

Government

Section 4

GOVERNMENT

This section presents data on election districts, registered voters and votes cast, county operating revenues, general excise and use tax base, real property valuations and rates, government debt, and the state and local tax burden.

Local government in the State of Hawaii is vested in one combined city and county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Official results for the primary, general and special elections are published by the Office of Elections. Reapportionment for Maui County was effected in May 2002.

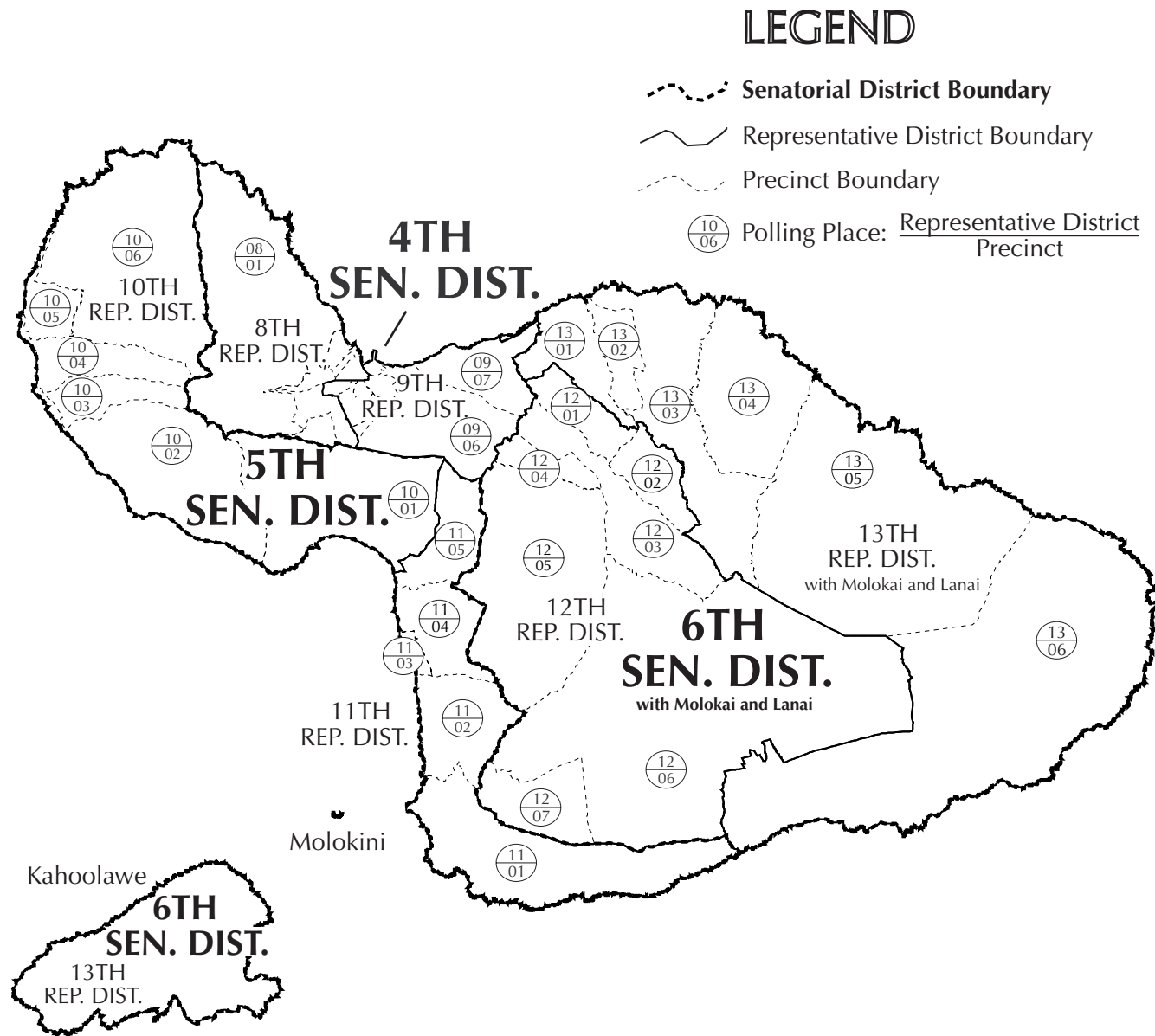
Important sources on statistics on government include: *Government in Hawaii*, Tax Foundation of Hawaii; *Revenue Trends* (monthly tax collection reports), Hawaii State Department of Taxation; *State of Hawaii Data Book*, Hawaii State Department of Business, Economic Development and Tourism; and *Historical Statistics of Hawaii*, Robert C. Schmitt.

For more detail on government finances and spending, see *Comprehensive Annual Financial Report*, County of Maui; and *Consolidated Federal Funds Report*, U.S. Dept. of Commerce, Bureau of the Census, which has detail on Federal Government spending down to the county level. It is available on the Internet at <http://www.census.gov/>. The State of Hawaii does not report on its spending by county.

4.1.1

MAPS OF ELECTION DISTRICTS

Islands of Maui and Kahoolawe




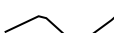
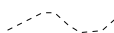

SOURCE: County of Maui, Geographic Information Systems, September 2002.

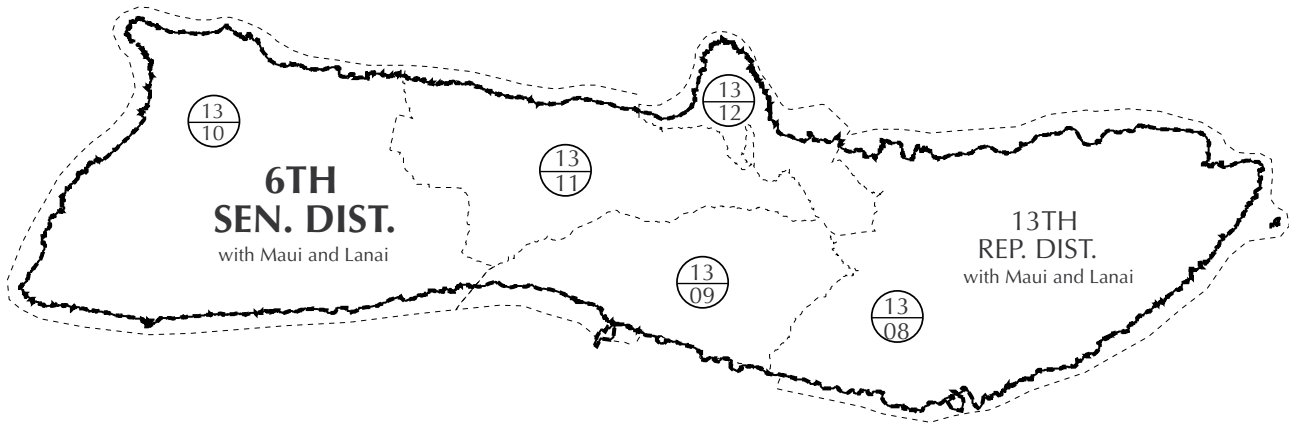
4.1.2

MAPS OF ELECTION DISTRICTS

Island of Molokai

LEGEND

-  **Senatorial District Boundary**
-  **Representative District Boundary**
-  **Precinct Boundary**
-  **Polling Place: Representative District
Precinct**




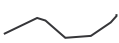


SOURCE: County of Maui, Geographic Information Systems, September 2002.

