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OF HAWAII

GOVERNMENT IN HAWAII 1993

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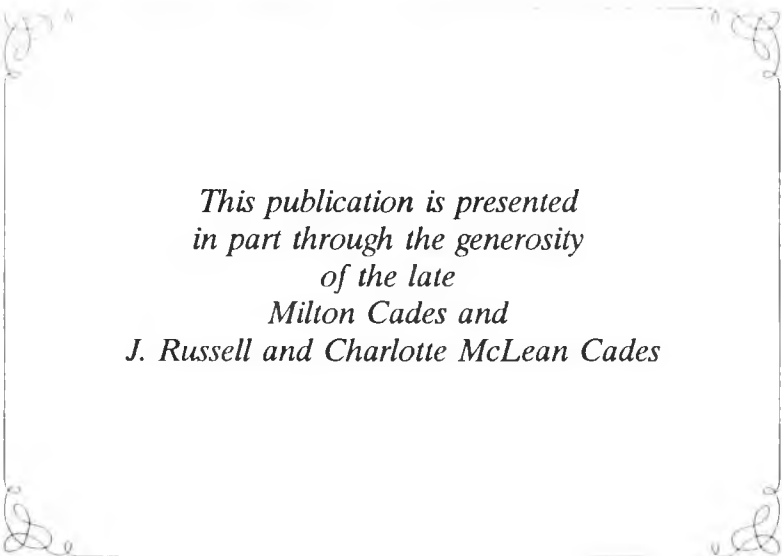
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TAX FOUNDATION OF HAWAII

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

A private organization, the Foundation receives its financial support from nearly 200 corporate and individual members. Although often mistaken for a government agency, the Foundation is specifically prohibited from receiving or using public funds to further its mission, which contributes to its objectivity and independence in analyzing government revenues and expenditures.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC



*This publication is presented
in part through the generosity
of the late
Milton Cades and
J. Russell and Charlotte McLean Cades*

FOREWORD

Whether or not we realize it, government has taken on such a pervasive role in our daily lives, regulating nearly every action we take or purchase we make. Government actions determine the affordability of our housing, the price of our food, and the quality of our environment. The growth of government in recent years has made this pervasive presence even more obvious. The tremendous and rapid growth in state government spending and public employment ranks during the past six years has shown that if given the resources, government will find ways to spend them. Where it was not actually possible to spend those resources, ways were found to conceal the availability of those funds by creating special and revolving funds which generally escape public scrutiny because the funds are designated for a specific purpose.

Interestingly, those programs involving the most basic functions of government, public education, and fundamental social services, undergo constant review. Considering the importance of these programs, performance checks and reviews are required. On the other hand, many programs of lower priority than education and basic social services have been given guaranteed sources of funding which often undergo little, if not sporadic, review.

Although difficult to monitor by the public, trends in the aggregate data can point out areas to focus upon in the search for wayward spending. It is through publications like the Tax Foundation of Hawaii's GOVERNMENT IN HAWAII that these general trends can be tracked and then specific spending programs researched upon further examination. GOVERNMENT IN HAWAII represents a convenient sourcebook on indicators in the Hawaiian economy and state and county government data, including those on public revenues, expenditures, and indebtedness.

We would like to extend our gratitude to the many agencies and departments that provided the data without which this publication would not exist. We would also like to extend a special aloha for the generosity of the late Milton Cades and Charlotte and J. Russell Cades in assisting in the underwriting of the publication this year.

Lowell L. Kalapa
President

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HAWAII'S ECONOMY

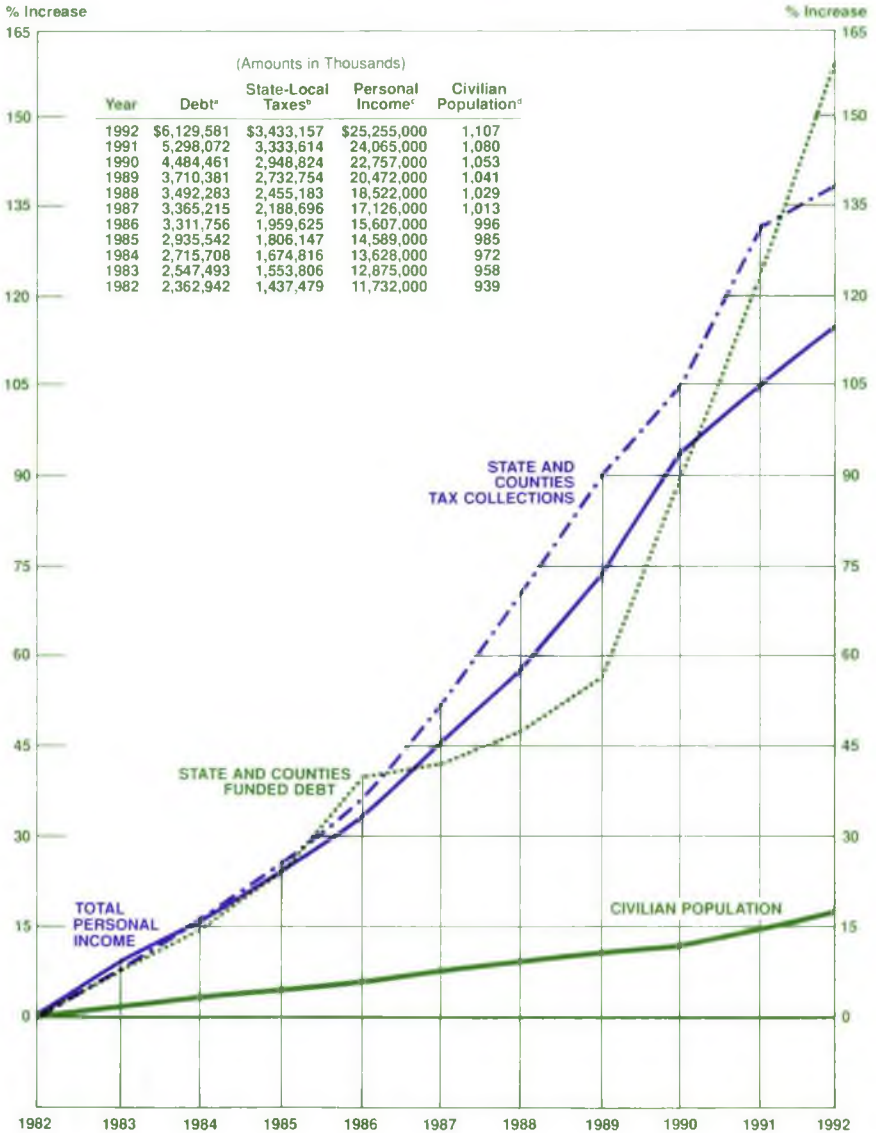
Hurricane Iniki was the single most significant event in 1992 which affected the Hawaiian economy. The hurricane devastated the island of Kauai in mid-September. Loss estimates made shortly after the storm were as high as \$1.2 billion. With more than 6,000 homes rendered unlivable by the storm, construction activity picked up sharply and contributed to the 9.5% increase in construction services as measured by general excise tax collections in 1992. All other counties posted declines in construction as the building boom that began in the late 1980's continued to subside. Construction activity fell 5.6% on Oahu, 14.8% in Maui county, and 24.1% in Hawaii county.

Iniki added to the already negative effects of the downturn in tourism. Nearly all hotels on Kauai were closed for repairs and renovations through the last three months of the year. One bright spot was that visitors diverted their stays to the other Neighbor Islands, thereby boosting lagging hotel occupancy on Maui and the Big Island. Ironically, prior to Iniki, Kauai's hotels were experiencing a strong recovery year from a dismal 1991. Even with the closures in the last quarter, hotel revenues on Kauai finished the 1992 year 12.7% higher than in 1991.

The U.S. recession and weak Japanese economy took its toll on Hawaii's visitor industry. The overall visitor count fell 5.2% to 6.5 million in 1992. Visitor expenditures fell 3.6% from \$9.9 billion in 1991 to \$9.6 billion in 1992.

The slowdown in tourism and construction also depressed employment in the state. Hawaii had been among the states with the lowest unemployment rate at 2.8%. By the end of 1992, however, the unemployment rate had risen to 4.5%. Hurricane Iniki took its toll on Kauai workers as unemployment quickly rose to more than 10% by year's end. The inflation rate in Honolulu stood at 4.8% in 1992, down from 7.3% in 1991. Another casualty of the economic slowdown was per capita personal income in Hawaii. Incomes barely budged in 1992 as the per capita amount rose by a meager 0.7% to \$21,218 before inflation.

CHART 1 TRENDS IN HAWAII Population, Taxes, Personal Income & Debt 1982-1992



¹State and county general obligation and revenue bonds outstanding at December 31.

²Fiscal year collections; unemployment compensation included.

³Calendar years; 1987-1992 data revised.

⁴Midyear resident civilian population except 1990 at April 1.

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

TABLE 1
GROWTH IN THE HAWAII ECONOMY
Selected Calendar Years

Economic Indicators	Amount					Percent Change 1992 from		
	1992	1991	1990	1987	1982	1991	1987	1982
Population ^a	1,106,635	1,134,707	1,108,229	1,082,000	997,600	(2.47)	2.28	10.93
Labor Force ^b	572,000	561,000	539,000	514,000	461,000	1.96	11.28	24.08
Employment ^b	547,000	546,000	524,100	494,000	430,000	0.18	10.73	27.21
Unemployment Rate ^b	4.5%	2.8%	2.8%	3.8%	6.7%	60.71	18.42	(32.84)
Cost of Living ^c	155.2	148.0	138.1	114.9	267.6	4.86	35.07	(42.00)
Motor Vehicle Registration ^d	870,439	883,396	876,376	786,802	660,196	(1.47)	10.63	31.85
Total Housing Units ^e	407,606	398,325	389,810	377,898	348,980	2.33	7.86	16.80
Total Hotel Rooms	73,779	74,112	71,937	65,318	57,968	(0.45)	12.95	27.28
Hotel Occupancy	79.0%	72.4%	78.8%	81.1%	70.4%	9.12	(2.59)	12.22
Number of Visitors	6,513,880	6,873,890	6,971,180	5,799,830	4,242,925	(5.24)	12.31	53.52
Telephone Lines	624,093	606,899	586,065	520,057	445,452	2.83	20.00	40.10
Electricity Sold ^f	8,667	8,524	8,312	7,298	6,333	1.68	18.76	36.85
SNG Sold ^g	33,662	33,974	34,806	32,408	32,224	(0.92)	3.87	4.46
Per Capita Personal Income	21,218	21,062	20,461	16,035	11,760	0.74	32.32	80.43
Per Capita Taxes	—	2,867	2,554	1,955	1,324	—	—	—
AMOUNTS IN THOUSANDS								
Visitor Expenditures	\$ 9,559	\$ 9,921	\$ 9,410	\$ 6,600	\$ 3,700	(3.65)	44.83	158.35
Defense Expenditures ^h	—	2,936	2,604	2,503	1,932	—	—	—
Total Personal Income	24,605	23,939	22,780	17,126	11,736	2.78	43.67	109.65
Bank Deposits	13,911	14,844	15,145	9,972	6,020	(6.28)	39.50	131.08
Pineapple Canning ⁱ	7	9	7	2	185	(24.91)	231.00	(96.42)
Sugar Processing	28	27	26	386	318	4.51	(92.72)	(91.16)
Retail Sales ⁱ	13,846	13,398	12,828	10,097	6,875	3.34	37.13	101.40
Wholesale Sales ⁱ	7,499	7,723	7,494	5,188	5,204	(2.90)	44.54	44.09
Diversified Manufacturing ⁱ	714	714	728	595	531	0.01	20.08	34.55
Construction Value Completed	3,950	4,305	4,122	2,146	1,325	(8.24)	84.08	198.14

a. Resident population at July 1; 1990 data at April 1; includes armed forces personnel.

b. Annual average; civilian labor force only.

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

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

e. At April 1; data series revised.

f. Million kilowatt-hours.

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

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

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

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

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1982 to 1992)
(Dollars in Millions)

Income Source	State of Hawaii									U. S. Average			
	1992		1991		1987		1982		% Change	% Change			
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	1992 from 1982	% of Total 1992	1982	1992 from 1982	
Labor & Prop. Income: By Industry													
Farms	\$ 205	0.8	\$ 212	0.9	\$ 254	1.5	\$ 262	2.3	(21.8)	1.0	1.2	59.5	
Contract Construction	1,636	6.5	1,615	6.7	886	5.3	493	4.2	231.9	3.8	3.7	100.1	
Wholesale Trade	769	3.0	733	3.0	507	3.0	362	3.1	112.4	4.6	4.8	88.8	
Retail Trade	2,254	8.9	2,145	8.9	1,486	8.8	960	8.3	134.8	6.9	6.7	104.6	
Manufacturing	778	3.1	762	3.2	570	3.4	431	3.7	80.5	13.4	17.2	55.5	
Finance, Insurance & Real Estate	1,456	5.8	1,357	5.6	972	5.8	552	4.8	163.8	5.2	4.2	149.0	
Transportation and Utilities	1,711	6.8	1,567	6.5	1,108	6.6	790	6.8	116.6	4.8	5.6	71.1	
Services													
Hotels & Other Lodgings	1,356	5.4	1,276	5.3	649	3.9	381	3.3	255.9	0.7	0.5	203.7	
Personal & Household	191	0.8	177	0.7	155	0.9	77	0.7	148.1	0.8	0.8	97.1	
Business & Repair	900	3.6	841	3.5	710	4.2	275	2.4	227.3	4.1	3.0	174.2	
Amusement & Recreation	305	1.2	266	1.1	128	0.8	65	0.6	369.2	1.1	0.5	336.6	
Health	1,472	5.8	1,315	5.5	812	4.8	481	4.1	206.0	6.4	4.7	170.6	
Legal	385	1.5	353	1.5	268	1.6	117	1.0	229.1	1.6	1.0	206.4	
Management & Eng. Svcs.*	593	2.3	544	2.3	—	—	—	—	—	2.5	—	—	
Other Services ^b	525	2.1	475	2.0	619	3.7	374	3.2	40.4	2.2	3.1	40.3	
Government													
Federal, Civilian	1,191	4.7	1,118	4.6	992	5.9	788	6.8	51.1	2.4	2.7	74.9	
Federal, Military	1,632	6.5	1,539	6.4	1,326	7.9	1,057	9.1	54.4	1.0	1.3	60.6	
State & Local	2,277	9.0	2,079	8.6	1,349	8.0	1,019	8.8	123.5	8.4	8.0	107.8	
Other Industries ^c	154	0.6	143	0.6	80	0.5	35	0.3	340.0	1.1	1.8	28.5	
Total Labor & Proprietors' Income	\$ 19,790	78.4	\$ 18,519	77.0	\$ 12,871	76.5	\$ 8,520	73.4	132.3	72.1	70.9	102.4	
Income by Type:													
Wages & Salaries	\$ 16,346	64.7	\$ 15,337	63.7	\$ 10,691	63.6	\$ 7,605	65.5	114.9	57.8	60.7	89.7	
Other Labor Income	1,632	6.5	1,491	6.2	908	5.4	613	5.3	166.2	6.3	6.0	107.4	
Proprietors' Income: Farm	5	0.0	1	0.0	95	0.6	22	0.2	(77.3)	0.8	0.8	105.6	
Non-Farm	1,808	7.2	1,689	7.0	1,176	7.0	279	2.4	548.0	7.2	3.5	315.3	
Dividends, Interest, & Rents	3,034	12.0	3,457	14.4	2,414	14.4	2,108	18.2	43.9	16.1	18.8	70.4	
Transfer Payments	3,651	14.5	3,255	13.5	2,296	13.7	1,523	13.1	139.7	16.7	14.6	128.1	
Sub-Total	\$ 26,476	104.8	\$ 25,230	104.8	\$ 17,580	104.5	\$ 12,150	104.7	117.9	104.8	104.3	100.2	
Less: Employees' Soc. Ins. Contrib.	(1,222)	(4.8)	(1,166)	(4.8)	(766)	(4.6)	(547)	(4.7)	123.4	(4.8)	(4.3)	124.3	
TOTAL PERSONAL INCOME	\$ 25,255	100.0	\$ 24,065	100.0	\$ 16,815	100.0	\$ 11,604	100.0	117.6	100.0	100.0	99.2	

NOTE: 1991 data revised in 1993; 1987 data revised in 1990 and 1982 data revised in 1985; percentages may not add to total due to rounding.

a. Included in other industries in 1987 and 1982.

b. Includes educational and social services, museums, botanical gardens, membership organizations, and miscellaneous services.

c. Includes agricultural services, forestry, fisheries, and mining.

SOURCE: "Survey of Current Business," Vol. 73, No. 9, Vol. 70, No. 8, and Vol. 65, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, September 1993, August 1990 and August 1985, Washington, D.C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1991 and 1992

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1992	1991	1992	1991	1992	1991	1992	1991
Population ^a	812,071	796,087	108,983	104,789	130,420	126,098	55,204	53,032
Labor Force ^b	408,200	403,200	65,800	61,550	68,100	66,200	30,900	30,000
Employment ^b	394,050	393,900	61,950	59,600	62,800	63,550	28,200	28,900
Unemployment Rate ^b	3.5%	2.3%	5.9%	3.2%	7.7%	4.0%	8.8%	3.7%
Hotel Rooms	37,279	38,022	19,552	19,132	9,170	9,384	7,778	7,574
Hotel Occupancy	80.5%	80.3%	63.5%	63.4%	57.9%	57.2%	59.7%	57.7%
Number of Visitors	4,884,270	5,048,550	2,342,340	2,322,060	1,142,340	1,188,630	877,060	1,267,620
Motor Vehicle Regis. ^c	600,204	602,855	108,700	111,961	111,028	111,407	52,966	57,173
Housing Units	288,805	284,835	45,941	44,262	53,421	50,579	19,439	18,649
Owner Occupied Units	123,082	122,555	15,970	15,398	23,336	22,388	8,842	8,420
Rental Units	165,723	162,280	29,971	28,864	30,085	28,191	10,597	10,229
Electricity Sold ^d	6,650,449	6,538,952	890,681	835,692	790,731	778,993	335,028	370,451
SNG Sold ^e	30,662	30,866	787	788	2,278	2,265	69	56
Sugar Production (tons)	114,605	125,770	236,104	240,035	164,522	181,825	137,073	176,470

AMOUNTS IN THOUSANDS

Tax Revenues ^f	\$ 469,872	\$ 423,315	\$ 76,639	\$ 68,072	\$ 78,116	\$ 68,944	\$ 38,360	\$ 32,935
Government Expend.	720,422	665,986	127,691	116,043	121,179	103,791	58,812	48,861
Selected Tax Bases ^g								
Sugar Processing	5,281	4,558	9,266	9,514	7,772	7,045	5,777	5,767
Pineapple Canning	2,562	3,650	4,058	5,166	-	-	-	-
Retailing	11,809,691	11,337,348	812,777	803,502	912,013	934,462	312,851	323,070
Wholesaling	6,702,606	6,899,118	342,776	359,731	10,626	369,784	99,964	94,119
Manufacturing	668,626	671,046	15,970	13,701	24,494	23,933	5,380	5,727
Contracting	3,391,188	3,593,819	240,578	282,423	272,608	358,931	108,314	98,878
Services	4,523,851	4,584,457	303,215	293,582	348,588	351,912	104,878	109,291
Rentals	4,062,422	3,930,088	476,337	423,682	303,962	309,990	170,572	162,017

NOTE: 1992 data are preliminary estimates which are subject to revision.

a. Civilian population at July 1; excludes armed forces personnel.

b. Annual average; civilian labor force only.

c. At December 31; includes taxable and nontaxable registered motor vehicles, excludes motorcycles and scooters.

d. Thousand kilowatt-hours.

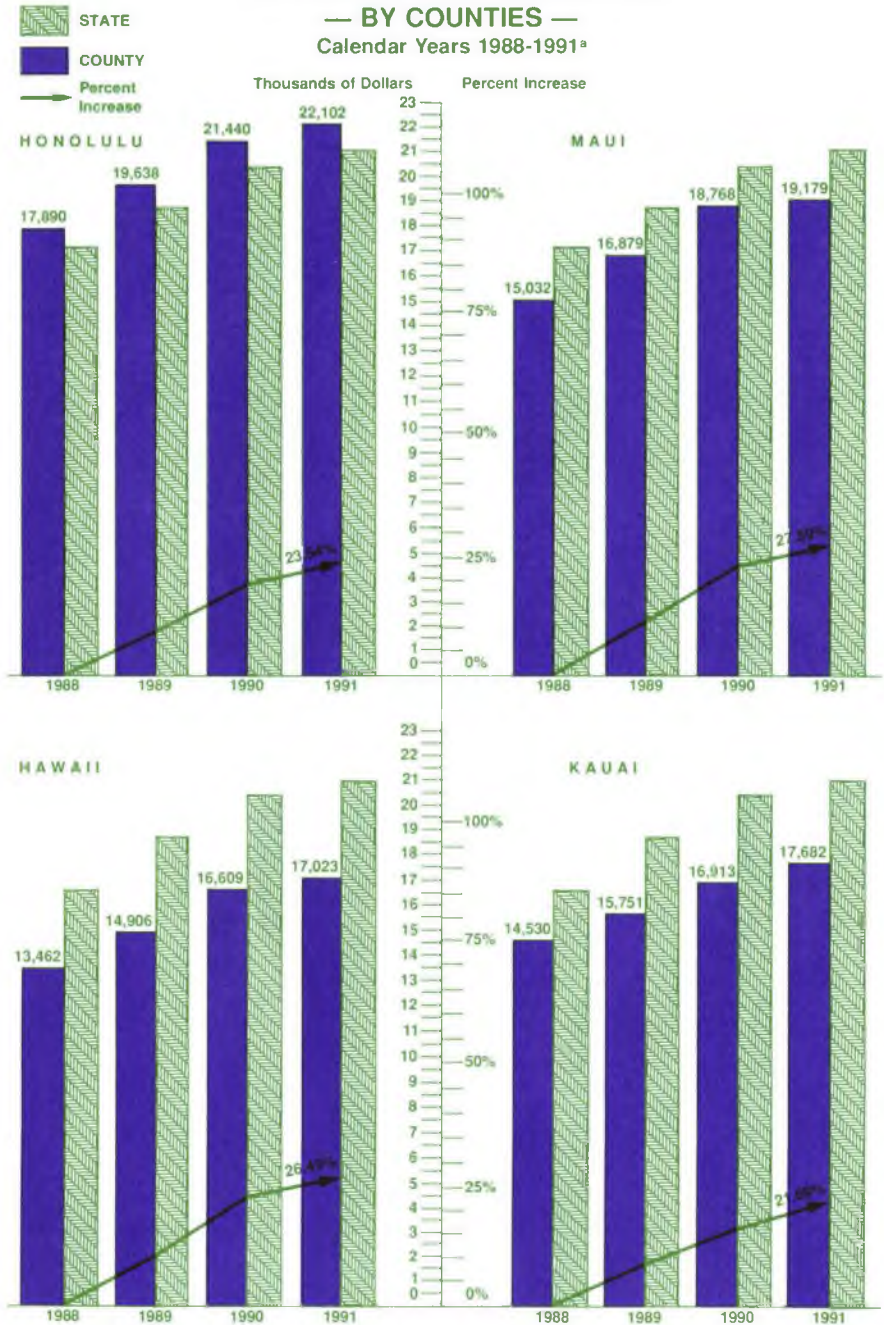
e. Synthetic natural gas in 1,000 therms; does not include bottled gas.

f. Fiscal year data.

g. General excise tax base; retailing includes 4% use tax base; wholesaling includes 0.5% use tax base. Exemption of goods exported from the state is reflected in the reduction of the tax base for certain producers and manufacturers, effective July 1, 1987.

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

CHART 2 PER CAPITA PERSONAL INCOME — BY COUNTIES — Calendar Years 1988-1991*



*1989-1990 data revised.

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

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

State	1992		1991		1987		1982		% Change 1992 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1991	1982
Hawaii	\$ 21,218	12	\$ 21,062	9	\$ 16,035	14	\$ 11,760	16	1	80
U.S. Av.	19,841	--	19,091	--	15,638	--	11,480	--	4	73
Ala.	16,220	41	15,526	43	12,180	44	8,837	48	4	84
Alaska	21,603	9	21,144	8	17,777	9	17,360	1	2	24
Ariz.	17,119	37	16,594	36	14,477	27	10,316	33	3	66
Ark.	15,439	47	14,636	48	11,616	49	8,604	50	5	79
Calif.	21,278	11	20,805	11	17,871	8	13,235	5	2	61
Colo.	20,124	18	19,395	16	15,954	16	12,639	9	4	59
Conn.	26,979	1	25,968	1	21,156	1	14,460	3	4	87
Del.	21,451	10	20,935	10	16,914	10	12,000	14	2	79
Fla.	19,397	21	18,985	20	15,704	19	11,315	23	2	71
Ga.	18,130	31	17,447	29	14,438	28	9,867	38	4	84
Idaho	16,067	43	15,366	45	12,171	45	9,284	42	5	73
Ill.	21,608	8	20,737	12	16,754	11	12,355	11	4	75
Ind.	18,043	32	17,193	33	14,106	33	10,293	34	5	75
Iowa	18,287	28	17,251	31	14,119	32	10,857	30	6	68
Kans.	19,376	22	18,306	22	15,087	22	11,811	15	6	64
Ky.	16,534	40	15,626	41	12,216	43	9,277	44	6	78
La.	15,712	46	15,054	46	11,787	48	10,234	35	4	54
Me.	18,226	29	17,442	30	14,240	29	9,568	39	4	90
Md.	22,974	6	22,304	6	18,306	6	12,736	7	3	80
Mass.	24,059	4	23,046	4	18,998	3	12,751	6	4	89
Mich.	19,508	20	18,642	21	15,627	20	11,101	25	5	76
Minn.	20,049	19	19,130	19	15,957	15	11,549	20	5	74
Miss.	14,088	51	13,318	51	10,396	51	8,006	51	6	76
Mo.	18,835	24	17,980	23	14,852	23	10,868	29	5	73
Mont.	16,062	44	15,680	39	12,611	40	10,084	37	2	59
Neb.	19,084	23	17,780	26	14,195	30	11,055	27	7	73
Nev.	20,266	16	19,812	14	16,426	13	12,499	10	2	62
N. H.	22,934	7	21,812	7	18,415	5	11,591	19	5	98
N. J.	26,457	2	25,369	2	20,540	2	13,966	4	4	89
N. M.	15,353	48	14,709	47	12,092	46	9,506	40	4	62
N. Y.	23,534	5	22,572	5	18,046	7	12,703	8	4	85
N. C.	17,667	34	16,848	35	13,541	35	9,281	43	5	90
N. D.	16,854	38	15,646	40	12,852	38	10,520	32	8	60
Ohio	18,624	27	17,767	27	14,667	25	10,927	28	5	70
Okla.	16,198	42	15,570	42	12,704	39	11,390	22	4	42
Ore.	18,202	30	17,495	28	14,180	31	10,581	31	4	72
Pa.	20,253	17	19,313	17	15,443	21	11,440	21	5	77
R. I.	20,299	15	19,201	18	15,750	17	11,168	24	6	82
S. C.	15,989	45	15,391	44	12,283	42	8,710	49	4	84
S. D.	16,558	39	16,095	38	12,561	41	9,489	41	3	74
Tenn.	17,341	36	16,478	37	13,277	37	9,208	45	5	88
Texas	17,892	33	17,248	32	14,067	34	11,684	17	4	53
Utah	15,325	49	14,628	49	11,910	47	9,041	46	5	70
Vt.	18,834	25	17,960	24	14,615	26	10,122	36	5	86
Va.	20,629	13	20,046	13	16,605	12	11,631	18	3	77
Wash.	20,398	14	19,521	15	15,709	18	12,018	13	4	70
W. Va.	15,065	50	14,315	50	11,291	50	9,007	47	5	67
Wisc.	18,727	26	17,919	25	14,777	24	11,073	26	5	69
Wyo.	17,423	35	16,968	34	13,363	36	12,235	12	3	42
D. C.	26,360	3	24,916	3	18,986	4	14,696	2	6	79

NOTE: 1987-1992 data are preliminary estimates.

a. Data revised for prior years.

