

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.

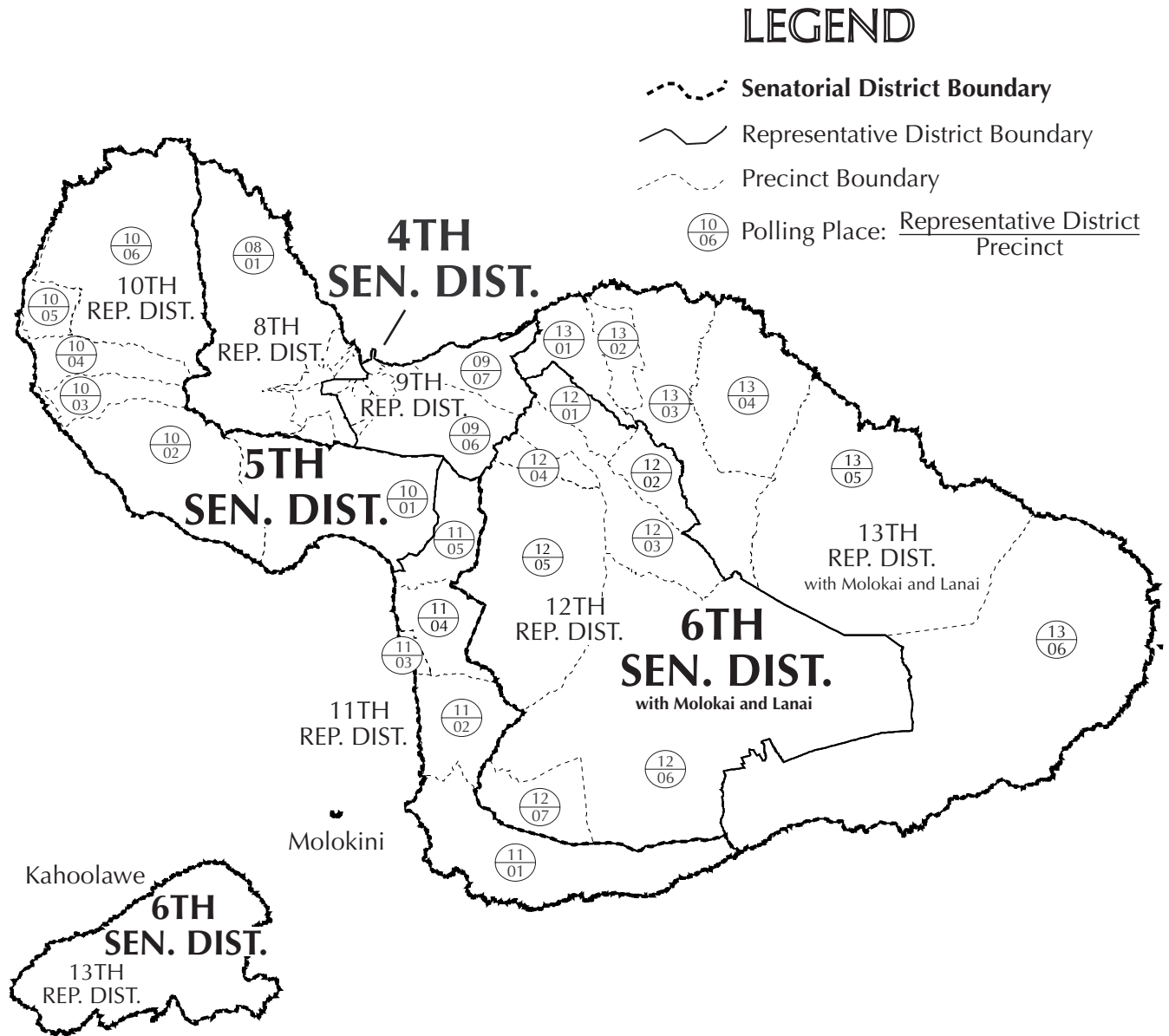
Important sources on statistics on government include: *Government in Hawaii*, Tax Foundation of Hawaii; *Revenue Trends* (monthly tax collection reports), Hawaii State Department of Taxation; *State of Hawaii Data Book*, Hawaii State Department of Business, Economic Development and Tourism; and *Historical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




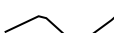
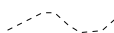

SOURCE: County of Maui, Geographic Information Systems, September 2002.

