

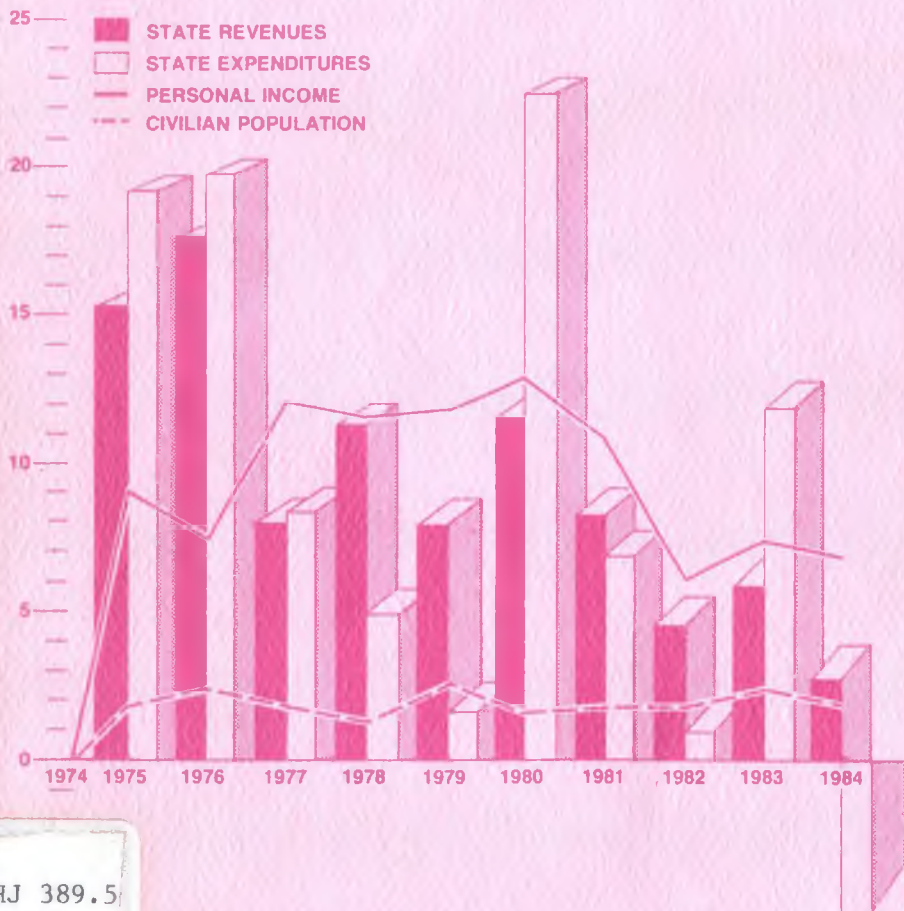
# GOVERNMENT IN HAWAII

A HANDBOOK OF  
FINANCIAL STATISTICS

1985  
THIRTY-SECOND EDITION

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## TRENDS IN HAWAII



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HONOLULU, HAWAII

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## TAX FOUNDATION OF HAWAII

A private, non-profit, non-partisan, educational organization serving our island state since 1953, the Tax Foundation of Hawaii is governed by a 25-member Board of Trustees who represent the entire state and is financed by concerned and interested corporate and individual members. Its purpose is to foster efficiency and economy in government, to promote an equitable tax system that will encourage the economic growth and stability of Hawaii, and to assist in the improvement of public administration.

Collecting and analyzing data concerning governmental finances and taxation, the Foundation serves as a clearing house and disseminates this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts. To further achieve its purposes, the Foundation also channels its efforts through working with governmental officials, private organizations and individuals to improve the methods, systems and procedures of public administration.

Other regular publications of the Tax Foundation, in addition to GOVERNMENT IN HAWAII, include: HAWAII FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal pulse; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; and weekly commentaries in several of the local media. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of the session, reports on all legislation which passed and examines the changes in the fiscal outlook.

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## FOREWORD

The importance of understanding how government functions and the process by which its decisions are made becomes apparent only when one realizes how extensively government influences our everyday lives. Whether in the home or at work, government taxation and regulation affects all under its aegis. Only through involvement in the process can the citizen-taxpayer insure that government will work for the true benefit of the community.

Becoming involved in the process takes on greater import today, as government begins to look beyond the traditional methods of public financing, whether through creative debt financing or diversifying existing tax sources. In order to obtain and maintain the maximum public benefit from shifts occurring in the structure of government, the community, the taxpayer - corporate and individual, must be kept aware and informed of the impact of "modern" methods and the alternate choices. With this understanding, the citizen-taxpayer is then prepared to be involved in government's decision-making process, whether at the state, county, or federal level.

GOVERNMENT IN HAWAII provides the basic foundation for understanding our state's financial health. The statistics presented in this publication and the graphic depictions in the charts contains both historical and current information about Hawaii's economy, state and county government revenues and expenditures, and public indebtedness. In concert with the Tax Foundation's other publications, Government in Hawaii is the keystone to understanding the public finance puzzle.

The Tax Foundation wishes to extend its gratitude for those whose cooperation and assistance aided the publication of this booklet. The data provided within would not have been presented without the help of many public employees in the federal, state, and county governments. A warm mahalo goes out to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Commerce and Consumer Affairs, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, and Transportation; the Finance Directors of the four counties; the Internal Revenue Service; Hawaiian Sugar Planters' Association; First Hawaiian Bank; and the Bank of Hawaii.

Phil Z. Chang, President  
Tax Foundation of Hawaii

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## HAWAII'S ECONOMY

*Hawaii's economic prospects brightened* considerably as the state's dominant industry, tourism, registered its highest growth rate since 1976 with a 10.6% increase in visitor traffic during 1984. More than 4.8 million tourists spent an estimated \$4.0 billion in the economy, which was 5.2% higher than in 1983.

*Following dramatic increases* during 1982 and 1983, military expenditures grew by 1% during 1984. Despite the slowdown in growth, federal military and civilian expenditures for national defense constituted Hawaii's second largest source of personal income.

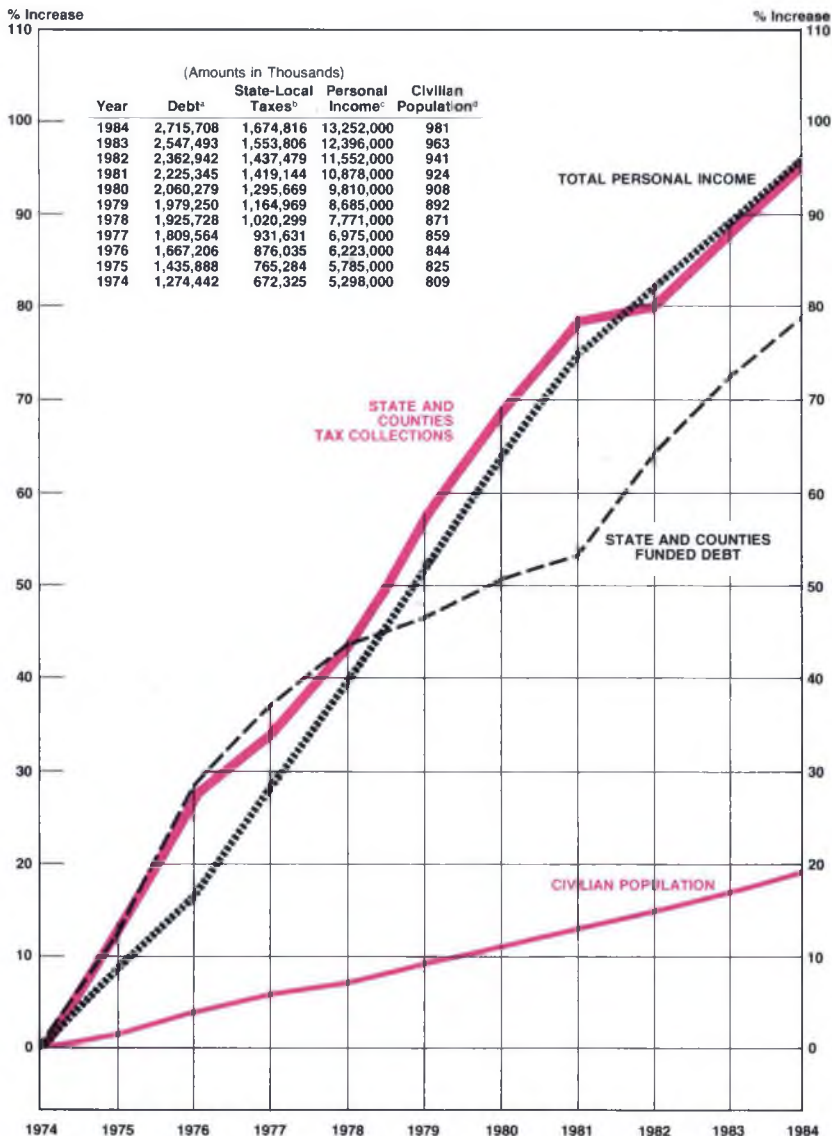
*Higher foreign import quotas in the U.S.* and growing use of high fructose corn syrup and artificial sweetener combined to dampen the sugar industry's recovery. Although sugar cane acreage declined during the past year, sugar production in the state grew 2% to 1.06 million tons due to higher yields per acre; however, the value sold, as measured by the general excise tax base, fell 5.5%. Despite the shutdown of a cannery in 1984, the state's other major agricultural crop, pineapple, showed an increase in canning value, up 8.2% to \$198 million, due to intensified promotional efforts. Fresh pineapples sales growth, which had displayed moderate growth during the previous two years, flattened.

*Faced with high real interest rates* and a weakened demand for commercial and multi-unit residential property, the construction industry was further hampered by three labor disputes during 1984. These factors contributed to the 8% decline in construction value completed.

*Although labor disputes idled workers* during 1984, overall employment in the state grew 1.2% in contrast to a slim growth of 0.4% in the civilian labor force. This lowered the state's unemployment rate from 6.5% to 5.9%. The trend from agriculture-oriented employment to service occupations became more apparent with the closure of a major sugar plantation and a pineapple canning plant forcing layoffs on Hawaii, Oahu, and Molokai. The layoffs, however, were offset by jobs created by the surge in tourism.

*Hawaii's total personal income* sustained a 6.9% growth during 1984 after posting a 7.3% gain in 1983. Personal income from services represented 15.6% of total personal income for 1983, whereas it had comprised only 14.1% of total personal income ten years earlier. Farming, manufacturing, as well as construction provided smaller proportions of income than recorded in 1973. Income generated by government employment fell from 26.6% in 1973 to 24.6% in 1983, reflecting the slowdown in spending growth caused by tight budgets.

**CHART 1**  
**TRENDS IN HAWAII**  
**Population, Taxes, Personal Income & Debt**  
**1974-1984**



<sup>a</sup>State and county general obligation bonds outstanding at December 31.

<sup>b</sup>Fiscal year collections; unemployment compensation collections included.

<sup>c</sup>Calendar years; 1984 preliminary estimate, 1978-83 data revised August 1984, 1974-77 data revised August 1982.

<sup>d</sup>Midyear resident civilian population except 1980 at April 1.

SOURCE: State Departments of Budget and Finance, Accounting and General Services, Taxation, Economic Development and Planning, County Finance Departments; U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business."

TABLE 1  
**GROWTH IN THE HAWAIIAN ECONOMY**  
 Selected Calendar Years

Economic Indicators	Amount					Percent Change 1984 from		
	1984	1983	1982	1979	1974	1983	1979	1974
Population <sup>a</sup>	1,038,600	1,023,000	996,700	914,700	854,100	1.52	13.55	21.60
Labor Force <sup>b</sup>	472,900	472,000	458,000	399,000	359,090	0.19	18.52	31.69
Employment <sup>b</sup>	446,000	442,000	428,000	374,000	331,930	0.90	19.25	34.37
Unemployment Rate <sup>b</sup>	5.6%	6.4%	6.7%	6.3%	7.6%	( 12.50)	( 11.11)	( 26.32)
Cost of Living <sup>c</sup>	284.8	273.5	267.6	204.5	141.9	4.13	39.27	100.70
Motor Vehicle Regls. <sup>d</sup>	706,972	640,798	660,196	607,560	487,647	10.33	16.36	44.98
Total Housing Units <sup>e</sup>	359,654	353,414	348,980	324,261	250,697	1.77	10.91	43.46
Total Hotel Rooms	64,588	60,198	58,765	54,246	39,632	7.29	19.07	62.97
Number of Visitors	4,855,580	4,357,184	4,242,916	3,960,531	2,786,489	11.44	22.60	74.25
Electricity Sold <sup>f</sup>	6,606	6,426	6,332	6,197	5,114	2.81	6.60	29.18
SNGL Sold <sup>g</sup>	30,928	31,307	32,224	35,264	34,363	( 1.21)	( 12.30)	( 10.00)
Per Capita Per. Inc.	12,760	12,114	11,652	9,129	6,010	5.33	39.77	112.31
Per Capita Taxes	1,556	1,457	1,431	1,194	765	6.79	30.32	103.40
AMOUNTS IN MILLIONS								
Visitor Expenditures	\$ 4,582	\$ 4,000	\$ 3,700	\$2,620	\$1,225	14.55	74.89	274.04
Military Expenditures	2,053	1,885	1,675	1,310	935	8.91	56.71	119.56
Total Personal Income	13,252	12,396	11,579	8,643	5,069	6.91	53.33	161.43
Bank Deposits	7,184	6,584	6,020	4,363	2,553	9.11	64.66	181.39
Savings & Loan Deposits	3,862	3,614	3,332	2,557	1,146	6.86	51.04	237.00
Sugar Processing <sup>h</sup>	414	436	318	306	455	( 4.95)	35.29	( 9.01)
Pineapple Canning <sup>h</sup>	198	183	185	164	104	8.20	20.73	90.38
Retail Sales <sup>h</sup>	8,467	7,716	6,875	5,753	3,063	9.73	47.18	176.43
Wholesale Sales <sup>h</sup>	6,050	5,314	5,204	4,832	2,248	13.85	25.21	169.13
Diversified Manufact. <sup>h</sup>	520	512	531	565	376	1.60	(7.96)	38.30
Construct. Val. Completed	1,227	1,334	1,324	1,342	1,044	( 8.03)	( 8.57)	17.53

NOTE: 1984 data are preliminary estimates; subject to revision.

a. Resident population at July 1; includes armed forces personnel. All data revised.

b. Annual average.

c. Honolulu consumer price index for all urban consumers. Year 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles, and scooters; after 1975, includes nontaxable, nonresidential vehicles not formerly registered.

e. At April 1.

f. Million kilowatt hours.

g. Synthetic natural gas in thousand of therms; does not include bottled gas.

h. General excise tax base.

SOURCE: State Departments of Planning and Economic Development, Commerce & Consumer Affairs, Labor and Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; U.S. Department of Commerce; First Hawaiian Bank; and Bank of Hawaii.



TABLE 2  
**SOURCES OF PERSONAL INCOME**  
Hawaii (Selected Years): U.S. Average (1973 to 1983)  
(Dollars in Millions)

Income Source	State of Hawaii								U.S. Average		
	1983		1982		1973		% Change 1983 from 1973	%		% Change 1983 from 1973	
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1983	1973		
<b>Labor &amp; Prop. Income: By Industry</b>											
Farms	\$ 264	2.1	\$ 262	2.3	\$ 131	2.8	101.5	0.9	3.5	(31.2)	
Contract Construction	537	4.3	490	4.2	377	8.1	42.4	3.7	5.0	91.9	
Wholesale and Retail Trade	1,392	11.2	1,316	11.4	587	12.6	137.1	11.6	13.0	130.0	
Manufacturing	449	3.6	431	3.7	226	4.9	98.7	16.9	20.8	110.4	
Finance, Insurance & Real Estate	625	5.0	543	4.7	228	4.9	174.1	4.5	4.1	186.1	
Transportation and Utilities	791	6.4	788	6.8	319	6.9	148.0	5.5	5.8	145.7	
Services											
Hotels & Other Lodgings	426	3.4	383	3.3	135	2.9	215.6	0.5	0.5	171.1	
Personal & Household	80	0.6	77	0.7	44	0.9	81.8	0.8	1.1	85.0	
Business & Repair	307	2.5	271	2.3	102	2.2	201.0	3.2	2.3	260.6	
Amusement & Recreation	75	0.6	65	0.6	32	0.7	134.4	0.5	0.5	169.8	
Health & Legal	658	5.3	582	5.0	174	3.7	278.2	6.1	4.6	245.1	
Other Services <sup>a</sup>	392	3.2	369	3.2	171	3.7	129.2	3.2	3.2	154.6	
Government <sup>b</sup>											
Federal, Civilian	851	6.9	791	6.8	395	8.5	115.4	2.7	3.3	113.6	
Federal, Military	1,129	9.1	1,057	9.1	418	9.0	170.1	1.3	1.6	105.5	
State & Local	1,070	8.6	1,016	8.8	425	9.1	151.8	8.1	8.8	136.2	
Other Industries <sup>b</sup>	37	0.3	35	0.3	14	0.3	164.5	1.5	1.1	251.9	
<b>Total Labor &amp; Proprietor's Income</b>	<b>\$ 9,083</b>	<b>73.3</b>	<b>\$ 8,477</b>	<b>73.4</b>	<b>\$3,777</b>	<b>81.2</b>	<b>140.5</b>	<b>71.1</b>	<b>79.2</b>	<b>131.7</b>	
<b>Income By Type:</b>											
Wages & Salaries	\$ 8,070	65.1	\$ 7,606	65.8	\$3,367	72.4	139.7	60.4	65.8	136.8	
Other Labor Income	680	5.5	613	5.3	171	3.7	297.7	6.3	4.6	255.1	
Proprietor's Income: Farm	31	0.3	22	0.2	23	0.5	34.8	0.5	3.1	(59.9)	
Non-Farm	302	2.4	237	2.1	216	4.6	39.8	3.9	5.8	77.0	
Dividends, Interest, & Rental	2,248	18.1	2,102	18.2	628	13.5	258.0	18.5	13.5	253.1	
Transfer Payments	1,658	13.4	1,523	13.2	454	9.8	265.2	14.8	11.3	238.9	
Sub-Total	\$12,989	104.8	\$12,103	104.8	\$4,859	104.5	167.3	104.4	104.0	159.1	
Less: Employees' Soc. Ins. Contrib.	(593)	(4.8)	(550)	(4.8)	(209)	(4.5)	183.7	(4.4)	(4.0)	181.6	
<b>TOTAL PERSONAL INCOME</b>	<b>\$12,396</b>	<b>100.0</b>	<b>\$11,553</b>	<b>100.0</b>	<b>\$4,650</b>	<b>100.0</b>	<b>166.6</b>	<b>100.0</b>	<b>100.0</b>	<b>158.2</b>	

NOTE: 1982 data revised in 1984 and 1973 data revised in 1983; 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. 64, No. 8 and Vol. 56, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, August 1984 and August 1976, Washington, D.C.

TABLE 3  
**THE COUNTIES OF HAWAII**  
 Calendar Years 1983 and 1984

Economic Indicators	Honolulu		Maul		Hawaii		Kauai	
	1984	1983	1984	1983	1984	1983	1984	1983
Population <sup>a</sup>	748,200	737,600	83,000	79,800	106,300	102,700	43,800	42,900
Labor Force <sup>b</sup>	360,400	359,100	43,900	44,100	46,800	46,600	21,800	22,200
Employment <sup>b</sup>	341,300	338,500	41,200	40,600	43,100	42,300	20,400	20,500
Unemployment Rate <sup>b</sup>	5.3	5.7	6.2	7.8	8.0	9.2	6.8	7.6
Hotel Rooms	38,358	35,761	13,592	12,586	6,944	7,243	5,694	4,608
Motor Vehicle Regis. <sup>c</sup>	517,355	468,129	74,783	67,996	79,834	72,524	35,000	32,149
Housing Units	263,448	259,574	38,904	38,201	39,763	38,702	17,539	16,937
Electricity Sold <sup>d</sup>	5,330,931	5,230,658	558,790	519,147	487,583	466,060	228,951	209,713
SNG Sold <sup>e</sup>	28,089	28,487	768	709	2,011	2,047	60	65
Sugar Production	154,220	160,631	299,828	287,146	390,320	391,857	216,946	204,570
<u>AMOUNTS IN THOUSANDS</u>								
Tax Revenues <sup>f</sup>	\$ 253,361	\$ 243,146	\$ 30,348	\$ 28,259	\$ 42,383	\$ 41,189	\$ 16,644	\$ 16,555
Government Expend.	402,419	373,675	59,728	51,507	64,882	59,001	31,409	27,963
Bank Demand Deposits	1,050,573	1,033,155	84,986	76,764	86,171	84,182	32,674	31,932
Selected Tax Bases <sup>g</sup>								
Sugar Processing	87,506	146,126	109,610	114,711	145,813	94,228	71,282	80,514
Pineapple Canning	120,960	120,314	77,306	62,644	--	--	--	--
Retailing	7,150,455	6,507,540	593,261	533,666	513,155	482,071	209,641	192,374
Wholesaling	5,470,579	4,799,927	195,485	171,899	311,751	278,953	72,543	63,535
Manufacturing	459,360	452,437	12,995	9,802	41,247	43,807	5,999	5,777
Contracting	1,069,386	1,161,171	65,584	67,378	80,733	79,370	27,226	45,486
Services	2,010,945	1,804,853	144,738	131,677	161,090	146,248	51,642	51,746
Rentals	2,297,205	2,079,181	242,356	205,137	148,072	139,451	56,222	47,051

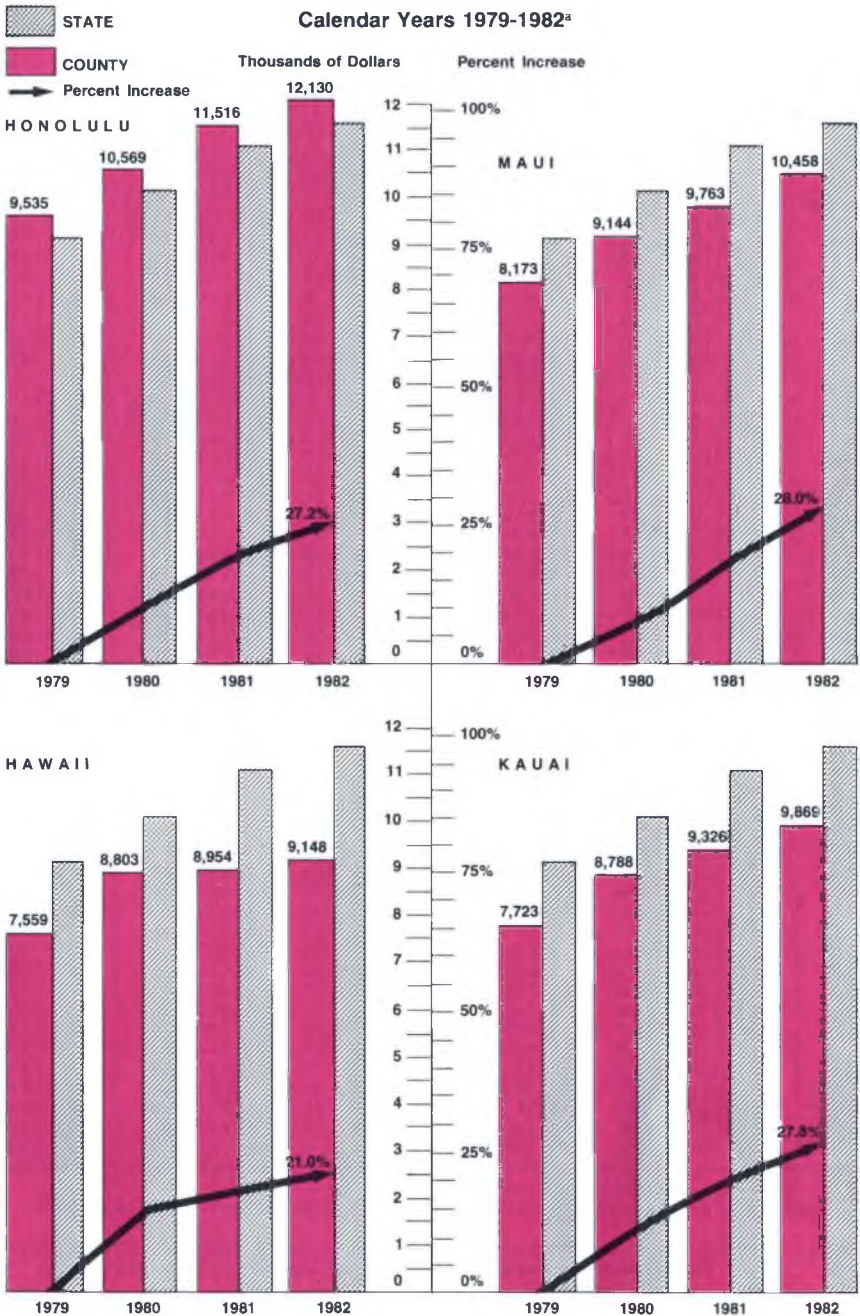
NOTE: 1984 data are preliminary estimates; subject to revision.

- a. Civilian population at July 1; excludes armed forces personnel.
- b. Annual average.
- c. At December 31; includes taxable and nontaxable registered motor vehicles, excludes motorcycles and scooters.
- d. 1,000 kilowatt hours.
- e. Synthetic natural gas in 1,000 therms; does not include bottled gas.
- f. Fiscal year data.
- g. General excise tax base.

SOURCE: State Departments of Planning and Economic Development, Commerce & Consumer Affairs, Labor and Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitor's Bureau; Hawaiian Electric Company, U.S. Department of Commerce; and the Hawaii Sugar Planters' Association.

CHART 2  
**PER CAPITA PERSONAL INCOME**  
**— BY COUNTIES —**

Calendar Years 1979-1982<sup>a</sup>



<sup>a</sup>1981 and 1980 data revised in 1984; 1979 data revised in 1983.