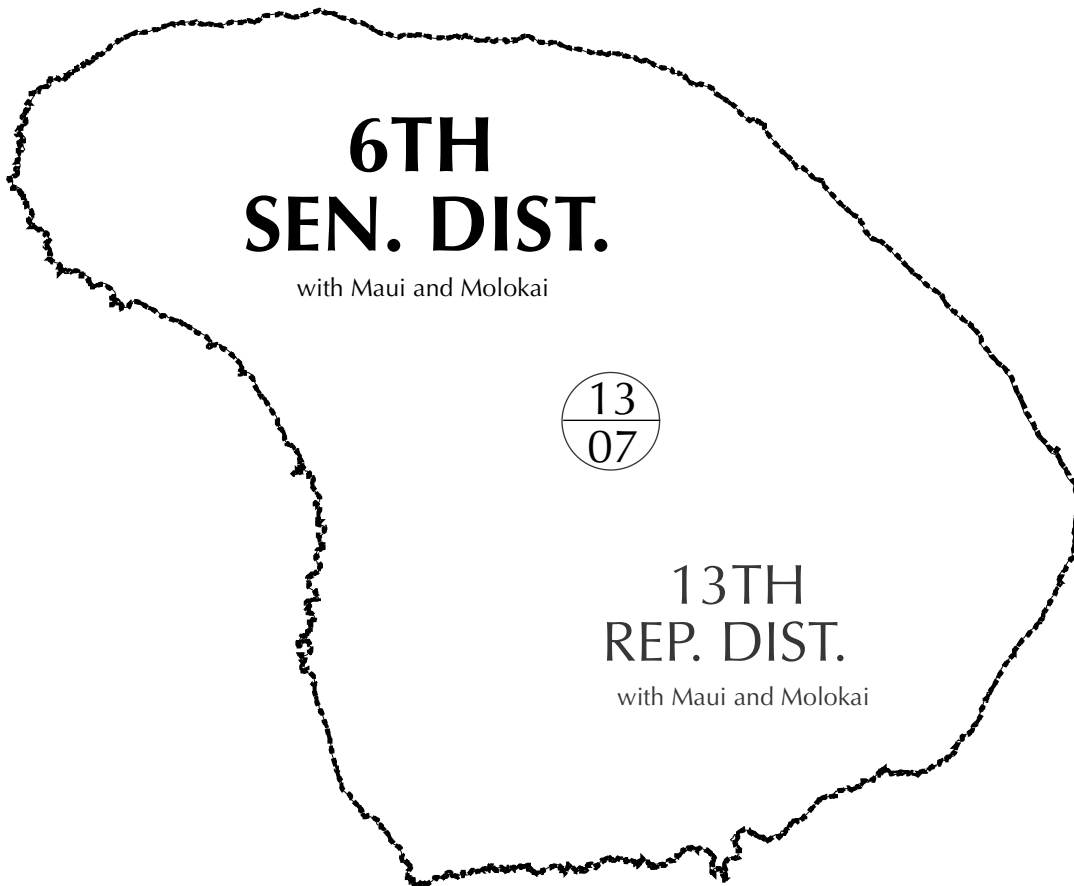
4.1.3

MAPS OF ELECTION DISTRICTS

Island of Lanai

LEGEND

-  **Senatorial District Boundary**
-  **Representative District Boundary**
-  **Precinct Boundary**
-  **Polling Place:** Representative District
Precinct



SOURCE: County of Maui, Geographic Information Systems, September 2002.

4.1.4

MAPS OF ELECTION DISTRICTS

List of Polling Places

8th Representative District

Kahakuloa, Waihee, Waiehu

1. Waihee Elementary School
2. Wailuku Community Center
3. Baldwin High School
4. Paukukalo Hawaiian Homes Community Center
5. Wailuku Elementary School
6. Waikapu Community Center
7. Maui Economic Opportunity Center

9th Representative District

Wailuku, Kahului, Spreckelsville

1. Iao School
2. Maui Waena Intermediate School
3. Lihikai Elementary School
4. Maui High School
5. Kahului Elementary School
6. Kahului Hongwanji Mission
7. Kaunoa Senior Center

10th Representative District

Lahaina, Maalaea, North Kihei

1. Kenolio Recreation Center
2. King Kamehameha III Elementary School
3. Lahaina Intermediate School
4. Princess Nahienaena Elementary School
5. Lahaina Civic Center
6. Honolulu Methodist Church

11th Representative District

Kihei, Wailea

1. Kealahai Congregational Church
2. Kamalii Elementary School
3. Kihei Community Center
4. Kihei Elementary School
5. Trinity Episcopal Church by the Sea

12th Representative District

Haliimaile, Pukalani, Makawao, Kula, Ulupalakua

1. Kalama Intermediate School
2. Eddie Tam Memorial Center
3. Pukalani Elementary School
4. Hannibal Tavares Community Center
5. Kula Community Center
6. Kula Elementary School
7. Ulupalakua Ranch

13th Representative District

Paia, Haiku, Keanae, Hana, Molokai and Lanai

1. Paia Community Center
 2. Haiku Elementary School
 3. Haiku Community Center
 4. Kaulanapueo Church
 5. Keanae Elementary School
 6. Hana High and Elementary School
 7. Lanai High and Elementary School
 8. Kilohana Community Center
 9. Kaunakakai School
 10. Maunaloa Elementary School
 11. Kualapuu Community Center
 12. Kalaupapa Settlement
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SOURCE: State of Hawaii, Office of Elections, 2002 *Polling Places*.

