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**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2003**

[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/)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076

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Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual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 through 1992); *IRS Data Book* (annual, beginning 1992); and for 2001 to 2003 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed April 5, 2004; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1999 to 2003

[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	1999	2000	2001	2002	2003
Federal collections	5,566,221	6,236,857	6,689,385	5,559,960	5,262,429
Corporate income	586,558	501,902	348,429	606,173	381,241
Individual income and employment	4,782,537	5,562,189	6,026,480	4,779,462	4,715,641
Income tax not withheld & SECA 1/	1,040,769	1,243,348	1,347,770	1,196,020	1,071,230
Income tax withheld & FICA 2/	3,722,624	4,298,895	4,652,610	3,564,027	3,624,828
Railroad retirement	4	4	2	-	-
Unemployment insurance	19,140	19,942	26,097	19,415	19,583
Estate	101,810	63,159	81,105	70,828	62,306
Gift	7,770	8,607	10,960	17,195	5,758
Excise 3/	87,545	101,000	222,411	86,302	97,482

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 Alcohol and Tobacco Tax and Trade Bureau.

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> accessed January 25, 2002; 2001 (March 2002), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/01db06co.xls>> accessed July 15, 2002; 2002 (March 2003), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/02db06co.xls>> accessed May 12, 2003; and 2003 (March 2004), table 6 <<http://www.irs.ustreas.gov/pub/irs-soi/03db06co.xls>> accessed April 5, 2004.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1998 TO 2003**

[Data rounded to thousands of dollars. For fiscal year ended June 30. Data not compiled for 1999 or 2001]

Source	1998	2000	2002	2003
Total State and county tax collections	4,057,454	4,246,426	4,370,383	4,574,202
State collections	3,324,827	3,496,500	3,564,850	3,723,126
General excise and use	1,425,904	1,536,838	1,612,920	1,793,306
Transient accommodations	127,081	168,577	157,644	170,874
Fuel	134,017	132,940	142,900	147,117
Liquor	38,894	39,000	39,091	41,186
Tobacco	36,098	42,341	65,547	72,297
Insurance	59,443	68,659	67,941	73,240
Public service companies	120,326	119,505	93,406	114,115
Banks and other financial institutions	15,546	7,057	7,164	22,341
Corporate income 1/	46,209	68,215	45,477	8,262
Indiv. income, net income 2/	1,083,651	1,064,556	1,071,591	1,038,107
Inheritance and estate	19,645	22,784	67,941	15,524
Conveyance	6,926	9,529	9,820	11,130
Environmental response (FY94)	1,969	1,714	1,784	1,562
Rental vehicle surcharge	22,838	34,587	36,054	39,472
Hospital and nursing home 3/	3,414	25	-	-
Licenses, permits, and others	27,804	30,223	33,665	38,600
Unemployment compensation	155,062	149,951	111,908	135,991
County collections	732,627	749,926	805,533	851,076
Real property	598,632	602,625	609,822	643,235
Liquor licenses and fees	5,030	5,234	5,231	5,885
Utility franchise	30,703	29,014	36,233	34,612
Public service company	(NA)	(NA)	37,036	37,406
Motor vehicle weight 4/	69,861	74,669	77,981	85,231
Licenses, permits, and others	28,400	38,382	39,231	44,707

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: 1999 TO 2002

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
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
2002							
25,000	1,763	7.1	25	1,763	7.1	1,787	7.1
50,000	3,999	8.0	29	4,152	8.3	4,153	8.3
75,000	6,668	8.9	29	6,858	9.1	6,774	9.0
100,000	9,037	9.0	29	9,419	9.4	9,188	9.2
150,000	13,890	9.3	30	14,057	9.4	13,946	9.3

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* (annual), table 1 and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 13, 2004.

**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2004**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.
See source for details]

Area	Tax Freedom Day	Rank 1/	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
U.S.	April 11	(X)	101	65	36
Alabama	April 1	49	91	58	33
Alaska	March 26	50	85	62	23
Arizona	April 9	22	99	63	36
Arkansas	April 4	39	94	59	35
California	April 13	10	103	68	35
Colorado	April 11	14	101	68	33
Connecticut	April 28	1	118	80	38
Delaware	April 5	33	95	66	29
Florida	April 8	25	98	66	32
Georgia	April 9	21	99	63	36
Hawaii	April 8	23	98	57	41
Idaho	April 5	35	95	58	37
Illinois	April 11	13	101	66	35
Indiana	April 7	28	97	61	36
Iowa	April 3	41	93	58	35
Kansas	April 6	30	96	60	36
Kentucky	April 5	36	95	59	36
Louisiana	April 2	44	92	56	36
Maine	April 15	6	105	61	44
Maryland	April 11	15	101	65	36
Massachusetts	April 18	4	108	74	34
Michigan	April 10	20	100	63	37
Minnesota	April 12	12	102	64	38
Mississippi	April 2	45	92	56	36
Missouri	April 4	40	94	61	33
Montana	April 4	37	94	59	35
Nebraska	April 5	34	95	58	37
Nevada	April 13	9	103	68	35
New Hampshire	April 7	27	97	70	27
New Jersey	April 19	3	109	73	36
New Mexico	April 10	18	100	65	35
New York	April 27	2	117	71	46
North Carolina	April 6	32	96	61	35
North Dakota	April 3	42	93	58	35

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**Table 9.05-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES,
EACH OF THE 50 STATES AND AND DISTRICT OF COLUMBIA: 2004- Con.**

Area	Tax Freedom Day	Rank 1/	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
Ohio	April 10	17	100	59	41
Oklahoma	April 2	46	92	59	33
Oregon	April 6	31	96	62	34
Pennsylvania	April 6	29	96	62	34
Rhode Island	April 16	5	106	66	40
South Carolina	April 1	47	91	59	32
South Dakota	April 2	43	92	60	32
Tennessee	April 1	48	91	61	30
Texas	April 7	26	97	66	31
Utah	April 8	24	98	59	39
Vermont	April 10	16	100	63	37
Virginia	April 10	19	100	66	34
Washington	April 15	7	105	69	36
West Virginia	April 4	38	94	56	38
Wisconsin	April 13	11	103	63	40
Wyoming	April 14	8	104	72	32
Dist. of Columbia	April 27	(X)	117	71	46

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2004.

Source: Tax Foundation, Special Report No. 129, "America Celebrates Tax Freedom Day" tables 2, 4, 5, and 6 (April 7, 2004) <<http://www.taxfoundation.org/SR129.pdf>> accessed April 8, 2004.

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
United States	5.97	(X)	(X)	(X)	(X)	(X)	(X)
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
Dist. of Columbia	4.55	(X)	(X)	(X)	(X)	(X)	(X)
Florida	7.41	7	5	1	32	8	25
Georgia	5.83	25	5	40	12	39	19
Hawaii	4.73	45	42	47	43	30	13
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

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Table 9.06--STATE BUSINESS TAX CLIMATE INDEX TOTAL AND BY COMPONENT: 2002 -- Con.

