

TAX FOUNDATION
OF HAWAII



GOVERNMENT IN HAWAII 1991

A HANDBOOK
OF FINANCIAL STATISTICS

TAX FOUNDATION OF HAWAII

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TAX FOUNDATION OF HAWAII

The Tax Foundation of Hawaii is a nonprofit, nonpartisan, educational organization established to foster efficiency and economy in government by encouraging an equitable tax system that promotes economic growth and stability. The Foundation is also directed to assist in the improvement of state and local public administration, and to serve and educate the people of Hawaii about issues in current public finance.

A private organization, the Foundation receives its financial support from nearly 250 corporate and individual members. Although often mistaken for a government agency, the Foundation is specifically prohibited from receiving or using public funds to further its mission, which contributes to its objectivity and independence in analyzing government revenues and expenditures.

In addition to **GOVERNMENT IN HAWAII**, the Foundation publishes, on a biennial basis: **HAWAII FINANCE IN BRIEF**, a wallet-sized pamphlet of the state's significant public finance indicators and **THE TAX BURDEN OF THE ARNIE ALOHA FAMILY**, a discussion of the taxes which a hypothetical family in Hawaii must pay. The **LEGISLATIVE REVIEW**, released after each session, is a two-part summary of all measures approved by the state legislature. During the session, **THE LEGISLATIVE TAX BILL SERVICE** analyzes all tax measures introduced by the legislature. **TAX TOPICS**, a quarterly newsletter, presents current developments in state and local taxes and public finance.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

Apparently, pressing demand for increased public services at the state and county levels has led to a search for new sources of revenues. Whether this demand is in the form of relieving growing traffic congestion or complying with stringent clean water regulations, these demands all have costs.

State and local tax revenues in Hawaii have doubled during the past ten years, outstripping the growth in people's incomes. If this trend continues as anticipated, taxpayers will find continually higher percentages of their paychecks going to pay the cost of government. Even this measure of tax burden does not reflect the true cost of government. In addition to the many indirect taxes we pay in the cost of goods and services we purchase, there are other charges such as user fees and development exactions which must also be passed on to us as consumers and users of these services.

As the federal budget deficit continues to mushroom, it has become apparent that the federal government is in no position to underwrite current services nor can it be expected to fund the expansion of public services. Thus, state and local government must set priorities for their limited sources of revenues, especially here in Hawaii where the tax burden is already recognized as one of the heaviest.

Organizations such as the Tax Foundation and publications such as GOVERNMENT IN HAWAII which focus on state and local government have become increasingly important well-springs of information. This information provides the taxpayer and the policymaker the necessary tools for shaping good public policy and a measure by which to set priorities for the future.

The Foundation would like to extend its thanks to the many federal, state, and county government agencies and private organizations which continue to provide the basic data without which this publication would not be possible.

Dexter T. Teruya
Chairman

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HAWAII'S ECONOMY

The long shadow of the Persian Gulf crisis cast a pall on the Hawaiian economy during the last half of 1990. The impact came in the form of a decline in visitor arrivals as fears and uncertainties altered travel plans and a slowing of economic activity became evident with the deployment of military personnel to the conflict area.

The slowdown in tourism was not strong enough to offset stronger gains in arrivals during the first half of the year. Visitor arrivals grew 5% for the year to 6.9 million in 1990. However, the effect of the crisis revealed itself in visitor expenditures as the amount of money spent by tourists dropped nearly 14% to \$9.4 billion.

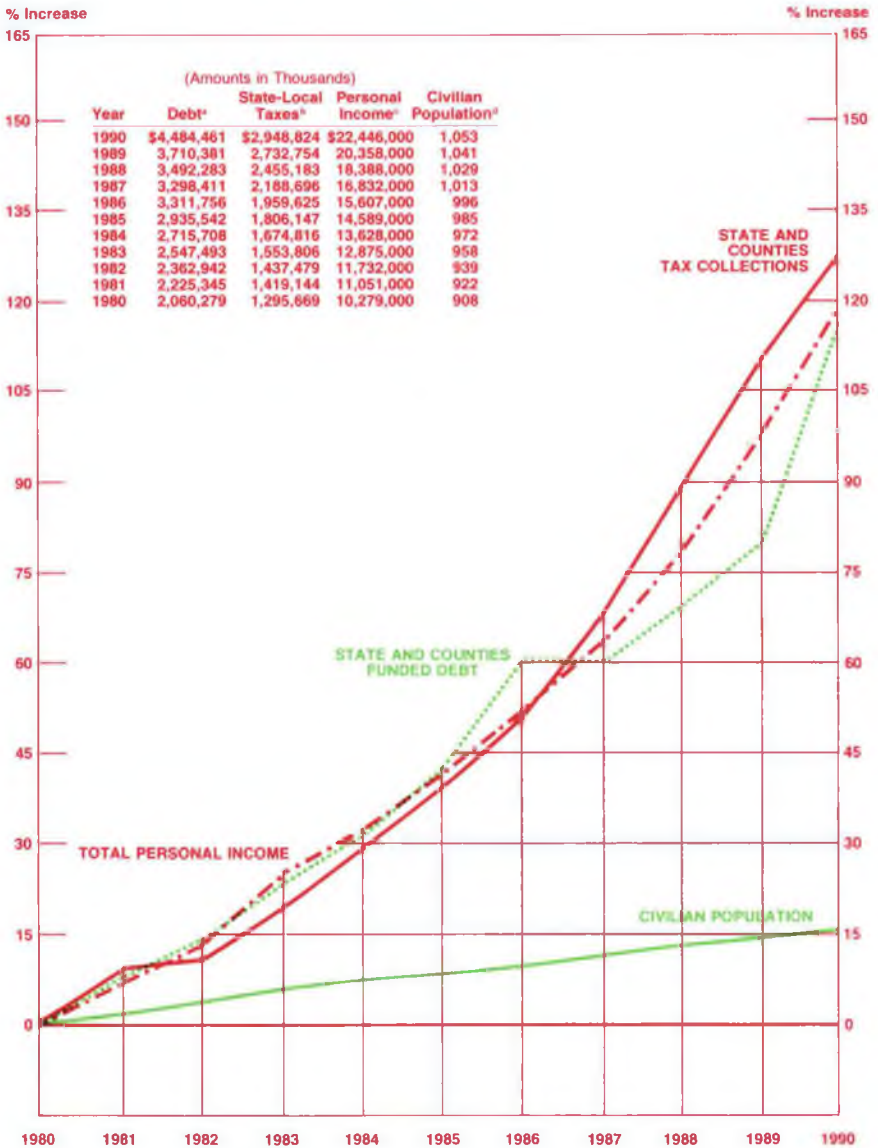
Construction provided the bright spot in the economy during 1990 as construction value completed in the state leapt 29% to \$4.1 billion. Continued work on hotel, commercial and residential projects as well as state government public works contributed one of the few bright spots on the horizon. However, a slowdown may be in the cards for construction as building permit growth slowed during the latter days of 1990.

Hawaii's per capita state and local government tax burden increased 5.7% to \$2,554. This amount ranks Hawaii with the fifth highest tax burden in the U.S. Hawaii has been consistently among the top ten highest taxed states in the nation during the past twenty years. During the early 1970's, Hawaii held the second highest spot, but with other states raising taxes to meet drops in revenues as a result of the recession, Hawaii dipped to as low as the eleventh highest taxed state in 1984.

Hawaii's unemployment rate was 2.8% in 1990, up from 2.6% in 1989. The higher unemployment rate reflects some effects of slowing tourism. Despite higher unemployment and lower economic growth in the state, consumer prices in the state rose 7.3%; the Hawaiian inflation rate was substantially higher than the 5.4% price rise in the U.S. and was among the highest in the nation during 1990.

The shifts in the Hawaiian economy can be illustrated by sources of personal income. Wages and salaries accounted for slightly less than 64% of total personal income in the state during 1990; this is a drop from the 67% share for wages and salaries held during 1980 and the 75% share in 1970. Transfer payments such as Social Security and welfare now account for a much larger share of income, representing 14% of personal income in 1990 versus 12% in 1980 and 7% in 1970. Income from dividends, interest and rents comprised a steady share of personal income claiming 15% in 1990, 16% in 1980 and 13% in 1970.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income & Debt
1980-1990



^aState and county general obligation bonds outstanding at December 31.

^bFiscal year collections; unemployment compensation included.

^cCalendar years; 1990 preliminary estimate.

^dMidyear resident civilian population except 1990 and 1980 at April 1.

SOURCE: State Departments of Budget and Finance, Accounting and General Services, Taxation, Business Economic Development and Tourism; County Finance Directors.

TABLE 1
GROWTH IN THE HAWAII ECONOMY
 Selected Calendar Years

Economic Indicators	Amount					Percent Change 1990 from		
	1990	1989	1988	1985	1980	1989	1985	1980
Population ^a	1,108,229	1,097,834	1,085,511	1,041,853	964,691	0.95	6.37	14.88
Labor Force ^b	539,000	525,000	518,000	478,000	440,000	2.67	12.76	22.50
Employment ^b	524,100	511,000	502,000	451,000	418,000	2.56	16.21	25.38
Unemployment Rate ^b	2.8%	2.6%	3.2%	5.6%	4.9%	7.69	(50.00)	(42.86)
Cost of Living ^c	138.1	128.7	121.7	106.8	83.0	7.30	29.31	66.39
Motor Vehicle Regls. ^d	873,035	842,898	806,065	738,391	607,875	3.98	18.23	43.62
Total Housing Units ^e	402,644	393,354	385,290	364,436	334,235	2.36	10.48	20.47
Total Hotel Rooms	72,237	68,189	69,012	65,919	54,246	5.94	9.58	33.17
Hotel Occupancy	78.8%	79.0%	78.5%	76.1%	69.3%	(0.25)	3.55	13.71
Number of Visitors	6,971,180	6,641,820	6,142,420	4,884,110	3,934,504	4.96	42.73	77.18
Telephone Lines	586,065	555,966	530,022	479,253	--	5.41	22.29	--
Electricity Sold ^f	8,312	7,970	7,719	6,635	6,346	4.28	25.27	30.97
SNG Sold ^g	34,806	33,865	32,733	31,203	34,705	2.78	11.55	0.29
Per Capita Per. Inc.	20,254	18,413	16,797	13,891	10,617	10.00	45.81	90.77
Per Capita Taxes	2,554	2,416	2,259	1,652	1,278	5.70	54.60	99.84
AMOUNTS IN MILLIONS								
Visitor Expenditures	\$9,410	\$10,907	\$8,300	\$4,884	\$2,875	(13.73)	92.67	227.30
Defense Expenditures ^h	2,604	2,820	2,562	2,157	1,399	(7.66)	20.72	86.13
Total Personal Income	22,446	20,447	18,412	14,589	10,279	9.78	53.86	118.37
Bank Deposits	15,145	13,671	11,293	8,057	4,792	10.78	87.97	216.05
Pineapple Canning ⁱ	7	13	3	116	527	(44.54)	(93.97)	(98.67)
Sugar Processing ⁱ	26	326	298	357	196	(92.03)	(92.72)	(86.73)
Retail Sales ⁱ	12,828	11,608	10,386	8,855	6,110	10.51	44.87	109.95
Wholesale Sales ⁱ	7,494	6,596	5,684	3,083	4,750	13.62	143.07	57.77
Diversified Manufact. ⁱ	728	631	629	528	626	15.37	37.88	16.29
Construct. Val. Completed	4,122	3,193	2,529	1,430	1,500	29.08	188.22	174.77

a. Resident population at July 1; 1980 and 1990 data at April 1; Includes armed forces personnel.

b. Annual average; civilian labor force only.

c. Honolulu consumer price index for all urban consumers. 1982 - 1984 average = 100.

d. At December 31. Excludes military vehicles, motorcycles, and scooters.

e. At April 1.

f. Million kilowatt-hours.

g. Synthetic natural gas in thousands of therms; excludes bottled gas.

h. New data series; not comparable to data prior to 1988.

i. General excise tax base; exemption of goods exported from the state is reflected in the reduction of the tax base for certain producers and manufacturers, effective July 1, 1987.

SOURCE: State Departments of Business and Economic Development, Labor and Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitor Bureau; U.S. Department of Commerce; and Bank of Hawaii.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1980 to 1990)
(Dollars in Millions)

Income Source	State of Hawaii								U. S. Average		
	1990		1989		1980		\$ Change 1990 from 1980	\$ of Total		\$ Change 1990 from 1980	
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1990	1980		
Labor & Prop. Income: By Industry											
Farms	\$ 267	1.2	\$ 256	1.3	\$ 293	3.0	(8.9)	1.3	1.4	88.6	
Contract Construction	1,520	6.7	1,300	6.4	558	5.6	172.4	4.3	4.4	110.4	
Wholesale Trade	697	3.1	627	3.1	327	3.3	113.2	4.6	5.0	98.5	
Retail Trade	2,004	8.8	1,838	9.0	862	8.7	132.5	6.7	7.1	104.8	
Manufacturing	690	3.0	662	3.2	403	4.1	71.2	13.8	19.1	56.5	
Finance, Insurance & Real Estate	1,281	5.7	1,128	5.5	506	5.1	153.2	5.1	4.3	157.0	
Transportation and Utilities	1,444	6.4	1,305	6.4	697	7.0	107.2	4.8	5.7	81.2	
Services											
Hotels & Other Lodgings	956	4.2	869	4.3	309	3.1	209.4	0.6	0.5	151.6	
Personal & Household	208	0.9	183	0.9	19	0.2	994.7	1.0	0.9	159.3	
Business & Repair	870	3.8	770	3.8	274	2.8	217.5	4.2	2.9	217.8	
Amusement & Recreation	189	0.8	168	0.8	59	0.6	220.3	0.8	0.5	239.1	
Health & Legal	1,527	6.7	1,345	6.6	485	4.9	214.9	7.4	5.2	205.0	
Other Services ^a	1,055	4.7	905	4.4	272	2.7	287.9	5.2	3.1	260.7	
Government											
Federal, Civilian	1,108	4.9	1,086	5.3	662	6.7	67.4	2.4	2.9	77.2	
Federal, Military	1,430	6.3	1,408	6.9	818	8.3	74.8	1.0	1.1	91.0	
State & Local	1,851	8.2	1,657	8.1	878	8.9	110.8	8.1	8.2	114.4	
Other Industries ^b	114	0.5	101	0.5	10	0.1	--	1.2	1.6	59.7	
Total Labor & Proprietors' Income	\$17,211	75.9	\$15,608	76.4	\$ 7,434	75.1	131.5	72.5	73.9	111.8	
Income by Type:											
Wages & Salaries	\$14,395	63.5	\$13,020	63.8	\$ 6,634	67.0	117.0	58.3	62.6	101.2	
Other Labor Income	1,217	5.4	1,106	5.4	463	4.7	162.9	5.5	5.9	101.5	
Proprietors' Income: Farm	97	0.4	93	0.5	79	0.8	22.8	1.1	0.9	142.5	
Non-Farm	1,499	6.6	1,387	6.8	413	4.2	263.0	7.6	4.4	268.7	
Dividends, Interest, & Rents	3,409	15.0	3,139	15.4	1,559	15.7	118.7	17.4	16.4	128.9	
Transfer Payments	3,154	13.9	2,672	13.1	1,205	12.2	161.7	15.0	13.8	134.8	
Sub-Total	\$23,771	104.9	\$21,417	104.9	\$10,353	104.6	129.6	104.8	104.1	117.5	
Less: Employees' Soc. Ins. Contrib.	(1,108)	(4.9)	(1,000)	(4.9)	(453)	(4.6)	144.6	(4.8)	(4.1)	155.2	
TOTAL PERSONAL INCOME	\$22,663	100.0	\$20,417	100.0	\$ 9,901	100.0	128.9	100.0	100.0	116.0	

NOTE: 1989 data revised in 1991 and 1980 data revised in 1985; percentages may not add to total due to rounding.

a. Includes educational and social services, museums, botanical gardens, membership organizations, and misc. services.

b. Includes agricultural services, forestry, and mining.

SOURCE: "Survey of Current Business," Vol. 71, No. 8 and Vol. 65, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, August 1991 and August 1985, Washington, D.C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1989 and 1990

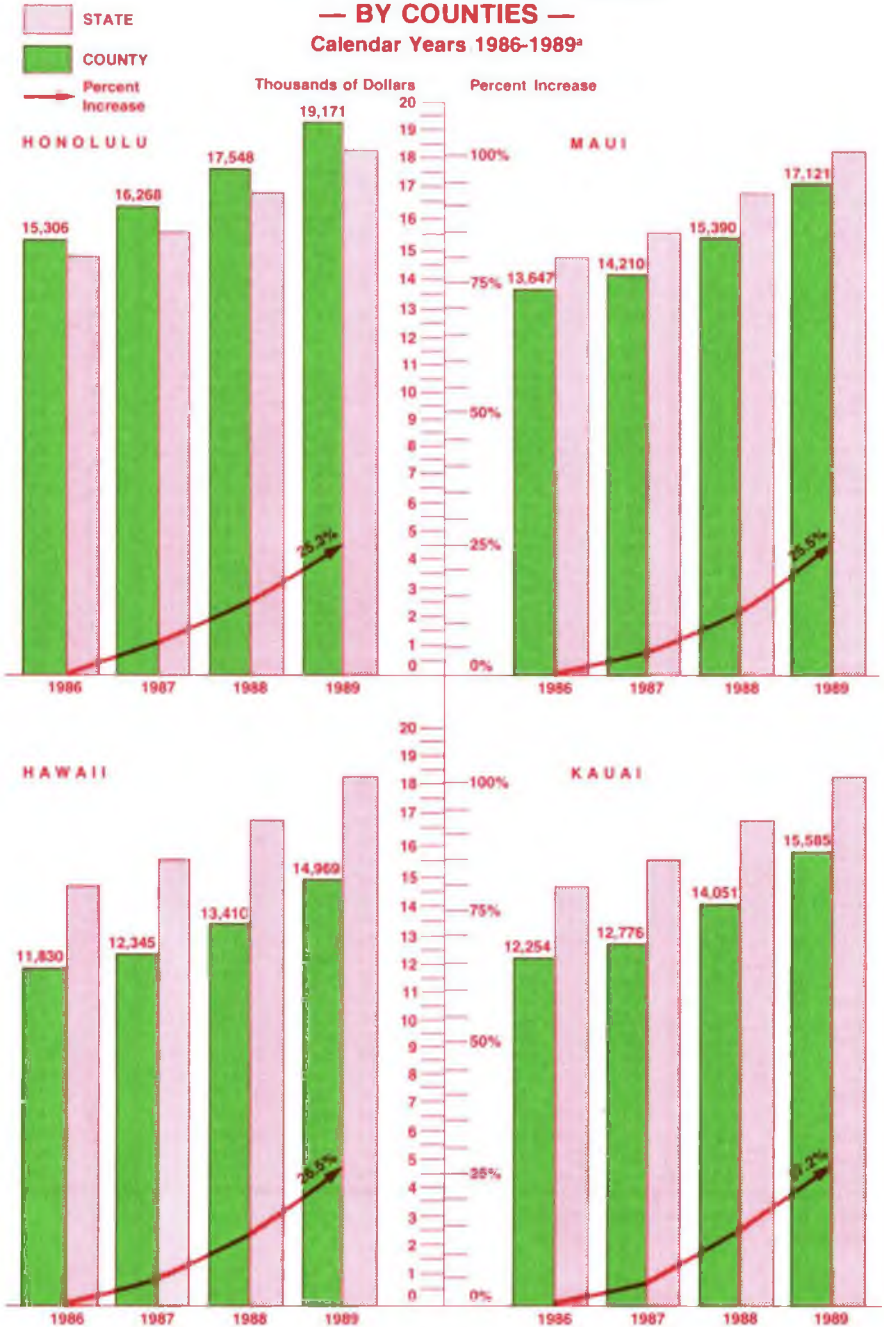
Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1990	1989	1990	1989	1990	1989	1990	1989
Population ^a	781,208	778,799	100,478	96,582	120,184	116,527	51,026	49,566
Labor Force ^b	391,400	383,800	57,700	55,600	61,500	57,200	28,400	27,300
Employment ^b	381,400	375,300	56,100	54,100	59,200	55,000	27,400	26,600
Unemployment Rate ^b	2.6%	2.2%	2.8%	2.6%	3.8%	3.8%	3.6%	2.9%
Hotel Rooms	37,270	36,739	18,169	16,028	8,952	8,171	7,846	7,251
Hotel Occupancy	86.3%	86.4%	70.1%	69.2%	61.7%	60.8%	67.6%	71.3%
Motor Vehicle Regis. C	602,156	589,832	107,497	99,784	108,373	102,342	55,009	50,940
Housing Units	282,653	279,166	48,918	46,980	50,019	47,035	21,054	20,173
Electricity Sold ^d	6,471,587	6,254,220	781,342	731,369	715,751	663,512	342,857	321,259
SNGL Sold ^e	31,645	30,773	806	801	2,297	2,231	58	58
Sugar Production (tons)	139,480	146,084	267,271	272,324	212,524	234,319	200,356	210,887
AMOUNTS IN THOUSANDS								
Tax Revenues ^f	\$ 376,575	\$ 326,538	\$ 57,079	\$ 46,171	\$ 60,808	\$ 53,667	\$ 28,375	\$ 25,080
Government Expend.	614,553	550,906	90,520	73,543	88,472	78,531	42,662	36,604
Visitor Expenditures	5,441,149	6,635,630	2,097,182	2,313,940	925,664	1,004,830	945,777	952,260
Bank Demand Deposits	1,853,299	1,722,807	170,837	155,387	191,839	162,771	69,064	64,946
Selected Tax Bases ^g								
Sugar Processing	4,493	4,021	8,629	11,135	7,616	14,240	6,249	8,818
Pineapple Canning	2,947	10,716	4,529	1,906	--	--	--	--
Retailing	10,675,825	9,607,393	903,136	858,506	900,200	825,324	348,722	316,556
Wholesaling	6,670,322	5,906,111	321,482	271,244	401,258	336,020	101,268	82,194
Manufacturing	677,284	583,025	18,438	16,942	24,969	23,902	7,696	7,128
Contracting	3,321,950	2,661,090	260,473	191,680	327,495	191,424	93,732	68,652
Services	3,596,421	3,266,894	254,959	243,050	323,049	284,269	102,447	93,808
Rentals	3,597,509	3,422,230	419,518	320,230	254,256	263,635	130,450	102,645

NOTE: 1990 data are preliminary estimates which are subject to revision.

- a. Civilian population at July 1; 1990 data at April 1; excludes armed forces personnel.
- b. Annual average; civilian labor force only.
- c. At December 31; includes taxable and nontaxable registered motor vehicles, excludes motorcycles and scooters.
- d. Thousand kilowatt-hours.
- e. Synthetic natural gas in 1,000 therms; does not include bottled gas.
- f. Fiscal year data.
- g. General excise tax base; retailing includes 4% use tax base; wholesaling includes 0.5% use tax base. Exemption of goods exported from the state is reflected in the reduction of the tax base for certain producers and manufacturers, effective July 1, 1987.

SOURCE: State Departments of Business and Economic Development, Labor and Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitors Bureau; U.S. Department of Commerce; and the Hawaiian Sugar Planters' Association.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
 Calendar Years 1986-1989*



*1987-1988 data revised.

SOURCE: U.S. Department of Commerce, Bureau of Census, Washington, D.C.

TABLE 4
PER CAPITA PERSONAL INCOME
 By States — Selected Years^a

State	1990		1989		1985		1980		% Change 1990 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1989	1980
Hawaii	\$20,356	11	\$18,652	13	\$14,030	17	\$10,616	12	9.1	91.7
U. S. Av.	18,691	--	17,731	--	13,942	--	9,919	--	5.4	88.4
Ala.	15,021	44	14,068	42	10,830	47	7,704	48	6.8	95.0
Alaska	21,688	7	20,609	7	18,405	1	13,830	1	5.2	56.8
Ariz.	16,012	36	15,364	35	12,866	29	9,161	33	4.2	74.8
Ark.	14,188	48	13,335	48	10,672	48	7,470	50	6.4	89.9
Calif.	20,677	9	19,730	9	15,981	6	11,603	4	4.8	78.2
Colo.	18,890	15	17,801	18	14,805	11	10,597	14	6.1	78.3
Conn.	25,484	1	24,459	1	18,083	2	12,110	3	4.2	110.4
Del.	20,022	12	19,283	11	14,726	12	10,241	15	3.8	95.5
Fla.	18,530	20	17,832	16	13,954	19	9,765	25	3.9	89.8
Ga.	17,049	31	16,239	30	12,643	32	8,350	39	5.0	104.2
Idaho	15,249	41	14,233	41	10,933	44	8,570	37	7.1	77.9
Ill.	20,419	10	19,316	10	14,908	10	10,840	8	5.7	88.4
Ind.	16,890	32	16,078	32	12,516	33	9,248	32	5.1	82.6
Iowa	17,218	28	16,190	31	12,797	30	9,538	27	6.3	80.5
Kans.	18,162	22	16,950	22	13,930	20	9,941	18	7.2	82.7
Ky.	15,001	45	14,031	43	10,852	45	8,018	44	6.9	87.1
La.	14,542	46	13,360	47	11,495	39	8,682	35	8.8	67.5
Me.	17,175	30	16,460	27	11,913	37	8,224	40	4.3	108.8
Md.	21,789	6	20,779	6	15,895	7	10,809	9	4.9	101.6
Mass.	22,569	4	21,844	3	16,145	5	10,612	13	3.3	112.7
Mich.	18,360	21	17,644	20	14,018	18	10,165	16	4.1	80.6
Minn.	18,731	18	17,827	17	14,165	15	10,062	17	5.1	86.2
Miss.	12,823	51	12,077	51	9,340	51	6,927	51	6.2	85.1
Mo.	17,482	27	16,712	24	13,344	24	9,296	30	4.6	88.1
Mont.	15,270	40	14,442	39	11,056	43	8,924	34	5.7	71.1
Neb.	17,549	25	16,365	28	13,129	27	9,272	31	7.2	89.3
Nev.	19,035	14	18,392	14	14,510	13	11,421	6	3.5	66.7
N. H.	20,827	8	20,413	8	15,389	9	9,789	24	2.0	112.8
N. J.	24,936	2	23,671	2	17,622	3	11,579	5	5.3	115.4
N. M.	14,265	47	13,458	46	11,288	41	8,174	42	6.0	74.5
N. Y.	22,086	5	20,836	5	15,751	8	10,718	11	6.0	106.1
N. C.	16,293	35	15,450	34	11,669	38	7,998	45	5.5	103.7
N. D.	15,215	42	13,997	44	12,085	36	8,539	38	8.7	78.2
Ohio	17,564	23	16,640	26	13,224	26	9,723	26	5.6	80.6
Okla.	15,457	39	14,504	38	12,298	35	9,395	29	6.6	64.5
Ore.	17,196	29	16,272	29	12,702	31	9,864	20	5.7	74.3
Pa.	18,686	19	17,630	21	13,661	22	9,893	19	6.0	88.9
R. I.	18,802	16	18,080	15	13,746	21	9,516	28	4.0	97.6
S. C.	15,151	43	13,985	45	10,831	46	7,587	49	8.3	99.7
S. D.	15,797	38	14,385	40	11,182	42	8,218	41	9.8	92.2
Tenn.	15,866	37	15,020	36	11,374	40	8,027	43	5.6	97.7
Texas	16,716	33	15,682	33	13,562	23	9,795	23	6.6	70.7
Utah	13,993	49	13,065	49	10,658	49	7,953	46	7.1	75.9
Vt.	17,511	26	16,916	23	12,490	34	8,578	36	3.5	104.1
Va.	19,671	13	18,879	12	14,438	14	9,818	22	4.2	100.4
Wash.	18,775	17	17,784	19	14,096	16	10,727	10	5.6	75.0
W. Va.	13,755	50	12,754	50	10,227	50	7,916	47	7.8	73.8
Wisc.	17,560	24	16,674	25	13,247	25	9,846	21	5.3	78.3
Wyo.	16,314	34	14,930	37	13,081	28	11,339	7	9.3	43.9
D. C.	23,243	3	21,788	4	17,499	4	12,279	2	6.7	89.3

NOTE: 1990 data are preliminary estimates.
 a. Data revised for all prior years.