SOURCE: "Survey of Current Business," Vol. 73, No. 4, and Vol. 69, No. 8, U.S. Department of Commerce, Bureau of Economic Analysis, Washington, D.C.

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

Type of Employment	Number of Positions					Percent Change 1992 over		Percent of Total Employment		
	1992	1991	1990	1987	1982	1991	1982	1992	1991	1982
GOVERNMENT										
State	67,050	65,100	62,300	52,900	47,950	3.0	39.8	11.3	10.8	10.7
County	15,350	14,750	14,400	13,500	12,650	4.1	21.3	2.6	2.4	2.8
Sub-Total Local Government	82,400	79,850	76,700	66,400	60,600	3.2	36.0	13.9	13.2	13.5
Federal - Air Force	2,200	2,250	2,250	2,500	2,650	(2.2)	(17.0)	0.4	0.4	0.6
- Army	4,750	5,350	5,450	5,600	4,850	(11.2)	(2.1)	0.8	0.9	1.1
- Navy	10,750	11,100	11,100	11,900	13,350	(3.2)	(19.5)	1.8	1.8	3.0
- Other	15,500	15,550	14,800	13,000	11,250	(0.3)	37.8	2.6	2.6	2.5
Sub-Total Federal Government	33,200	34,250	33,600	33,000	32,100	(3.1)	3.4	5.6	5.7	7.2
Sub-Total Government	115,650	114,150	110,300	99,400	92,700	1.3	24.8	19.5	18.9	20.7
PRIVATE INDUSTRY										
Agriculture - Sugar ^a	2,550	2,900	3,000	3,800	4,700	(12.1)	(45.7)	0.4	0.5	1.0
- Pineapple ^a	1,250	1,550	1,450	1,700	1,850	(19.4)	(32.4)	0.2	0.3	0.4
- Other	5,000	5,150	4,500	4,600	4,400	(2.9)	13.6	0.8	0.9	1.0
Food Processing	7,800	8,400	9,200	10,000	10,700	(7.1)	(27.1)	1.3	1.4	2.4
Other Manufacturing	11,200	11,750	11,700	12,200	11,200	(4.7)	0.0	1.9	1.9	2.5
Transport, Comm. & Utilities	43,650	43,950	43,850	37,300	30,900	(0.7)	41.3	7.4	7.3	6.9
Wholesale Trade	22,200	23,050	23,050	20,600	18,100	(3.7)	22.7	3.7	3.8	4.0
Retail Trade	113,650	116,400	116,950	106,800	87,600	(2.4)	29.7	19.2	19.3	19.6
Contract Construction	31,450	32,800	34,100	20,300	17,600	(4.1)	78.7	5.3	5.4	3.9
Hotel Services	39,450	42,050	41,100	32,400	26,400	(6.2)	49.4	6.7	7.0	5.9
Other Services	122,300	121,000	117,300	97,500	75,450	1.1	62.1	20.6	20.1	16.8
Self-Employed & Domestic ^b	38,450	42,500	41,600	38,200	35,000	(9.5)	9.9	6.5	7.0	7.8
Finance, Ins., & Real Estate	37,850	37,750	37,300	34,300	31,350	0.3	20.7	6.4	6.3	7.0
Sub-Total Private Industry	476,800	489,250	485,100	419,700	355,250	(2.5)	34.2	80.5	81.1	79.3
Total Positions Filled	592,450	603,400	595,400	519,100	447,950	(1.8)	32.3	100.0	100.0	100.0

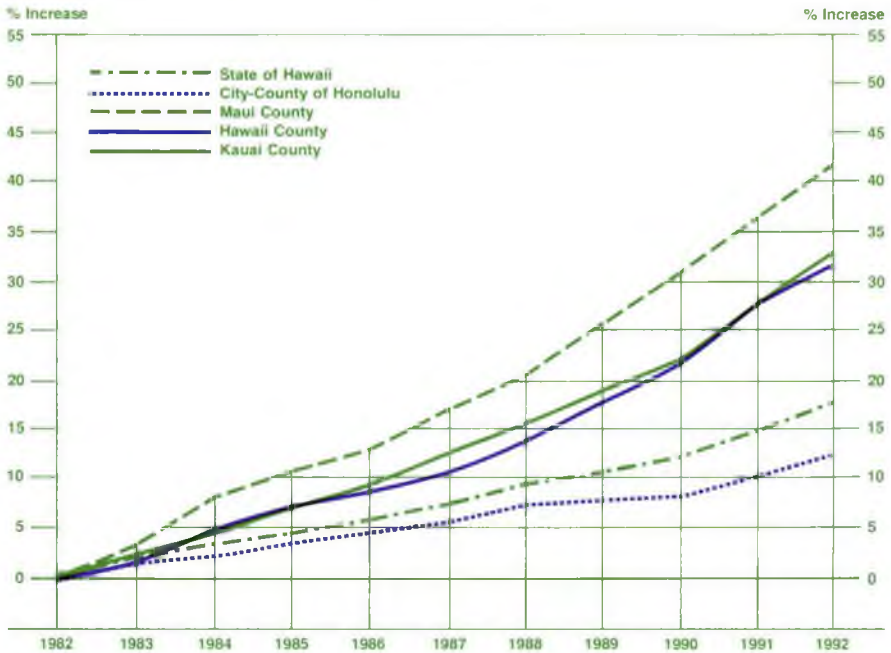
NOTE: Detail may not add to total due to rounding. Data reports positions filled in each industry; revised for prior years.

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

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

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

CHART 3
TRENDS IN CIVILIAN POPULATION
 State of Hawaii & Counties
 Mid-Year Estimates 1982-1992



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 ^a	% Annual Increase	Armed Forces ^b	State Total
1992	812,071	108,983	130,420	55,204	1,106,635	2.47	52,729	1,159,364
1991	796,087	104,789	126,098	53,032	1,080,007	2.57	54,700	1,134,707
1990	781,208	100,478	120,184	51,026	1,052,896	1.10	55,333	1,108,229
1989	778,799	96,582	116,527	49,566	1,041,474	1.24	56,360	1,097,834
1988	775,875	92,455	112,343	48,023	1,028,696	1.58	56,815	1,085,511
1987	765,981	89,773	110,129	46,772	1,012,655	1.68	58,122	1,070,777
1986	756,722	86,622	107,313	45,219	995,876	1.06	58,122	1,053,998
1985	749,985	84,993	106,039	44,453	985,470	1.41	56,383	1,041,853
1984	741,096	83,097	104,250	43,363	971,806	1.42	57,340	1,029,146
1983	735,856	79,543	100,453	42,387	958,239	2.04	55,162	1,013,401
1982	722,312	76,723	98,625	41,461	939,121	1.90	54,879	994,000

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

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

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

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

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 By States: Fiscal Years 1992 and 1993

State	Per Capita Tax Collections ^a				Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1993 ^c		Fiscal 1992		1993		1992	
	Amount	Rank	Amount	Rank	%	Rank	%	Rank
HAWAII	\$ --	--	\$ 2,867	4	--	--	13.61	4
U.S. Av.	--	--	2,083	--	--	--	10.91	--
Ala.	--	--	1,364	49	--	--	8.79	49
Alaska	--	--	4,411	1	--	--	20.86	1
Ariz.	--	--	2,004	21	--	--	12.08	8
Ark.	--	--	1,335	50	--	--	9.12	47
Calif.	--	--	2,283	10	--	--	10.97	22
Colo.	--	--	1,960	22	--	--	10.11	37
Conn.	--	--	2,667	6	--	--	10.27	32
Del.	--	--	2,081	18	--	--	9.94	38
Fla.	--	--	1,830	31	--	--	9.64	44
Ga.	--	--	1,797	32	--	--	10.30	30
Idaho	--	--	1,604	42	--	--	10.44	28
Ill.	--	--	2,132	14	--	--	10.28	31
Ind.	--	--	1,739	34	--	--	10.11	36
Iowa	--	--	1,947	25	--	--	11.29	16
Kans.	--	--	1,930	27	--	--	10.54	27
Ky.	--	--	1,730	36	--	--	11.07	19
La.	--	--	1,654	40	--	--	10.99	21
Me.	--	--	2,033	19	--	--	11.66	11
Md.	--	--	2,284	9	--	--	10.24	33
Mass.	--	--	2,469	7	--	--	10.71	26
Mich.	--	--	2,106	17	--	--	11.30	15
Minn.	--	--	2,348	8	--	--	12.27	7
Miss.	--	--	1,305	51	--	--	9.80	41
Mo.	--	--	1,596	44	--	--	8.88	48
Mont.	--	--	1,468	47	--	--	9.36	45
Neb.	--	--	1,955	24	--	--	11.00	20
Nev.	--	--	1,942	26	--	--	9.80	40
N. H.	--	--	1,915	28	--	--	8.78	50
N. J.	--	--	2,778	5	--	--	10.95	23
N. M.	--	--	1,722	37	--	--	11.71	10
N. Y.	--	--	3,337	3	--	--	14.78	3
N. C.	--	--	1,672	38	--	--	9.92	39
N. D.	--	--	1,734	35	--	--	11.08	18
Ohio	--	--	1,852	30	--	--	10.42	29
Okla.	--	--	1,671	39	--	--	10.73	25
Oregon	--	--	2,017	20	--	--	11.53	12
Pa.	--	--	1,887	29	--	--	9.77	43
R. I.	--	--	2,132	15	--	--	11.10	17
S. C.	--	--	1,560	45	--	--	10.14	35
S. D.	--	--	1,489	46	--	--	9.25	46
Tenn.	--	--	1,410	48	--	--	8.56	51
Texas	--	--	1,757	33	--	--	10.19	34
Utah	--	--	1,601	43	--	--	10.94	24
Vt.	--	--	2,121	16	--	--	11.81	9
Va.	--	--	1,960	23	--	--	9.78	42
Wash.	--	--	2,236	12	--	--	11.45	13
W. Va.	--	--	1,630	41	--	--	11.39	14
Wisc.	--	--	2,226	13	--	--	12.42	6
Wyo.	--	--	2,253	11	--	--	13.28	5
D. C.	--	--	4,037	2	--	--	16.20	2

NOTE: Data not available for 1993.

a. Population excluding armed forces overseas at July 1 as estimated by the U.S. Dept. Commerce.

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

c. Computed from preliminary state tax collections.

SOURCE: "Government Finances: 1990-91," GF/91-5, U.S. Dept. of Commerce, Washington, D.C.

WHERE GOVERNMENT GETS ITS MONEY

The sluggish state economy hit state tax revenues hard during FY 1992. Keeping pace with inflation, total state and local government tax collections rose a modest 3.0%. State government revenues rose a scant 0.5%. By contrast, county government revenues rose by a whopping 13.0%.

The downturn in tourism and construction dragged down growth in the state government's two largest tax revenue sources. General excise tax and individual income tax collections rose at 1.2% and 3.9%, respectively. Tax rate increases led to a 35.6% increase in fuel tax revenues and doubled state motor vehicle weight tax collections (including registration fees). However, increases in specific excise taxes such as gasoline were not enough to overcome the slowdown in the overall tax take.

County government collections in 1992 bucked the downward trend incurred by state government on the strength of a 13.9% increase in real property tax collections. Since property taxes contribute nearly 85% of county tax collections, county finances were in much better shape than the state. Due to the two-year lag between the period during which property is assessed and when the tax rate is determined and taxes are collected, this double-digit growth reflects the tail end of the real estate boom of the late 1980's.

Real property tax assessments statewide rose 16.3% during 1993. To buffer voter discontent, the City and County of Honolulu granted tax rate relief to residential properties to partially offset rising assessments. Since more than three-fourths of all property value is located in Honolulu, these rate reductions skewed the statewide average. The average property tax rate per \$1,000 value on residential land fell from \$3.46 in 1992 to \$3.29 in 1993. The rate on residential buildings fell from \$4.38 in 1992 to \$4.14. However, overall property tax collections on these residential properties increased despite these rate reductions because assessments continued to outpace rate cuts.

County governments, however, were not as sympathetic to business. Tax rate relief was not equally forthcoming for business properties thus exposing these properties to the full brunt of rising assessments and higher tax liabilities in the midst of a downturn in the local economy. The average tax rate on commercial land statewide rose from \$8.40 in 1992 to \$8.41 in 1993 while the rate on commercial buildings remained constant at \$8.33. Hotel properties were not granted much relief either as tax rates fell only slightly from \$9.29 to \$9.27 on land and \$8.62 to \$8.61 on buildings from 1992 to 1993.

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

Source	1992	1991	1990	1987	1982
Income and Profits Taxes					
Individual Income & Employment	\$ 952,049,061	\$ 925,854,096	\$ 901,931,731	\$ 736,220,955	\$ 517,975,744
Corporate Income & Profits	117,950,796	113,598,569	110,016,539	102,858,985	65,990,832
Sub-Total Income & Profits	\$ 1,069,999,857	\$ 1,039,452,665	\$ 1,011,948,270	\$ 839,079,940	\$ 583,966,576
Excise Taxes					
Alcoholic Beverages ^b	\$ 7,907,473	\$ 7,226,686	\$ 5,752,448	\$ 11,097,677	\$ 5,459,810
Tobacco ^b	5,189,516	4,781,936	4,267,013	--	2,539,495
Manufacturers' Excise					
Gasoline	15,465,988	13,001,336	9,694,513	9,163,790	4,214,373
Tires and Tubes	279,852	248,360	296,042	296,408	616,785
Lubricating Oils ^c	--	--	--	--	106,483
Others ^d	897,050	973,516	1,034,198	761,376	560,414
Retailers' Excise					
Motor Vehicle Parts & Access.	904,861	926,381	1,169,312	1,020,553	884,845
Others ^d	4,198,979	3,690,518	3,324,400	2,741,731	628,625
Miscellaneous Excise					
Telephone & Teletype	3,173,000	2,952,522	3,075,209	2,522,062	919,749
Air Transportation of Persons	4,661,757	4,299,627	3,400,513	2,913,249	1,154,863
Others ^e	3,037,051	2,651,093	2,413,837	1,819,971	22,738,443
Unclassified Excise ^g	813,383	1,571,983	2,731,421	974,162	(3,044,455)
Sub-Total Excise Taxes	\$ 46,528,910	\$ 42,323,958	\$ 37,158,906	\$ 33,310,979	\$ 36,779,430
Estate	\$ 10,411,450	\$ 10,237,247	\$ 9,633,736	\$ 7,164,681	\$ 8,035,335
Gift	1,067,666	1,235,894	2,128,202	502,989	108,038
Unemployment	5,754,998	5,474,000	5,515,998	6,232,000	3,351,128
TOTAL	\$ 1,133,762,880	\$ 1,098,723,763	\$ 1,066,385,111	\$ 886,290,591	\$ 632,240,506

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

a. Gross Internal Revenue Service collections.

b. Alcohol and tobacco tax data after 1986 may not be comparable to previous years, excludes occupational taxes.

c. Repealed January 7, 1983.

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

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

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

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

SOURCE: Internal Revenue Service, U.S. Department of the Treasury.

TABLE 9
DISTRIBUTION OF GENERAL REVENUE SOURCES
 State and Local Government - Fiscal 1991^a
 (Dollars in Millions)

State	Total Amount	Percent of Total								
		Fed. Grants	Taxes						Current Charges ^d	Misc. Revs. ^e
			Total	In-come ^b	Sales	Prop.	Vehi-cle ^c	Others		
HAWAII	\$ 5,349.0	15.1	60.8	16.3	23.9	9.1	3.0	8.4	14.0	10.0
U.S.	\$ 902,188.9	17.1	58.2	12.1	13.9	18.6	3.6	10.0	13.9	10.8
Ala.	11,765.6	21.7	47.4	10.4	14.2	5.9	4.1	12.7	21.3	9.6
Alaska	7,099.5	11.3	35.4	0.0	1.1	9.7	0.9	23.7	8.8	44.5
Ariz.	12,357.4	14.5	60.8	10.1	19.8	20.1	4.7	6.2	11.7	12.9
Ark.	5,930.8	21.8	53.4	13.4	17.4	9.7	5.0	7.8	15.9	9.0
Calif.	120,490.5	16.6	57.6	14.0	14.9	16.1	2.7	9.9	15.0	10.9
Colo.	11,850.0	15.0	55.9	12.4	14.6	19.7	3.8	5.4	15.4	13.8
Conn.	13,446.8	17.1	65.3	3.5	18.1	27.8	3.7	12.1	8.3	9.4
Del.	2,763.9	14.9	51.2	17.6	0.0	7.7	3.1	22.8	18.0	15.9
Fla.	43,049.0	12.6	56.4	0.0	19.1	21.2	4.0	12.1	16.4	14.5
Ga.	21,210.2	17.9	56.1	13.9	16.5	15.8	2.5	7.4	18.6	7.3
Idaho	3,071.7	19.2	54.3	16.3	13.2	14.4	3.0	8.4	15.8	10.7
Ill.	38,288.2	15.2	64.3	14.5	14.2	23.7	5.6	6.6	10.5	10.0
Ind.	17,249.1	16.3	56.6	11.9	14.7	18.6	4.9	9.7	17.7	9.4
Iowa	9,617.1	16.7	56.6	14.5	10.5	19.9	4.3	4.5	17.4	9.3
Kans.	8,138.0	14.7	59.2	14.0	13.9	21.2	5.8	6.4	14.7	11.4
Ky.	11,493.3	20.7	55.9	10.8	11.3	8.9	4.2	9.0	13.0	10.4
La.	14,424.7	21.6	48.8	17.8	18.6	8.1	4.4	13.4	15.6	14.1
Me.	4,202.1	19.5	59.7	5.6	11.8	23.4	3.6	12.9	10.3	10.5
Md.	17,380.1	15.1	63.9	13.8	8.9	17.2	4.3	6.3	10.9	10.1
Mass.	24,549.7	18.9	60.3	24.9	7.8	20.3	3.4	9.5	11.0	9.7
Mich.	33,903.7	16.8	58.2	21.8	9.4	24.7	2.9	7.6	14.3	10.8
Minn.	18,565.3	15.8	56.0	12.3	10.7	17.1	3.6	8.2	15.2	12.9
Miss.	7,328.3	27.2	46.1	16.0	15.3	12.2	4.5	7.8	19.6	7.1
Mo.	14,041.6	18.3	58.6	6.5	18.1	13.9	5.1	7.0	13.9	9.2
Mont.	2,660.1	26.3	44.6	14.6	0.0	15.9	4.0	8.1	10.7	18.5
Neb.	5,439.1	15.7	57.3	10.6	13.3	21.8	5.9	12.1	16.8	10.2
Nev.	4,318.6	13.7	57.7	11.1	19.3	13.6	5.3	5.8	17.0	11.6
N.H.	3,426.4	14.3	61.7	0.0	0.0	43.3	4.8	20.1	12.9	11.0
N.J.	32,871.3	13.9	65.6	1.1	12.3	29.7	4.1	13.3	11.0	9.6
N.M.	5,619.7	18.7	47.4	10.3	20.3	6.1	2.2	11.1	12.5	21.4
N.Y.	95,200.8	17.3	63.3	6.6	11.5	20.9	5.0	9.5	10.8	8.6
N.C.	19,601.7	17.9	57.5	18.2	12.7	13.1	1.2	11.5	16.3	8.2
N.D.	2,379.0	22.6	46.3	18.0	10.6	13.5	5.3	8.3	17.8	13.3
Ohio	34,753.4	18.3	58.3	4.8	12.0	17.0	4.8	12.6	14.0	9.4
Okla.	9,568.2	17.4	55.5	17.6	15.9	8.3	4.3	7.4	17.3	9.9
Ore.	10,886.1	20.0	54.1	12.7	0.0	23.5	6.4	12.1	13.5	12.4
Pa.	37,415.4	17.2	60.3	18.2	11.2	18.0	4.7	7.6	10.8	11.6
R.I.	3,660.0	22.6	58.5	14.0	12.3	24.1	3.1	14.0	7.8	11.1
S.C.	10,680.4	21.0	52.0	11.7	13.5	14.1	3.5	6.9	19.4	7.6
S.D.	2,158.5	25.5	48.5	13.0	15.6	18.9	3.9	7.6	11.2	14.7
Tenn.	13,646.6	22.4	51.2	0.0	22.7	11.9	6.0	8.0	18.9	7.5
Texas	52,589.4	16.1	58.0	0.7	19.2	22.4	6.2	9.6	13.7	12.2
Utah	5,399.7	20.2	52.5	0.0	16.7	13.6	4.6	11.8	15.7	11.7
Vt.	2,190.8	21.9	54.9	13.2	5.7	23.9	3.2	5.7	12.3	10.9
Va.	20,330.4	13.4	60.6	11.8	10.1	19.7	4.0	9.5	15.9	10.1
Wash.	19,043.8	16.4	58.9	15.9	28.6	16.5	4.7	10.2	16.0	8.7
W. Va.	5,479.5	20.9	53.6	0.0	14.9	9.0	4.2	9.7	13.4	12.1
Wisc.	18,026.5	16.0	61.2	10.5	11.4	21.9	5.3	13.9	13.8	9.0
Wyo.	2,519.7	23.5	41.1	16.7	8.8	16.7	3.9	7.3	12.4	23.0
D.C.	4,758.1	37.4	50.7	12.9	9.5	18.5	1.0	8.7	5.6	6.2

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: "Government Finances in 1990-1991," Series GF-91-5P, U.S. Department of Commerce, Bureau of the Census, Washington, DC., January 1993.

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

Activities	1992	1991	1987	Change 1992 from 1987	
				Amount	Percent
Taxed at 4% Rate					
Retailing	\$ 553,853,217	\$ 535,935,309	\$ 377,987,357	\$ 17,917,908	3.3
Services	201,307,253	195,526,514	115,846,379	5,780,739	3.0
Contracting	160,507,392	173,361,977	80,122,377	(12,854,585)	(7.4)
Theater, Radio, and Amusement	9,163,702	8,365,096	6,312,927	798,606	9.6
Interest	9,080,580	11,784,789	10,320,719	(2,704,209)	(23.0)
Commissions	25,414,882	24,385,171	18,632,997	1,029,711	4.2
Hotel Rentals	64,870,121	60,519,518	54,776,022	4,350,603	7.2
All Other Rentals	135,661,632	132,511,410	82,954,772	3,150,222	2.4
Use	16,777,974	17,841,202	12,711,632	(1,063,228)	(6.0)
All Other	37,503,356	35,657,727	16,828,082	1,845,629	5.2
Subtotal - 4%	\$ 1,214,140,109	\$ 1,195,888,713	\$ 776,493,264	\$ 18,251,396	1.5
Taxed at 0.5% Rate					
Sugar Processing	\$ 140,483	\$ 134,416	\$ 1,929,209	\$ 6,067	4.5
Pineapple Canning	33,104	44,082	10,968	(10,978)	(24.9)
Producing	2,043,309	1,509,404	1,371,014	533,905	35.4
Manufacturing ^a	3,572,340	3,572,055	2,975,697	285	0.0
Wholesaling ^b	37,493,119	38,613,741	25,941,069	(1,120,622)	(2.9)
Intermediary Services	1,239,250	2,255,391	742,785	(1,016,141)	(45.1)
Use	15,945,758	16,891,741	10,527,954	(945,983)	(5.6)
Sub-Total - 0.5%	\$ 60,467,363	\$ 63,020,830	\$ 43,498,696	\$ (2,553,467)	(4.1)
Insurance Solicitors ^c	\$ 1,200,255	\$ 945,725	\$ 297,664	\$ 254,530	26.9
Unallocated Collections ^d	24,005,961	27,963,373	48,749,194	(3,957,412)	(14.2)
Sub-Total	\$ 25,206,216	\$ 28,909,098	\$ 49,046,858	\$ (3,702,882)	(12.8)
TOTAL	\$ 1,299,813,688	\$ 1,287,818,641	\$ 869,038,818	\$ 11,995,047	0.9

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

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

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

County	1992	1991	1990	1987 ^b	% Change 1991-92	Transient Accommod.	
						No. of Units ^c	Occupancy Rate ^d
Honolulu	\$ 55,176,081	\$ 50,099,336	\$ 53,212,927	\$ 34,312,133	(5.85)	37,279	80.5
Maui	13,458,004	12,973,476	15,506,754	11,312,849	(16.34)	19,552	63.9
Hawaii	7,083,498	8,219,206	7,527,690	4,075,853	9.19	9,170	57.9
Kauai	5,139,233	6,643,692	7,262,048	3,537,611	(8.51)	7,778	59.7
TOTAL	\$ 80,856,816	\$ 77,935,710	\$ 83,509,418	\$ 53,238,446	(6.67)	73,779	72.7

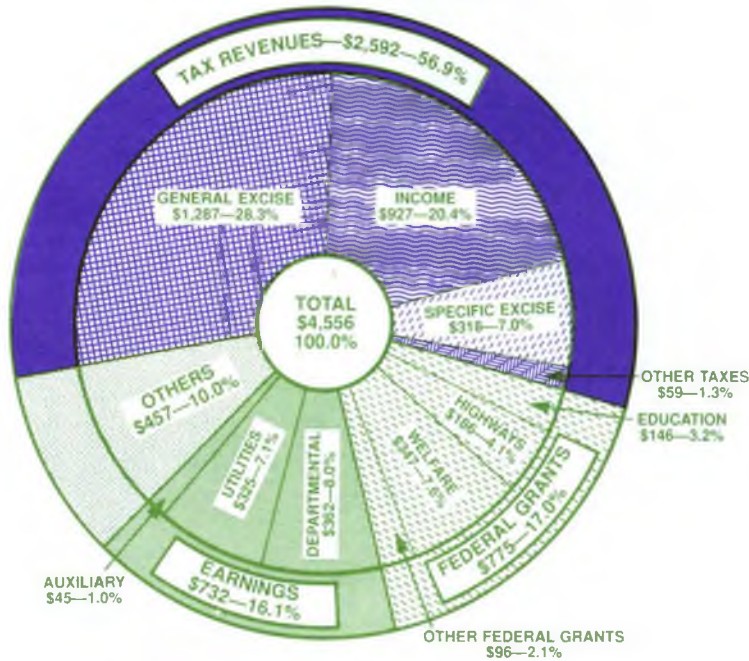
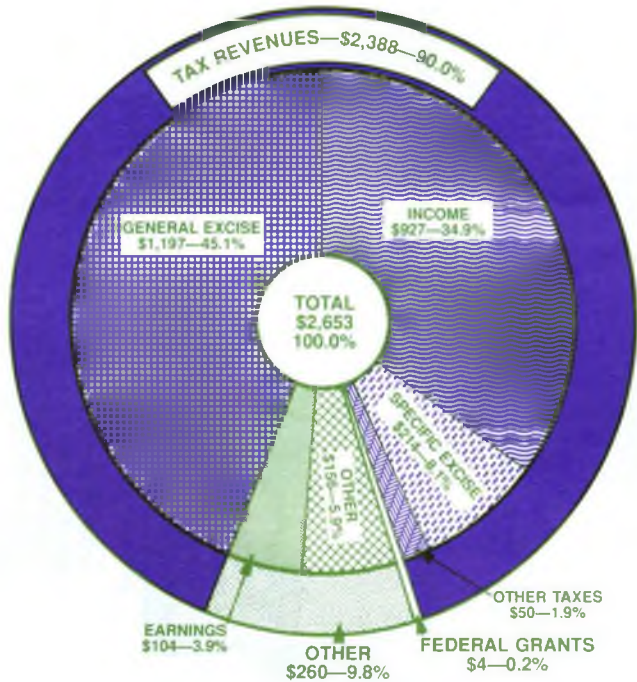
- a. Includes transient accommodation license fees. For distribution of revenues to county governments, see table 14.
 b. Includes only five months collections; tax effective on January 1, 1988.
 c. Represents the number of hotel and condominium rooms available to visitors in 1992.
 d. Maui occupancy rate excludes Molokai and Lanai.