4.2.1
REGISTERED VOTERS AND VOTES CAST IN THE NOVEMBER 2, 2004
GENERAL ELECTION

District	Precinct Name	Registered Voters	Votes Cast	Turnout	District	Precinct Name	Registered Voters	Votes Cast	Turnout
8-1	Waihee Elementary School	1,311	587	44.80%	11-1	Kealawai Congregational Church	89	37	41.60%
8-2	Velma McWayne Santos Comm Ctr.	3,345	1,294	38.70%	11-2	Kamalii Elementary School	4,136	1,895	45.80%
8-3	Baldwin High School	1,611	606	37.60%	11-3	Kihei Community Center	3,474	1,475	42.50%
8-4	Paukukalo Hwn Homes Comm Ctr.	1,635	479	29.30%	11-4	Kihei Elementary School	3,124	1,447	46.30%
8-5	Wailuku Elementary School	2,074	804	38.80%	11-5	Trinity Episcopal Church by the Sea	2,930	1,225	41.80%
8-6	Waikapu Community Ctr.	759	356	46.90%		Absentee Voters	1,936	1,936	14.08%
8-7	Maui Economic Opportunity Ctr.	1,039	373	35.90%					
	Absentee Voters		2,735	23.23%	12-1	Kalama Intermediate School	2,833	1,255	44.30%
9-1	Iao School	1,133	432	38.10%	12-2	Eddie Tam Memorial Center	2,011	944	46.90%
9-2	Maui Waena Intermediate School	2,654	1,201	45.30%	12-3	Pukalani Elementary School	2,842	1,336	47.00%
9-3	Lihikai elementary School	2,297	957	41.70%	12-4	Hannibal Tavares Community Center	3,090	1,469	47.50%
9-4	Maui High School	2,320	797	34.40%	12-5	Kula Community Center	1,323	653	49.40%
9-5	Kahului Elementary School	2,205	959	43.50%	12-6	Kula Elementary School	2,445	1,273	52.10%
9-6	Kahului Hongwanji Mission	213	93	43.70%	12-7	Ulupalakua Ranch	164	94	57.30%
9-7	Kaunoa Senior Center	979	488	49.80%		Absentee Voters	3,066	3,066	20.85%
	Absentee Voters		2,460	20.85%	13-1	Paia Community Center	948	490	51.70%
10-1	Kenolio Recreation Center	1,394	495	35.50%	13-2	Haiku Elementary School	2,244	1,160	51.70%
10-2	King Kamehameha III Elem School	1,947	891	45.80%	13-3	Haiku Community Center	2,693	1,399	51.90%
10-3	Lahaina Intermediate School	2,010	898	44.70%	13-4	Kaulanapueo Church	490	283	57.80%
10-4	Princess Nahienaena Elem School	1,465	604	41.20%	13-5	Keanae Elementary School	220	86	39.10%
10-5	Lahaina Civic Center	3,024	1,312	43.40%	13-6	Hana High and Elementary School	1,129	561	49.70%
10-6	Honolua Methodist Church	2,200	1,159	52.70%	13-7	Lanai High and Elementary School	1,653	809	48.90%
	Absentee Voters		1,322	10.98%	13-8	Kilohana Community Center	587	238	40.50%
					13-9	Kaunakakai School	2,009	696	34.60%
					13-10	Maunaloa Elementary School	307	120	39.10%
					13-11	Kualapuu Community Center	1,069	417	39.00%
					13-12	Kalaupapa Settlement ¹	63	2,091	15.59%
						Absentee Voters			

¹ All votes cast by absentee.

SOURCE: Hawaii State Office of Elections, Records.

4.2.2

MAUI COUNTY GENERAL ELECTION RESULTS, NOVEMBER 2, 2004

<p>President and Vice President</p> <p>(D) KERRY, John F. 28,803 60.30%</p> <p>(R) BUSH, George W. 18,187 38.10%</p> <p>(G) COBB, David 244 0.50%</p> <p>(L) BADNARIK, Michael 196 0.40%</p> <p>Blank Votes: 304 0.00%</p> <p>Over Votes: 23 0.60%</p> <p>U.S. Senator</p> <p>(D) INOUE, Daniel K. 34,145 71.50%</p> <p>(R) CAVASSO, Cam 9,620 20.10%</p> <p>(N) BREWER, Jim 1,096 2.30%</p> <p>(L) MALLAN, Jeff 754 1.60%</p> <p>Blank Votes: 2,123 0.00%</p> <p>Over Votes: 19 4.40%</p> <p>U.S. Representative, Dist 2</p> <p>(D) CASE, Ed 29,814 62.40%</p> <p>(R) GABBARD, Mike 16,099 33.70%</p> <p>Blank Votes: 1,828 0.00%</p> <p>Over Votes: 16 3.80%</p> <p>State Senator, Dist 5</p> <p>(D) BAKER, Roz 8,272 56.30%</p> <p>(R) COUCH, Don 5,863 39.90%</p> <p>Blank Votes: 551 0.10%</p> <p>Over Votes: 10 3.70%</p> <p>State Senator, Dist 6</p> <p>D) ENGLISH, J. Kalani 12,362 67.00%</p> <p>R) FINBERG, Robb 4,948 26.80%</p> <p>G) STENSHOL, Shaun 469 2.50%</p> <p>Blank Votes: 656 0.00%</p> <p>Over Votes: 5 3.60%</p> <p>State Representative, Dist 8</p> <p>D) SOUKI, Joe 4,005 55.40%</p> <p>R) MIN, Robert (Bobby) 2,922 40.40%</p> <p>Blank Votes: 306 0.00%</p> <p>Over Votes: 1 4.20%</p> <p>State Representative, Dist 9</p> <p>D) NAKASONE, Bob 4,448 60.20%</p> <p>R) SHISHIDO, Jan 2,663 36.00%</p> <p>Blank Votes: 274 0.00%</p> <p>Over Votes: 2 3.70%</p> <p>State Representative, Dist 10</p> <p>D) TANAKA, Kam 3,146 47.10%</p> <p>R) BLUNDELL, Brian K. 3,088 46.20%</p> <p>Blank Votes: 442 0.10%</p> <p>Over Votes: 5 6.60%</p> <p>State Representative, Dist 11</p> <p>R) HALFORD, Chris 4,664 58.20%</p> <p>D) GALLUP, Cort 2,782 34.70%</p> <p>Blank Votes: 567 0.00%</p> <p>Over Votes: 2 7.10%</p>	<p>State Representative, Dist 12</p> <p>D) YAMASHITA, Kyle T. 5,157 51.10%</p> <p>R) BUKOSKI, Kika G. 4,518 44.80%</p> <p>Blank Votes: 413 0.00%</p> <p>Over Votes: 2 4.10%</p> <p>State Representative, Dist 13</p> <p>(D) KAHO'OHALAHALA, Sol P. 5,559 66.60%</p> <p>(R) AKUNA, Meiling 2,143 25.70%</p> <p>Blank Votes: 645 0.00%</p> <p>Over Votes: 3 7.70%</p> <p>Councilmember, East Maui</p> <p>CARROLL, Robert (Bob) 21,031 44.10%</p> <p>CARROLL, Mele 19,170 40.20%</p> <p>Blank Votes: 7,505 0.00%</p> <p>Over Votes: 11 15.70%</p> <p>Councilmember, West Maui</p> <p>JOHNSON, Jo Anne 24,091 50.50%</p> <p>NAKAMURA, Dennis Y. 17,361 36.40%</p> <p>Blank Votes: 6,260 0.00%</p> <p>Over Votes: 5 13.10%</p> <p>Councilmember, Wailuku Waihee Waikapu</p> <p>KANE, Dain P. 28,861 60.50%</p> <p>BUENGER, Socrates 11,015 23.10%</p> <p>Blank Votes: 7,832 0.00%</p> <p>Over Votes: 9 16.40%</p> <p>Councilmember, Kahului</p> <p>PONTANILLA, Joe 22,077 46.30%</p> <p>COLLINS, Lance D. 17,390 36.40%</p> <p>Blank Votes: 8,239 0.00%</p> <p>Over Votes: 11 17.30%</p> <p>Councilmember, South Maui</p> <p>ANDERSON, Michelle 22,121 46.40%</p> <p>VAUGHT, Ron 18,309 38.40%</p> <p>Blank Votes: 7,277 0.00%</p> <p>Over Votes: 10 15.30%</p> <p>Councilmember, Makawao Haiku Paia</p> <p>MOLINA, Mike 25,751 54.00%</p> <p>HOLTER, Lance W. 14,961 31.40%</p> <p>Blank Votes: 6,992 0.00%</p> <p>Over Votes: 13 14.70%</p> <p>Councilmember, Upcountry</p> <p>TAVARES, Charmaine 34,774 72.90%</p> <p>Blank Votes: 12,943 0.00%</p> <p>Over Votes: 0 27.10%</p> <p>Councilmember, Lanai</p> <p>HOKAMA, Riki 30,026 62.90%</p> <p>Blank Votes: 17,691 0.00%</p> <p>Over Votes: 0 37.10%</p> <p>Councilmember, Molokai</p> <p>MATEO, Danny A. 30,299 63.50%</p> <p>Blank Votes: 17,418 0.00%</p> <p>Over Votes: 0 36.50%</p>
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SOURCE: Hawaii State Office of Elections, records.