SOURCE: "Survey of Current Business," Vol. 71, No. 8, and Vol. 67, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, Washington, D.C.

TABLE 5
CIVILIAN EMPLOYMENT IN HAWAII
 Positions Filled in Selected Industries
 Selected Years at December

Type of Employment	Number of Positions					Percent Change 1990 over		Percent of Total Employment		
	1990	1989	1988	1985	1980	1989	1980	1990	1989	1980
GOVERNMENT										
State	62,300	57,350	55,250	49,950	47,350	8.63	31.57	10.56	10.16	10.44
County	14,400	13,850	13,750	12,750	13,150	3.97	9.51	2.44	2.45	2.90
Sub-Total Local Government	76,700	71,200	69,000	62,700	60,500	7.72	26.78	13.00	12.61	13.34
Federal - Air Force	2,250	2,400	2,350	2,700	2,600	(6.25)	(13.46)	0.38	0.43	0.57
- Army	5,450	5,600	5,550	5,500	4,150	(2.68)	31.33	0.92	0.99	0.91
- Navy	11,150	11,800	12,350	12,450	12,050	(5.51)	(7.47)	1.89	2.09	2.66
- Other	13,950	14,000	14,050	12,050	11,200	(0.36)	24.55	2.36	2.48	2.47
Sub-Total Federal Government	32,800	33,800	34,300	32,700	30,000	(2.96)	9.33	5.56	5.99	6.61
Sub-Total Government	109,500	104,900	103,300	95,400	90,500	4.39	20.99	18.56	18.58	19.95
PRIVATE INDUSTRY										
Agriculture - Sugar ^a	3,000	3,150	3,450	4,050	5,100	(4.76)	(41.18)	0.51	0.56	1.12
- Pineapple ^a	1,450	1,550	1,500	1,550	2,000	(6.45)	(27.50)	0.25	0.27	0.44
- Other	4,850	4,250	4,750	4,150	4,000	14.12	21.25	0.82	0.75	0.88
Food Processing	9,100	9,050	9,650	9,900	10,650	0.55	(14.55)	1.54	1.60	2.35
Other Manufacturing	11,450	11,800	12,050	12,100	12,050	(2.97)	(4.98)	1.94	2.09	2.66
Transport., Comm. & Utilities	43,000	41,350	38,500	34,000	32,200	3.99	33.54	7.29	7.32	7.10
Wholesale Trade	22,650	22,200	21,300	19,700	18,600	2.03	21.77	3.84	3.93	4.10
Retail Trade	115,950	114,050	110,550	99,250	89,000	1.67	30.28	19.66	20.20	19.62
Contract Construction	33,150	30,800	25,450	17,950	23,100	7.63	43.51	5.62	5.45	5.09
Hotel Services	41,000	37,600	36,150	28,800	24,950	9.04	64.33	6.95	6.66	5.50
Other Services	116,800	110,550	102,450	86,900	74,700	5.65	56.36	19.80	19.58	16.47
Self-Employed & Domestic ^b	40,550	37,800	34,100	39,300	34,300	7.28	18.22	6.87	6.69	7.56
Finance, Ins., & Real Estate	37,450	35,650	35,000	32,500	32,500	5.05	15.23	6.35	6.31	7.16
Sub-Total Private Industry	480,400	459,800	434,900	390,150	363,150	4.48	32.29	81.44	81.42	80.05
Total Positions Filled	589,900	564,700	538,200	485,550	453,650	4.46	30.03	100.00	100.00	100.00

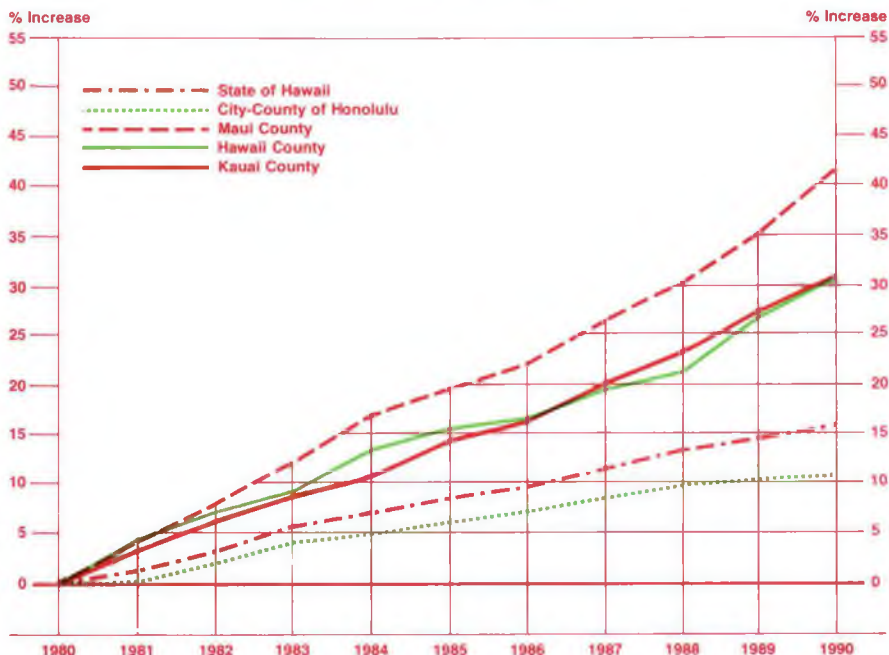
NOTE: Detail may not add to total due to rounding. Data reports positions filled in each industry; revised for prior years.

a. Sugar mill and pineapple cannery workers included in food processing.

b. Includes agricultural and non-agricultural self-employed, unpaid family workers, and domestics.

SOURCE: Research and Statistics Office, Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1980-1990



SOURCE: Table 6.

TABLE 6
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

July 1	City-County of Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1990	781,208	100,478	120,184	51,026	1,052,896	1.10	55,333	1,108,229
1989	778,799	96,582	116,527	49,566	1,041,474	1.24	56,360	1,097,834
1988	775,875	92,455	112,343	48,023	1,028,696	1.58	56,815	1,085,511
1987	765,981	89,773	110,129	46,772	1,012,655	1.68	58,122	1,070,777
1986	756,722	86,622	107,313	45,219	995,876	1.06	58,122	1,053,998
1985	749,985	84,993	106,039	44,453	985,470	1.41	56,383	1,041,853
1984	741,096	83,097	104,250	43,363	971,806	1.42	57,340	1,029,146
1983	735,856	79,543	100,453	42,387	958,239	2.04	55,162	1,013,401
1982	722,312	76,723	98,625	41,461	939,121	1.90	54,879	994,000
1981	711,255	74,033	96,094	40,264	921,646	1.54	56,576	978,222
1980	705,839	70,966	91,901	38,929	907,635	1.37	57,056	964,691

NOTE: 1980 and 1990 data at April 1; all data subject to revision.

a. Includes military dependents living in Hawaii; county detail may not add to civilian total due to different source.

b. Includes shore based armed forces for all years and home ported in Hawaii 1980-1990.

SOURCE: Provisional Estimates of the Population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
By States: Fiscal Years 1989 and 1990

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1990 ^c		Fiscal 1989		% Change from 1989	1990		1989	
	Amount	Rank	Amount	Rank		%	Rank	%	Rank
HAWAII	\$2,554	5	\$2,416	6	5.70	13.69	5	14.20	5
U. S. Av.	1,989	--	1,888	--	5.36	11.22	--	11.37	--
Ala.	1,317	49	1,239	49	6.31	9.36	48	9.43	48
Alaska	4,122	1	3,922	1	5.10	20.00	1	21.04	1
Ariz.	1,923	21	1,840	21	4.50	12.52	9	12.45	9
Ark.	1,269	50	1,191	50	6.52	9.52	47	9.57	47
Calif.	2,149	11	2,087	10	2.95	10.89	29	11.17	23
Colo.	1,905	23	1,791	24	6.39	10.70	34	10.74	34
Conn.	2,703	4	2,504	4	7.94	11.05	24	10.91	29
Del.	2,031	15	2,012	13	0.97	10.53	38	11.23	21
Fla.	1,709	32	1,636	30	4.45	9.58	45	9.83	46
Ga.	1,806	29	1,630	31	10.80	11.12	22	10.60	38
Idaho	1,584	40	1,396	44	13.45	11.13	20	10.80	33
Ill.	2,088	13	1,869	18	11.69	10.81	31	10.41	44
Ind.	1,652	35	1,585	33	4.24	10.27	42	10.58	39
Iowa	1,885	24	1,756	25	7.37	11.64	15	11.83	16
Kans.	1,864	25	1,717	27	8.54	11.00	25	10.74	35
Ky.	1,482	46	1,388	45	6.74	10.56	37	10.67	36
La.	1,518	45	1,419	43	6.95	11.36	19	11.24	20
Me.	1,906	22	1,952	15	(2.35)	11.58	16	12.84	8
Md.	2,260	9	2,210	8	2.27	10.88	30	11.35	19
Mass.	2,335	7	2,300	7	1.54	10.69	35	11.16	24
Mich.	2,027	16	1,991	14	1.80	11.49	18	12.06	12
Minn.	2,292	8	2,161	9	6.05	12.86	6	13.10	6
Miss.	1,250	51	1,184	51	5.55	10.35	41	10.47	41
Mo.	1,552	42	1,460	40	6.29	9.29	49	9.34	49
Mont.	1,854	26	1,559	36	18.89	12.84	7	12.08	11
Neb.	1,792	31	1,682	29	6.57	10.95	27	11.03	26
Nev.	1,957	19	1,792	23	9.19	10.64	36	10.44	42
N. H.	1,560	41	1,611	32	(3.15)	7.64	51	8.29	51
N. J.	2,419	6	2,432	5	(0.55)	10.22	43	10.95	27
N. M.	1,668	33	1,553	37	7.42	12.39	11	12.23	10
N. Y.	3,279	3	3,052	3	7.45	15.74	3	15.73	3
N. C.	1,664	34	1,572	34	5.84	10.77	33	10.92	28
N. D.	1,552	43	1,474	38	5.29	11.09	23	11.84	15
Ohio	1,799	30	1,693	28	6.26	10.81	32	10.84	32
Okla.	1,586	39	1,474	39	7.61	10.93	28	10.86	31
Oregon	1,929	20	1,806	22	6.80	11.85	14	12.04	13
Pa.	1,839	27	1,734	26	6.06	10.43	40	10.56	40
R. I.	2,012	17	1,901	17	5.84	11.13	21	11.23	22
S. C.	1,537	44	1,441	42	6.65	10.99	26	10.90	30
S. D.	1,452	47	1,324	47	9.70	10.09	44	10.25	45
Tenn.	1,388	48	1,314	48	5.67	9.24	50	9.30	50
Texas	1,647	36	1,563	35	5.35	10.50	39	10.61	37
Utah	1,634	37	1,442	41	13.30	12.51	10	11.79	17
Vt.	1,959	18	1,853	19	5.73	11.58	17	11.85	14
Va.	1,808	28	1,841	20	(1.77)	9.58	46	10.42	43
Wash.	2,130	12	1,910	16	11.53	11.98	13	11.61	18
W. Va.	1,598	38	1,325	46	20.63	12.53	8	11.06	25
Wisc.	2,053	14	2,016	12	1.84	12.31	12	13.01	7
Wyo.	2,218	10	2,016	11	10.02	14.86	4	14.32	4
D. C.	3,807	2	3,714	2	2.51	17.47	2	17.63	2

a. Population for 1990 excludes armed forces overseas at April 1 as estimated by the U.S. Department of Commerce.

b. Fiscal year taxes as a percentage of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U.S. Department of Commerce.

SOURCE: "State Tax Collections in 1990," GF-90-1, "Government Finances in 1989-90," GF-90-5, and "Survey of Current Business," Vol. 71 No. 8, U.S. Department of Commerce, Washington, D.C.

WHERE GOVERNMENT GETS ITS MONEY

The relationship between the state and local governments in Hawaii is a unique one. State government collects more than 80% of the total state-county revenues generated in Hawaii. The revenue distribution is a direct reflection of how public services and responsibilities are distributed between the state and county governments in the 50th state.

State government revenues rose 9.5% from \$3.6 billion during 1989 to \$3.9 billion during 1990. The state's mainstay, the general excise tax - a gross business transactions tax - grew a robust 15.1% during FY 1990. Net individual income tax collections actually fell by 3.8% due to an income tax refund mandated by the state constitution. Calendar year transient accommodations tax (TAT) collections increased a mere 3.0% showing the initial tourism-depressing effects of the Persian Gulf crisis. To replace a state revenue sharing program repealed in 1989, the state provided the counties with 95% of the proceeds of the TAT.

County government revenues rose a stunning 18.9% during fiscal 1990, outstripping state government's revenue growth. Real property taxes, which provide more than 50% of all county revenues, rose to \$425 million. Rapidly rising assessed values were responsible for the higher revenue take. Statewide net assessed values rose by 23.6%, with Honolulu's 24.9% gain just edging out gains in Kauai and Maui counties. Hawaii county experienced the lowest growth rate in assessments of only 14.4%.

However, the 14.2% growth in property tax collections statewide did not keep pace with growth in assessments. Honolulu and Kauai counties chose to lower residential property tax rates to counteract public discontent over rising property values. As a result, their growth in collections barely equaled half the growth rate in assessments. Maui and Hawaii counties did not amend rates and as a result collections paralleled assessment growth in those counties.

County fuel tax revenues rose more than 35.4% during the 1990 fiscal year. This rapid growth was due to the dual effect of increases in gasoline demand and county tax rate hikes in three counties. The City & County of Honolulu raised fuel taxes from 11.5 cents to 16.5 cents per gallon and led all counties in year-to-year growth in collections at 41.1%. Kauai raised fuel taxes by 2 cents per gallon and Maui by 1 cent per gallon and reaped 26.0% and 18.7% gains in collections, respectively. Despite having no fuel tax increase during fiscal year 1990, Hawaii county posted a strong 14.7% increase in collections.

TABLE 8
FEDERAL TAX COLLECTIONS^a
By Source — Selected Fiscal Years
(Dollars in Thousands)

Source	1990	1989	1988	1985	1980
Income and Profits Taxes					
Individual Income & Employment	\$ 901,931,731	\$ 856,664,570	\$785,527,556	\$616,202,328	\$412,569,261
Corporate Income & Profits	110,016,539	117,014,564	109,682,554	77,412,769	72,379,610
Sub-Total Income & Profits	\$1,011,948,270	\$ 973,679,134	\$895,210,110	\$693,615,097	\$484,948,871
Excise Taxes					
Alcoholic Beverages ^b	\$ --	\$ --	\$ --	\$ 5,398,100	\$ 5,704,768
Tobacco ^b	--	--	--	4,485,193	2,446,416
Manufacturers' Excise					
Gasoline	9,694,513	9,957,579	9,456,555	9,062,630	4,218,147
Tires and Tubes	296,042	312,829	319,141	242,923	682,624
Lubricating Oils ^c	--	--	--	--	108,402
Others ^d	1,034,198	942,734	867,683	715,021	389,552
Retailers' Excise					
Motor Vehicle Parts & Access.	1,169,312	1,258,900	1,155,808	1,289,750	1,088,696
Others ^e	3,324,400	4,363,663	3,372,492	2,512,858	560,144
Miscellaneous Excise					
Telephone & Teletype	3,075,209	2,820,528	2,555,082	2,307,607	1,117,834
Air Transportation of Persons	3,400,513	3,569,447	3,145,422	2,362,487	1,565,971
Others ^f	2,413,837	2,926,618	3,016,580	6,374,739	3,675,393
Unclassified Excise ^g	2,731,421	(174,977)	2,045,278	2,255,636	3,061,075
Sub-Total Excise Taxes	\$ 27,139,445	\$ 25,977,333	\$ 25,934,040	\$ 37,004,944	\$ 24,619,022
Estate	\$ 9,633,736	\$ 8,143,689	\$ 7,348,679	\$ 6,303,418	\$ 6,282,247
Gift	2,128,202	829,457	435,766	276,284	216,134
Unemployment	5,515,998	4,692,520	6,178,000	5,671,797	3,309,000
TOTAL	\$1,056,365,651	\$1,013,322,133	\$935,106,594	\$742,871,539	\$519,375,273

NOTE: Detail may not add due to rounding; retailers' excise reclassified for 1982 and prior years.

a. Gross Internal Revenue Service collections.

b. Alcohol and tobacco tax detail not available after 1986 due to transfer of collection responsibility; may not be comparable to previous years.

c. Repealed January 7, 1983.

d. Includes taxes for the black lung disability fund, sport equipment and firearms excise taxes, vehicle fuel economy levies, and amounts collected or adjusted for expired or repealed taxes.

e. Includes taxes on noncommercial aviation fuels, diesel and special motor fuels, inland waterway fuel, and amounts collected or adjusted for expired or repealed taxes.

f. Includes taxes on windfall profits, highway vehicles over 26,000 lbs., penalties on exempt organizations and employee pension plans, wagering taxes, environmental taxes, and amounts collected or adjusted for expired or repealed taxes.

g. Amounts paid into depositories but not yet classified into excise detail; negative amounts represent reclassification of amounts previously reported as unclassified excise taxes.

SOURCE: Annual Reports, Commissioner and Chief Counsel, Internal Revenue Service, U.S. Department of the Treasury.

TABLE 9
DISTRIBUTION OF GENERAL REVENUE SOURCES
 State and Local Government — Fiscal 1989^a
 (Dollars in Millions)

State	Total Amount	Percent of Total								
		Fed. Grants	Taxes						Current Charges ^d	Misc. Revs. ^e
			Total	In- come ^b	Sales	Prop.	Vehi- cle ^c	Others		
HAWAII	\$ 4,189.4	14.2	64.1	20.4	24.5	8.9	3.3	7.1	13.5	8.2
U. S.	\$785,844.2	16.0	59.6	15.7	14.3	18.1	3.7	7.8	13.3	11.0
Ala.	\$ 10,065.3	19.5	50.7	13.2	15.2	6.1	4.5	11.7	20.3	9.5
Alaska	5,715.7	11.9	36.2	8.0	1.2	11.6	1.0	14.3	9.7	42.2
Ariz.	10,619.9	13.0	61.6	10.5	21.1	20.1	5.1	4.9	11.1	14.3
Ark.	5,168.3	21.4	55.5	15.4	17.8	9.8	6.2	6.3	13.8	9.4
Calif.	104,103.4	15.7	58.3	20.1	14.7	15.2	2.3	6.1	14.6	11.4
Colo.	10,249.3	14.0	58.0	14.1	14.8	20.6	3.9	4.5	16.2	11.8
Conn.	12,001.6	14.9	67.6	10.4	17.2	27.1	4.1	8.8	7.5	10.0
Del.	2,547.0	14.6	53.2	23.8	0.0	7.3	3.4	18.7	17.0	15.2
Fla.	36,296.3	11.6	57.1	2.0	21.1	19.2	4.3	10.6	15.1	16.2
Ga.	18,301.3	16.6	57.3	17.8	15.4	15.6	2.8	5.7	18.5	7.6
Idaho	2,569.3	20.4	55.1	16.3	13.5	15.2	5.5	4.6	15.8	8.7
Ill.	33,442.6	15.2	65.2	13.7	16.1	22.9	4.7	7.7	10.1	9.5
Ind.	15,306.8	15.1	57.9	15.9	16.9	17.5	4.8	2.8	16.8	10.1
Iowa	8,624.0	16.3	57.8	15.9	11.0	20.6	6.0	4.3	17.2	8.8
Kans.	7,124.4	13.2	60.6	14.6	14.1	21.8	3.6	6.5	14.5	11.7
Ky.	9,617.4	19.5	53.8	17.9	10.9	8.8	5.3	10.8	12.9	13.8
La.	12,566.0	18.4	49.5	8.1	18.5	8.4	3.6	10.8	14.7	17.4
Me.	3,881.0	18.8	61.5	17.2	13.3	21.0	4.7	5.2	9.4	10.3
Md.	15,969.4	14.7	65.0	26.4	9.4	16.1	3.7	9.4	9.6	10.7
Mass.	21,062.1	16.5	64.6	26.0	9.9	20.9	2.1	5.7	10.2	8.7
Mich.	30,207.3	15.6	61.1	20.0	10.4	23.5	3.8	3.4	13.8	9.5
Minn.	16,488.4	15.1	57.1	18.1	10.9	17.4	4.6	6.1	14.8	13.1
Miss.	6,402.2	22.8	48.5	8.5	16.3	11.9	5.7	6.1	20.7	8.0
Mo.	12,251.2	15.6	61.5	17.4	19.4	13.4	4.5	6.8	14.3	8.6
Mont.	2,524.1	24.3	49.8	12.7	0.0	21.7	5.9	9.4	9.6	16.4
Neb.	4,824.5	15.0	56.2	11.5	11.9	23.3	4.9	4.6	18.8	10.1
Nev.	3,387.9	12.3	58.8	0.0	20.8	12.7	5.9	19.4	16.4	12.6
N.H.	2,887.8	14.2	61.7	6.5	0.0	40.5	4.7	10.0	12.5	11.6
N.J.	28,393.2	13.0	66.3	14.8	11.1	28.8	2.7	8.9	9.9	10.8
N.M.	5,064.7	17.6	46.8	8.4	19.0	5.4	4.7	9.3	11.9	23.6
N.Y.	83,700.3	16.0	65.4	24.2	12.6	19.9	1.2	7.6	10.1	8.4
N.C.	16,958.1	16.8	60.9	22.5	14.9	12.5	5.0	6.1	13.4	8.9
N.D.	2,140.7	22.8	45.4	6.9	10.8	13.6	5.1	9.1	19.0	12.7
Ohio	30,390.1	16.3	60.8	20.5	12.9	17.1	4.0	6.2	13.4	9.5
Okla.	8,618.7	18.6	55.1	12.1	14.8	10.0	6.6	11.7	16.7	9.6
Ore.	9,464.1	19.6	53.8	19.9	0.0	23.7	4.2	6.0	13.4	13.1
Pa.	34,075.4	17.2	61.3	17.7	12.0	16.5	3.2	11.9	10.2	11.1
R.I.	3,224.6	20.4	58.8	15.5	12.2	22.8	2.6	5.8	8.5	12.2
S.C.	9,075.3	18.1	55.8	16.2	14.9	13.7	4.4	6.6	17.8	8.3
S.D.	1,891.4	25.0	50.0	1.4	16.0	20.6	5.8	6.2	10.8	14.2
Tenn.	12,205.0	21.0	53.2	3.8	23.9	12.0	6.1	7.4	17.6	8.2
Texas	45,235.8	14.1	58.7	0.0	18.4	23.0	5.2	12.1	13.8	13.3
Utah	4,807.6	21.5	51.2	13.1	15.1	14.9	3.5	4.6	15.0	12.4
Vt.	1,872.1	21.8	56.1	13.4	7.1	22.1	4.1	9.4	11.5	10.6
Va.	17,837.6	13.5	62.9	19.4	9.7	18.5	5.3	10.0	14.7	8.9
Wash.	15,618.7	16.7	58.2	0.0	28.4	16.5	4.0	9.3	15.9	9.2
W. Va.	4,473.2	19.6	55.0	15.1	12.9	9.8	5.4	11.7	13.1	12.3
Wisc.	15,811.6	15.6	62.0	19.1	12.1	21.9	4.3	4.8	13.6	8.7
Wyo.	2,395.9	21.9	40.0	0.0	7.8	17.3	3.4	11.5	13.0	25.2
D.C.	4,196.2	34.8	53.5	18.1	10.2	16.9	1.1	7.1	5.5	6.3

NOTE: Totals may not add due to rounding.

- a. Excludes revenues from insurance trust funds, utility enterprises, and monopoly liquor stores.
- b. Includes individual and corporate income taxes.
- c. Includes motor fuel taxes and motor vehicle license fees.
- d. Includes revenues from hospital charges, higher education institutional fees and charges, school lunch programs, and sewerage charges.
- e. Includes interest earnings.

SOURCE: "Government Finances in 1988-1989," Series GF-89-5, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., February 1991.

TABLE 10
GENERAL EXCISE TAX COLLECTIONS
 State of Hawaii — Selected Calendar Years

Activities	1990	1989	1985	Change 1990 from 1989	
				Amount	Percent
Taxed at 4% Rate					
Retailing	\$ 513,115,442	\$ 464,311,267	\$339,970,093	\$ 48,804,175	10.51
Services	171,075,253	147,960,213	99,266,724	23,115,040	15.62
Contracting	160,146,045	124,513,821	54,709,363	35,632,224	28.62
Theater, Radio, and Amusement	8,040,161	7,365,950	6,193,260	674,211	9.15
Interest	12,381,172	10,763,705	8,250,199	1,617,467	15.03
Commissions	30,612,421	24,738,357	12,756,048	5,274,064	21.32
Hotel Rentals	62,919,676	60,202,883	44,890,773	2,716,793	4.51
All Other Rentals	113,149,361	104,146,910	76,599,358	9,002,451	8.64
Use	20,077,053	19,083,208	14,217,659	993,845	5.21
All Other	33,726,700	30,260,874	13,261,369	3,465,826	11.45
Subtotal - 4%	\$1,124,643,284	\$ 993,347,188	\$670,114,846	\$131,296,096	13.22
Taxed at 0.5% Rate					
Sugar Processing	\$ 134,948	\$ 191,067	\$ 1,785,745	\$ (56,119)	(29.37)
Pineapple Canning	37,392	63,107	578,764	(25,715)	(40.75)
Producing	1,586,689	1,631,999	1,313,945	(45,310)	(2.78)
Manufacturing ^a	3,641,938	3,154,984	2,638,374	486,954	15.43
Wholesaling ^b	37,471,647	32,977,849	20,476,071	4,493,798	13.63
Intermediary Services	1,745,578	945,073	581,513	800,505	84.70
Use	15,982,833	14,840,557	9,640,374	1,142,276	7.70
Sub-Total - 0.5%	\$ 60,601,025	\$ 53,804,636	\$ 37,014,786	\$ 6,796,389	12.63
Insurance Solicitors ^c	\$ 335,905	\$ 276,466	\$ 251,158	\$ 59,439	21.50
Unallocated Collections ^d	64,623,157	49,048,063	--	15,575,094	31.75
Sub-Total	\$ 64,959,062	\$ 49,324,529	\$ 251,158	\$ 15,634,533	31.70
TOTAL	\$1,250,203,371	\$1,096,476,353	\$707,380,790	\$153,727,018	14.02

- a. Includes canning other than pineapple.
 b. Includes disabled vendors.
 c. Taxed at 0.15% rate.
 d. Receipts unclassified by activity.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 11
TRANSIENT ACCOMMODATIONS TAX COLLECTIONS^a
 By County — Selected Calendar Years

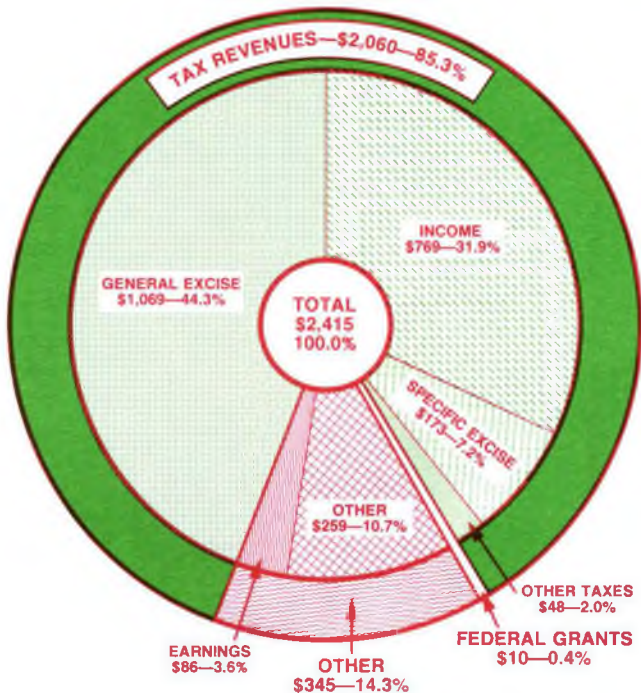
County	1990	1989	1988	% Change 1989-90	Transient Accommod.	
					No. of Units ^b	Occupancy Rate ^c
Honolulu	\$53,192,609	\$47,775,685	\$44,522,790	11.34	37,270	86.3
Maul	15,488,109	18,815,148	15,351,053	(17.68)	18,169	70.1
Hawaii	7,522,958	7,800,112	4,509,447	(3.55)	8,952	61.7
Kauai	7,254,585	6,614,491	6,316,485	9.68	7,846	67.6
TOTAL	\$83,458,261	\$81,005,436	\$70,699,775	3.03	72,237	78.8

- a. Includes transient accommodation fees.
 b. Represents the number of hotel and condominium units available to visitors in 1990.
 c. Maul occupancy rate excludes Molokai and Lanai.