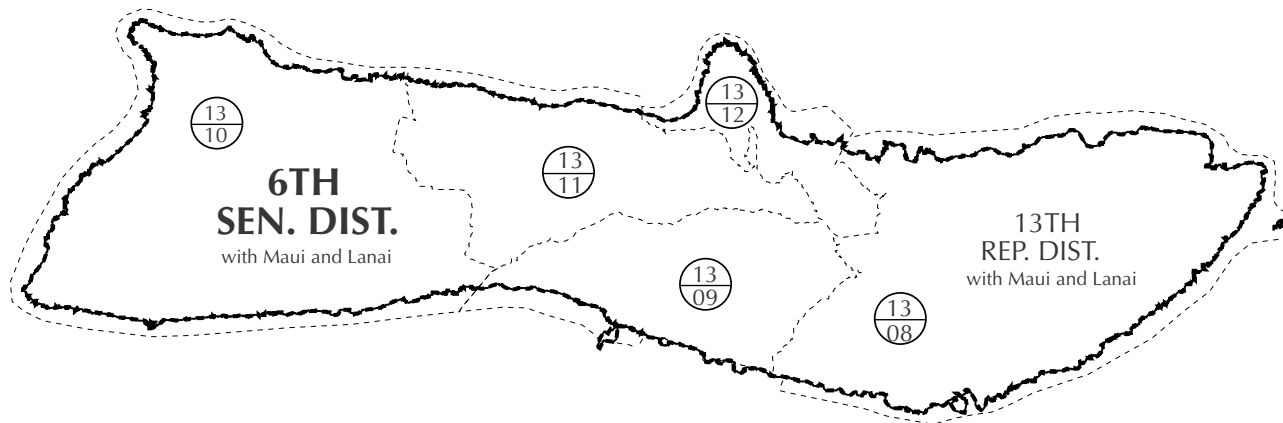
4.1.2

MAPS OF ELECTION DISTRICTS

Island of Molokai

LEGEND

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




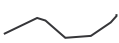


SOURCE: County of Maui, Geographic Information Systems, September 2002.