SOURCE: Reports of the Departments of Taxation and Business, Economic Development and Tourism, State of Hawaii.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
 STATE OF HAWAII — FISCAL 1992
 (Dollars in Millions)

STATE GENERAL FUND

STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 12 for further detail.
 SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Report of the Comptroller, State of Hawaii.

TABLE 12
STATE REVENUE RECEIPTS
Hawaii - Fiscal Years 1992 and 1991

Source of Revenue	Fiscal 1992			Fiscal 1991		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$ 1,197,225,000	\$ 90,000,000	\$ 1,287,225,000	\$ 1,165,646,000	\$ 108,904,000	\$ 1,274,550,000
Specific Excise ^a	214,306,000	103,743,000	318,049,000	188,669,000	74,117,000	262,786,000
Individual Income	889,532,000	--	889,532,000	872,339,000	--	872,339,000
Corporate Income	37,514,000	--	37,514,000	95,947,000	--	95,947,000
Transient Accommodations	4,205,000	--	4,205,000	16,442,000	--	16,442,000
Unemployment Compensation	--	78,362,000	78,362,000	--	78,362,000	78,362,000
Other Taxes, Lic., Etc. ^b	45,642,000	9,476,000	55,118,000	41,354,000	2,985,000	44,339,000
Sub-Total Taxes	\$ 2,388,424,000	\$ 281,581,000	\$ 2,670,005,000	\$ 2,380,397,000	\$ 264,368,000	\$ 2,644,765,000
Fines & Forfeitures	\$ 19,801,000	\$ 3,110,000	\$ 22,911,000	\$ 19,441,000	\$ 2,228,000	\$ 21,669,000
Federal Grants-in-Aid	4,444,000	770,809,000	775,253,000	11,633,000	633,070,000	644,703,000
Revenues from Other Agencies	4,332,000	16,539,000	20,871,000	4,307,000	13,449,000	17,756,000
Rents, Royal. & Land Inc. ^c	5,062,000	78,397,000	83,459,000	4,987,000	68,245,000	73,232,000
Earnings - General Dept.	103,980,000	258,448,000	362,428,000	88,362,000	206,031,000	294,393,000
- Auxiliary Enter.	--	45,127,000	45,127,000	--	41,421,000	41,421,000
- Pub. Svc. Ent.	--	324,777,000	324,777,000	--	309,715,000	309,715,000
Interest Earned	100,915,000	152,489,000	253,404,000	132,987,000	104,929,000	237,916,000
Miscellaneous	26,154,000	50,301,000	76,455,000	9,465,000	102,524,000	111,989,000
TOTAL^d	\$ 2,653,112,000	\$ 1,981,578,000	\$ 4,634,690,000	\$ 2,651,579,000	\$ 1,745,980,000	\$ 4,397,559,000

NOTE: Data rounded to thousands of dollars.

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

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

c. Includes investment and unallocable interest income.

d. Excludes transfers and repayments except as shown.

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

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

Unit of Government Source	1992	1991	1990	1987	1982
State of Hawaii					
General Excise & Use	\$ 1,295,430,677	\$ 1,279,549,871	\$ 1,180,050,561	\$ 817,949,166	\$ 577,264,805
Transient Accommodations ^a	79,982,163	79,229,514	82,487,946	23,519,051	--
Fuel ^b	128,274,994	108,536,570	107,152,554	73,295,619	52,579,891
Liquor	41,491,686	40,795,108	40,336,230	34,546,649	7,701,098
Tobacco	27,384,362	26,263,112	23,495,785	19,060,096	14,010,696
Insurance	60,381,834	45,060,595	36,891,919	35,949,389	27,756,730
Public Service Companies	82,255,495	74,856,272	69,649,700	61,791,619	56,987,473
Banks & Other Financial Corp.	23,986,569	20,432,905	19,892,928	15,276,289	3,888,230
Corporate Income ^c	43,781,456	95,947,196	74,797,814	61,516,739	39,313,870
Individual Income					
Net Income ^d	906,982,310	872,734,225	695,157,653	542,689,337	283,000,194
Inheritance and Estate	16,415,692	11,860,829	16,329,172	5,177,736	5,105,869
Real Property ^e	--	--	--	--	670,529
Conveyance	4,019,677	5,657,520	8,077,453	3,622,266	1,446,145
Rental Motor/Tour Vehicle Surcharge ^f	6,482,035	--	--	--	--
Licenses, Permits & Others	10,733,490	8,723,335	8,011,270	5,980,292	4,649,170
Unemployment Compensation	44,719,186	83,914,983	78,942,003	76,055,780	58,324,482
Sub-Total	\$ 2,772,321,626	\$ 2,753,562,035	\$ 2,441,272,988	\$ 1,776,430,028	\$ 1,132,699,182
Counties					
Real Property ^e	\$ 556,460,343	\$ 488,572,538	\$ 425,550,815	\$ 346,171,147	\$ 255,058,407
Liquor Licenses & Fees	3,998,434	4,091,689	3,880,158	3,687,809	2,408,113
Utility Franchise	20,937,544	19,248,193	16,744,493	15,523,566	17,266,811
Motor Vehicle Weight ^g	63,637,107	51,307,917	46,971,298	35,619,384	23,832,507
Licenses, Permits & Others	15,801,488	16,831,601	14,450,959	11,264,291	6,213,374
Sub-Total	\$ 660,834,916	\$ 580,051,938	\$ 507,597,723	\$ 412,266,197	\$ 304,779,212
TOTAL	\$ 3,433,156,542	\$ 3,333,613,973	\$ 2,948,870,711	\$ 2,188,696,225	\$ 1,437,478,394

a Effective January 1, 1987.

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

c Includes payments of estimated taxes less refunds

d Includes withheld and estimated taxes less refunds

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

f Effective January 1, 1992.

g Includes state motor vehicle weight tax and registration fee; see Table 14 for detail.

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

TABLE 14
ALLOCATION OF STATE AND COUNTY TAXES
 Hawaii - Fiscal Years 1991 and 1992
 (In Thousands)

Type of Taxes	1992						1991					
	Allocated to						Allocated to					
	State	Honolulu	Mau	Hawaii	Kauai	Total	State	Honolulu	Mau	Hawaii	Kauai	Total
State Collections												
General Excise	\$ 1,295,431	\$ -	\$ -	\$ -	\$ -	\$ 1,295,431	\$ 1,279,550	\$ -	\$ -	\$ -	\$ -	\$ 1,279,550
Transient Accom. ^a	3,558	33,754	17,451	14,237	10,982	79,982	21,449	25,105	12,979	10,588	9,109	79,230
Fuel ^b	72,083	44,165	4,331	5,321	2,375	128,275	53,173	43,442	4,266	5,269	2,388	108,537
Liquor	41,492	-	-	-	-	41,492	40,795	-	-	-	-	40,795
Tobacco	27,384	-	-	-	-	27,384	26,263	-	-	-	-	26,263
Insurance	60,382	-	-	-	-	60,382	45,061	-	-	-	-	45,061
Public Service Co.	82,255	-	-	-	-	82,255	74,856	-	-	-	-	74,856
Banks & Fin. Corp.	23,987	-	-	-	-	23,987	20,433	-	-	-	-	20,433
Income - Corp. ^c	43,781	-	-	-	-	43,781	95,947	-	-	-	-	95,947
- Individual ^d	906,982	-	-	-	-	906,982	872,734	-	-	-	-	872,734
Inheritance & Estate	16,416	-	-	-	-	16,416	11,861	-	-	-	-	11,861
Conveyance	4,020	-	-	-	-	4,020	5,658	-	-	-	-	5,658
Rental/Tour Vehicle Sur	6,482	-	-	-	-	6,482	-	-	-	-	-	-
Unemploy. Comp.	44,719	-	-	-	-	44,719	83,915	-	-	-	-	83,915
Licenses & Other	10,733	-	-	-	-	10,733	8,723	-	-	-	-	8,723
Sub-Total - State	\$ 2,639,706	\$ 77,919	\$ 21,782	\$ 19,558	\$ 13,358	\$ 2,772,322	\$ 2,640,417	\$ 68,547	\$ 17,245	\$ 15,857	\$ 11,497	\$ 2,753,563
County Collections												
Real Property	\$ -	\$ 388,537	\$ 66,903	\$ 67,922	\$ 33,099	\$ 556,460	\$ -	\$ 343,046	\$ 58,729	\$ 59,132	\$ 27,666	\$ 488,573
Liquor Licenses	-	2,037	866	698	398	3,998	-	1,983	938	791	380	4,092
Utility Franchise	-	14,616	2,554	2,531	1,237	20,938	-	13,599	2,214	2,231	1,204	19,248
Motor Vehicle Weight	34,241	22,554	2,852	2,342	1,649	63,637	21,227	23,227	2,864	2,312	1,677	51,307
All Others	-	10,514	2,183	2,291	814	15,801	-	10,446	2,900	2,393	1,092	16,831
Sub-Total - Counties	\$ 34,241	\$ 438,257	\$ 75,357	\$ 75,783	\$ 37,197	\$ 660,835	\$ 21,227	\$ 392,301	\$ 67,645	\$ 66,859	\$ 32,019	\$ 580,051
TOTAL	\$ 2,673,946	\$ 516,176	\$ 97,139	\$ 95,341	\$ 50,554	\$ 3,433,157	\$ 2,661,644	\$ 460,848	\$ 84,890	\$ 82,716	\$ 43,516	\$ 3,333,614

NOTE: Detail may not add to total due to rounding

a. Effective Jan. 1, 1987, Act 185, SLH 1990 provides 95% of total collections for revenue sharing with the counties in fixed proportions, for data reflecting collections by tax district, see Table 11

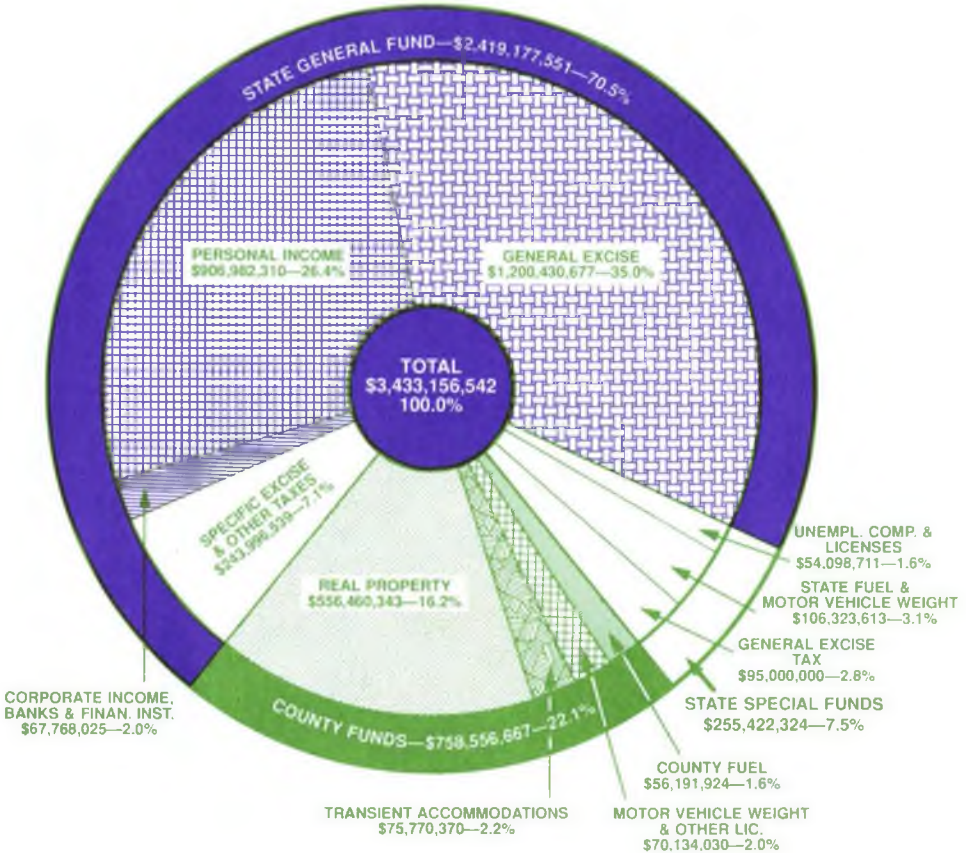
b. Excludes fuel retail dealer permits and penalty and interest on delinquent fuel taxes

c. Includes amounts paid on declared estimated taxes less refunds

d. Includes delinquent collections from Personal Net Income Tax including payments for withheld and declared estimated taxes less refunds

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 1992



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 1992 ^a	1992	1991	1990	1987
STATE TAX REVENUES					
OAHU					
Gasoline	16.0	\$ 38,991,096	\$ 27,321,508	\$ 27,623,976	\$ 26,228,376
Other Highway ^b	11.0 & 16.0	2,790,070	1,928,127	1,855,314	1,780,364
Other Non-Hwy.	1.0	677,691	605,674	642,695	639,331
Aviation	1.0	7,230,516	7,020,022	7,249,412	6,275,740
Small Boat ^c	1.0 & 32.5	20,151	16,993	21,716	16,329
TOTAL OAHU	--	\$ 49,709,524	\$ 36,892,323	\$ 37,393,013	\$ 34,940,140
MAUI					
Gasoline	16.0	\$ 7,162,749	\$ 4,979,096	\$ 4,898,825	\$ 4,195,179
Other Highway ^b	11.0 & 16.0	376,123	290,679	274,778	188,409
Other Non-Hwy.	1.0	441,771	478,883	409,813	315,152
Aviation	1.0	71,294	65,704	76,295	207,661
Small Boat ^c	1.0 & 25.0	--	--	--	--
TOTAL MAUI	--	\$ 8,051,937	\$ 5,814,363	\$ 5,659,711	\$ 4,906,401
HAWAII					
Gasoline	16.0	\$ 8,736,153	\$ 6,150,080	\$ 6,029,894	\$ 4,993,165
Other Highway ^b	11.0 & 16.0	696,485	522,204	551,943	361,849
Other Non-Hwy.	1.0	285,499	255,503	194,816	151,465
Aviation	1.0	51,659	48,445	53,739	77,476
Small Boat ^c	1.0 & 24.8	4,263	3,784	5,823	21,040
TOTAL HAWAII	--	\$ 9,774,059	\$ 6,980,015	\$ 6,836,215	\$ 5,604,995
KAUAI					
Gasoline	16.0	\$ 3,579,889	\$ 2,585,067	\$ 2,448,633	\$ 2,157,496
Other Highway ^b	11.0 & 16.0	133,663	76,984	90,918	49,012
Other Non-Hwy.	1.0	269,450	260,107	233,658	182,029
Aviation	1.0	13,665	1,697	1,716	5,714
Small Boat ^c	1.0 & 26.0	--	--	--	--
TOTAL KAUAI	--	\$ 3,996,667	\$ 2,923,855	\$ 2,774,925	\$ 2,394,251
ALL COUNTIES					
Gasoline	--	\$ 58,469,887	\$ 41,035,750	\$ 41,001,228	\$ 37,574,217
Other Highway	--	3,996,340	2,817,995	2,772,953	2,379,634
Other Non-Hwy.	--	1,674,411	1,600,167	1,480,982	1,287,977
Aviation	--	7,367,134	7,135,868	7,381,162	6,566,591
Small Boat ^d	--	24,414	20,776	27,539	37,370
TOTAL ALL COUNTIES	--	\$ 71,532,186	\$ 52,610,556	\$ 52,663,863	\$ 47,845,788
COUNTY TAX REVENUES					
OAHU					
Gasoline	16.5	\$ 41,584,073	\$ 40,979,809	\$ 40,088,470	\$ 17,879,839
Other Highway ^b	11.0 & 16.5	3,016,285	2,891,228	2,691,364	1,208,524
TOTAL OAHU	--	\$ 44,600,358	\$ 43,871,037	\$ 42,779,834	\$ 19,088,363
MAUI					
Gasoline	9.0	\$ 4,152,452	\$ 4,071,323	\$ 3,959,855	\$ 3,001,243
Other Highway ^b	6.0 & 9.0	222,120	237,341	219,625	132,418
TOTAL MAUI	--	\$ 4,374,572	\$ 4,308,664	\$ 4,179,480	\$ 3,133,661
HAWAII					
Gasoline	8.8	\$ 4,961,243	\$ 4,916,703	\$ 4,823,068	\$ 2,267,186
Other Highway ^b	6.0 & 8.8	407,328	417,293	442,065	162,582
TOTAL HAWAII	--	\$ 5,368,570	\$ 5,333,996	\$ 5,265,133	\$ 2,429,768
KAUAI					
Gasoline	10.0	\$ 2,312,402	\$ 2,343,820	\$ 2,180,835	\$ 783,476
Other Highway ^b	7.0 & 10.0	86,905	68,498	83,409	16,235
TOTAL KAUAI	--	\$ 2,399,307	\$ 2,412,318	\$ 2,264,244	\$ 799,711
ALL COUNTIES					
Gasoline	--	\$ 53,010,169	\$ 52,311,655	\$ 51,052,228	\$ 23,931,744
Other Highway	--	3,732,638	3,614,360	3,436,463	1,519,759
TOTAL ALL COUNTIES	--	\$ 56,742,807	\$ 55,926,015	\$ 54,488,691	\$ 25,451,503

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

a. Rate in cents per gallon.

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

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

d. Includes \$10,268 in 1992, \$20,776 in 1991, \$12,446 in 1990 and \$9,717 in 1987 allocated to the counties.

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

TABLE 18
STATE PERSONAL INCOME TAX DATA
 At January 1, 1993

State	Federal	Tax Rate				Steps in Range	Personal Exemption or Credit ^b	
	Inc. Tax Deduct. ^a	Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.00%	\$1,500	10.00%	\$20,500	8	\$1,040 ^c	\$1,040 ^c
Ala.	Yes	2.00%	\$500	5.00%	\$3,000	3	\$1,500	\$300
Alaska	No personal income tax							
Ariz.	No	3.8	10,000	7.0	150,000	5	2,100 ^c	2,100 ^c
Ark.	No	1.0	2,999	7.0	25,000	6	20 ^{b,c}	20 ^b
Calif.	No	1.0	4,552	11.0	207,200	8	62 ^{b,c}	62 ^b
Colo.	No	5% of federal liability						
Conn. ^d		4.5% of modified federal AGI					12,000	—
Del.	No	3.2	2,000 ^a	7.7	40,000	7	1,250	1,250
Fla.	No personal income tax							
Ga.	No	1.0	750	6.0	7,000	6	1,500	1,500
Idaho	No	2.0	1,000	8.2	20,000	8	Same as federal	
Ill.	No	3.0% of modified federal AGI					1,000	1,000
Ind.	No	3.4% of modified federal AGI					1,000 ^c	1,000
Iowa	Yes	0.4	1,060	9.98	47,700	9	20 ^{b,c}	15 ^b
Kans.	No	4.5	27,500	5.9	27,500	2	2,000	2,000
Ky.	No	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b
La.	Yes	2.0	10,000	6.0	50,000	3	4,500	1,000
Me.	No	2.0	4,150	9.89	37,500	5	2,100	2,100
Md.	No	2.0	1,000	4.5	3,000	3	1,200	1,200
Mass. ^d	No	5.95% on earned income					2,200	1,000
Mich.	No	4.6% of modified federal AGI						
Minn.	No	6.0	14,340	8.5	47,110	3	Same as federal ^e	
Miss.	No	3.0	5,000	5.0	10,000	3	6,000	1,500
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 ^c	400
Mont.	Yes	2.0	1,700	11.0	59,400	10	1,360 ^c	1,360 ^c
Neb.	No	2.62	2,400	6.99	26,500	4	1,290 ^c	1,290
Nev.	No state income tax							
N. H.	No	5% of interest and dividend income over \$1,200						
N. J.	No	2.0	20,000	7.0	75,000	5	1,000	1,500
N. M.	No	1.8	5,200	8.5	41,600	7	Same as federal ^e	
N. Y.	No	4.55	6,500	7.5	12,500	3	1,000	1,000
N. C.	No	6.0	12,750	7.75	60,000	3	Same as federal ^e	
N. D.	Yes	2.67	3,000	12.0	60,000	8	Same as federal ^e	
Ohio	No	0.74	5,000	7.5	200,000	8	650	650
Okla.	Yes	0.5	1,000	10.0	16,000	11	1,000 ^c	1,000
Ore.	Yes	5.0	2,000	9.0	5,000	3	109 ^c	109 ^{b,c}
Pa.	No state income tax							
R. I.	No	27.5% of adjusted federal liability						
S. C.	No	1.5	2,160	7.0	10,800	6	Same as federal ^e	
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income					1,250	—
Texas	No state income tax							
Utah	Yes	2.55	750	7.2	3,750	6	75% of federal	
Vt.	No	28% of federal liability and 6% surtax over \$13,100					—	—
Va.	No	2.0	3,000	5.75	17,000	4	800	800
Wash.	No state income tax							
W. Va.	No	3.0	10,000	6.5	60,000	5	2,000	2,000
Wisc.	No	4.9	7,500	6.93	15,000	3	50 ^{b,c}	50 ^b
Wyo.	No state income tax							
D. C.	No	6.0	10,000	9.5	20,000	3	1,370 ^c	1,370

- 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 incomes taxes. Limited to elderly in some states. Adjusted for inflation in Arizona, California, Iowa, Montana, and South Carolina.
- d. Additional rates: Connecticut, graduated tax levied on capital gains and dividends if federal adjusted gross income exceeds \$54,000; Massachusetts, 12% on interest, dividends and capital gains.
- e. First \$2,000 is not taxable.

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

TABLE 19
STATE CORPORATION NET INCOME TAX DATA
 Rates and Estimated Burdens on Selected Incomes
 At January 1, 1993

State	State/Federal* Corporation Tax Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
				\$ 5,000	\$ 50,000	\$ 500,000
HAWAII	Yes/No	4.4% to \$25,000 6.4% over \$100,000	CF-15, CB-3	\$ 211	\$ 2,324	\$ 28,900
Ala.	No/Yes	5.0%	CF-15	\$ 214	\$ 2,141	\$ 16,785
Alaska	No/No	1% to \$10,000 9.4% over \$90,000	CF-15, CB-3	50	1,500	43,040
Ariz.	Yes/No	9.3%	CF-5	425	4,250	42,543
Ark.	No/No	1% to \$3,000 6.5% over \$75,000	CF-5	70	2,440	29,440
Calif.	No/No	9.3%	CF-15 ^a	465	4,650	46,500
Colo.	No/No	5% to \$50,000 5.1% over \$50,000	CF-15	250	2,500	25,450
Conn.	No/No	11.5%	CF-5	575	5,750	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.	Yes/No	6.0%	CF-15, CB-3	283	2,830	28,302
Idaho	No/No	8% + \$10	CF-15, CB-3	410	4,010	40,010
Ill.	No/No	4.8% + 2.5% ^d	CF-15, CB-3	365	3,650	36,500
Ind.	No/No	7.9%	CF-15, CB-3	395	3,950	39,500
Iowa	No/Yes ^a	6% to 25,000 12% over \$250,000	CF-15, CB-3	279	3,219	43,181
Kans.	No/No	4.0% + 3.35% over \$50,000	CF-10	200	2,000	35,075
Ky.	No/No	4% to \$25,000 8.25% over \$250,000	CF-15, CB-3	200	2,250	36,375
La.	No/Yes	4% to \$25,000 8% over \$200,000	CF-15, CB-3	171	1,889	23,283
Me.	No/No	3.5% to \$25,000 8.93% over \$250,000	CF-15, CB-3	175	2,858	41,743
Md.	No/No	7.0%	CF-15, CB-3	350	3,500	35,000
Mass.	No/No	14.0%	CF-5	700	7,000	70,000
Mich.	No/No	Single business tax of 2.35% levied in lieu of corporate income tax				
Minn.	No/No	9.8%	CF-15	490	4,900	49,000
Miss.	No/No	3% to \$5,000 5% over \$10,000	CF-15, CB-1	150	2,350	24,850
Mo.	No/Yes	5.0%	CF-15, CB-3	214	2,140	21,411
Mont.	No/No	6.75%	CF-7, CB-3	337	3,375	33,750
Neb.	Yes/No	5.58% to \$50,000 7.81% over \$50,000	CF-5	279	2,790	37,935
Nev.	No state corporation income tax					
N. H.	No/No	8.0%	CF-5, CB-3	400	4,000	40,000
N. J.	No/No	9.0%	CF-7	450	4,500	45,000
N. M.	No/No	4.8% to \$500,000 7.6% over \$1,000,000	CF-5	229	2,290	22,901
N. Y.	No/No	9.0%	CF-15	450	4,500	45,000
N. C.	No/No	7.75%	CF-5	388	3,875	38,750
N. D.	No/Yes	3% to \$3,000 10.5% over \$50,000	CF-15, CB-3	222	2,217	31,309
Ohio	Yes/No	5.1% to \$50,000 8.9% over \$50,000	CF-15	243	3,214	39,991
Okla.	No/No	6.0%	CF-15, CB-3	300	3,000	30,000
Ore.	No/No	6.6%	CF-15	330	3,300	33,000
Pa.	No/No	10.5% + 1.75% surtax	—	534	5,342	53,419
R. I.	No/No	9.0% + 11% surtax	CF-5	495	4,950	49,500
S. C.	No/No	5.0%	CF-15	250	2,500	25,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-5	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.	No/No	5.5% to \$10,000 8.25% over \$250,000	CF-15, CB-3	275	3,465	39,490
Va.	No/No	6.0%	CF-15, CB-3	300	3,000	30,300
Wash.	No state corporation income tax					
W. Va.	No/No	9.0%	CF-15, CB-3	450	4,500	45,000
Wisc.	No/No	7.9%	CF-15	395	3,950	39,500
Wyo.	No state corporation income tax					
D. C.	No/No	10% + 2.5% surtax	CF-15, CB-3	513	5,125	51,250

- a. Deduction limited to federal tax on income taxed by the state. Limited to 50% of federal taxes paid.
 b. Number of years carried forward and/or carryback of net operating loss; carrybacks usually limited to enactment year. Some states also grant new businesses further relief. Only 50% of loss may be carried forward in California.
 c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporate income taxes paid.
 d. Additional personal property replacement tax on net income.