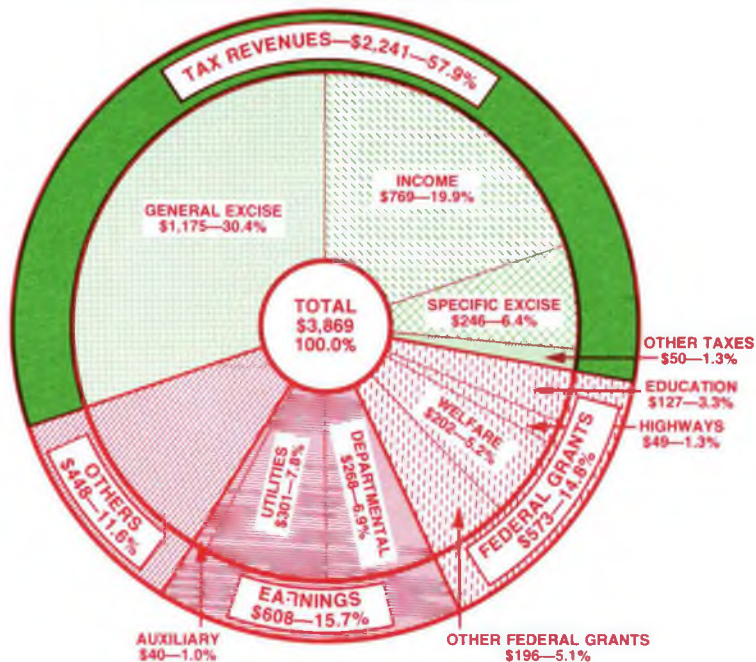
SOURCE: Reports of the Departments of Taxation and Business and Economic Development.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
 STATE OF HAWAII — FISCAL 1990
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 12 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Report of the Comptroller, State of Hawaii.

TABLE 12
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1990 and 1989

Source of Revenue	Fiscal 1990			Fiscal 1989		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$1,069,470,000	\$ 105,581,000	\$1,175,051,000	\$1,011,331,000	\$ 14,103,000	\$1,025,434,000
Specific Excise ^a	172,756,000	73,064,000	245,820,000	164,042,000	70,363,000	234,405,000
Individual Income	694,640,000	--	694,640,000	767,232,000	--	767,232,000
Corporate Income	74,858,000	--	74,858,000	72,339,000	--	72,339,000
Transient Accommodations	82,438,000	--	82,438,000	75,973,000	--	75,973,000
Unemployment Compensation	--	78,362,000	78,362,000	--	52,649,000	52,649,000
Other Taxes, Lic., Etc. ^b	48,479,000	1,939,000	50,418,000	30,601,000	4,391,000	34,992,000
Sub-Total Taxes	\$2,142,641,000	\$ 258,946,000	\$2,401,587,000	\$2,121,518,000	\$ 141,506,000	\$2,263,024,000
Fines & Forfeitures	\$ 16,242,000	\$ 2,028,000	\$ 18,270,000	\$ 13,695,000	\$ 1,935,000	\$ 15,630,000
Federal Grants-in-Aid	9,533,000	563,312,000	572,845,000	11,440,000	468,412,000	479,851,999
Revenues from Other Agencies	3,754,000	11,642,000	15,396,000	3,717,000	9,093,000	12,810,001
Rents, Royal. & Land Inc. ^c	5,521,000	26,516,000	32,037,000	4,460,000	23,905,000	28,365,000
Earnings - General Dept.	86,107,000	181,495,000	267,602,000	79,298,000	171,574,000	250,872,000
- Auxillary Enter.	--	39,616,000	39,616,000	--	38,433,000	38,433,000
- Pub. Svc. Ent.	--	300,547,000	300,547,000	--	269,157,000	269,157,000
Interest Earned	129,589,000	68,213,000	197,802,000	93,795,000	62,566,000	156,361,000
Miscellaneous	21,434,000	80,716,000	102,150,000	12,530,000	77,382,000	89,912,000
TOTAL^d	\$2,414,821,000	\$1,533,031,000	\$3,947,852,000	\$2,340,453,000	\$1,263,963,000	\$3,604,416,000

NOTE: Data rounded to thousands of dollars.

- a. Includes public service companies, tobacco, liquor, insurance, vehicle registration and weight, and fuel taxes.
- b. Includes franchise, inheritance and estate, and conveyance taxes.
- c. Includes investment and unallocable interest income.
- d. Excludes transfers and repayments except as shown.

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

TABLE 13
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
 Selected Fiscal Years

Unit of Government Source	1990	1989	1988	1985	1980
State of Hawaii					
General Excise & Use	\$1,180,050,561	\$1,025,434,304	\$ 920,231,598	\$ 684,028,494	\$ 498,669,587
Transient Accommodations ^a	82,487,946	75,982,735	67,289,516	--	--
Fuel ^b	107,152,554	91,130,881	85,192,014	58,539,022	51,053,309
Liquor	40,336,230	38,609,363	38,201,225	20,634,963	12,948,415
Tobacco	23,495,785	24,412,843	21,318,154	19,716,689	12,759,365
Insurance	36,891,919	33,413,502	38,009,445	28,705,247	22,240,367
Public Service Companies	69,649,700	64,845,727	63,586,627	62,305,034	32,458,108
Banks & Other Financial Corp.	19,892,928	15,760,558	12,035,596	3,880,666	7,835,771
Corporate Income ^c	74,857,814	72,338,627	66,017,436	44,836,680	42,423,522
Individual Income					
Net Income ^d	695,097,653	767,588,804	626,008,717	429,255,561	311,403,886
Inheritance and Estate	16,329,172	6,675,308	7,314,264	12,260,322	4,327,864
Real Property ^e	--	--	191,155	50,331	186,217,582
Conveyance	8,077,453	5,182,639	4,210,529	1,860,652	2,268,750
Licenses, Permits & Others	8,014,730	9,395,915	6,565,190	5,778,011	3,479,835
Unemployment Compensation	78,942,003	53,120,216	77,009,668	68,701,454	67,535,526
Sub-Total	\$2,441,276,448	\$2,283,891,422	\$2,033,181,134	\$1,440,553,126	\$1,255,621,887
Counties					
Real Property ^a	\$ 425,550,815	\$ 372,633,258	\$ 353,880,368	\$ 308,156,453	\$ --
Liquor Licenses & Fees	3,880,158	3,532,093	2,813,821	3,213,521	2,702,246
Utility Franchise	16,744,493	15,830,109	15,775,843	18,779,415	9,115,696
Motor Vehicle Weight ^f	46,971,298	42,523,472	39,311,011	26,252,712	22,726,743
Licenses, Permits & Others	14,450,959	14,342,777	10,222,899	9,213,690	5,502,600
Sub-Total	\$ 507,597,723	\$ 448,861,709	\$ 422,003,942	\$ 365,615,791	\$ 40,047,285
TOTAL	\$2,948,874,171	\$2,732,753,131	\$2,455,185,076	\$1,806,168,917	\$1,295,669,172

a. Effective January 1, 1987.

b. Includes county fuel tax collections; see Table 14 for detail.

c. Includes payments of estimated taxes less refunds.

d. Includes withheld and estimated taxes less refunds.

e. Article VIII, section 3 of the State Constitution, as amended in 1978, mandated the transfer of real property tax administration to the counties, effective July 1, 1981. State collections after fiscal year 1981 represent taxes for prior years and are distributed to the respective county funds.

f. Includes state motor vehicle weight tax; see Table 14 for detail.

SOURCE: Department of Taxation and Department of Accounting and General Services, State of Hawaii and the County Finance Directors' Annual Reports.

TABLE 14
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1989 and 1990
(In Thousands)

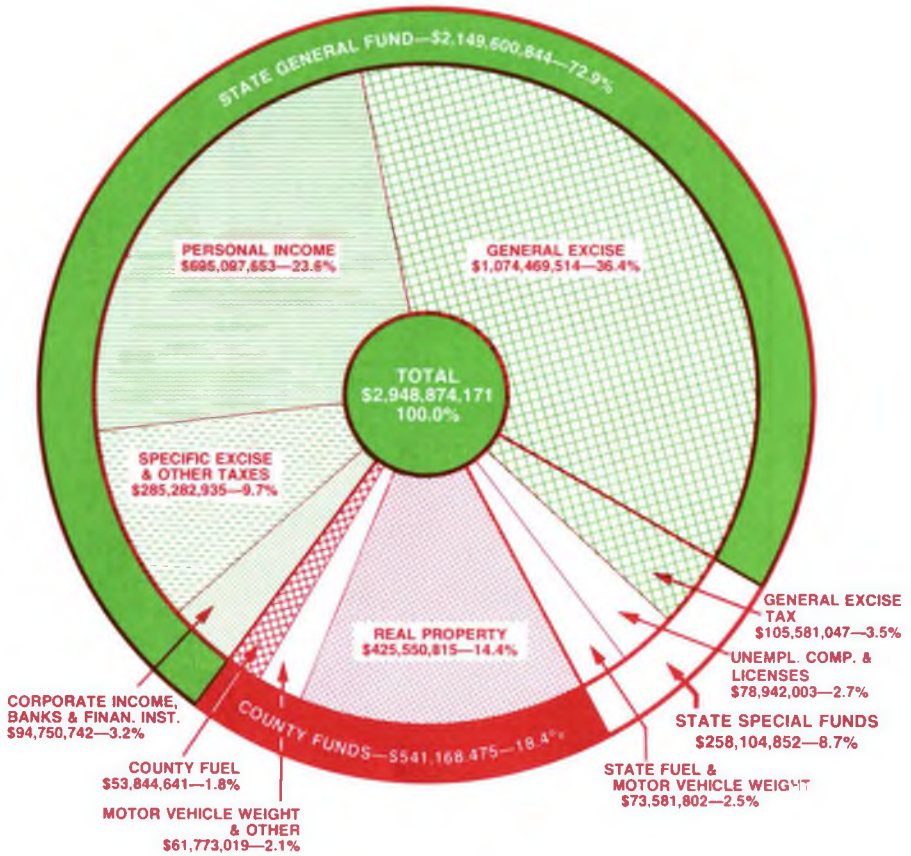
Type of Taxes	1990 Allocated to						1989 Allocated to					
	State	Honolulu	Mau	Hawaii	Kauai	Total	State	Honolulu	Mau	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$1,180,051	\$ --	\$ --	\$ --	\$ --	\$1,180,051	\$1,007,262	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$1,025,434
Transient Accom. ^b	82,488					82,488	75,983					75,983
Fuel ^c	53,308	42,364	4,138	5,101	2,242	107,153	51,275	30,027	3,487	4,562	1,779	91,131
Liquor	40,336					40,336	38,609					38,609
Tobacco	23,496					23,496	24,413					24,413
Insurance	36,892					36,892	33,414					33,414
Public Service Co.	69,650					69,650	64,846					64,846
Banks & Fin. Corp.	19,893					19,893	15,761					15,761
Income - Corp. ^d	74,858					74,858	72,339					72,339
- Indiv. ^e	695,098					695,098	767,589					767,589
Inheritance & Estate	16,329					16,329	6,675					6,675
Conveyance	8,077					8,077	5,183					5,183
Unemploy. Comp.	78,942					78,942	53,120					53,120
Licenses & Other	8,015					8,015	9,396					9,396
Sub-Total - State	\$2,387,432	\$ 42,364	\$ 4,138	\$ 5,101	\$ 2,242	\$2,441,278	\$2,225,864	\$ 37,761	\$ 6,482	\$ 8,890	\$ 4,895	\$2,283,893
County Collections												
Real Property	\$ --	\$302,150	\$48,255	\$51,652	\$23,495	\$ 425,551	\$ --	\$267,907	\$38,428	\$45,394	\$20,905	\$ 372,633
Liquor Licenses	--	1,935	852	729	365	3,880	--	1,877	647	657	351	3,532
Utility Franchise	--	11,896	1,940	1,900	1,010	16,744	--	11,444	1,745	1,720	920	15,830
Motor Vehicle Weight	20,274	20,166	2,747	2,156	1,629	46,971	19,387	17,160	2,511	1,990	1,476	42,523
All Others	--	8,856	2,454	2,043	1,098	14,451	--	9,518	2,243	1,716	865	14,343
Sub-Total - Counties	\$ 20,274	\$345,001	\$56,247	\$58,479	\$27,596	\$ 507,597	\$ 19,387	\$307,906	\$45,574	\$51,478	\$24,517	\$ 448,861
TOTAL	\$2,407,706	\$387,365	\$60,385	\$63,580	\$29,838	\$2,948,875	\$1,988,464	\$329,972	\$50,405	\$58,283	\$28,060	\$2,455,184

NOTE: Detail may not add to total due to rounding.

- a. Act 114, SLH 1973 provided fixed amounts for county grants-in-aid subject to transfer of county functions; repealed in 1990. State appropriations for general assistance county grants-in-aid during 1990 amounted to \$31,747,637 for Honolulu, \$13,415,364 for Hawaii, \$16,385,685 for Maui and \$10,419,568 for Kauai.
- b. Effective January 1, 1987; for data reflecting collections by tax district, see Table 11.
- c. Excludes fuel retail dealer permits and penalty and interest on delinquent fuel taxes.
- d. Includes amounts paid on declared estimated taxes less refunds.
- e. Includes delinquent collections from Personal Net Income Tax including payments for withheld and declared estimated taxes less refunds.
- f. State collections represent real property taxes for prior years.

SOURCE: Department of Taxation and Department of Accounting and General Services, State of Hawaii; the County Finance Directors' Annual Reports, and Table 13.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
 Fiscal Year 1990



NOTE: Details do not agree with Tables 13 and 15 due to different sources.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii, and County Finance Directors' Annual Reports.

TABLE 15
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1990 ^a	1990	1989	1988	1985
STATE TAX REVENUES					
OAHU					
Gasoline	11.0	\$27,623,876	\$27,173,850	\$26,721,607	\$19,632,578
Other Highway ^b	7.0 & 11.0	1,855,314	1,829,244	1,702,530	1,158,576
Other Non-Hwy.	1.0	642,695	669,783	617,760	336,832
Aviation	1.0	7,249,412	7,172,197	6,686,094	5,041,732
Small Boat ^c	1.0 & 27.5	21,716	12,520	12,392	9,621
TOTAL OAHU	--	\$37,393,012	\$36,857,594	\$35,740,383	\$26,179,340
MAUI					
Gasoline	11.0	\$ 4,898,825	\$ 4,600,960	\$ 4,420,581	\$ 2,974,677
Other Highway ^b	7.0 & 11.0	274,778	247,045	202,039	117,637
Other Non-Hwy.	1.0	409,813	269,112	356,779	305,299
Aviation	1.0	76,295	104,694	193,442	177,891
Small Boat ^c	1.0 & 20.0	--	--	--	--
TOTAL MAUI	--	\$ 5,659,711	\$ 5,221,811	\$ 5,172,840	\$ 3,575,504
HAWAII					
Gasoline	11.0	\$ 6,029,894	\$ 5,362,776	\$ 5,193,567	\$ 3,517,212
Other Highway ^b	7.0 & 11.0	551,943	371,296	348,923	265,843
Other Non-Hwy.	1.0	194,816	155,551	163,612	127,321
Aviation	1.0	53,739	49,832	91,556	73,277
Small Boat ^c	1.0 & 19.8	5,823	7,188	13,709	16,028
TOTAL HAWAII	--	\$ 6,836,215	\$ 5,946,643	\$ 5,811,368	\$ 3,999,681
KAUAI					
Gasoline	11.0	\$ 2,448,633	\$ 2,514,410	\$ 2,400,759	\$ 1,409,926
Other Highway ^b	7.0 & 11.0	90,918	74,824	75,257	46,032
Other Non-Hwy.	1.0	233,658	232,443	233,302	137,165
Aviation	1.0	1,716	1,933	3,587	2,801
Small Boat ^c	1.0 & 21.0	--	--	--	--
TOTAL KAUAI	--	\$ 2,774,925	\$ 2,823,610	\$ 2,712,905	\$ 1,595,924
ALL COUNTIES					
Gasoline	--	\$41,001,228	\$39,651,996	\$38,736,514	\$27,534,393
Other Highway	--	2,772,953	2,522,410	2,328,749	1,588,087
Other Non-Hwy.	--	1,480,982	1,326,889	1,371,452	906,618
Aviation	--	7,381,161	7,328,656	6,974,679	5,295,702
Small Boat ^d	--	27,539	19,707	26,101	25,649
TOTAL ALL COUNTIES	--	\$52,663,863	\$50,849,657	\$49,437,494	\$35,350,449
COUNTY TAX REVENUES					
OAHU					
Gasoline	16.5	\$40,088,470	\$28,404,894	\$26,961,024	\$17,114,223
Other Highway ^b	11.0 & 16.5	2,691,364	1,919,701	1,716,213	1,003,894
TOTAL OAHU	--	\$42,779,834	\$30,324,595	\$28,677,237	\$18,118,117
MAUI					
Gasoline	9.0	\$ 3,959,855	\$ 3,343,070	\$ 3,212,320	\$ 2,097,940
Other Highway ^b	6.0 & 9.0	219,625	179,398	147,310	82,928
TOTAL MAUI	--	\$ 4,179,479	\$ 3,522,467	\$ 3,359,630	\$ 2,180,868
HAWAII					
Gasoline	8.8	\$ 4,823,068	\$ 4,290,798	\$ 2,625,902	\$ 2,027,894
Other Highway ^b	6.0 & 8.8	442,065	298,355	171,868	155,847
TOTAL HAWAII	--	\$ 5,265,133	\$ 4,589,153	\$ 2,797,770	\$ 2,183,741
KAUAI					
Gasoline	10.0	\$ 2,180,835	\$ 1,747,999	\$ 872,552	\$ 662,238
Other Highway ^b	7.0 & 10.0	83,409	49,156	27,502	21,725
TOTAL KAUAI	--	\$ 2,264,244	\$ 1,797,155	\$ 900,054	\$ 683,962
ALL COUNTIES					
Gasoline	--	\$51,052,229	\$37,786,760	\$33,671,798	\$21,902,294
Other Highway	--	3,436,462	2,446,610	2,062,892	1,264,393
TOTAL ALL COUNTIES	--	\$54,488,691	\$40,233,371	\$35,734,690	\$23,166,688

NOTE: Detail may not add to total due to rounding.

- a. Rate in cents per gallon.
- b. Lower rate for liquid petroleum gas, higher rate for diesel fuel.
- c. Fuel other than gasoline at 1 cent per gallon.
- d. Includes \$12,446 in 1990, \$5,938 in 1989, \$7,247 in 1988 and \$9,052 in 1985 allocated to the counties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 16
STATE GENERAL SALES TAX DATA
 Tax Rates as of January 1, 1991

State	Retail Rates ^a		Other	Credit Granted Against	Food	Drugs
	State	Local	Rates ^b	Income Taxes	Taxable ^c	Taxable ^d
HAWAII	4.0%	--%	0.5%	Yes	Yes	No
Ala.	4.0	4.0	--	No	Yes	No
Alaska	--	6.0	--	No	Yes	Yes
Ariz.	5.0	3.0	--	No	No	No
Ark.	4.0	3.0	--	No	Yes	No
Calif.	5.0	2.25	--	No	No	No
Colo.	3.0	4.0	--	No	No	No
Conn.	8.0	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	6.0	1.0	--	No	No	No
Ga.	4.0	2.0	--	No	Yes	No
Idaho	5.0	--	--	Yes	Yes	No
Ill.	6.25	4.0	--	No	Yes	Yes
Ind.	5.0	--	0.3	No	No	No
Iowa	4.0	1.0	--	No	No	No
Kans.	4.25	2.0	--	Yes ^e	Yes	No
Ky.	5.0	--	--	No	No	No
La.	4.0	5.0	--	No	Yes	No
Me.	5.0	--	--	No	No	No
Md.	5.0	--	--	No	No	No
Mass.	5.0	--	--	No	No	No
Mich.	4.0	--	--	No	No	No
Minn.	6.0	1.0	--	No	No	No
Miss.	6.0	--	--	No	Yes	No
Mo.	4.425	1.5	--	No	Yes	No
Mont.	No state or local sales tax					
Neb.	4.0	1.5	--	No	No	No
Nev.	5.75	0.5	--	No	No	No
N. H.	No state or local sales tax					
N. J.	6.0	--	--	No	No	No
N. M.	4.75	2.0	--	Yes	Yes	Yes
N. Y.	4.0	4.25	--	No	No	No
N. C.	3.0	2.0	--	No	Yes	No
N. D.	5.0	1.0	--	No	No	No
Ohio	5.0	2.5	--	No	No	No
Okla.	4.0	6.0	--	Yes	Yes	No
Ore.	No state or local sales tax					
Pa.	6.0	6.5	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	5.0	1.0	--	No	Yes	No
S. D.	4.0	2.0	--	Yes ^e	Yes	No
Tenn.	5.5	2.5	--	No	Yes	No
Texas	6.0	2.5	--	No	No	No
Utah	5.0	1.5	--	No	Yes	No
Vt.	4.0	--	--	Yes	No	No
Va.	3.5	1.0	--	No	Yes	No
Wash.	6.5	1.6	0.44	No	No	No
W. Va.	6.0	--	--	No	Yes	No
Wisc.	5.0	0.5	--	No	No	No
Wyo.	3.0	2.0	--	Yes ^e	Yes	No
D. C.	--	6.0	--	No	No	No

- a. Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies tax on wholesaling, producing and manufacturing; Indiana on wholesaling; Washington on manufacturing and wholesaling.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses and artificial limbs. Exemption limited to persons over age 65 in Alabama.
- e. Refund granted to low income elderly or disabled persons.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE FUEL, TOBACCO AND LIQUOR TAXES
 Tax Rates as of January 1, 1991

State	Motor Fuel Tax ^a		Tobacco Taxes		Liquor ^d (Per Gal.)
	(\$ Per Gallon)		Cigarettes	Other	
State	State	Local	(\$ Per Pack)	Products	
HAWAII	11.0	16.5	40% Whlse. ^c	40% Whlse.	\$5.75
Ala.	11.0 ^b	6.0	16.5	Yes	56% Retail ^e
Alaska	8.0	0.02	29.0	25% Whlse.	\$5.60
Ariz.	18.0		18.0	Yes	3.00
Ark.	13.5 ^b		21.0	16% Whlse.	\$2.50+3% Retail
Calif.	15.0		35.0	Yes	2.00
Colo.	22.0 ^b		20.0	20% Whlse.	3.83
Conn.	22.0		40.0	20% Whlse.	4.50
Del.	19.0		19.0	15% Whlse.	3.64
Fla.	6.9	7.0	33.9	25% Whlse.	4.75
Ga.	7.5+3% Retail		12.0	13% Whlse.	4.54
Idaho	18.0		18.0	35% Whlse.	30% Whlse. ^e
Ill.	19.0 ^b	11.0	30.0	No	2.00
Ind.	15.0 ^b		15.5	15% Whlse.	2.68
Iowa	20.0 ^b		31.0	19% Whlse.	30% Whlse. ^e
Kans.	16.0 ^b		24.0	10% Whlse.	2.50
Ky.	15.0 ^b		3.0	No	1.92+9% Whlse.
La.	20.0		20.0	Yes	2.50
Me.	17.0 ^b		31.0	50% Whlse.	75% Whlse.+1.25 ^e
Md.	18.5		13.0	No	1.50
Mass.	21.0		26.0	25% Whlse.	4.05
Mich.	15.0		25.0	No	13.85% Retail ^e
Minn.	20.0		38.0	35% Whlse.	5.03
Miss.	18.0	3.0	18.0	15% Whlse.	2.50 ^e
Mo.	11.0		13.0	No	2.00
Mont.	20.0		18.0	12.5% Whlse.	26% Retail ^e
Neb.	21.9		27.0	15% Whlse.	3.00
Nev.	26.5 ^b		35.0	30% Whlse.	2.05
N. H.	16.0		25.0	No	(e)
N. J.	10.5 ^b		40.0	24% Whlse.	4.20+2.9% Whlse.
N. M.	16.2	2.0	15.0	25% Whlse.	3.94
N. Y.	8.0 ^b	1.0 ^f	39.0	15% Whlse.	6.44
N. C.	22.3		2.0	No	28% Retail ^e
N. D.	17.0		30.0	25% Whlse.	4.05
Ohio	20.0		18.0	No	(e)
Okla.	16.0 ^b		23.0	Yes	5.56
Ore.	20.0	3.0	28.0	35% Whlse.	(e)
Pa.	12.0		18.0	No	\$1.00+18% Net ^e
R. I.	21.0		37.0	No	3.75
S. C.	16.0		7.0	Yes	\$2.72+9% Surtax
S. D.	18.0	1.0	23.0	No	3.93
Tenn.	20.0 ^b		13.0	6% Whlse.	4.00
Texas	15.0		41.0	Yes	2.40
Utah	19.0		23.0	35% Retail	13% Retail ^e
Vt.	16.0		18.0	20% Whlse.	25% Retail ^e
Va.	17.5 ^b	2% Retail	2.5	Yes	20% Retail ^e
Wash.	22.0		34.0	61.75% Whlse.	(e)
W. Va.	15.5		17.0	No	5% Retail
Wisc.	21.5		30.0	20% Whlse.	3.25
Wyo.	9.0		12.0	No	0.95 ^e
D. C.	--	18.0	17.0	No	1.50

- a. Gasoline for use on public highways. Local rate is highest imposed.
 b. Rate for diesel for use on public highways differs in New York, 10¢; Alabama, Kentucky, 12¢; Arkansas, 12.5¢; Oklahoma, 13¢; New Jersey, 13.5¢; Indiana, Tennessee, Virginia, 16¢; Vermont 17¢; Kansas, 18¢; North Dakota 19¢; Maine, 20¢; Colorado, 20.5¢; Illinois, 21.5¢; Nevada 22¢; and Iowa, 22.5¢.
 c. Tax is approximately 41¢ per pack in Hawaii.
 d. Rates apply on distilled spirits not in excess of 100 proof.
 e. Monopoly states. Revenues received through markup plus taxes except markup only in Oregon.
 f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 18
STATE PERSONAL INCOME TAX DATA
 At January 1, 1991