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

TABLE 4  
**PER CAPITA PERSONAL INCOME**  
 By States — Selected Years<sup>a</sup>

State	1983		1982		1978		1973		% Change 1983 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1982	1973
Hawaii	\$12,114	16	\$11,590	16	\$ 8,367	12	\$ 5,524	10	4.5	119.3
U.S. Av.	11,658	--	11,113	--	7,772	--	5,010	--	4.9	132.7
Ala.	9,242	46	8,684	48	6,228	48	3,825	49	6.4	141.6
Alaska	17,194	1	16,854	1	11,150	1	6,104	2	2.0	181.7
Ariz.	10,656	33	10,053	34	7,071	33	4,698	33	6.0	126.8
Ark.	8,967	50	8,444	50	6,028	50	3,791	50	6.2	136.5
Calif.	13,257	6	12,617	5	8,857	6	5,496	11	5.1	141.2
Colo.	12,770	9	12,239	8	8,028	16	5,079	20	4.3	151.4
Conn.	14,895	3	13,939	3	9,092	3	5,993	4	6.9	148.5
Del.	12,665	10	11,912	13	8,209	14	5,676	7	6.3	123.1
Fla.	11,593	23	10,929	22	7,383	29	4,951	25	6.1	134.2
Ga.	10,379	35	9,637	36	6,671	37	4,370	37	7.7	137.5
Idaho	9,555	43	9,012	45	6,827	36	4,521	35	6.0	111.3
Ill.	12,405	12	12,027	11	8,798	7	5,752	6	3.1	115.7
Ind.	10,476	34	10,019	35	7,563	25	4,962	24	4.6	111.1
Iowa	10,705	32	10,635	29	7,897	19	5,401	13	0.7	98.2
Kans.	12,247	13	11,850	14	7,994	17	5,269	17	3.4	132.4
Ky.	9,397	45	9,122	43	6,377	45	3,997	44	3.0	135.1
La.	10,270	36	10,065	33	6,631	38	3,855	48	2.0	166.4
Me.	9,847	39	9,264	41	6,297	47	4,124	41	6.3	138.8
Md.	12,994	7	12,280	7	8,409	11	5,465	12	5.8	137.8
Mass.	13,264	5	12,287	6	8,098	15	5,364	14	8.0	147.3
Mich.	11,466	24	10,751	27	8,426	10	5,333	15	6.7	115.0
Minn.	11,913	18	10,290	31	7,935	18	5,243	18	15.8	127.2
Miss.	8,098	51	7,733	51	5,474	51	3,453	51	4.7	134.5
Mo.	10,969	29	10,403	30	7,305	32	4,724	32	5.4	132.2
Mont.	9,949	38	9,617	37	7,004	34	4,762	31	3.5	108.9
Neb.	11,212	28	10,886	25	7,546	26	5,302	16	3.0	111.5
Nev.	12,451	11	11,919	12	8,981	4	5,646	9	4.5	120.5
N. H.	12,021	17	11,131	19	7,356	31	4,689	34	8.0	156.4
N. J.	14,122	4	13,164	4	8,877	5	5,849	5	7.3	141.4
N. M.	9,640	42	9,285	40	6,451	43	3,944	45	3.8	144.4
N. Y.	12,990	8	12,204	10	8,289	13	5,656	8	6.4	129.7
N. C.	9,787	41	9,147	42	6,467	41	4,241	40	7.0	130.8
N. D.	11,666	22	10,886	24	7,375	30	6,435	1	7.2	81.3
Ohio	11,216	27	10,659	28	7,811	21	5,011	23	5.2	123.8
Okla.	10,963	30	11,071	20	6,963	35	4,284	39	(1.0)	155.9
Ore.	10,740	31	10,148	32	7,855	20	4,835	28	5.8	122.1
Pa.	11,448	25	10,928	23	7,675	23	4,928	26	4.8	132.3
R. I.	11,670	21	10,930	21	7,395	28	4,773	30	6.8	144.5
S. C.	9,187	47	8,613	49	6,056	49	3,903	46	6.7	135.4
S. D.	9,847	40	9,332	39	6,625	39	5,027	22	5.5	95.9
Tenn.	9,549	44	9,029	44	6,449	44	4,111	42	5.8	132.3
Texas	11,685	20	11,380	17	7,486	27	4,476	36	2.7	161.1
Utah	8,993	49	8,693	47	6,453	42	4,072	43	3.5	120.8
Vt.	9,979	37	9,518	38	6,572	40	4,291	38	4.8	132.6
Va.	12,116	15	11,353	18	7,623	24	4,844	27	6.7	150.1
Wash.	12,177	14	11,694	15	8,470	9	5,101	19	4.1	138.7
W. Va.	9,159	48	8,966	46	6,373	46	3,902	47	2.2	134.7
Wisc.	11,352	26	10,774	26	7,706	22	4,816	29	5.4	135.7
Wyo.	11,911	19	12,222	9	8,650	8	5,039	21	(2.5)	136.4
D. C.	15,744	2	14,743	2	9,859	2	6,062	3	6.8	159.7

NOTE: 1983 data are preliminary estimates.

a. 1983-1978 data revised in August 1984, 1973 data revised August 1983.

SOURCE: "Survey of Current Business," Vol. 64, No. 8 and Vol. 62, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, Washington, D.C.

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

Type of Employment	Number of Positions					Percent Change 1984 over		Percent of Total Employment		
	1984 <sup>a</sup>	1983	1982	1979	1974	1983	1974	1984	1983	1974
<b>GOVERNMENT</b>										
State	48,800	45,600	45,600	44,300	38,510	7.02	26.72	10.73	10.34	10.32
County	12,900	13,300	13,200	12,700	11,120	(3.01)	16.01	2.84	3.02	2.98
Sub-Total Local Government	61,700	58,900	58,800	57,000	49,630	4.75	24.32	13.57	13.36	13.30
Federal - Air Force	2,650	2,650	2,660	2,700	3,250	0.00	(18.46)	0.58	0.60	0.87
- Army	5,000	4,850	4,650	4,100	5,260	3.09	(4.94)	1.10	1.10	1.41
- Navy	12,950	13,350	13,100	12,100	11,100	(3.00)	16.67	2.85	3.03	2.97
- Other	11,400	11,250	11,100	11,200	11,080	1.33	2.89	2.51	2.55	2.97
Sub-Total Federal Government	32,000	32,100	31,510	30,100	30,690	(0.31)	4.27	7.04	7.28	8.22
Sub-Total Government	93,700	91,000	90,310	87,100	80,320	2.97	16.66	20.61	20.64	21.52
<b>PRIVATE INDUSTRY</b>										
Agriculture - Sugar <sup>b</sup>	4,300	4,500	4,700	4,700	5,160	(4.44)	(16.67)	0.95	1.02	1.38
- Pineapple <sup>b</sup>	2,100	2,300	2,450	1,700	1,910	(8.70)	9.95	0.46	0.52	0.51
- Other	4,400	4,400	4,150	3,900	2,440	0.00	80.33	0.97	1.00	0.65
Food Processing	10,100	11,100	11,100	10,500	9,670	(9.01)	4.45	2.22	2.52	2.59
Other Manufacturing	10,800	11,100	11,300	12,200	12,430	(2.70)	(13.11)	2.38	2.52	3.33
Transport., Comm., & Utilities	32,300	30,700	31,200	31,000	25,260	5.21	27.87	7.10	6.96	6.77
Wholesale Trade	18,800	18,100	18,500	18,800	16,380	3.87	14.77	4.13	4.11	4.39
Retail Trade	94,900	87,600	86,300	89,500	69,320	8.33	36.90	20.87	19.87	18.57
Contract Construction	14,700	17,900	17,800	23,300	29,010	(17.88)	(49.33)	3.23	4.06	7.77
Hotel Services	28,600	26,800	26,500	26,200	18,970	6.72	50.76	6.29	6.08	5.08
Other Services	81,000	77,000	74,700	77,900	53,140	5.19	52.43	17.81	17.46	14.24
Self-Employed & Domestic	27,100	26,800	25,750	23,000	26,020	1.12	4.15	5.96	6.08	6.97
Finance, Ins., & Real Estate	31,900	31,600	31,500	30,900	23,180	0.95	37.62	7.02	7.17	6.21
Sub-Total Private Industry	361,000	349,900	345,950	353,600	292,890	3.17	23.25	79.39	79.36	78.48
Total Positions Filled	454,700	440,900	436,260	440,700	373,210	3.13	21.83	100.00	100.00	100.00

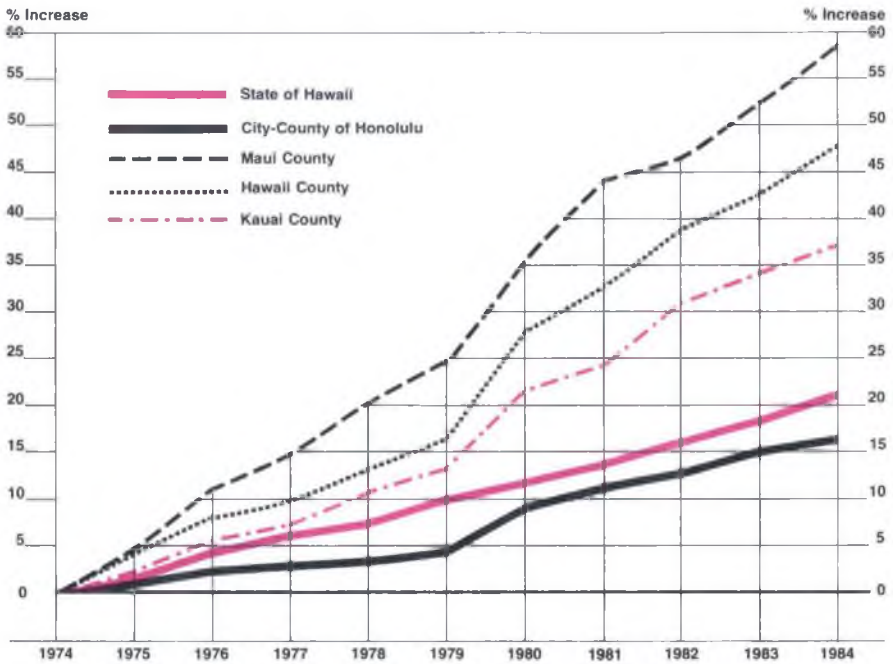
NOTE: Detail may not add to total due to rounding. Data reports positions filled in each industry.

a. 1984 revised preliminary data; table reflects revisions in prior years' data made by the state Department of Labor and Industrial Relations.

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

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 1974-1984



SOURCE: Table 6.

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

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total <sup>a</sup>	% Annual Increase	Armed Forces <sup>b</sup>	State Total
1984	748,200	83,000	106,300	43,800	981,300	1.90	57,300	1,038,600
1983	737,600	79,800	102,700	42,900	963,000	2.32	55,200	1,018,200
1982	724,200	76,900	100,000	41,800	941,200	1.83	54,900	996,700
1981	711,700	75,500	95,600	39,700	924,300	1.84	56,600	980,900
1980	701,900	71,000	91,900	38,900	907,635	1.74	57,056	964,691
1979	671,500	65,400	83,600	36,300	892,100	2.46	57,900	950,000
1978	664,100	63,100	81,600	35,400	870,700	1.30	58,300	929,000
1977	661,400	60,200	79,000	34,200	859,500	1.81	56,500	916,000
1976	656,000	58,200	77,700	33,800	844,200	2.31	57,800	902,000
1975	646,900	55,000	75,200	32,600	825,100	1.93	58,900	884,000
1974	640,300	52,400	72,000	31,900	809,500	2.09	57,500	967,000

NOTE: 1980 data at April 1. 1984 data are preliminary estimates, 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 1974-1984.

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 1983 and 1984**

State	Per Capita Tax Collections <sup>a</sup>					Per Capita Tax as a % of Per Capita Income <sup>b</sup>			
	Fiscal 1984 <sup>c</sup>		Fiscal 1983		% Change from 1983	1984		1983	
	Amount	Rank	Amount	Rank		%	Rank	%	Rank
HAWAII	\$1,556	11	\$1,457	6	6.78	12.84	12	12.57	8
U.S. Av.	1,388	--	1,216	--	14.17	11.91	--	10.94	--
Ala.	925	48	806	48	14.66	10.00	45	9.29	44
Alaska	4,536	1	4,908	1	(7.57)	26.38	1	29.12	1
Ariz.	1,267	28	1,064	32	19.04	11.89	20	10.59	26
Ark.	880	50	771	50	14.14	9.81	47	9.13	46
Calif.	1,513	13	1,337	13	13.14	11.41	28	10.60	25
Colo.	1,401	18	1,166	23	20.13	10.97	31	9.53	41
Conn.	1,735	5	1,434	8	21.01	11.65	24	10.28	30
Del.	1,402	17	1,273	16	10.17	11.07	29	10.69	24
Fla.	1,109	38	968	38	14.63	9.57	49	8.85	50
Ga.	1,079	41	973	36	10.86	10.39	40	10.10	35
Idaho	958	46	875	47	9.45	10.02	44	9.71	39
Ill.	1,468	14	1,255	17	16.93	11.83	21	10.44	29
Ind.	1,142	35	905	44	26.14	10.90	32	9.04	47
Iowa	1,301	24	1,171	21	11.10	12.15	17	11.01	19
Kans.	1,283	26	1,129	26	13.69	10.48	38	9.53	42
Ky.	953	47	888	45	7.27	10.14	43	9.74	38
La.	1,080	40	1,051	33	2.76	10.51	37	10.44	28
Me.	1,266	29	1,082	31	16.97	12.85	11	11.68	13
Md.	1,520	12	1,350	12	12.62	11.70	23	10.99	20
Mass.	1,604	10	1,425	9	12.58	12.09	18	11.59	14
Mich.	1,671	9	1,370	11	21.95	14.57	6	12.75	7
Minn.	1,725	6	1,473	5	17.11	14.48	7	13.05	5
Miss.	868	51	769	51	12.79	10.72	33	9.95	36
Mo.	1,068	42	931	41	14.68	9.73	48	8.95	48
Mont.	1,326	21	1,179	20	12.45	13.33	8	12.26	9
Neb.	1,235	30	1,146	24	7.70	11.01	30	10.53	27
Nev.	1,313	22	1,214	19	8.14	10.54	36	10.19	32
N. H.	1,201	33	951	40	26.31	9.99	46	8.54	51
N. J.	1,687	8	1,457	7	15.81	11.95	19	11.07	18
N. M.	1,208	32	1,041	34	16.00	12.53	13	11.21	15
N. Y.	2,188	4	1,889	4	15.80	16.84	3	15.48	3
N. C.	1,034	43	911	43	13.51	10.57	35	9.96	21
N. D.	1,419	16	1,100	28	28.97	12.16	16	10.13	34
Ohio	1,303	23	1,100	29	18.44	11.62	26	10.32	43
Okla.	1,140	37	1,123	27	1.50	10.40	39	10.15	33
Oregon	1,267	27	1,229	18	3.17	11.80	22	12.11	10
Pa.	1,331	20	1,169	22	13.85	11.63	25	10.70	23
R. I.	1,434	15	1,295	15	10.77	12.29	15	11.85	12
S. C.	981	45	878	46	11.63	10.67	34	10.20	31
S. D.	1,000	44	914	42	9.49	10.16	42	9.79	37
Tenn.	893	49	804	49	11.13	9.36	51	8.90	49
Texas	1,106	39	1,033	35	7.09	9.46	50	9.13	45
Utah	1,159	34	963	39	20.41	12.89	10	11.07	17
Vt.	1,301	25	1,138	25	14.30	13.04	9	11.96	11
Va.	1,233	31	1,094	30	12.64	10.17	41	9.64	40
Wash.	1,400	19	1,306	14	7.22	11.50	27	11.17	16
W. Va.	1,140	36	972	37	17.35	12.45	14	10.84	22
Wisc.	1,691	7	1,393	10	21.33	14.89	4	12.93	6
Wyo.	2,677	2	2,443	2	9.55	22.47	2	19.99	2
D. C.	2,344	3	2,132	3	9.91	14.89	5	14.46	4

- a. Population excluding armed forces overseas at July 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 1984," GF 84, No. 1, "Governmental Finances in 1982-83," GF 83, No. 5, and "Survey of Current Business," Vol. 64, No. 8, U.S. Department of Commerce, Washington, D.C.

## WHERE GOVERNMENT GETS ITS MONEY

*Hawaii's highly centralized state government* is reflected in the taxing authority relationship between the state and counties. In 1984, nearly 80% of all state and local taxes collected in Hawaii accrued to the state government, which derives the bulk of its collections from the individual and corporate income tax, the general excise tax, and the public service companies tax. On the other hand, Hawaii's four county governments depend primarily on the real property tax, motor vehicle and fuel taxes, and public utility franchise tax.

*The largest tax revenue generators* in Hawaii are the general excise tax, a multi-rate, multi-stage tax on the gross revenue of business, which constituted 38% of total tax collections; and income taxes on individuals and corporations, which accounted for 26%. The real property tax represented the third largest tax revenue source in the state chipping-in nearly 17% of the total. Growth in these taxes roughly mirror the overall growth in the Hawaiian economy and the inflation rate; with a healthy state economy in 1984, these major tax sources had a combined growth rate of 9.6% without any major changes in tax rates.

*Hawaii's earmarked taxes* such as the fuel, motor vehicle weight, and utility franchise taxes, and the unemployment compensation tax are collected and expended for specific purposes, primarily highway construction and maintenance and provision of unemployment benefits. These taxes comprise 9% of the total state tax collection picture in 1984 and represent a declining share of total tax revenues due to their relative inelasticity or unresponsiveness to changes in economic growth or prices. This is especially true of the state gasoline tax which is based on the number of gallons of fuel sold as opposed to the price of fuel which is subject to external economic pressures.

*Real property tax revenues* are the foundation for county government finances, representing nearly 50% of total county revenue sources. The growth rate in the real property tax collections slackened from 7.8% in fiscal year 1982 to 5.2% in 1984 due to a combination of a poor real estate market and a hesitancy to increase property tax rates by local officials.

*Federal tax collections in Hawaii* grew by 4.4% during 1984 after rising a meager 1.1% during 1983. Individual income tax revenues accounted for the bulk or about 87% of federal taxes collected while corporate income taxes contributed 9%, followed by a host of excise taxes, estate and gift taxes, and the federal unemployment tax.



TABLE 8  
**FEDERAL TAX COLLECTIONS<sup>a</sup>**  
**By Source — Selected Fiscal Years**  
**(Dollars in Thousands)**

Source	1984	1983	1982	1979	1974
<b>Income and Profits Taxes</b>					
Individual Income & Employment	\$556,049,684	\$519,164,239	\$517,975,744	\$361,437,731	\$203,516,708
Corporate Income & Profits	74,179,370	61,779,556	65,990,832	71,447,876	41,744,444
<b>Sub-Total Income &amp; Profits</b>	<b>\$630,229,054</b>	<b>\$580,943,795</b>	<b>\$583,966,576</b>	<b>\$432,885,607</b>	<b>\$245,261,152</b>
<b>Excise Taxes</b>					
Alcoholic Beverages	\$ 5,402,467	\$ 5,634,853	\$ 5,459,810	\$ 5,647,924	\$ 5,358,477
Tobacco	4,663,610	4,139,810	2,539,495	2,495,517	2,437,005
Manufacturers' Excise					
Gasoline	9,026,745	4,904,580	4,214,373	4,525,065	4,087,669
Tires and Tubes	423,315	677,966	616,785	878,283	827,257
Lubricating Oils <sup>b</sup>	--	48,688	106,483	108,647	105,723
Others <sup>c</sup>	647,182	720,606	560,414	356,448	75,153
Retailers' Excise					
Motor Vehicle Parts & Access.	932,645	424,182	884,845	1,189,169	646,352
Others <sup>d</sup>	1,686,925	831,196	628,625	553,291	416,244
Miscellaneous Excise					
Telephone & Teletype	2,034,965	1,048,317	919,749	1,362,193	1,892,731
Air Transportation of Persons	2,241,203	1,757,412	1,154,863	1,272,003	659,177
Others <sup>e</sup>	9,014,018	16,422,219	22,738,443	588,837	602,416
Unclassified Excise <sup>f</sup>	1,944,411	(844,291)	(3,044,455)	72,126	1,648
<b>Sub-Total Excise Taxes</b>	<b>\$ 38,017,486</b>	<b>\$ 35,765,538</b>	<b>\$ 36,779,430</b>	<b>\$ 19,049,503</b>	<b>\$ 17,109,852</b>
Estate	\$ 6,024,985	\$ 6,077,202	\$ 8,035,335	\$ 5,344,176	\$ 4,659,825
Gift	151,682	148,675	108,038	174,899	440,849
Unemployment	6,052,023	4,311,582	3,351,128	2,958,000	1,480,574
<b>TOTAL</b>	<b>\$680,475,229</b>	<b>\$627,246,793</b>	<b>\$632,240,506</b>	<b>\$460,412,185</b>	<b>\$268,952,254</b>

NOTE: Detail may not add due to rounding; 1983 data revised; retailers' excise reclassified for 1984 and prior years.

a. Gross Internal Revenue collections.

b. Repealed January 7, 1983.

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

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

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

f. 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 1983<sup>a</sup>  
 (Dollars in Millions)

State	Total Amount	Percent of Total								
		Taxes							Current Charges <sup>d</sup>	Misc. Revs. <sup>e</sup>
		Fed. Grants	Total	In- come <sup>b</sup>	Sales	Prop.	Vehi- cle <sup>c</sup>	Others		
HAWAII	\$ 2,467.3	19.7	60.4	15.0	24.4	11.1	3.3	6.6	11.0	8.8
U. S.	\$486,752.9	18.5	58.4	14.3	13.3	18.3	3.5	9.0	12.9	10.2
Ala.	6,594.3	21.5	48.4	11.1	14.2	6.0	4.7	12.5	20.8	9.3
Alaska	5,686.4	8.0	41.3	4.7	0.7	7.1	1.0	27.8	5.5	45.2
Ariz.	5,630.5	13.3	56.0	11.4	18.5	16.6	4.5	5.0	13.4	17.3
Ark.	3,454.3	24.2	51.9	13.8	13.6	10.9	5.8	7.8	14.5	9.4
Calif.	56,966.2	18.9	59.1	17.9	16.9	15.3	2.6	6.4	12.7	9.4
Colo.	6,512.7	15.5	56.2	10.9	17.3	19.7	3.2	5.1	15.2	13.1
Conn.	6,671.5	15.5	67.4	8.0	16.5	29.0	3.5	10.3	8.2	8.8
Del.	1,474.6	18.3	52.3	24.2	--	7.7	4.4	16.1	15.9	13.5
Fla.	17,890.2	15.5	57.8	2.1	18.6	19.8	4.2	13.0	16.5	10.2
Ga.	11,081.2	21.9	50.3	14.3	13.3	13.8	3.7	5.3	20.4	7.3
Idaho	1,616.5	21.7	53.5	15.8	10.2	14.6	7.1	5.9	15.0	9.8
Ill.	23,066.5	19.2	62.5	12.2	14.5	23.8	3.4	8.7	9.6	8.6
Ind.	8,957.7	18.2	55.4	11.3	17.0	19.2	4.9	3.0	18.9	7.5
Iowa	5,731.5	16.7	59.4	15.1	10.0	23.8	5.9	4.6	16.9	7.0
Kans.	4,853.3	16.0	56.4	13.8	11.3	22.3	3.8	5.1	14.0	13.6
Ky.	5,825.3	23.6	56.6	17.6	12.0	10.2	4.8	12.0	11.2	8.6
La.	9,098.0	18.4	51.3	6.1	18.7	7.2	2.7	16.6	12.9	17.5
Me.	2,071.8	23.3	59.9	13.0	13.0	22.7	4.3	6.9	9.5	7.4
Md.	9,756.7	18.3	59.5	23.5	8.9	15.6	3.3	8.3	12.0	10.2
Mass.	13,180.4	21.9	62.3	23.8	8.0	22.9	2.6	5.1	9.0	6.8
Mich.	21,348.7	19.1	58.2	18.0	9.2	24.2	3.4	3.3	14.1	8.6
Minn.	10,664.2	16.6	57.3	20.9	9.3	16.1	4.2	6.7	14.0	12.1
Miss.	4,140.8	23.9	48.1	6.5	18.4	10.3	4.5	8.4	20.8	7.3
Mo.	7,861.8	19.6	58.9	14.4	16.9	15.4	4.0	8.1	13.3	8.2
Mont.	1,991.8	20.0	48.4	9.4	--	23.0	4.2	11.7	8.6	23.0
Neb.	3,313.5	16.2	55.3	10.0	12.3	22.9	5.2	4.8	17.0	11.5
Nev.	1,972.9	14.9	54.8	--	18.7	10.6	6.6	20.0	18.6	11.7
N.H.	1,585.8	20.0	57.5	5.7	--	36.5	5.7	9.6	12.0	10.6
N.J.	16,675.3	15.1	65.2	12.6	10.0	28.4	3.3	11.0	9.9	9.8
N.M.	3,702.9	23.4	39.3	2.1	14.5	5.4	3.6	13.7	9.7	27.6
N.Y.	51,593.1	18.0	64.7	23.2	12.4	20.8	1.5	6.7	9.4	7.9
N.C.	9,706.5	21.0	57.1	19.1	11.0	13.4	5.5	8.2	14.1	7.9
N.D.	1,576.3	19.7	47.5	4.2	9.3	13.7	4.1	16.2	18.3	14.6
Ohio	19,689.7	16.9	60.0	17.3	11.3	19.4	4.6	7.5	13.9	9.2
Okla.	6,111.3	17.6	60.6	12.3	13.1	10.2	5.1	20.0	14.8	7.0
Ore.	6,120.6	19.0	53.4	21.4	--	22.0	3.6	6.5	13.2	14.4
Pa.	22,880.6	20.7	60.8	17.9	10.3	16.3	4.0	12.2	9.4	9.1
R. I.	2,214.7	21.4	55.8	13.7	9.6	23.2	3.0	6.4	10.1	12.6
S. C.	5,247.6	20.0	54.6	16.1	13.2	13.4	4.9	7.0	16.4	9.0
S. D.	1,311.4	24.7	48.8	0.2	15.3	20.8	6.0	6.5	12.6	13.9
Tenn.	7,381.3	23.0	51.0	3.5	21.0	13.1	5.7	7.8	17.5	8.4
Texas	27,906.5	14.7	58.2	--	14.5	21.4	3.1	19.1	14.1	13.0
Utah	3,120.6	19.9	49.9	12.1	15.4	14.6	3.6	4.3	12.8	17.4
Vt.	1,084.6	25.5	55.1	12.8	6.1	21.9	5.1	9.2	11.0	8.5
Va.	9,936.2	16.9	61.1	17.4	9.8	18.1	5.2	10.6	15.0	7.0
Wash.	9,669.4	17.9	58.1	--	27.6	16.9	3.8	9.8	13.5	10.5
W. Va.	3,428.5	21.8	55.7	10.4	21.7	10.3	4.8	8.4	14.0	8.5
Wisc.	10,854.4	18.1	61.0	19.1	11.1	22.1	3.8	4.8	14.4	6.5
Wyo.	1,970.7	20.5	63.7	--	11.7	26.3	3.7	22.1	11.6	24.7
D. C.	2,700.9	42.2	49.2	16.3	10.1	13.6	1.5	7.8	4.4	4.2

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: "Governmental Finances in 1982-1983," Series GF 83, No. 5, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., October 1984.