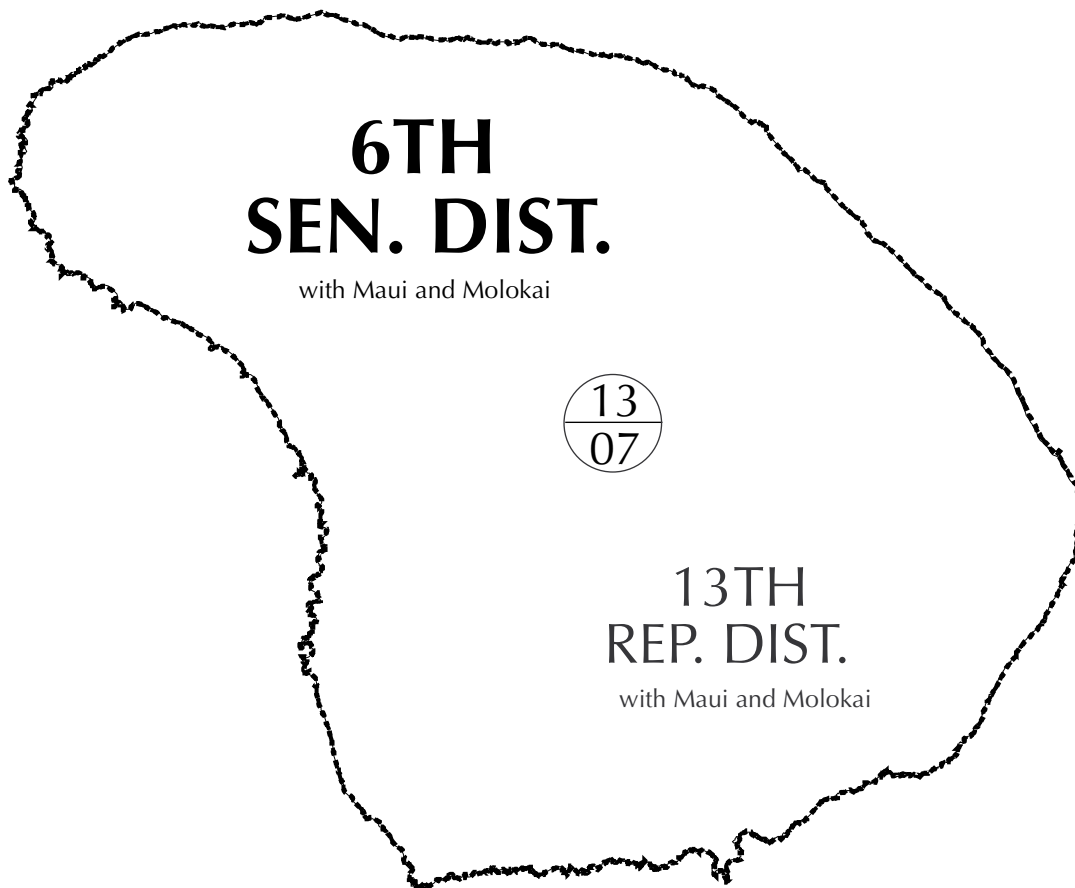
4.1.3

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. Kealahou 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
-

SOURCE: State of Hawaii, Office of Elections, 2006 *Polling Places*.

**4.2.1
REGISTERED VOTERS AND VOTES CAST IN THE NOVEMBER 7, 2006
GENERAL ELECTION**

District	Precinct Name	Registered Voters	Votes Cast	Turnout	District	Precinct Name	Registered Voters	Votes Cast	Turnout
8-1	Waihee Elementary School	1,492	503	33.7%	11-1	Kealawai Congregational Church	88	34	38.6%
8-2	Velma McWayne Santos Comm Ctr.	3,399	1,025	30.2%	11-2	Kamalii Elementary School	4,084	1,299	31.8%
8-3	Baldwin High School	1,650	472	28.6%	11-3	Kihei Community Center	3,481	984	28.3%
8-4	Paukukalo Hwn Homes Comm Ctr.	1,775	410	23.1%	11-4	Kihei Elementary School	3,444	919	26.7%
8-5	Wailuku Elementary School	2,462	816	33.1%	11-5	Trinity Episcopal Church by the Sea	2,973	829	27.9%
8-6	Waikapu Community Ctr.	791	318	40.2%		Absentee Voters ¹	1,394		9.9%
8-7	Maui Economic Opportunity Ctr.	1,028	273	26.6%					
	Absentee Voters ¹		3,017	24.0%	12-1	Kalama Intermediate School	2,911	984	33.8%
9-1	Iao School	1,118	352	31.5%	12-2	Eddie Tam Memorial Center	2,045	737	36.0%
9-2	Maui Waena Intermediate School	2,857	957	33.5%	12-3	Pukalani Elementary School	2,912	1,077	37.0%
9-3	Lihikai elementary School	2,339	769	32.9%	12-4	Hannibal Tavares Community Center	3,196	1,195	37.4%
9-4	Maui High School	2,306	628	27.2%	12-5	Kula Community Center	1,520	598	39.3%
9-5	Kahului Elementary School	2,352	855	36.4%	12-6	Kula Elementary School	2,481	974	39.3%
9-6	Kahului Hongwanji Mission	210	73	34.8%	12-7	Ulupalakua Ranch	156	65	41.7%
9-7	Kaunoa Senior Center	1,022	335	32.8%		Absentee Voters ¹	2,786		18.3%
	Absentee Voters ¹		2,646	21.7%	13-1	Paia Community Center	979	374	38.2%
10-1	Kenolio Recreation Center	1,358	332	24.4%	13-2	Haiku Elementary School	2,393	839	35.1%
10-2	King Kamehameha III Elem School	2,093	573	27.4%	13-3	Haiku Community Center	2,872	1,012	35.2%
10-3	Lahaina Intermediate School	2,098	658	31.4%	13-4	Kaulanapueo Church	564	199	35.3%
10-4	Princess Nahienaena Elem School	1,524	380	24.9%	13-5	Keanae Elementary School	212	64	30.2%
10-5	Lahaina Civic Center	3,046	695	22.8%	13-6	Hana High and Elementary School	1,173	395	33.7%
10-6	Honolua Methodist Church	2,428	782	32.2%	13-7	Lanai High and Elementary School	1,641	659	40.2%
	Absentee Voters ¹		1,400	11.2%	13-8	Kilohana Community Center	590	196	33.2%
					13-9	Kauanakakai School	2,073	585	28.2%
					13-10	Maunaloa Elementary School	349	114	32.7%
					13-11	Kualapuu Community Center	1,097	375	34.2%
					13-12	Kalaupapa Settlement ²	56	0	0.0%
						Absentee Voters ¹	2,024		34.2%