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

TABLE 16
STATE GENERAL SALES TAX DATA
 Tax Rates as of January 1, 1993

State	Retail Rates ^a		Other Rates ^b	Credit Granted		Food Taxable ^c	Drugs Taxable ^d
	State	Local		Against Income Taxes	%		
HAWAII	4.0	% --	% 0.5	%	Yes	Yes	No
Ala.	4.0	3.0	--		No	Yes	No
Alaska	--	8.0	--		No	Yes	No
Ariz.	5.0	3.0	--		No	No	No
Ark.	4.5	2.0	--		No	Yes	No
Calif.	6.0	2.25	--		No	No	No
Colo.	3.0	4.0	--		No	No	No
Conn.	6.0	--	--		No	No	No
Del.	No state or local sales tax						
Fla.	6.0	1.0	--		No	No	No
Ga.	4.0	2.0	--		Yes	Yes	No
Idaho	5.0	1.0	--		Yes	Yes	No
Ill.	6.25	2.5	--		No	Yes	Yes
Ind.	5.0	--	--		No	No	No
Iowa	5.0	1.0	--		No	No	No
Kans.	4.9	2.0	--		No	Yes	No
Ky.	6.0	--	--		No	No	No
La.	4.0	4.0	--		No	Yes	No
Me.	6.0	--	--		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.	7.0	--	--		No	Yes	No
Mo.	4.225	2.375	--		No	Yes	No
Mont.	No state or local sales tax						
Neb.	5.0	1.5	--		No	No	No
Nev.	6.50	0.25	--		No	No	No
N. H.	No state or local sales tax						
N. J.	6.0	3.0	--		No	No	No
N. M.	5.0	2.2125	--		Yes	Yes	Yes
N. Y.	4.0	4.5	--		No	No	No
N. C.	4.0	2.0	--		No	Yes	No
N. D.	5.0	1.0	--		No	No	No
Ohio	5.0	3.0	--		No	No	No
Okla.	4.5	5.0	--		Yes	Yes	No
Ore.	No state or local sales tax						
Pa.	6.0	--	--		No	No	No
R. I.	7.0	--	--		No	No	No
S. C.	5.0	1.0	--		No	Yes	No
S. D.	4.0	2.0	--		Yes*	Yes	No
Tenn.	6.0	2.75	--		No	Yes	No
Texas	6.0	2.0	--		No	No	No
Utah	5.0	2.0	--		No	Yes	No
Vt.	4.0	--	--		Yes	No	No
Va.	3.5	1.0	--		No	Yes	No
Wash.	6.5	1.7	0.44		No	No	No
W. Va.	6.0	--	--		No	Yes	No
Wisc.	5.0	0.5	--		No	No	No
Wyo.	3.0	1.0	--		Yes*	Yes	No
D. C.	--	6.0	--		No	No	No

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

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

TABLE 17
STATE FUEL, TOBACCO AND LIQUOR TAXES
 Tax Rates as of January 1, 1993

State	Motor Fuel Tax ^a		Tobacco Taxes		Liquor ^d (Per Gallon)
	(Cents Per Gallon)		Cigarettes	Other	
	State	Local	(Cents Per Pack)	Products	
HAWAII	16.0	16.5	40% Whlse. ^e	40% Whlse.	\$5.75
Ala.	16.0 ^b	13.0	16.5	Yes	56% Retail ^a
Alaska	8.0	0.02	29.0	25% Whlse.	5.60
Ariz.	18.0	—	18.0	Yes	3.00
Ark.	18.5	—	31.5	23% Whlse.	2.50+3% Retail
Calif.	17.0	1.0	35.0	26.82% Whlse.	3.30
Colo.	22.0 ^b	—	20.0	20% Whlse.	2.28
Conn.	29 ^b	—	45.0	20% Whlse.	4.50
Del.	19.0	—	24.0	15% Whlse.	5.46
Fla.	4.0	7.0	33.9	25% Whlse.	6.50
Ga.	7.5+3% Retail	—	12.0	13% Whlse.	4.54
Idaho	22.0	—	18.0	35% Whlse.	(e)
Ill.	19.0 ^b	11.0	30.0	No	2.00
Ind.	15.0 ^b	—	15.5	15% Whlse.	2.68
Iowa	20.0 ^b	—	36.0	22% Whlse.	(e)
Kans.	18.0 ^b	—	24.0	10% Whlse.	2.50
Ky.	15.0 ^b	—	3.0	No	1.92+9% Whlse.
La.	20.0	—	20.0	Yes	2.50
Me.	19.0 ^b	—	37.0	62% Whlse.	75% Whlse.+1.25 ^a
Md.	23.5 ^b	—	36.0	No	1.50
Mass.	21.0	—	51.0	25% Whlse.	4.05
Mich.	15.0	—	25.0	No	13.85% Retail ^a
Minn.	20.0	—	48.0	35% Whlse.	5.03
Miss.	18.0	3.0	18.0	15% Whlse.	2.50 ^a
Mo.	13.0	—	13.0	Yes	2.00
Mont.	20.0	—	18.0	12.5% Whlse.	26% Retail ^a
Neb.	24.6	—	27.0	15% Whlse.	3.00
Nev.	21.25 ^b	9.0	35.0	30% Whlse.	2.05
N. H.	18.0	—	25.0	Yes	(e)
N. J.	10.5 ^b	—	40.0	24% Whlse.	4.40
N. M.	16.0 ^b	2.0	15.0	25% Whlse.	3.44
N. Y.	8.0 ^b	1.0 ^f	39.0	15% Whlse.	6.43
N. C.	22.3	—	5.0	2% Whlse.	31.5% Retail ^a
N. D.	17.0	—	29.0	22% Whlse.	4.05
Ohio	21.0	—	24.0	17% Whlse.	3.38 ^a
Okla.	16.0 ^b	—	23.0	Yes	5.57
Ore.	24.0	3.0	28.0	35% Whlse.	(e)
Pa.	12.0	—	31.0	No	1.00+18% Net ^a
R. I.	26.0	—	37.0	20% Whlse.	3.75
S. C.	16.0	—	7.0	Yes	1.02+9% Surtax
S. D.	18.0	1.0	23.0	No	3.93
Tenn.	20.0 ^b	1.0	13.0	6% Whlse.	4.00
Texas	20.0	—	41.0	Yes	2.40
Utah	19.0	—	23.0	35% Retail	13% Retail ^a
Vt.	15.0 ^b	—	20.0	20% Whlse.	25% Retail ^a
Va.	17.5 ^b	2% Retail	2.5	No	20% Retail
Wash.	23.0	—	34.0	65% Whlse.	(e)
W. Va.	15.5	—	17.0	No	5% Retail
Wisc.	22.2	—	38.0	20% Whlse.	3.25
Wyo.	9.0	—	12.0	No	0.95 ^a
D. C.	—	20.0	50.0	No	1.50

- a. Gasoline for use on public highways. Local rate is highest imposed.
 b. Rate (in cents) for diesel for use on public highways differs in New York, 10; Kentucky, 12; Oklahoma, 13; New Jersey, 13.5; Indiana, Vermont, Virginia, 16; Alabama, Tennessee, 17; Connecticut, New Mexico, 18; Kansas, Maine, 20; Colorado 20.5; Illinois, 21.5; Iowa, 22.5; Maryland, 24.25; Nevada, 27.
 c. Tax is approximately 51 cents per pack in Hawaii.
 d. Rates apply on distilled spirits not in excess of 100 proof.
 e. Monopoly states. Revenues received through markup plus taxes except markup only in Oregon.
 f. On leaded gas in New York City.

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

TABLE 20
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1993 - By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	Mau	Hawaii	Kauai	Total	Percent
Government: Federal	\$ 4,741,748	\$ 24,025	\$ 98,131	\$ 15,203	\$ 4,879,107	3.2
State	9,360,578	503,889	653,783	484,598	11,002,848	7.2
Counties	3,904,855	210,488	146,542	89,095	4,350,980	2.9
Public Utilities ^b	740,552	50,582	31,673	14,328	837,135	0.6
Churches	1,104,154	105,862	56,402	46,455	1,312,873	0.9
Charitable Organizations	662,786	269,179	57,397	40,494	1,029,856	0.7
Schools	658,294	11,718	33,633	955	704,600	0.5
Hospitals	511,207	30,210	—	909	542,326	0.4
Miscellaneous Exempt ^c	9,243,839	189,727	472,640	68,700	9,974,906	6.6
All Others	85,487,714	15,430,295	10,332,804	6,241,327	117,492,140	77.2
Total Valuations^d	\$ 116,415,727	\$ 16,825,975	\$ 11,883,005	\$ 7,002,064	\$ 152,126,771	100.0
Exempt Properties						
Government	\$ 18,007,181	\$ 738,402	\$ 898,456	\$ 588,896	\$ 20,232,935	13.3
Public Utilities ^b	740,552	50,582	31,673	14,328	837,135	0.6
Churches	1,104,154	105,862	56,402	46,455	1,312,873	0.9
Charitable Organizations	662,786	269,179	57,397	40,494	1,029,856	0.7
Schools	658,294	11,718	33,633	955	704,600	0.5
Hospitals	511,207	30,210	—	909	542,326	0.4
Others ^e	10,211,225	989,842	1,445,229	715,069	13,361,365	8.8
Sub-Total Exempt Properties	\$ 31,895,399	\$ 2,195,795	\$ 2,522,790	\$ 1,407,106	\$ 38,021,090	25.0
Taxable Values	\$ 84,520,328	\$ 14,630,180	\$ 9,360,215	\$ 5,594,958	\$ 114,105,681	75.0
Less 50% of Appeals	1,943,629	249,155	139,912	179,879	2,512,575	1.7
Net Taxable Values	\$ 82,576,699	\$ 14,381,025	\$ 9,220,303	\$ 5,415,079	\$ 111,593,106	73.4

NOTE: Detail may not add to totals 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.

d. Includes valuations for taxable and nontaxable properties; not comparable to prior years.

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

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

Fiscal Year		Honolulu	Maui	Hawaii	Kauai	All Counties ^b
1993		\$ (82,576,699)	\$ (14,381,025)	\$ (9,220,303)	\$ (5,415,079)	\$ (111,593,106)
Improved Residential	- Land	33,921,340	3,255,965	1,007,554	--	38,184,859
	- Bldg.	8,444,163	1,089,622	589,347	--	10,123,132
Unimproved Residential	- Land	713,865	499,732	338,852	--	1,552,449
	- Bldg.	41,377	769	27,560	--	69,706
Homeowner	- Land	--	--	816,986	--	816,986
	- Bldg.	--	--	491,943	--	491,943
Single Family	- Land	--	--	--	1,165,375	1,165,375
	- Bldg.	--	--	--	414,094	414,094
Homestead	- Land	--	--	--	682,111	682,111
	- Bldg.	--	--	--	231,622	231,622
Hotel/Resort	- Land	4,019,090	1,024,565	414,199	383,969	5,841,823
	- Bldg.	2,165,055	2,831,736	593,678	457,973	6,048,442
Apartment	- Land	5,761,158	550,027	542,769	358,744	7,212,698
	- Bldg.	8,135,529	1,373,973	1,023,953	545,283	11,078,738
Commercial	- Land	8,867,694	635,730	261,045	290,652	10,055,121
	- Bldg.	3,551,299	310,185	307,442	177,974	4,346,900
Industrial	- Land	4,237,379	446,205	159,593	102,045	4,945,222
	- Bldg.	1,259,853	249,965	162,266	61,382	1,733,466
Agricultural	- Land	816,508	1,486,962	1,718,781	341,637	4,363,888
	- Bldg.	107,956	489,837	533,085	99,255	1,230,133
Conservation	- Land	482,136	127,712	213,885	95,509	919,242
	- Bldg.	52,297	8,040	17,365	7,454	85,156
1992		\$ 70,751,651	\$ 12,669,660	\$ 7,323,120	\$ 5,198,986	\$ 95,943,417
1991		50,923,331	9,964,765	6,299,589	3,892,839	71,080,524
1990		40,767,834	8,121,952	5,508,659	3,128,119	57,526,564
1989		35,953,810	6,695,724	4,859,335	2,710,380	50,219,249
1988		32,754,602	6,053,507	4,563,339	2,364,791	45,736,239
1987		31,609,726	5,819,042	4,416,803	2,232,438	44,078,009
1986		29,935,812	5,469,428	4,356,288	2,145,979	41,907,507
1985		28,004,554	5,565,837	4,081,032	2,089,931	39,741,354
1984		25,063,750	5,633,710	4,020,278	1,849,693	36,567,432

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

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

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

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

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

Fiscal Year	Honolulu	Maui	Hawaii	Kauai	All Counties
1993 (Est.) ^a	\$ (416,024,892)	\$ (78,284,512)	\$ (81,882,868)	\$ (33,071,162)	\$ (609,263,434)
Improved Res.	138,935,700	15,209,555	13,573,659	—	167,718,913
Unimprov. Res.	2,960,549	2,377,380	3,622,780	—	8,960,708
Homeowner	—	—	9,162,503	—	9,162,503
Single Family	—	—	—	7,376,829	7,376,829
Homestead	—	—	—	3,492,286	3,492,286
Hotel/Resort	59,615,158	30,850,408	9,188,253	6,543,927	106,197,746
Apartment	48,916,338	9,139,000	14,131,291	7,005,063	79,191,691
Commercial	105,685,630	6,148,448	5,223,707	3,673,132	120,730,917
Industrial	46,781,444	4,525,105	2,975,191	1,281,229	55,562,969
Agricultural	8,320,176	9,389,795	21,719,033	2,915,762	42,344,766
Conservation	4,809,897	644,822	2,286,453	782,935	8,524,106
1992	\$ 388,537,043	\$ 66,902,666	\$ 67,921,996	\$ 33,098,638	\$ 556,460,343
1991	343,046,128	58,728,745	59,132,031	27,665,634	488,572,538
1990	302,149,646	48,254,559	51,651,910	23,494,700	425,550,815
1989	267,906,788	38,427,620	45,394,047	20,904,803	372,633,258
1988	258,839,950	33,925,485	42,802,549	18,222,385	353,790,369
1987	254,316,466	32,572,595	42,035,419	17,246,667	346,171,147
1986	223,380,894	24,898,918	37,195,725	15,781,208	301,256,745
1985	212,269,921	25,620,492	37,141,879	14,081,790	289,114,082
1984	201,003,749	23,693,234	36,158,715	14,063,961	274,919,659

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

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

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

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

Fiscal Year		Honolulu	Maui	Hawaii	Kauai	Average ^a
1993 Average Rate ^b		\$ 5.04	\$ 5.44	\$ 8.88	\$ 6.11	\$ 5.46
Improved Residential	- Land	3.12	3.50	8.50	—	3.29
	- Bldg.	3.92	3.50	8.50	—	4.14
Unimproved Residential	- Land	3.92	4.75	10.00	—	5.51
	- Bldg.	3.92	4.75	8.50	—	5.74
Homeowner	- Land	—	—	7.00	—	7.00
	- Bldg.	—	—	7.00	—	7.00
Single Family	- Land	—	—	—	4.93	4.93
	- Bldg.	—	—	—	3.94	3.94
Homestead	- Land	—	—	—	4.04	4.04
	- Bldg.	—	—	—	3.18	3.18
Hotel/Resort	- Land	9.64	8.00	10.00	7.99	9.27
	- Bldg.	9.64	8.00	8.50	7.59	8.61
Apartment	- Land	3.52	4.75	10.00	7.99	4.32
	- Bldg.	3.52	4.75	8.50	7.59	4.33
Commercial	- Land	8.51	6.50	10.00	7.99	8.41
	- Bldg.	8.51	6.50	8.50	7.59	8.33
Industrial	- Land	8.51	6.50	10.00	7.99	8.37
	- Bldg.	8.51	6.50	8.50	7.59	8.19
Agricultural	- Land	9.00	4.75	10.00	7.39	7.82
	- Bldg.	9.00	4.75	8.50	3.94	6.68
Conservation	- Land	9.00	4.75	10.00	7.89	8.53
	- Bldg.	9.00	4.75	8.50	3.94	8.05
1992 Average Rate		\$ 5.34	\$ 5.53	\$ 9.13	\$ 6.23	\$ 5.70
1991	" "	6.84	5.96	9.09	7.07	6.90
1990	" "	7.71	5.96	9.09	7.39	7.60
1989	" "	7.48	5.57	9.08	7.51	7.26
1988	" "	7.48	5.57	9.08	7.49	7.39
1987	" "	7.48	5.59	9.09	7.50	7.39
1986	" "	7.46	5.94	9.11	7.52	7.44
1985	" "	7.46	4.47	9.11	7.55	7.23
1984	" "	7.60	4.50	9.19	8.05	12.94

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

b. Tax rate at 100% 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 — 1992



SOURCE: Tables 24-27.

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

Source of Revenue	1992	1991	1990	1987	1982
Taxes					
Real Property	\$ 388,537,043	\$ 343,046,128	\$ 302,149,646	\$ 254,316,466	\$ 189,838,546
Liquid Fuel	44,164,539	43,441,775	42,364,315	18,903,323	14,898,569
Utility Franchise	14,615,641	13,599,331	11,895,512	11,336,445	14,550,684
Motor Vehicle Weight	22,554,298	23,227,478	20,165,675	12,471,443	11,015,318
Sub-Total Taxes	\$ 469,871,521	\$ 423,314,712	\$ 376,575,148	\$ 297,027,677	\$ 230,303,117
Liquor Licenses & Fees	\$ 2,036,558	\$ 1,983,117	\$ 1,934,556	\$ 1,790,309	\$ 1,146,405
Parking Meter Fees	4,157,358	3,902,218	3,537,465	2,586,416	2,606,269
Other Licenses & Fees	10,513,600	10,446,491	8,855,979	8,178,751	4,834,056
Fines, Forfeits & Penalties	611,067	584,379	275,077	262,105	108,509
Departmental Earnings ^b	139,161,045	124,338,664	97,565,018	59,236,185	46,733,711
State Grants					
Act 155 ^c	--	--	--	7,734,416	7,734,416
Other Unrestricted ^d	33,754,363	25,104,786	31,747,637	5,172,000	--
Others	7,454,872	10,572,983	3,938,039	2,453,010	1,183,890
Sub-Total State Grants	\$ 41,209,235	\$ 35,677,769	\$ 35,685,676	\$ 15,359,426	\$ 8,918,306
Federal Grants	\$ 41,684,596	\$ 32,919,884	\$ 65,938,356	\$ 88,851,217	\$ 63,454,834
Hawaii Housing Authority	77,606	251,935	286,516	276,710	124,066
Miscellaneous	58,543,283	33,415,543	53,160,073	36,719,949	14,472,100
TOTAL	\$ 767,865,869	\$ 666,834,711	\$ 643,813,864	\$ 510,288,745	\$ 372,701,375

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

a. Excludes loan, bond, revolving, trust funds, and Board of Water Supply revenues.

b. Includes rentals, interest, and other earnings.

c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.

d. Designated for "improvements to infrastructure and/or tourism-related activities."

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

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

Source of Revenue	1992	1991	1990	1987	1982
Taxes					
Real Property	\$ 66,902,666	\$ 58,728,745	\$ 48,254,559	\$ 32,572,595	\$ 21,804,283
Liquid Fuel	4,330,826	4,265,579	4,137,685	3,102,325	1,817,937
Utility Franchise	2,553,579	2,213,688	1,939,666	1,776,676	676,885
Motor Vehicle Weight	2,851,541	2,864,388	2,747,270	2,221,146	1,691,763
Sub-Total Taxes	\$ 76,638,612	\$ 68,072,400	\$ 57,079,180	\$ 39,672,742	\$ 25,990,868
Liquor Licenses & Fees	\$ 866,355	\$ 937,715	\$ 851,667	\$ 934,525	\$ 589,272
Other Licenses & Permits	2,183,104	2,900,113	2,454,037	1,390,673	439,231
Fines, Forfeits & Penalties	567,720	495,182	390,716	337,480	141,614
Departmental Earnings ^b	18,910,239	20,569,496	18,130,011	8,976,513	6,227,864
State Grants					
Act 155 ^c	--	--	--	2,994,474	2,994,474
Other Unrestricted ^d	17,451,236	12,979,345	16,385,685	2,856,000	--
Others	4,223,248	3,304,730	2,519,416	2,097,005	2,040,238
Sub-total State Grants	\$ 21,674,484	\$ 16,284,075	\$ 18,905,101	\$ 7,947,479	\$ 5,034,712
Federal Grants	\$ 4,926,360	\$ 4,428,270	\$ 3,482,041	\$ 2,771,413	\$ 3,173,842
Hawaii Housing Authority	22,973	24,556	24,037	18,624	10,273
Miscellaneous	11,788,271	2,192,147	1,377,731	1,077,916	384,421
TOTAL	\$ 137,578,118	\$ 115,903,954	\$ 102,694,521	\$ 63,127,365	\$ 41,992,097

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

a. Excludes loan, bond, revolving, certain trust funds, and water revenues.

b. Includes rentals, interest, garbage collection charges, and other earnings.

c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function. Repealed by Act 338, SLH 1989.

d. Designated for "improvements to infrastructure and/or tourism-related activities."

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

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

Source of Revenue	1992	1991	1990	1987	1982
Taxes					
Real Property	\$ 67,921,996	\$ 59,132,031	\$ 51,651,910	\$ 42,035,419	\$ 30,301,000
Liquid Fuel	5,321,245	5,268,899	5,101,040	2,372,062	2,013,661
Utility Franchise	2,530,832	2,231,025	1,899,621	1,619,927	1,284,200
Motor Vehicle Weight	2,341,683	2,312,228	2,155,786	1,828,552	1,600,555
Sub-Total Taxes	\$ 78,115,756	\$ 68,944,183	\$ 60,808,357	\$ 47,855,960	\$ 35,199,416
Liquor Licenses & Fees	\$ 697,758	\$ 790,652	\$ 729,137	\$ 615,764	\$ 430,859
Parking Meter Fees	144,006	132,715	130,085	112,398	39,773
Other Licenses & Permits	2,291,068	2,393,353	2,042,939	1,285,446	688,435
Fines, Forfeits & Penalties	1,580,866	620,968	316,301	14,511	800
Departmental Earnings ^b	6,805,310	8,691,366	6,035,058	4,615,854	4,389,500
State Grants					
Act 155 ^c	--	--	--	4,327,834	4,327,834
Other Unrestricted ^d	14,236,535	10,588,413	13,415,364	2,100,000	--
Others	9,215,848	8,185,118	7,693,774	4,127,118	2,821,692
Sub-Total State Grants	\$ 23,452,383	\$ 18,773,531	\$ 21,109,138	\$ 10,554,952	\$ 7,149,526
Federal Grants	\$ 9,437,219	\$ 8,753,744	\$ 8,072,677	\$ 6,591,438	\$ 8,224,774
Hawaii Housing Authority	--	82	2,153	4,543	65,169
Miscellaneous	1,999,350	1,973,724	3,639,689	2,760,209	783,449
TOTAL	\$ 124,533,716	\$ 111,074,338	\$ 102,885,534	\$ 74,410,875	\$ 56,971,701

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

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

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

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

Source of Revenue	1992	1991	1990	1987	1982
Taxes					
Real Property	\$ 33,098,638	\$ 27,665,634	\$ 23,494,700	\$ 17,246,667	\$ 12,453,773
Liquid Fuel	2,375,314	2,388,195	2,241,601	803,772	642,039
Utility Franchise	1,237,492	1,204,149	1,009,694	790,508	755,042
Motor Vehicle Weight	1,649,042	1,676,715	1,628,678	1,278,164	1,045,702
Sub-Total Taxes	\$ 38,360,486	\$ 32,934,693	\$ 28,374,673	\$ 20,119,111	\$ 14,896,556
Liquor Licenses & Fees	\$ 397,763	\$ 380,204	\$ 367,788	\$ 347,211	\$ 241,576
Other Licenses & Permits	813,716	1,091,644	1,098,004	409,421	251,652
Fines, Forfeits & Penalties	--	--	--	--	6,017
Departmental Earnings ^b	7,907,267	7,791,650	7,113,061	3,606,283	3,442,775
State Grants					
Act 155 ^c	--	--	--	3,116,321	3,116,321
Other Unrestricted ^d	10,982,289	9,108,926	10,422,228	1,872,000	--
Others	3,696,661	115,429	--	622,109	327,015
Sub-Total State Grants	\$ 14,678,950	\$ 9,224,355	\$ 10,422,228	\$ 5,610,430	\$ 3,443,336
Federal Grants	\$ 10,874,008	\$ 6,745,532	\$ 6,584,021	\$ 5,449,251	\$ 3,748,001
Miscellaneous	910,642	166,522	217,746	368,857	162,655
TOTAL	\$ 73,942,832	\$ 58,334,600	\$ 54,177,521	\$ 35,910,564	\$ 26,192,588

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

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

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

**TABLE 28
TAXES LEVIED IN HAWAII
As of January 1, 1993**

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE AND % OF TOTAL COLLECTIONS ^b	
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$1,500, 2.0%; next \$1,000, 4.0%; next \$1,000, 6.0%; next \$2,000, 7.25%; next \$5,000, 8.0%; next \$5,000, 8.75%; next \$5,000, 9.5%; and over \$20,500, 10%. Capital gains taxed at a maximum of 7.25%. Deductions generally follow federal law. Exemptions are: individuals, \$1,040 per person (double for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$1,750 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund. Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated for a maximum of \$55 per qualified exemption when AGI is less than \$6,000 to \$10 when AGI is from \$20,000 to \$30,000 in addition to \$55 Food Tax Credit per exemption granted regardless of income. Additional credit of \$50 per qualified exemption granted to renters with AGI of less than \$30,000. Credits (except for Food Tax Credit, are doubled for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability. Refundable medical services excise tax granted: \$200 maximum per return; doubled for those 65 and over with maximum of \$600 per return.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before 15th day (10th day if annual liability in excess of \$100,000) of following month. Estimates of income on 20th of April, June, September and January.</p>	<p>26.77%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 4.4%, over \$25,000 but not over \$100,000 at 5.4%, and 6.4% over \$100,000. Capital gains rate is 4%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried back three years and forward fifteen years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p>	<p>1.29%</p>
<p>ESTATE & TRANSFER TAX (Chapter 236D) - On shares of net estates having situs in Hawaii and federal estate tax liability. Tax is equal to the credit for state death taxes allowed on the federal estate tax return. Where an estate has no federal estate tax liability, then there is no state tax liability. Applicable to estates of persons dying after 6/30/83. <u>Distribution:</u> State general fund.</p>	<p>Personal representative of estate to file return. Return and payment due nine months after death.</p>	<p>0.48%</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services and other activities. <u>Distribution:</u> State general fund (except on fuel to state highway fund and \$90 million per year to state educational facilities maintenance fund until 1995 and up to \$5 million per year to the Bond Reserve Fund).</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by 20th day of 4th month following the tax year.</p>	<p>37.25%</p>
<p>TRANSIENT ACCOMMODATIONS TAX (Chapter 237D) - On gross rental or gross rental proceeds derived from the furnishing of transient accommodations at 5% rate. Applicable only to rental of such accommodations for less than 180 days. Gross income does not include taxes collected and passed on under HRS chapter 237 and as of 7/1/90, taxes collected under HRS chapter 237D. <u>Distribution:</u> State general fund.</p>	<p>Monthly by end of following month. Annual summary and reconciliation return by 20th of 4th month following tax year.</p>	<p>2.36%</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p>	<p>0.98%</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before the 20th of the 4th month following the close of the tax year.</p>	<p>2.43%</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway fund.</p>	<p>One month after end of calendar year.</p>	<p>0.62%</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 7.92% 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>0.71%</p>
<p>FUEL TAX (Chapter 243) - On distributors at 24.8¢ per gallon in Hawaii County to 32.5¢ in Honolulu for highway use (includes 16¢ 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>3.79%</p>
<p>LIQUOR TAX (Chapter 244D) - Rates per gallon, as follows: \$5.75 on distilled spirits, \$2.00 on sparkling wines, \$1.30 on still wines, \$0.81 on cooler beverages, \$0.89 on beer, and \$0.50 on draft beer. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p>	<p>1.22%</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p>	<p>0.81%</p>
<p>PROPERTY TAX (County Ordinances) - On real property, land and improvements. Assessments at 100% of "fair market value." Minimum exemption for owner-occupied homes is \$40,000, with multiple exemptions based on age. Various rates for land, improvements and classes of property. Average fiscal year 1993 rates per \$1,000 net assessed value are: Oahu, \$5.04; Maui, \$5.44; Hawaii, \$8.88; and Kauai, \$6.11. 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>16.42%</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions are allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p>	<p>0.12%</p>
<p>MOTOR VEHICLE WEIGHT (Chapter 249) - On weight as follows: Oahu, commercial vehicles, 2.00¢/lb.; passenger vehicles, 1.25¢/lb.; minimum \$12 on motor vehicles, \$1 on others. Hawaii, commercial 1.0¢/lb.; passenger 0.5¢/lb. and a \$6 minimum. Maui, commercial 1.5¢/lb.; passenger 0.75¢/lb. and a \$6 minimum. Kauai, commercial 2.0¢/lb.; passenger 0.75¢/lb. with \$12 minimum. State tax of 0.75¢/lb. to 1.25¢/lb., and \$3 annual minimum, \$150 annual maximum. <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>1.88%</p>
<p>RENTAL MOTOR VEHICLE AND TOUR VEHICLE SURCHARGE TAX (Chapter 251) - On rental motor vehicles at \$2 a day or any portion thereof on passenger carrier tour vehicles as follows: \$65 per month for vehicles seating twenty six passengers or more; \$15 per month on vehicles seating eight to twenty-five persons. <u>Distribution:</u> State highway fund.</p>	<p>Monthly by end of the following month.</p>	<p>0.19%</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 2.75%; surplus line brokers, 4.68%; casualty and other insurance, 4.7%. 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>1.78%</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>		<p>0.90%</p>

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

b. Based on fiscal 1992 state and county tax collections (see Table 13), excluding unemployment compensation.