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

Activities	1984	1983	1979	Change 1984 from 1983	
				Amount	Percent
Retailing	\$324,475,683	\$297,527,750	\$220,795,541	\$26,947,933	9.06
Services	94,736,738	85,380,811	56,487,818	9,355,927	10.96
Contracting	49,717,096	54,136,217	53,018,411	- 4,419,121	- 8.16
Theater, Radio, and Amusement	6,148,877	5,763,843	4,365,715	385,034	6.68
Interest	8,297,096	7,395,988	5,329,661	901,108	12.18
Commissions	11,990,217	10,726,700	12,295,641	1,263,517	11.78
Hotel Rentals	39,380,782	35,048,948	26,883,938	4,331,834	12.36
All Other Rentals	70,373,548	63,783,668	41,113,929	6,589,880	10.33
Use (4%)	14,184,858	11,098,385	9,324,649	3,086,473	27.81
All Others	12,376,683	10,515,442	6,017,994	1,861,241	17.70
Sub-Total	\$631,681,578	\$581,377,752	\$435,633,297	\$50,303,826	8.65
Sugar Processing	\$ 2,071,051	\$ 2,177,871	\$ 1,528,690	-\$ 106,820	- 4.90
Pine Canning	991,336	914,836	821,000	76,500	8.36
Sub-Total	\$ 3,062,387	\$ 3,092,707	\$ 2,349,690	-\$ 30,320	- 0.98
Producing	\$ 1,213,202	\$ 1,101,472	\$ 784,367	\$ 111,730	10.14
Manufacturing <sup>a</sup>	2,598,011	2,559,104	2,826,105	38,907	1.52
Sub-Total	\$ 3,811,213	\$ 3,660,576	\$ 3,610,472	\$ 150,637	4.12
Wholesaling <sup>b</sup>	\$ 20,126,622	\$ 18,471,100	\$ 14,004,757	\$ 1,655,522	8.96
Intermediary					
Services	644,380	511,137	221,508	133,243	26.07
Use (1/2%)	10,125,168	8,100,437	10,154,723	2,024,731	25.00
Disabled Vendors	--	--	44,963	--	--
Sub-Total	\$ 30,896,170	\$ 27,082,674	\$ 24,425,951	\$ 3,813,496	14.08
Insurance					
Solicitors	\$ 354,140	\$ 322,434	\$ 358,497	\$ 31,706	9.83
Penalties and Interest	--	--	141,817	--	--
Sub-Total	\$ 354,140	\$ 322,434	\$ 500,314	\$ 31,706	9.83
<b>TOTAL</b>	<b>\$669,805,488</b>	<b>\$615,536,143</b>	<b>\$466,534,650</b>	<b>\$54,269,345</b>	<b>8.82</b>

NOTE: Total for 1979 reflects net adjustments and collections not assignable by source of \$14,926.

a. Includes canning other than pineapple.

b. 1983 and 1984 revised data includes disabled vendors.

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

**TABLE 11**  
**DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS**  
**State and Local Governments: Fiscal Years<sup>a</sup>**

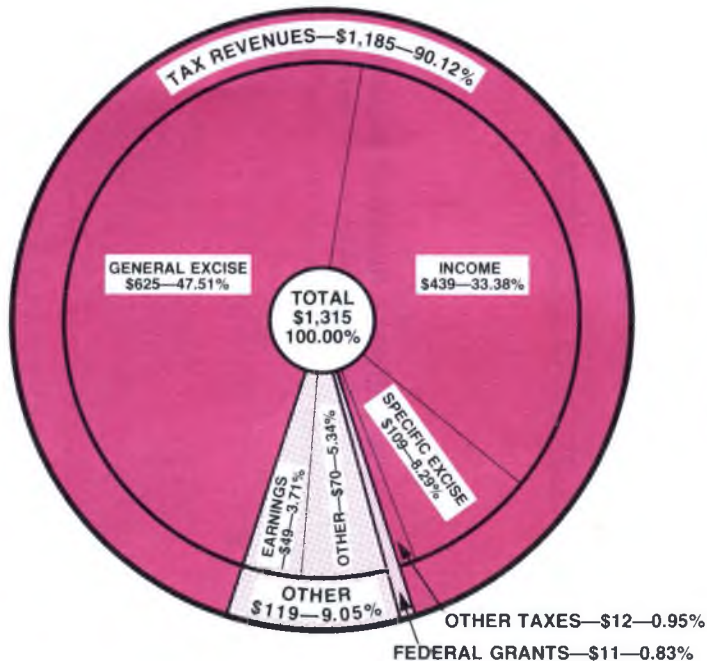
Unit of Government	1984	1983	1982	Change 1984 from 1982	
				Amount	Percent
State of Hawaii	\$ --	\$ 200,109	\$ --	\$ --	0.00
County of:					
Honolulu	15,510,472	16,811,730	16,037,997	( 527,525)	( 3.29)
MauI	1,814,344	1,868,426	1,356,837	457,507	33.72
Hawaii	2,985,399	3,259,036	3,123,732	( 138,333)	( 4.43)
Kauai	1,266,464	1,342,212	1,208,762	57,702	4.77
<b>TOTAL</b>	<b>\$21,576,679</b>	<b>\$23,481,513</b>	<b>\$21,727,328</b>	<b>\$( 150,649)</b>	<b>( 0.69)</b>

a. Established by the "State and Local Fiscal Assistance Act of 1972," as amended, to distribute assistance moneys to state and local governments.

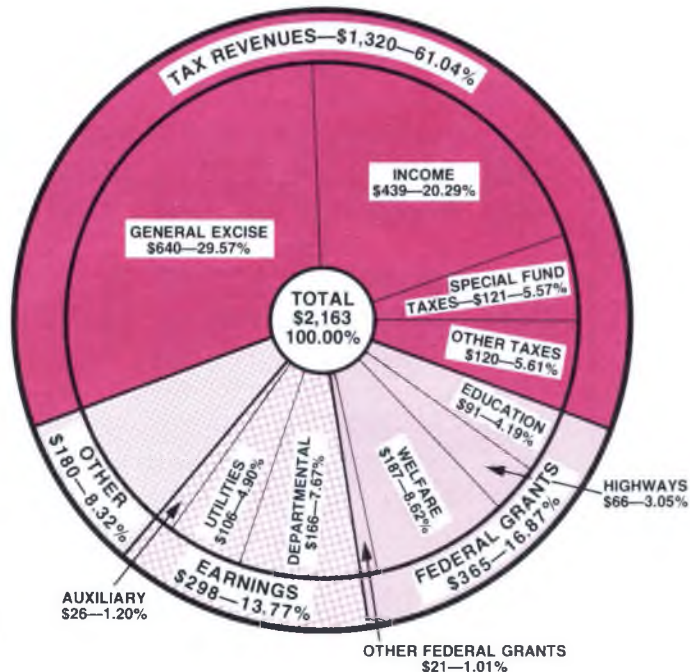
SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Accounting and General Services, State of Hawaii and the various County Finance Directors' Annual Financial Reports.

CHART 4  
**SOURCES OF STATE GOVERNMENT OPERATING REVENUES**  
 STATE OF HAWAII — FISCAL 1984  
 (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 1984 Annual Report of the Comptroller, State of Hawaii.

TABLE 12  
**STATE REVENUE RECEIPTS**  
Hawaii — Fiscal Years 1984 and 1983

Source of Revenue	Fiscal 1984			Fiscal 1983		
	General Fund	Special Fund	Total	General Fund	Special Fund	Total
<b>Tax Revenues</b>						
General Excise	\$ 624,508,072	\$ 15,122,114	\$ 639,630,186	\$ 585,947,523	\$ 15,538,477	\$ 601,486,000
Specific Excise <sup>a</sup>	108,919,275	43,577,447	152,496,722	122,982,734	42,500,699	165,483,433
Individual Income	402,419,191	--	402,419,191	346,950,980	--	346,950,980
Corporate Income	36,430,729	--	36,430,729	24,466,503	--	24,466,503
Unemployment Compensation	--	76,296,605	76,296,605	--	67,625,037	67,625,037
Other Taxes, Lic. & Permits <sup>b</sup>	12,424,065	664,201	13,088,266	8,151,631	308,941	8,460,572
<b>Sub-Total Taxes</b>	<b>\$1,184,701,332</b>	<b>\$135,660,367</b>	<b>\$1,320,361,699</b>	<b>\$1,088,499,371</b>	<b>\$125,973,154</b>	<b>\$1,214,472,525</b>
Fines, Forfeitures & Escheats	\$ 8,695,788	\$ 824,276	\$ 9,520,064	\$ 8,401,760	\$ 816,624	\$ 9,218,384
Federal Grants-In-Aid	10,864,813	354,130,782	364,995,595	10,300,855	376,503,855	386,804,710
Revenues from Other Agencies	1,941,435	7,385,237	9,326,672	1,181,100	6,921,022	8,102,122
Rents, Royalties, & Land Income	49,358,015	12,997,817	62,355,832	46,591,271	54,909,306	101,500,577
Earnings - General Departments	47,992,116	117,986,021	165,978,137	41,669,786	105,877,281	147,547,067
- Auxilliary Enter.	--	25,967,358	25,967,358	--	25,591,274	25,591,274
- Public Service Enter.	--	105,926,811	105,926,811	--	102,215,658	102,215,658
Interest Earned	755,035	--	755,035	1,085,600	--	1,085,600
Miscellaneous	10,229,133	87,746,417	97,975,550	14,789,219	94,272,117	109,061,336
<b>TOTAL<sup>c</sup></b>	<b>\$1,314,537,667</b>	<b>\$848,625,086</b>	<b>\$2,163,162,753</b>	<b>\$1,212,518,962</b>	<b>\$893,080,291</b>	<b>\$2,105,599,253</b>

a. Includes public service companies, tobacco, liquor, insurance, and fuel taxes.

b. Includes franchise tax, inheritance and estate taxes, and conveyance tax.

c. 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	1984	1983	1982	1979	1974
<b>State of Hawaii</b>					
General Excise & Use	\$ 639,630,187	\$ 601,486,001	\$ 577,264,805	\$ 430,849,901	\$244,554,768
Fuel	54,909,051	53,635,554	52,579,890	48,318,750	29,649,393
Liquor	( 209,040)	9,299,285	7,701,098	20,433,985	11,414,478
Tobacco	19,948,572	17,608,579	14,010,696	11,855,701	8,304,732
Insurance	26,606,444	26,355,858	27,756,730	18,466,002	9,533,689
Public Service Companies	59,559,375	66,395,288	56,987,473	33,924,866	21,167,132
Banks & Other Financial Corp.	547,143	( 2,441,046)	3,888,230	7,602,035	3,629,739
Corporate Income <sup>a</sup>	36,430,730	24,466,504	39,314,134	32,273,128	18,166,034
Individual Income <sup>b</sup>					
Net Income	403,076,248	347,015,648	283,000,194	264,557,220	151,733,833
Inheritance and Estate	6,651,792	6,415,597	5,105,869	4,141,033	2,661,186
Real Property <sup>c</sup>	100	153,369	670,529	174,343,109	121,864,482
Conveyance	1,797,394	1,514,888	1,446,145	1,857,695	1,037,260
Licenses, Permits & Others	6,306,846	5,479,833	4,649,170	3,595,007	1,969,838
Unemployment Compensation	76,296,605	67,625,037	58,324,482	75,458,288	25,168,413
<b>Sub-Total</b>	<b>\$1,331,551,447</b>	<b>\$1,225,010,395</b>	<b>\$1,132,699,446</b>	<b>\$1,127,676,720</b>	<b>\$650,854,977</b>
<b>Counties</b>					
Real Property <sup>c</sup>	\$ 289,114,082	\$ 274,919,659	\$ 255,058,407	\$ --	\$ --
Liquor Licenses & Fees	3,076,614	2,853,991	2,408,112	2,269,330	1,428,900
Utility Franchise	16,966,534	18,444,360	17,266,811	8,022,829	3,203,234
Motor Vehicle Weight <sup>d</sup>	25,581,880	24,834,700	23,832,507	21,948,319	12,488,072
Licenses, Permits & Others	8,525,616	7,743,266	6,213,374	5,051,862	4,350,132
<b>Sub-Total</b>	<b>\$ 343,264,726</b>	<b>\$ 328,795,976</b>	<b>\$ 304,779,211</b>	<b>\$ 37,292,340</b>	<b>\$ 21,470,338</b>
<b>TOTAL</b>	<b>\$1,674,816,173</b>	<b>\$1,553,806,371</b>	<b>\$1,437,478,657</b>	<b>\$1,164,969,060</b>	<b>\$672,325,315</b>

a. Includes payments of estimated taxes less refunds.

b. Includes withheld and estimated taxes less refunds, and delinquent compensation taxes (repealed 1/1/58).

c. 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.

d. Includes state motor vehicle weight tax from 1978.

SOURCES: 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 1984 and 1983**  
**(In Thousands)**

Type of Taxes	1984 Allocated to						1983 Allocated to					
	State	Honolulu	MauI	Hawaii	Kauai	Total	State	Honolulu	MauI	Hawaii	Kauai	Total
<b>State Collections</b>												
General Excise <sup>a</sup>	\$ 621,458	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$ 639,630	\$ 583,314	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$ 601,486
Fuel	34,559	15,581	2,022	2,104	642	54,909	33,765	15,310	1,928	2,002	631	53,636
Liquor	( 209)					( 209)	9,299					9,299
Tobacco	19,949					19,949	17,609					17,609
Insurance	26,606					26,606	26,356					26,356
Public Service Co.	59,559					59,559	66,395					66,395
Banks & Fin. Corp.	547					547	( 2,441)					( 2,441)
Income - Corp. <sup>b</sup>	36,431					36,431	24,467					24,467
- Indiv. <sup>c</sup>	403,076					403,076	347,016					347,016
Inheritance & Estate	6,652					6,652	6,416					6,416
Real Property <sup>d</sup>	--					--	153					153
Conveyance	1,797					1,797	1,515					1,515
Unemploy. Comp.	76,297					76,297	67,625					67,625
Licenses & Other	6,307					6,307	5,480					5,480
<b>Sub-Total - State</b>	<b>\$1,293,029</b>	<b>\$ 23,315</b>	<b>\$ 5,016</b>	<b>\$ 6,432</b>	<b>\$ 3,758</b>	<b>\$1,331,551</b>	<b>\$1,186,969</b>	<b>\$ 23,044</b>	<b>\$ 4,922</b>	<b>\$ 6,330</b>	<b>\$ 3,747</b>	<b>\$1,225,012</b>
<b>County Collections</b>												
Real Property <sup>d</sup>	\$ --	\$212,270	\$25,620	\$37,142	\$14,082	\$ 289,114	\$ --	\$201,004	\$23,693	\$36,159	\$14,064	\$ 274,920
Liquor Licenses	--	1,616	761	457	243	3,077	--	1,476	680	446	251	2,853
Utility Franchise	--	13,868	812	1,464	823	16,967	--	15,512	789	1,390	754	18,445
Motor Vehicle Weight	9,272	11,642	1,893	1,672	1,102	25,582	8,921	11,320	1,849	1,638	1,107	24,835
All Others	--	6,460	866	850	349	8,526	--	6,106	695	746	196	7,743
<b>Sub-Total - Counties</b>	<b>\$ 9,272</b>	<b>\$245,855</b>	<b>\$29,952</b>	<b>\$41,586</b>	<b>\$16,599</b>	<b>\$ 343,266</b>	<b>\$ 8,921</b>	<b>\$235,418</b>	<b>\$27,706</b>	<b>\$40,379</b>	<b>\$16,372</b>	<b>\$ 328,796</b>
<b>TOTAL</b>	<b>\$1,302,302</b>	<b>\$269,170</b>	<b>\$34,968</b>	<b>\$48,018</b>	<b>\$20,357</b>	<b>\$1,674,817</b>	<b>\$1,195,890</b>	<b>\$258,462</b>	<b>\$32,628</b>	<b>\$46,709</b>	<b>\$20,119</b>	<b>\$1,553,808</b>

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.

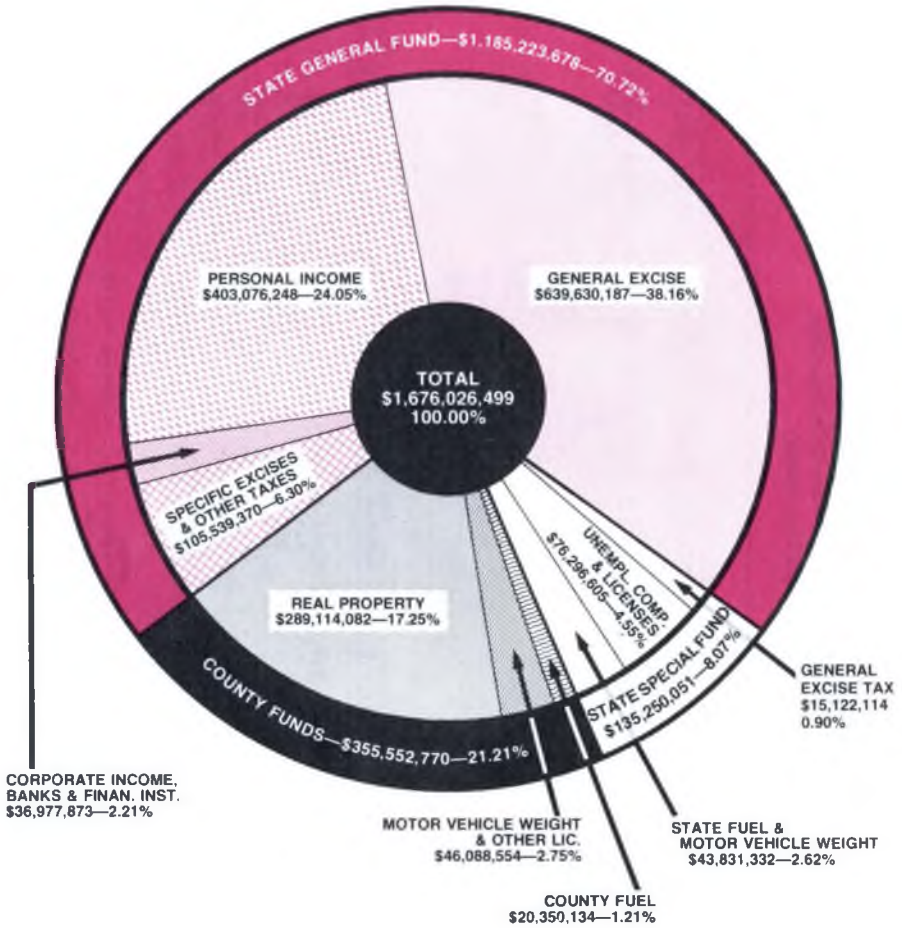
b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensations and Dividends Tax, repealed 1/1/58, and Personal Net Income Tax Including payments for withheld and declared estimated taxes less refunds.

d. Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated the transfer of real property tax administration (including collection of the tax) to the counties, effective July 1, 1981. State collections represent real property taxes for prior years; less than \$1,000 in state collections for fiscal 1984.

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 1984



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 1984 <sup>a</sup>	1984	1983	1982	1979
<b>STATE TAX REVENUES</b>					
<b>OAHU</b>					
Gasoline	8.5	\$19,498,162	\$19,190,682	\$18,638,434	\$20,510,535
Other Highway <sup>b</sup>	6.0 & 8.5	1,080,405	1,025,097	986,602	1,018,227
Other Non-Hwy.	1.0	413,714	421,159	384,537	453,226
Aviation	1.0	4,726,513	4,754,214	4,846,467	4,636,770
Small Boat <sup>c</sup>	1.0 & 15.0	17,311	29,008	39,906	23,118
<b>TOTAL OAHU</b>	--	<b>\$25,736,106</b>	<b>\$25,420,160</b>	<b>\$24,895,946</b>	<b>\$26,641,876</b>
<b>MAUI</b>					
Gasoline	8.5	\$ 2,757,195	\$ 2,402,713	\$ 2,531,810	\$ 2,665,752
Other Highway <sup>b</sup>	6.0 & 8.5	142,589	360,813	147,912	114,846
Other Non-Hwy.	1.0	246,600	281,444	326,742	242,341
Aviation	1.0	151,644	40,523	28,273	48,634
Small Boat <sup>c</sup>	1.0 & 14.5	--	1	684	464
<b>TOTAL MAUI</b>	--	<b>\$ 3,298,029</b>	<b>\$ 3,085,494</b>	<b>\$ 3,035,421</b>	<b>\$ 3,072,037</b>
<b>HAWAII</b>					
Gasoline	8.5	\$ 3,364,176	\$ 3,222,770	\$ 3,246,565	\$ 3,243,903
Other Highway <sup>b</sup>	6.0 & 8.5	251,181	216,704	200,266	245,143
Other Non-Hwy.	1.0	128,088	119,168	112,847	129,666
Aviation	1.0	59,623	54,479	44,132	168,433
Small Boat <sup>c</sup>	1.0 & 13.5	10,105	5,805	22,594	31,522
<b>TOTAL HAWAII</b>	--	<b>\$ 3,813,172</b>	<b>\$ 3,618,926</b>	<b>\$ 3,626,404</b>	<b>\$ 3,818,667</b>
<b>KAUAI</b>					
Gasoline	8.5	\$ 1,343,060	\$ 1,287,824	\$ 1,331,035	\$ 1,306,809
Other Highway <sup>b</sup>	6.0 & 8.5	38,263	70,511	67,869	59,581
Other Non-Hwy.	1.0	132,867	93,267	102,353	230,030
Aviation	1.0	2,227	2,007	4,931	7,217
Small Boat <sup>c</sup>	1.0 & 12.5	--	--	700	223
<b>TOTAL KAUAI</b>	--	<b>\$ 1,516,417</b>	<b>\$ 1,453,609</b>	<b>\$ 1,506,888</b>	<b>\$ 1,603,860</b>
<b>ALL COUNTIES</b>					
Gasoline	--	\$26,962,593	\$26,103,989	\$25,747,844	\$27,726,999
Other Highway	--	1,512,437	1,673,125	1,402,649	1,437,797
Other Non-Hwy.	--	921,270	915,038	926,479	1,055,263
Aviation	--	4,940,008	4,851,223	4,923,803	4,861,054
Small Boat <sup>d</sup>	--	27,416	34,814	63,884	55,327
<b>TOTAL ALL COUNTIES</b>	--	<b>\$34,363,724</b>	<b>\$33,578,189</b>	<b>\$33,064,659</b>	<b>\$35,136,440</b>
<b>COUNTY TAX REVENUES</b>					
<b>OAHU</b>					
Gasoline	6.5	\$14,907,808	\$14,672,339	\$14,249,877	\$ 8,443,723
Other Highways <sup>b</sup>	4.0 & 6.5	824,196	779,068	749,591	414,953
<b>TOTAL OAHU</b>	--	<b>\$15,732,004</b>	<b>\$15,451,407</b>	<b>\$14,999,468</b>	<b>\$ 8,858,676</b>
<b>MAUI</b>					
Gasoline	6.0	1,942,347	\$ 1,692,315	\$ 1,731,726	\$ 1,562,811
Other Highways <sup>b</sup>	4.0 & 6.0	100,518	254,846	99,764	66,989
<b>TOTAL MAUI</b>	--	<b>\$ 2,042,865</b>	<b>\$ 1,947,161</b>	<b>\$ 1,831,490</b>	<b>\$ 1,629,800</b>
<b>HAWAII</b>					
Gasoline	5.0	\$ 1,975,450	\$ 1,892,169	\$ 1,905,542	\$ 1,906,439
Other Highways <sup>b</sup>	3.0 & 5.0	147,154	126,878	117,202	143,767
<b>TOTAL HAWAII</b>	--	<b>\$ 2,122,604</b>	<b>\$ 2,019,047</b>	<b>\$ 2,022,744</b>	<b>\$ 2,050,206</b>
<b>KAUAI</b>					
Gasoline	4.0	\$ 630,491	\$ 604,414	\$ 624,425	\$ 613,044
Other Highways <sup>b</sup>	3.0 & 4.0	18,067	33,240	31,999	28,089
<b>TOTAL KAUAI</b>	--	<b>\$ 648,559</b>	<b>\$ 637,654</b>	<b>\$ 656,424</b>	<b>\$ 641,133</b>
<b>ALL COUNTIES</b>					
Gasoline	--	\$19,456,097	\$18,861,237	\$18,511,570	\$12,526,017
Other Highway	--	1,089,936	1,194,032	998,556	653,798
<b>TOTAL ALL COUNTIES</b>	--	<b>\$20,546,032</b>	<b>\$20,055,269</b>	<b>\$19,510,126</b>	<b>\$13,179,815</b>

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

a. Rate in cents per gallon.

b. Low rate for liquid petroleum gas, higher rate for diesel fuel.

c. Fuel other than gasoline at 1 cent per gallon.

d. Includes \$19,582 in 1982 and \$15,958 in 1979 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, 1985

State	Retail Rates <sup>a</sup>		Other Rates <sup>b</sup>	Credit Granted Against Income Taxes	Food Taxable <sup>c</sup>	Drugs Taxable <sup>d</sup>
	State	Local				
HAWAII	4.0%	--%	0.5%	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	No
Alaska	--	6.0	--	No	Yes	Yes
Ariz.	5.0	2.0	--	No	No	No
Ark.	4.0	2.0	--	No	Yes	No
Calif.	4.75	1.75	--	No	No	No
Colo.	3.0	4.0	--	No	No	No
Conn.	7.5	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	5.0	1.0	--	No	No	No
Ga.	3.0	1.0	--	No	Yes	Yes
Idaho	4.0	--	--	No	Yes	No
Ill.	5.0	2.0	--	No	No	No
Ind.	5.0	--	0.325	No	No	No
Iowa	4.0	--	--	No	No	No
Kans.	3.0	1.0	--	Yes <sup>e</sup>	Yes	No
Ky.	5.0	0.5	--	No	No	No
La.	4.0	3.0	--	No	No	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	--	0.125	No	Yes	No
Mo.	4.125	1.0	--	No	Yes	No
Mont.	No state or local sales tax					
Neb.	3.5	1.5	--	No	No	No
Nev.	2.0	3.75	--	No	No	No
N. H.	No state or local sales tax					
N. J.	6.0	--	--	No	No	No
N. M.	3.75	1.875	--	Yes	Yes	Yes
N. Y.	4.0	4.25	--	No	No	No
N. C.	3.0	1.5	--	No	Yes	No
N. D.	4.0	--	--	No	No	No
Ohio	5.0	2.5	--	No	No	No
Okla.	3.0	4.0	--	No	Yes	No
Ore.	No state or local sales tax					
Pa.	6.0	0.4	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	5.0	--	--	No	Yes	No
S. D.	4.0	3.0	--	Yes <sup>e</sup>	Yes	No
Tenn.	5.5	2.25	--	No	Yes	No
Texas	4.125	1.0	--	No	No	No
Utah	4.625	1.125	--	No	Yes	No
Vt.	4.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	6.5	0.925	0.44	No	Yes	No
W. Va.	5.0	--	0.88 & 0.27	No	No	No
Wisc.	5.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes <sup>e</sup>	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 and West Virginia 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.
- e. Refund granted to low income elderly or disabled persons.