State	Federal Inc. Tax Deduct. ^a	Tax Rate			Steps In Range	Personal Exemption or Credit ^b			
		Min.	On First	Max.		Over	Single	Dependent	
HAWAII	No	2.0%	\$ 1,500	10.0%	\$ 20,500	8	\$1,040 ^c	\$1,040 ^c	
Ala.	Yes	2.0%	\$ 500	5.0%	\$ 3,000	3	\$1,500	\$ 300	
Alaska	No personal income tax								
Ariz.	No	3.8	10,000	7.0	150,000	5	2,000 ^c	2,000 ^c	
Ark.	Yes	1.0	2,999	7.0	25,000	6	20 ^{b,c}	20 ^b	
Calif.	No	1.0	4,213	9.3	27,646	6	58 ^{b,c}	58 ^b	
Colo.	No 5% of federal liability								
Conn. ^d	No personal income tax								
Del.	No	3.2	5,000 ^e	7.7	40,000	7	1,250	1,250	
Fla.	No personal income tax								
Ga.	No	1.0	1,000	6.0	10,000	6	1,500	1,500	
Idaho	No	2.0	1,000	8.2	20,000	8	2,050	2,050	
Ill.	No	3.0% of modified federal AGI					1,000	1,000	
Ind.	No	3.4% of modified federal AGI					1,000 ^c	1,000	
Iowa	Yes	0.4	1,060	9.98	47,700	9	20 ^{b,c}	15 ^b	
Kans.	No	4.5	27,500	5.95	27,500	2	2,000	2,000	
Ky.	No	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b	
La.	Yes	2.0	10,000	6.0	50,000	3	4,500	1,000	
Me.	No	2.0	4,050	8.5	16,200	4	2,050	2,050	
Md.	No	2.0	1,000	5.0	3,000	4	1,200	1,200	
Mass. ^d	No 5.95% on earned income								
Mich.	No	4.6% of modified federal AGI					2,100 ^c	2,100	
Minn.	No	6.0	19,000	8.0	19,000	2	2,050 ^{b,c}	2,050 ^b	
Miss.	No	3.0	5,000	5.0	10,000	3	6,000	1,500	
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 ^c	400	
Mont.	Yes	2.0	1,600	11.0	55,000	10	1,260 ^c	1,260 ^c	
Neb.	No	2.2	1,800	6.41	27,000	4	1,230 ^c	1,230	
Nev.	No state income tax								
N. H.	No	5.0% of interest and dividend income over						\$1,200	
N. J.	No	2.0	20,000	3.5	50,000	3	1,000	1,000	
N. M.	No	1.8	5,200	8.5	41,600	7	2,050 ^c	2,050	
N. Y.	No	4.0	5,500	7.875	13,000	5	--	1,000	
N. C.	No	6.0	12,750	7.0	12,750	2	2,000	2,000	
N. D.	Yes	2.67	3,000	12.0	50,000	8	2,050	2,050	
Ohio	No	0.743	5,000	6.9	100,000	8	650	650	
Okla.	Yes	0.5	1,000	10.0	16,000	11	1,000 ^c	1,000	
Ore.	Yes	5.0	2,000	9.0	5,000	3	98 ^{b,c}	98 ^{b,c}	
Pa.	No 2.1% flat rate								
R. I.	No	22.96% of adjusted federal liability					2,050 ^c	2,050	
S. C.	No	2.75	2,030	7.0	10,050	6	2,000 ^c	2,000 ^c	
S. D.	No personal income tax								
Tenn.	No	6.0% on dividend and interest income						1,250	--
Texas	No state income tax								
Utah	Yes	2.55	750	7.2	3,750	6	1,538	1,538	
Vt.	No	28% of federal liability					2,050 ^c	2,050	
Va.	No	2.0	3,000	5.75	17,000	4	800	800	
Wash.	No state income tax								
W. Va.	No	3.0	10,000	6.5	60,000	5	2,000	2,000	
Wisc.	No	4.9	7,500	6.93	15,000	3	50 ^{b,c}	50 ^b	
Wyo.	No state income tax								
D. C.	No	6.0	10,000	9.5	20,000	3	1,270 ^c	1,270	

- a. Generally limited to federal taxes paid on income taxed by state. Maximum amounts deductible limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property, and/or local income taxes. Limited to elderly in some states. Adjusted for inflation in Arizona, California, Iowa, Montana, and South Carolina.
- d. Additional rates: Connecticut, graduated tax levied on capital gains and dividends if federal adjusted gross income exceeds \$54,000; Massachusetts, 10% on interest, dividends and capital gains.
- e. First \$2,000 is not taxable.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 19
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1991

State	State/Federal ^a Corporation Tax Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
				\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	4.4% to \$25,000 6.4% over \$100,000	CF-15, CB-3	\$ 211	\$ 2,324	\$ 28,900
Ala.	No/Yes	5.0%	CF-15	\$ 214	\$ 2,141	\$ 17,383
Alaska	No/No	1% to \$10,000 9.4% over \$90,000	CF-15, CB-3	50	1,500	43,040
Ariz.	Yes/Yes	9.3% adjusted federal taxable income	CF-5	366	3,260	28,915
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-15	70	2,440	29,440
Calif.	No/No	9.3%	CF-15 ^b	465	4,650	46,500
Colo.	No/No	5% to \$50,000 5.3% over \$50,000	CF-15	250	2,500	26,350
Conn.	No/No	11.5%	CF-5	575	5,370	57,500
Del.	No/No	8.7%	CF-15, CB-3	455	4,350	43,500
Fla.	No/No	5.5%	CF-15	275	2,750	27,500
Ga.	Yes/No	6.0%	CF-15, CB-3	283	2,830	28,302
Idaho	No/No	8% + \$10	CF-15, CB-3	410	4,010	40,010
Ill.	No/No	4.8% + 2.5% ^d	CF-15, CB-3	365	3,650	36,500
Ind.	No/No	7.9%	CF-15, CB-3	395	3,950	39,500
Iowa	No/Yes ^a	6% to \$25,000 12% over \$250,000	CF-15, CB-3	257	2,935	35,465
Kans.	No/No	4.5% + 2.25% surtax over \$25,000	CF-10	225	2,813	33,188
Ky.	No/No	4% to \$25,000 8.25% over \$250,000	CF-15, CB-3	200	2,125	36,375
La.	No/Yes	4% to \$25,000 8% over \$200,000	CF-15, CB-3	171	1,889	23,283
Me.	No/No	3.5% to \$25,000 8.93% over \$250,000	CF-15, CB-3	175	2,858	41,743
Md.	No/No	7.0%	CF-15, CB-3	350	3,500	35,000
Mess.	No/No	9.5%	CF-15	475	4,750	47,500
Mich.	No/Yes	Special business tax of 2.35% levied in lieu of corporate income tax		423	4,277	34,646
Minn.	No/Yes	9.8%	CF-15	423	4,277	34,646
Miss.	No/No	3% to \$5,000 5% over \$10,000	CF-5	150	2,350	24,850
Mo.	No/No	5.0% to \$100,000 6.5% over \$335,000	CF-15, CB-3	250	2,500	24,475
Mont.	No/No	6.75%	CF-7, CB-3	337	3,375	33,750
Neb.	Yes/No	5.17% to \$30,000 7.24% over \$50,000	CF-5	246	2,458	32,791
Nevada	No state corporation income tax					
N. H.	No/No	8.0%	CF-5	400	4,000	40,000
N. J.	No/No	9.0%	CF-7	450	4,500	45,000
N. M.	Yes/No	4.8% to \$500,000 7.6% over \$1,000,000	CF-15, CB-3	229	2,290	22,901
N. Y.	No/No	9.0%	CF-15, CB-3	450	4,500	45,000
N. C.	No/No	7.0%	CF-5	350	3,500	35,000
N. D.	No/Yes	3% to \$3,000 10.5% over \$90,000	CF-15, CB-3	172	2,889	30,273
Ohio	Yes/No	5.1% to \$30,000 8.9% over \$50,000	CF-15	243	3,214	39,991
Okla.	No/No	6.0%	CF-15, CB-3	300	3,000	30,000
Ore.	No/No	6.6%	CF-15	330	3,300	33,000
Pa.	No/No	8.5%	CF-5	425	4,250	42,500
R. I.	No/No	9.0%	CF-15, CB-3	400	4,000	40,000
S. C.	No/No	5.0%	CF-15	250	2,500	25,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-7	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/No	5.0%	CF-5, CB-3	250	2,500	25,000
Vt.	Yes/No	5.5% to \$10,000 8.25% over \$250,000	CF-15, CB-3	261	3,217	38,259
Va.	No/No	6.0%	CF-15, CB-3	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	9.3%	CF-15, CB-3	465	4,650	46,500
Wisc.	Yes/No	7.9%	CF-15	340	3,398	33,978
Wyo.	No state corporation income tax					
D. C.	No/No	10% + 5.0% surtax	CF-15, CB-3	525	5,250	52,500

a. Deduction limited to federal tax on income taxed by the state. Limited in Iowa to 50% of federal taxes paid.

b. Number of years carried forward and/or carryback of net operating loss; carrybacks usually limited to enactment year. Some states also grant new businesses further relief. Only 50% of loss may be carried forward in California.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporate income taxes paid.

d. Additional personal property replacement tax on net income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 20
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1990 — By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Government: Federal	\$ 2,805,412	\$ 17,911	\$ 97,085	\$ 15,928	\$ 2,936,336	2.9
State	6,082,424	364,190	595,151	418,764	7,460,529	7.5
Counties	1,806,011	157,957	125,649	72,937	2,162,554	2.2
Public Utilities ^b	505,164	43,882	24,922	13,360	587,328	0.6
Churches	700,637	77,218	46,022	39,800	863,677	0.9
Charitable Organizations	381,483	34,953	50,226	14,202	480,864	0.5
Schools	442,189	9,373	23,423	849	475,834	0.5
Hospitals	378,717	24,388	--	5,838	408,943	0.4
Miscellaneous Exempt ^c	9,643,682	932,730	765,743	564,620	11,906,775	11.9
All Others	52,251,970	10,060,906	6,346,339	4,000,485	72,659,700	72.7
Total Gross Valuations	\$74,997,689	\$11,723,508	\$8,074,560	\$5,146,783	\$99,942,540	100.0
Exempt Properties						
Government	\$10,693,847	\$ 540,058	\$ 817,885	\$ 507,629	\$12,559,419	12.6
Public Utilities ^b	505,164	43,882	24,922	13,360	587,328	0.6
Churches	700,637	77,218	46,022	39,800	863,677	0.9
Charitable Organizations	381,483	34,953	50,226	14,202	480,864	0.5
Schools	442,189	9,373	23,423	849	475,834	0.5
Hospitals	378,717	24,388	--	5,838	408,943	0.4
Others ^c	9,643,682	932,730	765,743	564,620	11,906,775	11.9
Sub-Total Exemptions	\$22,745,719	\$ 1,662,602	\$1,728,221	\$1,146,298	\$27,282,840	27.3
Taxable Values	\$52,251,970	\$10,060,906	\$6,346,339	\$4,000,485	\$72,659,700	72.7
Less 50% of Appeals	1,328,639	96,141	46,750	107,646	1,579,176	1.6
Net Taxable Values	\$50,923,331	\$ 9,964,765	\$6,299,589	\$3,892,839	\$71,080,524	71.1

NOTE: Detail may not add due to rounding.

a. Gross valuations assessed at 100% of fair market value.

b. Exempt from property taxation; subject to selective sales public service companies tax.

c. Includes residential home exemption, exemptions for disabled and handicapped, government leases, property used for low-moderate income housing, Hawaiian homes, cemetery, alternate energy, co-ops, etc.

SOURCE: Reports of the Property Technical Office, Real Property Assessment Division, Department of Finance, City and County of Honolulu.

TABLE 21
TRENDS IN REAL PROPERTY TAX BASE
 State of Hawaii: By Counties^a
 (In Thousands)

Fiscal Year		Honolulu	MauI	Hawaii	Kauai	All Counties ^b
1991		\$(50,923,331)	\$(9,964,765)	\$(6,299,589)	\$(3,892,839)	\$(71,080,524)
Improved Residential	- Land	18,028,506	1,850,069	1,017,044	1,006,468	21,902,087
	- Bldg.	5,882,652	828,541	764,940	440,503	7,916,636
Unimproved Residential	- Land	541,805	206,564	248,915	202,526	1,199,810
	- Bldg.	37,105	633	27,954	20,790	86,482
Hotel/Resort	- Land	2,652,265	780,455	295,031	221,332	3,949,085
	- Bldg.	1,945,841	2,261,911	554,978	403,205	5,165,935
Apartment	- Land	3,288,495	502,789	332,899	322,227	4,446,410
	- Bldg.	5,228,941	950,044	610,080	420,143	7,209,208
Commercial	- Land	4,870,295	468,800	183,870	173,111	5,696,076
	- Bldg.	3,228,760	261,417	251,864	143,776	3,885,817
Industrial	- Land	3,199,967	287,564	97,261	90,227	3,675,019
	- Bldg.	1,136,613	200,415	138,338	48,159	1,523,525
Agricultural	- Land	556,098	872,504	1,123,384	230,036	2,782,022
	- Bldg.	114,971	367,746	479,780	85,576	1,048,073
Conservation	- Land	180,746	118,031	165,143	78,228	542,148
	- Bldg.	30,271	7,282	8,108	6,532	52,193
1990		\$ 40,767,834	\$ 8,121,952	\$ 5,508,659	\$ 3,128,119	\$ 57,526,564
1989		35,953,810	6,695,724	4,859,335	2,710,380	50,219,249
1988		32,754,602	6,053,507	4,563,339	2,364,791	45,736,239
1987		31,609,726	5,819,042	4,416,803	2,232,438	44,078,009
1986		29,935,812	5,469,428	4,356,288	2,145,979	41,907,507
1985		28,004,554	5,565,837	4,081,032	2,089,931	39,741,354
1984		25,063,750	5,633,710	4,020,278	1,849,693	36,567,431
1983		20,751,402	5,251,198	3,634,760	1,713,345	31,350,706
1982		17,653,348	4,823,618	2,898,718	1,415,822	26,791,507

NOTE: Detail may not add to totals due to rounding.

a. Net assessed valuations for tax rate purposes increased to 100% of fair market value in fiscal 1984; prior years adjusted to 100% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Property Technical Office, Real Property Assessment Division, Department of Finance, City and County of Honolulu and the Department of Taxation, State of Hawaii.

TABLE 22
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	All Counties
1991 (Est.) ^a	\$ (332,759,135)	\$ (59,291,612)	\$ (57,216,260)	\$ (27,414,102)	\$ (476,681,109)
Improved Res.	113,853,106	12,053,745	15,146,864	7,397,703	148,451,417
Unimprov. Res.	2,865,605	984,186	2,726,759	1,178,524	7,755,074
Hotel/Resort	49,245,715	24,338,928	7,667,623	5,252,030	86,504,296
Apartment	41,339,184	6,900,957	8,514,670	6,269,555	63,024,366
Commercial	76,536,070	5,111,519	3,979,544	2,692,218	88,319,350
Industrial	40,980,681	3,415,853	2,148,483	1,182,287	47,727,304
Agricultural	6,039,621	5,891,188	15,311,970	2,707,315	29,950,094
Conservation	1,899,153	595,237	1,720,348	734,473	4,949,210
1990	\$ 302,149,646	\$ 48,254,559	\$ 51,651,910	\$ 23,494,700	\$ 425,550,815
1989	267,906,788	38,427,620	45,394,047	20,904,803	372,633,258
1988	258,839,590	33,925,485	42,802,549	18,222,385	353,790,369
1987	254,316,466	32,572,595	42,035,419	17,246,667	346,171,147
1986	223,380,894	24,898,918	37,195,725	15,781,208	301,256,745
1985	212,269,921	25,620,492	37,141,879	14,081,790	289,114,082
1984	201,003,749	23,693,234	36,158,715	14,063,961	274,919,659
1983	189,838,546	21,804,283	30,301,000	12,453,773	254,397,602
1982	166,301,144	16,661,599	24,797,746	9,496,130	217,256,619

NOTE: Detail may not add to totals due to rounding.

a. Totals include tax on certain federal leased property not allocated by class, but excludes minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Property Technical Office, Real Property Assessment Division, Department of Finance, City and County of Honolulu and the Department of Taxation, State of Hawaii.

TABLE 23
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

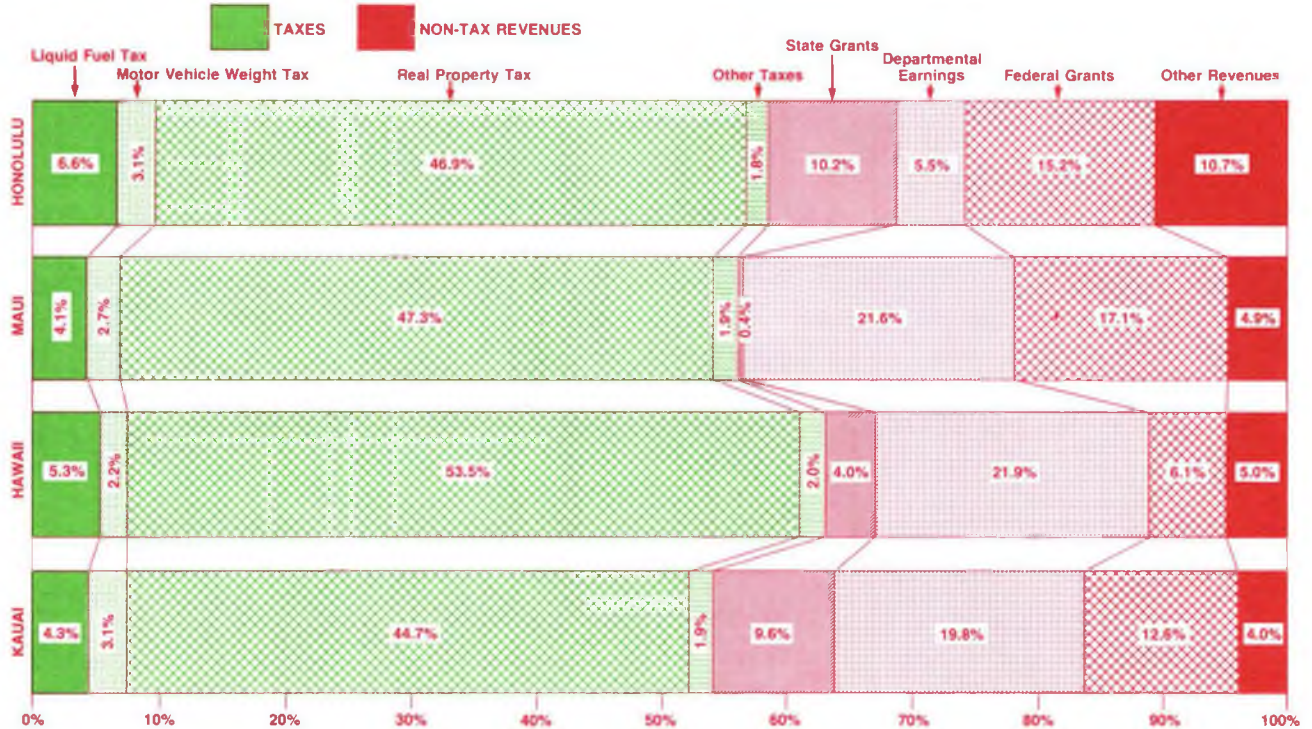
Fiscal Year		Honolulu	MauI	Hawaii	Kauai	Average ^a
1991 Average Rate ^b		\$ 6.84	\$5.96	\$ 9.09	\$ 7.07	\$ 6.90
Improv. Resid.:	Land	4.70	4.50	8.50	5.35	4.86
	Bldg.	4.95	4.50	8.50	4.57	5.17
Unimp. Resid.:	Land	4.95	4.75	10.00	5.35	5.61
	Bldg.	4.95	4.75	8.50	4.57	5.61
Hotel/Resort:	Land	10.71	8.00	10.00	8.70	10.22
	Bldg.	10.71	8.00	8.50	8.25	9.72
Apartment:	Land	4.70	4.75	10.00	8.70	5.25
	Bldg.	4.95	4.75	8.50	8.25	5.32
Commercial:	Land	9.45	7.00	10.00	8.70	9.27
	Bldg.	9.45	7.00	8.50	8.25	9.22
Industrial:	Land	9.45	7.00	10.00	8.70	9.28
	Bldg.	9.45	7.00	8.50	8.25	9.10
Agricultural:	Land	9.00	4.75	10.00	8.70	8.48
	Bldg.	9.00	4.75	8.50	8.25	8.06
Conservation:	Land	9.00	4.75	10.00	8.70	8.64
	Bldg.	9.00	4.75	8.50	8.25	8.47
1990 Average Rate		\$ 7.71	\$5.96	\$ 9.09	\$ 7.39	\$ 7.60
1989	" "	7.48	5.57	9.08	7.51	7.26
1988	" "	7.48	5.57	9.08	7.49	7.39
1987	" "	7.48	5.59	9.09	7.50	7.39
1986	" "	7.46	5.94	9.11	7.52	7.44
1985	" "	7.46	4.47	9.11	7.55	7.23
1984	" "	7.60	4.50	9.19	8.05	7.34
1983	" "	13.43	7.50	16.68	14.50	12.94
1982	" "	15.23	7.50	17.90	14.50	14.21

a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

b. Tax rate at 100% net assessed value; 1982-1983 rates at 60% net assessed value.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Property Technical Office, Real Property Assessment Division, Department of Finance, City and County of Honolulu and the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution — By Counties
 Fiscal Year — 1990



SOURCE: Tables 24-27.

TABLE 24
OPERATING REVENUES^a — CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

Source of Revenue	1990	1989	1988	1985	1980
Taxes					
Real Property	\$302,149,646	\$267,906,788	\$258,839,950	\$226,130,195	\$145,002,528
Liquid Fuel	42,364,315	30,027,130	28,396,054	14,309,285	11,998,346
Utility Franchise	11,895,512	11,444,182	11,528,307	17,941,121	7,328,928
Motor Vehicle Weight	20,165,675	17,159,988	15,015,970	11,853,445	10,672,602
Sub-Total Taxes	\$376,575,148	\$326,538,088	\$313,780,281	\$270,234,046	\$175,002,404
Liquor Licenses & Fees	\$ 1,934,556	\$ 1,876,894	\$ 1,802,185	\$ 1,703,828	\$ 1,719,822
Parking Meter Fees	3,537,465	2,768,045	2,714,982	2,319,230	2,415,351
Other Licenses & Fees	8,855,979	9,517,832	7,879,576	7,090,014	3,662,185
Fines, Forfeits & Penalties	275,077	173,840	275,112	134,972	77,103
Departmental Earnings ^b	97,565,018	70,171,182	71,060,713	61,950,641	30,208,348
State Grants					
Act 155 ^c	--	7,734,416	7,734,416	7,734,416	7,734,416
Other Unrestricted ^d	31,747,637	9,305,600	5,172,000	--	--
Others	3,938,039	8,591,199	8,055,907	528,341	1,190,713
Sub-Total State Grants	\$ 35,685,676	\$ 25,631,215	\$ 20,962,323	\$ 8,262,757	\$ 8,925,129
Federal Grants	\$ 65,938,356	\$ 71,868,879	\$ 68,883,419	\$ 62,011,937	\$ 92,073,660
Hawaii Housing Authority	286,516	245,023	285,907	221,901	544,101
Miscellaneous	53,160,073	40,955,281	35,557,117	23,271,372	10,279,368
TOTAL	\$643,813,864	\$549,646,279	\$523,201,615	\$437,100,699	\$324,707,471

NOTE: Detail may not add to totals due to rounding.

- a. Excludes loan, bond, revolving, improvement district, and trust funds, and Board of Water Supply revenues.
- b. Includes rentals, interest, and other earnings.
- c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.
- d. Designated for "improvements to infrastructure and/or tourism-related activities."

SOURCE: Finance Director's Annual Financial Reports, City and County of Honolulu, State of Hawaii.

TABLE 25
OPERATING REVENUES^a — COUNTY OF MAUI
Selected Fiscal Years

Source of Revenue	1990	1989	1988	1985	1980
Taxes					
Real Property	\$ 48,254,559	\$38,427,620	\$33,925,485	\$25,234,654	\$11,626,644
Liquid Fuel	4,137,685	3,487,246	3,326,033	2,159,059	1,622,445
Utility Franchise	1,939,666	1,745,062	1,739,150	1,939,764	412,482
Motor Vehicle Weight	2,747,270	2,510,725	2,342,898	1,992,089	1,147,118
Sub-Total Taxes	\$ 57,079,180	\$46,170,653	\$41,333,566	\$31,325,566	\$14,808,689
Liquor Licenses & Fees	\$ 851,677	\$ 646,908	\$ 25,202	\$ 827,291	\$ 458,910
Other Licenses & Permits	2,454,037	2,243,416	1,791,895	863,619	613,571
Fines, Forfeits & Penalties	390,716	459,838	356,284	383,438	7,442
Departmental Earnings ^b	17,422,391	14,308,570	10,619,279	8,040,404	2,999,028
State Grants					
Act 155 ^c	--	2,994,474	2,994,474	2,994,474	2,994,474
Other Unrestricted ^d	16,385,685	4,508,800	2,856,000	--	--
Others	5,617,045	5,846,368	5,145,942	3,815,427	2,025,099
Sub-total State Grants	\$ 22,002,730	\$13,449,642	\$10,996,416	\$ 6,809,901	\$ 5,019,573
Federal Grants	\$ 384,412	\$ 322,450	\$ 135,724	\$ 2,058,358	\$ 4,329,219
Hawaii Housing Authority	24,037	21,249	18,593	12,794	12,615
Miscellaneous	1,377,729	1,600,585	1,601,467	688,268	175,034
TOTAL	\$101,986,909	\$79,223,311	\$66,878,426	\$51,009,639	\$28,424,082

NOTE: Detail may not add to totals due to rounding.

- a. Excludes loan, bond, revolving, certain trust funds, and water revenues.
- b. Includes rentals, interest, garbage collection charges, and other earnings.
- c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.
- d. Designated for "improvements to infrastructure and/or tourism-related activities."

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 26
OPERATING REVENUES^a — COUNTY OF HAWAII
Selected Fiscal Years

Source of Revenue	1990	1989	1988	1985	1980
Taxes					
Real Property	\$51,651,910	\$45,394,047	\$42,802,549	\$38,496,431	\$21,602,726
Liquid Fuel	5,101,040	4,562,337	2,647,203	2,166,619	2,030,502
Utility Franchise	1,899,621	1,720,427	1,651,249	1,661,940	872,030
Motor Vehicle Weight	2,155,786	1,989,919	1,927,985	1,716,476	1,521,550
Sub-Total Taxes	\$60,808,357	\$53,666,730	\$49,028,986	\$44,041,526	\$26,026,608
Liquor Licenses & Fees	\$ 729,137	\$ 657,414	\$ 617,190	\$ 411,336	\$ 331,848
Parking Meter Fees	130,085	120,835	114,676	119,567	38,203
Other Licenses & Permits	2,042,939	1,716,213	1,592,116	953,344	837,941
Fines, Forfeits & Penalties	316,301	285,097	218,686	1,795	3,493
Departmental Earnings ^b	5,903,914	4,966,001	4,520,982	4,836,549	2,696,186
State Grants					
Act 155 ^c	--	4,327,834	4,327,834	4,327,834	4,327,834
Other Unrestricted ^d	13,415,364	3,252,800	2,100,000	--	--
Others	7,593,774	5,005,668	4,777,495	3,106,169	1,682,520
Sub-Total State Grants	\$21,109,138	\$12,586,302	\$11,205,329	\$ 7,434,003	\$ 6,010,354
Federal Grants	\$ 3,894,649	\$ 2,865,978	\$ 3,012,188	\$ 5,834,507	\$ 8,190,188
Hawaii Housing Authority	--	2,028	1,985	22,805	47,476
Miscellaneous	1,564,441	1,863,337	2,615,289	829,880	337,880
TOTAL	\$96,501,114	\$78,730,435	\$72,687,427	\$64,485,512	\$44,520,177

NOTE: Detail may not add to totals due to rounding.