Location	Total score	Total	Index Rank				
			Individual income tax	Corporate income tax	Individual Receipts Tax	Sales and Gross Fiscal Balance	Tax Base Conformity
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

X Not applicable.

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 THE FOUR-PERSON ALOHA 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: 2000 TO 2002

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

Category	2000	2001	2002
Total revenue	6,940,637	6,591,146	5,868,714
General revenue	5,728,976	6,045,188	6,042,317
Intergovernmental revenue	1,128,102	1,213,905	1,366,988
Taxes	3,334,743	3,507,770	3,420,671
General sales	1,536,276	1,640,038	1,612,333
Selective sales	515,636	557,802	505,615
License taxes	110,917	116,464	111,801
Individual income	1,064,317	1,105,058	1,111,590
Corporate income	75,271	60,499	52,640
Other taxes	32,326	27,909	26,692
Current charges	845,011	858,487	766,063
Miscellaneous general revenue	421,120	465,026	488,595
Insurance trust revenue	1,211,661	545,958	-173,603
Total expenditure	6,604,609	6,792,058	7,445,512
General expenditure, by function:	5,975,493	6,144,750	6,683,606
Education	1,853,805	2,192,291	2,257,402
Public welfare	1,033,386	1,038,087	1,125,980
Hospitals	192,039	170,918	184,789
Health	398,125	391,234	453,500
Highways	226,137	232,544	235,699
Police protection	4,953	8,471	9,228
Correction	154,622	148,607	157,286
Natural resources	79,575	91,313	98,076
Parks and recreation	45,851	46,238	49,595
Government administration	316,283	328,096	376,034
Interest on general debt	482,948	318,436	462,296
Other and unallocable	1,187,769	1,178,515	1,273,721
Insurance trust expenditure	629,116	647,308	761,906
General expenditure	5,975,493	6,792,058	6,683,606
Intergovernmental expenditure	157,902	124,448	130,387
Direct expenditure	5,817,591	6,667,610	6,553,219
Debt at end of fiscal year	5,592,207	5,300,649	5,656,333
Cash and security holdings	12,773,187	13,478,165	12,987,538

Source: U.S. Department of Commerce, *State Government Finances*<<http://www.census.gov/govs/state/00sthi.html>> and<<http://www.census.gov/govs/www/state01.html>> accessed May 11, 2003; and<<http://www.census.gov/govs/state/0212hist.html>> accessed March 25, 2004 and calculations by

Hawaii State Department of Business, Economic Development & Tourism.

Table 9.09-- HAWAII STATE GOVERNMENT FINANCES: 2002

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

Category	Amount	Percent distribution	Per capita
Total revenue	5,868,714	100.00	4,729.02
General revenue	6,042,317	102.96	4,868.91
Intergovernmental revenue	1,366,988	23.29	1,101.52
Taxes	3,420,671	58.29	2,756.38
General sales	1,612,333	27.47	1,299.22
Selective sales	505,615	8.62	407.43
License taxes	111,801	1.91	90.09
Individual income	1,111,590	18.94	895.72
Corporate income	52,640	0.90	42.42
Other taxes	26,692	0.45	21.51
Current charges	766,063	13.05	617.29
Miscellaneous general revenue	488,595	8.33	393.71
Insurance trust revenue	-173,603	-2.96	-139.89
Total expenditure	7,445,512	100.00	5,999.61
General expenditure, by function:	6,683,606	89.77	5,385.66
Education	2,257,402	30.32	1,819.02
Public welfare	1,125,980	15.12	907.32
Hospitals	184,789	2.48	148.90
Health	453,500	6.09	365.43
Highways	235,699	3.17	189.93
Police protection	9,228	0.12	7.44
Correction	157,286	2.11	126.74
Natural resources	98,076	1.32	79.03
Parks and recreation	49,595	0.67	39.96
Government administration	376,034	5.05	303.01
Interest on general debt	462,296	6.21	372.52
Other and unallocable	1,273,721	17.11	1,026.37
Insurance trust expenditure	761,906	10.23	613.95
General expenditure	6,683,606	100.00	5,385.66
Intergovernment expenditure	130,387	1.95	105.07
Direct expenditure	6,553,219	98.05	5,280.60
Debt at end of fiscal year	5,656,333	100.00	4,557.88
Cash and security holdings	12,987,538	100.00	10,465.38

Source: U.S. Department of Commerce, *State Government Finances: 2002*
 <<http://www.census.gov/govs/state/0212hist.html>> accessed March 25, 2004 and calculations by
 Hawaii State Department of Business, Economic Development & Tourism.

Table 9.10-- STATE GOVERNMENT REVENUES: 2003

[Rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 2001 or 2002]

Source of revenues	Total	General fund	Special funds
Total 1/	6,980,472	3,497,182	3,483,290
Tax revenues	3,684,402	3,174,120	510,282
General excise	1,792,699	1,784,129	8,570
Specific excises 2/	467,692	299,814	167,878
Individual income	1,037,826	1,037,826	-
Corporate income	8,262	8,262	-
Transient accommodations	91,252	-	91,252
Unemployment compensation	209,450	-	209,450
Other taxes, licenses, permits 3/	77,221	44,089	33,132
Federal Grants-in-Aid	1,336,544	6,708	1,329,836
Fines & Forfeitures	24,434	17,929	6,505
Rents, Royalties & Land Inc. 4/	114,410	9,250	105,160
Revenues from Other Agencies	48,539	3,857	44,682
Earnings: General Dept.	866,512	131,323	735,189
Public Service Enterprises	178,072	-	178,072
Interest Earned	104,158	25,453	78,705
Miscellaneous	623,401	128,542	494,859

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 EXPENDITURES, ALL FUND TYPES, BY FUNCTION: 1994 TO 2003

[In millions of dollars. For fiscal year ending June 30. Data include general, capital projects, special revenue, debt service and proprietary fund expenditures. Data are not comparable to Table 9.11 in previous *Data Book*]

Functions	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Total expenditures	4,245	4,364	4,505	4,722	4,485	4,641	4,573	4,703	5,685	5,972
General government	432	423	404	404	413	489	442	483	474	429
Public safety	166	174	164	165	185	199	203	201	240	257
Highways	86	102	94	115	111	111	115	131	236	255
Conservation of natural resources	39	38	33	36	37	45	41	51	57	66
Health	309	328	279	311	329	386	399	431	500	513
Welfare	812	1,023	1,236	1,278	1,210	1,222	1,226	1,248	1,334	1,418
Education	868	920	891	888	949	1,007	1,035	1,050	2,134	2,321
Culture and recreation	60	66	57	55	52	52	56	57	68	71
Urban redevelopment and housing	14	30	26	21	15	11	10	10	12	17
Economic devel. and assistance	164	196	176	163	155	166	192	200	267	231
Soc. security and pension contrib.	229	150	222	226	222	159	85	91	-	-
Intergovernmental	2	4	3	3	-	-	-	-	-	-
Debt service	321	345	416	426	406	390	384	402	363	394
Capital outlay	725	554	488	611	373	376	376	335	-	-
Other	18	11	16	20	28	28	9	13	-	-

Source: Hawaii State Department of Accounting and General Services *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2003* (p.125) <<http://www.hawaii.gov/dags/rpts/rpts/divisions/divisions/Accounting/divisions/Accounting/cafr2003.pdf>> accessed June 28, 2004.