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

TABLE 17  
**STATE FUEL, TOBACCO AND LIQUOR TAXES**  
 Tax Rates as of January 1, 1985

State	Motor Fuel Tax <sup>a</sup>		Tobacco Taxes		
	(¢ Per Gallon) State	Local	Cigarettes (¢ Per Pack)	Other Products	Liquor <sup>d</sup> (Per Gal.)
HAWAII	8.5	7.5	40% Whise. <sup>c</sup>	40% Whise.	20% Whise.
Ala.	11.0 <sup>b</sup>	3.0	16.5	Yes	48% Retail <sup>e</sup>
Alaska	8.0		8.0	No	\$5.60
Ariz.	13.0		15.0	Yes	3.00
Ark.	9.5 <sup>b</sup>		21.0	16% Whise.	\$2.00+3% Retail
Calif.	9.0		10.0	No	2.00
Colo.	12.0 <sup>b</sup>		15.0	No	2.28
Conn.	15.0		26.0	No	3.00
Del.	11.0		14.0	30% Whise.	2.25
Fla.	4.0		21.0	No	6.50
Ga.	7.5+3% Retail		12.0	Yes	3.79
Idaho	14.5		9.1	35% Whise.	15% Retail <sup>e</sup>
Ill.	12.0 <sup>b</sup>	4.0	12.0	No	2.00
Ind.	11.1		10.5	No	2.68
Iowa	13.0 <sup>b</sup>		18.0	10% Whise.	15% Whise. <sup>e</sup>
Kans.	11.0 <sup>b</sup>		16.0	10% Whise.	2.50
Ky.	10.0		3.0	No	1.92+9% Whise.
La.	16.0		16.0	Yes	2.50
Me.	14.0		20.0	No	75% Whise.+62.5¢
Md.	13.5		13.0	No	1.50
Mass.	11.0		26.0	No	4.05
Mich.	15.0		21.0	No	9.85% Retail <sup>e</sup>
Minn.	17.0		18.0	20% Whise.	4.39
Miss.	9.0 <sup>b</sup>	3.0	11.0	Yes	\$2.50+3% Retail <sup>e</sup>
Mo.	7.0		13.0	No	2.00
Mont.	15.0 <sup>b</sup>		16.0	12.5% Whise.	26% Retail <sup>e</sup>
Neb.	14.5		18.0	No	2.75
Nev.	10.25 <sup>b</sup>	5.75	15.0	30% Whise.	2.05
N. H.	14.0		17.0	No	(e)
N. J.	8.0		25.0	No	2.80
N. M.	11.0		12.0	No	3.94
N. Y.	8.0 <sup>b</sup>	1.0 <sup>f</sup>	21.0	No	4.09
N. C.	12.0		2.0	No	22.5% Retail
N. D.	13.0		18.0	11% Whise.	2.50
Ohio	12.0		14.0	No	(e)
Okla.	9.0		18.0	Yes	4.00
Ore.	10.0	3.0	19.0	No	(e)
Pa.	12.0		18.0	No	\$1.00+18% Retail <sup>e</sup>
R. I.	13.0		23.0	No	2.50
S. C.	13.0		7.0	Yes	\$2.72+9% Surtax
S. D.	13.0		15.0	No	3.80
Tenn.	9.0 <sup>b</sup>		13.0	6% Whise.	4.00
Texas	10.0 <sup>b</sup>		19.5	Yes	2.00
Utah	14.0		12.0	25% Retail	13% Retail <sup>e</sup>
Vt.	13.0 <sup>b</sup>		17.0	20% Whise.	25% Retail <sup>e</sup>
Va.	11.0		2.5	No	20% Retail <sup>e</sup>
Wash.	18.0		23.0	48.15% Whise.	(e)
W. Va.	10.5		17.0	No	(e)
Wisc.	16.5		25.0	20% Whise.	3.25
Wyo.	8.0 <sup>b</sup>		8.0	No	0.95 <sup>e</sup>
D. C.	--	15.5	13.0	No	1.50

- a. Gasoline for use on public highways. Local rate is highest imposed. Additional tax of 3% of retail imposed in Georgia.
- b. Rate for diesel for use on public highways differs in Texas, 6.5¢; Mississippi and New York, 10¢; Arkansas, 10.5¢; Alabama, Nevada and Tennessee, 12¢; Colorado and Kansas, 13¢; Vermont, 14¢; Illinois, 14.5¢; Iowa, 15.5¢; Montana, 17¢; tax exempt in Wyoming.
- c. Tax is approximately 21.5¢ 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 New Hampshire and 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, 1985

State	Federal Inc. Tax Deduct. <sup>a</sup>	Tax Rate			Steps in Range	Personal Exemption or Credit <sup>b</sup>		
		Min.	On First	Max		Over	Single	Dependent
HAWAII	No	2.25%	\$ 800	11.0%	\$ 30,800	11	\$1,000 <sup>c</sup>	\$1,000 <sup>c</sup>
Ala.	Yes	2.0%	\$ 500	5.0%	\$ 3,000	3	\$1,500	\$ 300
Alaska	No personal income tax							
Ariz.	Yes	2.0	1,061	8.0	6,366	7	1,834 <sup>c</sup>	1,100 <sup>c</sup>
Ark.	No	1.0	2,999	7.0	25,000	6	17,50 <sup>b,c</sup>	6 <sup>b</sup>
Calif.	No	1.0	1,580	11.0	26,600	11	40 <sup>b,c</sup>	13
Colo. <sup>d</sup>	Yes	3.0	1,420	8.0	14,150	11	1,200 <sup>c</sup>	1,200
Conn. <sup>d</sup>	No personal income tax							
Del.	Yes	1.4	1,000	13.5	50,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	1,000	6.0	10,000	6	1,500	700
Idaho	No	2.0	1,000	7.5	5,000	6	1,000	1,000
Ill.	No	2.5% of modified federal AGI					1,000	1,000
Ind.	No	3.0% of modified federal AGI					1,000 <sup>c</sup>	500
Iowa	Yes	0.5	1,023	13.0	76,725	13	20 <sup>b,c</sup>	15 <sup>b</sup>
Kans.	Yes	2.0	2,000	9.0	25,000	8	1,000	1,000
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 <sup>b</sup>	20 <sup>b</sup>
La.	Yes	2.0	10,000	6.0	50,000	3	4,500	1,000
Me.	No	1.0	2,000	10.0	25,000	8	1,000 <sup>c</sup>	1,000 <sup>c</sup>
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. <sup>d,f</sup>	No	5% flat rate + 7.5% surtax					2,200 <sup>e</sup>	700
Mich.	No	5.35% of modified federal AGI					1,500 <sup>c</sup>	1,500
Minn.	Yes	1.6	690	16.0	37,920	12	70 <sup>b,c</sup>	70 <sup>b</sup>
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 <sup>c</sup>	400
Mont.	Yes	2.0	1,300	11.0	43,900	10	1,000 <sup>c</sup>	1,000 <sup>c</sup>
Neb.	No	1% of adjusted federal liability					1,000	1,000
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	0.7	1,000	7.8	100,000	19	1,000 <sup>c</sup>	1,000
N. Y.	No	2.0	1,000	14.0	23,000	13	800 <sup>c</sup>	800
N. C.	No	3.0	2,000	7.0	10,000	5	1,100 <sup>c</sup>	800
N. D.	Yes	2.0	3,000	9.0	50,000	8	1,000	1,000
Ohio	No	0.95	5,000	9.5	100,000	8	650	650
Okla.	Yes	0.5	1,000	17.0	49,000	18	1,000 <sup>c</sup>	1,000
Ore.	Yes	4.2	500	10.8	5,000	7	85 <sup>b,c</sup>	85 <sup>b,c</sup>
Pa.	No	2.35% flat rate						
R. I.	No	23.65% of adjusted federal liability					1,040 <sup>c</sup>	1,040
S. C.	Yes	2.0	2,019	7.0	10,093	6	807 <sup>c</sup>	807 <sup>c</sup>
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No state income tax							
Utah	Yes	2.75	1,500	7.75	7,500	6	750	750
Vt.	No	26.5% of federal liability					1,040 <sup>c</sup>	1,040
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No state income tax							
W. Va. <sup>f</sup>	No	2.1	2,000	13.0	200,000	24	800	800
Wisc.	No	3.4	3,900	10.0	51,600	8	20 <sup>b,c</sup>	20 <sup>b</sup>
Wyo.	No state income tax							
D. C.	No	2.0	1,000	11.0	25,000	10	750 <sup>c</sup>	750

- 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, Maine, Minnesota, Montana and South Carolina.
- d. Additional rates: Colorado, 2% on interest and dividends over \$15,000; Connecticut, graduated tax levied on capital gains and dividends if federal adjusted gross income exceeds \$50,000; Massachusetts, 10% on interest, dividends and capital gains.
- e. No exemptions for joint returns.
- f. Surtax imposed.

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, 1985**

State	State/Federal <sup>a</sup> Corporation	Tax Rate	Net Operating Loss <sup>b</sup>	Estimated State Income Tax on Net Taxable Income <sup>c</sup> of		
	Tax Deductible			\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-15, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	CF-4	\$ 214	\$ 2,106	\$ 14,854
Alaska	No/No	1% to \$10,000 9.4% over \$90,000	CF-15, CB-3	50	1,500	43,040
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000	CF-5	186	3,778	28,576
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.6%	--	480	4,800	48,000
Colo.	No/No	5.0%	CF-15	250	2,500	25,000
Conn.	No/No	11.5%	CF-5	575	5,570	57,500
Del.	No/No	8.7%	CF-15, CB-3	435	4,350	43,500
Fla.	No/No	5.5%	CF-15	275	2,750	27,500
Ga.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Idaho	No/No	7.7% + \$10	CF-10, CB-3	359	3,860	38,510
Ill.	No/No	4% + 2.5% <sup>d</sup>	CF-15, CB-3	325	3,250	32,500
Ind.	No/No	7%	CF-15, CB-3	350	3,500	35,000
Iowa	No/Yes <sup>d</sup>	6% to \$25,000 12% over \$250,000	CF-15, CB-3	279	3,193	41,048
Ka.	No/No	4.5% to \$25,000 6.75% over \$25,000	CF-7, CB-3	225	2,813	33,188
Ky.	No/No	3% to \$25,000 6% over \$100,000	CF-15, CB-3	150	1,750	28,250
La.	No/Yes	4% to \$25,000 8% over \$200,000	CF-5, CB-3	171	1,845	20,214
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
Mass.	No/No	8.33% + 14% surtax	CF-5	475	4,748	47,481
Mich.	No/No	Special business tax of 2.35% levied in lieu of corporate income tax				
Minn.	No/No	6% to \$25,000 12% over \$25,000	CF-5, CB-3	300	4,500	58,500
Miss.	No/No	3% to \$5,000 5% over \$10,000	CF-5	150	2,350	24,850
Mo.	Yes/Yes	5.0%	CF-15, CB-3	204	2,005	14,131
Mont.	No/No	6.75%	CF-7, CB-3	338	3,375	33,750
Neb.	Yes/No	4.75% to \$50,000 6.65% over \$50,000	CF-15, CB-3	227	2,267	30,286
Nevada	No state corporation income tax					
N. H.	No/No	8% + 13.5% surtax	--	454	4,540	45,400
N. J.	No/No	9.0%	--	450	4,500	45,000
N. M.	Yes/No	4.8% to \$1,000,000 7.2% over \$2,000,000	CF-15, CB-3	229	2,290	22,901
N. Y.	No/No	10%	CF-15, CB-3	500	5,000	50,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 10.5% over \$50,000	CF-15, CB-3	172	2,889	30,273
Ohio	No/No	5.1% to \$25,000 9.2% over \$25,000	CF-5	255	3,575	44,975
Okla.	Yes/No	4.0%	CF-15, CB-3	192	1,923	19,231
Ore.	No/No	7.5%	CF-5	375	3,750	37,500
Pa.	No/No	9.5%	CF-5	475	4,750	47,500
R. I.	No/No	8.0%	CF-15, CB-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-5	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-3	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	6% to \$10,000 9% over \$250,000	CF-15, CB-3	283	3,487	39,523
Va.	No/No	6.0%	CF-15, CB-3	300	3,000	30,300
Wash.	No state corporation income tax					
W. Va.	No/No	6.0% + 15% surtax to \$50,000 7.0% + 15% surtax over \$50,000	CF-15, CB-3	345	3,450	39,675
Wisc.	No/No	7.9%	CF-5	395	3,950	39,500
Wyo.	No state corporation income tax					
D. C.	No/No	10% + 5% surtax	--	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.
- 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 1985 — By Counties<sup>a</sup>  
 (Dollars in Thousands)

Type of Property	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Government: Federal	\$ 2,307,705	\$ 6,958	\$ 19,913	\$ 12,859	\$ 2,347,435	4.04
State	4,528,522	201,149	410,418	104,280	5,244,369	9.03
Counties	1,200,001	111,441	45,641	39,534	1,396,617	2.40
Public Utilities <sup>b</sup>	244,708	25,555	19,361	5,040	294,664	0.51
Churches	415,015	43,167	37,106	19,904	515,192	0.89
Charitable Organizations	267,436	23,092	26,280	6,564	323,372	0.56
Schools	284,201	7,091	15,037	217	306,546	0.53
Hospitals	233,167	21,109	--	4,683	258,959	0.45
Miscellaneous Exempt <sup>c</sup>	3,819,431	385,956	597,474	218,666	5,021,527	8.64
All Others	30,344,935	5,656,194	4,095,690	2,289,366	42,386,185	72.96
<b>Total Gross Valuations</b>	<b>\$43,645,121</b>	<b>\$6,481,712</b>	<b>\$ 5,266,920</b>	<b>\$2,701,113</b>	<b>\$58,094,866</b>	<b>100.00</b>
<b>Exempt Properties</b>						
Government	\$ 8,036,228	\$ 319,548	\$ 475,972	\$ 156,673	\$ 8,988,421	15.47
Public Utilities <sup>b</sup>	244,708	25,555	19,361	5,040	294,664	0.51
Churches	415,015	43,167	37,106	19,904	515,192	0.89
Charitable Organizations	267,436	23,092	26,280	6,564	323,372	0.56
Schools	284,201	7,091	15,037	217	306,546	0.53
Hospitals	233,167	21,109	--	4,683	258,959	0.45
Others <sup>c</sup>	3,819,431	385,956	597,474	218,666	5,021,527	8.64
<b>Sub-Total Exemptions</b>	<b>\$13,300,186</b>	<b>\$ 825,518</b>	<b>\$ 1,171,230</b>	<b>\$ 411,747</b>	<b>\$15,708,681</b>	<b>27.04</b>
Taxable Values	\$30,344,935	\$5,656,194	\$ 4,095,690	\$2,289,366	\$42,386,185	72.96
Less 50% of Appeals	409,123	90,357	14,658	199,435	713,573	1.23
<b>Net Taxable Values</b>	<b>\$29,935,812</b>	<b>\$5,565,837</b>	<b>\$ 4,081,032</b>	<b>\$2,089,931</b>	<b>\$41,672,612</b>	<b>71.73</b>

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<sup>a</sup>  
 (In Thousands)

Fiscal Year		Honolulu	MauI	Hawaii	Kauai	All Counties <sup>b</sup>
1985		\$ (29,935,812)	\$ (5,565,837)	\$ (4,081,032)	\$ (2,089,931)	\$ (41,672,612)
Improved Residential	- Land	10,659,541	970,851	641,392	502,082	12,773,866
	- Bldg.	4,916,364	502,649	436,449	261,268	6,116,730
Unimproved Residential	- Land	365,949	185,473	126,771	104,561	782,754
	- Bldg.	31,097	4,708	19,970	5,062	60,837
Hotel/Resort	- Land	455,805	289,590	41,265	51,586	838,246
	- Bldg.	1,378,273	492,472	230,121	87,591	2,188,457
Apartment	- Land	1,363,749	386,081	156,497	224,041	2,130,368
	- Bldg.	3,941,297	1,477,266	506,553	348,554	6,273,670
Commercial	- Land	1,675,589	167,633	123,514	103,975	2,070,711
	- Bldg.	2,290,308	130,142	148,841	88,024	2,657,315
Industrial	- Land	1,609,125	142,766	57,379	48,224	1,857,494
	- Bldg.	841,352	120,190	96,555	30,272	1,088,369
Agricultural	- Land	277,165	478,490	1,116,313	165,109	2,037,077
	- Bldg.	84,655	196,862	325,117	37,153	643,787
Conservation	- Land	30,552	15,846	49,563	31,687	127,648
	- Bldg.	14,991	4,818	4,732	742	25,283
1984		28,004,554	5,633,710	4,020,278	1,849,693	39,508,235
1983		25,063,750	5,251,198	3,634,760	1,713,345	35,663,053
1982		20,751,402	4,823,618	2,898,718	1,415,822	29,889,560
1981		17,653,348	3,711,258	2,281,458	1,073,337	24,719,402
1980		15,673,688	2,961,878	1,985,620	892,433	21,513,620
1979		14,510,773	2,109,747	1,791,142	807,478	19,219,140
1978		13,009,917	1,602,810	1,557,382	687,843	16,857,952
1977		12,613,372	1,533,937	1,527,777	668,835	16,343,920
1976		11,139,475	1,360,280	1,506,740	617,015	14,623,510

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, 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
1985 (Est.) <sup>a</sup>	\$ (223,380,894)	\$ (24,898,918)	\$ (37,195,725)	\$ (15,781,208)	\$ (301,256,742)
Improved Res.	105,137,359	6,483,400	9,161,649	4,756,396	125,538,803
Unimprov. Res.	2,680,061	855,815	1,437,455	703,828	5,677,159
Hotel/Resort	18,340,780	3,519,279	2,368,679	1,171,424	25,400,161
Apartment	35,809,061	8,385,062	5,870,671	4,824,727	54,889,520
Commercial	35,693,073	1,339,988	2,500,289	1,630,781	41,164,130
Industrial	22,054,293	1,183,302	1,394,508	669,293	25,301,395
Agricultural	3,256,380	3,039,084	13,926,625	1,742,961	21,965,049
Conservation	409,887	92,988	535,852	281,798	1,320,525
1984	212,269,921	25,620,492	37,141,879	14,081,790	289,114,082
1983	201,003,749	23,693,234	36,158,715	14,063,961	274,919,659
1982	189,858,546	21,804,283	30,301,000	12,453,773	254,397,602
1981	166,301,144	16,661,599	24,797,746	9,496,130	217,256,619
1980	145,002,928	11,626,644	21,602,726	7,977,389	186,209,287
1979	135,047,817	12,055,703	19,821,901	7,408,160	174,333,581
1978	120,707,945	11,577,622	16,982,147	6,148,907	155,416,204
1977	114,326,276	11,725,735	16,943,416	6,207,789	149,203,216
1976	117,124,133	11,896,154	18,781,089	5,982,956	153,784,332

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 <sup>a</sup>
1985 Average Rate <sup>b</sup>	\$ 7.46	\$ 4.47	\$ 9.11	\$ 7.55	\$ 7.23
Improv. Resid.:					
Land	6.75	4.40	8.50	6.45	9.83
Bldg.	6.75	4.40	8.50	5.81	6.64
Unimp. Resid.:					
Land	6.75	4.50	10.00	6.45	6.70
Bldg.	6.75	4.50	8.50	5.81	7.07
Hotel/Resort:					
Land	10.00	4.50	10.00	8.70	8.02
Bldg.	10.00	4.50	8.50	8.25	8.53
Apartment:					
Land	6.75	4.50	10.00	8.70	6.79
Bldg.	6.75	4.50	8.50	8.25	6.44
Commercial:					
Land	9.00	4.50	10.00	8.70	8.68
Bldg.	9.00	4.50	8.50	8.25	8.73
Industrial:					
Land	9.00	4.50	10.00	8.70	8.68
Bldg.	9.00	4.50	8.50	8.25	8.44
Agricultural:					
Land	9.00	4.50	10.00	8.70	8.47
Bldg.	9.00	4.50	8.50	8.25	7.33
Conservation:					
Land	9.00	4.50	10.00	8.70	8.76
Bldg.	9.00	4.50	8.50	8.25	8.03
1984 Average Rate	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
1981 " "	15.23	6.47	17.90	14.50	14.28
1980 " "	15.23	9.09	17.90	14.50	14.25
1979 " "	15.23	11.96	17.90	14.50	14.78
1978 " "	15.37	12.50	17.90	14.50	15.25
1977 " "	15.37	12.50	17.90	14.50	15.31
1976 " "	15.37	14.00	17.90	14.50	15.34

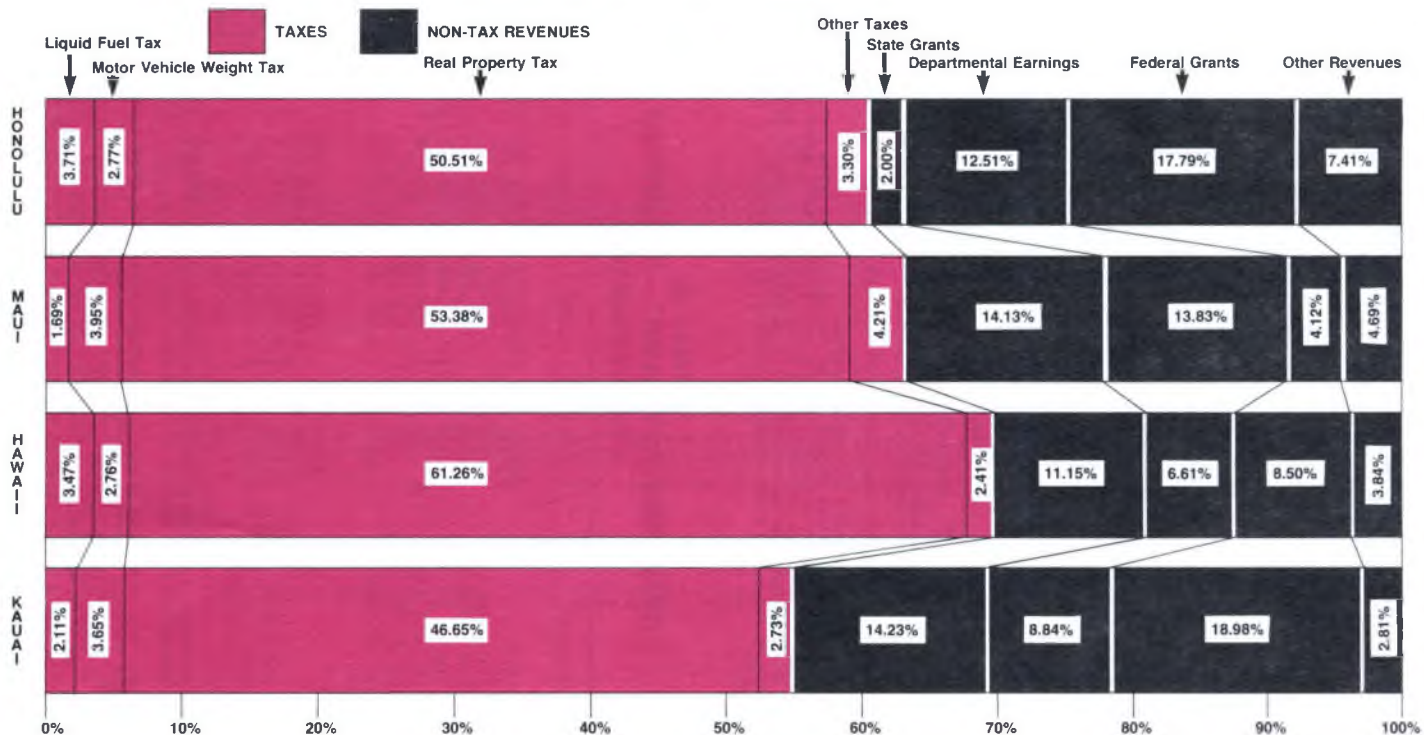
a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

b. Tax rate at 100% net assessed value; 1977-1983 rates at 60% net assessed value; all prior years' rates at 70% of 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 — 1984



SOURCE: Tables 24-27.

**TABLE 24**  
**OPERATING REVENUES<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
**Selected Fiscal Years**

Source of Revenue	1984	1983	1982	1979	1974
<b>Taxes</b>					
Real Property	\$212,269,921	\$201,003,749	\$189,838,546	\$135,047,817	\$ 96,624,744
Liquid Fuel	15,581,185	15,310,410	14,898,569	8,797,372	7,599,540
Utility Franchise	13,867,639	15,511,595	14,550,684	6,561,935	2,604,931
Motor Vehicle Weight	11,642,137	11,320,390	11,015,318	10,414,179	9,926,041
<b>Sub-Total Taxes</b>	<b>\$253,360,882</b>	<b>\$243,146,144</b>	<b>\$230,303,117</b>	<b>\$160,821,303</b>	<b>\$116,755,256</b>
Liquor, Licenses & Fees	\$ 1,615,655	\$ 1,476,242	\$ 1,146,405	\$ 1,380,147	\$ 948,577
Parking Meter Fees	2,646,501	2,598,835	2,606,269	2,376,626	1,717,922
Other License & Fees	6,459,913	6,106,251	4,834,056	3,508,365	3,337,810
Fines, Forfeits & Penalties	140,838	123,032	108,509	65,369	62,472
Departmental Earnings <sup>b</sup>	52,550,921	53,127,894	46,733,711	25,547,669	8,527,123
<b>State Grants</b>					
Penionlers	--	--	--	--	321,532
Act 155 <sup>c</sup>	7,734,416	7,734,416	7,734,416	7,734,416	8,785,664
Others	681,782	1,558,727	1,183,890	1,482,474	785,270
<b>Sub-Total State Grants</b>	<b>\$ 8,416,198</b>	<b>\$ 9,293,143</b>	<b>\$ 8,918,306</b>	<b>\$ 9,216,890</b>	<b>\$ 9,892,466</b>
Federal Grants	\$ 74,774,670	\$ 69,765,337	\$ 63,454,834	\$106,586,114	\$ 28,657,394
Hawaii Housing Authority	190,609	95,052	124,068	246,153	166,354
Land Sales	--	--	--	--	2,089,800
Miscellaneous	20,090,712	\$ 20,113,769	\$ 14,472,100	\$ 3,030,782	\$ 4,333,171
<b>TOTAL</b>	<b>\$420,246,899</b>	<b>\$405,845,699</b>	<b>\$372,701,375</b>	<b>\$312,779,418</b>	<b>\$176,486,346</b>

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 was subsequently incorporated as a state function.

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

**TABLE 25**  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF MAUI**  
**Selected Fiscal Years**

Source of Revenue	1984	1983	1982	1979	1974
<b>Taxes</b>					
Real Property	\$25,620,492	\$23,693,234	\$21,804,283	\$12,055,703	\$ 7,842,451
Liquid Fuel	2,022,437	1,928,104	1,817,937	1,617,721	1,011,575
Utility Franchise	812,111	788,951	676,885	332,547	127,032
Motor Vehicle Weight	1,892,679	1,848,636	1,691,763	1,108,541	784,449
<b>Sub-Total Taxes</b>	<b>\$30,347,719</b>	<b>\$28,258,925</b>	<b>\$25,990,868</b>	<b>\$15,114,512</b>	<b>\$ 9,765,507</b>
Liquor, Licenses & Fees	\$ 760,743	\$ 679,840	\$ 589,272	\$ 385,465	\$ 177,808
Other License & Fees	865,992	695,228	439,231	605,555	415,414
Fines, Forfeits & Penalties	304,805	202,800	141,614	4,355	1,534
Departmental Earnings <sup>b</sup>	6,635,407	5,739,784	6,227,864	4,064,877	1,894,858
<b>State Grants</b>					
Penionlers	--	--	--	--	152,923
Act 155 <sup>c</sup>	2,994,474	2,994,474	2,994,474	2,994,474	3,001,232
Others	3,788,060	5,009,555	2,040,238	4,667,359	826,547
<b>Sub-Total State Grants</b>	<b>\$ 6,782,534</b>	<b>\$ 8,004,029</b>	<b>\$ 5,034,712</b>	<b>\$ 7,661,833</b>	<b>\$ 3,980,702</b>
Federal Grants	\$ 1,976,277	\$ 2,204,048	\$ 3,173,842	\$ 5,146,662	\$ 1,674,817
Hawaii Housing Authority	10,434	10,278	10,273	22,314	4,124
Miscellaneous	308,407	323,581	384,421	194,027	2,927,311
<b>TOTAL</b>	<b>\$47,992,318</b>	<b>\$46,118,513</b>	<b>\$41,992,097</b>	<b>\$33,199,600</b>	<b>\$20,842,054</b>

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 was subsequently incorporated as a state function.