- a. Excludes loan, bond, revolving, certain trust funds and water revenues, Hilo hospital, and Act 97 special funds.
- b. Includes rentals, interest, charges for culture and recreation, highways and streets, sewer, sanitation, and miscellaneous revenues.
- c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.
- d. Designated for "improvements to infrastructure and/or tourism-related activities."

SOURCE: Finance Director's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 27
OPERATING REVENUES^a — COUNTY OF KAUAI
Selected Fiscal Years

Source of Revenue	1990	1989	1988	1985	1980
Taxes					
Real Property	\$23,494,700	\$20,904,803	\$18,222,385	\$18,295,173	\$ 7,977,389
Liquid Fuel	2,241,601	1,779,183	961,177	674,176	623,183
Utility Franchise	1,009,694	920,438	857,137	868,426	502,256
Motor Vehicle Weight	1,628,678	1,476,052	1,361,526	1,137,613	1,004,974
Sub-Total Taxes	\$28,374,673	\$25,080,476	\$21,402,225	\$20,975,388	\$10,107,802
Liquor Licenses & Fees	\$ 364,788	\$ 350,877	\$ 369,244	\$ 271,066	\$ 191,666
Other Licenses & Permits	1,098,004	865,316	517,405	306,713	396,736
Fines, Forfeits & Penalties	--	--	--	6,048	6,517
Departmental Earnings ^b	6,624,591	5,666,275	4,771,479	3,408,778	1,925,970
State Grants					
Act 155 ^c	--	3,116,321	3,116,321	3,116,321	3,116,321
Other Unrestricted ^d	10,422,228	2,832,800	1,872,000	--	--
Others	--	1,127,849	696,281	873,136	436,172
Sub-Total State Grants	\$10,422,228	\$ 7,076,970	\$ 5,684,602	\$ 3,989,457	\$ 3,552,493
Federal Grants	\$ 5,026,639	\$ 4,143,198	\$ 3,766,908	\$ 4,614,271	\$ 3,452,442
Miscellaneous	655,227	1,660,103	565,392	277,133	541,454
TOTAL	\$52,566,150	\$44,843,215	\$37,077,255	\$33,848,853	\$20,175,080

NOTE: Detail may not add to totals due to rounding.

- a. Excludes loan, bond, revolving, certain trust funds and water revenues.
- b. Includes rentals, interest, garbage collection charges, developer contributions, and other earnings.
- c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.
- d. Designated for "improvements to infrastructure and/or tourism-related activities."

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.

**TABLE 28
TAXES LEVIED IN HAWAII
As of January 1, 1991**

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION*	REPORTS DUE & % OF TOTAL COLLECTIONS ^b
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$1,500, 2.0%; next \$1,000, 4.0%; next \$1,000, 6.0%; next \$2,000, 7.25%; next \$5,000, 8.0%; next \$5,000, 8.75%; next \$5,000, 9.5%; and over \$20,500, 10%. Capital gains taxed at a maximum of 7.25%. Deductions generally follow federal law. Exemptions are: individuals, \$1,040 per person (double for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$1,750 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund. Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated for a maximum of \$55 per qualified exemption when AGI is less than \$6,000 to \$10 when AGI is from \$20,000 to \$30,000 in addition to \$55 Food Tax Credit per exemption granted regardless of income. Additional credit of \$50 per qualified exemption granted to renters with AGI of less than \$30,000. Credits (except for Food Tax Credit, are doubled for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability. Refundable medical services excise tax granted: \$200 maximum per return; doubled for those 65 and over with maximum of \$600 per return.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before 15th day of following month. Estimates of income on 20th of April, June, September and January.</p> <p style="text-align: right;">24.22%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 4.4%, over \$25,000 but not over \$100,000 at 5.4%, and 6.4% over \$100,000. Capital gains rate is 4%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward fifteen years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p style="text-align: right;">2.81%</p>
<p>ESTATE & TRANSFER TAX (Chapter 236D) - On shares of net estates having situs in Hawaii and federal estate tax liability. Tax is equal to the credit for state death taxes allowed on the federal estate tax return. Where an estate has no federal estate tax liability, then there is no state tax liability. Applicable to estates of persons dying after 6/30/83. <u>Distribution:</u> State general fund.</p>	<p>Personal representative of estate to file return. Return and payment due nine months after death.</p> <p style="text-align: right;">0.87%</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services and other activities. <u>Distribution:</u> State general fund (except on fuel to state highway fund and \$90 million per year to state educational facilities maintenance fund until 1995 and up to \$5 million per year to the Bond Reserve Fund).</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by 20th day of 4th month following the tax year.</p> <p style="text-align: right;">39.91%</p>
<p>TRANSIENT ACCOMMODATIONS TAX (Chapter 237D) - On gross rental or gross rental proceeds derived from the furnishing of transient accommodations at 5% rate. Applicable only to rental of such accommodations for less than 180 days. Gross income does not include taxes collected and passed on under HRS chapter 237 and as of 7/1/90, taxes collected under HRS chapter 237D. <u>Distribution:</u> State general fund.</p>	<p>Monthly by end of following month. Annual summary and reconciliation return by 20th of 4th month following tax year.</p> <p style="text-align: right;">2.87%</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p style="text-align: right;">1.21%</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p style="text-align: right;">2.43%</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway fund.</p>	<p>One month after end of calendar year.</p> <p style="text-align: right;">0.56%</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p style="text-align: right;">0.66%</p>
<p>FUEL TAX (Chapter 243) - On distributors at 19.8¢ per gallon in Hawaii County to 27.5¢ in Honolulu for highway use (includes 11¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.73%</p>
<p>LIQUOR TAX (Chapter 244D) - Rates, per gallon, as follows: \$5.75 on distilled spirits, \$2.00 on sparkling wines, \$1.30 on still wines, \$0.81 on cooler beverages, \$0.89 on beer, and \$0.50 on draft beer. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.41%</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">0.42%</p>
<p>PROPERTY TAX (County Ordinances) - On real property, land and improvements. Assessments at 100% of "fair market value." Minimum exemption for owner-occupied homes is \$40,000, with multiple exemptions based on age. Various rates for land, improvements and classes of property. Average fiscal year 1990 rates per \$1,000 net assessed value are: Oahu, \$6.84; Maui, \$5.96; Hawaii, \$9.09; and Kauai, \$7.07. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments.</p> <p style="text-align: right;">14.82%</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions are allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;">0.28%</p>
<p>MOTOR VEHICLE WEIGHT (Chapter 249) - On weight as follows: Oahu, commercial vehicles, 2.00¢/lb.; passenger vehicles, 1.25¢/lb.; minimum \$12 on motor vehicles, \$1 on others. Hawaii, commercial 1.0¢/lb.; passenger 0.5¢/lb. and a \$6 minimum. Maui, commercial 1.5¢/lb.; passenger 0.75¢/lb. and a \$6 minimum. Kauai, commercial 2.0¢/lb.; passenger 0.75¢/lb. with \$12 minimum. State tax of 0.5¢/lb. to 0.65¢/lb., and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p>	<p>Monthly, quarterly, or annually, depending on prior year's liability.</p> <p style="text-align: right;">1.64%</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.918% for domestic and 3.197% for foreign firms; surplus line brokers, 4.68%, casualty and other insurance, 2.9647% for domestic and 4.2824% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>Variable by month.</p> <p style="text-align: right;">1.28%</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p style="text-align: right;">0.82%</p>

a. Legal reference is to Hawaii Revised Statutes, (1968), as amended.
b. Based on fiscal 1990 state and county tax collections (see Table 13), excluding unemployment compensation.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

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TABLE 29
FEDERAL TAX COLLECTIONS IN HAWAII
 By Source — Selected Fiscal Years
 (Dollars in Thousands)

Source	1990	1989	1988	1985	1980
Income and Profits Taxes					
Indiv. Income & Employment ^a	\$3,648,783	\$3,220,556	\$2,870,314	\$1,861,697	\$1,412,330
Corporate Income & Profits	461,579	412,151	333,528	166,475	213,216
Sub-Total Income & Profits	\$4,110,362	\$3,632,707	\$3,203,842	\$2,028,172	\$1,625,546
Excise Taxes					
Alcoholic Beverages ^b	\$ --	\$ --	\$ --	\$ 6,879	\$ 191
Tobacco ^b	--	--	--	77	2
Manufacturers' Excise					
Gasoline	12,145	5,415	6,192	10,773	1,271
Others ^c	444	317	195	(6,034)	350
Retailers' Excise ^d	3,798	10,583	7,993	1,588	477
Miscellaneous Excise					
Telephone & Teletype	2,571	8,813	5,336	3,371	4,447
Air Trans. of Persons	20,500	21,293	18,598	10,093	6,467
Others ^e	7,174	3,313	5,679	3,172	2,253
Unclassified Excise ^f	1,969	2,252	4,505	3,657	(134)
Sub-Total Excise Taxes	\$ 48,601	\$ 51,986	\$ 48,497	\$ 33,576	\$ 15,324
Estate	\$ 80,019	\$ 22,184	\$ 36,555	\$ 39,406	\$ 17,496
Gift	3,887	4,837	1,601	451	1,014
Unemployment Insurance	21,258	20,130	20,255	15,169	11,079
TOTAL	\$4,264,127	\$3,731,845	\$3,310,750	\$2,116,773	\$1,670,459

NOTE: Totals may not add due to rounding; retailers' excise reclassified for 1982 and prior years.

- a. Includes withholding, FICA, individual income, and railroad retirement taxes.
 b. Includes receipts from customs. Alcohol and tobacco tax detail not available after 1986 due to transfer of collection responsibility; may not be comparable to previous years.
 c. Includes taxes on tires, sporting goods, firearms, and vehicle fuel economy.
 d. Includes taxes on diesel and special fuels and motor vehicle chassis, parts, etc.
 e. Includes taxes on highway vehicles over 26,000 lbs., exempt organizations and pension fund penalties, amounts collected or adjusted for repealed or expired taxes.
 f. Contains amounts paid into depositories but not yet classified; negative data represents reclassification of amounts previously reported as unclassified.

SOURCE: Annual Reports, Commissioner and Chief Counsel, Internal Revenue Service, U.S. Department of the Treasury, Washington, D.C.

TABLE 30
FEDERAL GRANTS TO HAWAII
 Grants to State General and Special Funds
 Selected Fiscal Years

Purpose	1990	1989	1988	1985	1980
Highways	\$116,344,762	\$ 57,809,984	\$ 48,890,594	\$ 43,031,853	\$ 65,167,516
Airports	13,162,473	12,768,895	17,396,694	5,628,342	9,906,903
National Guard	1,388,247	931,484	1,086,707	604,991	260,713
Health					
Public Health	26,973,633	23,306,736	18,600,384	14,875,713	11,228,649
Hansen's Disease	25,819,310	3,229,505	3,364,892	2,425,360	1,099,792
Education					
Elem. - Secondary Act	12,775,789	12,407,894	10,155,114	9,142,812	8,340,649
Other Education	116,672,177	118,675,295	116,661,643	88,570,984	76,588,200
Public Welfare					
Dependent Child	59,028,742	51,787,507	42,965,096	45,113,898	47,053,518
Aged and Other	198,337,448	182,595,918	158,535,623	132,014,876	90,285,673
Natural Resources	20,742,100	4,475,549	4,609,586	4,870,461	4,597,692
Employment Security	15,260,394	15,796,452	16,480,049	17,177,155	110,561
Unemp. Comp. Benefits	--	--	--	5,695,500	3,000
Emergency Employment	11,475,956	9,912,753	11,127,572	9,966,144	13,644,541
Economic Opportunity	--	--	--	--	570,527
Revenue Sharing	--	--	--	--	10,989,072
Miscellaneous	34,503,012	25,918,488	26,646,221	21,113,516	34,558,116
TOTAL	\$652,484,043	\$519,616,461	\$476,520,175	\$400,231,605	\$374,405,122

NOTE: Detail may not add to total due to rounding.

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

TABLE 31
**FEDERAL RECEIPTS OF STATE
 AND LOCAL GOVERNMENTS^a**
 Fiscal Year 1990
 (In Millions)

State	Total (millions)	Per Capita Amounts					
		Total	Rank	Public Welfare ^b	Educa- tion ^c	Hwy.	All Other ^d
HAWAII	\$ 594	\$ 534	21	\$ 190	\$ 116	\$ 52	\$ 176
U. S. Average	125,824	507	--	211	86	59	150
Alabama	1,962	476	33	141	131	75	129
Alaska	680	1,291	2	279	245	291	476
Arizona	1,378	388	45	97	117	55	118
Arkansas	1,106	460	37	228	73	51	107
California	16,375	563	16	228	95	49	192
Colorado	1,438	434	41	131	101	65	138
Connecticut	1,785	551	19	203	67	116	165
Delaware	371	552	18	133	109	76	234
Florida	4,211	332	51	116	68	48	101
Georgia	3,039	472	34	194	90	57	130
Idaho	524	517	24	131	80	125	181
Illinois	5,096	437	40	164	84	52	136
Indiana	2,311	413	43	177	71	51	114
Iowa	1,402	494	30	169	95	84	146
Kansas	939	374	48	120	92	62	100
Kentucky	1,875	503	27	227	85	53	138
Louisiana	2,318	529	22	238	92	63	137
Maine	731	598	12	302	80	52	164
Maryland	2,353	501	28	161	86	99	155
Massachusetts	3,484	589	13	290	73	41	186
Michigan	4,709	508	26	259	95	41	113
Minnesota	2,482	570	15	259	94	73	145
Mississippi	1,459	556	17	216	133	52	155
Missouri	1,911	370	50	153	58	49	111
Montana	613	760	4	235	140	138	247
Nebraska	721	448	39	162	86	77	123
Nevada	415	374	47	87	73	45	169
New Hampshire	411	371	49	123	70	49	129
New Jersey	3,700	478	32	206	61	57	154
New Mexico	892	584	14	177	181	94	132
New York	13,397	746	5	468	63	36	180
North Carolina	2,842	433	42	175	85	74	99
North Dakota	488	740	6	259	153	125	202
Ohio	4,965	455	38	213	60	43	140
Oklahoma	1,602	497	29	200	94	89	114
Oregon	1,859	659	10	179	118	56	306
Pennsylvania	5,875	488	31	216	66	69	137
Rhode Island	659	660	9	307	85	112	156
South Carolina	1,644	468	36	190	93	54	131
South Dakota	472	661	8	210	118	150	183
Tennessee	2,563	519	23	218	85	53	162
Texas	6,387	376	46	126	91	59	100
Utah	1,032	605	11	160	143	124	177
Vermont	409	721	7	300	118	101	202
Virginia	2,401	394	44	125	92	67	111
Washington	2,610	548	20	175	115	84	175
West Virginia	877	472	35	202	76	64	130
Wisconsin	2,473	508	25	253	97	47	112
Wyoming	524	1,102	3	142	102	152	706
Dist. of Columbia	1,460	2,417	1	470	106	100	1,740

NOTE: Detail may not add to total due to rounding.

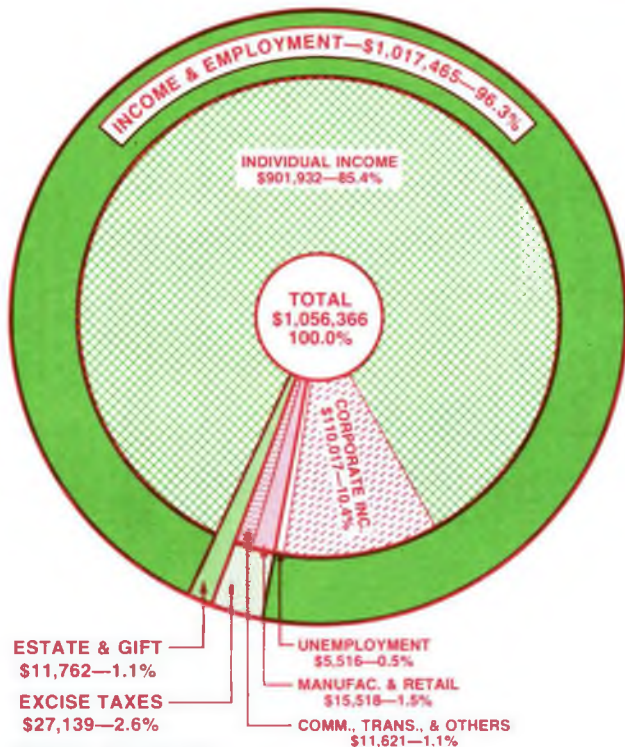
- a. Includes amounts classified as general revenues from the federal government. Excludes the provision of "in-kind" aid.
- b. Includes payments for aid to families with dependent children and assistance to the aged and disabled.
- c. Includes lower and higher education grants.
- d. Includes payments and grants for air transportation facilities, natural resources, public health, and other grant programs.

SOURCE: "Government Finances in 1988-1989," Series GF-89-5, Bureau of the Census, U.S. Department of Commerce, Washington, D.C., February 1991.

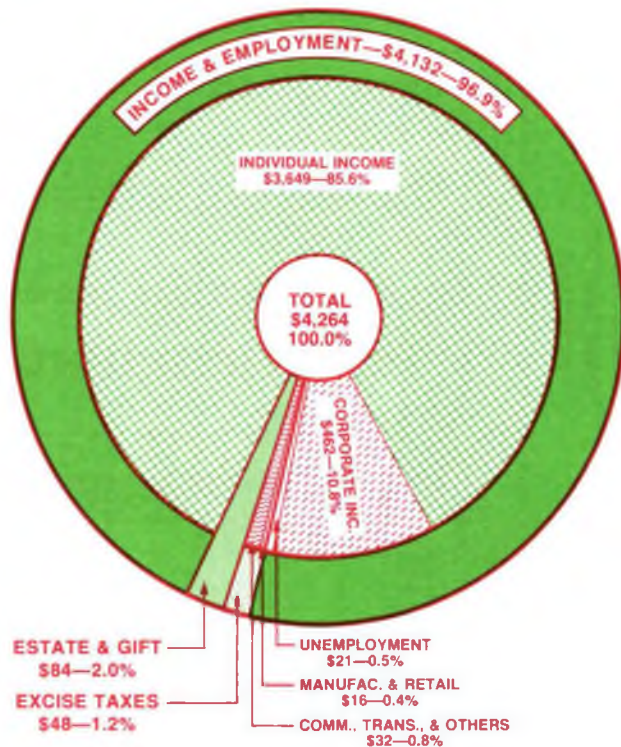
CHART 7
FEDERAL TAX COLLECTIONS

Fiscal Year 1990
 (In Millions of Dollars)

U.S.



HAWAII



SOURCE: Tables 8 and 29.

TABLE 32
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
 Selected Fiscal Years
 (Dollars in Millions)

	1990		1989		1988		1985		1980	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS^a										
Individual Income Taxes	\$ 466,884	45.3	\$ 445,690	45.0	\$ 401,181	44.1	\$ 334,531	45.6	\$244,069	47.2
Corporate Income Taxes	93,507	9.1	103,291	10.4	94,508	10.4	61,331	8.4	64,600	12.5
Employee Taxes & Contributions ^b	380,047	36.9	359,416	36.3	334,335	36.8	265,163	36.1	197,803	30.5
Excise Taxes										
Federal Funds	15,591	1.5	13,147	1.3	16,185	1.8	19,097	2.6	15,563	3.0
Trust Funds	19,754	1.9	21,239	2.1	19,042	2.1	16,894	2.3	8,766	1.7
Estate and Gift Taxes	11,500	1.1	8,745	0.9	7,594	0.8	6,422	0.9	6,389	1.2
Customs Duties	16,707	1.6	16,334	1.6	16,198	1.8	12,079	1.6	7,174	1.4
Miscellaneous Receipts	27,316	2.6	22,829	2.3	22,829	2.2	18,539	2.5	12,748	2.5
TOTAL RECEIPTS	\$1,031,308	100.0	\$ 990,691	100.0	\$ 908,954	100.0	\$ 734,057	100.0	\$517,112	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 299,331	23.9	\$ 303,559	24.3	\$ 290,361	23.2	\$ 252,748	20.2	\$133,995	10.7
International Affairs	13,764	1.1	9,573	0.8	10,471	0.8	16,176	1.3	12,714	1.0
General Science, Space & Tech.	14,444	1.2	12,838	1.0	10,841	0.9	8,627	0.7	5,832	0.5
Agriculture	11,958	1.0	16,919	1.4	17,210	1.4	25,565	2.0	8,859	0.7
Natural Resources & Energy	19,425	1.6	19,884	1.6	16,903	1.4	19,042	1.5	24,014	1.9
Transportation	29,485	2.4	27,608	2.2	27,272	2.2	25,838	2.1	21,329	1.7
Community Devel. & Housing	75,645	6.0	34,573	2.8	24,109	1.9	11,909	1.0	20,642	1.6
Education & Manpower Training	38,497	3.1	36,674	2.9	31,938	2.6	29,342	2.3	31,843	2.5
Health	57,716	4.6	48,390	3.9	44,487	3.6	33,542	2.7	23,169	1.9
Income Security	494,002	39.5	453,537	36.2	427,551	34.2	382,645	30.6	237,177	18.9
Veterans' Benefits & Svcs.	29,112	2.3	30,066	2.4	29,428	2.4	26,292	2.1	21,185	1.7
Law Enforcement & Justice	9,995	0.8	9,474	0.8	9,236	0.7	6,270	0.5	4,584	0.4
Net Interest	184,221	14.7	169,166	13.5	151,748	12.1	129,430	10.3	52,512	4.2
General Government	8,653	0.7	6,956	0.6	7,648	0.6	5,235	0.4	4,446	0.4
General Purpose Fiscal Asst.	2,061	0.2	2,061	0.2	1,816	0.1	6,353	0.5	8,582	0.7
Less: Undistributed Off-setting Receipts	(36,615)	(2.9)	(37,212)	(3.0)	(36,967)	(3.0)	(32,698)	(2.6)	(19,942)	(1.6)
TOTAL EXPENDITURES	\$1,251,704	100.0	\$1,144,069	91.4	\$1,064,051	85.0	\$ 946,516	75.6	\$590,920	47.2
(Deficit) or Surplus	\$(220,396)	--	\$(153,378)	--	\$(155,097)	--	\$(212,260)	--	\$(73,808)	--
Gross Federal Debt ^c	\$3,206,336	--	\$2,867,538	--	\$2,600,760	--	\$1,816,974	--	\$908,503	--

NOTE: Detail may not add to totals due to rounding.

a. Includes both federal and trust funds.

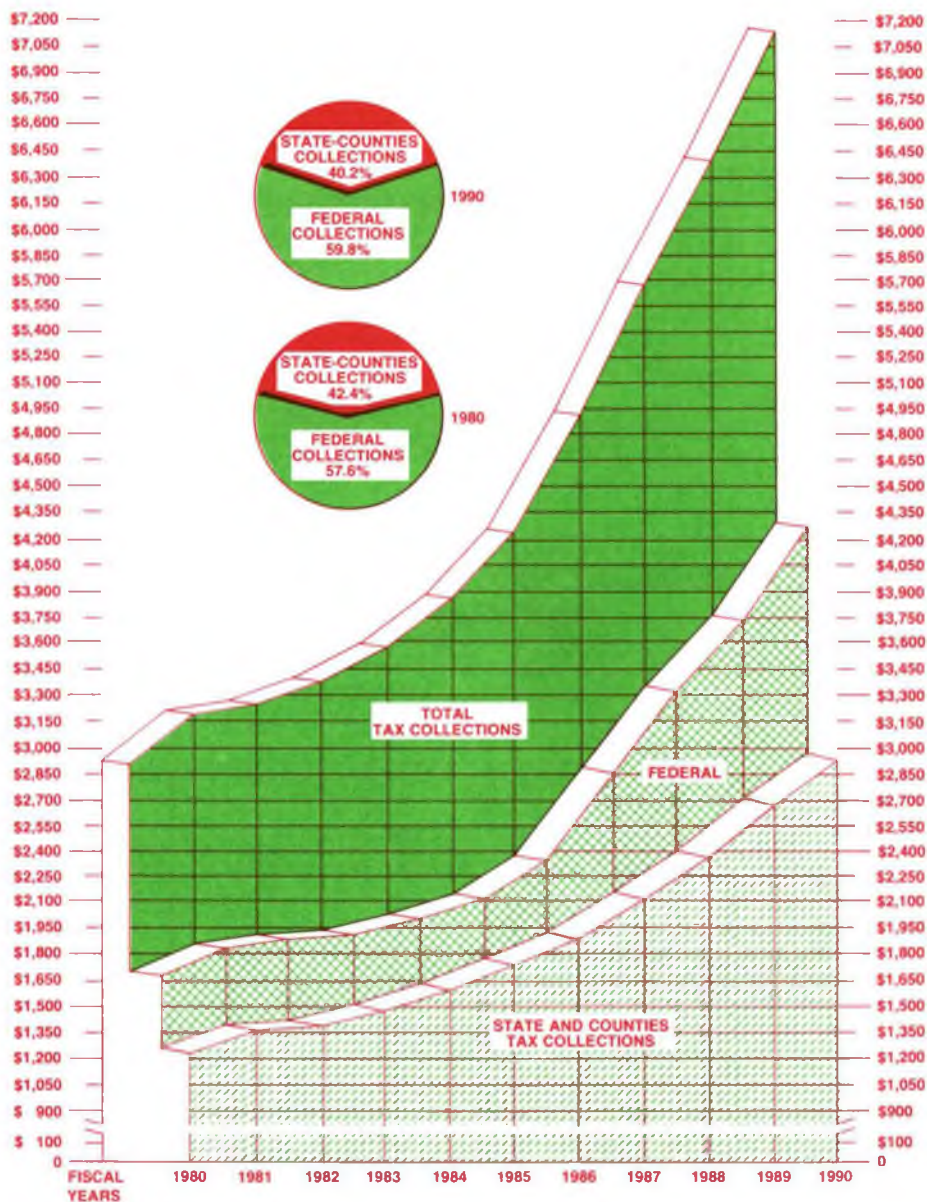
b. Includes unemployment insurance and other insurance and retirement contributions.

c. At the end of the fiscal year.

SOURCE: Budget of the United States Government, Fiscal year 1992, Executive Office of the President, Office of Management and Budget, Washington, D.C.

CHART 8 TAX COLLECTIONS IN HAWAII

Total, Federal, and State-Local
(In Millions of Dollars)



NOTE: Excludes State unemployment compensation tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Finance Directors and State Department of Taxation, State of Hawaii; and reports of the Internal Revenue Service, U.S. Department of the Treasury.