**Table 9.12-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2003**

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

Subject	All counties	City & Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,586,151	1,053,617	216,960	208,801	106,772
Taxes	821,269	508,411	128,494	130,439	53,924
Real property	643,235	385,872	105,106	109,991	42,266
Liquid fuel	67,044	47,156	8,720	7,343	3,824
Utility franchise	34,612	22,652	4,823	4,817	2,320
Public service company	38,262	25,171	4,842	5,064	3,185
Motor vehicle weight	38,116	27,560	5,002	3,225	2,329
Liquor licenses & fees	5,885	2,504	1,701	1,036	644
Parking meter fees	4,250	4,239	-	11	-
Other licenses & fees 2/	42,009	31,245	4,188	5,000	1,576
Fines, forfeits & penalties	2,220	646	1,188	386	0
Departmental earnings 3/	311,418	248,273	33,797	16,403	12,945
Mass transit	31,358	31,358	-	-	-
State grants	100,137	38,455	20,427	27,632	13,623
Others	25,828	5,852	3,571	13,881	2,523
Transient accom. tax	74,309	32,603	16,856	13,751	11,099
Federal grants	160,527	89,151	24,541	23,581	23,253
Miscellaneous	107,079	99,335	2,624	4,313	806

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.

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

**Table 9.13-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 2003**

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

Subject	City & County of Honolulu 1/	Neighbor island counties	County of Maui	County of Hawaii	County of Kauai
Total 2/	1,365,669	513,815	221,275	195,956	96,584
General government:	115,067	57,638	18,971	21,543	17,124
Control	(NA)	10,086	4,852	3,194	2,041
Staff	(NA)	47,552	14,119	18,349	15,084
Public safety:	246,109	136,325	47,824	67,955	20,547
Police and fire	(NA)	113,797	41,851	53,050	18,895
Other protection	(NA)	22,528	5,973	14,904	1,651
Highways 3/	13,831	21,969	8,525	8,208	5,235
Health and sanitation	(NA)	42,556	18,703	15,642	8,210
Public welfare	(NA)	60,547	32,008	18,490	10,049
Public schools	(NA)	52	-	52	-
Recreation	(NA)	38,941	20,907	13,292	4,742
Interest	(NA)	22,836	10,997	8,332	3,507
Bond redemption	(NA)	29,077	13,594	10,977	4,506
Pension and retirement	(NA)	37,837	25,757	8,294	3,786
Mass transit 4/	150,523	1,522	-	1,522	-
Miscellaneous	101,655	40,283	13,408	17,889	8,986
Cash capital improvements	(NA)	24,232	10,580	3,761	9,891
Sanitation	265,331	(NA)	(NA)	(NA)	(NA)
Health and human resources	52,007	(NA)	(NA)	(NA)	(NA)
Culture and recreation	62,260	(NA)	(NA)	(NA)	(NA)
Urban redev. and housing	22,275	(NA)	(NA)	(NA)	(NA)
Utilities and other enterprises	22,557	(NA)	(NA)	(NA)	(NA)
Capital outlay	193,722	(NA)	(NA)	(NA)	(NA)
Debt service	120,332	(NA)	(NA)	(NA)	(NA)

NA Not available.

1/ Categories for the City and County of Honolulu may not be strictly comparable to the other counties'.

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

3/ Category is 'Highways and streets' for the City and County of Honolulu.

4/ 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) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

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 *Spring 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	(X)	(X)	(X)	(X)
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	(X)	(X)	(X)	(X)

X Not applicable.

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: 1999 TO 2003

[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	1999	2000	2001	2002	2003
Total number of returns filed	1,006,838	1,014,244	1,008,925	984,593	1,015,589
Individual income tax	553,475	557,444	570,844	577,321	584,164
Estate and trust income tax	12,256	12,619	12,448	12,702	12,973
Partnership tax	6,697	6,717	6,947	7,328	7,818
Corporate income tax	25,644	25,348	25,232	26,141	26,040
Estate	569	569	564	536	472
Gift tax	1,536	1,769	1,654	1,445	1,811
Employment taxes	115,262	109,200	109,268	111,305	114,435
Excise tax	941	1,082	995	1,041	1,019
Other 1/	290,458	299,496	280,973	246,774	266,857
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	104,480	124,206	140,941	168,183	193,589
Total number of refunds issued	421,463	423,032	804,860	478,401	562,895
Corporate income tax	2,882	2,577	2,386	2,691	3,100
Individual income tax	410,665	412,972	795,103	468,348	552,054
Employment taxes	7,649	7,209	7,071	6,998	7,366
Estate tax	114	114	124	84	94
Gift tax	15	5	20	13	10
Excise tax	138	155	156	267	271
Total amount of refunds issued (\$1,000)	611,080	633,783	813,597	861,101	957,463
Corporate income tax	31,352	23,946	25,828	80,379	94,186
Individual income tax	567,985	600,949	776,740	766,918	849,278
Employment taxes	6,696	5,676	5,196	5,739	7,966
Estate tax	4,594	2,530	5,050	2,736	4,246
Gift tax	232	-25	310	755	111
Excise tax	221	707	473	4,574	1,676

NA Not available.

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

Source: U.S. Internal Revenue Service, *IRS Data Book* (annual) tables 3, 4, 8 and 9 and <http://www.irs.ustreas.gov/taxstats/index.html> accessed April 5, 2004.

**Table 9.18-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2001**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	1,033,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	436,583	18,769,700	14,056,450	938,328

1/ Exclusive of losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals*, Table 1 (annual); and for 1994-2001 <<http://www.state.hi.us/tax/taxreports.html>> accessed January 8, 2004.

**Table 9.19-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2001**

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

1/ Exclusive of losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals*, Table 3 (annual); and for 1994-2001 <<http://www.state.hi.us/tax/taxreports.html>> accessed January 8, 2004.