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

TABLE 26  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Source of Revenue	1984	1983	1982	1979	1974
<b>Taxes</b>					
Real Property	\$37,141,879	\$36,158,715	\$30,301,000	\$19,821,901	\$13,276,493
Liquid Fuel	2,104,439	2,002,448	2,013,661	2,045,387	921,953
Utility Franchise	1,464,117	1,390,116	1,284,200	740,739	320,367
Motor Vehicle Weight	1,672,464	1,638,084	1,600,555	1,446,924	1,100,175
<b>Sub-Total Taxes</b>	<b>\$42,382,899</b>	<b>\$41,189,363</b>	<b>\$35,199,416</b>	<b>\$24,054,951</b>	<b>\$15,618,988</b>
Liquor Licenses & Fees	\$ 456,888	\$ 446,464	\$ 430,859	\$ 330,817	\$ 211,566
Parking Meter Fees	99,321	45,336	39,773	42,692	46,794
Other Licenses & Permits	850,402	746,164	688,435	678,771	421,408
Fines, Forfeits & Penalties	3,655	2,974	800	872	11,688
Departmental Earnings <sup>b</sup>	4,004,074	3,752,601	4,285,254	2,193,601	1,598,249
<b>State Grants</b>					
Pensioners	--	--	--	--	222,399
Act 155 <sup>c</sup>	4,327,854	4,327,854	4,327,854	4,327,854	4,469,834
Others	2,432,890	2,545,883	2,821,692	1,325,559	398,684
<b>Sub-Total State Grants</b>	<b>\$ 6,760,724</b>	<b>\$ 6,873,717</b>	<b>\$ 7,149,526</b>	<b>\$ 5,653,393</b>	<b>\$ 5,090,918</b>
Federal Grants	\$ 5,155,624	\$ 5,711,796	\$ 6,394,396	\$ 7,596,392	\$ 3,441,926
Hawaii Housing Authority	25,588	39,834	63,169	35,999	13,496
Miscellaneous	893,557	752,984	730,135	353,252	109,469
<b>TOTAL</b>	<b>\$60,632,732</b>	<b>\$59,561,233</b>	<b>\$54,983,743</b>	<b>\$40,940,740</b>	<b>\$26,564,502</b>

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.

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

TABLE 27  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Source of Revenue	1984	1983	1982	1979	1974
<b>Taxes</b>					
Real Property	\$14,081,790	\$14,063,961	\$12,453,773	\$ 7,408,160	\$ 4,118,448
Liquid Fuel	636,929	630,944	642,039	631,374	483,923
Utility Franchise	822,667	753,698	755,042	387,608	150,904
Motor Vehicle Weight	1,102,184	1,106,535	1,045,702	976,451	677,407
<b>Sub-Total Taxes</b>	<b>\$16,643,571</b>	<b>\$16,555,138</b>	<b>\$14,896,556</b>	<b>\$ 9,403,593</b>	<b>\$ 5,430,682</b>
Liquor, Licenses & Fees	\$ 243,328	\$ 251,445	\$ 241,576	\$ 172,901	\$ 90,949
Other Licenses & Permits	349,309	195,623	251,652	259,172	175,500
Fines, Forfeits & Penalties	3,772	3,662	6,017	1,770	--
Departmental Earnings <sup>b</sup>	2,669,638	2,556,567	3,197,780	1,613,452	1,048,813
<b>State Grants</b>					
Pensioners	--	--	--	--	76,194
Act 155 <sup>c</sup>	3,123,821	3,116,321	3,116,321	3,116,321	3,190,821
Others	1,171,585	847,324	327,015	885,610	20,652
<b>Sub-Total State Grants</b>	<b>\$ 4,295,406</b>	<b>\$ 3,963,645</b>	<b>\$ 3,443,336</b>	<b>\$ 4,001,931</b>	<b>\$ 3,287,667</b>
Federal Grants	\$ 5,727,974	\$ 4,949,488	\$ 3,748,001	\$ 2,981,251	\$ 1,716,131
Miscellaneous	252,490	963,662	407,650	517,148	77,726
<b>TOTAL</b>	<b>\$30,185,488</b>	<b>\$29,439,232</b>	<b>\$26,192,568</b>	<b>\$18,951,218</b>	<b>\$11,827,468</b>

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.

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

**TABLE 28**  
**TAXES LEVIED IN HAWAII**  
**As of January 1, 1985**

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION <sup>a</sup>	REPORTS DUE & % OF TOTAL COLLECTIONS <sup>b</sup>
<p><b>PERSONAL INCOME TAX (Chapter 235)</b> - On net incomes of individuals. Rates are: first \$800, no tax; next \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,800, 11%. Capital gains taxed a maximum 4.4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$1,000 per personal exemption (double for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 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.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$48 per qualified exemption when AGI is less than \$5,000 to \$8 when AGI is from \$14,000 to \$19,999. Additional credit of \$50 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</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;"><b>25.22%</b></p>
<p><b>CORPORATE INCOME TAX (Chapter 235)</b> - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. 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>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</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;"><b>2.28%</b></p>
<p><b>ESTATE &amp; TRANSFER TAX (Chapter 236D)</b> - 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;"><b>0.42%</b></p>
<p><b>GENERAL EXCISE (Gross Income) TAX (Chapter 237)</b> - 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.<sup>c</sup> <u>Distribution:</u> State general fund (except on fuel to State highway 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;"><b>38.64%</b></p>
<p><b>USE TAX (Chapter 238)</b> - 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;"><b>1.38%</b></p>
<p><b>PUBLIC SERVICE COMPANIES TAX (Chapter 239)</b> - On public utility gross incomes 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 but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p style="text-align: right;"><b>3.73%</b></p>
<p><b>PUBLIC UTILITY FRANCHISE TAX (Chapter 240)</b> - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p style="text-align: right;"><b>1.06%</b></p>
<p><b>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241)</b> - 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;"><b>0.03%</b></p>
<p><b>FUEL TAX (Chapter 243)</b> - On distributors at 12.5¢ per gallon in Kauai County to 16¢ in Honolulu for highway use (includes 8.5¢ 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;"><b>3.43%</b></p>
<p><b>LIQUOR TAX (Chapter 244D)</b> - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;"><b>(0.01)%</b></p>
<p><b>TOBACCO TAX (Chapter 245)</b> - 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;"><b>1.25%</b></p>
<p><b>PROPERTY TAX (County Ordinances)</b> - On real property, land and improvements. Assessments at 100% of "fair market value." Maximum exemption for owner-occupied homes is \$20,000, with multiple exemptions allowed for those over 60. Various rates for land, improvements, and classes of property. Average fiscal year 1985 rates per \$1,000 net assessed value are: Oahu, \$7.46; Maui, \$4.47; Hawaii, \$9.11; and Kauai, \$7.55. 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;"><b>18.09%</b></p>
<p><b>CONVEYANCE TAX (Chapter 247)</b> - 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 allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;"><b>0.11%</b></p>
<p><b>MOTOR VEHICLE WEIGHT TAX (Chapter 249)</b> - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, 0.75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii, commercial 1.0¢/lb.; passenger 0.50¢/lb. and a \$6 minimum on motor vehicles. Maui, commercial 1.5¢/lb.; passenger 0.75¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 2.0¢/lb.; passenger 0.50¢/lb. with a \$12 minimum. State tax of 0.45¢/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;"><b>1.80%</b></p>
<p><b>INSURANCE PREMIUMS TAX (Chapter 431)</b> - 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 lines 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;"><b>1.66%</b></p>
<p><b>LICENSES, FEES AND PERMITS</b> - 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;"><b>1.11%</b></p>

a. Legal reference is to Hawaii Revised Statutes (1968), as amended.

b. Based on fiscal 1984 State and county tax collections (see Table 13), excluding unemployment compensation.

c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

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

TABLE 29  
**FEDERAL TAX COLLECTIONS IN HAWAII**  
 Selected Fiscal Years  
 (In Thousands)

Source	1984	1983	1982	1979	1974
<b>Income and Profits Taxes</b>					
Indiv. Income, Employment <sup>a</sup>	\$ 1,729,041	\$ 1,681,194	\$ 1,662,349	\$ 1,211,243	\$ 710,004
Corporate Income & Profits	180,576	154,877	157,750	199,747	96,814
<b>Sub-Total Income and Profits</b>	<b>\$ 1,909,617</b>	<b>\$ 1,836,071</b>	<b>\$ 1,820,099</b>	<b>\$ 1,410,990</b>	<b>\$ 806,818</b>
<b>Excise Taxes</b>					
Alcohol <sup>b</sup>	\$ 6,708	\$ 3,303	\$ 431	\$ 668	\$ 3,787
Tobacco <sup>b</sup>	2	85	2	1	2
Manufacturers' Excise					
Gasoline	3,601	2,098	3,020	1,383	(1)
Other Manufact. Excise <sup>c</sup>	294	330	359	418	303
Retailers' Excise <sup>d</sup>	1,067	532	(635)	473	314
Miscellaneous Excise					
Telephone & Teletype	6,736	4,362	3,921	4,104	7,280
Air Trans. of Persons	14,219	10,415	5,340	5,266	2,890
Other Misc. Excise <sup>e</sup>	1,748	1,886	1,208	2,080	1,377
Unclassified Excise <sup>f</sup>	(765)	1,445	3,864	872	(390)
<b>Sub-Total Excise Taxes</b>	<b>\$ 33,610</b>	<b>\$ 24,456</b>	<b>\$ 17,510</b>	<b>\$ 15,265</b>	<b>\$ 15,562</b>
Estate	\$ 20,573	\$ 22,830	\$ 26,604	\$ 17,702	\$ 11,263
Gift	1,046	1,320	226	1,271	1,523
Unemployment Insurance	15,822	13,181	12,188	9,997	4,923
<b>TOTAL</b>	<b>\$ 1,980,467</b>	<b>\$ 1,897,858</b>	<b>\$ 1,876,628</b>	<b>\$ 1,455,225</b>	<b>\$ 840,089</b>

NOTE: Totals may not add due to rounding; retailers' excise reclassified for 1984 and prior years.

- a. Includes withholding, FICA, Individual Income, and railroad retirement taxes.
- b. Includes receipts from customs.
- 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 lb., exempt organization and pension fund penalties, amounts collected or adjusted for repeated 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	1984	1983	1982	1979	1974
Highways	\$ 65,975,414	\$ 53,268,411	\$ 46,274,876	\$ 51,902,594	\$ 40,055,610
Airports	6,620,992	9,999,402	7,083,442	7,794,233	8,212,266
National Guard	411,972	571,855	313,282	292,023	17,829,778
Health & Hospitals					
Hospital Construc.	--	--	5,295	--	(2,425)
Public Health	12,925,258	11,773,581	11,704,463	10,322,388	4,899,153
Hansen's Disease	1,411,824	1,889,088	1,789,776	1,348,448	799,151
Education					
Elem. - Secondary Act	6,407,258	8,152,682	8,913,372	8,145,027	3,815,296
Other Education	84,262,254	84,053,562	78,607,406	74,633,304	51,563,763
Public Welfare					
Dependent Child	47,679,035	48,584,786	50,888,963	45,279,754	27,362,723
Aged and Other	138,824,631	131,013,309	131,021,688	68,791,159	22,502,597
Natural Resources	5,462,520	4,839,886	5,514,892	4,526,629	2,738,373
Employment Security	17,539,615	1,999,268	1,694,698	87,635	6,382,860
Unemp. Comp. Benefits	8,120,320	10,974,550	32,600	(306,305)	7,868,715
Emergency Employment	7,403,917	3,968,847	5,301,563	20,727,080	913,889
East-West Center	--	--	--	--	7,740,238
Economic Opportunity	--	--	153,433	116,000	2,170,884
Revenue Sharing	--	200,109	--	11,229,255	8,971,520
Miscellaneous	20,378,969	31,647,405	26,635,087	32,474,516	10,964,829
<b>TOTAL</b>	<b>\$ 423,423,979</b>	<b>\$ 402,936,742</b>	<b>\$ 375,934,836</b>	<b>\$ 337,363,741</b>	<b>\$ 224,789,221</b>

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 GRANTS-IN-AID  
 AND ESTIMATED FEDERAL TAX BURDEN**  
 Fiscal Year 1984  
 (In Millions)

State	Federal Grants <sup>a</sup>	Federal Tax Burden <sup>b</sup>	Burden per \$1.00 of Grant	
			Amount	Rank
Hawaii	\$ 458.8	\$ 408.1	\$0.89	27
U.S.	92,759.2	92,759.2	1.00	--
Alabama	1,493.9	1,187.3	0.79	35
Alaska	591.4	324.6	0.55	48
Arizona	973.7	1,048.2	1.08	16
Arkansas	937.7	658.6	0.70	41
California	9,686.3	11,149.7	1.15	10
Colorado	1,097.9	1,363.6	1.24	7
Connecticut	1,221.4	1,706.8	1.40	3
Delaware	298.5	269.0	0.90	25
Florida	2,779.4	4,202.0	1.51	2
Georgia	2,209.4	1,947.9	0.88	28
Idaho	393.0	296.8	0.76	36
Illinois	4,303.1	4,990.4	1.16	9
Indiana	1,759.5	1,957.2	1.11	12
Iowa	1,090.7	1,029.6	0.94	22
Kansas	802.8	1,001.8	1.25	6
Kentucky	1,577.2	1,113.1	0.71	40
Louisiana	1,770.8	1,586.2	0.90	26
Maine	590.3	361.8	0.61	45
Maryland	1,718.6	1,938.7	1.13	11
Massachusetts	2,634.0	2,606.5	0.99	20
Michigan	3,773.4	3,450.6	0.91	23
Minnesota	1,862.2	1,623.3	0.87	29
Mississippi	1,154.3	658.6	0.57	47
Missouri	1,771.7	1,845.9	1.04	17
Montana	486.1	278.3	0.57	46
Nebraska	636.2	575.1	0.90	24
Nevada	319.8	389.6	1.22	8
New Hampshire	367.0	398.9	1.09	13
New Jersey	2,871.0	3,877.3	1.35	5
New Mexico	664.0	454.5	0.68	43
New York	10,268.3	7,708.3	0.75	37
North Carolina	1,926.5	1,938.7	1.01	18
North Dakota	429.9	269.0	0.63	44
Ohio	4,043.8	4,053.6	1.00	19
Oklahoma	1,161.1	1,252.2	1.08	15
Oregon	1,122.4	936.9	0.83	32
Pennsylvania	4,665.6	4,591.6	0.98	21
Rhode Island	547.6	380.3	0.69	42
South Carolina	1,165.3	955.4	0.82	34
South Dakota	431.8	213.3	0.49	50
Tennessee	1,777.6	1,530.5	0.86	30
Texas	4,130.5	6,641.6	1.61	1
Utah	652.3	482.3	0.74	38
Vermont	330.8	167.0	0.50	49
Virginia	1,646.2	2,272.6	1.38	4
Washington	1,673.2	1,808.8	1.08	14
West Virginia	818.1	584.4	0.71	39
Wisconsin	2,062.8	1,725.3	0.84	31
Wyoming	270.5	222.6	0.82	33
Dist. of Columbia	1,340.8	333.9	0.25	51

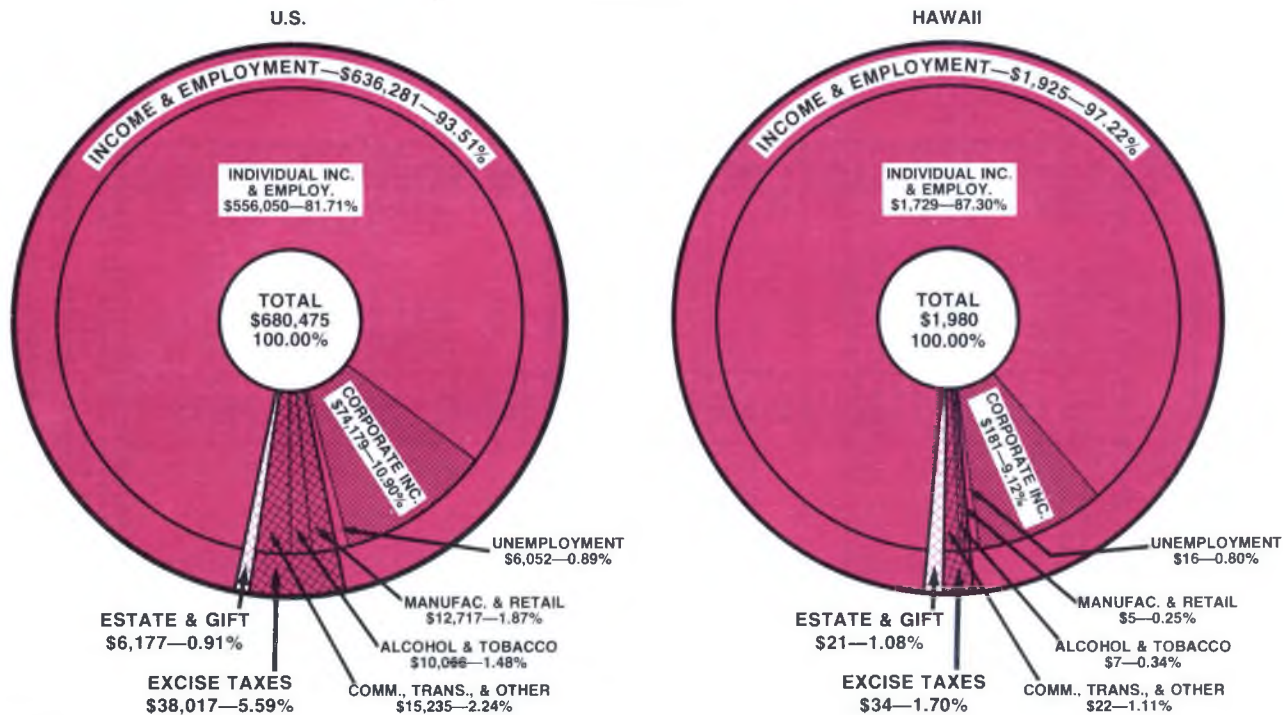
a. Excludes shared revenues and payments in lieu of taxes; includes general revenue sharing and trust fund aids.

b. Total tax burden for grants assumed to equal grant payments.

SOURCE: Tax Foundation, Inc. computations based on data from the U.S. Department of Commerce, Bureau of the Census and Office of Management & Budget.

# CHART 7 FEDERAL TAX COLLECTIONS

Fiscal Year 1984  
(In Millions of Dollars)



SOURCE: Tables 8 and 29.

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

	1984		1985		1982		1979		1974	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>BUDGET RECEIPTS<sup>a</sup></b>										
Individual Income Taxes	\$ 296,206	44.4	\$ 288,938	48.1	\$ 297,744	48.2	\$217,841	47.0	\$118,952	45.2
Corporate Income Taxes	56,893	8.5	37,022	6.2	49,207	8.0	65,677	14.2	38,620	14.7
Employee Taxes & Contributions <sup>b</sup>	241,651	36.3	208,994	34.8	201,498	32.6	138,939	30.0	75,071	28.5
Excise Taxes										
Federal Funds	22,279	3.3	24,086	4.0	28,668	4.6	9,808	2.1	9,743	3.7
Trust Funds	15,082	2.3	11,214	1.9	7,642	1.2	8,937	1.9	7,100	2.7
Estate and Gift Taxes	6,010	0.9	6,053	1.0	7,991	1.3	5,411	1.2	5,035	1.9
Customs Duties	11,370	1.7	8,655	1.4	8,854	1.4	7,439	1.6	3,335	1.3
Miscellaneous Receipts	16,965	2.5	15,601	2.6	16,161	2.6	9,251	2.0	5,368	2.0
<b>TOTAL RECEIPTS</b>	<b>\$ 666,457</b>	<b>100.0</b>	<b>\$ 600,562</b>	<b>100.0</b>	<b>\$ 617,766</b>	<b>100.0</b>	<b>\$463,302</b>	<b>100.0</b>	<b>\$263,224</b>	<b>100.0</b>
<b>BUDGET EXPENDITURES<sup>a</sup></b>										
National Defense	\$ 227,411	27.0	\$ 209,902	26.4	\$ 185,309	25.4	\$116,342	23.7	\$ 77,781	29.0
International Affairs	13,063	1.6	8,995	1.1	10,016	1.4	6,171	1.3	5,681	2.1
General Science, Space, & Tech.	8,310	1.0	7,745	1.0	7,080	1.0	5,051	1.0	3,977	1.5
Agriculture	12,203	1.4	22,206	2.8	14,889	2.0	6,191	1.3	2,227	0.8
Natural Resources & Energy	15,129	1.8	16,671	2.1	17,678	2.4	18,998	3.9	6,507	2.4
Transportation	24,587	2.9	21,385	2.7	20,570	2.8	17,468	3.6	9,172	3.4
Community Devel. & Housing	12,520	1.5	11,358	1.4	11,033	1.5	12,123	2.5	8,059	3.0
Education & Manpower	27,579	3.3	26,606	3.3	26,329	3.6	29,693	6.0	12,344	4.6
Health	30,432	3.6	28,655	3.6	27,435	3.8	20,477	4.2	20,364	7.6
Income Security	348,320	41.4	345,467	43.4	309,552	42.5	196,926	40.1	84,437	31.5
Veteran's Benefits & Svcs.	25,614	3.0	24,846	3.1	23,958	3.3	19,931	4.1	13,386	5.0
Law Enforcement & Justice	5,660	0.7	5,099	0.6	4,703	0.6	4,169	0.8	2,462	0.9
Net Interest	111,058	13.2	89,774	11.3	84,995	11.7	42,615	8.7	21,449	8.0
General Government	5,117	0.6	4,784	0.6	4,536	0.6	3,948	0.8	3,243	1.2
General Revenue Sharing	6,770	0.8	6,452	0.8	6,390	0.9	8,369	1.7	6,890	2.6
Less: Undistributed Off-setting Receipts	( 31,957)	( 3.8)	( 33,976)	( 4.3)	( 26,099)	( 3.6)	( 17,476)	( 3.6)	( 10,068)	( 3.8)
<b>TOTAL EXPENDITURES</b>	<b>\$ 841,815</b>	<b>100.0</b>	<b>\$ 795,969</b>	<b>100.0</b>	<b>\$ 728,375</b>	<b>100.0</b>	<b>\$490,997</b>	<b>100.0</b>	<b>\$267,912</b>	<b>100.0</b>
Deficit or Surplus	\$( 175,359)	--	\$( 195,404)	--	\$( 110,609)	--	\$(27,694)	--	\$( 4,688)	--
Gross Federal Debt <sup>c</sup>	\$1,576,748	--	\$1,381,886	--	\$1,146,987	--	\$780,425	--	\$468,200	--

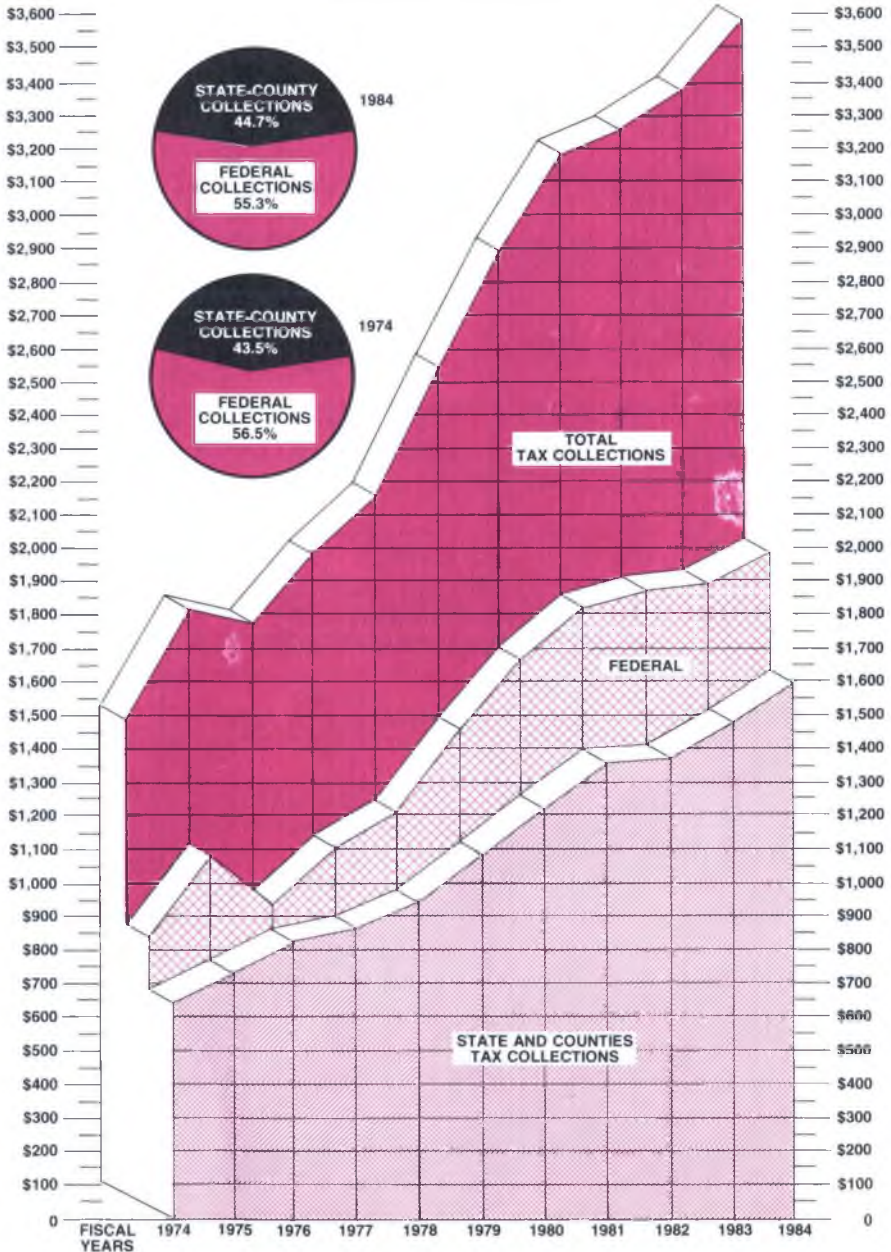
NOTE: Detail may not add to totals due to rounding; data for 1979-84 revised for comparative purposes to reflect establishment of a military retirement trust fund and on-budget outlays only.