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

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

Source	1992	1991	1990	1987	1982
Income and Profits Taxes					
Indiv. Income & Employment ^a	\$ 3,980,629	\$ 3,954,688	\$ 3,648,783	\$ 2,462,058	\$ 1,662,349
Corporate Income & Profits	412,280	475,494	461,579	254,775	157,750
Sub-Total Income & Profits	\$ 4,392,909	\$ 4,430,182	\$ 4,110,362	\$ 2,716,833	\$ 1,820,099
Excise Taxes					
Alcoholic Beverages ^b	\$ -	\$ -	\$ -	\$ 6,006	\$ 431
Tobacco ^b	-	-	-	-	2
Manufacturers' Excise	-	-	-	-	-
Gasoline	-	-	12,145	7,031	3,020
Others ^c	-	-	444	254	359
Retailers' Excise ^d	-	-	3,798	2,482	(635)
Miscellaneous Excise	-	-	-	-	-
Telephone & Teletype	-	-	2,571	7,132	3,921
Air Trans. of Persons	-	-	20,500	17,767	5,340
Others ^e	-	-	7,174	4,061	1,208
Unclassified Excise ^f	-	-	1,969	751	3,864
Sub-Total Excise Taxes	\$ 64,171	\$ 62,514	\$ 48,601	\$ 45,484	\$ 17,510
Estate	\$ 61,095	\$ 56,983	\$ 80,019	\$ 26,753	\$ 26,604
Gift	2,283	3,109	3,887	2,587	226
Unemployment Insurance	22,485	17,746	21,258	17,478	12,188
TOTAL	\$ 4,542,943	\$ 4,570,534	\$ 4,264,128	\$ 2,809,135	\$ 1,876,628

NOTE: Totals may not add due to rounding; retailers' excise reclassified for 1982 and prior years. Excise tax detail not available for 1991 and 1992. Data may not be comparable to Table 8 due to different source.

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

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

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

Purpose	1992	1991	1990	1987	1982
Highways	\$ 185,994,379	\$ 150,917,072	\$ 118,344,782	\$ 38,521,182	\$ 48,274,876
Airports	23,616,419	42,755,109	13,162,473	7,780,468	7,083,442
National Guard	1,148,784	1,939,997	1,388,247	694,004	313,282
Health	-	-	-	-	-
Hospital Contr.	-	-	-	-	5,295
Public Health	49,375,609	29,046,188	28,973,833	16,699,024	11,704,463
Hansen's Disease	1,489,836	5,008,442	25,819,310	3,158,000	1,789,776
Education	-	-	-	-	-
Elem. - Secondary Act	13,717,633	14,345,000	12,775,789	10,235,000	8,913,372
Other Education	132,291,181	121,268,782	116,672,177	101,412,108	78,607,406
Public Welfare	-	-	-	-	-
Dependent Child	74,677,168	62,571,641	59,028,742	40,141,309	50,888,963
Aged and Other	272,630,543	224,928,277	198,337,448	158,531,007	131,021,888
Natural Resources	9,314,494	6,230,246	20,742,100	9,783,452	5,514,892
Employment Security	28,636,908	16,527,922	15,260,394	15,851,722	1,694,898
Unemp. Comp. Benefits	-	-	-	-	32,600
Emergency Employment	11,876,372	11,941,921	11,475,956	9,628,912	5,301,563
Economic Opportunity	-	-	-	-	153,433
Miscellaneous	47,689,208	38,586,700	34,503,012	24,681,450	26,635,087
TOTAL	\$ 852,458,535	\$ 726,067,295	\$ 652,484,043	\$ 437,117,634	\$ 375,934,836

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

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

TABLE 31
FEDERAL RECEIPTS OF STATE AND LOCAL GOVERNMENTS^a
 Total and Per Capita Amounts
 Fiscal Year 1992
 (In Millions)

State	Total	Per Capita Amounts					
		Total	Rank	Public Welfare ^b	Educa- tion ^c	All Other ^d	
Hawaii	\$ 808.6	\$ 712	14	229	129	133	221
U.S.	154,098.9	611	--	288	100	58	165
Alabama	2,547.7	623	23	255	151	65	152
Alaska	804.5	1,411	2	329	291	245	547
Arizona	1,797.2	479	47	177	126	43	133
Arkansas	1,291.6	545	35	265	84	64	131
California	19,960.9	657	19	291	112	49	205
Colorado	1,775.3	526	39	191	112	83	140
Connecticut	2,294.9	697	15	296	70	166	165
Delaware	412.9	607	27	169	85	97	256
Florida	5,427.1	409	51	176	79	31	123
Georgia	3,803.6	574	33	266	103	60	145
Idaho	590.9	569	34	187	98	106	177
Illinois	5,816.2	504	42	200	95	53	155
Indiana	2,808.4	501	43	248	90	59	103
Iowa	1,608.8	576	32	225	121	73	156
Kansas	1,199.4	481	46	196	106	67	112
Kentucky	2,379.0	641	20	361	102	49	130
Louisiana	3,114.2	732	13	391	115	69	158
Maine	817.5	662	18	391	85	57	129
Maryland	2,630.5	541	36	207	103	65	166
Massachusetts	4,646.4	775	10	459	86	47	184
Michigan	5,682.8	607	28	324	103	44	136
Minnesota	2,940.4	663	17	324	110	57	172
Mississippi	1,993.6	769	11	338	159	68	205
Missouri	2,572.8	499	44	233	69	62	136
Montana	700.1	866	5	331	132	137	267
Nebraska	855.0	537	38	226	106	64	140
Nevada	589.8	459	48	111	76	57	215
New Hampshire	489.7	443	49	165	74	54	150
New Jersey	4,564.8	588	29	285	74	65	163
New Mexico	1,049.1	678	16	253	205	76	144
New York	16,435.1	910	4	598	74	35	203
North Carolina	3,517.8	522	41	245	101	51	125
North Dakota	538.0	847	6	346	163	109	229
Ohio	6,350.6	581	31	310	69	49	153
Oklahoma	1,664.2	524	40	257	101	65	101
Oregon	2,180.0	746	12	234	125	52	336
Pennsylvania	6,453.7	540	37	250	74	58	157
Rhode Island	827.6	824	8	371	100	146	208
South Carolina	2,243.2	630	22	325	106	48	152
South Dakota	551.1	784	9	292	130	142	220
Tennessee	3,062.1	618	25	300	100	52	165
Texas	8,470.6	488	45	215	105	60	108
Utah	1,090.8	616	26	222	169	53	171
Vermont	480.4	847	7	383	130	104	230
Virginia	2,727.2	434	50	162	113	54	105
Washington	3,124.1	623	24	245	132	83	164
West Virginia	1,146.5	637	21	291	111	83	152
Wisconsin	2,890.9	583	30	305	108	47	124
Wyoming	591.5	1,286	3	218	110	221	738
Dist. of Columbia	1,779.8	2,976	1	587	103	142	2,144

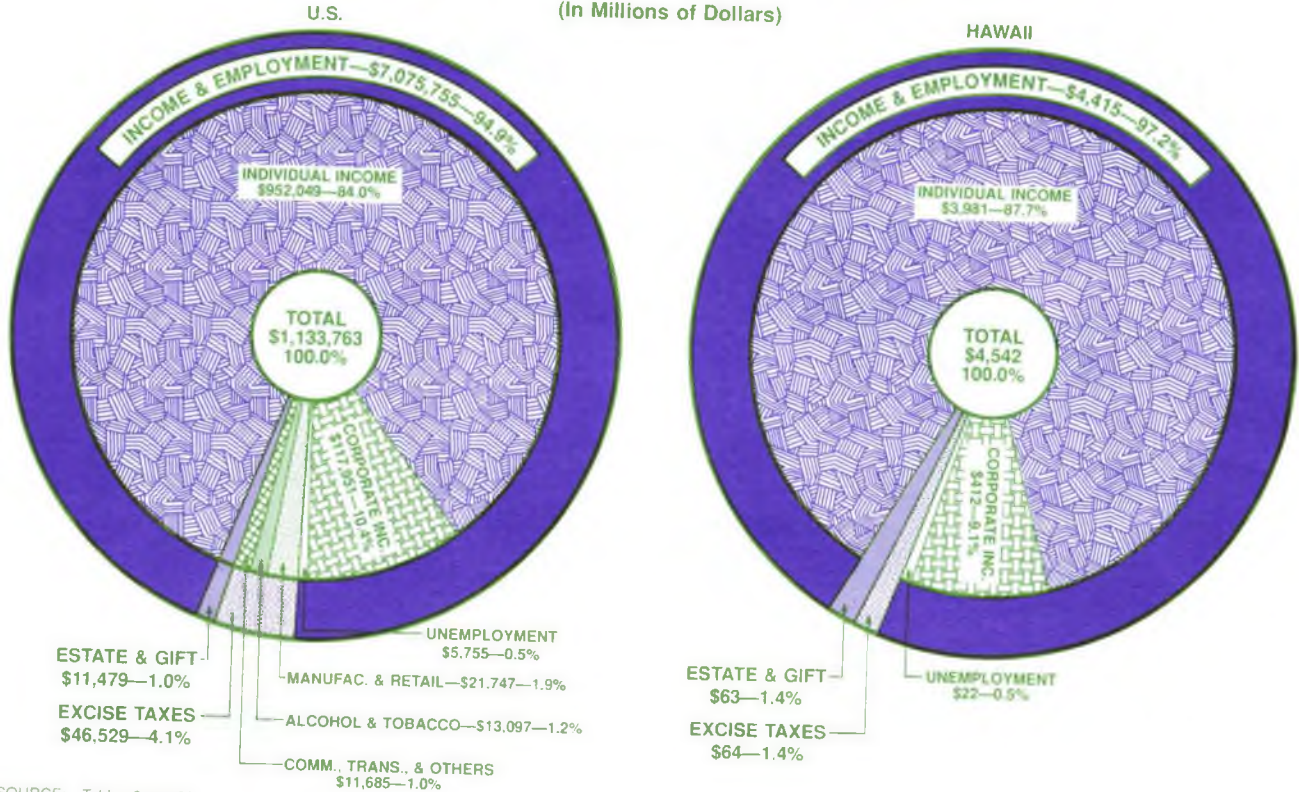
NOTE: Detail may not add to total due to rounding.

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

SOURCE: "Government Finances in 1990-91," Series GF-91-5, Bureau of the Census, U.S. Department of Commerce, Washington, D.C., November 1993.

CHART 7 FEDERAL TAX COLLECTIONS

Fiscal Year 1992
(In Millions of Dollars)



SOURCE: Tables 8 and 29.

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

	1992		1991		1990		1987		1982	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS^a										
Individual Income Taxes	\$ 475,964	43.6	\$ 467,827	44.4	\$ 466,884	45.3	\$ 392,557	46.0	\$ 297,744	48.2
Corporate Income Taxes	100,270	9.2	98,086	9.3	93,507	9.1	83,926	9.8	49,207	8.0
Employee Taxes & Contributions ^b	413,689	37.9	396,016	37.6	380,047	36.9	303,318	35.5	201,498	32.6
Excise Taxes										
Federal Funds	21,836	2.0	18,275	1.7	15,591	1.5	14,844	1.7	28,670	4.6
Trust Funds	23,733	2.2	24,127	2.3	19,754	1.9	17,613	2.1	7,641	1.2
Estate and Gift Taxes	11,143	1.0	11,138	1.1	11,500	1.1	7,493	0.9	7,991	1.3
Customs Duties	17,359	1.6	15,949	1.5	16,707	1.6	15,085	1.8	8,854	1.4
Miscellaneous Receipts	26,458	2.4	22,846	2.2	27,316	2.6	19,307	2.3	16,161	2.6
TOTAL RECEIPTS	\$ 1,090,452	100.0	\$ 1,054,264	100.0	\$ 1,031,308	100.0	\$ 854,143	100.0	\$ 617,765	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 298,350	21.6	\$ 273,292	20.6	\$ 299,331	23.9	\$ 281,999	28.1	\$ 185,309	24.9
International Affairs	16,107	1.2	15,851	1.2	13,764	1.1	11,649	1.2	12,300	1.6
General Science, Space & Tech.	16,409	1.2	16,111	1.2	14,444	1.2	9,216	0.9	7,200	1.0
Agriculture	15,205	1.1	15,183	1.1	11,958	1.0	26,606	2.7	15,944	2.1
Natural Resources & Energy	24,525	1.8	20,995	1.6	20,421	1.6	17,478	1.7	26,525	3.6
Transportation	33,333	2.4	31,099	2.3	29,485	2.4	26,222	2.6	20,625	2.8
Community Devel. & Housing	16,921	1.2	82,450	6.2	75,640	6.0	11,233	1.1	14,603	2.0
Education & Manpower Training	45,248	3.3	43,354	3.3	38,755	3.1	29,724	3.0	27,029	3.6
Health	89,497	6.5	71,183	5.4	57,716	4.6	39,967	4.0	27,445	3.7
Income Security	603,567	43.7	543,805	41.1	493,744	39.4	405,723	40.4	310,248	41.6
Veterans' Benefits & Svcs.	34,138	2.5	31,349	2.4	29,112	2.3	26,782	2.7	23,958	3.2
Law Enforcement & Justice	14,426	1.0	12,276	0.9	9,995	0.8	7,553	0.8	4,703	0.6
Net Interest	199,421	14.4	194,541	14.7	184,221	14.7	138,652	13.8	84,995	11.4
General Government	11,125	0.8	9,561	0.7	8,573	0.7	5,944	0.6	4,532	0.6
General Purpose Fiscal Asst.	1,865	0.1	2,100	0.2	2,161	0.2	1,621	0.2	6,390	0.9
Less: Undistributed Off-setting Receipts	(39,280)	(2.8)	(39,356)	(3.0)	(36,615)	(2.9)	(36,455)	(3.6)	(26,099)	(3.5)
TOTAL EXPENDITURES	\$ 1,380,856	100.0	\$ 1,323,793	100.0	\$ 1,252,705	100.0	\$ 1,003,911	100.0	\$ 745,706	100.0
Surplus or (Deficit)	\$ (290,404)	--	\$ (269,521)	--	\$ (221,384)	--	\$ (149,700)	--	\$ (127,900)	--
Gross Federal Debt ^c	\$ 4,001,941	--	\$ 3,598,303	--	\$ 3,206,207	--	\$ 2,345,578	--	\$ 1,136,798	--

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

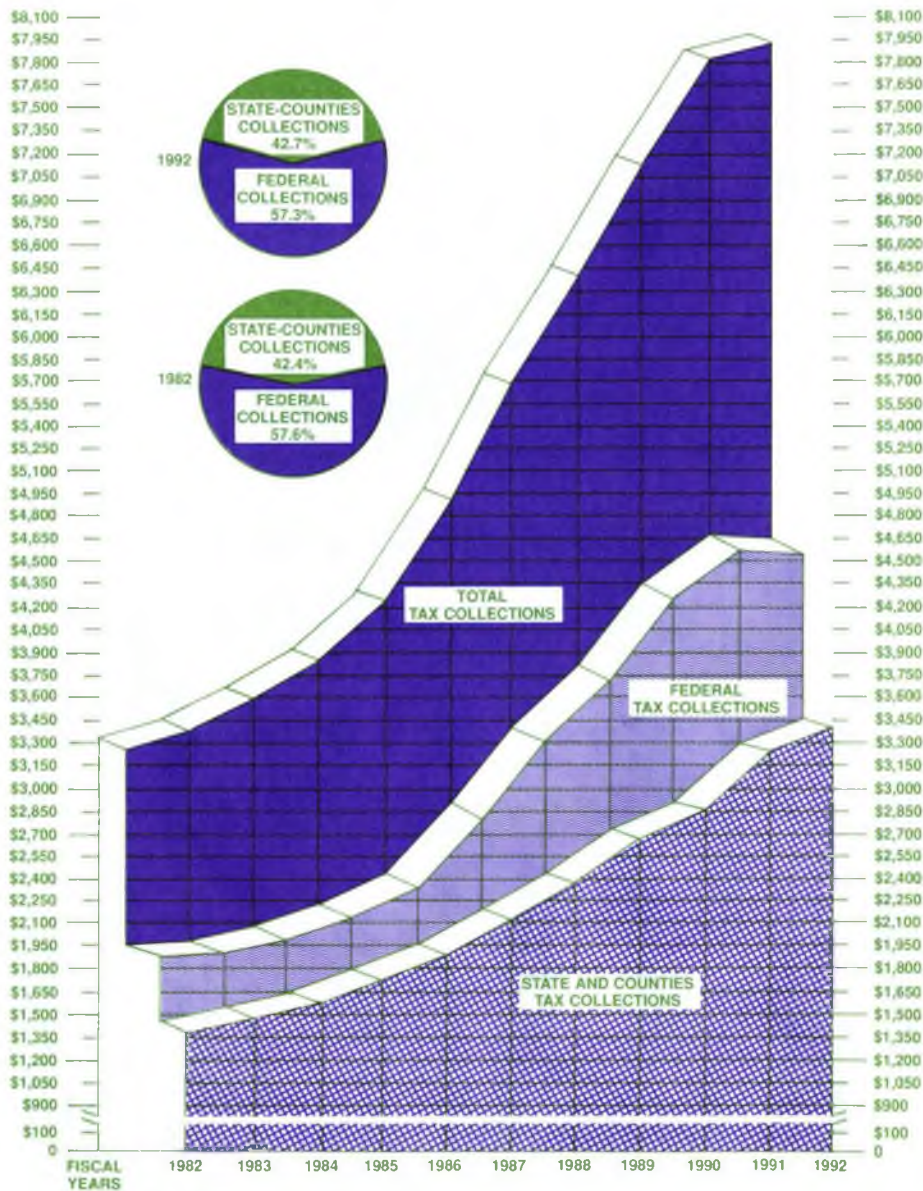
a. Includes both federal and trust funds.

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

c. At the end of the fiscal year; revised.

SOURCE: "Budget of the United States Government," Fiscal Year 1995, Executive Office of the President, Office of Management and Budget, Washington, D.C.

CHART 8
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes state unemployment compensation tax.

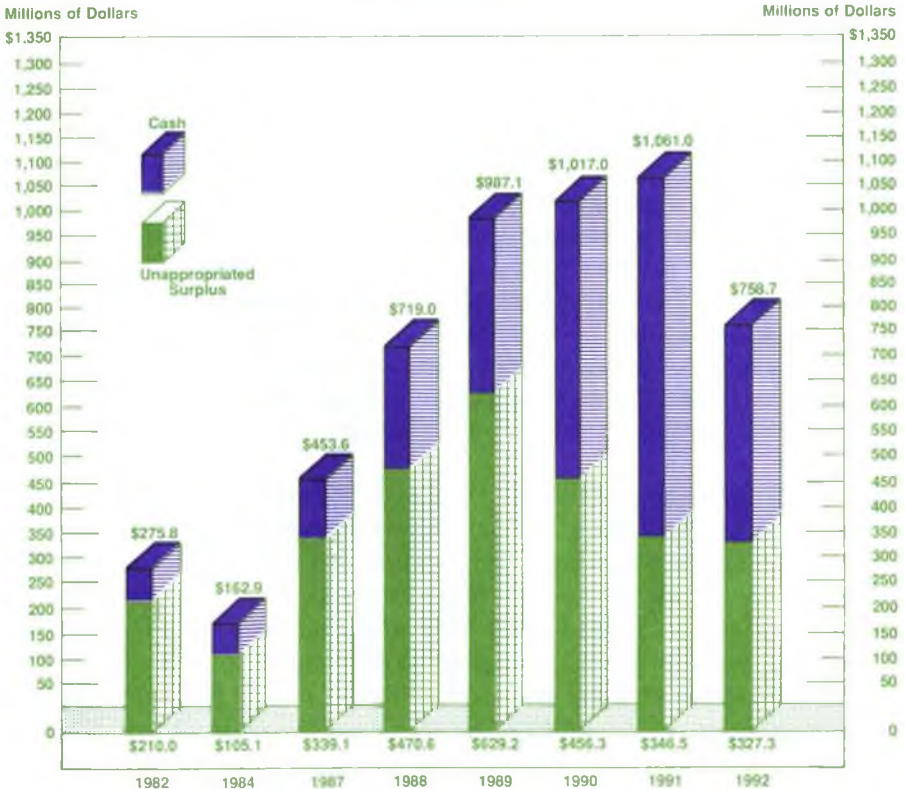
SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Finance Directors and State Department of Taxation, State of Hawaii; and reports of the Internal Revenue Service.

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

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance ^a	Unexpended Appropriations	Unappropriated Surplus
1992	\$ 2,653,112	\$ 2,946,431	\$ (293,319)	\$ 758,713	\$ 431,434	\$ 327,279
1991	2,651,579	2,594,086	57,493	1,061,045	714,540	346,505
1990	2,414,821	2,364,824	49,997	1,017,028	560,711	456,317
1989	2,341,479	1,953,329	388,150	987,106	357,918	629,188
1988	2,075,731	1,810,331	265,400	718,956	248,396	470,560
1987	1,889,774	1,667,986	221,788	453,556	114,460	339,096
1986	1,805,297	1,557,847	47,450	231,768	94,781	136,987
1985	1,475,454	1,454,016	21,438	184,318	54,857	129,461
1984	1,354,631	1,375,403	(20,772)	162,880	57,817	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

a. Adjusted for equity transfers to and from the homes revolving fund and enterprise funds.
 SOURCE: Annual Financial Reports of the Comptroller, Dept. of Accounting and General Services, State of Hawaii.

CHART 9
GENERAL FUND FINANCIAL POSITION
 State of Hawaii



SOURCE: Table 33.

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

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance ^a	Unexpended Appropriations	Unappropriated Surplus
1992	\$ 2,653,112	\$ 2,946,431	\$ (293,319)	\$ 758,713	\$ 431,434	\$ 327,279
1991	2,651,579	2,594,086	57,493	1,061,045	714,540	346,505
1990	2,414,821	2,364,824	49,997	1,017,028	560,711	456,317
1989	2,341,479	1,953,329	388,150	987,106	357,918	629,188
1988	2,075,731	1,810,331	265,400	718,956	248,396	470,560
1987	1,889,774	1,667,986	221,788	453,556	114,460	339,096
1986	1,605,297	1,557,847	47,450	231,768	94,781	136,987
1985	1,475,454	1,454,016	21,438	184,318	54,857	129,461
1984	1,354,631	1,375,403	(20,772)	162,880	57,817	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

a. Adjusted for equity transfers to and from the homes revolving fund and enterprise funds.

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

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CHART 9

GENERAL FUND FINANCIAL POSITION

State of Hawaii

73

HOW GOVERNMENT SPENDS YOUR MONEY

State and local government in Hawaii spent more than \$6.3 billion to provide public services in 1992. The state government accounts for \$5.4 billion or 80% of the total. Under Hawaii's centralized system of government, the state provides the lion's share of public services, including those traditionally associated with local government functions. These include public schools, public universities and community colleges, courts, airports and harbors.

Although the counties would be minor league players when compared with private businesses located in Hawaii, the City & County of Honolulu with nearly \$800 million in revenues would rank among the largest five companies. Public safety and sanitation are the preoccupation of county governments in Hawaii. All police enforcement, fire protection (except the joint state-county fireboat program), garbage collection, and wastewater treatment are functions of the counties. In Honolulu, mass transit and affordable housing for renters and first-time owners are major targets for the city's spending.

Public school operating expenditures in Hawaii increased 6.4% to \$911 million in fiscal 1992. Cash capital improvement spending rose from \$50.4 million in 1991 to \$100.2 million in 1992. A large part of the increase was due to projects financed by a diversion of general excise tax revenues. Public school expenditures for operations have risen more than 55% since 1987, more than outstripping the 35% increase in the cost of living as measured by the Honolulu CPI. Most of the spending increases in public education to date have been devoted to hiring additional teaching staff and other educational personnel rather than improving educational infrastructure.