Table 9.20-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2001

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

Source of Income	Total	Elderly	All others
Salaries and wages	15,109,090	713,239	14,395,851
Taxable dividends	379,794	201,111	178,683
Interest	666,241	358,212	308,029
Sole proprietorships	765,782	72,939	692,843
Capital assets and other property	852,090	359,335	492,755
Rents and royalties	48,814	100,410	-51,596
Partnerships	438,860	71,196	367,664
Estates and trusts	88,156	48,692	39,464
Pensions and annuities	1,916,260	1,298,340	617,920
Taxable IRA payouts	388,072	227,428	160,644
Taxable Social Security	468,933	413,941	54,992
All other sources	53,448	-22,360	75,808
Total reportable income for Federal purposes	21,175,542	3,842,484	17,333,058
Plus: Items taxed by Hawaii but not federal 1/	408,998	62,118	346,880
Less: Items taxed by federal but not by Hawaii 2/	2,557,719	1,804,776	752,942
Total reportable income for Hawaii purposes	19,026,821	2,099,826	16,926,995

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: 2001* (p.20); <<http://www.state.hi.us/tax/pubs/2001credit.pdf>>; 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 TO 2001**

[In thousands of dollars]

Sources of income	1999	2000	2001
Total	585,507	1,068,694	768,756
Salaries and wages	465,300	537,628	560,450
Interest	22,253	26,650	20,456
Ordinary dividends	6,484	10,642	6,727
Capital assets/other property	180,086	303,511	231,958
Rents, royalties, partnerships, S corp, estates and trusts	65,494	229,352	41,672
All other sources	-154,110	-39,089	-92,507

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; and *Ibid, 2001* (p.18)

<<http://www.state.hi.us/tax/pubs/01indinc.pdf>> accessed January 8, 2004.

Table 9.22-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2001, 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	522,741	18,815,637,098	14,056,450,047	938,328,253
Taxable resident returns	436,583	18,769,699,607	14,056,450,047	938,328,253
Under \$5,000	29,890	94,185,896	38,917,634	712,705
\$5,000, under \$10,000	45,301	335,190,828	188,453,102	5,936,171
\$10,000, under \$20,000	81,333	1,215,788,568	842,499,488	40,287,270
\$20,000, under \$30,000	74,291	1,843,354,513	1,369,501,048	78,511,287
\$30,000, under \$40,000	50,458	1,750,085,301	1,312,470,386	80,674,871
\$40,000, under \$50,000	36,549	1,639,946,475	1,193,807,717	75,551,898
\$50,000, under \$75,000	59,186	3,618,773,304	2,642,096,637	174,602,553
\$75,000, under \$100,000	28,635	2,464,583,916	1,819,163,735	126,331,875
\$100,000, under \$150,000	20,107	2,377,586,876	1,809,305,706	132,114,772
\$150,000, under \$200,000	5,028	858,552,996	682,625,859	52,134,411
\$200,000 and over	5,805	2,571,650,934	2,157,608,735	171,470,440
Nontaxable resident returns				
Loss	8,248	-262,852,908	(X)	(X)
Under \$5,000	61,297	75,194,481	(X)	(X)
\$5,000, under \$10,000	8,793	62,020,407	(X)	(X)
\$10,000 and over	7,820	171,575,511	(X)	(X)

X Not applicable.

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2001*, table 1
 <<http://www.state.hi.us/tax/pubs/01indinc.pdf>> accessed January 8, 2004.

Table 9.23-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2001, AND BY COUNTY, 2001

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
COUNTIES: 2001						
Oahu	23,100	47,234	15,762	28,946	56,016	20,137
Maui	23,945	46,787	17,704	27,889	52,418	20,476
Hawaii	19,395	39,040	13,585	24,630	47,471	17,971
Kauai	21,381	44,017	14,693	25,842	49,828	18,752

1/ Includes returns with adjusted gross income losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <http://www.state.hi.us/tax/taxreports.html> accessed January 8, 2004.

Table 9.24-- TAX CREDITS CLAIMED BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2001

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries
Total	114,404,182	61,924,882	35,701,264	9,321,411	6,260,280	1,196,345
Low income	8,343,645	8,343,645	-	-	-	-
Renter's	7,063,300	7,063,300	-	-	-	-
Dependent care	7,867,978	7,867,978	-	-	-	-
Child car seat	102,750	102,750	-	-	-	-
General income tax	853,830	853,830	-	-	-	-
Capital goods excise	23,570,442	2,826,962	16,577,543	4,127,629	-	38,308
Fuel Credit for Fishing	100,795	88,589	12,206	-	-	-
Motion picture	84,564	4,260	80,304	-	-	-
Hotel remodeling	7,380,462	933,758	6,432,826	-	-	13,878
Energy device	6,363,763	3,810,128	167,540	2,380,613	-	5,482
Vocational rehabilitation job	35,223	23,146	12,077	-	-	-
Enterprise zone	382,778	260,396	122,382	-	-	-
High technology	9,579,923	3,334,260	225,205	4,209	6,013,757	2,492
Technology infrastructure	121,408	2,722	118,686	-	-	-
Taxes Paid to Other Jurisdictions	14,908,437	13,786,393	-	-	-	1,122,044
Low-income housing	3,577,036	61,038	460,515	2,808,960	246,523	-
Residential remodeling	11,319,617	10,617,618	691,078	-	-	10,921
Drought mitigation	8,108	8,108	-	-	-	-
Research activities	12,423,638	1,790,728	10,629,690	-	-	3,220
Other refundable	145,273	145,273	-	-	-	-
Lifeline telephone service	171,212	-	171,212	-	-	-

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Individuals and Corporations: 2001* (October 2003), p. 24
 <<http://www.state.hi.us/tax/pubs/2001credit.pdf>> accessed January 8, 2004.

**Table 9.25-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2002 AND 2003**

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

Source of revenue	Tax base		Tax collections	
	2002	2003	2002	2003
All sources	55,195,100	58,150,687	1,679,840	1,820,498
Sources taxed at 4 percent	38,415,516	40,685,165	1,536,621	1,627,407
Retailing	17,873,487	18,835,041	714,939	753,402
Services	6,831,646	7,296,759	273,266	291,870
Contracting	4,274,956	4,536,323	170,998	181,453
Theater, amusement, radio, etc.	265,334	260,651	10,613	10,426
Interest	180,766	160,536	7,231	6,421
Commissions	776,171	894,977	31,047	35,799
Hotel rentals	2,227,341	2,322,434	89,094	92,897
All other rentals	3,957,275	4,150,108	158,291	166,004
Use (4 percent)	530,805	630,389	21,232	25,216
All others (4 percent)	1,497,736	1,597,947	59,909	63,918
Sources taxed at other rates 1/	16,779,584	17,465,521	81,406	84,485
Insurance solicitors	712,027	812,281	1,068	1,218
Sugar processing	2,389	1,261	12	6
Pineapple canning	3,865	5,996	19	30
Producing	522,418	543,561	2,612	2,718
Manufacturing	612,658	638,863	3,063	3,194
Wholesaling	9,288,532	9,714,281	46,443	48,571
Services (intermediary)	331,944	352,614	1,660	1,763
Use (0.5 percent)	5,305,752	5,396,665	26,529	26,983
Unallocated net collections 2/	(X)	(X)	61,814	108,606

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 2003

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355
2001	61,282,238	3,226,138
2002	64,892,154	1,863,028
2003	75,760,904	1,715,058

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) and <<http://www.state.hi.us/tax/txcolrpt.html>> accessed May 13, 2004.

