469	-
9	HGEA	Registered prof. nurses	1,538	444	-	-	-	-	-	1	8	1,085
10	UPW	Institutional health & corrections workers	2,992	1,622	194	-	-	-	-	35	1	1,140
11	HFFA	Firefighters	1,767	164	980	256	254	113	-	-	-	-
12	SHOPO	Police officers	2,613	-	1,834	359	296	124	-	-	-	-
13	HGEA	Prof. & scientific workers	7,404	5,170	990	195	165	99	-	509	-	276

1/ The Hawaii Health Systems Corporation (HHSC) provided the bargaining unit statistics for employees within its jurisdiction to HLRB. These figures had been included in the State of Hawaii totals prior to 2000.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 41, April 2, 2003; and as revised August 12, 2003.

**Table 9.57-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
1997 TO 2002**

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

<b>Government official</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
Governor	94,780	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu 1/	100,000	102,000	102,000	110,000	110,000	112,000
Mayor, Hawaii 2/	78,564	78,564	78,564	78,564	78,564	78,564
Mayor, Maui 3/	87,098	87,098	87,098	89,712	89,712	96,000
Mayor, Kauai	73,118	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 4/	94,780	94,780	94,780	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	93,780	93,780	93,780	115,547	115,547	115,547
President, University of Hawaii 5/	156,060	156,060	167,184	167,184	167,184	442,000

1/ July 1, 1997, increased from \$100,000 to \$102,000; to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,000 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.

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

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000.

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

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

Source: *HRS, 1992 Supplement, Vol. I, Section 26-51*; Salary Commission of the City and County of Honolulu, *Final Report and Salary Schedule*; Hawaii, Maui, and Kauai County ordinances; Hawaii State Department of Business, Economic Development & Tourism telephone surveys; newspaper articles; for 1997: *Pacific Business News 1998 Book of Lists*, "Highest Paid Public Officials, Part I", (originally published July 7, 1997), p. 25; "Part II", (originally published July 14, 1997), p. 26; and "Part III", (originally published July 21, 1997), p. 27.