- 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 years 1986 and 1984, 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 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)**

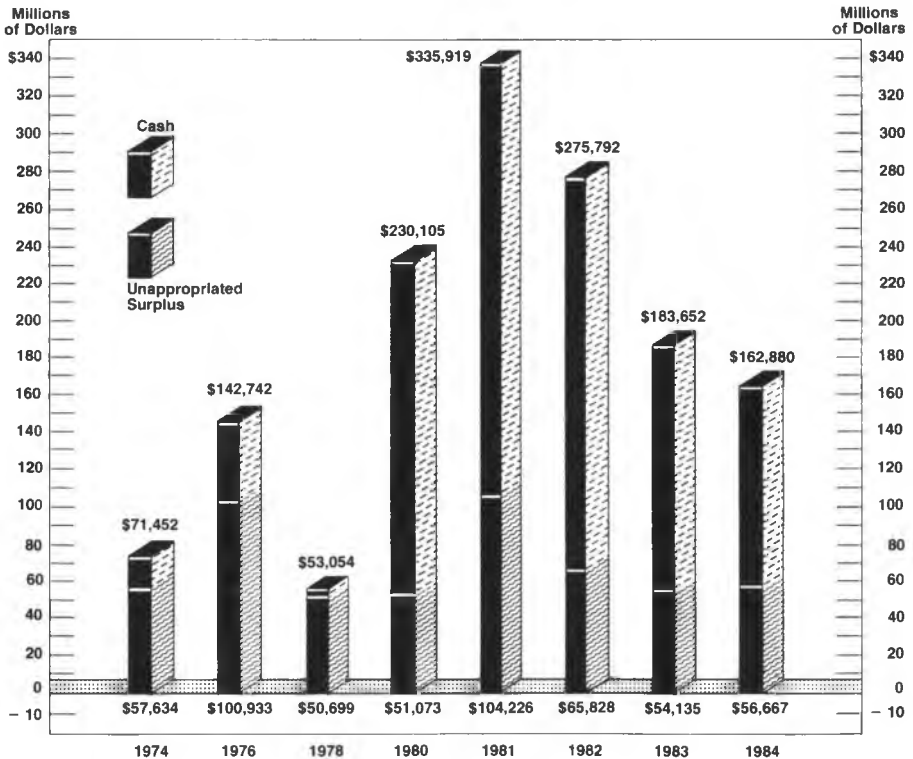
Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1984	\$1,354,631	\$1,375,403	\$(20,772)	\$162,880	\$ 56,667	\$105,063
1983	1,252,536	1,344,676	(92,140)	183,652	54,135	129,517
1982	1,185,778	1,237,997	(52,219)	275,792	65,828	209,964
1981 <sup>a</sup>	1,198,680	1,092,866	105,814	335,919	104,226	231,692
1980	1,084,860	963,323	121,537	230,105	51,073	179,032
1979	942,455	886,942	55,513	108,568	41,641	66,927
1978	816,104	835,608	(19,504)	53,054	50,699	2,355
1977 <sup>b</sup>	737,398	785,159	(47,761)	72,559	37,353	35,206
1976	908,251	900,385	7,867	142,742	100,933	41,810
1975	823,749	760,326	63,423	134,875	51,409	83,467
1974	708,294	675,748	32,546	71,452	57,634	13,818

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

<sup>b</sup>. 1977 reflects a decrease due to a reclassification of funds; unexpended appropriations reduced by \$22,242. Prior to 1977, federal funds earmarked for specific purposes were included.

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

*During fiscal year 1984, state and local governments in Hawaii spent more than \$2.6 billion in providing services for the people of the 50th State.*

*Unlike its counterparts on the mainland, Hawaii's state government provides many services which are traditionally delivered by cities, counties, municipalities, school districts and the like such as education, welfare administration, court functions, hospitals, and airport and harbor operations. Therefore it is not surprising that state government in Hawaii accounted for almost 80% of all state and local expenditures, reflecting the centralized system of government in the 50th state.*

*Education claimed the lion's share of state government expenditures in 1984, representing one-third of total operating costs, followed by public welfare programs at 16% of the total, debt service costs at 10%, public employee retirement at 6%, and hospitals at 5%. The total cost for state government operations actually declined in 1984 due to sharp cutbacks in urban redevelopment and housing grants and programs to protect natural resources.*

*Expenditures for airport, harbor, and highway operations, maintenance, and capital costs are classified as special fund expenditures which are funded from earmarked taxes, grants, and fees. Of the three program areas, highways accounted for the bulk of the spending with nearly \$130 million in program expenditures, of which 63% was allocated for capital projects, followed by airports at \$101 million, and harbors at \$24 million.*

*County government expenditures topped \$555 million in 1984, increasing 8.5% over the previous year. Of total county expenditures, the City and County of Honolulu accounted for 72%, Hawaii County for 12%, Maui County for 10%, and Kauai County for 6%. Major local government expenses in Hawaii are attributable to public safety, including police and fire, general government operations, public employee retirement system costs, and health and sanitation functions.*

*Per capita spending by state and county governments in Hawaii rose by 3.3% to \$2,409 during 1983. Despite this modest growth in public expenditures, it was sufficient to boost the 50th State a notch in the U.S. ranking, making Hawaii the fifth biggest spender among the 50 states. Per capita expenditures for health and welfare services continue to outpace all other program areas, even education which came in a distant second.*

TABLE 34  
**PER CAPITA DIRECT GENERAL EXPENDITURES**  
**State and Local Government — Fiscal 1983<sup>a</sup>**

State	Rank	Total	Public Educ. <sup>b</sup>	Higher Educ.	Hwys.	Health Welfare <sup>c</sup>	Police Fire	Con-trol <sup>d</sup>	Int. on Debt	All Other <sup>e</sup>
		\$	\$	\$269	\$151	\$ 530	\$116	\$144	\$ 170	\$ 592
HAWAII	5	\$2,409	\$ 439	\$269	\$151	\$ 530	\$116	\$144	\$ 170	\$ 592
U.S. Av.	--	1,988	523	187	157	490	109	89	103	330
Ala.	41	1,668	440	216	162	407	73	68	78	225
Alaska	1	8,662	1,574	517	872	883	351	537	1,223	2,704
Ariz.	29	1,885	520	277	153	293	129	98	94	321
Ark.	51	1,372	404	142	145	336	53	57	65	170
Calif.	13	2,218	503	232	102	605	146	115	69	445
Colo.	23	2,024	592	243	183	415	112	109	94	276
Conn.	25	1,989	565	119	131	464	120	89	150	350
Del.	15	2,181	534	330	217	287	97	122	233	361
Fla.	42	1,645	447	128	129	356	124	84	64	313
Ga.	33	1,786	436	148	162	556	83	70	57	274
Idaho	43	1,600	424	181	192	317	77	80	59	270
Ill.	28	1,897	503	163	159	464	126	88	107	287
Ind.	44	1,591	474	190	114	397	75	66	57	217
Iowa	24	2,016	547	257	249	510	79	76	60	239
Kans.	26	1,961	520	234	216	412	82	91	138	270
Ky.	45	1,554	417	167	189	326	56	67	120	211
La.	19	2,119	505	186	247	496	103	88	144	349
Me.	34	1,770	472	143	198	429	73	89	101	265
Md.	14	2,215	568	212	198	483	120	86	128	420
Mass.	20	2,107	518	101	116	610	133	88	121	419
Mich.	10	2,238	568	235	121	710	121	101	88	294
Minn.	6	2,404	616	207	241	623	94	104	154	366
Miss.	46	1,548	367	189	195	427	58	54	51	208
Mo.	49	1,479	412	141	138	358	90	65	59	217
Mont.	17	2,139	688	177	280	352	79	119	121	323
Neb.	27	1,899	540	224	244	407	78	82	63	262
Nev.	7	2,340	480	169	247	442	175	166	155	505
N. H.	39	1,721	450	145	215	358	92	72	153	235
N. J.	21	2,086	596	131	137	443	133	94	148	405
N. M.	8	2,295	653	262	284	398	107	113	150	328
N. Y.	4	2,790	685	157	162	787	156	112	200	531
N. C.	47	1,497	424	205	114	334	75	57	57	231
N. D.	12	2,234	566	301	267	358	63	95	86	498
Ohio	31	1,797	493	179	128	510	100	75	75	238
Okla.	36	1,754	523	232	177	396	85	72	35	234
Ore.	11	2,237	618	234	-169	354	121	132	223	385
Pa.	35	1,761	500	97	144	461	80	78	109	292
R. I.	16	2,172	548	180	102	596	134	100	192	319
S. C.	50	1,448	437	174	79	387	61	56	54	200
S. D.	32	1,789	473	173	279	291	65	101	91	315
Tenn.	48	1,493	372	152	136	399	76	53	83	222
Texas	37	1,730	544	216	158	343	87	71	78	235
Utah	30	1,855	566	285	167	292	92	83	84	286
Vt.	22	2,081	534	261	239	422	72	102	122	329
Va.	40	1,710	504	181	159	368	93	85	76	244
Wash.	18	2,128	563	226	231	425	111	94	88	390
W. Va.	38	1,725	508	150	202	353	53	72	117	269
Wisc.	9	2,243	554	276	199	648	119	91	98	257
Wyo.	2	3,569	1,017	357	496	557	149	151	272	570
D. C.	3	3,560	589	120	110	1,076	338	206	218	904

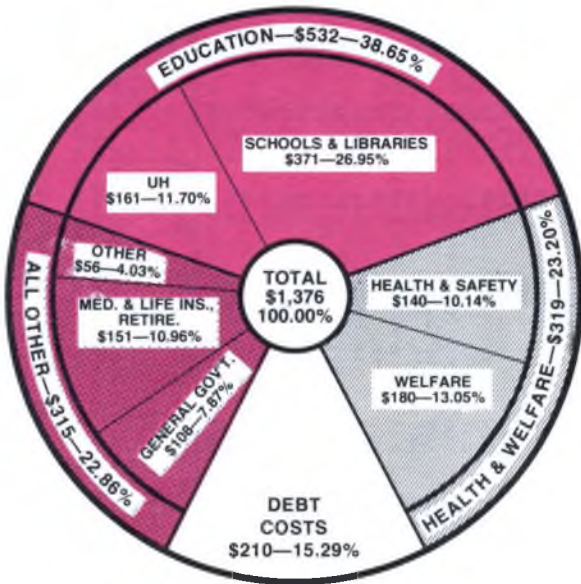
NOTE: Detail may not add to total due to rounding.

- a. Includes capital outlay.
- b. Includes libraries.
- c. Includes 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 administration.
- e. Includes airports, corrections, housing and urban renewal, natural resources and parks, public buildings, water transport, air transportation, unemployment compensation, and all other unallocable expenditures.

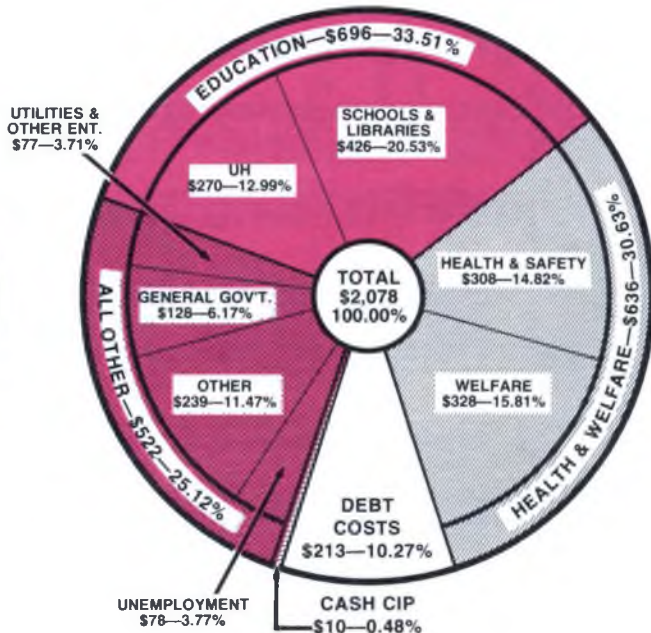
SOURCE: "Governmental Finances in 1982-1983," Series GF 83, No. 5, Bureau of the Census, U.S. Department of Commerce, Washington, D.C., October 1984.

CHART 10  
**HOW STATE GOVERNMENT DOLLARS ARE SPENT**  
 Operating Expenditures — By Functions  
 State of Hawaii — Fiscal 1984  
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 35 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1984 Annual Report of the Comptroller, State of Hawaii.

TABLE 35  
**STATE OPERATING EXPENDITURES**  
 State of Hawaii — Selected Fiscal Years<sup>a</sup>

Functions	1984	1983	1982	1979	1974
General Government - Control	\$ 46,028,637	\$ 42,160,372	\$ 34,922,365	\$ 27,608,676	\$ 12,828,100
- Staff	82,102,315	73,693,206	79,580,770	63,307,765	29,149,996
Public Safety - Police & Fire	1,682,278	2,340,081	2,037,809	2,690,607	218,700
- Other Protection	71,661,882	69,710,160	60,095,222	43,199,581	34,972,507
Highways	49,040,979	57,207,337	48,937,486	42,682,202	16,165,573
Natural Resources	17,172,230	28,403,965	19,094,014	15,863,975	10,564,297
Health & Sanitation	72,630,585	72,269,838	67,809,881	30,955,958	16,903,552
Hospitals & Institutions	114,557,165	96,335,498	84,152,155	78,755,102	42,130,802
Public Welfare	328,399,874	328,322,855	317,194,604	243,717,212	118,153,995
Education - Higher	269,796,046	261,096,594	240,226,613	173,868,613	115,539,404
- Public Education	405,228,441	406,369,727	370,356,199	282,119,762	182,470,087
- Libraries & Other	21,233,213	22,752,946	22,082,004	15,508,124	8,366,811
Recreation	13,826,886	13,885,134	12,848,298	8,462,116	4,350,987
Utilities & Other Enterprises	76,989,615	76,855,869	59,289,660	51,608,597	39,240,241
Debt Service <sup>b</sup>	213,293,091	199,212,768	175,329,846	139,265,945	62,583,267
Retirement & Pension	126,006,369	123,442,993	94,877,813	62,261,333	47,095,905
Employees' Health & Hosp. Ins.	24,855,892	21,116,955	19,715,070	13,487,102	8,130,596
Unemployment Compensation	78,278,241	90,207,383	79,445,226	44,053,260	45,240,163
Grants-In-Aid to Counties	18,173,045	18,173,045	18,273,045	20,650,138	19,447,551
Urban Redevelop. & Housing	11,618,519	15,534,980	82,802,846	38,668,851	12,593,908
Miscellaneous	25,110,886	23,696,023	21,103,522	13,353,934	11,472,440
Cash Capital Improvements <sup>c</sup>	9,986,642	11,861,345	48,298,360	71,146,027	61,265,106
<b>TOTAL</b>	<b>\$2,077,672,831</b>	<b>\$2,190,649,074</b>	<b>\$1,958,472,808</b>	<b>\$1,483,234,880</b>	<b>\$898,883,986</b>

NOTE: Due to reclassification of funds, 1974 data not exactly comparable to later years; all 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. Special funds account for \$58,695,768 in 1974, \$71,111,203 in 1979, \$39,852,659 in 1982, \$7,300,545 in 1983, and \$8,939,166 in 1984.

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<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
 Selected Fiscal Years

Object of Expenditure	1984	1983	1982	1979	1974
<b>General Government</b>					
Control	\$ 4,707,545	\$ 4,735,039	\$ 5,415,795	\$ 3,828,404	\$ 1,847,942
Staff	45,528,241	36,594,853	30,872,881	25,061,970	14,991,572
<b>Public Safety</b>					
Police & Fire	84,275,254	82,835,763	72,772,215	56,952,413	38,564,420
Other Protection	13,526,169	10,914,824	10,582,667	8,583,061	7,245,450
Highways	15,409,959	17,273,783	17,368,372	13,389,134	10,306,343
Health & Sanitation	37,350,900	35,530,903	34,902,402	21,914,397	14,735,450
Recreation	28,635,484	27,305,583	25,728,057	19,794,408	11,873,516
Interest	15,219,325	15,279,328	12,533,667	11,827,975	8,206,452
Bond Redemption	16,611,229	15,142,000	16,327,000	15,451,075	12,415,622
Pension & Retirement	33,241,499	32,658,679	22,498,832	18,456,222	10,744,301
Salary Adjustment	--	--	--	--	162,211
Econ. & Urban Dev. <sup>b</sup>	21,568,463	17,680,283	20,637,749	39,853,857	9,995,063
Mass Transit <sup>c</sup>	37,179,899	40,237,042	36,682,973	24,621,386	3,758,510
Miscellaneous	13,586,254	20,598,511	20,438,357	13,309,968	4,590,721
Cash Capital Improve.	35,578,869	16,888,567	41,148,033	20,141,051	20,825,177
<b>TOTAL</b>	<b>\$402,419,091</b>	<b>\$373,675,159</b>	<b>\$367,909,000</b>	<b>\$293,185,323</b>	<b>\$170,262,751</b>

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 Report, City and County of Honolulu, State of Hawaii.

TABLE 37  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF MAUI**  
 Selected Fiscal Years

Object of Expenditure	1984	1983	1982	1979	1974
<b>General Government</b>					
Control	\$ 873,980	\$ 771,329	\$ 699,928	\$ 523,153	\$ 327,985
Staff	6,565,002	6,572,810	6,133,115	6,073,384	1,876,166
<b>Public Safety</b>					
Police & Fire	10,997,506	10,961,859	8,941,345	6,351,532	4,247,326
Other Protection	1,311,468	2,981,858	1,087,968	4,111,287	519,558
Highways	4,289,752	4,132,175	4,111,474	3,008,373	1,802,179
Health & Sanitation	4,893,074	4,819,699	4,517,978	1,706,063	424,355
Hospitals & Institutions	92,553	85,603	200,506	39,229	5,356
Public Welfare	3,321,766	3,354,631	3,018,394	3,534,778	133,331
Public Schools	190,870	185,219	162,993	166,040	77,414
Recreation	3,277,611	3,591,840	3,385,721	2,214,836	1,145,028
Interest	1,098,093	1,122,038	1,162,085	828,819	1,072,911
Bond Redemption	1,513,500	1,105,000	1,147,000	1,252,815	646,122
Pension & Retirement	3,038,521	2,915,319	2,272,123	1,954,952	1,619,447
Salary Adjustment	--	--	--	--	11,917
Miscellaneous	3,107,100	3,394,486	3,078,703	1,737,091	1,246,347
Cash Capital Improve.	12,156,715	5,512,965	2,184,408	3,436,173	1,214,527
<b>TOTAL</b>	<b>\$56,727,511</b>	<b>\$51,506,831</b>	<b>\$42,103,741</b>	<b>\$36,938,526</b>	<b>\$16,369,970</b>

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<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Object of Expenditure	1984	1983	1982	1979	1974
<b>General Government</b>					
Control	\$ 1,504,479	\$ 1,825,396	\$ 2,002,767	\$ 1,941,939	\$ 758,858
Staff	6,652,777	5,666,114	5,496,619	5,186,899	2,144,346
<b>Public Safety</b>					
Police & Fire	18,733,850	17,134,725	15,176,742	9,775,655	6,387,077
Other Protection	3,967,403	3,687,568	3,547,676	2,168,856	1,582,301
Highways	5,213,811	4,998,907	4,692,389	3,177,249	2,560,483
Health & Sanitation	2,922,043	2,687,678	2,864,561	1,544,160	746,512
Public Welfare	2,405,548	1,642,971	1,477,625	944,492	163,851
Public Schools	281,466	267,423	256,939	234,427	215,131
Recreation	5,300,459	5,337,128	5,096,681	3,253,146	2,103,031
Interest	3,562,733	3,608,094	2,898,009	1,715,560	1,221,586
Bond Redemption	1,177,000	1,698,916	1,458,644	1,455,109	1,267,651
Pension & Retirement	7,485,471	7,421,098	5,574,336	4,777,652	2,193,155
Mass Transit	1,341,605	1,014,804	991,078	600,926	181,610
Miscellaneous	1,442,169	1,355,042	1,402,437	913,624	414,554
Cash Capital Improve.	2,891,056	655,289	1,104,149	1,531,540	1,576,344
<b>TOTAL</b>	<b>\$64,881,870</b>	<b>\$59,001,153</b>	<b>\$54,040,652</b>	<b>\$39,221,234</b>	<b>\$23,516,490</b>

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<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Object of Expenditure	1984	1983	1982	1979	1974
<b>General Government</b>					
Control	\$ 899,331	\$ 830,251	\$ 893,423	\$ 618,146	\$ 454,592
Staff	4,197,607	4,158,749	4,240,108	3,518,402	1,851,387
<b>Public Safety</b>					
Police & Fire	6,694,491	6,568,949	5,654,237	4,163,146	2,838,105
Other Protection	5,101,220	2,204,732	596,207	383,119	284,713
Highways	3,034,753	2,824,589	1,396,894	1,346,865	886,287
Health & Sanitation	1,006,317	1,012,378	948,897	545,827	255,879
Public Welfare	968,523	682,219	2,009,260	573,047	68,336
Public Schools	124,686	122,128	130,537	117,483	71,726
Recreation	1,871,782	1,820,243	1,771,269	1,477,084	622,459
Interest	1,671,693	1,672,398	1,673,103	841,959	592,641
Bond Redemption	15,000	15,000	15,000	819,000	359,082
Pension & Retirement	3,004,770	2,548,888	1,889,803	1,663,208	795,589
Salary Adjustment <sup>b</sup>	12,768	13,366	12,333	7,997	80,878
Cash Capital Improve.	290,256	942,267	1,347,637	227,197	330,905
Miscellaneous	2,515,891	2,547,155	2,702,434	1,768,972	1,421,831
<b>TOTAL</b>	<b>\$31,409,089</b>	<b>\$27,963,312</b>	<b>\$25,281,160</b>	<b>\$18,071,447</b>	<b>\$10,914,411</b>

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 1984



SOURCE: Tables 36-39.

TABLE 40  
**PUBLIC EMPLOYMENT**  
 State and Local Government Full-Time Equivalent Employees  
 Per 10,000 Population, by Function: October 1983

State	Rank	Total	Public Educ. <sup>a</sup>	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>b</sup>	Water	Control <sup>c</sup>	All Other <sup>d</sup>
HAWAII	23	480	159	54	19	50	40	28	9	42	79
U.S. Av.	--	465	173	50	22	55	36	15	6	30	80
Ala.	17	484	167	54	27	87	31	13	6	25	75
Alaska	1	814	260	99	80	29	37	60	3	83	164
Ariz.	37	451	173	64	19	25	37	15	5	34	80
Ark.	39	445	183	48	29	53	26	15	6	25	59
Calif.	41	438	147	51	13	49	38	18	7	29	88
Colo.	25	477	180	62	23	51	35	17	8	34	66
Conn.	46	431	181	33	24	41	41	9	4	31	68
Del.	12	507	164	75	28	57	29	16	3	44	91
Fla.	40	438	153	38	18	58	40	18	6	30	78
Ga.	7	541	193	43	23	124	36	15	9	25	74
Idaho	32	456	180	59	30	48	29	21	3	35	51
Ill.	48	421	156	47	16	35	44	14	5	32	73
Ind.	42	435	179	54	19	53	30	10	4	26	61
Iowa	16	489	194	70	30	61	25	12	4	29	64
Kans.	8	523	206	75	34	52	33	17	7	38	61
Ky.	50	410	170	46	21	37	26	16	5	25	65
La.	9	518	192	54	30	73	35	21	6	32	76
Me.	35	451	204	41	35	27	29	15	7	28	64
Md.	15	498	171	63	23	55	42	18	5	30	91
Mass.	38	446	175	27	18	57	49	8	6	30	77
Mich.	44	431	169	61	15	48	30	11	5	28	64
Minn.	29	468	179	56	26	56	24	16	4	31	76
Miss.	13	500	183	59	31	85	27	24	4	23	64
Mo.	43	432	170	37	22	62	36	13	5	29	58
Mont.	10	518	206	53	38	35	29	36	4	43	75
Neb.	4	581	193	83	35	58	29	29	5	36	113
Nev.	28	473	150	35	22	62	50	18	5	40	92
N. H.	49	419	172	52	31	25	36	10	3	19	71
N. J.	24	478	198	35	25	46	46	10	4	35	80
N. M.	5	566	205	86	31	64	37	23	6	35	78
N. Y.	6	551	164	33	25	85	46	11	3	36	148
N. C.	26	476	183	60	22	64	29	15	5	23	75
N. D.	14	500	190	77	31	42	25	26	4	44	62
Ohio	47	429	169	46	19	46	32	11	6	28	72
Okla.	11	515	196	61	26	66	35	17	8	27	80
Ore.	18	483	185	60	24	40	34	21	5	35	80
Pa.	51	383	160	23	22	30	29	9	4	29	77
R. I.	30	465	155	49	18	45	46	12	5	31	105
S. C.	21	481	192	55	20	76	27	11	5	25	71
S. D.	19	483	207	56	37	38	26	19	5	39	55
Tenn.	33	454	164	48	25	58	35	12	9	22	82
Texas	27	474	203	59	20	56	33	13	9	25	57
Utah	45	431	168	83	18	33	27	15	5	27	56
Vt.	31	458	198	61	35	22	26	16	3	33	65
Va.	22	481	194	57	24	51	33	15	5	26	77
Wash.	36	451	154	62	23	39	32	19	5	30	87
W. Va.	20	482	213	48	33	57	22	16	4	29	60
Wisc.	34	451	160	75	23	38	33	13	4	29	77
Wyo.	3	661	257	77	48	88	43	28	7	48	66
D. C.	2	735	162	27	18	85	94	9	6	49	287

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

- a. Includes local libraries.
- b. Includes natural resources.
- c. Includes financial, administration, and general control.
- d. Includes employees in special schools, welfare, employment security administration, correction, sewerage and other sanitation, public service enterprises, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1983," Series 83, No. 1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., June 1984.