Table 9.27-- LIQUOR TAX COLLECTIONS: 1990 TO 2003

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

Year	Total	Year	Total
1990	42,094	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	2003	42,149

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) and <<http://www.state.hi.us/tax/txcolrpt.html>> accessed May 13, 2004.

Table 9.28-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2004

[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
2004	141,029,581	73,014,576	68,015,005	119,254,215

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, 2003-2004 Tax Year, State of Hawaii* (July 2003) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed July 29, 2003 and earlier reports and as the Department of Finance.

**Table 9.29-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
2001 TO 2004, AND BY COUNTY, 2004**

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

Subject	2001	2002	2003	2004
Assessor's gross valuation 1/ 2/	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	579,709	596,685	634,124	705,185
Subject	Honolulu	Maui	Hawaii	Kauai
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> accessed September 24, 2002; *2003-2004 Tax Year* (July 2003) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed July 29, 2003 and earlier reports and as Department of Finance.

**Table 9.30-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE,
BY TYPE: TAX YEARS 2003 AND 2004**

Type of exemption	2003		2004	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	227,723	40,384,152	233,145	40,508,223
Federal government	572	6,186,662	541	6,137,665
State government	5,609	9,393,434	6,257	9,538,117
County government	2,851	3,497,831	3,026	3,584,669
Government leases - Total	107	44,244	133	57,771
Government leases - Portion	62	23,241	110	27,188
Hawaiian Homes Commission	1,386	278,896	1,837	331,228
Hawaiian Homes Land - Basic	864	65,926	901	71,150
Hawaiian Homes Land - Multiple	137	6,588	144	7,071
Hawaiian Homes Land - Total land	2,587	453,778	3,097	483,057
Hawaiian Homes Land - Vacant land	143	34	142	20
Hawaiian Homes - 7 Year	466	76,045	836	106,111
Homes - fee (Basic)	106,465	5,240,076	111,197	5,429,309
Homes - fee (Multiple)	78,751	8,257,575	76,410	7,790,246
Homes - lease (Basic)	5,096	224,877	5,209	241,016
Homes - lease (Multiple)	4,942	485,489	4,676	455,760
Additional home exemption	1,111	121,990	1,576	84,492
Additional Income Exemption	(NA)	(NA)	134	7,238
Blind	494	13,574	489	12,269
Deaf	153	3,856	145	3,392
Leprosy	6	164	6	89
Totally disabled	6,312	175,968	6,071	153,132
Totally disabled veterans	741	172,737	819	204,606
Cemeteries	110	42,350	107	39,556
Charitable organizations	1,075	1,117,966	1,105	1,086,068
Childcare	(NA)	(NA)	24	1,200
Churches	1,499	1,185,876	1,506	1,208,224
Civil - Condemnation	18	9,454	39	15,669
Credit Unions	87	78,558	87	77,547
Crop shelters	38	4,205	40	3,713
Enterprize Zone	(NA)	(NA)	1	2,118
Foreign consulates	29	14,850	30	15,359
Forest reserve	6	4,238	6	2,301
Historic residential properties	118	85,438	141	110,854
Hospitals	96	483,510	98	483,911
Landscaping, open-space	46	14,773	46	15,052
Low-moderate income housing	329	944,182	396	980,279
New Construction	28	245,414	56	275,919

Continued on next page.

**Table 9.30-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE,
BY TYPE: TAX YEARS 2003 AND 2004 -- Con.**

Type of exemption	2003		2004	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	599	727,821	627	749,644
Roadways and waterways	4,529	12,021	4,816	15,038
Safe Room	3	240	5	200
Schools	179	670,281	179	680,748
Setbacks	3	491	8	1,064
Slaughterhouse	2	2,001	2	1,868
Taro	38	11	31	24
Tree Farm	13	6,802	12	5,431
Miscellaneous	23	10,686	27	10,845

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2002-2003 Tax Year, State of Hawaii* (September 2002) <<http://www.co.honolulu.hi.us/rpa/ex.pdf>> accessed September 24, 2002 and *Ibid. 2003-2004* (July 2003) <<http://www.co.honolulu.hi.us/rpa/ex.pdf>> accessed July 29, 2003.

**Table 9.31-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
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	
2003				
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	-
2004				
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	-

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, 2003-2004 Tax Year, State of Hawaii* (July 2003) <http://www.co.honolulu.hi.us/rpa/03_staterpt.htm> accessed July 29, 2003.

Table 9.32--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2003

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	56,264,660	59,882.98	6,525,195,900
1	Kyo-Ya Co. Ltd.	9,916,817	23.64	997,367,900
2	GGP Ala Moana LLC	6,612,678	62.28	746,422,100
3	Hilton Haw'n Village Joint Venture	6,016,844	20.33	699,786,000
4	Bishop Estate	4,908,020	26,970.46	786,673,100
5	MFD Partners	3,345,173	7.38	352,030,000
6	Bancorp Hawaii, Inc.	2,399,497	192.41	346,412,800
7	Dole Food Company	2,121,691	24,328.19	341,425,000
8	Victoria Ward Ltd.	2,120,799	47.94	230,430,100
9	C K Corp.	2,033,093	2.11	206,454,500
10	WBM Resort L P	1,958,355	4.32	196,622,000
11	James Campbell Corporation	1,850,325	7,448.66	233,128,700
12	Outrigger Hotels Hawaii	1,835,349	6.62	189,229,100
13	Watercress Associates	1,741,120	41.66	189,724,500
14	Bishop Square Associates	1,661,596	2.92	179,632,000
15	AZABU Corp.	1,502,208	4.96	152,241,600
16	ORF LLC	1,386,123	2.50	139,169,000
17	Forward One LLC	1,311,975	1.64	132,183,700
18	Chevron USA, Inc.	1,253,232	282.60	134,109,800
19	Mau, William K H et al	1,153,307	4.47	126,981,900
20	Pan Pacific Hoteliers, Inc.	1,136,457	427.90	145,172,100

1/ Original debit as of August 9, 2002.

2/ Land and improvements. Assessed valuation as of October 1, 2001. 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 9.33--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2004

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	60,158,589	53,556.80	6,356,703,600
1	Kyo-Ya Co. Ltd.	10,522,263	23.64	990,423,300
2	GGP Ala Moana LLC	7,639,594	62.28	753,668,900
3	Hilton Haw'n Village Joint Venture	6,185,212	20.33	667,028,400
4	Bishop Estate	5,453,014	26,967.89	768,915,800
5	Outrigger Hotels Hawaii	4,877,630	10.82	451,394,300
6	Dole Food Co.	2,668,676	23,762.87	359,082,100
7	Bancorp Hawaii Inc.	2,226,147	151.53	305,399,100
8	WBM Resort L P	2,109,240	4.32	198,423,300
9	C K Corp	2,098,537	2.11	199,745,200
10	Victoria Ward Ltd.	2,064,746	47.25	220,076,800
11	Bishop Square Associates	1,901,973	2.92	178,925,000
12	AZABU Corp.	1,607,843	4.96	150,916,900
13	Halekulani Corp.	1,592,311	4.92	150,563,500
14	Watercress Associates	1,561,290	32.84	148,388,000
15	Chevron USA, Inc.	1,415,071	282.15	133,260,700
16	Queen's Medical Center et al	1,363,958	1,188.45	141,715,400
17	Pacific Beach Corp.	1,308,937	2.56	123,136,100
18	Pacific Guardian Center	1,202,147	2.09	115,199,600
19	Pan Pacific Hoteliers Inc.	1,185,324	448.09	145,282,200
20	Gentry Properties, et al	1,174,677	534.78	155,159,000

1/ Original debit as of July 10, 2003.