4.2.3

**MAUI COUNTY GENERAL ELECTION RESULTS,
DEPARTMENT OF EDUCATION,
OFFICE OF HAWAIIAN AFFAIRS TRUSTEES
AND STATE CONSTITUTIONAL AMENDMENTS,
NOVEMBER 2, 2004**

Department of Education

1st Departmental School District Seat (Hawaii)

WATANABE, Herbert S.	20,99%	4.00%
DAVIES-QUINTANA, Nadia	14,131	29.60%
Blank Votes:	12,625	0.00%
Over Votes:	9	26.40%

7th Departmental School District Seat (Kauai)

COX, Maggie	18,746	39.30%
NAKASHIMA, Mitsugi	13,768	28.80%
Blank Votes:	15,233	0.00%
Over Votes:	10	31.90%

Office of Hawaiian Affairs

At Large Trustee

APOLIONA, Haunani	19,600	41.00%
HILL, Kauai (Bu La'ia)	5,246	11.00%
KAWELO, Frankie Kay	3,573	7.50%
SABEY, John L. (Kione)	3,343	7.00%
Blank Votes:	15,962	0.10%
Over Votes:	33	33.40%

Hawaii Resident Trustee

DELA CRUZ, Linda K.	8,214	17.20%
HAO, Louis	7,830	16.40%
KAMAKAWIWOOLE ¹	5,627	11.80%
BURKE, Jackie ²	3,513	7.40%
NELSON, Dickie	2,280	4.80%
CHUN, Kaliko	1,813	3.80%
KINIMAKA ³	1,575	3.30%
Blank Votes:	16,879	0.10%
Over Votes:	26	35.30%

State of Hawaii Constitutional Amendments

Sexual Assault

YES	28,957	60.60%
NO	13,351	28.00%
Blank Votes:	5,421	0.10%
Over Votes:	28	11.40%

Rights of Accused Law

YES	22,852	47.90%
NO	18,637	39.00%
Blank Votes:	6,244	0.10%
Over Votes:	24	13.10%

Public Right to Information

YES	32,307	67.60%
NO	10,352	21.70%
Blank Votes:	5,078	0.00%
Over Votes:	20	10.60%

Felony Prosecutions

YES	23,102	48.40%
NO	17,533	36.70%
Blank Votes:	7,108	0.00%
Over Votes:	14	14.90%

NOTE: Descriptions of Constitutional Amendments not given in official wording.

Names abbreviated to accommodate formatting. Names appeared on ballot as follows:

¹ KAMAKAWIWOOLE, Reynolds, N.

² BURKE, Jackie (Kahookele)

³ KINIMAKA-STOCKSDALE, Kahea

SOURCE: Hawaii State Office of Elections, records.

4.2.4

**MAUI COUNTY GENERAL ELECTION RESULTS,
MAUI COUNTY CHARTER AMENDMENTS,
NOVEMBER 5, 2002**

Maui County Charter Amendments

Maui: Article 1

YES	29,852	72.20%
NO	6,414	15.50%
BLANK VOTES	5,064	12.20%
OVER VOTES	18	0.00%

Four Year Council Terms

YES	14,011	33.90%
NO	24,059	58.20%
BLANK VOTES	3,257	7.90%
OVER VOTES	21	0.10%

Responsibilities of Corp. Council

YES	27,703	67.00%
NO	8,353	20.20%
BLANK VOTES	5,276	12.80%
OVER VOTES	16	0.00%

Rename Dept. of Public Work/Waste

YES	27,506	66.50%
NO	9,690	23.40%
BLANK VOTES	4,138	10.00%
OVER VOTES	14	0.00%

Rename Dept. of Fire Control

YES	22,237	53.80%
NO	14,066	34.00%
BLANK VOTES	5,032	12.20%
OVER VOTES	13	0.00%

Responsibilities of Dept. of Planning

YES	23,003	55.60%
NO	11,977	29.00%
BLANK VOTES	6,359	15.40%
OVER VOTES	9	0.00%

Role of Citizen Advisory Comm.