¹ Turnout represents percentage of voters in district voting absentee. ² All votes cast by absentee.

SOURCE: Hawaii State Office of Elections, Records.

4.2.2

**MAUI COUNTY GENERAL ELECTION RESULTS,
NOVEMBER 7, 2006**

U.S. Senator			Mayor		
(D) AKAKA, Daniel K.	25,915	66.50%	TAVARES, Charmaine	19,964	51.30%
(R) THIELEN, Cynthia	11,369	29.20%	ARAKAWA, Alan M.	18,213	46.80%
(L) MALLAN, Lloyd Jeffrey	931	2.40%	Blank Votes:	750	1.90%
Blank Votes:	754	1.90%	Over Votes:	22	0.10%
Over Votes:	9	0.00%	Councilmember, East Maui		
U.S. Representative, Dist 2			MEDEIROS, Bill (Kauakea)		
(D) HIRONO, Mazie K.	25,944	66.60%	KALALAU, Sam	15,260	39.20%
(R) HOGUE, Bob	12,184	31.30%	Blank Votes:	6,922	17.80%
Blank Votes:	845	2.20%	Over Votes:	4	0.00%
Over Votes:	5	0.00%	Councilmember, West Maui		
Governor and Lieutenant Governor			JOHNSON, Jo Anne		
(R) LINGLE/AIONA	21,772	55.90%	ROCKETT, Deidre	6,823	17.50%
(D) IWASE/SOLOMON	15,929	40.90%	Blank Votes:	7,365	18.90%
(G) BREWER/ING	585	1.50%	Over Votes:	7	0.00%
(L) DANIEL/ZHAO	241	0.60%	Councilmember, Wailuku Waihee Waikapu		
Blank Votes:	407	1.00%	VICTORINO, Mike	27,270	70.00%
Over Votes:	44	0.10%	CABEBE, Rogelio Sr. (Rudy)	6,011	15.40%
State Representative, Dist 8			Blank Votes:		
(D) SOUKI, Joe	4,335	63.40%	Over Votes:	7	0.00%
(R) CERIZO, Tom	2,190	32.00%	Councilmember, Kahului		
Blank Votes:	308	4.50%	PONTANILLA, Joe	17,700	45.40%
Over Votes:	1	0.00%	COLLINS, Lance D.	16,248	41.70%
State Representative, Dist 9			Blank Votes:		
(D) NAKASONE, Bob	5,150	77.90%	Over Votes:	14	0.00%
(R) KAHULA, Henry P., Jr.	1,106	16.70%	Councilmember, South Maui		
Blank Votes:	358	5.40%	ANDERSON, Michelle	24,201	62.10%
Over Votes:	1	0.00%	Blank Votes:	14,748	37.90%
State Representative, Dist 10			Over Votes:		
(D) MCKELVEY, Angus	2,621	54.40%	Councilmember, Makawao Haiku Paia		
(R) AZMAN, Ben	2,071	43.00%	MOLINA, Mike	23,723	60.90%
Blank Votes:	126	2.60%	BORGE, Pat	9,604	24.70%
Over Votes:	0	0.00%	Blank Votes:	5,614	0.00%
State Representative, Dist 11			Over Votes:		
(D) BERTRAM, Joe III	3,090	56.60%	Councilmember, Upcountry		
(R) FISHER, Tony	2,044	37.40%	BAISA, Gladys Coelho	26,000	66.80%
Blank Votes:	325	6.00%	FASI, Paul F.	6,288	16.10%
Over Votes:	0	0.00%	Blank Votes:	6,658	17.10%
State Representative, Dist 12			Over Votes:		
(D) YAMASHITA, Kyle T.	6,681	79.40%	Councilmember, Lanai		
(R) GOODIN, Wesley	1,411	16.80%	HOKAMA, Riki	25,819	66.30%
Blank Votes:	322	3.80%	Blank Votes:	13,130	33.70%
Over Votes:	2	0.00%	Over Votes:	0	0.00%
State Representative, Dist 13			Councilmember, Molokai		
(D) CARROLL, Mele	4,717	69.00%	MATEO, Danny A.	26,665	68.50%
(R) DAVIS, Ron	1,845	27.00%	Blank Votes:	12,284	31.50%
Blank Votes:	273	4.00%	Over Votes:	0	0.00%
Over Votes:	1	0.00%			