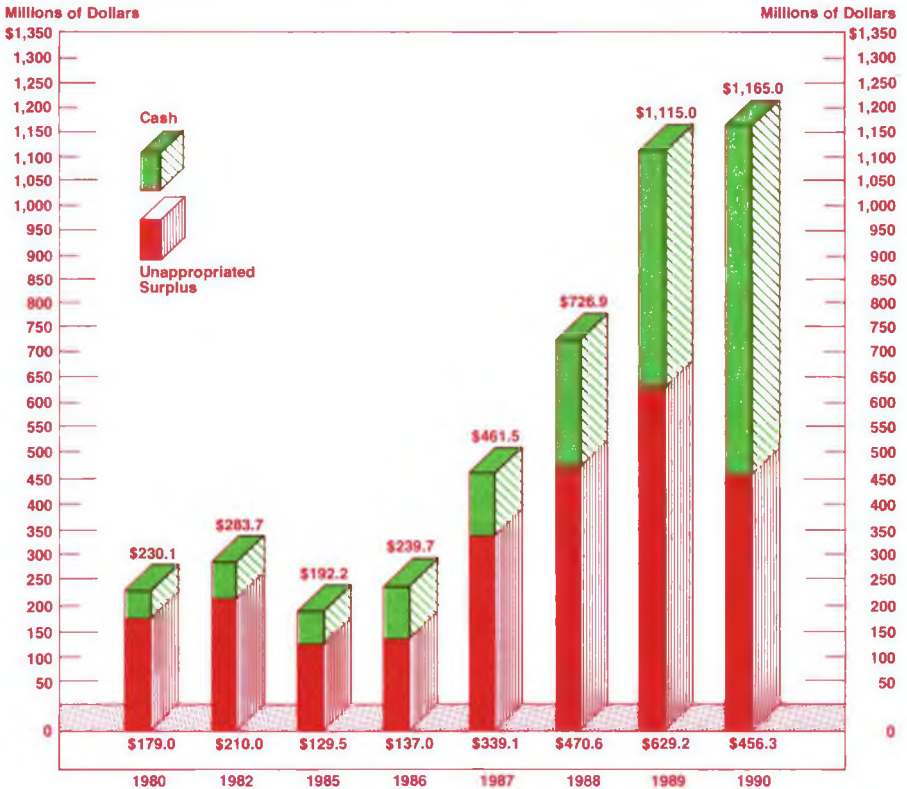
TABLE 33
HAWAII STATE GENERAL FUND FINANCES
 Fiscal Years Ending June 30
 (In Thousands)

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1990	\$2,414,821	\$2,364,824	\$ 49,997	\$1,165,011	\$708,694	\$456,317
1989	2,341,479	1,953,329	388,150	1,115,014	485,826	629,188
1988	2,075,731	1,810,331	265,400	726,864	256,304	470,560
1987	1,889,774	1,667,986	221,788	461,464	122,368	339,096
1986	1,605,297	1,557,847	47,450	239,676	102,689	136,987
1985	1,475,454	1,454,016	21,438	192,226	62,765	129,461
1984	1,354,631	1,375,403	(20,772)	170,788	65,725	105,063
1983	1,252,536	1,344,676	(92,140)	191,560	62,043	129,517
1982	1,185,778	1,237,997	(52,219)	283,700	73,736	209,964
1981 ^a	1,198,680	1,092,866	105,814	335,919	104,226	231,693
1980	1,084,860	963,323	121,537	230,105	51,073	179,032

a. Adjustment of cash balance to reflect a restatement of continuing appropriations for fiscal 1981 in the amount \$7,908,000.

SOURCE: Annual Financial Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 9
GENERAL FUND FINANCIAL POSITION
 State of Hawaii



SOURCE: Table 33.

HOW GOVERNMENT SPENDS ITS MONEY

State government provides the majority of the public services in Hawaii. The state is responsible for education, hospitals and judicial functions. It is also responsible for nearly all social welfare and health regulation and enforcement. On the other hand, counties are primarily responsible for police, fire services and sewerage. Highway and recreation functions are split evenly between state and counties.

State operating expenditures rose 21.7% during fiscal 1990. Hawaii's strong economy and extremely productive tax system provided the revenues to pay for across-the-board spending increases. The use of cash for capital improvements was most significant with more than \$107 million of the total \$303 million in cash capital improvements being funded with general funds. Capital projects are usually funded with state general obligation bonds. However, the state's half billion dollar cash surplus permitted the additional spending with no curtailment in capital projects funded with bond or borrowed moneys.

Public education is the largest single activity of state government accounting for \$661 million in fiscal 1991, increasing 15.6%. A large portion of these expenditures was due to the creation of a special fund which siphons \$90 million per year from state general funds and earmarks it for maintenance and repair. Public welfare is the second largest state function at \$474 million. Despite reporting unemployment rates among the lowest in the nation, Hawaii's welfare expenditures still rose a phenomenal 19.6%.

County government expenditures increased 13.1% to \$836 million in fiscal 1990. Maui county had the fastest growth in year-to-year spending at 23.1% while Honolulu posted the lowest growth at 11.6%. This expenditure growth basically reflects the different rates of population growth among Hawaii's counties.

Police and fire protection expenditures accounted for more than 22% of total county spending. The 13.8% increase in this category kept pace with the overall increase in county spending.

With burgeoning population growth, aging sewerage facilities, and the need to meet clean water requirements, Hawaii's local governments face increasing financial pressures to upgrade and expand the capacities of their system. As a result, county health and sanitation operating expenditures rose 20.2%. The acute need to upgrade wastewater treatment facilities presents hurdles to the development of much needed housing throughout the state.

TABLE 34
PER CAPITA DIRECT GENERAL EXPENDITURES
 State and Local Government — Fiscal 1989^a

State	Rank	Total	Public Educ. ^b	Higher Educ.	Hwys.	Health Welfare ^c	Police Fire	Con-trol ^d	Int. on Debt	All Other ^e
HAWAII	11	\$3,334	\$ 576	\$330	\$ 186	\$ 704	\$158	\$220	\$ 228	\$ 932
U. S. Av.	--	3,059	806	272	234	760	160	144	188	495
Ala.	46	2,412	645	297	212	647	106	107	120	279
Alaska	1	9,843	1,851	458	1,107	1,032	293	647	1,577	2,879
Ariz.	14	3,212	826	345	383	518	198	179	250	512
Ark.	51	2,047	637	217	191	511	78	86	115	213
Calif.	10	3,357	790	316	141	862	206	196	157	690
Colo.	24	2,975	807	286	282	609	172	172	205	442
Conn.	5	3,826	1,001	196	372	962	201	172	241	679
Del.	9	3,551	870	444	321	633	141	199	397	546
Fla.	28	2,833	737	187	222	617	190	156	221	504
Ga.	30	2,784	668	213	200	840	134	115	108	406
Ideaho	48	2,388	627	270	305	500	110	114	88	375
Ill.	35	2,712	716	233	240	630	177	129	156	430
Ind.	40	2,514	784	295	189	636	98	110	103	300
Iowa	25	2,925	777	395	343	757	103	120	117	314
Kans.	32	2,736	754	341	291	537	120	154	189	350
Ky.	44	2,452	592	250	280	582	94	98	204	353
La.	36	2,705	641	215	210	701	135	114	336	352
Me.	23	3,014	827	260	272	745	110	143	164	494
Md.	18	3,146	815	273	312	613	188	150	191	603
Mass.	7	3,646	817	201	187	1,110	221	182	233	695
Mich.	15	3,211	874	365	193	913	156	134	123	453
Minn.	6	3,708	933	334	350	984	130	158	264	555
Miss.	45	2,413	635	279	212	695	86	88	121	297
Mo.	50	2,286	697	219	207	531	131	95	126	280
Mont.	26	2,918	873	212	353	547	101	154	214	465
Neb.	29	2,789	783	347	303	660	105	109	126	357
Nev.	20	3,096	693	218	298	469	248	215	266	689
N. H.	31	2,737	821	204	285	530	147	145	227	379
N. J.	8	3,617	976	245	271	811	191	158	281	684
N. M.	21	3,040	763	385	359	586	146	151	208	442
N. Y.	3	4,607	1,116	231	248	1,432	244	190	292	853
N. C.	39	2,516	718	338	197	582	122	102	90	369
N. D.	13	3,225	780	419	378	578	79	123	199	667
Ohio	37	2,702	754	255	186	771	146	120	130	338
Okla.	42	2,484	669	283	237	659	108	110	136	282
Ore.	17	3,149	897	331	231	568	173	171	235	542
Pa.	33	2,732	858	152	226	649	104	120	200	422
R. I.	12	3,301	814	253	239	878	190	173	278	477
S. C.	43	2,462	728	260	165	653	101	107	109	340
S. D.	41	2,511	687	204	381	419	89	116	232	383
Tenn.	47	2,389	563	260	222	635	118	84	134	372
Texas	38	2,576	768	293	248	517	128	106	205	312
Utah	34	2,714	756	396	268	491	114	133	164	392
Vt.	16	3,201	941	397	352	599	103	146	174	490
Va.	27	2,915	829	303	316	608	153	149	143	415
Wash.	22	3,027	840	334	212	701	163	155	147	474
W. Va.	49	2,333	693	227	228	507	62	102	200	314
Wisc.	19	3,130	869	367	272	838	167	121	158	339
Wyo.	4	4,383	1,170	426	572	896	173	227	368	550
D. C.	2	6,062	939	157	184	1,959	571	335	352	1,563

NOTE: Detail may not add to total due to rounding.

a. Includes capital outlay.

b. Includes libraries.

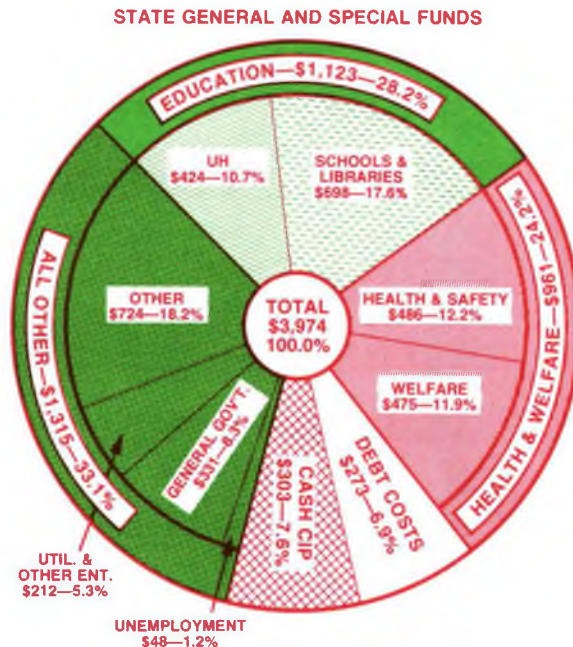
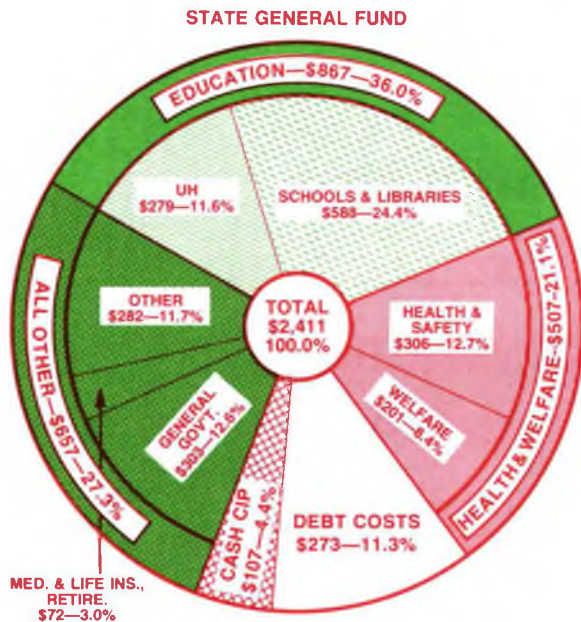
c. Includes cash assistance and vendor payments under welfare programs, institutional care of the needy, administration of welfare activities, and health, hospital, veterans' services, sewerage, and other sanitation expenditures.

d. Includes financial and other government administration, judicial and legal expenditures.

e. Includes airports, corrections, housing and community development, natural resources, parks and recreation, parking facilities, public buildings, transit subsidies, unemployment compensation, water transport, and all other unallocable expenditures.

SOURCE: "Government Finances In 1988-89," Series GF-89-5, Bureau of the Census, U. S. Department of Commerce, Washington, D. C., February 1991.

CHART 10
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures — By Functions
 State of Hawaii — Fiscal 1990
 (Dollars in Millions)



NOTE: See Table 35 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1990 Annual Report of the Comptroller, State of Hawaii.

TABLE 35
STATE OPERATING EXPENDITURES
 State of Hawaii — Selected Fiscal Years^a

Functions	1990	1989	1988	1985	1980
General Government - Control	\$ 88,142,886	\$ 79,496,203	\$ 69,271,953	\$ 51,793,206	\$ 27,953,143
- Staff	242,863,000	208,306,458	157,816,032	82,218,194	62,878,777
Public Safety - Police & Fire	3,813,169	3,036,286	2,927,877	2,065,736	1,957,211
- Other Protection	127,876,597	116,955,282	109,740,588	78,852,575	46,448,275
Highways	79,841,432	76,911,369	78,624,434	58,534,077	32,456,523
Natural Resources	45,750,104	38,327,153	36,031,668	21,030,746	20,623,365
Health & Sanitation	186,316,810	120,440,227	126,173,783	104,350,447	39,585,829
Hospitals & Institutions	167,947,449	147,452,388	104,934,445	87,232,671	86,523,706
Public Welfare	474,658,760	396,944,330	380,823,381	321,112,382	253,411,383
Education - Higher	424,142,185	380,707,450	338,608,865	272,477,911	189,123,290
- Public Education	661,521,789	572,334,156	518,862,345	414,814,840	305,617,928
- Libraries & Other	36,849,063	33,546,586	28,773,073	21,854,249	17,324,127
Recreation	43,950,676	27,025,164	19,221,645	14,255,524	11,034,299
Utilities & Other Enterprises	212,061,969	174,256,512	194,074,820	160,692,411	45,484,590
Debt Service ^b	272,820,336	248,061,539	279,664,578	240,077,905	148,847,007
Retirement & Pension	71,299,611	85,727,171	131,079,086	142,354,358	64,447,040
Employees' Health & Hosp. Ins. ^c	1,013,474	583,603	441,644	32,644,402	13,651,051
Unemployment Compensation	47,845,711	49,111,570	55,827,128	79,562,441	44,781,433
Grants-In-Aid to Counties	73,471,454	42,348,045	32,867,045	18,173,045	18,222,945
Urban Redevelop. & Housing	321,005,449	263,908,452	146,462,001	229,545,241	280,508,856
Miscellaneous	87,479,422	46,920,858	58,877,586	35,667,938	14,636,699
Cash Capital Improvements ^d	303,833,695	155,597,961	109,635,672	60,503,941	90,337,802
TOTAL	\$3,974,505,042	\$3,267,998,765	\$2,980,739,649	\$2,529,814,240	\$1,815,855,280

NOTE: Interfund transfers eliminated to avoid duplication.

- a. Includes general, special, and proprietary fund expenditures; unemployment trust fund is treated as a special fund.
- b. Debt service on revenue bonds reimbursable from highway funds are included under Highways; from airport and harbor funds under Utilities; from Sand Island receipts, land revolving trust, and Veterans' home loan funds under Miscellaneous.
- c. Health fund expenditures reclassified into general government category after fiscal 1984.
- d. Special funds account for \$90,274,894 in 1980, \$58,275,227 in 1985, \$86,399,131 in 1988, \$111,172,532 in 1989, and \$196,634,475 in 1990.

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

TABLE 36
OPERATING EXPENDITURES^a — CITY AND COUNTY OF HONOLULU
 Selected Fiscal Years

Object of Expenditure	1990	1989	1988	1985	1980
General Government					
Control	\$ 5,387,863	\$ 6,222,584	\$ 4,925,844	\$ 5,505,710	\$ 4,237,048
Staff	69,618,723	57,792,362	47,939,096	39,496,451	22,545,557
Public Safety					
Police & Fire	130,962,511	114,975,281	107,718,401	91,109,895	60,041,093
Other Protection	22,000,849	23,718,838	17,496,102	14,804,647	8,551,547
Highways	26,065,514	23,962,943	20,508,447	15,568,688	12,981,584
Health & Sanitation	70,099,321	58,396,603	50,607,902	40,794,561	24,770,142
Recreation	44,600,318	38,582,112	34,677,176	29,884,779	20,254,533
Interest	48,805,135	39,001,303	35,784,218	15,974,177	11,148,449
Bond Redemption	27,372,000	17,863,169	17,143,570	16,679,000	17,061,000
Pension & Retirement	13,514,496	17,644,494	33,334,162	38,514,628	22,148,188
Econ. & Urban Dev. ^b	16,744,798	23,143,525	22,145,879	18,157,327	28,968,158
Mass Transit ^c	53,233,609	48,427,029	47,194,216	46,557,588	23,428,675
Miscellaneous	45,807,556	34,194,021	29,544,886	27,184,661	14,939,375
Cash Capital Improve.	40,340,199	46,982,562	48,437,101	37,087,289	40,729,480
TOTAL	\$614,552,892	\$550,906,826	\$517,457,000	\$437,319,401	\$311,804,829

NOTE: Detail may not add to totals due to rounding.

- a. All funds expended by the county with the exception of certain bond, revolving, loan, and enterprise funds. Excludes urban redevelopment land purchases.
- b. Includes expenditures from redevelopment grants.
- c. Includes transfers to the bus transportation fund which are not reported as part of operating expenditures.

SOURCE: Finance Director's Annual Reports, City and County of Honolulu, State of Hawaii.

TABLE 37
OPERATING EXPENDITURES^a — COUNTY OF MAUI
 Selected Fiscal Years

Object of Expenditure	1990	1989	1988	1985	1980
General Government					
Control	\$ 1,471,743	\$ 1,327,958	\$ 1,167,865	\$ 908,659	\$ 616,627
Staff	10,471,311	8,331,850	8,714,635	6,627,026	6,834,300
Public Safety					
Police & Fire	18,467,949	16,504,838	15,026,670	11,718,482	6,400,357
Other Protection	3,592,424	3,366,468	3,620,302	2,081,085	938,870
Highways	7,075,122	7,073,594	5,162,596	4,549,829	2,883,693
Health & Sanitation	7,918,141	6,677,986	5,297,665	5,292,114	2,360,139
Hospitals & Institutions	6,300	212,140	186,692	463,052	132,682
Public Welfare	7,721,154	6,405,045	4,735,381	3,363,315	1,779,071
Public Schools	192,000	181,448	188,682	179,320	160,714
Recreation	5,538,080	5,042,012	4,556,410	3,581,937	2,255,229
Interest	4,627,903	2,483,059	2,557,249	2,565,966	768,120
Bond Redemption	1,370,882	979,000	1,172,500	1,514,500	1,242,000
Pension & Retirement	1,907,941	1,343,187	2,592,461	3,505,631	2,230,053
Miscellaneous	4,682,682	3,945,117	5,052,505	3,389,055	1,423,697
Cash Capital Improve.	15,476,480	9,669,924	14,497,025	11,967,373	2,107,051
TOTAL	\$90,520,112	\$73,543,626	\$74,528,638	\$61,707,344	\$32,132,603

NOTE: Detail may not add to totals due to rounding.

- a. All funds expended by the county with exception of certain revolving and bond fund expenditures, loan repayments, and Act 97, SLH 1965 expenditures; interfund transfers eliminated to avoid duplication.

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 38
OPERATING EXPENDITURES^a — COUNTY OF HAWAII
Selected Fiscal Years

Object of Expenditure	1990	1989	1988	1985	1980
General Government					
Control	\$ 1,975,301	\$ 1,869,002	\$ 1,771,316	\$ 1,591,498	\$ 1,588,094
Staff	10,673,553	9,176,145	7,755,850	6,877,466	5,511,089
Public Safety					
Police & Fire	29,313,123	25,284,830	22,995,067	18,650,438	11,152,259
Other Protection	6,787,353	5,213,592	4,752,194	3,877,951	3,214,292
Highways	6,009,315	5,172,809	5,116,289	4,301,441	4,388,209
Health & Sanitation	4,851,235	4,281,617	2,963,678	2,843,055	1,818,096
Public Welfare	3,304,777	3,005,912	2,822,872	2,416,225	1,023,032
Public Schools	250,229	250,924	255,827	282,626	222,736
Recreation	7,219,110	6,362,394	6,050,470	5,086,084	3,394,051
Interest	9,083,110	4,899,844	4,850,336	3,843,226	2,548,075
Bond Redemption	3,022,000	2,967,000	2,120,000	1,218,000	1,721,263
Pension & Retirement	9,969,467	6,034,286	8,703,102	8,854,873	5,199,166
Mass Transit	489,617	481,786	599,947	910,136	665,404
Miscellaneous	2,457,295	2,438,858	1,895,163	1,644,785	918,036
Cash Capital Improve.	1,067,000	1,091,576	1,044,000	1,156,000	842,346
TOTAL	\$88,472,485	\$78,530,575	\$73,696,111	\$63,553,804	\$44,206,148

NOTE: Detail may not add to totals due to rounding.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 funds, and Hilo hospital special fund. Interfund transfers are eliminated to avoid duplication.

SOURCE: Finance Director's Annual Financial Reports, County of Hawaii, State of Hawaii.

TABLE 39
OPERATING EXPENDITURES^a — COUNTY OF KAUAI
Selected Fiscal Years

Object of Expenditure	1990	1989	1988	1985	1980
General Government					
Control	\$ 1,255,281	\$ 1,228,572	\$ 991,221	\$ 805,990	\$ 689,961
Staff	7,332,253	6,634,283	5,621,099	4,375,270	3,655,744
Public Safety					
Police & Fire	9,733,167	8,845,076	8,145,064	7,049,584	4,566,792
Other Protection	1,029,740	1,000,044	618,849	1,207,796	422,270
Highways	3,376,627	3,100,036	2,876,903	2,774,325	1,402,439
Health & Sanitation	2,569,831	1,700,049	1,489,313	1,177,696	668,558
Public Welfare	1,325,698	1,176,990	433,974	1,079,319	1,220,263
Public Schools	142,467	140,378	131,851	122,179	119,465
Recreation	2,739,513	2,656,342	3,483,478	1,976,455	1,430,573
Interest	2,239,845	1,627,485	976,044	1,670,988	803,954
Bond Redemption	1,580,000	1,375,000	1,035,000	15,000	1,065,000
Pension & Retirement	1,124,118	1,426,023	2,828,003	2,756,718	1,908,008
Salary Adjustment ^b	45,448	37,544	33,650	37,041	9,344
Cash Capital Improve.	384,510	951,093	855,409	1,905,168	379,093
Miscellaneous	7,783,391	4,705,337	3,746,783	3,084,112	2,196,619
TOTAL	\$42,661,889	\$36,604,252	\$33,266,621	\$30,037,640	\$20,538,083

NOTE: Detail may not add to totals due to rounding.

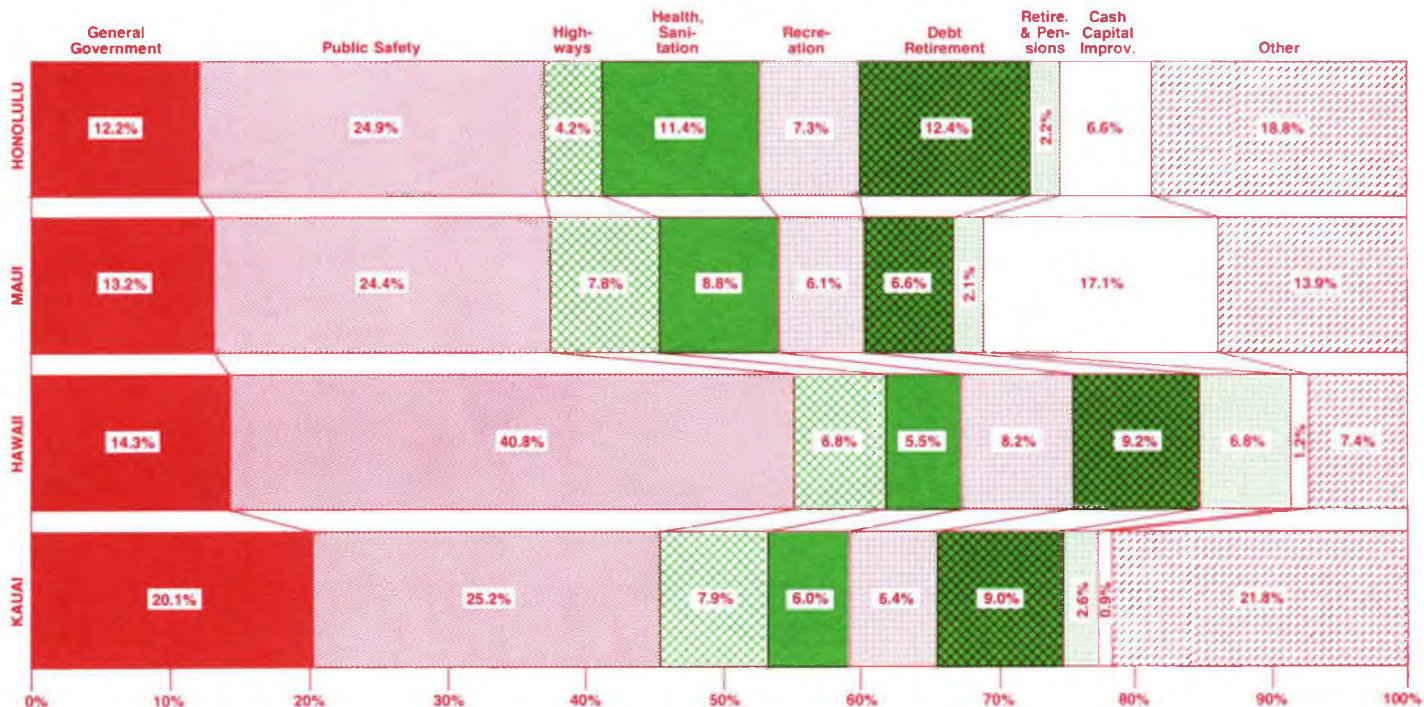
a. All funds expended by the county with the exception of certain revolving and bond fund expenditures, loan repayments, and Act 97, SLH 1965 expenditures; interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

SOURCE: Finance Director's Annual Financial Reports, County of Kauai, State of Hawaii.

CHART 11
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 For Fiscal Year 1990

48



SOURCE: Tables 36-39.

TABLE 40
PUBLIC EMPLOYMENT

State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, by Function: October 1989

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Con-rol ^c	All Other ^d
HAWAII	21	526	180	62	17	50	41	30	8	48	90
U. S. Av.	--	513	194	59	22	55	37	16	6	33	91
Ala.	19	529	190	68	26	83	34	16	6	28	79
Alaska	2	813	270	68	69	35	40	55	5	83	190
Ariz.	32	509	189	71	20	28	39	19	7	41	96
Ark.	41	489	209	54	30	49	27	17	7	26	70
Calif.	45	474	159	58	14	52	39	18	7	32	96
Colo.	15	537	197	85	23	51	36	20	10	37	78
Conn.	42	487	195	41	25	52	42	10	4	34	83
Del.	18	533	168	97	28	55	31	15	3	44	92
Fla.	36	497	187	42	19	53	45	20	7	37	88
Ga.	9	576	218	48	21	108	40	18	8	27	89
Idaho	27	518	211	76	30	51	31	21	4	42	55
Ill.	48	462	174	56	16	34	44	16	5	33	84
Ind.	40	490	202	69	20	58	32	12	4	28	65
Iowa	10	575	218	112	30	68	27	19	5	33	64
Kans.	7	598	232	87	35	70	36	19	8	39	75
Ky.	38	494	201	77	24	33	26	20	6	30	78
La.	17	535	213	58	23	74	35	21	6	31	74
Me.	24	524	243	49	36	34	32	18	5	31	75
Md.	31	513	180	66	24	37	43	18	5	38	103
Mass.	37	495	189	38	19	60	52	11	7	37	84
Mich.	49	458	192	70	13	41	29	11	5	27	71
Minn.	28	516	193	75	28	54	25	20	4	34	83
Miss.	11	567	222	71	29	97	29	21	5	25	68
Mo.	47	465	188	48	24	50	36	12	5	27	73
Mont.	5	611	284	65	38	35	29	26	4	43	88
Neb.	8	598	215	80	35	56	30	24	5	32	123
Nev.	44	477	166	37	20	38	52	21	6	40	96
N. H.	50	446	183	48	32	21	39	9	4	27	85
N. J.	23	525	212	43	25	43	48	14	4	40	96
N. M.	6	609	220	108	27	55	37	29	5	44	84
N. Y.	4	635	206	36	28	92	49	11	4	41	168
N. C.	26	520	203	76	22	59	33	15	5	26	83
N. D.	12	546	202	102	34	41	24	33	4	31	75
Ohio	46	473	179	63	19	48	37	13	6	31	79
Okla.	13	543	214	69	28	56	36	20	9	30	81
Ore.	25	524	192	84	24	40	34	21	6	38	85
Pa.	51	397	169	30	21	26	29	9	4	31	81
R. I.	43	478	173	53	21	35	50	16	6	38	87
S. C.	14	538	199	72	21	83	30	13	6	27	86
S. D.	30	514	225	54	38	36	26	22	6	38	70
Tenn.	33	499	176	57	24	71	33	13	7	26	92
Texas	22	526	233	61	19	56	36	14	8	26	74
Utah	39	491	187	102	19	38	28	17	6	30	65
Vt.	20	528	227	77	37	22	25	18	4	38	80
Va.	16	536	215	67	26	52	35	17	5	30	90
Wash.	29	514	172	80	24	50	32	20	5	32	101
W. Va.	35	497	228	58	34	40	21	19	6	28	63
Wisc.	34	499	190	85	23	39	34	17	4	28	80
Wyo.	3	768	284	128	51	91	40	33	7	52	82
D. C.	1	919	193	24	17	137	105	12	11	64	356

NOTE: Detail may not add to total due to rounding.