YES	22,410	54.20%
NO	12,887	31.20%
BLANK VOTES	6,010	14.50%
OVER VOTES	41	0.10%

Role of Citizen Advisory Comm. Alt.

YES	21,376	51.70%
NO	13,393	32.40%
BLANK VOTES	6,553	15.80%
OVER VOTES	26	0.10%

Powers of Civil Serv. Commission

YES	27,629	66.80%
NO	8,268	20.00%
BLANK VOTES	5,436	13.10%
OVER VOTES	15	0.00%

Initiative

YES	22,681	54.90%
NO	11,847	28.70%

More Autonomy Dept. of Water

YES	17,543	42.40%
NO	17,785	43.00%
BLANK VOTES	5,975	14.50%
OVER VOTES	45	0.10%

Dept. Water Under Mayor Adm.

YES	21,568	52.20%
NO	13,318	32.20%
BLANK VOTES	6,440	15.60%
OVER VOTES	22	0.10%

Create County Dept. of Transportation

YES	21,077	51.00%
NO	14,526	35.10%
BLANK VOTES	5,731	13.90%
OVER VOTES	14	0.00%

Staggered Terms Salary Comm.

YES	23,922	57.90%
NO	9,768	23.60%
BLANK VOTES	7,649	18.50%
OVER VOTES	9	0.00%

1% Reaql Prop. Tax for Open Space

YES	25,818	62.40%
NO	9,596	23.20%
BLANK VOTES	5,923	14.30%
OVER VOTES	11	0.00%

Mtgs Boards/Commissions

YES	21,122	51.10%
NO	14,462	35.00%
BLANK VOTES	5,749	13.90%
OVER VOTES	15	0.00%

Housekeeping Changes

YES	25,364	61.30%
NO	8,979	21.70%
BLANK VOTES	6,993	16.90%
OVER VOTES	12	0.00%

Public Record Request

YES	23,368	56.50%
NO	10,337	25.00%
BLANK VOTES	7,632	18.50%
OVER VOTES	11	0.00%

Nomination Boards/Commission

YES	27,710	67.00%
NO	7,687	18.60%
BLANK VOTES	5,939	14.40%
OVER VOTES	12	0.00%

BLANK VOTES	6,807	16.50%
OVER VOTES	13	0.00%

NOTE: Descriptions of Charter Amendments are not given in official wording.

SOURCE: Hawaii State Office of Elections, records.

4.3.1

COUNTY STATEMENT OF REVENUES AND EXPENDITURES, ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS¹, MAUI COUNTY

In thousands of dollars; for year ended June 30

	2000	2001	2002	2003	2004
Revenues:					
Real Property Taxes	84,651	88,078	95,585 ^r	105,106	116,759
Other Taxes	11,736	12,132	18,502 ^r	18,386	23,521
Intergovernmental Revenues	35,796	43,440	42,941	44,968	47,776
Charges for Services	29,210	30,733	28,733	28,335	34,810
Licenses and Permits	8,704	9,601	8,603	10,891	15,000
Revenues from Use of Money and Property	2,938	3,324	2,849	2,064	1,540
Fines and Forfeitures	800	822	970	1,188	1,096
Assessments ²		2,272	2,038	1,795	
Other Sources	6,240	6,495	2,109	2,624	2,747
Subtotal	180,075	194,625	202,564	215,600	244,625
Other Sources:³					
Bond/Loan Proceeds	15,479	12,707	26,439	19,673	2,270
TOTAL Revenues + Other Sources	195,554	207,332	229,003	235,273	246,895
Expenditures:					
Management and Other	37,510	39,045	47,694	50,737	52,937
Public Safety	39,335	40,241	42,085	46,153	48,873
Sanitation	19,070	19,589	20,981	22,706	22,834
Highway and Streets	9,136	9,270	10,821	10,958	14,896
Social Welfare	19,948	21,323	27,383	31,811	30,643
Culture and Recreation	15,065	14,725	17,220	18,629	18,725
Legislative	2,964	3,323	3,328	3,953	3,681
Capital Outlay	24,624	24,503	30,655	38,745	35,058
Debt Service: Principal	11,507	12,034	12,969	13,594	15,014
Interest	10,303	10,594	9,817	10,997	10,047
TOTAL Expenditures	189,462	194,647	222,954	248,282	252,708

¹ Expendable Trust Funds not included after 2001.

² Revenue category as of 2002.

³ G. O. Bonds and State Revolving Fund Proceeds.

^r Revised from previous *Data Book*.

SOURCE: County of Maui, Department of Finance, *Comprehensive Annual Financial Report*, (Fiscal years ending June 30) 2000-2004.

4.3.2

STATE TAX COLLECTIONS, MAUI COUNTY FISCAL YEARS ENDING JUNE 30

Source of Revenue	2000	2001	2002	2003	2004
Banks/Financial Corporations	15,059	15,579	30,144	62,487	37,767
Employment Security Contributions	24	1,652	1,333	2,711	3,227
Fuel	5,424,191	5,976,114	6,684,901	6,644,247	8,105,438
General Excise License/Fees	88,206	92,072	81,254	95,980	101,557
General Excise and Use Tax ¹	129,339,853	136,218,134	133,864,675	143,345,491	162,539,134
Income, Corporate					
Declaration of Estimated Taxes	6,524,065	6,473,192	5,719,001	3,935,144	10,106,319
Payment with Returns	422,033	391,932	337,254	(1,558,163)	(7,708,750)
Refunds	(1,364,843)	(1,665,303)	(2,671,821)	(1,817,825)	(1,426,186)
Income, Individual					
Declaration of Estimated Taxes	26,959,486	25,625,262	25,098,625	28,425,643	46,212,429
Payment with Returns	8,466,766	9,864,533	8,318,967	(1,739,533)	(12,063,961)
Withholding Tax on Wages	51,809,665	53,518,907	52,231,756	53,995,192	58,748,008
Refunds	(25,370,663)	(28,143,999)	(32,311,148)	(29,731,274)	(32,671,127)
Liquor and Permits	6,211,674	5,929,013	6,057,897	6,029,511	6,059,841
Motor Vehicle Tax/Fees ²	6,133,256	6,417,979	5,889,412	7,543,734	7,623,434
Public Service Company	11,090,896	10,891,789	9,077,684	8,907,179	7,905,738
Tobacco and Licenses	43,842	1,264,034	2,123,163	2,074,130	5,301,109
Transient Accomodation Fees and Time Share Occupancy Fees ³	3,835	3,418	3,380	3,000	3,560
Transient Accomodation Tax and Time Share Occupancy Tax ³	27,471,444	27,193,207	22,608,181	27,536,083	32,803,470
All Others	0	155	140	55	143
TOTAL	253,268,788	260,067,670	243,144,798	253,753,793	291,681,149

NOTE: Due to rounding, details may not add to total.