SOURCE: Hawaii State Office of Elections, records.

4.2.3
MAUI COUNTY GENERAL ELECTION RESULTS,
OFFICE OF HAWAIIAN AFFAIRS TRUSTEES
AND STATE CONSTITUTIONAL AMENDMENTS,
NOVEMBER 7, 2006

Office of Hawaiian Affairs

At Large Trustee

WAIHE'E, John IV.	12,711	10.90%
AKANA, Rowena M. Noelani	12,232	10.50%
KANAHELE, Dennis (Bumpy)	9,609	8.20%
BOYD, Manu	8,855	7.60%
STENDER, Oswald K. (Oz)	5,949	5.10%
ANDERSON, Whitney T.	4,654	4.00%
KALIMA, Leona Mapuana	4,576	3.90%
DANNER, Robin Puanani	2,831	2.40%
LYMAN, Melissa M. Guerreiro	2,747	2.30%
MEYERS, Willy (Kealakahi)	2,104	1.80%
BEIRNE, D. Ululani	1,844	1.60%
BENHAM, Roy L. (Ilikea)	1,769	1.50%
HARBOTTLE, Newton D.	1,231	1.10%
YOUNGQUIST, Arvid Tadao	1,177	1.00%
Blank Votes:	44,558	38.10%
Over Votes:	29	10.00%

Maui Resident Trustee

MOSSMAN, Boyd Poki	20,265	52.00%
FEITEIRA, Blossom	10,823	27.80%
Blank Votes:	7,883	20.20%
Over Votes:	7	0.00%

Oahu Resident Trustee

CARPENTER, Dante Keala	5,935	15.20%
HEEN, Walter Meheula	5,057	13.00%
NA'AUAO, S. Kau'i	3,799	9.70%
BURKE, Jackie Kahookole	3,622	9.30%
REYNOLDS, M. Kapiolani	1,535	3.90%
HEW LEN, D. Kehaulani	1,356	3.50%
KAWELO, Frankie Kay	1,191	3.10%
Blank Votes:	16,437	42.20%
Over Votes:	46	0.10%

State of Hawaii Constitutional Amendments

Board of Regents

YES	22,682	58.20%
NO	12,282	31.50%
Blank Votes:	3,992	10.20%
Over Votes:	22	0.10%

Sexual Assault Against Minors

YES	25,543	65.50%
NO	8,261	21.20%
Blank Votes:	5,151	13.20%
Over Votes:	23	0.10%

Salary Commission

YES	21,654	55.60%
NO	12,791	32.80%
Blank Votes:	4,520	11.60%
Over Votes:	13	0.00%

Agricultural Enterprise Revenue Bonds

YES	22,229	57.00%
NO	11,637	29.90%
Blank Votes:	5,102	13.10%
Over Votes:	10	0.00%

Justices and Judges Retirement Age

YES	15,545	39.90%
NO	20,130	51.60%
Blank Votes:	3,240	8.30%
Over Votes:	63	0.2

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

SOURCE: Hawaii State Office of Elections, records.

4.2.4

MAUI COUNTY GENERAL ELECTION RESULTS, MAUI COUNTY CHARTER AMENDMENTS, NOVEMBER 7, 2006

Maui County Charter Amendments

Should the Department of Public Works and Environmental Management be divided to form two separate departments, a Department of Public Works and a Department of Environmental Management, and should the provisions of the Charter be modified by non-substantive "housekeeping" measures related to this amendment?