2/ Land and improvements. Assessed valuation as of October 1, 2002. 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 9.34-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2002

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

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

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

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

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A National Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 13, 2004.

Table 9.35-- REAL PROPERTY TAX RATES, BY COUNTIES: 2004

[In dollars per \$1,000 net taxable value. For fiscal year ending 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 9.36-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 2002

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

Fiscal year	Amount	Percentage Change from Year Previous	Fiscal year	Amount	Percentage Change from Year Previous
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. Census Bureau, *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 9.37-- FEDERAL EXPENDITURES IN HAWAII,
BY TYPE: 1997 TO 2002**

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

Type of expenditure	1997	1998	1999	2000	2001	2002
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

Type of expenditure	1997	1998	1999	2000	2001	2002
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. Census Bureau, *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 9.38-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 2002

[For fiscal year ending 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/02cfr.pdf>> accessed June 4, 2003.

Table 9.39-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 2002

[In thousands of dollars. For fiscal year ending 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. Census Bureau, *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 9.40-- FEDERAL OMNIBUS SPENDING PROPOSALS,
BY STATE AND AREA: 2004**

[Highest value of earmarks at top. For fiscal year ending September 30]

State	Value of Earmarks		Number of Earmarks	
	Dollars	Percentage	Number	Percentage
Total	10,728,026,976	100.0	7,931	100.0
California	965,451,333	9.0	509	6.4
New York	507,922,500	4.7	442	5.6
Alaska	495,810,758	4.6	296	3.7
Maryland	483,125,000	4.5	129	1.6
Texas	469,490,902	4.4	284	3.6
Washington, D.C.	432,907,500	4.0	171	2.2
Pennsylvania	422,170,775	3.9	664	8.4
West Virginia	378,250,591	3.5	102	1.3
Washington	373,138,757	3.5	223	2.8
Florida	345,370,000	3.2	299	3.8
Illinois	328,345,041	3.1	251	3.2
Alabama	289,256,875	2.7	243	3.1
Virginia	268,995,000	2.5	241	3.0
New Hampshire	263,746,700	2.5	77	1.0
South Carolina	261,350,286	2.4	136	1.7
Georgia	249,875,313	2.3	164	2.1
Colorado	241,566,000	2.3	69	0.9
Ohio	235,838,500	2.2	293	3.7
New Jersey	227,890,689	2.1	126	1.6
Massachusetts	206,390,953	1.9	137	1.7
Kentucky	193,008,875	1.8	210	2.6
Mississippi	190,193,252	1.8	159	2.0
Hawaii	169,532,786	1.6	83	1.0
Iowa	166,530,165	1.6	159	2.0
Michigan	154,340,591	1.4	170	2.1
Oklahoma	152,431,000	1.4	103	1.3
Minnesota	138,566,591	1.3	83	1.0
Missouri	138,152,707	1.3	176	2.2
Wisconsin	132,720,500	1.2	147	1.9
North Carolina	126,968,991	1.2	149	1.9
Oregon	125,689,090	1.2	105	1.3
Louisiana	121,406,534	1.1	149	1.9
Tennessee	113,142,554	1.1	102	1.3
Utah	103,330,361	1.0	80	1.0
Nevada	100,770,000	0.9	101	1.3
Arizona	91,636,786	0.9	67	0.8
Kansas	82,547,333	0.8	88	1.1

Continued on next page.

**Table 9.40-- FEDERAL OMNIBUS SPENDING PROPOSALS,
BY STATE AND AREA: 2004 -- Con.**

State	Value of Earmarks		Number of Earmarks	
	Dollars	Percentage	Number	Percentage
Montana	76,207,500	0.7	82	1.0
Arkansas	75,133,208	0.7	61	0.8
New Mexico	71,433,500	0.7	77	1.0
Idaho	65,212,090	0.6	74	0.9
Indiana	63,342,000	0.6	75	0.9
Connecticut	62,653,667	0.6	73	0.9
Maine	46,589,591	0.4	60	0.8
Rhode Island	44,475,000	0.4	70	0.9
South Dakota	43,192,500	0.4	62	0.8
North Dakota	41,798,500	0.4	51	0.6
Nebraska	31,305,666	0.3	46	0.6
Vermont	31,280,666	0.3	54	0.7
Delaware	23,541,000	0.2	26	0.3
Wyoming	15,445,500	0.1	16	0.2
International	29,044,999	0.3	15	0.2
U.S. Territories	27,300,000	0.3	18	0.2
Miscellaneous	185,224,000	1.7	37	0.5
Unknown	46,986,000	0.4	47	0.6

Source: Taxpayers for Common Sense, "Federal Budget FY04 Omnibus Earmark Database", January 15, 2004 <<http://www.taxpayer.net/budget/fy04omnibus/states.htm>> accessed January 16, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.41-- FEDERAL GOVERNMENT GRANTS AND OTHER PAYMENTS TO HAWAII STATE
AND COUNTY GOVERNMENTS, BY SELECTED AGENCIES: 2002**

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

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

Continued on next page.

**Table 9.41-- FEDERAL GOVERNMENT GRANTS AND OTHER PAYMENTS TO HAWAII STATE
AND COUNTY GOVERNMENTS, BY SELECTED AGENCIES: 2002 -- Con.**

Area	Hawaii		United States	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
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 Admin. 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	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	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. Census Bureau, *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 09.42-- 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. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawaii resident population of 1,211,537. Rank of 1 indicates highest procurement. In 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 FY 2001 and FY 2002.]

Area	Total	Civilian Agencies		Department of Defense	
		Small Dis-advantaged	Other	Small Dis-advantaged	Other
Hawaii	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

Top Five Agencies with Place of Performance in this State	Top Five Contracting Offices Located in this State
Department of Defense	Navy, Facilities Engineering Command, Pearl Harbor
General Services Administration	Army, Engineer District, Fort Shafter
Department of Agriculture	USAF, 15 CONS/LGC, Hickam AFB
Department of Transportation	Army, Hawaii Garrison, Fort Shafter
Department of the Interior	Navy, Fleet & Industrial Supply Center, Pearl Harbor
1,393,252	581,103
45,671	166,393
24,051	135,329
19,457	132,681
12,415	109,314

Continued on next page.