¹ Gross collection—does not reflect allocation to Special Funds.

² Includes State Motor Vehicle Weight Tax, Registration Fees, Commercial Driver's License, Periodic Motor Vehicle Inspection Fees, Rental Vehicle Registration Fees and Rental Vehicle Surcharge Tax.

³ Time Share Occupancy Fees and Taxes were first collected in 1999.

SOURCE: Hawaii State Department of Taxation, *State Tax Collections and Distribution (fiscal year summary tables)*, 2000-2004.

4.3.3

ESTIMATED REAL PROPERTY TAX REVENUE, MAUI COUNTY

In thousands of dollars

Assessor's gross valuation as of 4/19/2005	31,848,774,400
Land	17,092,109,800
Improvement	14,756,664,600
Exemptions ¹	4,945,591,300
Assessor's net taxable valuation	26,903,183,100
Half of valuation on appeal	99,707,789
Number of appeals	543
Valuation for tax rate purposes	26,803,475,312
Land	15,138,812,976
Improvement	11,664,662,336
Amount to be Raised by Taxation ²	163,264,110

¹ Data exclude nontaxable properties.

² For fiscal year beginning July 1.

4.3.4

REAL PROPERTY TAX RATES, MAUI COUNTY

Dollars per \$1,000 net taxable value

Land Use Class	Rate Fiscal Year 2005-2006
LAND	
Homeowner	3.50
Improved Residential	5.86
Unimproved Residential	5.86
Apartment	5.86
Hotel/resort	8.30
Time Share ¹	14.00
Commercial	6.75
Industrial	6.75
Agricultural	4.93
Conservation	4.93
IMPROVEMENT	
Homeowner	3.50
Improved Residential	5.86
Unimproved Residential	5.86
Apartment	5.86
Hotel and Resort	8.30
Time Share ¹	14.00
Commercial	6.75
Industrial	6.75
Agricultural	4.93
Conservation	4.93

¹ New Category as of FY 2005-2006.

4.3.5

PUBLIC BONDED DEBT OF STATE AND MAUI COUNTY GOVERNMENTS

In millions of dollars; as of December 31, unless noted

Year	Total Bonded Debt ¹ (State and all counties)	State Debt	Maui County
1980	2,054.3	1,764.9	22.4
1981	2,217.9	1,883.6	21.1
1982	2,359.5	2,039.3	19.8
1983	2,545.4	2,235.8	19.0
1984	2,715.7	2,391.5	33.5
1985	3,131.5	2,621.2	30.8
1986	3,311.8	2,720.4	47.2
1987	3,298.4	2,700.7	48.8
1988	3,382.3	2,728.8	43.1
1989	3,710.4	2,969.9	73.6
1990	4,484.5	3,394.4	110.5
1991	5,298.1	4,214.0	108.5
1992	6,129.5	4,842.4	134.8
1993	6,924.7	5,219.6	170.4
1994	6,913.5	5,015.4	185.1
1995	7,078.0	5,126.1	188.4
1996	7,098.6	5,051.3	194.3
1997	7,239.3	5,258.1	188.2
1998 ²	7,829.9	5,795.5	223.8
1999 ²	7,708.8	5,522.8	235.1
2000 ²	7,956.3	5,678.3	236.8
2001 ^{2,3}	7,855.2	5,471.6	234.9
2002 ²	8,856.6	6,072.0	246.3
2003 ²	8,861.0	5,793.8	243.0

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

² Revised as of June 30.

³ As of June 30.

SOURCES: Tax Foundation of Hawaii, unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Director's Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); Tax Foundation of Hawaii, *Government in Hawaii*, table 52; Robert C. Schmitt, *Historical Statistics of Hawaii* (University of Hawaii Press, 1977) table 25.14.

4.4.1

COUNTY PERSONNEL BY DEPARTMENT, MAUI COUNTY

Fiscal Year Department	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Civil Defense	3.0	3.0	3.0	4.0	4.0	7.0	7.0
Corporation Counsel	23.3	22.0	22.0	22.0	22.0	22.0	22.3
Finance	106.8	94.8	110.8	108.8	110.8	111.8	122.8
Fire & Public Safety	236.0	236.0	242.0	243.0	284.0	284.0	284.0
Housing and Human Concerns	54.0	53.0	94.8	96.6	115.6	115.6	126.1
Liquor Control	16.0	19.0	20.0	23.5	21.0	23.0	23.0
Management	5.0	12.0	19.0	20.0	24.0	23.0	31.0
Parks and Recreation - General	328.9	348.2	353.3	379.9	384.8	383.8	411.6
Parks and Recreation - Golf	20.8	20.8	20.8	20.8	20.8	20.8	***
Personnel Services	12.0	12.0	12.0	12.0	12.0	12.0	14.0
Planning	28.0	27.0	32.0	35.0	38.0	46.0	54.0
Police	434.6	438.4	452.1	466.7	480.9	481.9	485.9
Prosecuting Attorney	55.8	55.3	68.3	69.8	69.4	69.4	69.4
Public Works - General	80.8	80.3	88.3	88.6	93.6	88.6	92.6
Highways	151.0	150.0	150.0	151.0	155.0	157.0	155.0
Wastewater	107.0	104.0	104.0	104.0	105.0	106.3	107.3
Solid Waste	68.2	68.2	68.2	71.0	72.0	69.0	70.0
Department of Transportation*					0.0	3.0	3.0
Department of Water Supply**					198.4	192.6	202.2
Total	1,731.2	1,744.0	1,860.6	1,916.7	2,211.6	2,216.8	2,281.2

NOTE: Does not include Council Services, County Clerk and Office of the Mayor. These departments do not report equivalent personnel.

* The Department of Transportation was created as a result of the 2002 Charter amendment.

** Prior to the 2002 Charter amendment, the Department of Water Supply was a semi-autonomous component unit.

*** Included with Parks and Recreation General for 2005.

Equivalent Personnel (E/P) = Full time equivalents of full- and part-time personnel.