- a. Includes local libraries.
- b. Includes natural resources.
- c. Includes financial and other governmental administration, judicial and legal functions.
- d. Includes public welfare, social insurance administration, air and water transport, corrections, housing, sewerage and other sanitation, public service enterprises other than water, and all other and unallocable functions.

SOURCE: "Public Employment in 1989," Series GE-89-1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., October 1990.

TABLE 42
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii — Selected Fiscal Years
 (In Thousands)

	1990	1989	1988	1985	1980
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ --	\$ 34,393	\$ 90,530	\$ 124,831	\$ 53,834
Counties	--	10,677	34,234	43,735	24,588
Employees	62,329	56,610	53,874	69,165	59,869
Social Security Contributions ^a					
State and Counties	83,316	73,902	65,197	59,028	36,923
Employees ^b	--	--	--	59,028	36,923
Administration	2,400	1,871	2,651	3,415	905
Earnings from Investments	344,036	380,459	291,736	224,146	111,384
TOTAL	\$ 492,081	\$ 557,912	\$ 538,222	\$ 583,348	\$ 324,426
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 2,067	\$ 1,871	\$ 1,954	\$ 2,293	\$ 905
Benefits	204,565	189,498	169,683	128,171	67,607
Refunds and Withdrawals	40,003	28,380	19,447	258,098	18,774
Social Security ^a	82,925	85,986	130,404	118,055	73,923
TOTAL	\$ 329,560	\$ 305,735	\$ 321,488	\$ 506,617	\$ 161,209
<u>CASH AND INVESTMENT AS OF JUNE 30</u>					
Cash	\$ 9,319	\$ 6,857	\$ 1,304	\$ 300	\$ 2,156
Certificates of Deposit	210,295	380,427	30,650	25,675	199,785
Investments					
Bonds	1,603,154	1,394,880	1,552,789	1,197,358	526,816
Stocks	1,571,631	1,402,132	1,406,368	619,599	158,930
Mortgages	355,733	363,817	375,989	441,843	371,952
Real Estate	92,602	67,594	--	--	--
TOTAL	\$3,842,734	\$3,615,707	\$3,367,100	\$2,284,775	\$1,259,639
MEMBERS IN SYSTEM	51.5	49.7	48.4	51.8	51.7
Earnings as % of Investments^c	8.9	10.5	8.7	9.8	10.5

NOTE: Table reflects revision in fiscal 1989 data.

a. Before 1989, calculated by dividing Social Security disbursements in half.

b. Effective January 1, 1987, employee contributions remitted directly to Internal Revenue Service.

c. "Earnings from Investments" divided by total "Investments."

SOURCE: Compiled by Employees' Retirement System, Department of Budget and Finance, State of Hawaii.

TABLE 43
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Accountant (Entry)	\$1,914	\$2,845	\$1,874	\$2,773	\$2,003	\$2,045	\$2,026	\$1,956
Account Clerk (Sr.)	1,362	2,052	1,557	2,216	1,685	1,730	1,620	1,640
Accts. Pay/Rec. Clerk	1,227	1,806	1,385	1,895	1,484	1,512	--	--
Bookkeeper (full chg.)	1,815	2,673	--	--	2,027	2,108	--	--
Cashier	1,268	1,816	1,497	2,049	1,598	1,557	1,557	1,580
Civil Eng. (Entry)	2,010	3,223	2,026	2,773	2,496	2,454	2,026	2,075
Civil Eng. (Lic.)	3,264	4,892	2,593	3,858	4,027	3,863	3,374	3,284
Clerk	1,158	1,763	1,385	1,895	1,387	1,431	1,497	1,508
Clerk (Jr.)	1,018	1,505	1,184	1,620	1,125	1,181	1,184	1,221
Clerk (Numbers)	1,251	1,873	1,497	2,049	1,400	1,459	--	--
Clerk (Payroll)	1,409	2,087	1,497	2,049	1,599	1,647	--	--
Clerk (Personnel)	1,431	2,134	1,557	2,305	1,686	1,722	1,751	1,852
Clerk (Sr.)	1,385	2,130	1,497	2,049	1,693	1,710	1,557	1,671
Clerk (Steno)	1,337	1,878	1,440	1,971	1,650	1,737	1,497	1,553
Cus. Svc. Clerk	1,270	1,977	1,557	2,131	1,525	1,586	1,589	1,633
Data Entry Oper.	1,148	1,730	1,385	1,895	1,386	1,414	1,497	1,527
Dietician	2,389	3,357	2,191	3,120	2,845	2,766	2,431	2,558
Engineering Aide	1,207	2,589	1,557	2,131	1,387	1,510	1,557	1,629
Engr. Draft Tech.	1,689	2,984	1,971	2,804	2,007	2,065	2,305	2,318
Hosp. Attendant	1,433	2,007	1,350	1,619	1,414	1,376	1,350	1,377
Hosp. Credit Clerk	1,660	2,186	1,685	2,305	1,666	1,707	--	--
Hosp. Ward Clerk	1,489	2,043	1,385	1,895	1,541	1,575	1,497	1,500
Land Surveyor	2,430	3,938	1,971	2,804	2,172	2,297	2,397	2,375
Librarian-in-charge	2,089	3,202	2,369	3,795	2,560	2,549	--	--
Med. Technologist	2,353	3,277	2,191	3,120	2,789	2,759	2,666	2,567
Nurse (Clinic)	2,011	2,743	2,908	3,411	3,085	2,927	--	--
Nurse (Practical)	1,578	2,150	1,619	2,027	1,794	1,800	2,027	1,907
Nurse (Staff)	2,219	3,159	2,908	3,411	3,085	2,999	3,311	3,249
Occup. Therapist	2,343	3,257	2,191	3,120	2,772	2,751	2,666	2,605
Physical Therapist	2,434	3,303	2,191	3,120	2,862	2,875	2,773	2,741
Prof. Social Work.	2,180	3,032	2,191	3,374	2,629	2,595	2,666	2,592
Radiologic Tech.	2,055	2,790	1,895	2,916	2,324	2,322	2,126	2,207
Secretary	1,401	2,111	1,620	2,696	1,708	1,762	2,049	2,070
Secretary (Private)	1,609	2,525	2,049	3,858	2,074	2,147	2,804	2,834
Switchboard Oper.	1,092	1,597	1,331	1,821	1,543	1,473	1,440	1,422
Switchbrd. Oper.-Rec.	1,109	1,598	1,331	1,821	1,309	1,320	1,440	1,423
Typist (Sr.)	1,141	1,847	1,385	1,895	1,614	1,689	1,385	1,415
Hourly Wage Rates^b								
Auto Mechanic	\$ 9.85	\$14.28	\$ --	\$ --	\$11.80	\$12.49	\$11.73	\$11.87
Auto Mech. Helper	6.95	9.73	--	--	9.38	9.30	9.58	9.58
Bldg. Maint. Repair.	7.89	12.30	--	--	10.68	10.62	11.34	11.34
Carpenter (Maint.)	9.21	13.19	--	--	11.80	12.01	11.34	11.34
Cook (Assistant)	6.45	9.37	--	--	9.16	8.83	9.58	9.58
Cook (General)	7.39	10.78	--	--	9.47	9.60	10.68	10.68
Electrician (Maint.)	13.53	16.76	--	--	14.28	14.30	11.73	11.73
Electronic Tech.	13.86	19.17	12.29	18.20	16.91	17.01	12.29	13.75
Golf Groundskeeper	6.38	10.34	--	--	8.81	8.59	8.91	8.91
Groundskeeper	6.88	10.25	--	--	8.50	8.36	8.65	8.65
Janitor (Heavy)	5.70	8.52	--	--	8.33	7.99	8.65	8.65
Kitchen Helper	5.81	8.25	--	--	7.60	7.27	8.65	8.65
Laborer (Heavy)	--	--	--	--	7.91	8.40	8.91	8.91
Laborer (Light)	6.01	8.85	--	--	7.75	7.79	8.65	8.65
Painter (Maint.)	9.69	13.15	--	--	12.69	12.34	11.34	11.34
Plumber (Maint.)	10.71	13.11	--	--	13.81	12.83	11.73	11.73
Security Attend.	7.21	10.21	7.10	9.72	9.07	8.88	7.99	7.89
Stock Select. Clerk	7.38	10.21	8.98	12.29	7.69	8.01	--	--
Trades Helper	8.89	10.36	--	--	8.41	8.77	9.58	9.58
Truck Driver AC	6.94	9.41	--	--	6.80	7.68	9.24	9.24
Truck Driver BC	6.16	10.76	--	--	10.43	10.40	9.93	9.93
Truck Driver CC	8.78	11.46	--	--	10.33	11.97	10.30	10.30
Truck Driver (Trail.)	8.01	13.03	--	--	8.77	10.11	10.68	10.68
Warehouse Worker	6.32	9.86	--	--	8.55	9.18	--	--
Washer	--	--	--	--	8.33	8.07	8.91	8.91
Welder (Maint.)	12.26	14.29	--	--	11.47	12.67	11.73	11.73

NOTE: Results of sampling 229 companies and 13 government agencies employing 45,532 persons. Wage and salary data collected during May through August 1990. Caution must be exercised in making comparisons due to variations among jobs and fringe benefits.

a. Average of salary ranges.

b. Federal minimum wage set at \$3.80 per hour.

c. A = capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over.

SOURCE: "Pay Rates In Hawaii, Private Employment, Government Employment," Hawaii Employers Council, Special Publication No. 198, September 1990.

TABLE 44
CLASSROOM TEACHERS' SALARIES: 1989-1990
 Estimated Average Annual Salaries^a

State	All Teachers				
	Elementary	Secondary	Amount	Rank	% Increase Over 1988-1989 ^b
Hawaii	\$32,047	\$32,047	\$32,047	15	4.12
U. S. Av.	30,769	32,017	31,331	--	6.04
Alabama	25,300	25,300	25,300	40	0.44
Alaska	42,644	43,386	43,153	1	3.35
Arizona	29,434	29,985	29,402	24	3.17
Arkansas	21,393	22,603	22,352	50	4.47
California	37,286	39,082	37,998	4	9.55
Colorado	29,980	31,553	30,758	20	4.06
Connecticut	40,018	41,372	40,461	2	8.35
Delaware	32,327	34,453	33,577	11	5.67
Florida	28,766	28,504	28,803	26	6.78
Georgia	28,006	28,006	28,006	30	4.03
Idaho	23,439	24,348	23,861	45	4.96
Illinois	31,329	35,860	32,794	13	5.29
Indiana	30,045	30,739	30,378	23	3.57
Iowa	25,724	27,657	26,747	37	3.76
Kansas	28,744	28,744	28,744	28	5.06
Kentucky	25,643	27,685	26,292	38	5.46
Louisiana	23,921	25,078	24,300	44	8.14
Maine	26,281	28,058	26,881	36	7.79
Maryland	35,043	37,358	36,601	6	7.98
Massachusetts	34,712	34,712	34,712	10	7.85
Michigan	35,867	36,007	36,010	8	4.62
Minnesota	31,370	33,110	32,190	14	4.99
Mississippi	23,944	24,991	24,364	43	7.91
Missouri	26,372	28,143	27,229	33	4.70
Montana	24,452	26,494	25,081	42	2.70
Nebraska	25,522	25,522	25,522	39	7.03
Nevada	29,840	31,570	30,590	21	6.07
New Hampshire	28,986	28,986	28,986	25	8.55
New Jersey	35,000	36,752	35,676	9	7.99
New Mexico	24,635	25,612	25,120	41	5.12
New York	37,600	40,100	38,925	3	6.20
North Carolina	28,028	27,789	27,883	31	8.33
North Dakota	22,894	23,229	23,016	48	3.45
Ohio	30,316	32,239	31,218	17	5.21
Oklahoma	22,394	23,810	23,070	47	3.13
Oregon	30,220	31,710	30,840	19	4.93
Pennsylvania	32,863	33,814	33,338	12	6.69
Rhode Island	36,016	36,113	36,057	7	5.33
South Carolina	26,615	28,376	27,217	34	6.22
South Dakota	21,060	21,820	21,300	51	3.75
Tennessee	26,700	28,345	27,052	35	5.59
Texas	26,933	28,100	27,496	32	3.65
Utah	23,587	24,234	23,686	46	3.65
Vermont	28,136	29,374	28,798	27	6.30
Virginia	29,913	32,420	30,958	18	7.51
Washington	29,862	31,334	30,457	22	4.30
West Virginia	22,467	23,350	22,842	49	4.28
Wisconsin	30,694	33,130	31,921	16	3.71
Wyoming	28,014	28,370	28,188	29	1.82
Dist. of Columbia	37,950	37,950	37,950	5	4.57

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

b. 1988-1989 revised data.

SOURCE: "Estimates of School Statistics, 1990-91," NEA Research, National Education Association, 1991 (copyright 1991).

TABLE 45
**ESTIMATED PUPIL-TEACHER RATIOS AND
 PER CAPITA DIRECT SCHOOL EXPENDITURES**

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures-Local Schools ^b			
	Elementary	Secondary	Total	Capital		Total Expenditures	
				Outlay	Other	Amount	Rank
HAWAII	18.2	16.7	17.5	\$ 69.91	\$ 474.21	\$ 544.11	48
U.S. Av.	18.8	14.5	17.0	58.75	687.19	745.94	--
Ala.	19.8	16.4	18.1	55.37	487.23	542.60	49
Alaska	20.4	11.5	17.0	197.34	1,503.02	1,700.36	1
Arlz.	17.4	20.1	18.0	144.21	628.54	772.75	14
Ark.	19.4	14.7	17.1	65.00	501.46	566.46	47
Calif.	22.2	25.7	23.0	52.53	685.23	737.76	23
Colo.	20.9	14.3	17.6	64.11	702.59	766.69	18
Conn.	14.6	11.1	13.5	64.53	837.83	902.37	6
Del.	19.2	14.3	16.7	25.40	734.75	760.14	20
Fla.	18.8	15.4	17.2	87.94	591.14	678.68	35
Ga.	18.0	13.9	16.7	83.92	642.04	725.96	26
Idaho	20.4	18.6	19.6	49.25	532.43	581.68	45
Ill.	17.9	15.3	17.1	45.90	599.01	644.91	40
Ind.	22.4	10.9	17.1	65.39	635.16	700.56	32
Iowa	18.2	13.1	15.5	40.53	675.75	716.28	30
Kans.	16.8	12.4	15.0	46.25	674.99	721.24	27
Ky.	17.6	16.4	17.2	25.59	485.94	511.52	50
La.	19.8	13.8	17.9	36.32	549.07	585.39	44
Me.	16.2	11.2	14.5	78.11	688.83	766.94	17
Md.	19.3	14.4	17.0	57.05	687.87	744.92	21
Mass.	23.7	6.9	14.1	38.43	703.06	741.50	22
Mich.	20.8	16.9	19.6	49.65	777.51	827.16	10
Minn.	17.7	16.5	17.2	78.64	784.29	862.93	7
Miss.	19.0	16.6	18.0	48.81	531.60	580.42	46
Mo.	21.8	9.4	15.8	61.12	594.46	655.58	37
Mont.	16.7	14.2	15.9	34.27	754.08	788.35	12
Neb.	15.9	13.1	14.7	43.21	686.83	730.04	25
Nev.	19.4	19.3	19.4	84.86	563.98	648.83	38
N.H.	16.0	16.6	16.2	96.44	670.57	767.01	16
N.J.	14.7	10.6	13.2	50.48	869.74	920.22	4
N.M.	14.5	24.2	17.4	62.02	646.56	708.57	31
N.Y.	15.7	11.5	13.6	55.42	974.87	1,030.29	3
N.C.	20.1	11.9	16.8	60.54	610.64	671.18	36
N.D.	17.2	12.5	15.6	64.28	653.55	717.84	28
Ohio	20.0	13.8	17.2	32.44	685.31	717.76	29
Okla.	17.3	14.1	15.8	68.10	565.40	633.50	43
Ore.	20.2	16.5	18.8	28.07	820.41	848.48	8
Pa.	17.4	14.4	15.9	62.58	705.83	768.40	15
R.I.	15.2	13.9	14.6	18.86	671.46	690.32	34
S.C.	19.2	14.1	17.5	64.01	584.06	648.07	39
S.D.	16.3	13.5	15.4	46.08	589.30	635.38	42
Tenn.	19.4	18.3	19.1	32.16	469.95	502.11	51
Texas	17.8	14.4	16.2	67.00	669.53	736.53	24
Utah	27.1	18.6	24.1	38.40	656.32	694.71	33
Vt.	15.6	11.2	13.5	53.51	791.43	844.94	9
Va.	17.1	13.5	15.6	78.73	684.57	763.30	19
Wash.	19.8	20.5	20.1	114.78	671.26	786.04	13
W.Va.	16.0	13.8	15.0	41.14	595.38	636.52	41
Wisc.	18.6	13.6	16.6	28.44	778.99	807.43	11
Wyo.	19.6	11.4	15.0	75.81	1,036.64	1,112.45	2
D.C.	9.0	19.4	11.3	79.66	831.84	911.50	5

NOTE: Per capita expenditures do not correspond to Table 34 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special education programs have been eliminated.

a. Estimated for the 1990-1991 school year by dividing public school fall enrollment by the number of classroom teachers as reported by the National Education Association.

b. As reported by the U.S. Department of Commerce for fiscal 1989.

SOURCE: "Estimates of School Statistics, 1990-91," NEA Research, National Educational Association, 1991 (copyright 1991); "Government Finances In 1988-89," Series GF-89-5, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., February 1991.

TABLE 46
HAWAII PUBLIC SCHOOL COSTS
 Selected Fiscal Years^a

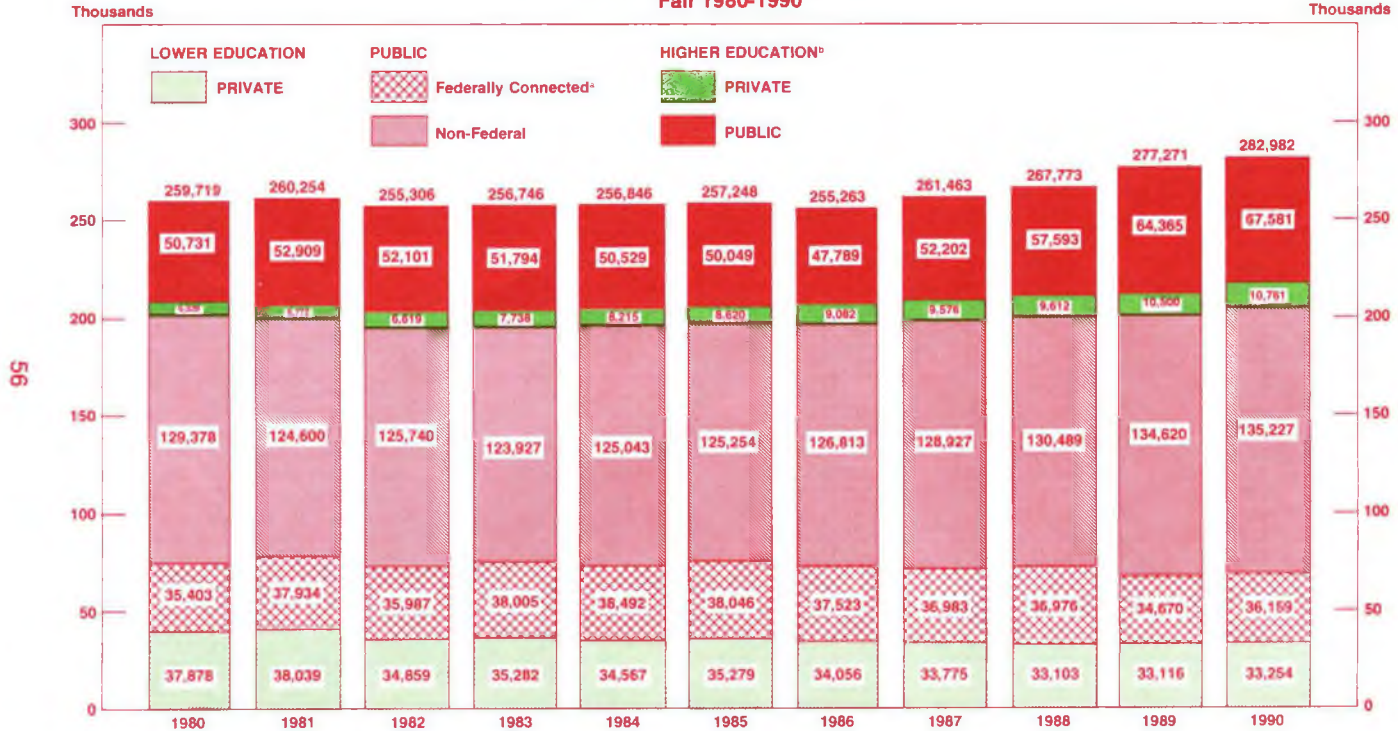
Object of Expenditure	1990	1989	1988	1985	1980
Administration	\$ 61,834,890	\$ 54,015,154	\$ 44,096,303	\$ 31,182,853	\$ 23,437,809
Instruction: Personal Services	382,666,056	343,532,261	310,486,050	256,837,631	192,219,974
Supplies	50,536,398	37,822,586	34,412,421	25,874,465	23,297,662
Food Services: Personal Services	21,299,066	19,393,315	18,578,704	15,425,855	10,841,813
Supplies	23,665,759	21,032,767	21,196,628	18,298,370	12,622,525
Attendance & Health Services	25,365,275	24,950,570	21,439,744	18,053,829	11,686,102
Pupil Transportation Services	21,176,550	19,907,172	19,577,514	16,201,828	8,407,397
Operation of School Plants ^b	37,746,487	35,549,902	32,509,527	29,040,391	20,232,149
Maintenance of School Plants	41,769,455	41,874,055	36,253,807	17,387,238	10,615,533
Retire., S.S., Med. Ins. Contrib.	54,275,691	58,569,801	79,318,558	92,170,636	44,071,454
Workers' Compensation ^c	4,569,777	2,365,010	2,415,823	4,519,970	1,480,617
Debt Retirement: Interest	18,065	30,062	42,058	92,931	322,588
Principal	317,177	317,177	317,177	745,703	1,918,665
Sub-Total	\$725,240,646	\$659,359,832	\$620,644,314	\$525,831,700	\$361,154,288
Capital Outlay ^d	\$ 50,569,700	\$ 37,505,200	\$ 32,211,000	\$ 13,652,707	\$ 30,509,000
Adult Education	6,751,202	4,667,905	4,219,636	2,985,397	2,298,511
Public Libraries	21,913,366	18,036,472	16,853,892	12,884,879	9,867,243
Summer School	2,523,172	2,275,214	2,074,237	1,010,521	559,647
Athletic Funds	604,600	752,302	690,777	738,155	843,759
TOTAL	\$807,602,686	\$722,596,925	\$676,693,856	\$557,103,359	\$405,232,448
Average Daily Enrollment	166,666	167,666	165,855	161,505	166,105
Average Daily Attendance	156,124	156,124	155,237	150,572	151,563

NOTE: Data not strictly comparable due to revised reporting method.

- a. Includes expenditures from federal, state, and county funds; does not include all costs attributable to operation of the department of education.
- b. Includes appropriations for safety and security systems for 1988-1990.
- c. Includes unemployment compensation.
- d. Bond fund expenditures not included.

SOURCE: Annual Financial Reports, Office of Business Services, Department of Education, State of Hawaii.

CHART 12
TRENDS IN HAWAII SCHOOL ENROLLMENT
 Fall 1980-1990



NOTE: Chart reflects the addition of private colleges and universities.

a. Includes enrollment for partial as well as full federal impact-area aid; 1990 preliminary survey data.

b. Fall full- and part-time enrollment in day time credit courses. University of Hawaii system and enrollment in technical schools.

SOURCE: Student Information Services, Department of Education, State of Hawaii; University Relations, University of Hawaii; Department of Business and Economic Development.

TABLE 47
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years^a

	1990	1989	1988	1985	1980
<u>REVENUES</u>					
For Educational Purposes	\$(431,976,734)	\$(383,436,585)	\$(356,365,419)	\$(285,397,095)	\$(190,083,497)
Federal Funds	76,681,060	71,087,726	66,000,292	58,627,201	44,717,115
State Appropriations	308,556,875	275,916,138	262,338,167	206,078,686	133,398,222
University Funds	(46,738,799)	(36,432,721)	(28,026,960)	(20,691,208)	(11,968,160)
Student Fees ^b	16,488,882	14,671,647	10,524,987	7,594,356	4,122,172
Departmental Earnings	6,632,675	5,715,417	5,021,721	4,565,262	3,141,697
Gifts and Grants	17,385,758	11,812,642	10,615,178	6,756,917	4,187,859
All Other	6,231,484	4,233,015	1,865,074	1,774,673	516,432
For Non-Educational Programs	(39,616,176)	(38,432,559)	(34,948,477)	(29,578,616)	(18,632,316)
Auxiliary Enterprises	39,616,176	38,432,559	34,948,477	29,578,616	18,632,316
TOTAL REVENUES	\$ 471,592,910	\$ 421,869,144	\$ 391,313,896	\$ 314,975,711	\$ 208,715,813
<u>EXPENDITURES</u>					
For Educational Purposes	\$(417,678,302)	\$(370,220,435)	\$(340,438,909)	\$(278,082,040)	\$(189,033,565)
Instruction & Rel. Act	119,958,261	106,231,529	100,895,311	83,276,603	60,172,995
Community Colleges	81,274,265	69,143,144	65,416,058	49,789,367	31,616,921
Organized Research	92,911,283	84,836,133	76,373,702	61,947,326	41,770,737
Extension Services	9,560,800	7,907,349	6,649,438	6,238,768	3,712,202
Libraries	13,019,103	11,615,273	11,630,275	9,364,622	6,110,925
Plant Oper. & Maint.	30,754,911	26,879,943	20,402,468	16,707,654	10,194,181
Public Services	11,191,895	11,157,896	9,799,723	9,001,762	8,477,763
Admin. & Gen. Expenses	59,007,784	52,449,168	49,271,934	41,755,938	26,977,841
For Non-Educational Purposes	(39,081,795)	(37,611,035)	(34,089,928)	(28,354,564)	(15,819,147)
Auxiliary Enterprises	32,596,363	31,683,607	28,829,832	23,747,007	13,589,403
Other	6,485,432	5,927,428	5,260,096	4,607,557	2,229,744
TOTAL EXPENDITURES	\$ 456,760,097	\$ 407,831,470	\$ 374,528,837	\$ 306,436,604	\$ 204,852,712

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Fees from special programs only; tuition and fees for regular academic semesters are state general fund realizations and are not reflected in University data.