YES	22,170	56.90%
NO	12,022	30.90%
Blank Votes:	4,753	12.20%
Over Votes:	4	0.00%

Should a minimum of two percent (2%) of the certified real property tax revenues for fiscal years 2008 through 2011 be appropriated into an affordable housing fund to be used for the provision and expansion of affordable housing and suitable living environments for persons of very low to moderate income?

YES	24,469	62.80%
NO	11,040	28.30%
Blank Votes:	3,420	8.80%
Over Votes:	20	0.10%

Should the Charter provision relating to the filing of personal injury and property damage claims against the County of Maui be changed so as to require that notices of claims be filed "within the time period as provided by law" instead of within two years after the date of injury, to conform to controlling State law, which currently provides for a period of six months?

YES	22,574	58.00%
NO	11,944	30.70%
Blank Votes:	4,416	11.30%
Over Votes:	15	0.00%

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

	2001	2002	2003	2004	2005
Revenues:					
Real Property Taxes	88,078	95,585	105,106	116,759	132,096
Other Taxes	12,132	18,502	18,386	23,521	23,924
Intergovernmental Revenues	43,440	42,941	44,968	47,776	53,513
Charges for Services	30,733	28,733	28,335	34,810	36,265
Licenses and Permits	9,601	8,603	10,891	15,000	16,444
Revenues from Use of Money and Property	3,324	2,849	2,064	1,540	2,490
Fines and Forfeitures	822	970	1,188	1,096	1,242
Assessments ²		2,272	2,038	1,795	3,031
Other Sources	6,495	2,109	2,624	2,747	3,499
Subtotal	194,625	202,564	215,600	244,625	272,504
Other Sources: ³					
Bond/Loan Proceeds	12,707	26,439	19,673	2,270	22,481
TOTAL Revenues + Other Sources	207,332	229,003	235,273	246,895	294,985
Expenditures:					
Management and Other	39,045	47,694	50,737	52,937	57,848
Public Safety	40,241	42,085	46,153	48,873	53,125
Sanitation	19,589	20,981	22,706	22,834	23,835
Highway and Streets	9,270	10,821	10,958	14,896	19,444
Social Welfare	21,323	27,383	31,811	30,643	29,877
Culture and Recreation	14,725	17,220	18,629	18,725	20,359
Legislative	3,323	3,328	3,953	3,681	4,022
Capital Outlay	24,503	30,655	38,745	35,058	21,511
Debt Service: Principal	12,034	12,969	13,594	15,014	16,443
Interest	10,594	9,817	10,997	10,047	9,759
TOTAL Expenditures	194,647	222,954	248,282	252,708	256,223

¹ Expendable Trust Funds not included after 2001.

² Revenue category as of 2002.

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

SOURCE: County of Maui, Department of Finance, *Comprehensive Annual Financial Report*, (Fiscal years ending June 30) 2001-2005.

4.3.2

STATE TAX COLLECTIONS, MAUI COUNTY FISCAL YEARS ENDING JUNE 30

Source of Revenue	2001	2002	2003	2004	2005
Banks/Financial Corporations	15,579	30,144	62,487	37,767	66,505
Employment Security Contributions	1,652	1,333	2,711	3,227	911
Fuel	5,976,114	6,684,901	6,644,247	8,105,438	8,821,186
General Excise License/Fees	92,072	81,254	95,980	101,557	22,010
General Excise and Use Tax ¹	136,218,134	133,864,675	143,345,491	162,539,134	161,063,276
Income, Corporate					
Declaration of Estimated Taxes	6,473,192	5,719,001	3,935,144	10,106,319	2,167,891
Payment with Returns	391,932	337,254	(1,558,163)	(7,708,750)	225,697
Refunds	(1,665,303)	(2,671,821)	(1,817,825)	(1,426,186)	(725,630)
Income, Individual					
Declaration of Estimated Taxes	25,625,262	25,098,625	28,425,643	46,212,429	28,014,837
Payment with Returns	9,864,533	8,318,967	(1,739,533)	(12,063,961)	12,173,847
Withholding Tax on Wages	53,518,907	52,231,756	53,995,192	58,748,008	66,109,939
Refunds	(28,143,999)	(32,311,148)	(29,731,274)	(32,671,127)	(32,536,551)
Liquor and Permits	5,929,013	6,057,897	6,029,511	6,059,841	6,109,155
Motor Vehicle Tax/Fees ²	6,417,979	5,889,412	7,543,734	7,623,434	8,210,513
Public Service Company	10,891,789	9,077,684	8,907,179	7,905,738	9,652,124
Tobacco and Licenses	1,264,034	2,123,163	2,074,130	5,301,109	7,623,922
Transient Accommodation Fees and Time Share Occupancy Fees ³	3,418	3,380	3,000	3,560	855
Transient Accommodation Tax and Time Share Occupancy Tax ³	27,193,207	22,608,181	27,536,083	32,803,470	30,489,460
All Others	155	140	55	143	5
TOTAL	260,067,670	243,144,798	253,753,793	291,681,149	307,489,949