Table 09.42-- FEDERAL PROCUREMENT BY AGENCY: 2002 -- Con.

Type Of Product Or Service	Total	Small Business	Large Business	State & local gov't	Non-profit & other
Total	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

Top Contractors Performing In This State

Civilian Agencies			Department Of Defense		
Rank	Contractors	Amount	Rank	Contractors	Amount
1	Maui Land & Pineapple Co.	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 9.43-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: FISCAL YEARS 1992 AND 2002

[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. Federal fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1992	2002	10-year change in spending per dollar of tax	1992	2002
Alabama	1.39	1.64	0.26	7	7
Alaska	1.26	1.91	0.65	14	3
Arizona	1.17	1.21	0.03	19	22
Arkansas	1.28	1.55	0.27	13	10
California	0.93	0.76	-0.16	38	45
Colorado	1.06	0.78	-0.28	26	42
Connecticut	0.68	0.65	-0.02	49	49
Delaware	0.72	0.85	0.13	48	41
District of Columbia	5.86	6.44	0.58	(X)	(X)
Florida	1.08	1.01	-0.07	24	33
Georgia	1.00	1.01	0.01	32	32
Hawaii	1.14	1.57	0.43	21	9
Idaho	1.25	1.31	0.06	16	18
Illinois	0.72	0.77	0.04	47	44
Indiana	0.83	1.00	0.17	41	34
Iowa	1.05	1.23	0.18	28	20
Kansas	1.05	1.13	0.08	27	25
Kentucky	1.20	1.50	0.29	18	13
Louisiana	1.29	1.48	0.19	11	14
Maine	1.48	1.34	-0.14	4	16
Maryland	1.25	1.22	-0.03	15	21
Massachusetts	1.01	0.75	-0.27	31	46
Michigan	0.83	0.88	0.06	42	38
Minnesota	0.77	0.77	-0.01	44	43
Mississippi	1.84	1.89	0.05	2	4
Missouri	1.25	1.34	0.09	17	17
Montana	1.46	1.67	0.21	5	6
Nebraska	1.07	1.19	0.12	25	23
Nevada	0.74	0.74	0.00	45	47
New Hampshire	0.74	0.66	-0.08	46	48
New Jersey	0.66	0.62	-0.03	50	50

Continued on next page.

Table 9.43-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: FISCAL YEARS 1992 AND 2002 -- Con.

Area	Expenditures per dollar of taxes			Ranking	
	1992	2002	10-year change in spending per dollar of tax	1992	2002
New Mexico	2.08	2.37	0.29	1	1
New York	0.86	0.85	-0.01	40	40
North Carolina	0.95	1.07	0.13	33	29
North Dakota	1.54	2.07	0.53	3	2
Ohio	0.94	1.03	0.09	34	31
Oklahoma	1.30	1.52	0.22	10	11
Oregon	0.94	0.98	0.04	36	35
Pennsylvania	1.02	1.09	0.07	30	27
Rhode Island	1.10	1.08	-0.02	23	28
South Carolina	1.29	1.34	0.05	12	15
South Dakota	1.31	1.61	0.30	9	8
Tennessee	1.11	1.26	0.15	22	19
Texas	0.93	0.92	0.00	37	36
Utah	1.17	1.14	-0.03	20	24
Vermont	0.94	1.13	0.19	35	26
Virginia	1.39	1.50	0.11	8	12
Washington	0.89	0.87	-0.02	39	39
West Virginia	1.44	1.82	0.38	6	5
Wisconsin	0.82	0.88	0.07	43	37
Wyoming	1.02	1.06	0.04	29	30

X Not applicable.

Source: Tax Foundation "Federal Taxing and Spending Benefit Some States, Leave Others Footing the Bill", August 1, 2003 <<http://www.taxfoundation.org/taxingspending.html>> accessed May 13, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.44-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2003**

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

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 2/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2
2003 2/	8,861.0	5,793.8	2,592.3	243.0	165.6	66.2

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

2/ As of June 30.

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

Table 9.45-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2003

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

Year	Debt	Year	Debt
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	2003	3,634,738

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-2001); Ibid, *For the Fiscal Year Ended June 30, 2002*, p. 75

<<http://www.hawaii.gov/dags/rpts/rpts/divisions/divisions/Accounting/divisions/Accounting/cafr2002.pdf>>
and Ibid, *For the Fiscal Year Ended June 30, 2003*, p. 69

<<http://www.hawaii.gov/dags/rpts/rpts/divisions/divisions/Accounting/divisions/Accounting/cafr2003.pdf>>
accessed June 28, 2004.

Table 9.46-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2003

Year	Government jobs (annual averages) 1/				State civil service workers 2/	State retirement system members 3/
	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	4/ 57,100	14,400	20,654	53,509
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	5/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	6/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	4/ 30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442

NA Not available.

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

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

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

4/ Revised from previous *Data Book*.

5/ 1995 data not comparable to earlier years.

6/ 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*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2003 <<http://www.hawaii.gov/dlir/rs/loihi/LFR/CES.HTM>>; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Report* (annual) and for 2002 and 2003 <http://www2.state.hi.us/ers/financial_reports.htm> accessed June 22, 2004 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.47--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2002**

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

Government Function	Employment		Full-time equiv.	Total March	Payroll		Part-time employees	Part-time hours paid (March)
	Full-time	Part-time			Full-time employees	Part-time employees		
Total	65,755	20,594	70,461	222,659	210,178	12,481	821,904	
Financial Administration	1,558	27	1,569	5,203	5,173	30	1,912	
Central Administration	1,678	60	1,696	5,688	5,627	61	3,320	
Judicial and Legal	2,785	69	2,805	10,090	10,016	74	3,582	
Police - Power of Arrest	2,808	-	2,808	12,282	12,282	-	-	
Police - Other	795	187	836	2,551	2,479	72	7,294	
Firefighters	1,680	-	1,680	6,348	6,348	-	-	
Fire - Other	85	4	87	262	258	4	346	
Correction	2,463	23	2,473	8,031	7,982	48	1,812	
Streets and Highways	1,714	17	1,721	5,256	5,243	13	1,378	
Airports	1,095	20	1,104	3,047	3,031	16	1,538	
Water Transport	215	3	216	630	629	2	234	
Public welfare	888	56	907	2,754	2,724	31	3,288	
Health	2,661	94	2,697	8,860	8,725	135	6,268	
Hospitals	3,584	465	3,822	12,960	12,095	864	42,490	
Social Ins. Admin. (State)	436	56	462	1,303	1,216	87	4,538	
Solid Waste Management	537	2	538	1,704	1,702	2	182	
Sewerage	751	3	752	2,648	2,647	1	176	
Parks and Recreation	1,876	1,094	2,204	5,570	4,949	621	58,246	
Hous. & Comm. Dev. (Local)	306	84	344	982	930	52	6,720	

Continued on next page.