SOURCE: Office of the Mayor, Budget Office, *County Budgets 2001-2005*.

4.4.2

TOP 20 COUNTY POSITIONS RECRUITED IN FY 2003-04, MAUI COUNTY

Rank	Position	Number of Applicants	Number Qualified
1	Fire Fighter Trainee	608	52
2	Police Officer I	386	85
3	Clerk Typist III	105	18
4	Clerk Typist II	100	13
5	Police Sergeant/Detective	76	38
6	Police Radio Dispatcher	64	11
7	Asst. Wastewater Treatment Plant Oper.	56	6
8	DMVL Service Representative II	51	8
9	Land Use Permit Clerk	51	7
10	Clerk III	48	11
11	Special Events Specialist	48	7
12	Victim/Witness Counselor I	42	8
13	Landfill Attendant	39	21
14	Tax Clerk (Molokai)	37	14
15	Recreation Aide	35	7
16	Clerk II	35	4
17	Administrative Officer	35	3
18	Liquor Control Officer I	34	1
19	Police Lieutenant	33	16
20	Senior Services Aid I	32	12

SOURCE: County of Maui, Department of Personnel Services, *Annual Report 2003-2004*.

4.5.1

**MEDIAN ADJUSTED GROSS INCOME ON
RESIDENT RETURNS BY STATUS,
TAXATION DISTRICT AND YEAR**

Taxation District	All Residents			Joint			All Others**		
	2002	2001	2000	2002	2001	2000	2002	2001	2000
All Resident Returns*									
Oahu	\$23,145	\$23,100	\$22,633	\$47,845	\$47,234	\$48,216	\$15,761	\$15,762	\$14,992
Maui	24,045	23,945	23,515	48,473	46,787	47,651	17,400	17,704	16,780
Hawaii	19,573	19,395	18,268	38,924	39,040	39,034	13,726	13,585	11,817
Kauai	22,136	21,381	20,778	43,886	44,017	43,982	15,901	14,693	14,024
STATE	\$22,757	\$22,626	\$22,157	\$46,853	\$46,012	\$46,636	\$15,707	\$15,649	\$14,764
Taxable Resident Returns									
Oahu	\$29,775	\$28,946	\$28,968	\$57,260	\$56,016	\$56,354	\$20,696	\$20,137	\$19,732
Maui	28,285	27,889	27,607	55,113	52,418	52,629	20,326	20,476	20,341
Hawaii	25,890	24,630	24,250	48,102	47,471	47,563	18,533	17,971	16,970
Kauai	26,743	25,842	26,460	50,813	49,828	48,781	19,316	18,752	17,628
STATE	\$28,881	\$28,159	\$27,948	\$55,554	\$53,899	\$54,353	\$20,219	\$19,809	\$19,352

*Includes returns with AGI losses.

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

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Hawaii Income Tax Patterns 2002*, Figure 6.

4.5.2

**SOURCES OF INCOME REPORTED BY NUMBER
OF RETURNS AND AMOUNT,
MAUI COUNTY 2002**

SOURCES OF INCOME	NUMBER OF RETURNS	AMOUNT
Salaries and Wages	47,799	\$1,637,147,021
Taxable Dividends	11,983	26,507,423
Interest	32,269	38,218,720
Business and Professions		
Net Profit	6,298	105,472,029
Net Loss	3,651	(20,677,584)
Sale of Capital Assets		
Net Gain	3,720	77,186,051
Net Loss	4,827	(14,051,379)
Rents and Royalties		
Net Profit	3,210	30,419,879
Net Loss	2,923	(25,345,514)
Partnerships and S-Corporations		
Net Profit	1,762	88,494,512
Net Loss	1,269	(19,282,355)
Estates and Trusts	387	2,878,571
Unemployment Compensation	4,412	14,248,374
Pensions and Annuities	8,757	123,030,179
Taxable IRA Distributions	2,816	26,652,669
State Tax Refund Income	16,017	20,324,846
Federally-Taxed Social Security	3,848	33,281,354
All Other Sources ¹	11,480	(6,722,574)
Federal Total Income	56,663	\$2,137,782,222
Hawaii Additions ²	10,404	29,726,194
Hawaii Subtractions ³	17,269	164,010,279
Hawaii Total Income	56,663	\$2,003,498,137
Less Adjustments to Income	10,329	28,256,569
Adjusted Gross Income ⁴	56,663	\$1,975,241,568

¹ Includes alimony received, other income, and unknown sources (detail unavailable on both state and federal returns).

² Items taxed by Hawaii but not by the federal government, such as federal cost of living allowances and certain state retirement contributions.

³ Items taxed by the federal government but not by Hawaii, such as social security contributions and certain pensions.

⁴ Includes losses.

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Hawaii Income Tax Patterns 2002*, Table 5.

4.5.3

DEDUCTIONS CLAIMED BY NUMBER OF RETURNS AND DOLLAR AMOUNT REPORTED AND ALLOWED IN 2002, MAUI COUNTY

TYPE OF DEDUCTION	NUMBER OF RETURNS	AMOUNT
Itemized Contributions	28,387	\$53,351,347
Interest	16,574	188,274,310
Medical and Dental	7,938	25,741,595
Casualty Loss	112	548,350
Taxes	32,837	118,997,345
Other Itemized Deductions	17,173	65,865,370
Total Itemized Deductions	33,274	\$452,778,317
Less: Unallowed Itemized Deductions	2,559	\$6,962,644
Net Allowed Itemized Deductions	33,274	\$445,815,673
Standard Deduction	23,389	36,198,181
Total Allowed Deductions	56,663	\$482,013,854

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Hawaii Income Tax Patterns 2002, Table 7.*

4.5.4

TAX RETURNS FILED IN MAUI COUNTY

TYPE OF RETURN	1994	1995	1996	1997	1998	1999	2000	2001	2002
Form N-11	-	36,334	39,840	42,688	44,788	46,630	48,799	50,829	51,591
Form N-12	42,863	5,104	4,178	2,278	1,987	1,769	1,458	1,267	994
Form N-13	10,408	8,717	8,092	7,070	6,418	5,546	4,916	4,437	4,078
Form N-15	1,478	1,258	1,221	2,561	2,642	2,905	3,410	3,450	3,374
TOTAL	54,749	51,413	53,331	54,597	55,835	56,850	58,583	59,983	60,037

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Hawaii Income Tax Patterns 2002*, Table 15.