TABLE 41  
**AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES**  
 State and Local Government Full-Time Equivalent Employees<sup>a</sup>  
 October 1983: By Function

State	Rank	State Av.	Public Educ. <sup>b</sup>	Higher Educ. <sup>c</sup>	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>d</sup>	Water	Con- trol <sup>e</sup>	All Other <sup>f</sup>
HAWAII	20	\$1,673	\$1,639	\$2,074	\$1,585	\$1,424	\$1,942	\$1,565	\$1,653	\$1,760	\$1,499
U.S. Av.	--	1,674	1,665	1,891	1,539	1,459	1,940	1,544	1,606	1,649	1,663
Ala.	45	1,326	1,230	1,687	1,205	1,192	1,473	1,373	1,329	1,531	1,345
Alaska	1	2,746	2,949	2,231	2,443	2,578	3,540	2,565	3,142	2,772	2,782
Ariz.	9	1,816	1,749	2,097	1,668	1,610	2,041	1,716	1,738	1,697	1,804
Ark.	50	1,221	1,137	1,589	1,205	1,145	1,315	1,220	1,123	1,135	1,258
Calif.	3	2,101	2,089	2,271	1,967	1,870	2,499	1,880	2,203	2,087	2,039
Colo.	15	1,757	1,632	2,072	1,749	1,602	1,959	1,812	1,934	1,727	1,795
Conn.	14	1,758	1,737	1,963	1,868	1,578	1,978	1,544	1,794	1,721	1,694
Del.	28	1,569	1,571	1,986	1,428	1,175	1,887	1,428	1,355	1,488	1,473
Fla.	26	1,570	1,486	1,859	1,314	1,556	1,772	1,411	1,430	1,626	1,595
Ga.	47	1,316	1,223	1,893	1,201	1,266	1,396	1,305	915	1,399	1,327
Idaho	38	1,418	1,342	1,551	1,523	1,347	1,562	1,504	1,373	1,312	1,496
Ill.	7	1,837	1,870	2,117	1,895	1,540	2,082	1,531	2,050	1,523	1,753
Ind.	31	1,497	1,530	2,084	1,254	1,385	1,481	1,235	1,259	1,189	1,248
Iowa	25	1,583	1,545	1,966	1,485	1,385	1,702	1,623	1,587	1,507	1,499
Kans.	36	1,421	1,414	1,547	1,358	1,257	1,548	1,431	1,470	1,340	1,440
Ky.	39	1,401	1,385	1,706	1,466	1,119	1,519	1,157	1,316	1,401	1,388
La.	42	1,375	1,359	1,783	1,332	1,112	1,529	1,400	1,314	1,366	1,328
Me.	43	1,367	1,271	1,549	1,411	1,378	1,515	1,613	1,287	1,320	1,431
Md.	12	1,766	2,001	1,708	1,505	1,588	1,976	1,305	1,657	1,679	1,566
Mass.	19	1,698	1,755	1,766	1,584	1,387	1,952	1,421	1,516	1,603	1,723
Mich.	4	1,978	2,093	1,946	1,888	1,732	2,219	1,792	1,834	1,860	1,891
Minn.	10	1,815	1,726	2,130	1,983	1,516	2,151	1,830	1,880	1,933	1,794
Miss.	51	1,171	1,132	1,606	965	1,001	1,270	1,264	1,021	1,230	1,120
Mo.	35	1,432	1,450	1,699	1,381	1,185	1,707	1,322	1,369	1,347	1,394
Mont.	23	1,621	1,731	1,829	1,746	1,374	1,618	1,268	1,474	1,499	1,474
Neb.	34	1,446	1,454	1,347	1,346	1,259	1,807	1,308	1,549	1,326	1,610
Nev.	8	1,830	1,745	1,930	1,845	1,791	2,062	1,687	1,951	1,838	1,847
N. H.	37	1,419	1,341	1,680	1,273	1,350	1,685	1,545	1,276	1,523	1,335
N. J.	13	1,763	1,929	2,106	1,663	1,399	1,913	1,453	1,445	1,629	1,460
N. M.	32	1,466	1,475	1,674	1,521	1,181	1,600	1,429	1,377	1,459	1,387
N. Y.	5	1,956	2,107	2,044	1,606	1,670	2,313	1,662	1,863	1,864	1,925
N. C.	41	1,382	1,362	1,610	1,271	1,326	1,488	1,347	1,229	1,521	1,259
N. D.	21	1,642	1,835	1,786	1,460	1,226	1,607	1,606	1,576	1,379	1,467
Ohio	27	1,569	1,648	1,621	1,519	1,344	1,807	1,498	1,596	1,440	1,457
Okla.	40	1,383	1,330	1,700	1,248	1,244	1,472	1,372	1,170	1,498	1,375
Ore.	16	1,747	1,627	1,981	1,702	1,493	2,103	1,650	1,896	1,761	1,851
Pa.	22	1,625	1,650	1,904	1,462	1,456	1,865	1,613	1,607	1,459	1,575
R. I.	11	1,780	1,962	1,794	1,401	1,673	1,831	1,323	1,441	1,570	1,720
S. C.	49	1,305	1,211	1,777	1,084	1,261	1,329	1,238	1,232	1,343	1,299
S. D.	46	1,325	1,239	1,572	1,372	1,116	1,425	1,504	1,342	1,292	1,416
Tenn.	44	1,347	1,425	1,599	1,122	1,073	1,426	1,168	1,398	1,398	1,283
Texas	29	1,529	1,411	1,855	1,519	1,393	1,849	1,456	1,365	1,690	1,542
Utah	24	1,603	1,572	1,516	1,785	1,386	1,869	1,651	1,565	1,763	1,680
Vt.	33	1,454	1,297	1,798	1,442	1,450	1,658	1,519	1,577	1,477	1,498
Va.	30	1,515	1,492	1,889	1,286	1,378	1,675	1,383	1,466	1,583	1,398
Wash.	6	1,886	1,769	2,001	2,097	1,547	2,248	1,816	2,073	1,847	1,995
W. Va.	48	1,311	1,376	1,551	1,218	1,147	1,428	1,214	1,138	1,198	1,148
Wisc.	18	1,714	1,753	1,705	1,713	1,517	1,966	1,572	1,837	1,732	1,638
Wyo.	17	1,720	1,760	1,961	1,917	1,339	1,758	1,732	1,513	1,701	1,656
D. C.	2	2,263	2,336	2,159	1,959	2,163	2,566	2,020	2,412	2,347	2,169

- a. Computed by the Tax Foundation of Hawaii from October 1983 payroll data.
- b. Includes instructional and other local school staff and local library personnel.
- c. Includes instruction and other personnel.
- d. Includes natural resources.
- e. Includes financial administration and other general control.
- f. Includes special schools, welfare, employment security administration, correction, sewerage and other sanitation, other general government functions, and public service enterprises other than water supply.

SOURCE: "Public Employment in 1983," Series GE 83, No. 1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., June 1984.

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

	1984	1983	1982	1979	1974
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 107,193	\$ 107,175	\$ 73,086	\$ 52,153	\$ 36,385
Counties	37,249	36,640	22,672	20,738	13,439
Employees	80,435	79,610	72,052	56,475	29,414
Social Security Contributions <sup>a</sup>					
State and Counties	59,843	55,276	49,634	33,498	18,718
Employees	58,664	55,276	49,634	33,498	18,718
Administration	1,868	1,215	1,145	823	488
Earnings from Investments	206,102	178,791	135,603	82,952	52,343
<b>TOTAL</b>	<b>\$ 551,354</b>	<b>\$ 513,983</b>	<b>\$ 403,826</b>	<b>\$ 280,137</b>	<b>\$ 169,505</b>
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 1,868	\$ 1,215	\$ 1,145	\$ 823	\$ 488
Benefits	106,131	95,807	84,658	61,292	29,321
Refunds and Withdrawals	29,450	28,924	24,899	16,257	8,467
Social Security	118,507	110,552	99,268	66,996	37,437
<b>TOTAL</b>	<b>\$ 255,956</b>	<b>\$ 236,498</b>	<b>\$ 209,970</b>	<b>\$ 145,368</b>	<b>\$ 75,713</b>
<u>CASH AND INVESTMENT AS OF JUNE 30</u>					
Cash	\$ 14,709	\$ 6,405	\$ 5,380	\$ 3,188	\$ 2,305
Certificates of Deposit	24,027	33,275	25,524	210,931	122,036
Investments					
Bonds	1,177,591	1,013,292	898,987	389,327	109,851
Stocks	545,169	406,420	260,325	170,807	191,897
Mortgages	437,113	438,459	432,776	331,280	170,209
<b>TOTAL</b>	<b>\$2,198,654</b>	<b>\$1,897,851</b>	<b>\$1,622,992</b>	<b>\$1,105,533</b>	<b>\$596,298</b>
<b>MEMBERS IN SYSTEM</b>	<b>51.6</b>	<b>51.6</b>	<b>49.8</b>	<b>47.5</b>	<b>43.4</b>
<b>Earnings as % of Investments<sup>b</sup></b>	<b>9.4</b>	<b>9.4</b>	<b>8.5</b>	<b>9.4</b>	<b>11.1</b>

a. Calculated by dividing Social Security disbursements in half.

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

SOURCE: Compiled by the Department of Budget and Finance, Employees' Retirement System, State of Hawaii and "State Government Finances," 1974, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

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

Job Classification	Private Industry <sup>a</sup>		State-County Governments <sup>a</sup>		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
<b>Monthly Salary Rates</b>								
Accountant (Entry)	\$1,294	\$1,910	\$1,140	\$1,868	\$1,600	\$1,483	\$1,278	\$1,298
Account Clerk (Sr.)	1,061	1,569	1,090	1,481	1,302	1,322	1,090	1,182
Cashier	981	1,362	1,090	1,481	1,193	1,148	1,159	1,209
Civil Eng. (Lic.)	2,184	3,182	1,868	2,817	2,574	2,787	2,343	2,241
Clerk	883	1,302	1,000	1,376	1,045	1,100	1,029	1,099
Clerk (Jr.)	766	1,123	915	1,193	898	949	915	933
Clerk (Personnel)	1,095	1,594	1,161	1,662	1,299	1,338	1,410	1,392
Clerk (Sr.)	1,032	1,558	1,090	1,481	1,250	1,332	1,244	1,248
Clerk (Steno.)	958	1,389	1,057	1,428	1,215	1,296	1,057	1,163
Cus. Serv. Clerk	908	1,414	1,128	1,538	1,328	1,400	1,217	1,299
Data Entry Oper.	848	1,286	1,029	1,376	1,078	1,134	1,029	1,101
Dietician	1,899	2,408	1,440	2,139	2,005	2,050	2,001	1,881
Engineering Aide	1,120	1,605	1,128	1,538	1,300	1,363	1,128	1,174
Engr. Draft Tech.	1,419	2,065	1,376	1,990	1,770	1,898	1,818	1,773
Hosp. Attendant	965	1,240	963	1,282	1,069	1,057	1,087	1,083
Hosp. Ward Clerk	1,104	1,224	971	1,481	1,213	1,210	1,029	1,116
Land Surveyor	1,376	2,019	1,419	1,845	1,597	1,731	1,762	1,731
Med. Technologist	1,779	2,106	1,440	2,139	2,004	2,019	1,750	1,783
Nurse (Practical)	1,186	1,451	1,158	1,616	1,449	1,426	1,300	1,380
Nurse (Staff)	1,793	2,005	1,652	2,151	2,019	1,978	1,785	1,860
Occup. Therapist	1,725	2,054	1,440	2,139	1,920	1,876	1,786	1,783
Physical Therapist	1,848	2,135	1,440	2,139	2,082	2,044	1,835	1,873
Secretary	1,095	1,627	1,164	1,737	1,300	1,341	1,489	1,469
Secretary (Private)	1,257	1,872	1,282	2,279	1,600	1,679	1,737	1,723
Switchboard Oper.	905	1,309	971	1,327	1,371	1,328	1,058	1,101
<b>Hourly Wage Rates<sup>b</sup></b>								
Auto Mechanic	\$ 6.37	\$10.70	\$ 8.08	\$ 9.23	\$ 9.22	\$10.15	\$ 8.08	\$ 8.33
Auto Mech. Helper	4.23	6.04	6.72	7.38	7.76	7.69	6.72	6.86
Bldg. Maint. Repair.	6.15	9.08	7.89	8.76	9.09	9.05	7.89	8.01
Carpenter (Maint.)	7.93	10.62	7.89	8.76	9.36	9.77	7.89	8.05
Cook (Assistant)	4.78	6.85	6.72	7.38	6.85	6.46	6.72	6.90
Cook (General)	6.02	8.21	7.33	8.13	9.25	8.30	7.33	7.45
Electrician (Maint.)	7.80	9.55	8.08	8.98	9.93	11.24	8.08	8.17
Electronic Tech.	11.88	18.00	8.54	12.55	14.38	14.30	10.97	10.12
Groundskeeper	4.90	6.89	6.27	6.83	6.46	6.36	6.27	6.40
Janitor (Heavy)	4.48	6.58	6.27	6.83	6.28	6.28	6.27	6.42
Kitchen Helper	4.50	6.31	6.27	6.83	5.65	5.40	6.27	6.39
Laborer (Heavy)	8.30	11.03	6.31	6.89	7.32	7.38	6.31	6.43
Laborer (Light)	4.53	6.17	6.27	6.83	6.59	6.69	6.27	6.34
Painter (Maint.)	8.77	10.64	7.89	8.76	9.32	9.77	7.89	8.00
Plumber (Maint.)	9.53	10.51	8.08	8.98	9.60	10.13	8.08	8.17
Security Attend.	5.24	7.10	5.43	7.13	6.67	6.52	5.43	5.69
Trades Helper	6.70	7.53	6.72	7.38	7.79	7.74	6.72	6.92
Truck Driver A <sup>c</sup>	5.22	6.91	6.51	7.13	7.95	7.44	7.13	6.92
Truck Driver B <sup>c</sup>	5.60	9.95	6.91	7.63	7.79	8.58	6.91	7.21
Truck Driver C <sup>c</sup>	7.24	9.33	7.13	7.89	9.19	9.87	7.13	7.40
Warehouse Worker	5.87	9.07	6.51	7.13	8.50	8.55	6.51	6.57
Washer	5.24	6.51	6.31	6.89	6.16	6.05	6.89	6.70

NOTE: Results of sampling 487 establishments and 13 government agencies employing 50,853 persons. Wages and salaries in effect on June 1, 1984 or scheduled to go into effect by August 31, 1984. 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 \$3.35 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, Research Department, Special Publication No. 163, September 1984.

TABLE 44  
**CLASSROOM TEACHERS' SALARIES: 1983-1984**  
**Estimated Average Annual Salaries<sup>a</sup>**

State	All Teachers				
	Elementary	Secondary	Amount	Rank	% Increase Over 1982-1983 <sup>b</sup>
HAWAII	\$25,300	\$24,000	\$24,357	9	( 1.77)
U.S. Av.	21,465	22,570	21,935	--	5.89
Alabama	17,682	17,682	17,682	43	( 0.94)
Alaska	37,580	38,000	37,807	1	11.25
Arizona	21,525	21,929	21,642	21	8.42
Arkansas	16,436	17,396	16,929	49	12.64
California	24,696	26,314	24,843	7	3.36
Colorado	23,100	23,835	23,276	13	8.41
Connecticut	22,385	23,036	22,627	19	9.15
Delaware	20,406	21,373	20,934	24	1.50
Florida	19,871	19,109	19,497	32	6.69
Georgia	18,300	19,070	18,631	37	7.00
Idaho	17,314	18,710	17,985	41	2.27
Illinois	23,183	26,069	24,191	11	8.41
Indiana	21,091	21,983	21,538	22	7.03
Iowa	19,375	20,819	20,149	28	4.63
Kansas	19,280	19,440	19,368	33	6.24
Kentucky	19,200	20,510	19,660	31	6.94
Louisiana	18,130	18,890	18,400	39	( 0.11)
Maine	16,839	18,171	17,328	48	6.65
Maryland	23,052	24,471	24,095	12	5.74
Massachusetts	22,700	23,190	22,964	16	7.11
Michigan	27,250	26,770	27,049	4	1.86
Minnesota	23,460	25,170	24,350	10	9.21
Mississippi	15,554	16,118	15,812	51	10.42
Missouri	18,748	19,870	19,310	34	10.21
Montana	20,126	21,764	20,690	25	6.17
Nebraska	17,976	19,598	18,785	36	7.89
Nevada	21,940	22,810	22,360	20	1.31
New Hampshire	17,357	17,394	17,376	47	5.00
New Jersey	22,774	23,826	23,264	14	8.02
New Mexico	19,900	21,227	20,571	26	0.49
New York	26,545	27,964	27,319	3	9.28
North Carolina	18,248	18,397	18,311	40	4.13
North Dakota	18,990	19,690	19,260	35	4.73
Ohio	20,879	21,290	21,290	23	6.43
Oklahoma	18,080	19,140	18,580	38	1.70
Oregon	22,769	23,897	23,155	15	6.48
Pennsylvania	22,567	22,820	22,703	18	7.20
Rhode Island	24,986	25,748	25,337	5	9.33
South Carolina	16,862	18,079	17,384	46	5.21
South Dakota	16,200	16,700	16,480	50	5.67
Tennessee	17,860	18,000	17,910	42	3.05
Texas	19,692	20,858	20,170	27	3.17
Utah	19,347	21,022	20,007	29	0.75
Vermont	17,166	17,970	17,606	44	8.20
Virginia	18,973	20,589	19,676	30	6.16
Washington	23,995	24,789	24,365	8	3.73
West Virginia	17,002	18,098	17,489	45	0.96
Wisconsin	22,400	23,323	22,811	17	6.12
Wyoming	24,691	26,242	25,197	6	6.36
Dist. of Columbia	27,659	27,659	27,659	2	8.00

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

b. 1982-1983 revised data.

SOURCE: "Estimates of School Statistics, 1984-85," NEA Research, National Education Association, 1985 (copyright 1985).

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

State	Pupil-Teacher Ratios <sup>a</sup>			Per Capita Direct Expenditures - Local Schools <sup>b</sup>			
	Elementary	Secondary	Total	Capital		Total Expenditures	
				Outlay	Other	Amount	Rank
HAWAII	19.8	20.4	20.1	\$ 28.80	\$ 383.42	\$ 412.22	41
U.S. Av.	20.1	16.3	18.4	30.77	451.94	482.71	--
Ala.	20.8	19.4	20.1	41.00	326.24	367.24	48
Alaska	13.9	18.4	15.6	329.45	1,151.33	1,480.78	1
Ariz.	21.3	22.8	21.8	76.26	404.95	481.21	22
Ark.	20.1	16.5	18.2	9.87	348.34	358.21	49
Calif.	26.3	18.7	23.4	16.06	454.21	470.27	27
Colo.	20.5	17.3	19.1	70.20	491.24	561.44	9
Conn.	17.4	11.9	15.1	27.30	487.36	514.66	16
Del.	18.5	15.5	16.8	17.59	458.75	476.34	24
Fla.	16.8	19.6	18.1	44.85	376.27	421.12	39
Ga.	18.8	18.3	18.6	31.74	377.99	409.73	42
Idaho	22.6	19.5	21.1	32.66	364.84	397.50	44
Ill.	19.3	16.3	18.3	24.25	440.73	464.98	29
Ind.	20.3	18.7	19.5	35.20	391.81	427.01	37
Iowa	18.6	14.2	16.2	21.79	481.10	502.89	19
Kans.	17.2	13.5	15.6	34.93	463.01	497.94	20
Ky.	20.5	19.0	19.9	39.21	329.27	368.48	47
La.	21.2	14.8	19.0	31.00	414.89	445.89	34
Me.	18.8	14.2	17.1	25.51	406.93	432.44	36
Md.	19.2	17.0	18.0	26.30	478.02	504.32	18
Mass.	27.2	8.4	15.5	9.36	471.04	480.40	23
Mich.	26.6	16.1	21.7	14.99	518.39	533.38	11
Minn.	18.3	17.4	17.8	34.51	541.38	575.89	7
Miss.	18.9	17.9	18.5	13.36	319.66	333.02	50
Mo.	23.4	10.7	17.0	13.74	372.24	385.98	46
Mont.	17.2	14.9	16.4	58.98	575.26	634.24	3
Neb.	16.2	14.3	15.3	35.02	473.95	508.97	17
Nev.	19.3	21.7	20.4	27.33	420.80	448.13	32
N. H.	19.4	13.2	16.2	17.96	406.44	424.40	38
N. J.	17.2	13.5	15.6	22.73	530.37	553.10	10
N. M.	19.0	19.0	19.0	76.57	541.79	618.36	4
N. Y.	17.1	14.9	15.9	24.79	590.58	615.37	5
N. C.	24.0	14.3	20.0	13.35	381.27	394.62	45
N. D.	17.0	12.9	15.6	45.35	481.94	527.29	12
Ohio	21.8	15.5	18.9	16.91	453.08	469.99	28
Okla.	18.3	15.3	16.9	56.98	425.24	482.22	21
Ore.	18.8	16.3	17.8	26.39	561.72	588.11	6
Pa.	17.5	16.5	17.0	22.76	424.48	447.24	33
R. I.	18.4	17.2	17.8	6.05	457.20	463.25	31
S. C.	20.7	15.5	18.8	48.09	350.44	398.53	43
S. D.	16.3	14.0	15.5	27.36	414.46	441.82	35
Tenn.	23.7	16.0	20.9	15.00	309.92	324.92	51
Texas	17.6	17.8	17.7	68.17	456.35	524.52	13
Utah	23.3	25.4	24.1	59.50	464.55	524.05	14
Vt.	16.8	12.6	14.5	20.67	455.13	475.80	25
Va.	17.9	15.8	17.0	22.56	441.62	464.18	30
Wash.	20.2	22.0	21.1	53.41	461.29	514.70	15
W. Va.	17.7	15.0	16.5	29.42	441.72	471.14	26
Wisc.	17.8	16.2	17.1	13.02	400.68	413.70	40
Wyo.	12.2	19.0	14.4	188.03	788.93	976.96	2
D. C.	15.0	16.8	15.7	32.91	532.38	565.29	8

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

- a. Estimated for the 1983-1984 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 1983.

SOURCE: "Estimates of School Statistics, 1984-85," NEA Research, National Education Association, 1985 (copyright 1985); "Governmental Finances in 1982-83," Series GF 83, No. 5, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., October 1984.

TABLE 46  
**HAWAII PUBLIC SCHOOL COSTS**  
 Selected Fiscal Years<sup>a</sup>

Object of Expenditure	1984	1983	1982	1979	1974
Administration	\$ 30,843,588	\$ 29,412,139	\$ 28,131,860	\$ 20,086,059	\$ 11,784,366
Instruction: Personal Services	250,174,735	249,025,383	226,836,099	180,111,478	118,710,391
Supplies	26,298,925	24,731,865	23,346,220	19,594,150	10,116,144
Food Services: Personal Services	15,399,843	16,326,378	13,846,412	11,208,249	6,839,796
Supplies	17,604,476	16,644,917	16,772,944	13,093,332	10,666,468
Attendance & Health Services	16,688,129	16,636,062	14,832,100	11,112,320	6,380,852
Pupil Transportation Services	15,500,134	14,741,192	13,293,991	8,123,967	3,791,164
Operation of School Plant <sup>b</sup>	28,260,101	29,532,847	28,630,406	16,641,751	9,610,830
Maintenance of School Plant	11,036,857	14,209,642	13,000,623	8,963,612	5,783,982
Retire., S.S., Med. Ins. Contrib.	92,692,925	83,922,347	50,871,562	41,835,718	27,184,240
Workers' Compensation <sup>c</sup>	3,475,422	986,477	1,063,610	1,608,195	1,547,897
Debt Retirement: Interest	121,874	160,812	207,876	408,459	1,004,806
Principal	901,392	1,349,306	1,368,330	2,272,826	3,878,320
<b>Sub-Total</b>	<b>\$508,998,401</b>	<b>\$497,679,367</b>	<b>\$432,202,033</b>	<b>\$335,060,116</b>	<b>\$217,299,256</b>
Capital Outlay <sup>d</sup>	11,941,000	23,304,890	17,237,000	21,628,000	33,618,196
Adult Education	2,858,035	2,882,074	2,920,821	2,508,417	10,057,762
Public Libraries	12,483,771	12,365,610	12,160,848	8,147,228	5,181,944
Summer School	1,012,194	849,705	848,660	549,651	474,592
Athletic Funds	723,177	744,997	753,915	839,644	617,695
<b>Total</b>	<b>\$538,016,578</b>	<b>\$537,826,643</b>	<b>\$466,123,277</b>	<b>\$368,733,056</b>	<b>\$267,249,445</b>
Average Daily Enrollment	160,528	160,661	160,042	168,453	176,494
Average Daily Attendance	150,137	149,696	148,636	154,263	160,892

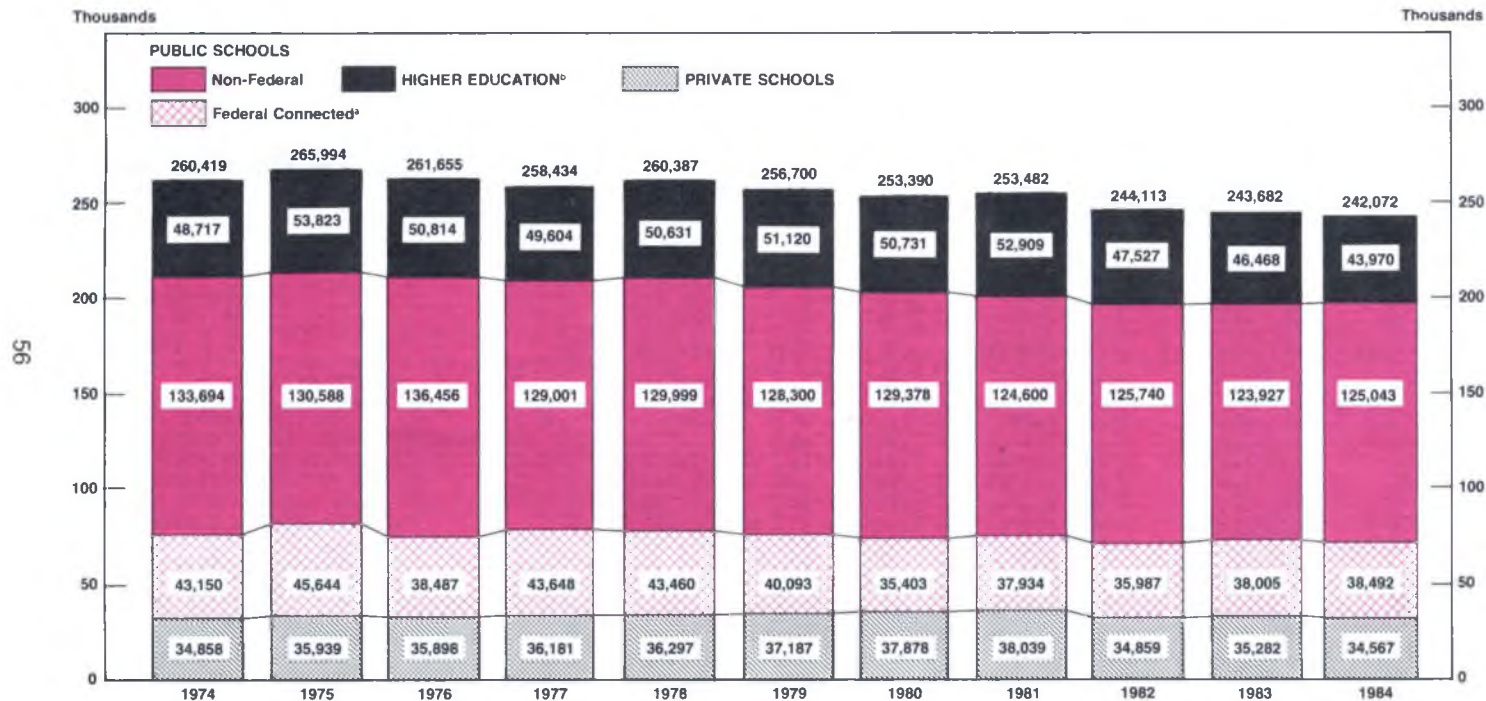
NOTE: Data not strictly comparable due to revised reporting method.

- a. Includes expenditures from federal, state, and county funds; does not include all costs attributable to operation of the department of education.
- b. Includes appropriation for safety and security systems for 1982, 1983, and 1984.
- 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 1974-1984



<sup>a</sup>Includes enrollment for partial as well as full federal impact-area aid, 1984 estimated.

<sup>b</sup>Fall full- and part-time enrollment in day time credit courses. Includes University of Hawaii system and enrollment in technical schools.

SOURCE: Student Information Services, Department of Education, State of Hawaii; University Relations, University of Hawaii.