SOURCE: Central Accounting Office, and Financial Reports, University of Hawaii.

TABLE 48
AIRPORTS DIVISION
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1990	1989	1988	1985	1980
	<u>REVENUES^a</u>				
Fuel Tax ^b	\$ 7,321,351	\$ 7,381,683	\$ 6,914,188	\$ 5,137,068	\$ 5,223,308
Concession Fees	243,604,343	213,728,500	121,334,221	60,180,266	44,926,798
Aeronautical Rentals	9,896,660	10,720,892	9,390,919	10,262,603	6,986,045
Airport Use Charge	7,128,854	6,804,772	6,805,471	17,924,291	--
Nonaeronautical Rentals	3,528,534	3,183,124	3,124,481	2,187,319	1,370,806
Other Revenue From Operations	--	--	--	--	1,488,121
Federal Grants	15,643,254	13,648,497	18,551,073	4,608,634	9,906,903
All Other Revenues	39,816,942	19,544,680	18,263,442	24,392,485	12,244,286
TOTAL	\$326,939,938	\$275,012,148	\$184,383,795	\$124,692,666	\$82,146,267
	<u>EXPENDITURES^c</u>				
Personnel Services	\$ 23,980,234	\$ 21,868,371	\$ 19,714,686	\$ 17,575,671	\$10,209,731
Utilities	8,485,529	7,074,969	7,172,418	7,385,452	3,907,191
Repair and maintenance	7,987,793	12,361,681	6,467,961	7,278,205	1,814,368
5% Surcharge from Gross Receipts	12,248,840	12,721,042	5,004,564	3,686,032	2,280,312
Other Operating Expenses	22,731,008	19,141,697	16,153,084	11,720,011	6,508,735
Capital Outlay	132,436,821	102,184,219	72,984,279	49,309,815	34,937,769
Bond Interest	42,516,918	39,099,629	37,222,619	31,590,396	18,927,527
All Other Expenditures	3,084,561	3,392,087	1,589,864	422,874	590,251
TOTAL	\$253,471,704	\$217,843,695	\$166,309,475	\$128,968,456	\$79,175,884

NOTE: Categories have been expanded to provide greater detail; detail may not add to total due to rounding; data not strictly comparable after 1981 due to changes in reporting format.

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate at 1 cent per gallon.

c. Excludes bond principal payments since expenditures from bond funds included; also, excludes investments purchased and transfers.

SOURCE: Airports Division, Department of Transportation; Auditor's Report for the fiscal year; and Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 49
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1990	1989	1988	1985	1980
<u>REVENUES</u>					
Wharfage	\$15,474,955	\$13,969,795	\$12,896,897	\$ 9,169,889	\$ 7,156,413
Docking & Mooring Fees	1,888,771	2,018,862	1,584,146	1,849,495	1,206,464
Rentals	13,333,550	12,803,207	10,933,237	9,165,384	6,124,620
Sales of Services & Materials	428,094	560,034	586,383	373,623	418,131
Income on Investments	4,053,450	3,790,768	2,931,227	2,946,774	2,898,813
Miscellaneous ^b	1,187,038	1,759,508	891,585	794,794	498,849
TOTAL REVENUES	\$36,365,858	\$34,902,174	\$29,823,475	\$24,299,959	\$18,303,290
<u>EXPENDITURES</u>					
Administration	\$ 1,622,783	\$ 1,563,530	\$ 1,509,867	\$ 1,552,112	\$ 1,077,332
Harbor Operations	1,304,747	1,201,300	1,157,786	1,217,654	800,078
General Maintenance	4,413,586	4,535,568	4,759,374	3,592,557	1,456,416
Salaries & Wages ^c	5,581,392	5,212,711	4,915,569	4,640,005	3,156,698
5% Surcharge on Gross Receipts	1,230,631	1,133,031	940,933	704,258	551,287
Interest on Bonded Debt	7,953,544	7,793,707	7,589,924	6,531,494	4,022,876
Principal on Bonded Debt	4,017,463	3,802,463	4,147,557	2,331,182	2,175,421
City & County Fireboat	923,760	982,364	1,006,378	754,446	645,171
Depreciation	3,651,506	3,493,089	3,085,976	2,759,565	1,922,256
Miscellaneous	126,907	128,037	101,759	369,137	131,997
TOTAL EXPENDITURES	\$30,826,319	\$29,845,800	\$29,215,123	\$24,452,410	\$15,939,532

- a. Report on the "public undertaking," as defined in the resolution authorizing issuance of harbor revenue bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damage to property, sale of utilities, etc.
- c. Retirement contributions were \$112,000 (1989), \$498,000 (1988), \$954,000 (1985), and \$327,000 (1980); no retirement contribution was required in 1990.

SOURCE: Financial Statement and Report of Certified Public Accountants, Harbors Division, Department of Transportation, State of Hawaii.

TABLE 50
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1990	1989	1988	1985	1980
<u>REVENUES</u>					
Fuel Tax	\$ 44,817,544	\$ 43,079,913	\$ 42,031,013	\$ 29,773,322	\$ 29,231,708
Weight Tax	12,085,822	11,534,601	11,088,115	8,664,280	7,732,641
Federal Aid	117,726,092	62,450,436	40,195,276	42,665,727	68,012,214
Land Sales	163,382	31,006	27,625	154,432	50,968
Rentals	484,061	1,365,782	147,783	120,262	76,784
Permit Fees	96,014	83,733	17,381	76,859	36,847
Bond Funds	27,996,443	28,100,000	33,368,000	26,963,100	16,437,000
Vehicle Registration Fees	7,841,561	7,528,410	7,270,692	659,343	595,631
Gross Weight Fees	--	--	--	--	1,414
Other ^a	18,910,421	15,997,992	15,969,723	15,138,408	1,201,676
TOTAL REVENUES	\$230,121,340	\$170,171,873	\$150,115,608	\$124,215,733	\$123,376,883
<u>EXPENDITURES</u>					
Administration	\$ 9,514,447	\$ 7,481,931	\$ 7,337,724	\$ 4,537,985	\$ 3,049,486
5% Surcharge on Gross Receipts	3,071,931	2,812,608	1,984,819	866,000	1,204,011
Maintenance	39,229,289	38,470,772	35,398,709	21,294,468	12,166,246
Debt Service	22,499,435	22,937,128	23,846,605	22,780,907	14,784,729
Capital Projects	142,126,608	84,066,492	56,821,659	44,504,358	87,694,290
TOTAL EXPENDITURES	\$216,441,710	\$155,768,931	\$125,389,516	\$ 93,983,716	\$118,898,762

NOTE: Includes expenditures from highway, general, and general obligation bond funds; Interfund transfers are eliminated to avoid duplication.

a. Includes general excise tax collections of \$14,099,729 in 1985, \$14,328,434 in 1988, \$14,103,011 in 1989, and \$15,581,047 in 1990 derived from the sale of gasoline under Act 159, SLH 1981, Act 163, SLH 1984, and Act 239, SLH 1985.

SOURCE: Annual Reports to the Governor, Highways Division, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Hawaii's state and local governments' long term per capita debt amounted to \$3,428 at the end of fiscal 1989, placing Hawaii 22nd highest among all states. Hawaii has gradually fallen in the rankings from seventh highest in the U.S. just a decade earlier. This decline is a by-product of the state's highly productive tax system. Huge state surpluses generated by highly elastic tax sources provided the state with excess moneys to fund a relative shift from bonds to cash financing of capital projects.

More than \$260 million in general fund cash during the period 1987-1989 has been used to pay for capital projects. These projects were of the type ordinarily funded by state general obligation (G.O.) bonds. Cumulatively, cash capital improvements are expected to top \$700 million from 1987 to 1991. The continued shift to cash financing of capital projects during this time frame should continue Hawaii's decline in the states rankings in ensuing years.

Total state government G.O. indebtedness is limited indirectly by restricting maximum debt service (principal plus interest) to less than 18.5% of general fund revenues averaged over the previous three years. Due to a robust growth in revenues since 1984, lower interest rates and extravagant use of cash financing, the margin between what the state borrowed and what it is allowed to borrow under the limit grew to \$188 million as of July 1, 1990, or 44% of the limit.

The growing need for infrastructure improvements and additions at the county level has led to tremendous growth in county indebtedness. Maui county indebtedness has increased 392% during the past decade, mainly in the form of G.O. bonds, to meet the needs of a rapidly expanding population base. Honolulu is a close second with a 308% growth; a large portion of new debt incurred and to be reimbursed by Honolulu's H-Power, garbage-to-energy plant. The lowest growth in indebtedness occurred in Hawaii county at 119%. This acceleration in county indebtedness has not been enough to offset the relative slowdown in state bond issuances with respect to ranking among the other states.

Despite the relatively large percentage increases in indebtedness during the past decade, Hawaii's county governments remain comfortably under the debt limit imposed by the state constitution. The limit is set at 15% of the net assessed value for each county. In 1990, none of Hawaii's counties had indebtedness of more than 2% of net assessed value.

TABLE 51
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1989

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
			Personal Income ^a		Tax Collections ^b	
	Amount	Rank	Percent	Rank	Percent	Rank
HAWAII	\$ 3,428.26	22	18.56	26	141.88	38
U. S. Average	3,143.71	--	17.87	--	166.52	--
Alabama	2,387.66	39	17.52	27	192.74	22
Alaska	19,884.89	1	91.82	1	507.02	1
Arizona	4,629.15	7	29.29	6	251.57	6
Arkansas	1,923.31	45	14.91	39	161.45	31
California	2,784.05	31	13.97	42	133.38	43
Colorado	3,470.29	21	19.77	22	193.80	21
Connecticut	3,826.31	12	15.50	38	152.80	35
Delaware	5,486.67	4	29.68	5	272.76	4
Florida	3,764.51	16	21.33	20	230.07	10
Georgia	2,641.75	34	16.46	31	162.08	30
Idaho	1,324.44	51	9.66	51	94.86	51
Illinois	2,498.76	37	13.27	43	133.66	42
Indiana	1,674.94	50	10.61	50	105.69	49
Iowa	1,749.96	49	11.30	49	99.67	50
Kansas	2,703.61	32	16.39	32	157.42	32
Kentucky	3,496.38	20	25.44	9	251.83	5
Louisiana	4,747.71	6	36.74	3	334.50	3
Maine	2,615.93	35	16.10	33	134.02	41
Maryland	3,118.50	27	14.84	40	141.11	39
Massachusetts	3,768.91	14	17.00	29	163.89	29
Michigan	2,123.51	44	12.17	45	106.65	48
Minnesota	3,989.77	10	22.60	15	184.61	24
Mississippi	1,863.25	48	15.89	36	157.33	33
Missouri	1,877.52	47	11.52	48	128.59	44
Montana	3,050.12	28	21.67	19	195.60	19
Nebraska	3,722.87	17	24.10	12	221.40	13
Nevada	3,767.88	15	19.55	23	210.24	16
New Hampshire	3,397.04	23	16.76	30	210.90	14
New Jersey	3,824.73	13	16.09	34	157.24	34
New Mexico	3,268.86	24	24.88	10	210.52	15
New York	4,586.35	9	21.76	18	150.29	36
North Carolina	2,231.49	42	14.68	41	141.94	37
North Dakota	2,866.97	30	21.14	21	194.51	20
Ohio	1,902.88	46	11.62	47	112.40	46
Oklahoma	2,480.18	38	17.52	28	168.28	28
Oregon	3,537.55	19	22.22	16	195.86	18
Pennsylvania	3,263.09	25	18.90	25	188.18	23
Rhode Island	3,950.78	11	22.01	17	207.84	17
South Carolina	2,642.05	33	19.38	24	183.33	25
South Dakota	3,252.45	26	23.77	13	245.73	7
Tennessee	2,311.30	40	15.73	37	175.96	27
Texas	3,552.15	18	22.62	14	227.21	11
Utah	5,700.75	3	43.59	2	395.29	2
Vermont	2,613.28	36	15.96	35	141.05	40
Virginia	2,304.03	41	12.17	46	125.18	45
Washington	4,589.88	8	26.01	8	240.34	9
West Virginia	3,003.19	29	24.33	11	226.71	12
Wisconsin	2,159.60	43	13.13	44	107.13	47
Wyoming	4,913.36	5	33.87	4	243.73	8
Dist. of Columbia	6,688.86	2	28.47	7	180.11	26

a. Calendar 1989.

b. Fiscal 1989.

SOURCE: "Government Finances In 1988-89," GF-89-5, U.S. Department of Commerce, Bureau of the Census, February 1991; "Survey of Current Business," Vol. 70, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, Washington, D.C.

TABLE 52
PUBLIC BONDED DEBT IN HAWAII
Bonds Outstanding by Agencies and Funds
At December 31, 1990 and June 30, 1991^a

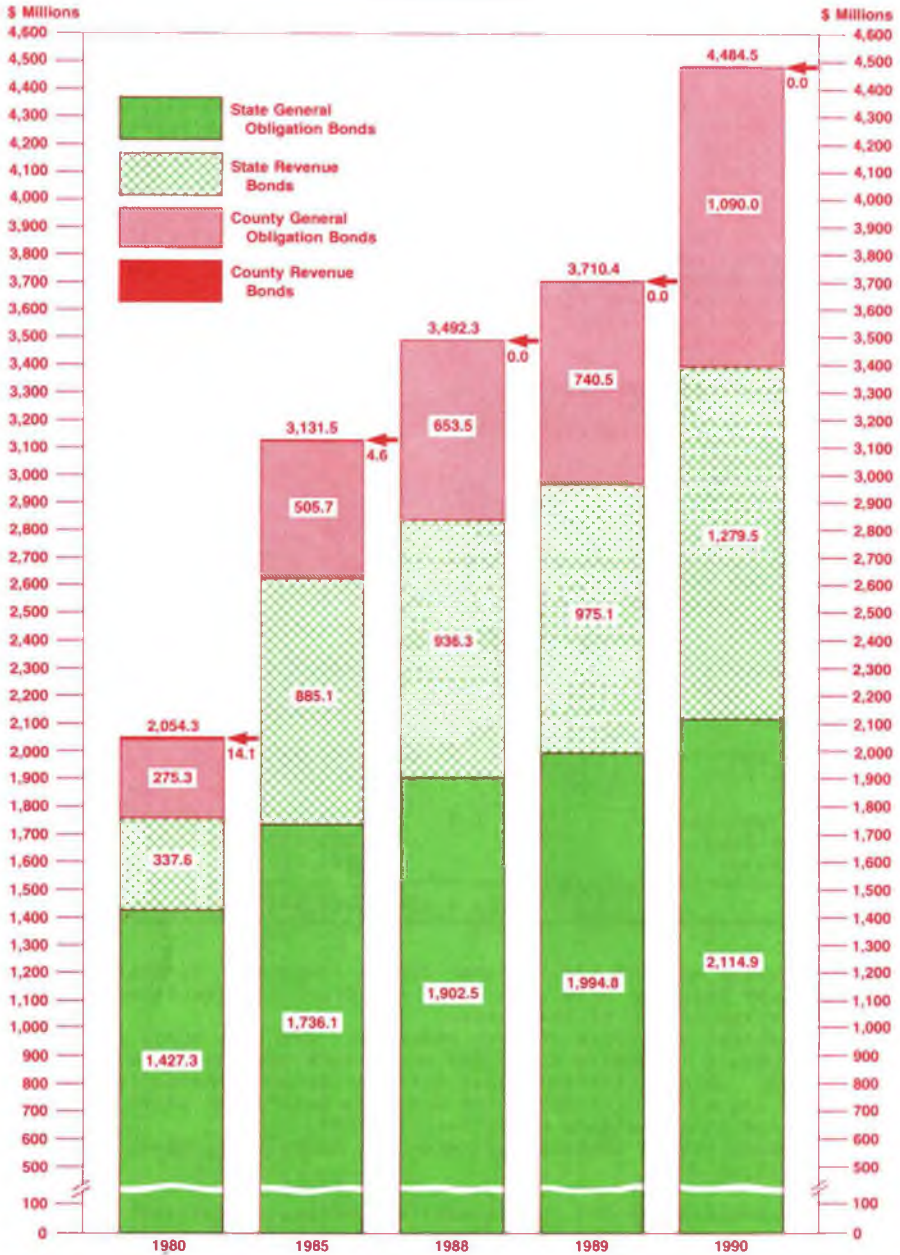
Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/90	Estimated 6/30/91
STATE: Subtotal	\$(3,394,414,444)	\$(3,554,344,444)
General Fund	1,852,307,170	2,024,937,922
Highway Fund	167,390,783	160,518,832
Airport Fund	20,415,250	19,301,791
Harbor Fund	9,632,645	8,397,875
Small Boat Harbors	7,553,294	7,348,294
Land Revolving Fund	505,872	368,799
Univ. of Hawaii Fund	25,425,000	25,170,000
Economic Development Fund	456,300	439,380
Dwelling Unit Rev. Fund	22,495,000	19,996,000
Parking Facilities	8,721,117	8,353,538
Airport Revenues ^b	658,640,000	658,640,000
Univ. of Hawaii Revenues ^b	5,987,808	5,987,808
Harbor Revenues ^b	107,850,000	107,850,000
Hawaii Housing Authority ^b	507,034,206	507,034,206
HONOLULU: Subtotal	\$(846,314,000)	\$(840,366,000)
General Fund	398,365,677	395,047,833
Highway Fund	93,113,200	91,892,543
H-Power	246,865,000	246,865,000
Housing Fund	51,610,936	51,610,936
Off-Street Parking Fund	444,033	444,033
Special Assessment Fund	2,530,155	2,335,655
Water Fund	53,385,000	52,170,000
MAUI: Subtotal ^c	\$(110,527,500)	\$(108,677,500)
General Fund	97,133,971	95,493,613
Water Fund	13,393,529	13,183,887
HAWAII: Subtotal ^c	\$(99,981,000)	\$(97,718,000)
General Fund	99,981,000	97,718,000
KAUAI: Subtotal ^c	\$(33,224,000)	\$(31,103,500)
General Fund	31,280,000	29,305,000
Water Fund	1,944,000	1,798,500
TOTAL	\$ 4,484,460,944	\$ 4,632,209,444

NOTE: Detail may not add to total due to rounding. Outstanding debt based on date upon which principal repayments are made to the bearer of the bonds.

- a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues. 1990 issues not allocable for Honolulu county and State issues.
- b. Revenue bonds balance as of July 1, 1991.
- c. Excludes public improvement refunding bonds assigned to a refunding trust.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the State Department of Budget and Finance and the County Finance Departments.

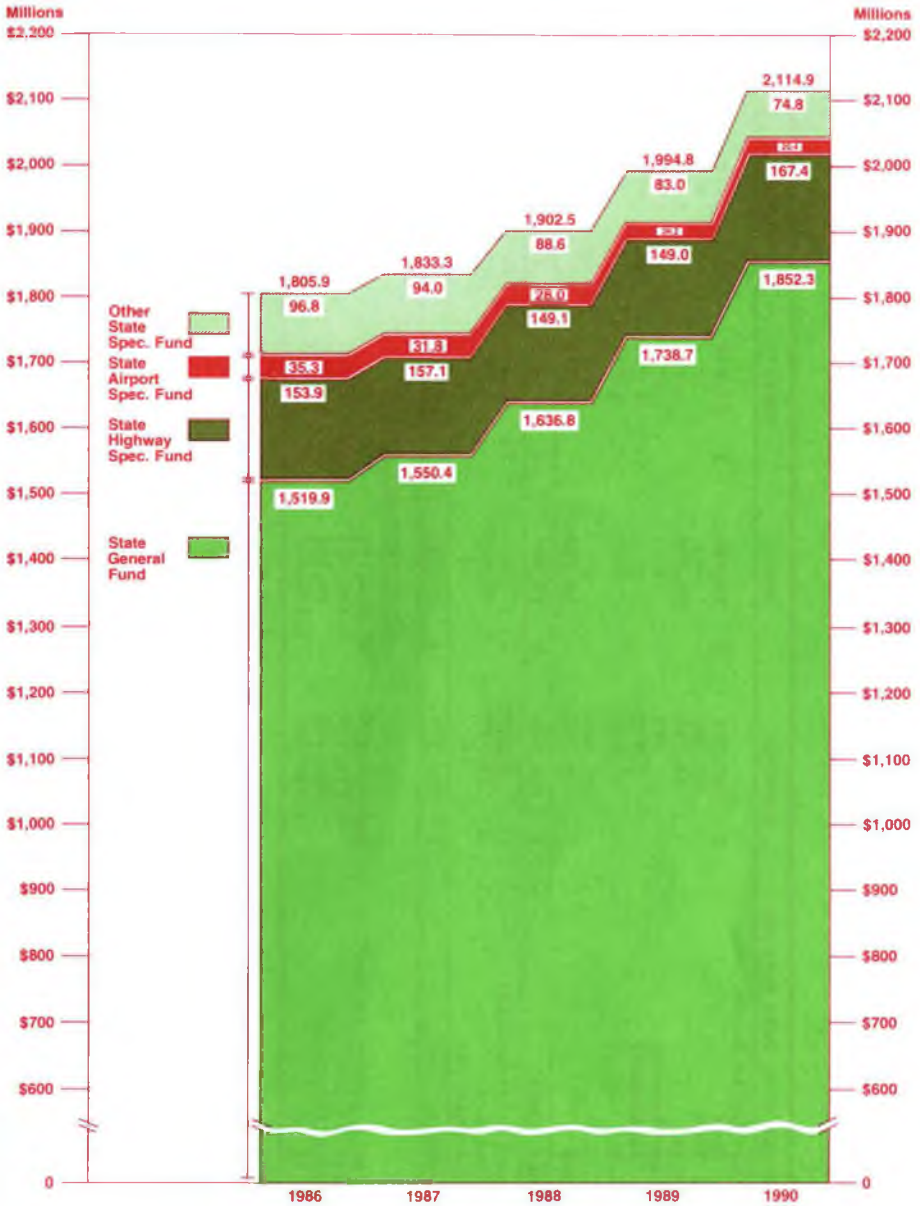
CHART 13
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding By Agencies and Funds*
 At December 31



*See Table 52 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii and the County Departments of Finance.

CHART 14
OUTSTANDING GENERAL OBLIGATION BONDS
 State of Hawaii — By Fund*
 At December 31



*See Table 54 for detail; may not add to totals due to rounding.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 53
COUNTY DEBT MARGIN
 At June 30, 1990 — Dollars in Thousands

Funds Charged with Debt Service	Honolulu	MauI	Hawaii	Kauai	Total
General Obligation Bonds:					
General Fund	\$ 341,699	\$ 58,668	\$ 93,914	\$ 31,280	\$ 525,560
Highway Fund	90,380	--	--	--	90,380
Water Fund	54,385	13,370	--	1,944	69,699
Off-Street Parking	575	--	--	--	575
Special Assessment	2,872	--	4,815	--	7,687
Other G.O.	51,611	--	6,883	--	58,494
H-Power	251,545	--	--	--	251,545
Other Debt ^a	5,103	25,630	1,237	--	31,970
Gross County Debt	\$ 798,169	\$ 97,667	\$ 106,849	\$ 33,224	\$ 1,035,909
Less:					
Special Assessment	\$(2,872)	\$ --	\$(4,815)	\$ --	\$(7,687)
Water G.O.	(30,385)	(13,370)	(6,883)	(1,944)	(52,582)
Cash Reserves	--	--	(8,719)	(2,105)	(10,824)
DEBT CHARGED TO LIMIT	\$ 764,912	\$ 84,298	\$ 86,432	\$ 29,175	\$ 964,817
DEBT LIMIT AND MARGIN					
Fiscal 1990 Property Values ^b	\$40,767,835	\$9,964,765	\$5,515,928	\$3,892,839	\$60,141,367
Debt Limit ^c	6,115,175	1,494,715	827,389	583,926	9,021,205
Debt Charged to Limit ^d	764,912	84,298	86,432	29,175	964,817
Debt Margin	5,350,263	1,410,417	740,957	554,751	8,056,388
AS A % OF NET ASSESSED VALUES					
Gross County Debt	1.96	0.98	1.94	0.85	1.72
Debt Charged to Limit	1.88	0.85	1.57	0.75	1.60
Debt Margin	13.12	14.15	13.43	14.25	13.40

- a. Include lease-purchase agreements, long-term notes payable, agreements of sale, bond anticipation notes, etc.
 b. Gross valuation of real property less exemptions and 50% of valuations on appeal.
 c. 15% of real property net assessed values.
 d. Includes principal repayments for current fiscal year which are excludable from debt charged against the limit.

SOURCE: County Finance Directors' Annual Financial Reports.

TABLE 54
STATE GENERAL OBLIGATION BONDS
 State of Hawaii — December 31, 1990

Principal and Interest Payments Chargeable to: ^a	Total
General Fund	\$1,852,307,170
Highway Special Fund	167,390,783
Airport Special Fund	20,415,250
Harbor/Small Boats Special Fund	17,185,939
Land Revolving Fund	505,872
Dwelling Unit Revolving Fund	22,495,000
University of Hawaii	25,425,000
Parking Facilities	8,721,117
Economic Development	456,300
TOTAL	\$2,114,902,430

- a. Debt service on State issued general obligation bonds is a charge against the State's general revenues. However, special fund agencies by law are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 55
STATE DEBT SERVICE CHARGED TO DEBT LIMIT
 State of Hawaii — July 1, 1990

Type of Debt Service	Excludable Debt Service	Charged to Debt Limit
Total General Obligation Bonds		\$270,387,360
Reimbursed by:		
Airports	\$ 5,377,451	
Highways	22,499,435	
Harbors	2,332,381	
University of Hawaii	2,083,780	
Parking Control	950,674	(33,243,721)
Total^a	\$33,243,721	\$237,143,639
Debt Limit^b		\$425,393,718
Debt Margin		\$188,250,079

- a. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1992).
 b. Limit is computed by multiplying the average general fund revenues for 1988, 1989, and 1990 (\$2,299,425,500) by 18.5%.

SOURCE: "Statement of the Debt Limit of the State of Hawaii as of July 1, 1990," Department of Budget and Finance, State of Hawaii.

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State	18-22
Trends	5,40
Conveyance	20,21,35
Corporate Income	15,19-22,27,34,38,39
Credits	24,26,34
Earmarked	34-35
Financial Institutions	21-22,35
General Excise	17-22,34
Inheritance and Estate	15,17-21,36,39
Insurance	17,20,21,35
Levied in Hawaii	34,35
Liquid Fuel	20-23,25,31-35,58,60
Liquor	20,21,25,32,33,35,36
Motor Vehicle Weight	20-22,31-33,35,60
Per Capita Tax Burden	6,13
Percent of Income	13
Personal Net Income	26,34
Public Service Company	20,21,34
Public Utility Franchise	20,21,31-33,35
Real Property	28-31,35
Sales Tax	24,34
Structure - Hawaii	34-35
Tobacco Products	15,20,21,25
Transient Accommodations	17,20,21
Trends	5,40
Unemployment Compensation	19-22
Use Tax	17,20,21,34
Teachers (See Education)	
Telephone Lines	6
Transient Accommodations	17,19-21,34
Tourism (See Visitors)	

U

Unemployment	
Compensation Tax	19-22
Rate of	6, 8
University of Hawaii	44,45,57,67
Use Tax	17,20,21,34

V

Visitors	
Expenditures	6
Hotel Inventory	6, 8, 17
Number of	6

W

Wholesale Sales	6, 8, 17
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