4.5.5

TAX CREDITS CLAIMED BY GEOGRAPHICAL AREAS, MAUI COUNTY 2002

Tax Credit	Wailuku Kahului	Kihei	Lahaina	Rural Maui	Molokai	Lanai	State of Hawaii
Number of Returns	22,100	8,797	8,789	16,174	2,982	1,280	578,291
Low Income Credit	7,567	2,537	2,741	5,417	1,479	107	188,372
Renter's Credit	2,257	1,593	1,338	1,705	105	53	69,452
Dependent Care Credit	1,083	417	318	775	33	53	25,871
Child Car Seat Credit	291	60	46	155	11	5	4,211
General Income Tax Credit	18,819	6,417	7,477	13,457	2,493	1,038	444,768
Capital Goods Excise Credit	155	108	69	235	14	1	3,896
Energy Device Credit	206	134	76	169	19	11	3,236
Residential Remodeling Credit	863	578	385	970	31	49	17,411
Payments to Other States	112	185	115	243	21	3	5,393
All Other Credits	17	11	11	29	5	3	1,019

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Tax Credits Claimed by Hawaii Taxpayers 2002*.

4.5.6

TAX CREDITS CLAIMED BY INDIVIDUALS AND TYPE OF CREDIT, MAUI COUNTY 2002

Type of Credit	Number	Amount
Low Income Credit	19,523	\$850,600
Renter's Credit	6,949	671,950
Dependent Care Credit	2,614	808,216
Child Car Seat Credit	578	14,450
General Income Tax Credit	48,536	98,202
Capital Goods Excise Credit	784	844,280
Fuel Credit for Fishing	20	3,819
Motion Picture Credit		782
Hotel Remodeling Credit	13	17,394
Energy Device Credit	595	505,448
Vocational Rehabilitation Job Credit	*	-
Enterprise Zone Credit	*	4,739
High Technology Credit	*	1,541,859
Taxes Paid to Other Jurisdictions	552	1,892,703
Technology Infrastructure Credit	*	-
Low-Income Housing Credit	*	188
Residential Remodeling Credit	2,789	2,475,535
Minor School Repair & Maintenance	*	-
Drought Mitigation Credit	*	-
Research Activities Credit	8	27,427
Other Refundable Credits	*	18,145
TOTAL FOR INDIVIDUALS	82,961	\$9,775,737

* Data suppressed to protect taxpayer confidentiality
na: Not available.

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Tax Credits Claimed by Hawaii Taxpayers 2002*.

4.5.7

COUNTY PROPERTY TAX EXEMPTIONS BY TYPE, MAUI COUNTY FY 2005-06

Amounts in Thousands

Type of Exemption	Number	Amount
Federal Government	78	\$ 35,306
State Government	1,290	1,667,181
County Government	455	327,556
Government Leases - Total	86	58,646
Government Leases - Portion	51	16,403
Hawaiian Homes Commission	256	19,438
Hawn Homes Land - Basic	460	31,349
Hawn Homes Land - Multiple	0	0
Hawn Homes Land - Total	283	33
Hawn Homes Land - Vacant	164	23
Hawaiian Homes - 7 Year	105	13,313
Homes - Fee - (Basic)	21,430	4,103,881
Homes - Fee - (Multiple)	0	0
Homes - Leasehold - (Basic)	747	137,975
Homes - Leasehold - (Multiple)	0	0
Blind	25	570
Deaf	13	200
Leprosy	1	0
Totally Disabled	460	9,227
Totally Disabled Veterans	94	37,207
Cemeteries	8	1,158
Charitable Organizations	177	178,514
Childcare	23	1,150
Churches	237	223,345
Credit Unions	12	10,317
Enterprize Zone	0	0
Forest Reserve	4	77
Historic Residential Properties	1	594
Hospitals	12	37,200
Landscaping, Open-Space	1	10
Low-Moderate Income Housing	32	108,395
Public Utilities	70	77,019
Roadways and Waterways	1,295	3,814
Schools	11	39,320
Taro	26	30
Miscellaneous	4	343
TOTAL	27,911	\$7,139,594

NOTE: Amount includes government parcels at actual value and exemptions on federal leases, if any.

SOURCE: City and County of Honolulu, Real Property Assessment Division, *Number and Amount of Exemptions by Type and County*.

4.5.8
LIQUID FUEL TAX BASE AND TAX COLLECTIONS
FY ENDING JUNE 30, 2005, MAUI COUNTY

Source of Revenue	Gallons	State Tax	City Fuel Tax	Total Tax
Gasoline	61,843,768.78 *	\$9,864,643.99	\$11,097,724.46	\$20,962,368.45
DO (non-hwy)	21,855,203.00	218,552.03	0.00	218,552.03
DO (hwy use)	5,581,457.20	893,033.15	1,004,662.30	1,897,695.45
LPG (off hwy)	334,616.99	3,346.17	0.00	3,346.17
LPG (hwy use)	18,972.24	989.02	815.81	1,804.83
SB (gas)	0.00	0.00	0.00	0.00
SB (diesel oil)	0.00	0.00	0.00	0.00
Aviation fuel	58,118,856.00	581,188.56	0.00	581,188.56
Other fuel	636,009.04	26,261.34	116.1	26,377.44
SUB-TOTAL	148,388,883.25	11,588,014.26	12,103,318.67	23,691,332.93
Environmental Tax**	4,380,695.20	219,034.76	0.00	219,034.76
TOTAL		\$11,807,049.02	\$ 12,103,318.67 ***	\$23,910,367.69

*See reverse for detail on all Agric. Use Refunds.

**Effective 7-1-93 (per barrel). "Barrel" means 42 U.S. Gallons of Petroleum Products.

***Lanai \$0 ; Molokai \$0; Maui \$12,103,318.67 =Total \$12,103,318.67

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Liquid Fuel Tax Base & Tax Collections*.

4.5.9
LIQUID FUEL TAX ALLOCATION BY FUND
FY ENDING JUNE 30, 2005, MAUI COUNTY

Source of Revenue	Amount	Total Tax
State Highway Special Fund	\$10,896,757.44	
State Airports Special Fund	581,188.56	
State Boating Special Fund	231,101.45	\$11,709,047.45
County Fuel Tax:		
Lanai	0	
Molokai	0	
Maui	\$11,982,285.48	11,982,285.48
SUB-TOTAL		23,691,332.93
Environmental Tax Fund		219,034.76
TOTAL		\$23,910,367.69

SOURCE: State of Hawaii, Department of Taxation, Tax Research and Planning Office, *Liquid Fuel Tax Allocation by Fund*.