Public employment in Hawaii continues to expand as the number of full time employees employed by the county governments rose from 565 workers per 10,000 population in 1990 to 567 in 1991. The large increase in public workers is reflected in the increase since 1987 when 505 workers per 10,000 worked for the state or county governments in Hawaii. The largest absolute increase took place in public education and higher education programs which are state government responsibilities.

TABLE 34
PER CAPITA DIRECT GENERAL EXPENDITURES
 State and Local Government - Fiscal 1991^a

State	Rank	Total	Public Educ. ^b	Higher Educ.	Hwy.	Health Welfare ^c	Police Fire	Control ^d	Int on Debt	All Other ^e
HAWAII	5	\$ 4,597	\$ 690	\$ 459	\$ 305	\$ 973	\$ 187	\$ 271	\$ 276	\$ 1,436
U.S. Av.	--	3,587	863	381	258	949	185	168	207	577
Ala.	43	2,942	616	459	219	910	126	117	155	340
Alaska	1	9,776	1,697	624	1,008	1,161	284	593	1,317	3,092
Ariz.	23	3,422	796	453	334	616	213	204	262	545
Ark.	51	2,440	619	366	228	667	91	95	124	249
Calif.	11	3,978	872	417	181	1,074	256	244	167	767
Colo.	24	3,419	854	447	325	676	187	187	239	504
Conn.	6	4,443	1,052	294	390	1,155	226	185	283	858
Del.	10	4,093	845	655	441	814	147	219	396	576
Fla.	26	3,412	835	295	226	831	225	178	227	595
Ga.	42	3,213	802	296	233	1,008	151	127	117	482
Idaho	37	2,852	727	389	312	634	129	138	119	404
Ill.	30	3,294	760	370	284	754	200	148	202	576
Ind.	40	2,994	816	442	203	810	114	132	122	354
Iowa	35	3,417	820	522	397	921	122	150	130	355
Kans.	23	3,200	804	445	376	679	141	164	191	402
Ky.	42	2,947	623	402	259	818	112	120	245	368
La.	28	3,351	715	348	275	960	161	131	338	422
Me.	19	3,628	963	330	330	1,029	130	154	198	494
Md.	16	3,716	876	474	294	764	227	168	209	703
Mass.	8	4,105	807	276	183	1,421	225	181	282	730
Mich.	20	3,604	946	455	208	1,032	175	156	143	489
Minn.	7	4,250	964	468	374	1,217	147	194	269	617
Miss.	49	2,696	634	375	256	807	98	103	121	302
Mo.	50	2,664	762	286	243	663	148	111	130	321
Mont.	22	3,503	919	400	419	694	116	174	212	569
Neb.	31	3,267	890	469	343	735	125	128	141	438
Nev.	15	3,740	918	296	306	584	279	249	301	807
N. H.	37	3,058	884	269	256	664	174	157	279	374
N. J.	9	4,093	1,081	299	264	990	208	182	292	778
N. M.	27	3,359	831	501	306	784	173	183	94	486
N. Y.	3	5,457	1,211	351	293	1,738	271	225	343	1,024
N. C.	38	3,035	777	418	231	839	139	119	100	412
N. D.	21	3,541	771	577	391	646	88	127	224	717
Ohio	34	3,195	805	353	229	943	169	157	143	396
Okla.	44	2,908	751	339	291	760	137	132	159	339
Ore.	18	3,631	899	454	280	766	182	202	223	626
Pa.	35	3,193	856	277	237	804	124	140	258	497
R. I.	12	3,867	842	385	245	1,052	234	180	324	607
S. C.	36	3,138	801	404	171	983	122	123	132	401
S. D.	41	2,950	776	301	442	530	102	135	235	430
Tenn.	48	2,757	572	355	247	765	130	102	140	446
Texas	45	2,895	803	355	234	675	149	116	209	354
Utah	39	3,015	773	518	211	594	126	150	167	475
Vt.	13	3,865	1,044	556	406	803	117	175	221	542
Va.	29	3,319	887	400	325	743	171	153	167	471
Wash.	14	3,810	972	473	277	958	168	178	163	620
W. Va.	46	2,866	755	350	297	666	69	122	236	370
Wisc.	17	3,672	957	488	289	987	192	140	178	440
Wyo.	4	5,064	1,261	587	754	1,010	194	278	364	615
D. C.	2	7,040	1,037	206	238	2,343	614	362	407	1,833

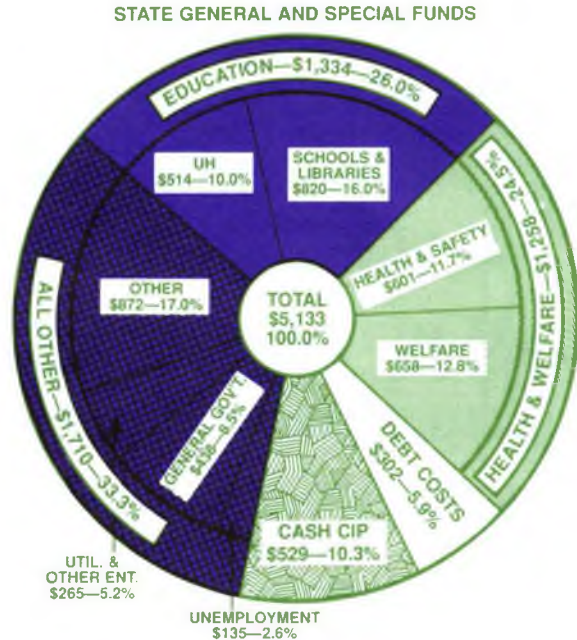
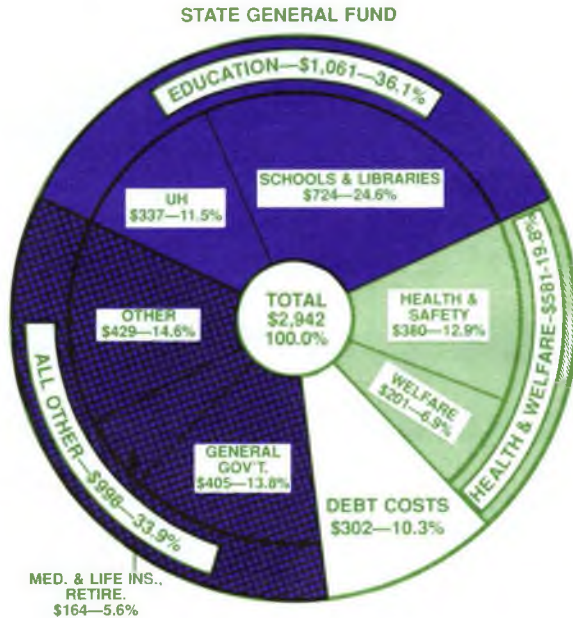
NOTE: Detail may not add to total due to rounding.

- a. Includes capital outlay
- b. Includes libraries.
- c. Includes cash assistance and vendor payments under welfare programs, institutional care of the needy, administration of welfare activities, and health, hospital, veterans' services, sewerage, and other sanitation expenditures.
- d. Includes financial and other government administration, judicial and legal expenditures.
- e. Includes airports, corrections, housing and community development, natural resources, parks and recreation, parking facilities, public buildings, transit subsidies, unemployment compensation, water transport, and all other unallocable expenditures.

SOURCE: "Government Finances in 1990-91," Series GF-91-5P, Bureau of the Census, U.S. Department of Commerce, Washington, D.C., January 1993.

CHART 10 HOW STATE GOVERNMENT DOLLARS ARE SPENT

Operating Expenditures — By Functions
State of Hawaii — Fiscal 1992
(Dollars in Millions)



NOTE: See Table 35 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1992 Annual Report of the Comptroller, State of Hawaii.

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

Functions	1992	1991	1990	1987	1982
✓ General Government - Control	\$ 106,266,148	\$ 98,227,350	\$ 88,142,886	\$ 65,067,468	\$ 34,922,365
- Staff	331,926,261	280,980,327	242,863,000	126,024,043	79,580,770
Public Safety - Police & Fire	7,222,058	5,112,277	3,813,169	2,201,921	2,037,809
- Other Protection	151,290,367	151,732,624	127,876,597	101,713,588	60,095,222
Highways	114,515,717	100,074,421	79,841,432	72,270,119	48,937,486
Natural Resources	40,363,366	36,239,949	45,750,104	22,807,865	19,094,014
Health & Sanitation	171,209,196	152,265,270	186,316,810	118,025,187	67,809,881
Hospitals & Institutions	271,017,627	216,147,142	167,947,449	97,677,413	84,152,155
Public Welfare	657,727,513	523,488,310	474,658,760	341,356,882	317,194,604
Education - Higher (UH)	514,353,267	470,957,340	424,142,185	314,310,335	240,226,613
- Public Education	770,670,824	729,425,061	661,521,789	476,297,941	370,356,199
- Libraries & Other	48,893,881	50,598,747	36,849,063	24,613,406	22,082,004
Recreation	40,117,941	37,069,654	43,950,676	15,994,201	12,848,298
✓ Utilities & Other Enterprises	265,339,967	229,570,889	212,061,969	161,054,501	59,289,660
Debt Service ^b	301,936,987	285,731,870	272,820,336	275,601,941	175,329,846
Retirement & Pension	163,137,003	165,176,331	71,299,611	133,221,156	94,877,813
Employees' Health & Hosp. Ins. ^c	1,076,245	927,286	1,013,474	639,903	19,715,070
✓ Unemployment Compensation	134,691,509	68,096,594	47,845,711	53,496,197	79,445,226
Grants-in-Aid to Counties	825,000	2,838,900	73,471,454	31,373,045	18,273,045
Urban Redevelop. & Housing	416,930,588	361,601,487	321,005,449	222,340,342	82,802,846
Miscellaneous	94,915,109	102,361,764	87,479,422	49,297,494	21,103,522
Cash Capital Improvements ^d	528,512,579	391,184,331	303,833,695	91,120,920	48,298,360
TOTAL	\$ 5,132,939,151	\$ 4,459,807,924	\$ 3,974,505,042	\$ 2,796,505,868	\$ 1,958,472,808

NOTE: Interfund transfers eliminated to avoid duplication.

- a. Includes general, special, and proprietary fund expenditures; unemployment trust fund is treated as a special fund. *→ unemployment compensation*
- b. Debt service on revenue bonds reimbursable from highway funds are included under Highways; from airport and harbor funds under Utilities; from Sand Island receipts, land revolving trust, and Veterans' home loan funds under Miscellaneous.
- c. Health fund expenditures reclassified into general government category in fiscal 1984.
- d. Special funds account for \$39,852,659 in 1982, \$73,322,640 in 1987, \$196,634,475 in 1990, \$284,531,788 in 1991, and \$400,105,616 in 1992.

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

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

Object of Expenditure	1992	1991	1990	1987	1982
General Government					
Control	\$ 6,451,721	\$ 6,539,782	\$ 5,387,863	\$ 5,551,318	\$ 5,415,795
Staff	77,112,004	64,339,007	69,618,723	43,109,789	30,872,881
Public Safety					
Police & Fire	149,567,978	137,756,299	130,962,511	99,478,170	72,772,215
Other Protection	20,995,243	23,964,071	22,000,849	15,543,954	10,582,667
Highways	26,479,844	26,211,047	26,065,514	19,275,387	17,368,372
Health & Sanitation	89,396,290	82,389,117	70,099,321	43,066,708	34,902,402
Recreation	51,451,649	51,415,028	44,600,318	30,567,843	25,728,057
Interest	61,524,866	63,950,964	49,365,953	31,599,813	12,533,667
Bond Redemption	32,927,000	27,702,000	27,372,000	17,665,407	16,327,000
Pension & Retirement	33,951,290	34,245,747	13,514,496	36,837,408	22,498,832
Econ. & Urban Dev. ^b	19,721,263	17,213,018	16,744,798	19,906,863	20,637,749
Mass Transit ^c	71,716,902	50,522,277	53,233,609	47,301,249	36,682,973
Miscellaneous	55,806,462	44,576,323	45,807,556	28,896,465	20,438,357
Cash Capital Improve.	23,320,651	35,161,387	40,340,199	64,017,190	41,148,033
TOTAL	\$ 720,423,162	\$ 665,986,067	\$ 615,113,710	\$ 502,817,564	\$ 367,909,000

NOTE: Detail may not add to totals due to rounding. 1991-1992 data reflects reallocation of capital outlays to "Cash capital improvements."

- a. All funds expended by the county with the exception of certain bond, revolving, loan, and enterprise funds. Excludes urban redevelopment land purchases.
 - b. Includes expenditures from redevelopment grants.
 - c. Includes transfers to the bus transportation fund which are not reported as part of operating expenditures.
- SOURCE: Finance Director's Annual Reports, City and County of Honolulu, State of Hawaii

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

Object of Expenditure	1992	1991	1990	1987	1982
General Government					
Control	\$ 2,111,033	\$ 1,587,429	\$ 1,471,743	\$ 1,118,763	\$ 699,928
Staff	11,539,189	13,952,609	10,471,311	7,146,154	6,133,115
Public Safety					
Police & Fire	24,406,026	21,668,601	18,467,949	13,097,369	8,941,345
Other Protection	4,442,264	3,903,778	3,592,424	2,438,021	1,087,968
Highways	7,725,476	7,137,575	7,075,122	4,799,987	4,111,474
Health & Sanitation	10,357,942	9,011,304	7,918,141	5,026,460	4,517,978
Hospitals & Institutions	--	3,000	6,300	198,067	200,506
Public Welfare	10,932,025	9,895,654	7,721,154	4,353,498	3,018,394
Public Schools	192,000	192,000	192,000	176,000	162,993
Recreation	7,230,792	6,456,378	5,538,080	4,163,297	3,385,721
Interest	6,579,306	6,097,052	4,627,903	2,931,915	1,162,085
Bond Redemption	2,321,093	1,423,647	1,370,882	2,398,194	1,147,000
Pension & Retirement	5,481,630	5,346,933	1,907,941	2,908,604	2,272,123
Miscellaneous	8,188,600	5,447,820	4,682,682	4,265,007	3,078,703
Cash Capital Improve.	26,183,815	23,918,827	15,476,480	10,487,127	2,184,408
TOTAL	\$ 127,691,191	\$ 116,042,607	\$ 90,520,112	\$ 65,508,463	\$ 42,103,741

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

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

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

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

Object of Expenditure	1992	1991	1990	1987	1982
General Government					
Control	\$ 2,233,089	\$ 2,199,205	\$ 1,975,301	\$ 1,729,598	\$ 2,002,767
Staff	12,429,128	11,996,091	10,673,553	8,029,266	5,420,011
Public Safety					
Police & Fire	36,827,484	32,311,798	29,313,123	20,660,441	15,176,742
Other Protection	10,002,971	8,573,097	6,787,353	5,079,637	3,547,676
Highways	5,409,013	5,130,881	6,009,315	4,716,173	4,692,389
Health & Sanitation	6,433,160	7,192,149	4,851,235	3,050,821	2,864,561
Public Welfare	12,050,978	9,403,341	7,805,878	6,090,031	3,742,317
Public Schools	261,608	261,207	250,229	254,312	256,939
Recreation	8,299,229	7,946,340	7,219,110	5,973,781	5,096,681
Interest	6,137,804	6,324,606	5,083,110	4,983,021	2,898,009
Bond Redemption	3,026,000	2,681,000	3,022,000	1,690,000	1,458,644
Pension & Retirement	6,911,646	6,693,778	2,725,931	6,653,565	4,338,207
Mass Transit	658,043	542,472	489,617	535,761	991,078
Miscellaneous	9,329,684	7,265,182	5,700,831	3,948,713	2,715,174
Cash Capital Improve.	1,169,400	1,027,000	1,067,000	1,042,000	1,104,149
TOTAL	\$ 121,179,237	\$ 109,548,147	\$ 92,973,586	\$ 74,437,120	\$ 56,305,344

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

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

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

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

Object of Expenditure	1992	1991	1990	1987	1982
General Government					
Control	\$ 1,575,279	\$ 1,491,000	\$ 1,225,281	\$ 973,235	\$ 893,423
Staff	9,060,188	8,436,301	7,736,862	5,016,041	4,240,108
Public Safety					
Police & Fire	11,422,563	10,414,126	9,968,560	7,533,337	5,654,237
Other Protection	2,289,483	1,606,407	1,029,740	928,375	596,207
Highways	2,459,922	3,874,975	3,376,627	2,799,793	1,396,894
Health & Sanitation	3,228,193	3,120,012	2,569,831	1,268,199	948,897
Public Welfare	2,811,295	2,326,608	1,898,434	742,206	2,009,260
Public Schools	137,894	138,404	142,467	120,396	130,537
Recreation	3,266,751	2,939,922	2,739,513	2,220,731	1,771,269
Interest	3,155,522	2,621,969	2,239,845	1,436,160	1,673,103
Bond Redemption	2,660,000	2,105,000	1,580,000	1,233,000	15,000
Pension & Retirement	2,897,349	2,828,161	1,124,118	3,043,335	1,889,803
Salary Adjustment ^b	47,750	50,241	45,448	35,504	12,333
Miscellaneous	8,733,029	6,897,478	7,783,391	5,735,441	2,702,434
Cash Capital Improve.	5,050,158	2,927,282	2,955,954	2,455,684	4,140,283
TOTAL	\$ 58,795,376	\$ 51,777,886	\$ 46,416,071	\$ 35,541,437	\$ 28,073,786

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

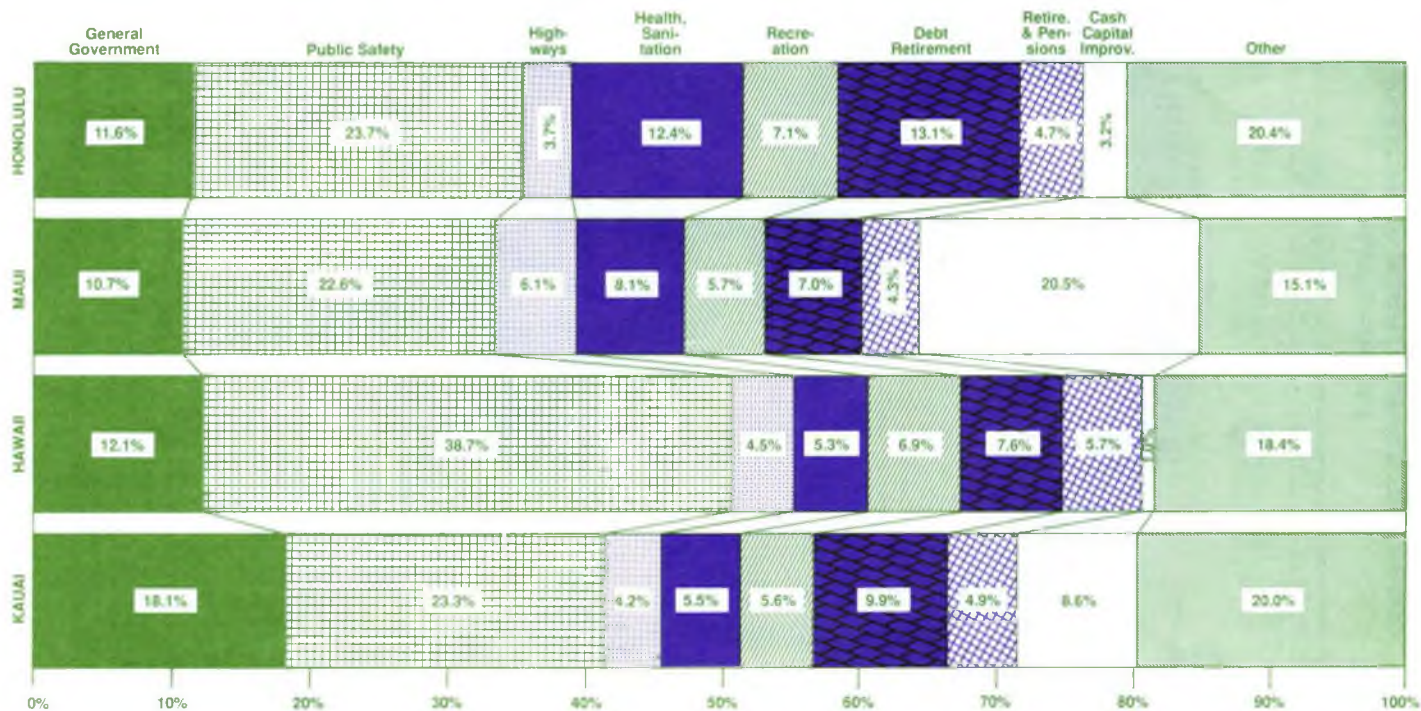
a All funds expended by the county with the exception of certain revolving and bond fund expenditures, loan repayments, and Act 97, SLH 1965 expenditures; interfund transfers eliminated to avoid duplication.

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 1992

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SOURCE: Tables 36-39

TABLE 40
PUBLIC EMPLOYMENT
 State and Local Government Full-Time Equivalent Employees
 Per 10,000 Population, by Function: October 1991

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Control ^c	All Other ^d
HAWAII	15	567	200	68	16	53	43	32	8	51	96
U. S. Av.	—	523	199	61	22	56	38	16	6	34	92
Ala.	14	568	199	73	28	98	36	17	7	29	82
Alaska	3	771	260	72	63	27	37	56	7	76	174
Ariz.	39	505	191	69	19	28	39	21	7	42	92
Ark.	32	519	224	55	30	53	29	17	7	29	75
Calif.	47	471	156	56	14	49	39	19	7	33	98
Colo.	18	551	207	86	23	50	37	21	10	38	79
Conn.	46	473	193	39	24	49	41	10	3	35	80
Del.	21	544	174	92	27	57	33	14	3	46	100
Fla.	41	495	182	44	18	52	46	20	7	37	90
Ga.	12	579	221	48	20	107	40	17	7	28	90
Idaho	19	550	219	75	30	53	32	28	3	43	67
Ill.	42	490	184	58	17	41	47	17	5	33	87
Ind.	34	515	205	76	20	63	33	13	4	31	70
Iowa	9	587	225	113	30	68	28	20	5	32	67
Kans.	7	620	241	99	36	67	36	20	8	39	76
Ky.	30	527	218	72	25	42	28	20	6	33	82
La.	13	574	225	63	25	81	37	22	6	33	83
Me.	31	523	245	44	36	33	34	18	5	34	75
Md.	38	506	178	67	22	34	43	21	4	37	101
Mass.	48	465	179	37	18	52	50	10	6	33	81
Mich.	35	513	226	80	14	44	30	12	5	29	74
Minn.	29	530	197	79	29	61	26	20	4	35	81
Miss.	10	586	236	71	29	98	31	21	5	27	70
Mo.	45	478	193	52	24	52	37	12	6	29	73
Mont.	5	644	302	70	39	38	30	28	4	43	91
Neb.	8	616	221	81	35	58	31	23	5	33	130
Nev.	43	488	171	47	20	41	47	23	6	39	94
N. H.	50	462	200	47	31	19	39	9	3	27	87
N. J.	24	539	219	43	24	43	49	14	4	44	98
N. M.	4	650	236	114	28	63	37	30	6	48	87
N. Y.	6	622	204	37	28	86	49	11	4	40	165
N. C.	26	536	203	76	22	68	34	14	5	26	89
N. D.	17	560	208	98	35	47	26	37	4	34	72
Ohio	44	485	188	64	20	47	36	12	7	32	81
Okla.	11	583	231	75	28	63	39	20	9	31	86
Ore.	23	539	197	80	26	47	32	23	6	41	87
Pa.	51	406	173	32	19	25	29	9	4	32	83
R. I.	49	465	170	60	18	28	51	13	6	36	85
S. C.	16	562	206	80	21	87	32	15	6	29	87
S. D.	22	541	232	61	40	39	27	24	6	39	73
Tenn.	40	505	177	59	24	68	37	14	7	28	92
Texas	20	548	245	61	18	59	37	14	7	28	79
Utah	36	513	192	107	18	38	30	19	6	30	74
Vt.	27	533	238	77	37	20	26	18	3	37	78
Va.	25	538	218	66	24	54	35	16	5	30	91
Wash.	28	531	177	78	24	51	33	22	5	34	107
W. Va.	37	507	226	62	36	40	22	20	7	33	61
Wisc.	33	516	198	91	22	39	35	17	4	30	82
Wyo.	2	778	292	105	60	105	42	35	8	50	82
D. C.	1	927	196	25	16	128	118	13	12	64	355

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

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

SOURCE: "Public Employment 1991," Series GE/91-1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., September 1992.