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)*, 2001-2005.

4.3.3

ESTIMATED REAL PROPERTY TAX REVENUE, MAUI COUNTY

In thousands of dollars

Assessor's gross valuation as of 4/19/2005	\$43,076,944
Land	23,901,272
Improvement	19,175,672
Exemptions ¹	7,589,067
Assessor's net taxable valuation	35,487,877
Half of valuation on appeal	364,329
Number of appeals	1,535
Valuation for tax rate purposes	35,123,548
Land	20,287,544
Improvement	14,836,004
Amount to be Raised by Taxation ²	\$195,113

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 2006-2007
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.

SOURCE: County of Maui, Department of Finance, Real Property Tax Division, *Estimated Real Property Tax Revenue, Maui County, Assessment Year 2006, Fiscal year 2006-2007.*

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 DEPARTMENT BY PERSONNEL, 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 2004-05, MAUI COUNTY

Rank	Position	Number of Applicants	Number Qualified
1	Police Officer I	602	187
2	Police Radio Dispatcher I	132	42
3	Clerk III ¹	77	23
4	Cashier II	67	13
5	Fire Captain	67	21
6	Police Sergeant/Detective	61	36
7	Fire Fighter III	54	25
8	DMVL Service Representative II	53	10
9	Liquor Control Officer Trainee	52	7
10	DMVL Service Representative I	47	8
11	Land Use & Codes Building Permit Clerk	41	6
12	Clerk II	40	6
13	Clerk-Typist II	40	1
14	Landfill Attendant	39	21
15	Liquor Control Officer Trainee	38	7
16	Personnel Clerk I	37	7
17	Clerk II	35	18
18	DMVL Service Representative II	34	4
19	Clerk-Typist II	34	5
20	Clerk II (Kihei)	29	2

¹ For general clerical positions & positions leading to promotional opportunities in other clerical series.

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 2006-07

Amounts in Thousands

Type of Exemption	Number	Amount
Federal Government	78	\$ 40,821
State Government	1,300	1,967,737
County Government	466	412,974
Government Leases - Total	86	66,452
Government Leases - Portion	54	21,996
Hawaiian Homes Commission	426	20,697
Hawn Homes Land - Basic	337	32,207
Hawn Homes Land - Multiple	132	10,815
Hawn Homes Land - Total	276	32
Hawn Homes Land - Vacant	162	24
Hawaiian Homes - 7 Year	108	14,992
Homes - Fee - (Basic)	16,642	4,741,159
Homes - Fee - (Multiple)	5,955	1,655,769
Homes - Leasehold - (Basic)	280	78,041
Homes - Leasehold - (Multiple)	471	133,719
Blind	25	582
Deaf	11	175
Leprosy	1	0
Totally Disabled	459	9,160
Totally Disabled Veterans	118	58,576
Cemeteries	8	1,395
Charitable Organizations	190	219,899
Childcare	23	1,150
Churches	231	319,204
Credit Unions	12	10,635
Enterprise Zone	0	0
Forest Reserve	4	77
Historic Residential Properties	4	7,037
Hospitals	12	40,981
Landscaping, Open-Space	1	10
Low-Moderate Income Housing	33	147,462
Public Utilities	70	82,638
Roadways and Waterways	1,368	5,136
Schools	11	80,202
Taro	36	39
Miscellaneous	3	417
TOTAL	29,393	\$10,182,209

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, 2006, 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

*Subject to Agricultura use refunds. DO: Diesel Oil LPG: Liquid Petroleum Gas SB: Small Boat

**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*.