**Table 9.47--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 2002 -- 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	1,000	371	1,189	4,031	3,587	
Water Supply	981	6	983	3,227	3,224	3	292
Transit	40	9	44	109	105	5	754
Elem. & Sec. Instruction	20,144	6,709	20,830	60,390	58,365	2,025	113,949
Elem. & Sec. Other - Total	4,815	3,963	5,244	12,202	11,361	841	71,283
Higher Educ. - Instructional	2,080	1,475	2,538	12,623	10,368	2,255	81,066
Higher Educ. - Other	3,763	5,332	5,706	17,734	13,263	4,471	343,928
Other Education (State)	141	2	142	460	456	4	160
Local Libraries	504	248	608	1,488	1,328	160	18,356
Other and Unallocable	4,372	215	4,456	14,226	14,066	160	15,138

Source: U.S. Census Bureau, *State and Local Government Employment and Payrolls, By Function: March 2002*, released November 12, 2003
<<http://www.census.gov/govs/apes/02stlall.xls>> accessed November 12, 2003.

Table 9.48--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2002

[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	51,694	19,160	55,972	173,083	161,418	11,664	745,488
Financial Administration	646	9	648	2,107	2,102	5	340
Other Government Admin.	596	13	601	2,116	2,100	15	932
Judicial and Legal	2,218	57	2,233	7,873	7,808	65	2,644
Correction	2,463	23	2,473	8,031	7,982	48	1,812
Streets and Highways	908	10	912	2,966	2,960	5	780
Airports	1,095	20	1,104	3,047	3,031	16	1,538
Water Trans. & Terminals	215	3	216	630	629	2	234
Welfare	809	20	818	2,527	2,514	12	1,508
Health	2,460	88	2,494	8,059	7,929	129	5,952
Hospitals	3,584	465	3,822	12,960	12,095	864	42,490
Social Ins. Admin. (State)	436	56	462	1,303	1,216	87	4,538
Parks and Recreation	163	190	229	570	451	118	11,762
Natural Resources	996	363	1,184	4,016	3,579	437	33,156
Elem. and Sec: Instruction	20,144	6,709	20,830	60,390	58,365	2,025	113,949
Elem. and Sec: Other Total	4,815	3,963	5,244	12,202	11,361	841	71,283
Higher Educ. - Instructional	2,080	1,475	2,538	12,623	10,368	2,255	81,066
Higher Educ. - Other	3,763	5,332	5,706	17,734	13,263	4,471	343,928
Other Education (State)	141	2	142	460	456	4	160
Local Libraries	498	248	602	1,466	1,307	160	18,356
Other and Unallocable	3,664	114	3,714	12,005	11,901	104	9,060

Source: U.S. Census Bureau, *State Government Employment And Payroll Data: March 2002*, released November 12, 2003
 <<http://www.census.gov/govs/apes/02stall.xls>> accessed November 12, 2003.

Table 9.49--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2002

[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.	
	time	time		March	employ.	empl.	
Total	14,061	1,434	14,489	49,576	48,760	816	76,416
Financial Administration	912	18	921	3,097	3,071	26	1,572
Other Government Admin.	1,082	47	1,095	3,572	3,526	46	2,388
Judicial and Legal	567	12	572	2,216	2,207	9	938
Police Protection - Officers	2,808	-	2,808	12,282	12,282	-	-
Police - Other	795	187	836	2,551	2,479	72	7,294
Firefighters	1,680	-	1,680	6,348	6,348	-	-
Fire - Other	85	4	87	262	258	4	346
Streets and Highways	806	7	809	2,290	2,283	8	598
Welfare	79	36	89	228	210	18	1,780
Health	201	6	203	801	796	5	316
Solid Waste Management	537	2	538	1,704	1,702	2	182
Sewerage	751	3	752	2,648	2,647	1	176
Parks and Recreation	1,713	904	1,975	5,001	4,498	503	46,484
Hous. & Comm. Dev. (Local)	306	84	344	982	930	52	6,720
Natural Resources	4	8	5	15	8	7	498
Water Supply	981	6	983	3,227	3,224	3	292
Transit	40	9	44	109	105	5	754
Local Libraries	6	-	6	22	22	-	-
Other and Unallocable	708	101	742	2,221	2,164	56	6,078

Source: U.S. Census Bureau, *Local Government Employment And Payrolls, By Function: March 2002*, released November 12, 2003
 <<http://www.census.gov/govs/apes/02local.xls>> accessed November 12, 2003.

Table 9.50-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2003

[As of December 31]

Bar-gain-ing unit	Union	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	University of Hawaii	HHSC 1/
		Total	58,079	20,746	7,924	1,874	1,780	921	13,517	1,485	6,516	3,316
1	UPW	Blue-collar nonsupervisors	8,603	4,410	1,876	429	491	332	-	60	515	490
2	HGEA	Blue-collar supervisors	810	436	227	43	43	15	-	3	15	28
3	HGEA	White-collar nonsupervisors	13,571	8,317	1,619	523	479	222	-	840	949	622
4	UPW	White-collar supervisors	852	543	136	30	28	13	-	55	31	16
5	HSTA	Hawaii State Teachers Assn.	12,766	-	-	-	-	-	12,766	-	-	-
6	HGEA	Educational officers	751	-	-	-	-	-	751	-	-	-
7	UHPA	University of Hawaii faculty	3,438	-	-	-	-	-	-	-	3,438	-
8	HGEA	Personnel of the University of Hawaii and the community college system, other than faculty	1,558	-	-	-	-	-	-	-	1,558	-
9	HGEA	Registered prof. nurses	1,341	422	-	-	-	-	-	1	8	910
10	UPW	Institutional, health and correctional workers	2,871	1,610	201	-	-	-	-	34	2	1,024
11	HFFA	Firefighters	1,819	160	1,007	270	267	115	-	-	-	-
12	SHOPO	Police officers	2,697	-	1,895	373	304	125	-	-	-	-
13	HGEA	Prof. & scientific workers	7,002	4,848	963	206	168	99	-	492	-	226

1/ HHSC The Hawaii Health Systems Corporation.

Source: State of Hawaii Labor Relations Board, *HLLRB Informational Bulletin* No. 42, May 14, 2004.

**Table 9.51-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2000 TO 2004**

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

Government official	2000	2001	2002	2003	2004
Governor	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu 1/ 2/	102,000	110,000	112,200	112,200	112,200
Mayor, Hawaii 3/	78,564	78,564	78,564	85,080	85,080
Mayor, Maui 4/	89,712	89,712	96,000	96,000	96,000
Mayor, Kauai	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 5/	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 5/	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 6/	167,184	167,184	442,000	442,000	442,000

1/ Increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002.

2/ Revised from previous *Data Book*.

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

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

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

6/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobbelle of \$442,000 was effective July 2, 2001 and is to run to June 30, 2008.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; and Hawaii State Department of Business, Economic Development & Tourism telephone surveys.