TABLE 41
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES

State and Local Government Full-Time Equivalent Employees^a

October 1991: By Function

State	Rank	State Av.	Public Educ. ^b	Higher Educ. ^c	Hwys	Hith. Hosp.	Police Fire	Parks Rec. ^d	Water	Contra ^e	All Other ^f
HAWAII	15	\$ 2,471	\$ 2,276	\$ 3,017	\$ 2,373	\$ 2,238	\$ 3,044	\$ 2,277	\$ 2,576	\$ 2,689	\$ 2,313
U.S. Av.	—	2,393	2,339	2,551	2,233	2,261	2,821	2,052	2,355	2,422	2,395
Ala	44	1,905	1,774	2,289	1,682	1,810	2,070	1,727	1,846	2,124	1,963
Alaska	1	3,355	3,312	3,218	3,677	2,999	3,971	3,113	2,801	3,396	3,362
Ariz	19	2,355	2,284	2,512	2,287	2,064	2,967	2,000	2,587	2,364	2,290
Ark	50	1,762	1,736	2,143	1,728	1,596	1,821	1,751	1,542	1,685	1,718
Calif.	3	3,084	2,878	3,208	3,200	2,955	3,957	2,595	3,280	3,146	3,096
Colo	13	2,494	2,287	3,151	2,333	2,296	2,798	2,158	2,722	2,496	2,409
Conn	4	2,960	3,006	3,288	2,660	2,983	3,144	2,364	3,093	2,816	2,809
Del.	21	2,301	2,401	2,570	2,142	2,043	2,624	1,980	1,940	2,196	2,064
Fla.	25	2,188	2,026	2,364	1,989	2,194	2,688	1,912	2,272	2,361	2,190
Ga.	41	1,932	1,866	2,358	1,780	1,879	2,156	1,807	1,880	2,129	1,829
Idaho	43	1,913	1,791	2,004	2,085	1,918	2,232	1,815	1,992	1,958	1,982
Ill.	17	2,453	2,450	2,439	2,543	2,238	2,834	2,069	2,752	2,291	2,465
Ind.	28	2,143	2,252	2,775	1,732	1,918	2,167	1,598	1,824	1,736	1,737
Iowa	30	2,102	2,010	2,221	2,071	1,994	2,468	1,908	2,080	2,181	2,199
Kans.	37	1,993	2,014	1,969	1,880	1,880	2,195	1,922	2,100	1,974	2,035
Ky.	38	1,984	1,944	2,461	1,812	1,887	2,024	1,600	1,878	1,830	1,925
La.	47	1,860	1,814	2,233	1,651	1,815	1,919	1,673	1,542	1,843	1,865
Me.	27	2,150	2,029	2,432	2,072	2,309	2,238	2,158	2,141	2,218	2,276
Md.	7	2,665	2,903	2,828	2,217	2,418	2,955	1,935	2,626	2,568	2,380
Mass.	10	2,547	2,535	2,408	2,511	2,281	3,005	2,117	2,420	2,466	2,629
Mich.	12	2,537	2,466	2,591	2,573	2,390	2,867	2,199	2,327	2,558	2,701
Minn.	9	2,579	2,600	2,721	2,565	2,324	2,931	2,319	2,553	2,687	2,492
Miss.	51	1,635	1,504	2,071	1,347	1,683	1,749	1,643	1,485	1,806	1,579
Mo	36	2,009	2,065	2,159	1,922	1,726	2,401	1,759	1,879	1,950	1,858
Mont.	39	1,974	1,973	2,242	2,091	1,758	2,062	2,077	1,841	1,833	1,822
Neb.	32	2,067	1,976	2,118	1,921	1,844	2,451	1,716	2,295	1,957	2,319
Nev.	11	2,544	2,469	2,375	2,644	2,313	3,140	2,251	2,950	2,728	2,517
N. H.	23	2,236	2,269	2,479	2,028	2,057	2,595	1,946	2,272	2,295	1,989
N. J.	5	2,889	3,105	3,196	2,685	2,370	3,079	2,261	2,374	2,633	2,688
N. M.	42	1,922	1,749	2,110	1,965	2,030	2,080	1,763	1,920	2,061	1,963
N. Y.	6	2,879	2,930	3,002	2,569	2,734	3,371	2,265	2,649	2,815	2,831
N. C.	29	2,119	2,134	2,442	1,945	2,080	2,141	1,870	1,789	2,264	1,889
N. D.	31	2,071	2,264	2,324	1,858	1,774	1,935	1,650	1,918	1,943	1,795
Ohio	22	2,292	2,389	2,356	2,253	2,109	2,532	1,984	2,285	2,129	2,137
Okla	48	1,810	1,766	1,871	1,604	1,784	2,232	1,448	1,709	2,026	1,792
Ore	20	2,312	2,285	2,226	2,187	2,286	2,985	1,771	2,301	2,353	2,325
Pa.	16	2,460	2,593	2,658	2,280	2,413	2,706	2,314	2,634	2,203	2,183
R. I.	8	2,612	2,906	2,463	2,078	2,728	2,695	2,134	2,092	2,458	2,328
S. C.	46	1,870	1,913	1,983	1,437	1,789	1,890	1,742	1,648	1,894	1,873
S. D.	49	1,808	1,755	2,269	1,808	1,444	2,025	1,624	1,930	1,859	1,728
Tenn.	40	1,951	1,936	2,168	1,617	1,896	2,095	1,704	2,027	2,048	1,912
Texas	35	2,050	1,920	2,436	1,900	2,181	2,384	1,816	1,828	2,163	1,957
Utah	34	2,054	2,005	1,999	2,095	2,197	2,291	1,830	2,082	2,215	2,075
Vt.	24	2,204	2,122	2,416	2,061	2,112	2,537	2,216	2,207	2,118	2,264
Va.	26	2,183	2,119	2,340	1,892	2,146	2,620	1,932	2,204	2,437	2,117
Wash.	14	2,490	2,387	2,248	2,768	2,319	3,098	2,353	2,669	2,586	2,652
W. Va	45	1,887	2,002	2,308	1,709	1,693	1,889	1,553	1,490	1,627	1,560
Wisc.	18	2,430	2,441	2,799	2,225	2,377	2,538	1,784	2,310	2,408	2,173
Wyo	33	2,057	2,180	2,053	2,081	1,907	2,188	1,863	2,042	2,027	1,835
D. C.	2	3,110	2,873	3,377	2,768	3,074	3,486	2,260	2,922	3,140	3,157

a. Computed by the Tax Foundation of Hawaii from October 1991 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial and other governmental administration, judicial and legal personnel.

f. Includes public welfare, social insurance administration, air and water transport, corrections, housing, sewerage and other sanitation, public service enterprises other than water, and all other unallocable personnel.

SOURCE: "Public Employment: 1991," Series GE/91-1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., September 1992.

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

	1992	1991	1990	1987	1986
SOURCE OF RECEIPTS					
Retirement System Contributions					
State	\$ 87,078	\$ 83,955	\$ --	\$ 106,046	\$ 73,086
Counties	30,763	32,655	--	38,978	22,672
Employees	65,946	64,785	62,329	53,763	72,052
Social Security Contributions*					
State and Counties	110,822	85,906	83,316	65,609	49,634
Employees ^b	--	--	--	37,876	49,634
Administration	2,585	2,566	2,400	2,766	1,145
Earnings from Investments	522,246	328,520	344,036	436,455	135,603
TOTAL	\$ 819,440	\$ 598,387	\$ 492,081	\$ 741,493	\$ 403,826
OBJECT OF EXPENDITURES					
Administration	\$ 2,446	\$ 2,298	\$ 2,067	\$ 1,985	\$ 1,145
Benefits	249,240	230,396	204,565	158,317	84,658
Refunds and Withdrawals	34,954	44,453	40,003	47,932	24,899
Social Security ^a	107,757	92,405	82,925	65,910	99,268
TOTAL	\$ 394,397	\$ 369,552	\$ 329,560	\$ 274,144	\$ 209,970
CASH AND INVESTMENT AS OF JUNE 30					
Cash	\$ 14,237	\$ 58,441	\$ 9,319	\$ --	\$ 5,380
Certificates of Deposit	375,038	205,301	210,295	1,200	25,524
Investments					
Bonds	1,375,382	1,329,408	1,603,154	1,607,899	898,987
Stocks	1,931,085	1,689,410	1,571,631	1,107,927	260,325
Mortgages	399,778	414,156	355,733	380,978	432,776
Real Estate	457,157	387,827	92,602	--	--
TOTAL	\$ 4,552,677	\$ 4,084,543	\$ 3,842,734	\$ 3,098,004	\$ 1,622,992
MEMBERS IN SYSTEM	55.4	53.6	51.5	48.3	49.8
Earnings as % of Investments^c	11.4	8.0	8.9	14.1	8.5

NOTE: Table reflects revision to fiscal 1991 data.

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

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

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

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

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

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk (Sr.)	\$ 1,587	\$ 2,291	\$ 1,637	\$ 2,422	\$ 1,833	\$ 1,860	\$ 1,727	\$ 1,781
Accts Pay/Rec. Clerk	1,396	2,013	1,476	2,184	1,650	1,691	--	--
Bookkeeper (full chg.)	1,940	2,863	1,941	2,874	2,002	2,055	--	--
Cashier	1,429	2,025	1,622	2,401	1,796	1,716	1,694	1,737
Civil Eng. (Entry)	--	--	--	--	--	--	--	--
Civil Eng. (Lic.)	--	--	--	--	--	--	--	--
Clerk	1,283	1,945	1,476	2,184	1,472	1,525	1,536	1,616
Clerk (Jr.)	1,118	1,616	1,263	1,866	1,200	1,299	1,263	1,289
Clerk (Numbers)	1,387	2,053	1,596	2,362	1,508	1,598	--	--
Clerk (Payroll)	1,578	2,324	1,696	2,510	1,854	1,901	1,796	1,753
Clerk (Personnel)	1,541	2,285	1,742	2,618	1,876	1,890	1,941	1,999
Clerk (Sr.)	1,566	2,369	1,596	2,362	1,875	1,902	1,796	1,843
Clerk (Steno)	1,574	2,149	1,536	2,272	1,846	1,961	1,660	1,698
Cus. Svc. Clerk	1,383	2,128	1,660	2,457	1,723	1,803	1,727	1,793
Data Entry Oper.	--	--	--	--	--	--	--	--
Dietician	2,764	3,780	2,319	3,302	3,145	3,235	--	--
Engineering Aide	1,195	2,620	1,660	2,457	1,460	1,635	1,660	1,692
Engr. Draft Tech.	1,807	2,859	2,101	3,108	2,350	2,577	2,457	2,560
Hosp. Attendant	1,313	1,588	1,475	1,855	1,648	1,650	1,566	1,633
Hosp. Credit Clerk	1,695	2,336	1,796	2,658	1,895	1,902	1,831	1,956
Hosp. Ward Clerk	1,493	2,042	1,476	2,362	1,755	1,792	1,476	1,584
Land Surveyor	3,000	4,900	2,350	3,374	--	--	2,555	2,607
Librarian-in-charge	2,312	3,515	2,821	4,016	2,980	2,969	--	--
Med. Technologist	2,707	3,378	2,319	3,302	3,120	3,124	3,066	2,996
Nurse (Clinic)	2,707	3,677	3,124	3,665	3,655	3,578	--	--
Nurse (Practical)	1,729	2,282	1,786	2,174	2,094	2,129	2,174	2,181
Nurse (Staff)	2,613	3,801	3,261	3,827	3,779	3,690	3,557	3,518
Occup. Therapist	2,755	3,690	2,319	3,302	3,144	3,148	3,175	3,122
Physical Therapist	2,757	3,649	2,319	3,302	3,231	3,299	3,302	3,260
Prof. Social Work.	2,477	3,381	2,413	3,437	3,073	3,072	2,821	2,857
Radiologic Tech	2,177	2,948	2,020	2,989	2,769	2,787	2,597	2,625
Secretary	1,552	2,310	1,928	2,899	1,962	2,006	2,272	2,321
Secretary (Private)	1,864	2,835	2,350	3,761	2,425	2,517	3,108	3,139
Switchboard Oper.	1,237	1,764	1,419	2,101	1,692	1,633	1,563	1,546
Switchbrd. Oper.-Rec.	1,245	1,801	1,419	2,101	1,456	1,463	1,596	1,554
Word Processing Op. (Jr.)	1,248	1,839	--	--	1,670	1,735	--	--
Word Processing Op. (Sr.)	1,377	2,086	1,476	2,184	1,763	1,804	1,476	1,501
Hourly Wage Rates^b								
Auto Mechanic	\$ 10.26	\$ 13.31	\$ --	\$ --	\$ 13.10	\$ 13.57	\$ 13.17	\$ 13.35
Auto Mech. Helper	7.72	10.81	--	--	9.71	10.04	10.59	10.59
Bldg Maint Repair	8.61	12.20	--	--	12.09	12.03	12.69	12.69
Carpenter (Maint.)	12.30	15.23	--	--	14.03	14.06	12.69	12.69
Cook (Assistant)	8.20	11.48	--	--	11.04	10.73	10.59	10.59
Cook (General)	9.20	12.52	--	--	11.26	10.93	11.95	11.95
Electrician (Maint.)	12.33	15.22	--	--	15.81	15.59	13.17	13.17
Electronic Tech.	14.52	23.24	13.11	19.40	18.65	18.68	14.76	15.10
Golf Groundskeeper	--	--	--	--	8.99	8.82	9.78	9.78
Groundskeeper	7.65	10.89	--	--	9.11	9.18	9.50	9.50
Janitor (Heavy)	6.18	9.74	--	--	9.30	8.76	9.50	9.50
Kitchen Helper	6.61	9.01	--	--	8.60	8.24	9.50	9.50
Laborer (Heavy)	--	--	--	--	8.56	9.15	9.78	9.78
Laborer (Light)	6.72	8.87	--	--	8.47	8.48	9.50	9.51
Painter (Maint.)	11.72	14.59	--	--	15.00	14.17	12.69	12.69
Plumber (Maint.)	13.83	15.76	--	--	15.57	15.08	13.17	13.17
Security Attend.	7.55	10.35	7.87	11.65	10.05	9.94	8.19	8.47
Stock Select. Clerk	7.68	11.07	--	--	8.55	8.86	--	--
Trades Helper	8.73	9.95	--	--	10.04	10.18	10.59	10.59
Truck Driver A ^c	8.05	11.01	--	--	8.10	8.89	10.18	10.18
Truck Driver B ^c	7.89	12.18	--	--	11.25	11.73	11.03	11.03
Truck Driver C ^c	9.38	13.41	--	--	10.96	12.70	11.48	11.48
Truck Driver (Trail.)	8.87	12.72	--	--	9.49	10.59	11.95	11.95
Warehouse Worker	7.11	10.64	--	--	8.96	9.74	10.18	10.18
Washer	7.02	10.25	--	--	9.37	9.14	9.78	9.78
Welder (Maint.)	12.11	15.15	--	--	13.06	14.44	13.17	13.17

NOTE: Results of sampling 311 companies and 11 government agencies employing 43,751 persons. Wage and salary data collected during May through July 1992. Caution must be exercised in making comparisons due to variations among jobs and fringe benefits.

a. Average of salary ranges.

b. State minimum wage set at \$5.25 per hour.

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

SOURCE: "Pay Rates in Hawaii, Private Employment, Government Employment," Hawaii Employers Council, Special Publication No. 216, Research Report No. 3057, September 1992

TABLE 44
CLASSROOM TEACHERS' SALARIES: 1991-1992
 Estimated Average Annual Salaries^a

State	Elementary	Secondary	Amount	All Teachers	
				Rank	% Increase Over 1990-1991 ^b
Hawaii	\$ 34,528	\$ 34,528	\$ 34,528	18	6.1
U.S. Av.	33,541	34,889	34,098	—	3.4
Alabama	26,951	26,951	26,951	39	0.3
Alaska	44,571	45,404	44,718	2	3.0
Arizona	31,171	31,755	31,176	26	1.3
Arkansas	26,312	27,801	27,070	49	14.6
California	39,315	41,736	40,192	4	1.5
Colorado	32,403	33,772	33,072	23	3.9
Connecticut	46,343	48,372	46,971	1	7.2
Delaware	33,611	35,539	34,548	11	(2.0)
Florida	31,070	31,070	31,070	27	1.7
Georgia	29,509	29,509	29,509	30	1.2
Idaho	25,982	26,753	26,334	46	3.3
Illinois	34,855	40,025	36,461	13	5.4
Indiana	33,828	35,967	34,809	19	7.3
Iowa	28,083	30,236	29,202	37	4.4
Kansas	30,731	30,731	30,731	28	3.2
Kentucky	30,184	32,477	30,870	31	6.0
Louisiana	25,948	25,948	25,948	42	(1.1)
Maine	29,433	31,500	30,097	33	5.5
Maryland	37,800	40,860	38,728	7	0.9
Massachusetts	37,256	37,256	37,256	9	3.2
Michigan	40,777	41,349	41,149	8	7.4
Minnesota	33,695	35,342	34,451	15	4.0
Mississippi	24,039	24,888	24,367	48	0.0
Missouri	28,069	29,829	28,895	35	2.1
Montana	27,089	28,750	27,590	40	3.0
Nebraska	27,231	27,231	27,231	41	2.4
Nevada	32,992	35,125	33,857	22	5.1
New Hampshire	33,170	33,170	33,170	24	6.1
New Jersey	40,151	42,530	41,027	6	6.8
New Mexico	26,127	27,004	26,389	44	2.5
New York	42,250	44,450	43,335	3	3.0
North Carolina	28,664	28,990	28,791	29	(1.7)
North Dakota	24,454	24,572	24,495	50	3.9
Ohio	32,926	33,732	33,243	17	1.9
Oklahoma	24,458	26,352	25,339	47	3.6
Oregon	33,600	35,100	34,100	20	5.6
Pennsylvania	37,997	39,418	38,715	10	7.4
Rhode Island	36,370	36,468	36,417	12	4.1
South Carolina	27,505	29,255	28,068	34	(0.8)
South Dakota	22,791	23,716	23,291	51	4.1
Tennessee	28,134	29,794	28,621	36	1.3
Texas	28,446	29,679	29,041	38	5.0
Utah	26,039	26,817	26,339	45	3.0
Vermont	32,957	34,374	33,646	25	8.6
Virginia	30,606	33,211	31,657	21	(1.8)
Washington	34,196	35,765	34,823	16	5.3
West Virginia	26,990	27,849	27,366	43	5.4
Wisconsin	34,313	36,983	35,227	14	6.1
Wyoming	30,055	30,814	30,425	32	5.0
Dist. of Columbia	38,798	38,798	38,798	5	(1.8)

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

b. 1991-1992 revised data.

SOURCE: "Estimates of School Statistics, 1992-93," NEA Research, National Education Association, 1993 (copyright 1993).

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

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures-Local Schools ^b			
	Elementary	Secondary	Total	Capital	Other	Total Expenditures	
				Outlay		Amount	Rank
HAWAII	18.0	16.7	17.4	\$ 114.66	\$ 575.37	\$ 690.03	46
U.S. Av.	18.9	14.8	17.2	78.72	784.33	863.06	--
Ala.	19.2	16.6	17.9	51.27	564.51	615.79	50
Alaska	17.1	14.8	16.5	165.34	1,531.40	1,696.74	1
Ariz.	18.7	21.1	19.3	141.53	654.00	795.53	35
Ark.	19.2	14.6	16.9	46.13	573.30	619.43	49
Calif.	22.9	23.7	23.1	72.87	799.36	872.23	20
Colo.	20.5	15.2	17.9	89.74	764.46	854.20	22
Conn.	14.8	11.8	13.9	78.16	974.30	1,052.47	5
Del.	18.8	14.6	16.8	36.80	808.20	845.01	23
Fla.	19.2	15.6	17.6	127.98	706.53	834.52	25
Ga.	18.4	13.4	16.7	89.53	712.19	801.73	33
Idaho	20.3	18.4	19.4	81.96	644.64	726.61	44
Ill.	17.5	15.3	16.8	57.99	701.96	759.95	41
Ind.	22.7	11.0	17.3	84.30	732.18	816.49	28
Iowa	18.1	13.3	15.6	67.56	752.54	820.10	27
Kans.	17.1	12.4	15.2	51.85	751.79	803.64	31
Ky.	16.7	17.6	17.0	35.86	587.17	623.03	48
La.	18.0	14.0	16.8	40.97	673.57	714.54	45
Me.	15.7	11.4	14.3	116.28	846.67	962.95	10
Md.	17.4	16.5	17.0	73.07	802.52	875.59	19
Mass.	25.5	7.3	15.1	45.43	761.78	807.21	29
Mich.	20.4	16.9	19.3	79.50	866.42	945.93	12
Minn.	17.9	16.2	17.1	98.51	865.27	963.78	9
Miss.	18.4	17.4	18.0	37.86	595.83	633.69	47
Mo.	21.4	9.3	15.8	90.62	671.09	761.71	40
Mont.	16.3	14.3	15.7	59.61	859.25	918.86	13
Neb.	15.8	13.4	14.8	77.14	812.43	889.57	16
Nev.	18.6	18.5	18.6	257.49	660.18	917.67	14
N.H.	15.3	15.9	15.5	78.59	805.67	884.26	18
N.J.	15.4	10.9	13.8	54.62	1,026.77	1,081.39	4
N.M.	14.0	23.8	17.0	89.38	741.87	831.26	26
N.Y.	16.6	12.8	14.7	97.45	1,113.71	1,211.17	3
N.C.	20.0	12.0	16.8	87.48	689.68	777.16	36
N.D.	16.6	12.5	15.2	30.83	740.24	771.06	39
Ohio	18.3	15.5	17.2	38.69	765.82	804.51	30
Okla.	17.0	14.0	15.6	89.81	661.32	751.13	43
Ore.	19.7	16.9	18.6	34.96	863.90	898.86	15
Pa.	19.0	14.7	16.8	86.24	769.93	856.17	21
R.I.	17.0	12.2	14.7	43.03	798.49	841.51	24
S.C.	18.5	14.7	17.3	86.51	714.67	801.18	34
S.D.	15.9	13.8	15.3	39.38	736.46	775.83	37
Tenn.	19.5	18.4	19.1	39.85	532.25	572.11	51
Texas	18.0	14.3	16.3	69.37	733.61	802.98	32
Utah	29.8	16.6	24.3	73.72	699.55	773.28	38
Vt.	16.2	11.3	13.8	40.71	1,003.20	1,043.91	6
Va.	16.7	13.5	15.4	101.31	786.17	887.49	17
Wash.	19.5	21.5	20.3	181.79	789.93	971.72	8
W.Va.	16.3	13.9	15.3	51.19	703.69	754.88	42
Wisc.	17.7	12.2	15.7	56.80	899.99	956.80	11
Wyo.	16.8	13.5	15.2	106.89	1,154.35	1,261.23	2
D.C.	13.1	12.7	13.0	81.13	955.69	1,036.83	7

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

- a. Estimated for the 1992-1993 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 1991.

SOURCE: "Estimates of School Statistics, 1992-93," NEA Research, National Educational Association, 1993 (copyright 1993); "Government Finances in 1990-91," Series GF/91-5, U.S. Department of Commerce, Bureau of the Census, Washington, D.C., November 1993.

TABLE 46
HAWAII PUBLIC SCHOOL COSTS
 Selected Fiscal Years^a

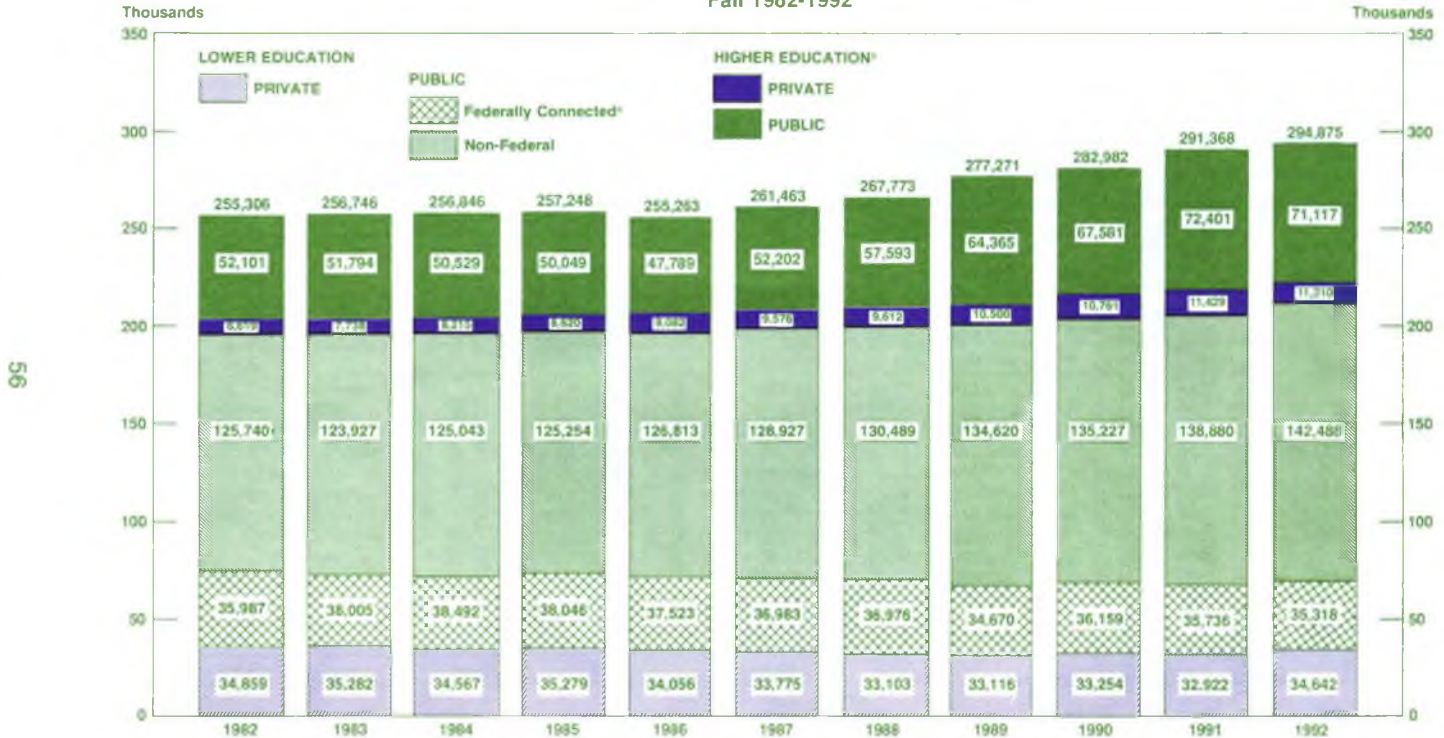
Object of Expenditure	1992	1991	1990	1987	1982
Administration	\$ 60,906,501	\$ 68,293,316	\$ 61,834,890	\$ 40,992,300	\$ 28,131,860
Instruction: Personal Services	467,967,398	420,585,703	382,666,056	283,818,564	226,836,099
Supplies	61,760,635	61,646,177	50,536,398	34,202,065	23,346,220
Food Services: Personal Services	33,110,156	21,647,292	21,299,066	17,504,968	13,846,412
Supplies	16,207,765	24,281,973	23,665,759	20,502,199	16,772,944
Attendance & Health Services	29,986,479	29,397,892	25,365,275	19,938,529	14,832,100
Pupil Transportation Services	21,773,486	23,335,886	21,176,550	18,884,499	13,293,991
Operation of School Plants ^b	46,704,209	42,705,062	37,746,487	30,537,621	28,630,406
Maintenance of School Plants	47,665,359	44,443,629	41,769,455	39,124,936	13,000,623
Retire., S.S., Med. Ins. Contrib.	118,830,863	115,125,367	54,275,691	80,007,315	50,871,562
Workers' Compensation ^c	6,909,055	5,058,003	4,569,777	2,030,695	1,063,610
Debt Retirement: Interest	-	7,619	18,065	55,005	207,876
Principal	-	317,177	317,177	348,577	1,368,330
Sub-Total	\$ 911,821,906	\$ 856,845,096	\$ 725,240,646	\$ 587,947,273	\$ 432,202,033
Capital Outlay ^d	\$ 100,194,691	\$ 50,464,700	\$ 50,569,700	\$ 23,445,100	\$ 17,237,000
Adult Education	8,465,313	7,412,781	6,751,202	3,658,691	2,920,821
Public Libraries	23,954,578	21,195,425	21,913,366	14,667,896	12,160,848
Summer School	2,328,165	2,247,521	2,523,172	1,802,495	848,660
Athletic Funds	642,292	684,159	604,600	631,686	753,915
TOTAL	\$ 1,047,406,945	\$ 938,849,682	\$ 807,602,686	\$ 632,153,141	\$ 466,123,277
Average Daily Enrollment	174,386	171,337	166,666	163,655	160,042
Average Daily Attendance	163,389	160,273	156,124	152,292	148,636

NOTE: Data not strictly comparable due to revised reporting method. 1992 data excludes capital outlay and debt service attributable to the department of education.

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

SOURCE: Annual and Financial Report, Office of the Superintendent, Department of Education, State of Hawaii.

CHART 12
TRENDS IN HAWAII SCHOOL ENROLLMENT
Fall 1982-1992



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

a. Includes enrollment for partial as well as full federal impact-area aid.

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

SOURCE: Departments of Education and Business, Economic Development and Tourism and University of Hawaii.