TABLE 47  
**UNIVERSITY OF HAWAII**  
**Current Income and Expenditures — Selected Fiscal Years<sup>a</sup>**

	1984	1983	1982	1979	1974
<b>REVENUES</b>					
For Educational Purposes	\$(271,113,339)	\$(258,345,310)	\$(239,141,018)	\$(175,323,892)	\$(108,501,107)
Federal Funds	54,953,017	49,416,304	52,713,057	38,597,114	35,044,413
State Appropriations	196,862,600	192,178,378	171,342,782	125,675,089	66,016,095
University Funds	( 19,297,722)	( 16,750,628)	( 15,085,179)	( 11,051,689)	( 7,440,599)
Student Fees <sup>b</sup>	6,676,790	6,246,644	5,793,798	3,787,563	3,325,707
Departmental Earnings	4,247,977	3,405,664	3,410,900	3,003,354	1,452,899
Gifts and Grants	7,153,322	6,517,692	5,181,526	3,664,955	2,209,919
All Other	1,219,633	580,628	698,955	595,817	452,074
For Non-Educational Programs	( 25,967,358)	( 25,591,274)	( 23,159,975)	( 16,459,562)	( 11,022,346)
Auxiliary Enterprises	25,967,358	25,591,274	23,159,975	16,459,562	9,461,587
Other Sources	--	--	--	--	1,560,759
<b>TOTAL REVENUES</b>	<b>\$ 297,080,697</b>	<b>\$ 283,936,584</b>	<b>\$ 262,300,993</b>	<b>\$ 191,783,454</b>	<b>\$ 119,523,453</b>
<b>EXPENDITURES</b>					
For Educational Purposes	\$(267,960,321)	\$(259,236,133)	\$(234,793,488)	\$(172,921,723)	\$(110,027,334)
Instruction & Rel. Act	79,581,807	79,783,603	70,695,236	57,287,627	35,382,654
Community Colleges	47,830,039	47,754,297	41,323,184	30,031,451	14,064,871
Organized Research	58,328,513	52,803,868	49,978,396	35,293,343	25,422,075
Extension Services	6,164,907	5,881,688	4,605,831	3,378,897	2,186,274
Libraries	9,186,835	9,200,925	7,864,101	5,511,333	2,746,657
Plant Oper. & Maint.	17,322,175	16,642,360	15,040,034	8,638,461	3,755,864
Public Services	8,848,954	8,880,897	9,490,330	6,379,281	15,802,629
Admin. & Gen. Expenses	40,697,091	38,288,495	35,796,376	26,401,330	10,666,310
For Non-Educational Purposes	( 23,803,184)	( 24,209,257)	( 21,992,491)	( 14,444,382)	( 8,930,509)
Auxiliary Enterprises	19,523,264	20,303,506	17,917,083	12,464,504	7,424,420
Other	4,279,920	3,905,751	4,075,408	1,979,878	1,506,089
<b>TOTAL EXPENDITURES</b>	<b>\$ 291,763,505</b>	<b>\$ 283,445,390</b>	<b>\$ 256,785,979</b>	<b>\$ 187,366,105</b>	<b>\$ 118,957,843</b>

NOTE: After 1977, auditors have included non-imposed fringe benefit costs, attributable to University employees but actually funded through other state agencies (primarily Department of Budget and Finance), as part of the University's expenditures.

- 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  
**DIVISION OF AIRPORTS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years

	1984	1983	1982	1979	1974
<u>REVENUES<sup>a</sup></u>					
Fuel Tax <sup>b</sup>	\$ 4,932,977	\$ 4,879,845	\$ 4,889,071	\$ 4,861,054	\$ 4,790,433
Revenue From Operations	83,268,824	80,719,376	65,013,562	53,593,388	25,551,919
Bond Funds	--	--	--	7,794,233	8,212,266
Federal Grants	6,045,928	6,016,004	12,797,184	--	--
All Other Revenues	19,232,891	17,537,035	23,555,432	17,703,770	5,074,462
<b>TOTAL</b>	<b>\$113,480,620</b>	<b>\$109,152,260</b>	<b>\$106,255,249</b>	<b>\$83,952,445</b>	<b>\$43,629,080</b>
<u>EXPENDITURES<sup>c</sup></u>					
Personnel Services	\$ 17,104,443	\$ 16,215,187	\$ 13,568,798	\$ 9,334,791	\$ 4,897,592
Other Operating Expenses	27,347,068	26,563,310	26,350,431	11,581,443	6,055,200
Capital Outlay	43,709,471	30,440,795	21,056,449	27,648,301	26,696,931
Bond Interest	26,604,588	26,298,511	24,265,613	19,487,180	14,068,051
All Other Expenditures	1,628,393	1,774,399	15,992,141	6,082,987	1,481,566
<b>TOTAL</b>	<b>\$116,393,963</b>	<b>\$101,292,202</b>	<b>\$101,233,432</b>	<b>\$74,134,702</b>	<b>\$53,199,340</b>

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

- 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, and 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<sup>a</sup>

	1984	1983	1982	1979	1974
	<u>REVENUES</u>				
Wharfage	\$ 8,965,619	\$ 8,057,975	\$ 7,540,070	\$ 6,849,545	\$ 4,705,670
Pilotage Fees	--	--	--	382,147	649,011
Docking & Mooring Fees	1,702,905	1,739,876	1,610,145	1,192,693	858,273
Rentals	9,447,769	9,303,944	9,082,608	5,485,553	3,573,523
Sales of Services & Materials	388,680	364,680	429,624	355,728	282,541
Income on Investments	3,248,655	3,833,794	3,768,105	2,498,219	460,737
Miscellaneous <sup>b</sup>	1,333,966	861,792	642,484	493,323	311,523
<b>TOTAL REVENUES</b>	<b>\$25,087,594</b>	<b>\$24,162,061</b>	<b>\$23,073,036</b>	<b>\$17,257,208</b>	<b>\$10,841,278</b>
	<u>EXPENDITURES</u>				
Administration	\$ 1,350,075	\$ 1,267,194	\$ 995,868	\$ 1,060,978	\$ 1,140,255
Harbor Operations	1,211,140	1,242,239	1,290,539	789,896	1,627,903
General Maintenance	2,854,827	2,216,294	1,429,012	1,297,000	1,129,090
Engineering Svcs. & Overhead <sup>c</sup>	--	--	--	--	117,356
Salaries & Wages <sup>d</sup>	4,558,591	4,429,048	3,786,739	3,213,201	(e)
5% Surcharge on Gross Receipts	660,646	595,935	655,596	527,349	339,145
Interest on Bonded Debt	6,660,609	7,103,211	6,226,386	3,766,615	2,048,618
Principal on Bonded Debt	3,446,705	3,301,705	3,162,451	2,140,421	1,882,024
City & County Fireboat	786,910	875,712	692,778	591,018	469,748
Depreciation	2,592,696	2,537,747	2,084,642	1,798,375	1,406,425
Miscellaneous	98,692	179,076	461,747	20,150	125,852
<b>TOTAL EXPENDITURES</b>	<b>\$24,220,891</b>	<b>\$23,748,161</b>	<b>\$20,785,758</b>	<b>\$15,205,003</b>	<b>\$10,286,416</b>

- 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. After 1977, category allocated to "Salary and Wages" and "Administration".
- d. Retirement contributions were \$936,000 (1984), \$841,000 (1983), \$417,000 (1982), and \$357,000 (1979).
- e. "Salaries and Wages" and retirement assigned to appropriate function before 1977; retirement contributions were \$414,954 in 1974.

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

	1984	1983	1982	1979	1974
<u>REVENUES</u>					
Fuel Tax	\$ 29,091,832	\$ 28,432,421	\$ 27,911,737	\$ 30,032,484	\$14,804,227
Weight Tax	8,417,107	8,096,584	7,776,343	7,431,306	--
Federal Aid	65,466,938	52,874,624	48,526,918	51,361,136	40,091,128
Land Sales	120,359	113,768	34,362	179,733	56,242
Rentals	130,292	95,716	94,371	68,550	191,675
Permit Fees	62,226	62,209	64,292	29,063	22,531
General Funds	--	--	--	--	204,915
Bond Funds	12,688,000	16,639,675	14,216,941	16,303,654	17,242,004
Vehicle Registration Fees	636,118	614,418	588,410	570,918	--
Gross Weight Fees	--	--	266	(42,138)	--
Other <sup>a</sup>	15,710,372	16,360,372	18,569,943	480,398	608,941
<b>TOTAL REVENUES</b>	<b>\$132,323,244</b>	<b>\$123,289,787</b>	<b>\$117,783,583</b>	<b>\$106,415,104</b>	<b>\$73,221,663</b>
<u>EXPENDITURES</u>					
Administration	\$ 4,447,507	\$ 4,264,923	\$ 3,700,382	\$ 2,806,984	\$ 1,319,422
5% Surcharge	1,673,657	1,701,845	1,858,417	1,223,334	331,659
Maintenance	20,492,303	24,174,459	22,880,782	17,019,584	6,132,124
Planning & Research	--	--	--	285,949	1,122,050
Debt Service	20,560,263	19,652,581	16,919,634	14,197,510	8,453,915
Capital Projects	83,158,826	81,219,510	63,097,640	70,483,265	57,441,183
<b>TOTAL EXPENDITURES</b>	<b>\$130,332,556</b>	<b>\$131,013,318</b>	<b>\$108,456,855</b>	<b>\$106,016,626</b>	<b>\$74,800,353</b>

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 \$16,511,734 in 1982, \$15,538,477 in 1983, and \$15,122,115 in 1984 derived from the sale of gasoline under Act 159, SLH 1981.

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

## THE LONG TERM PUBLIC BONDED DEBT

*Debt financing provides the wherewithal* to fund long-lived public facilities while providing an even repayment schedule over the economic life of the project. Governments issue long term bonds to secure the money to plan, design, and construct capital projects such as schools, parks, and roads.

*Hawaii's governments issue* three types of bonds: 1) nonreimbursable general obligation (G.O.) bonds; 2) reimbursable G.O. bonds; and 3) revenue bonds. Non-reimbursable G.O. bonds are used to build public facilities and projects which are not backed by user taxes or fees. Debt services costs, i.e., principal and interest payments, are paid from general fund resources, including taxes as well as departmental earnings. The full faith and credit of the state or county pledged for repayment of these obligations.

*Reimbursable bonds are similar to* nonreimbursable G.O.'s in that the full faith and credit of the issuer is pledged to insure repayment; however, this type of debt is issued when earmarked revenues or user charges accrue to a special fund, which reimburses the general fund for the debt repayment costs. Examples of reimbursable G.O.'s issued by the state of Hawaii and the earmarked taxes or fees include: highway reimbursable G.O.'s and gasoline and diesel fuel taxes, and airport reimbursable G.O.'s and aviation fuel taxes.

*Revenue bonds are issued* when fees or charges stemming from a capital project are the resources which are to support the debt repayments. Unlike G.O.'s, the full faith and credit of the issuer is not pledged to repay debt costs in case the project does not realize sufficient revenues to cover the debt costs. Revenue bonds are issued when a steady revenue inflow is assured, such as parking facilities for government employees.

*State government G.O. bond debt* is limited by the state Constitution with a ceiling placed on debt service. Debt service in the year in which it is highest cannot exceed 18.5% of the average general fund revenues collected during the past three fiscal years. The limit includes only debt repayments which are charged directly to the general fund, thus reimbursable G.O.'s which are repaid from special fund revenues are excluded. In 1984, the debt limit was \$227.7 million while debt service charged to the limit totalled \$194.5 million leaving a \$33.2 million debt margin.

*County G.O. debt is limited* to 15% of the net assessed value of real property within the county. At the end of 1984, debt charged to the limit reached \$297 million, leaving a debt margin of \$5.9 billion.

TABLE 51  
**STATE AND LOCAL LONG-TERM DEBT**  
 Related to Population, Personal Income, and Tax Collections  
 Debt Outstanding at June 30, 1983

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
			Personal Income <sup>a</sup>		Tax Collections <sup>b</sup>	
	Amount	Rank	Percent	Rank	Percent	Rank
HAWAII	\$ 2,541.17	13	20.98	17	174.41	26
U.S. Average	1,863.17	--	15.98	--	153.27	--
Alabama	1,477.01	37	15.98	28	183.16	20
Alaska	17,090.77	1	99.40	1	348.24	1
Arizona	2,489.67	15	23.36	13	233.93	10
Arkansas	1,349.50	42	15.05	33	175.11	25
California	1,329.01	43	10.02	48	99.41	49
Colorado	2,121.04	21	16.61	25	181.86	22
Connecticut	2,204.12	20	14.80	35	153.75	28
Delaware	3,695.83	4	29.18	7	290.37	4
Florida	1,371.84	41	11.83	44	141.77	36
Georgia	1,419.98	39	13.68	37	145.92	32
Idaho	924.92	50	9.68	49	105.73	47
Illinois	1,522.87	34	12.28	42	121.32	42
Indiana	912.42	51	8.71	51	100.79	48
Iowa	1,009.30	48	9.43	50	86.18	51
Kansas	2,273.11	18	18.56	20	201.38	15
Kentucky	2,520.13	14	26.82	9	283.73	6
Louisiana	2,626.58	12	25.58	11	249.97	8
Maine	1,498.68	35	15.22	30	138.51	38
Maryland	2,397.06	17	18.45	21	177.58	24
Massachusetts	2,070.53	23	15.61	29	145.35	33
Michigan	1,489.87	36	12.99	39	108.72	45
Minnesota	2,719.07	11	22.82	14	184.54	19
Mississippi	1,009.22	49	12.46	41	131.16	41
Missouri	1,120.82	47	10.22	47	120.40	43
Montana	1,794.72	29	18.04	23	152.24	29
Nebraska	3,256.70	7	29.05	8	284.08	5
Nevada	2,265.37	19	18.19	22	186.60	17
New Hampshire	1,983.21	24	16.50	26	208.64	13
New Jersey	2,113.88	22	14.97	34	145.11	34
New Mexico	2,488.55	16	25.81	10	239.05	9
New York	2,814.87	10	21.67	15	149.00	30
North Carolina	1,226.91	45	12.54	40	134.63	40
North Dakota	1,527.73	33	13.10	38	138.84	37
Ohio	1,173.98	46	10.47	46	106.72	46
Oklahoma	1,541.57	32	14.06	36	137.25	39
Oregon	3,480.80	5	32.41	3	283.33	7
Pennsylvania	1,735.04	30	15.16	31	148.40	31
Rhode Island	2,818.91	9	24.16	12	217.69	12
South Carolina	1,605.16	31	17.47	24	182.73	21
South Dakota	1,899.25	28	19.29	19	207.88	14
Tennessee	1,446.44	38	15.15	32	179.93	23
Texas	1,906.38	27	16.31	27	184.64	18
Utah	3,188.68	8	35.46	2	331.26	2
Vermont	1,944.36	26	19.48	18	170.84	27
Virginia	1,279.37	44	10.56	45	116.90	44
Washington	3,894.50	3	31.98	4	298.24	3
West Virginia	1,954.15	25	21.34	16	201.11	16
Wisconsin	1,393.19	40	12.27	43	97.80	50
Wyoming	3,477.83	6	29.20	6	142.33	35
Dist. of Columbia	4,735.49	2	30.08	5	222.07	11

a. Calendar 1983.

b. Fiscal 1983.

SOURCE: "Governmental Finances in 1982-83," GF 83, No. 5, U.S. Department of Commerce, Bureau of the Census, October 1984; "Survey of Current Business," Vol. 64, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, August 1984, Washington, D.C.

TABLE 52  
**PUBLIC BONDED DEBT IN HAWAII**  
**Bonds Outstanding by Agencies and Funds**  
**At December 31, 1984 and June 30, 1985<sup>a</sup>**

Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/84	Estimated 6/30/85
STATE: Subtotal	\$(2,391,453,000)	\$(2,402,788,300)
General Fund	1,363,440,431	1,381,795,175
Highway Fund	151,135,488	149,724,076
Airport Fund	42,740,056	41,530,882
Harbor Fund	24,025,666	22,732,345
Land Revolving Fund	2,121,212	1,770,285
Sand Island Receipts	50,101	22,604
Veterans' Loan Fund	16,027	--
Univ. of Hawaii Fund	28,605,000	28,430,000
Economic Development Fund	180,000	180,000
Dwelling Unit Rev. Fund	54,157,000	51,658,000
Parking Facilities	4,029,019	3,991,933
Airport Revenues <sup>b</sup>	336,165,000	336,165,000
Univ. of Hawaii Revenues <sup>b</sup>	6,543,000	6,543,000
Harbor Revenues <sup>b</sup>	61,305,000	61,305,000
Hawaii Housing Authority <sup>b</sup>	316,940,000	316,940,000
HONOLULU: Subtotal	\$( 221,004,000)	\$( 215,503,000)
General Fund	153,008,509	149,392,484
Highway Fund	22,512,030	21,761,555
Off-Street Parking Fund	2,034,717	2,034,717
Special Assessment Fund	6,417,745	6,223,245
Water Fund	30,651,000	29,791,000
Water Revenues <sup>b</sup>	6,380,000	6,300,000
MAUI: Subtotal	\$( 33,516,500)	\$( 31,866,500)
General Fund	25,386,500	24,356,500
Water Fund	7,810,000	7,345,000
Water Revenues <sup>b</sup>	320,000	165,000
HAWAII: Subtotal	\$( 50,887,000)	\$( 50,097,000)
General Fund	50,887,000	50,097,000
KAUAI: Subtotal	\$( 18,847,000)	\$( 18,020,000)
General Fund	18,323,000	17,500,000
Water Fund	524,000	520,000
<b>TOTAL</b>	<b>\$ 2,715,707,500</b>	<b>\$ 2,718,274,800</b>

NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

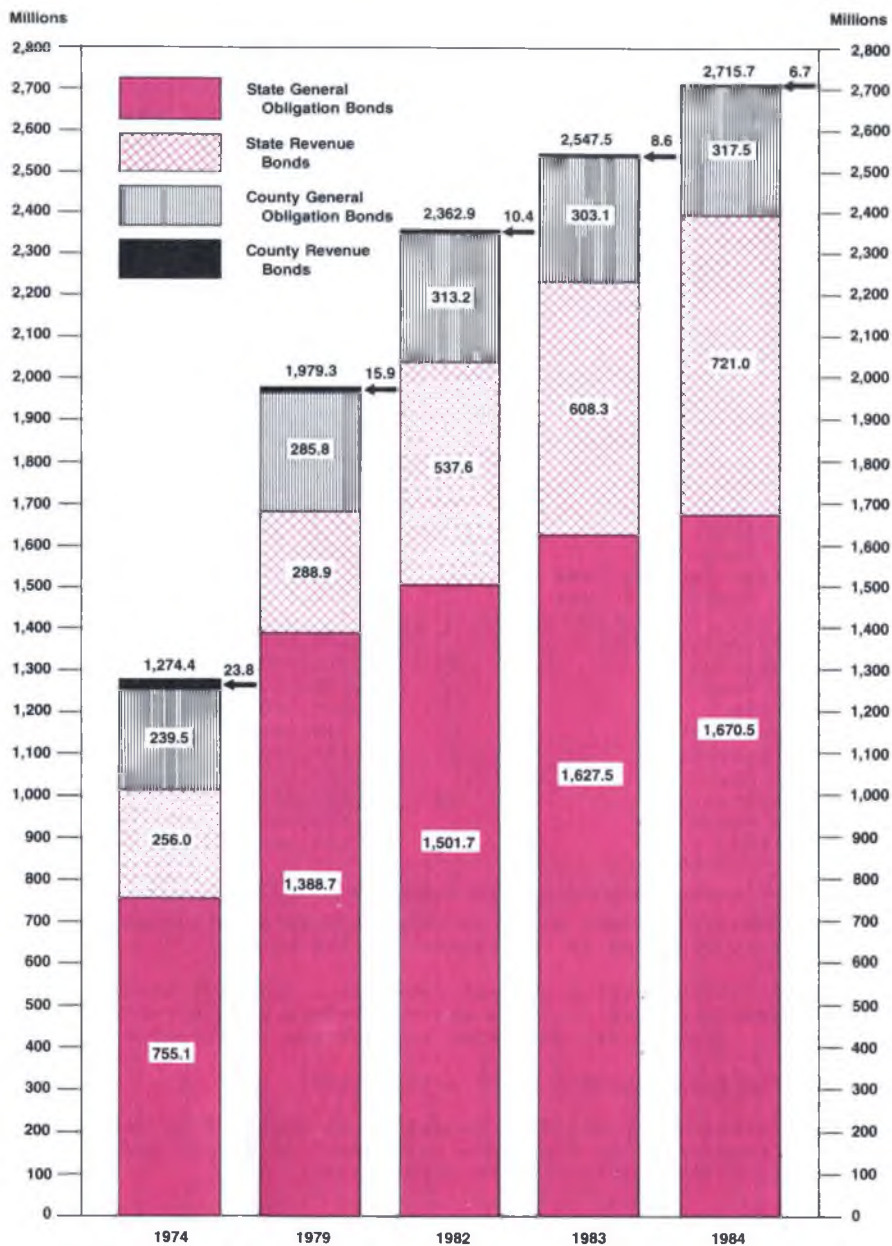
a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds balance as of July 1, 1984.

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



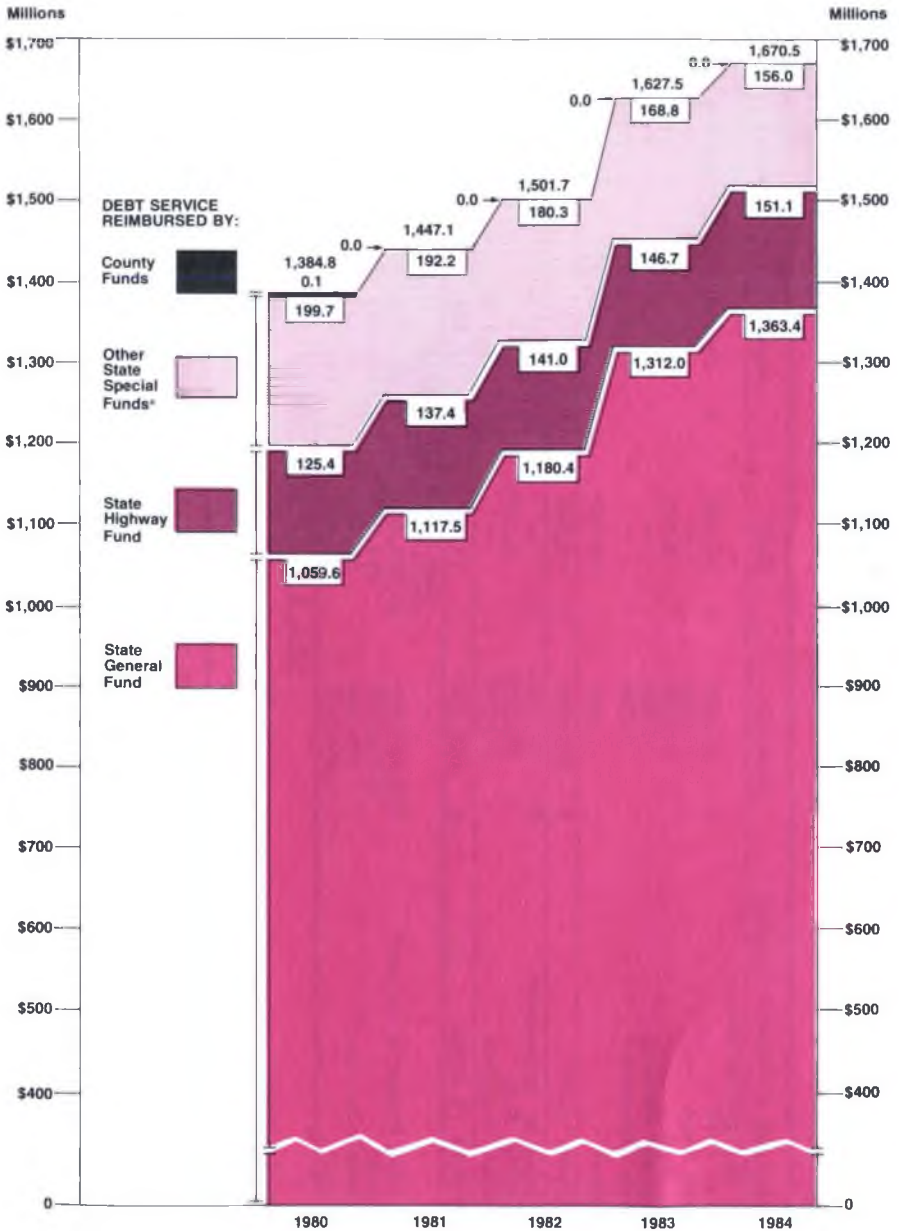
CHART 13  
**PUBLIC BONDED DEBT IN HAWAII**  
 Bonds Outstanding By Agencies and Funds<sup>a</sup>  
 At December 31



<sup>a</sup>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<sup>a</sup>  
 At December 31



<sup>a</sup>See Table 54 for detail.

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, 1984 — Dollars in Thousands

Funds Charged with Debt Service	Honolulu	Maul	Hawaii	Kauai	Total
<b>General Obligation Bonds:</b>					
General Fund	\$ 161,639	\$ 25,387	\$ 74,992	\$ 18,726	\$ 280,744
Highway Fund	24,038	--	--	--	24,038
Water Fund	31,553	8,130	--	292	39,975
Off-Street Parking	2,369	--	--	--	2,369
Special Assessment	6,928	--	1,073	--	8,001
Other Debt <sup>a</sup>	11,583	10,051	1,276	4,640	27,550
<b>Gross County Debt</b>	<b>\$ 238,110</b>	<b>\$ 43,567</b>	<b>\$ 77,341</b>	<b>\$ 23,658</b>	<b>\$ 382,677</b>
<b>Less: Special Assessment</b>	<b>\$( 6,926)</b>	<b>\$ --</b>	<b>\$( 1,073)</b>	<b>\$ --</b>	<b>\$( 7,999)</b>
Water G.O.	( 31,553)	( 8,130)	--	( 292)	( 39,975)
Cash Reserves	( 14,075)	--	( 22,685)	--	( 36,760)
<b>DEBT CHARGED TO LIMIT</b>	<b>\$ 185,556</b>	<b>\$ 35,437</b>	<b>\$ 53,583</b>	<b>\$ 23,366</b>	<b>\$ 297,943</b>
<b>DEBT LIMIT AND MARGIN</b>					
Fiscal 1984 Property Values <sup>b</sup>	\$28,004,555	\$5,565,837	\$4,020,329	\$2,089,933	\$39,680,655
Debt Limit <sup>c</sup>	4,200,683	834,876	603,049	313,490	5,952,098
Debt Charged to Limit <sup>d</sup>	185,556	35,437	53,583	23,366	297,943
Debt Margin	4,015,127	799,438	549,466	290,124	5,654,156
<b>AS A % OF NET ASSESSED VALUES</b>					
Gross County Debt	0.85	0.78	1.92	1.13	0.96
Debt Charged to Limit	0.66	0.64	1.33	1.12	0.75
Debt Margin	14.34	14.36	13.67	13.88	14.25

a. Includes lease-purchase agreements, long-term notes payable, agreements of sale, etc.

b. Gross valuation of real property less exemptions and 50% of valuations on appeal.

c. 15% of real property net assessed values.

d. Does not include principal repayment 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, 1984

Principal and Interest Payments Chargeable to: <sup>a</sup>	Total
General Fund	\$1,363,440,431
Highway Special Fund	151,135,488
Airport Special Fund	42,740,056
Harbor Special Fund	24,025,666
Land Revolving Fund	2,121,212
Sand Island Receipts	50,101
Veteran's Loan Fund	16,027
Dwelling Unit Revolving Fund	54,157,000
University of Hawaii	28,605,000
Parking Facilities	4,029,019
Economic Development	180,000
<b>TOTAL</b>	<b>\$1,670,500,000</b>

- 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, 1984

Type of Debt Service	Excludable Debt Service	Charged to Debt Limit
Total General Obligation Bonds		\$229,121,030
Reimbursed by:		
Airports	\$ 6,355,942	
Highways	22,285,627	
Harbors	3,208,745	
University of Hawaii	2,089,591	
Parking Control <sup>a</sup>	642,153	(34,582,058)
<b>Total<sup>b</sup></b>	<b>\$34,582,058</b>	<b>\$194,538,972</b>
<b>Debt Limit<sup>c</sup></b>		<b>\$227,779,482</b>
<b>Debt Margin</b>		<b>\$ 33,240,510</b>

a. Formerly "Multideck Parking."

b. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1986).

c. Limit is computed by multiplying the average general fund revenues for 1982, 1983, and 1984 (\$1,231,240,445) by 18.5%.

SOURCE: "State of the Debt Limit of the State of Hawaii as of July 1, 1984," Department of Budget and Finance, State of Hawaii.

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