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

	1992	1991	1990	1987	1982
REVENUES					
For Educational Purposes	\$ (551,399,571)	\$ (498,058,694)	\$ (431,976,734)	\$ (318,635,655)	\$ (239,141,018)
Federal Funds	99,379,668	83,870,163	76,681,060	61,312,415	52,713,057
State Appropriations	396,345,515	358,954,641	308,556,875	232,601,589	171,342,782
University Funds	(55,674,388)	(55,233,890)	(46,738,799)	(24,721,651)	(15,085,179)
Student Fees ^b	19,444,194	18,936,403	16,488,882	9,630,558	5,793,798
Departmental Earnings	7,262,688	7,233,946	6,632,675	4,527,689	3,410,900
Gifts and Grants	26,101,335	24,408,891	17,385,758	8,589,339	5,181,526
All Other	2,866,171	4,654,650	6,231,484	1,974,065	698,955
For Non-Educational Programs	(45,126,749)	(41,420,751)	(39,616,176)	(30,961,925)	(23,159,975)
Auxiliary Enterprises	45,126,749	41,420,751	39,616,176	30,961,925	23,159,975
TOTAL REVENUES	\$ 596,526,320	\$ 539,479,445	\$ 471,592,910	\$ 349,597,580	\$ 262,300,993
EXPENDITURES					
For Educational Purposes	\$ (532,847,486)	\$ (490,214,400)	\$ (417,678,302)	\$ (311,582,553)	\$ (234,793,488)
Instruction & Rel. Act	152,833,672	145,450,808	119,958,261	93,519,267	70,695,236
Community Colleges	112,576,345	98,295,144	81,274,265	57,427,840	41,323,184
Organized Research	120,680,068	108,113,172	92,911,283	67,377,715	49,978,396
Extension Services	10,976,656	11,032,223	9,560,800	6,879,195	4,605,831
Libraries	15,633,957	14,717,483	13,019,103	11,809,356	7,864,101
Plant Oper. & Maint.	30,817,614	30,278,734	30,754,911	15,313,054	15,040,034
Public Services	14,766,203	14,246,183	11,191,895	11,592,880	9,490,330
Admin. & Gen. Expenses	74,562,971	68,080,653	59,007,784	47,663,246	35,796,376
For Non-Educational Purposes	(45,452,116)	(42,223,078)	(39,081,795)	(28,792,623)	(21,992,491)
Auxiliary Enterprises	38,095,713	35,312,175	32,596,363	24,273,841	17,917,083
Other	7,356,403	6,910,903	6,485,432	4,518,782	4,075,408
TOTAL EXPENDITURES	\$ 578,299,602	\$ 532,437,478	\$ 456,760,097	\$ 340,375,176	\$ 256,785,979

NOTE: Fiscal 1991 data revised.

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

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

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

	1992	1991	1990	1987	1982
REVENUES^a					
Fuel Tax ^b	\$ 7,311,745	\$ 7,236,016	\$ 7,321,351	\$ 6,286,293	\$ 4,889,071
Concession Fees	294,900,176	275,997,417	243,604,343	92,519,339	50,520,194
Aeronautical Rentals	13,825,594	14,736,374	9,896,660	10,816,927	7,486,459
Airport Use Charge	7,743,749	7,592,664	7,128,854	2,466,575	-
Nonaeronautical Rentals	4,735,288	3,954,050	3,528,534	3,180,211	1,726,672
Federal Grants	27,971,502	44,274,746	15,643,254	9,118,190	12,797,184
All Other Revenues	51,058,889	55,161,493	39,816,942	16,869,323	28,835,669
TOTAL	\$ 407,546,943	\$ 408,952,760	\$ 326,939,938	\$ 141,256,858	\$ 106,255,249
EXPENDITURES^c					
Personnel Services	\$ 33,111,457	\$ 30,387,081	\$ 23,980,234	\$ 19,220,826	\$ 13,568,798
Utilities	10,044,660	9,426,465	8,485,529	6,209,534	7,969,290
Repair and Maintenance	15,105,651	12,095,672	7,987,793	9,632,614	3,536,082
5% Surcharge from Gross Receipts	9,847,395	11,605,921	12,248,840	3,967,688	2,383,293
Other Operating Expenses	48,369,274	29,437,549	22,731,008	15,506,854	12,461,766
Capital Outlay	458,016,236	177,075,535	132,436,821	66,904,925	21,056,449
Bond Interest	95,244,726	63,849,116	42,516,918	34,966,442	24,265,613
All Other Expenditures	355,863	1,638,747	3,084,561	1,574,167	15,992,141
TOTAL	\$ 670,095,262	\$ 335,516,086	\$ 253,471,704	\$ 157,983,050	\$ 101,233,432

NOTE: Categories have been expanded to provide greater detail. Detail may not add to totals 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; Auditor's Report for the fiscal year; and Consolidated Statements of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

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

	1992	1991	1990	1987	1982
REVENUES					
Wharfage	\$ 18,124,287	\$ 15,829,432	\$ 15,474,955	\$ 12,119,060	\$ 7,540,070
Docking & Mooring Fees	3,234,529	2,789,209	1,888,771	1,613,483	1,610,145
Rentals	17,344,957	15,015,033	13,333,550	11,278,051	9,082,608
Sales of Services & Materials	601,156	486,617	428,094	512,368	429,624
Income on Investments	4,835,366	5,509,868	4,053,450	2,931,227	3,768,105
Miscellaneous ^b	1,610,518	1,638,111	1,187,038	891,585	642,484
TOTAL REVENUES	\$ 45,750,813	\$ 41,268,270	\$ 36,365,858	\$ 29,345,774	\$ 23,073,036
EXPENDITURES					
Administration	\$ 2,363,468	\$ 1,835,378	\$ 1,622,783	\$ 2,452,279	\$ 995,868
Harbor Operations	6,223,480	1,661,943	1,304,747	1,195,518	1,290,539
General Maintenance	6,448,138	4,622,511	4,413,586	3,938,120	1,429,012
Salaries & Wages ^c	5,769,560	6,399,453	5,581,392	4,874,737	3,786,739
5% Surcharge on Gross Receipts	1,547,267	1,250,008	1,230,631	859,123	655,596
Interest on Bonded Debt	7,953,544	10,467,322	7,953,544	7,211,423	6,226,386
Principal on Bonded Debt	4,017,463	2,982,766	4,017,463	4,183,703	3,162,451
City & County Fireboat	1,142,095	1,141,776	923,760	987,654	692,778
Depreciation	4,245,361	4,222,458	3,651,506	2,964,758	2,084,642
Miscellaneous	236,045	394,476	126,907	104,803	461,747
TOTAL EXPENDITURES	\$ 39,946,421	\$ 34,978,091	\$ 30,826,319	\$ 28,772,118	\$ 20,785,758

a. Report on the "public undertaking," as defined in the resolution authorizing issuance of harbor revenue bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.

b. Includes permits to operate small power boats, recoveries for damage to property, sale of utilities, etc.

c. Retirement contributions were \$206,000 (1992), \$162,000 (1991), \$605,000 (1987), and \$417,000 (1982).

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

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

	1992	1991	1990	1987	1982
	<u>REVENUES</u>				
Fuel Tax	\$ 63,513,217	\$ 45,010,492	\$ 44,817,544	\$ 40,856,785	\$ 27,911,737
Weight Tax	17,955,779	13,040,160	12,085,822	10,609,089	7,776,343
Federal Aid	188,422,341	156,242,413	117,726,092	38,175,655	48,526,918
Land Sales	51,477	61,700	163,382	11,763	34,362
Rentals	553,355	422,279	484,061	142,641	94,371
Permit Fees	115,048	121,810	96,014	30,226	64,292
Bond Funds	43,741,634	29,309,817	27,996,443	45,465,000	14,216,941
Vehicle Registration Fees	13,752,543	8,190,026	7,841,561	6,929,688	588,410
Gross Weight Fees	—	—	—	—	266
Other ^a	29,705,878	23,500,235	18,910,421	13,377,458	18,569,973
TOTAL REVENUES	\$ 357,811,272	\$ 275,898,932	\$ 230,121,340	\$ 155,598,305	\$ 117,783,613
	<u>EXPENDITURES</u>				
Administration	\$ 10,397,817	\$ 9,617,799	\$ 9,514,447	\$ 6,499,342	\$ 3,700,382
5% Surcharge on Gross Receipts	4,681,000	3,264,851	3,071,931	2,428,518	1,858,417
Maintenance	69,325,000	53,291,850	39,229,289	29,879,638	22,880,782
Debt Service	25,621,347	24,254,219	22,499,435	23,272,992	16,919,634
Capital Projects	273,429,702	216,101,172	142,126,608	51,647,796	63,097,640
TOTAL EXPENDITURES	\$ 383,454,866	\$ 306,529,891	\$ 216,441,710	\$ 113,728,286	\$ 108,456,855

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 \$12,230,935 in 1987, \$15,581,047 in 1990, and \$18,903,678 in 1991 derived from the sale of gasoline under Act 159, SLH 1981, and Act 163, SLH 1984.

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

THE LONG TERM PUBLIC BONDED DEBT

State and local governments borrow money to fund capital projects. The proceeds from bonds are used to construct public buildings and areas, acquire land, planning and design costs, and the actual construction phase. Bonds are sold to investors and repaid over several years with interest. Governments in Hawaii rely on general obligation (G.O.) bonds and revenue bonds to fund nearly all of their capital improvement budgets. Nonreimbursable G.O. bonds are used for projects that do not generate revenues such as public schools, parks, prisons, and most government office buildings. These bonds are repaid from general fund taxes, such as the general excise tax and the individual income tax.

Revenue bonds are used for projects which generate revenues or have revenue sources tied to its use. The revenues collected are dedicated to repay the bonds. State and county governments do not guarantee revenue bonds. In the unlikely event that a project should fail to generate enough revenues to repay the debt, the issuing entity is not legally required to draw from other revenue sources to make good on the debt. Commonly, government will purchase bond insurance from private companies to make good on debt service should the project fail to generate enough funds to repay the debt.

State and county governments are usually limited in the amount of general obligation debt they can issue. The state constitution places limits on debt by establishing a ceiling on the projected amount of debt service (principal plus interest) payments that state government will pay. Nonreimbursable G.O. bond debt service payments cannot exceed 18.5% of the general fund revenues averaged over the prior three years. Only G.O. debt payable from general revenue sources is applied to the limit. Of the \$5.3 billion in total state outstanding in July 1992, only debt service on \$2.0 billion was included in the limit. The state debt (service) limit stood at \$477.6 million. Debt applied to the limit was \$368.2 million leaving a debt margin of \$109.4 million or 23% of the limit.

County government debt limits in Hawaii are based on taxable property in its jurisdiction since the property tax comprises nearly 50% of total county government revenues. Like the state, the debt limit only applies to G.O. debt. The debt limit is 15% of the net assessed value of property. Under this generous limit, county debt charged to the limit come to 0.92% of total assessments, leaving a debt margin of 14.08%.

TABLE 51
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1991

State	Per Capita Debt		Per Cap Debt as a % of Per Cap			
	Amount	Rank	Personal Income ^a		Tax Collections ^a	
			Percent	Rank	Percent	Rank
HAWAII	\$ 4,658.45	13	22.12	15	162.50	32
U.S. Average	3,544.47	—	18.57	—	167.80	—
Alabama	2,626.35	40	16.92	33	192.54	20
Alaska	17,638.73	1	100.82	1	399.84	1
Arizona	4,832.57	8	29.12	5	241.33	7
Arkansas	2,030.94	47	13.88	45	151.85	38
California	3,148.68	32	15.13	39	137.95	44
Colorado	4,104.92	18	21.16	20	209.44	15
Connecticut	4,736.08	10	18.24	31	177.60	25
Delaware	6,069.71	3	28.99	6	291.73	3
Florida	3,953.65	19	20.83	21	216.05	13
Georgia	2,811.89	38	16.12	35	156.50	36
Idaho	1,624.30	51	10.57	50	101.26	50
Illinois	3,243.09	28	15.64	37	152.08	37
Indiana	1,972.70	48	11.47	49	113.44	49
Iowa	1,785.82	50	10.35	51	91.71	51
Kansas	2,835.68	37	15.49	38	146.93	40
Kentucky	3,866.12	22	24.74	11	223.57	10
Louisiana	4,529.06	15	30.09	4	273.82	4
Maine	3,185.92	30	18.27	30	156.74	35
Maryland	3,579.84	25	16.05	36	156.75	34
Massachusetts	4,670.58	11	20.27	23	189.17	21
Michigan	2,483.23	42	13.32	46	117.90	47
Minnesota	4,126.08	17	21.57	16	175.74	26
Mississippi	1,872.13	49	14.06	44	143.78	43
Missouri	2,138.36	46	11.89	48	134.00	45
Montana	2,921.80	34	18.63	27	185.90	22
Nebraska	3,951.45	20	22.22	14	202.13	19
Nevada	4,831.34	9	24.39	13	248.76	5
New Hampshire	4,669.76	12	21.41	19	243.89	6
New Jersey	4,152.00	16	16.37	34	149.47	39
New Mexico	3,172.24	31	21.57	17	184.24	23
New York	5,533.36	5	24.51	12	165.84	30
North Carolina	2,434.36	43	14.45	42	145.55	42
North Dakota	3,019.54	33	19.30	26	174.18	27
Ohio	2,244.13	45	12.63	47	121.19	46
Oklahoma	2,732.83	39	17.55	32	163.51	31
Oregon	3,403.80	26	19.46	25	168.74	29
Pennsylvania	3,948.44	21	20.44	22	209.24	16
Rhode Island	4,884.45	7	25.44	9	229.08	9
South Carolina	2,852.78	36	18.54	29	182.77	24
South Dakota	3,230.49	29	20.07	24	217.02	12
Tennessee	2,431.57	44	14.76	40	172.45	28
Texas	3,700.44	23	21.45	18	210.57	14
Utah	5,716.61	4	39.08	2	357.14	2
Vermont	3,334.92	27	18.57	28	157.23	33
Virginia	2,869.10	35	14.31	43	146.39	41
Washington	5,171.64	6	26.49	8	231.25	8
West Virginia	3,611.44	24	25.23	10	221.56	11
Wisconsin	2,623.57	41	14.64	41	117.85	48
Wyoming	4,594.57	14	27.08	7	203.94	18
Dist. of Columbia	8,115.75	2	32.57	3	204.07	17

a. Preliminary data. Calendar 1991.

b. Fiscal 1991.

SOURCE: "Government Finances in 1990-91," GF/91-5, U.S. Department of Commerce, Bureau of the Census, January 1993; "Survey of Current Business," Vol. 73, No. 4, U.S. Department of Commerce, Bureau of Economic Analysis; "Public Employment," GE/91-1, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

TABLE 52
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding by Agencies and Funds
 At December 31, 1992 and June 30, 1993^a

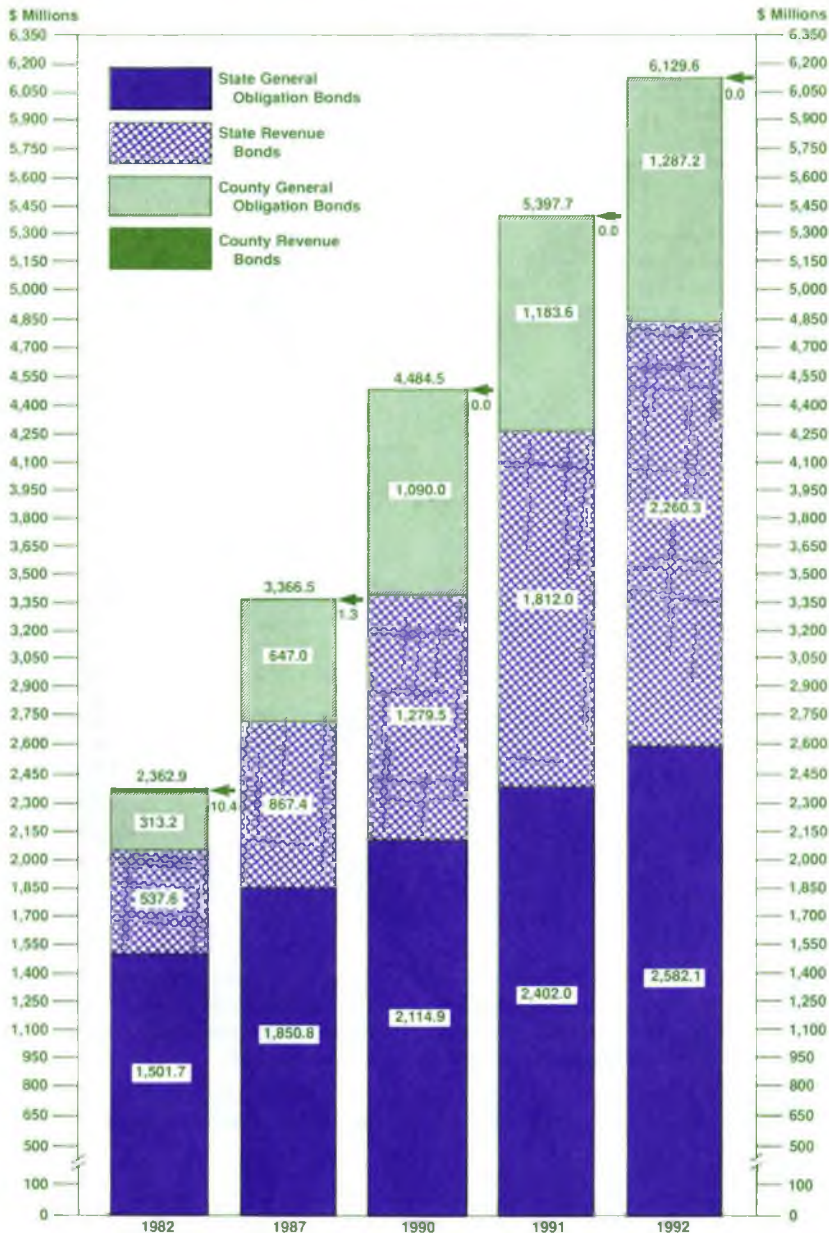
Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/92	Estimated 6/30/93
STATE: Subtotal	\$ (4,842,417,654)	\$ (5,028,002,654)
General Fund	2,335,115,708	2,526,876,440
Highway Fund	171,829,551	170,696,858
Airport Fund	13,005,420	11,935,655
Harbor Fund	6,725,268	5,642,107
Small Boat Harbors	10,394,066	10,354,983
Land Revolving Fund	231,725	116,771
Univ. of Hawaii Fund	24,075,000	23,790,000
Economic Development Fund	961,238	951,818
Dwelling Unit Rev. Fund	11,941,000	9,442,000
Parking Facilities	7,827,139	7,884,482
Airport Revenues ^b	1,417,515,000	1,417,515,000
Univ. of Hawaii Revenues ^b	4,285,000	4,285,000
Harbor Revenues ^b	179,550,000	179,550,000
Hawaii Housing Authority ^b	658,961,540	658,961,540
HONOLULU: Subtotal	\$ (1,012,614,000)	\$ (1,336,573,909)
General Fund	543,426,690	884,421,754
Highway Fund	72,957,854	86,595,107
H-Power	236,550,000	236,550,000
Housing Development Fund	99,313,027	70,590,118
Off-Street Parking Fund	181,656	181,656
Special Assessment Fund	1,454,774	1,260,274
Water Fund	58,730,000	56,975,000
MAUI: Subtotal ^c	\$ (134,840,881)	\$ (171,508,525)
General Fund	39,440,000	46,872,188
Water Fund	95,400,881	124,636,337
HAWAII: Subtotal ^c	\$ (93,471,000)	\$ (124,962,000)
General Fund	86,992,000	108,887,000
Water Fund	6,479,000	16,075,000
KAUAI: Subtotal ^c	\$ (46,237,500)	\$ (43,841,500)
General Fund	44,585,000	42,335,000
Water Fund	1,652,500	1,506,500
TOTAL	\$ 6,129,581,035	\$ 6,704,888,588

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

- a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.
- b. Revenue bonds balance as of July 1, 1993.
- c. Excludes public improvement refunding bonds assigned to a refunding trust.

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

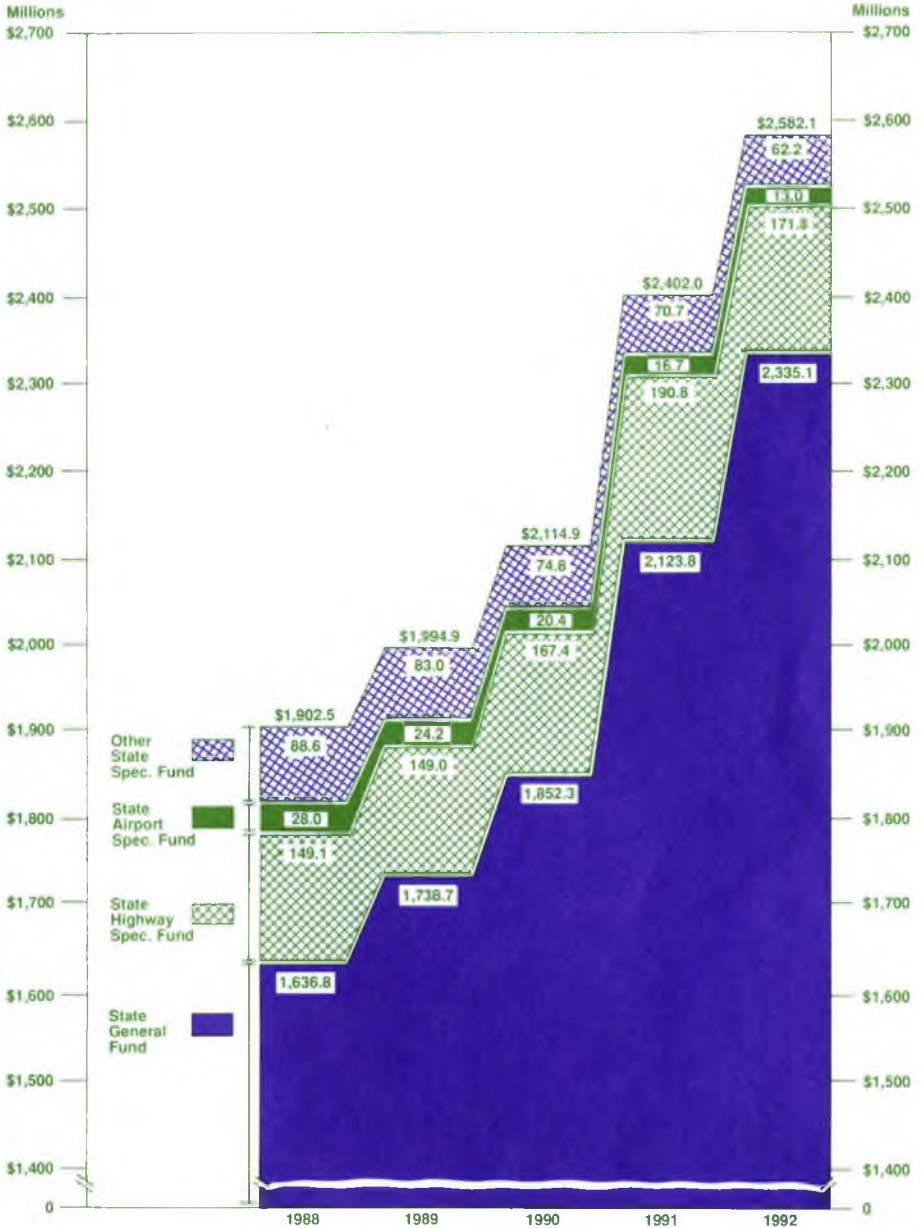
CHART 13
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding By Agencies and Funds*
 At December 31



*See Table 52 for detail.

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

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



^aSee Table 54 for detail; may not add to totals due to rounding.

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

TABLE 53
COUNTY DEBT MARGIN
 At June 30, 1992 - Dollars in Thousands

Funds Charged with Debt Service	Honolulu	Maui	Hawaii	Kauai	Total
General Obligation Bonds:					
General Fund	\$ 558,295	\$ 94,313	\$ 87,809	\$ 42,955	\$ 783,372
Highway Fund	78,040	--	--	--	78,040
Housing Development Fund	99,313	--	--	--	--
Water Fund	49,895	46,403	6,479	1,652	104,429
Off-Street Parking	313	--	--	--	313
Special Assessment	1,798	--	18,500	--	20,298
Other G.O.	--	--	--	--	--
H-Power	241,880	--	--	--	241,880
Other Debt ^a	15,831	--	12,313	--	28,144
Gross County Debt	\$ 1,045,365	\$ 140,716	\$ 125,101	\$ 44,607	\$ 1,355,789
Less: Special Assessment	\$ (1,798)	\$ --	\$ (18,500)	\$ --	\$ (20,298)
Water G.O.	(49,895)	(46,403)	(6,479)	(1,652)	(104,429)
Other G.O.	(319,351)	--	(3,992)	--	--
Cash Reserves, Sinking Funds	--	--	(5,857)	(2,834)	(8,691)
DEBT CHARGED TO LIMIT	\$ 674,321	\$ 94,313	\$ 90,274	\$ 40,121	\$ 899,029
DEBT LIMIT AND MARGIN					
Fiscal 1992 Property Values ^b	\$ 70,744,764	\$ 14,381,025	\$ 7,323,122	\$ 5,415,079	\$ 97,863,990
Debt Limit ^c	10,611,715	2,157,154	1,098,468	812,262	14,679,599
Debt Charged to Limit ^d	674,321	94,313	90,274	40,121	899,029
Debt Margin	9,937,394	2,062,841	1,008,194	772,141	13,780,570
AS A % OF NET ASSESSED VALUES					
Gross County Debt	1.48	0.98	1.71	0.82	1.39
Debt Charged to Limit	0.95	0.66	1.23	0.74	0.92
Debt Margin	14.05	14.34	13.77	14.26	14.08

a. Include lease-purchase agreements, long-term notes payable, agreements of sale, bond anticipation notes, etc.

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

c. 15% of real property net assessed values.

d. Includes principal repayments for current fiscal year which are excludable from debt charged against the limit.

SOURCE: County Finance Directors' Annual Financial Reports.

TABLE 54
STATE GENERAL OBLIGATION BONDS
 State of Hawaii - December 31, 1992

Principal and Interest Payments Chargeable to: ^a	Total
General Fund	\$ 2,335,115,708
Highway Special Fund	171,829,551
Airport Special Fund	13,005,420
Harbor/Small Boats Special Fund	17,119,333
Land Revolving Fund	231,725
Dwelling Unit Revolving Fund	11,941,000
University of Hawaii	24,075,000
Parking Facilities	7,827,139
Economic Development	961,238
TOTAL	\$ 2,582,106,114

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, 1992

Type of Debt Service	Excludable Debt Service	Charged to Debt Limit
Total General Obligation Bonds		\$ 404,234,574
Reimbursed by:		
Airports	\$ 4,861,776	
Highways	25,905,848	
Harbors	2,011,356	
University of Hawaii	2,091,754	
Parking Control	1,149,004	(36,019,738)
Total^a	\$ 36,019,738	\$ 368,214,836
Debt Limit^b		\$ 477,621,805
Debt Margin		\$ 109,406,969

a. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1995).

b. Limit is computed by multiplying the average general fund revenues for 1990, 1991, and 1992 (\$2,581,739,488) by 18.5%.

SOURCE: "Statement of the Debt Limit of the State of Hawaii as of July 1, 1992," Department of Budget and Finance, State of Hawaii.

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