

SECTION 13

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the financial structure and civilian employment of Federal, State and local government in Hawaii.

Local government is vested in one combined City-County (Honolulu, consisting of the Island of Oahu and several outlying islets), three non-metropolitan Counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the State Department of Health. Separate municipal governments do not exist. The Counties establish real property tax rates but, except for licenses, permits and fees, tax collections are the responsibility of the State.

Tax collections by Federal, State and County governments in fiscal 1971 reached \$1,106 million, almost double the level reported five years earlier. The 1971 total included \$608 million in U.S. taxes, \$481 million in State taxes, and \$17 million in County licenses and fees. Individual income taxes accounted for 83 percent of Federal collections and 24 percent of State collections in Hawaii in 1971.

State revenue receipts totalled \$631 million, chiefly from the General Excise and Use tax (\$178 million) and Federal grants-in-aid (\$147 million). The largest expenditure item in the State accounts for 1971 was education, with \$260 million (out of \$685 million) going to the University of Hawaii and public schools and libraries.

The Counties, in contrast, depended largely on the real property tax (assessed and collected by the State) for their revenues, and reported police and fire protection as their largest single expenditure item. Assessed valuation of the State doubled between 1964 and 1971. Public bonded debt outstanding at the end of 1971 exceeded \$925 million. Average government employment reported for 1971 was 78,140, about 55 percent over the 1961 average but still less than the 1944 peak of 78,617. The 1971 total included 32,840 Federal workers, 34,920 persons employed by the State, and 10,850 persons on County payrolls.

Important sources for statistics on government in Hawaii include the 1967 U.S. Census of Governments and various annual publications of the Bureau of the Census, reports of the U.S. Treasury Department, Hawaii State Departments of Accounting and General Services, Budget and Finance, and Taxation, and the County auditors and finance directors, and an annual compilation issued by the Tax Foundation of Hawaii, *Government in Hawaii: A Handbook of Financial Statistics*. Comparable Mainland statistics appear in the *Statistical Abstract of the United States: 1971*, Sections 14 and 15.

Table 124.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1852 TO 1971
(In thousands of dollars)

Biennium ¹	Kingdom of Hawaii	Biennium ¹	Kingdom of Hawaii	Biennium or year ¹	Hawaiian Government ²
1852-1853	340	1870-1872	819	1888-1890	2,304
1854-1855	481	1872-1874	780	1890-1892	2,668
1856-1858	437	1874-1876	756	1892-1894	2,282
1858-1860	438	1876-1878	861		
1860-1862	423	1878-1880	1,239	1894	986
1862-1864	451	1880-1882	1,545	1895	1,247
1864-1866	587	1882-1884	1,903	1896	1,491
1866-1868	732	1884-1886	1,865	1897	1,600
1868-1870	743	1886-1888	2,045	1898	1,855

Year	Federal ³	Territorial ⁴	Year	Federal ³	Territorial ⁴	County ⁵
1900	7	2,629	1925	5,750	12,224	—
1901	102	1,986	1926	6,797	13,028	—
1902	70	1,808	1927	5,331	14,198	—
1903	40	1,844	1928	6,244	15,048	—
1904	45	1,835	1929	5,607	15,484	—
1905	44	1,794				
1906	43	2,697	1930	5,516	16,110	—
1907	48	2,058	1931	4,816	16,574	—
1908	57	2,114	1932	3,786	15,554	—
1909	79	2,342	1933	3,067	12,061	—
			1934	5,747	12,764	1,603
1910	209	2,894	1935	5,692	14,590	—
1911	219	2,786	1936	8,034	17,532	—
1912	266	3,212	1937	11,726	18,308	—
1913	241	3,309	1938	14,395	21,695	—
1914	247	2,963	1939	11,894	22,307	—
1915	435	3,172				
1916	694	3,991	1940	9,875	24,429	1,901
1917	1,535	4,525	1941	13,991	26,726	—
1918	9,687	5,330	1942	32,417	27,833	2,146
1919	5,832	5,871	1943	76,482	36,590	2,103
			1944	150,781	40,477	2,041
1920	11,930	7,547	1945	173,999	40,451	2,175
1921	20,680	9,905	1946	141,554	43,754	2,312
1922	15,515	9,970	1947	106,314	46,671	2,693
1923	4,148	9,918	1948	108,178	62,497	3,233
1924	5,797	11,491	1949	91,203	66,295	3,715

¹Two-year periods ended December 31, 1853 and 1855, and March 31, 1858 to 1894; nine-month period ended December 31, 1894; calendar years 1895 to 1898.

²Kingdom of Hawaii to January 17, 1893, provisional government to July 5, 1894, and Republic of Hawaii to June 14, 1900.

³Sixteen-day period ended June 30, 1900, and 12-month periods ended June 30, 1901 and thereafter. Internal revenue only.

⁴Twelve-month periods ended June 30.

⁵Previous calendar year for the City and County of Honolulu, through 1961, and for the Counties of Hawaii, Kauai, and Maui, through 1966; fiscal years ended June 30 for the City and County of Honolulu beginning in 1961 and for the Counties of Hawaii, Kauai, and Maui beginning in 1967. Comparable data not available before 1942 (except 1934 and 1940).

(Continued on next page)

Table 124.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1852 TO 1971 (continued)
(In thousands of dollars)

Year	Total collections	Federal ³	Territorial or State ⁴	County ⁵
1950	150,558	81,401	65,148	4,009
1951	173,912	98,023	71,540	4,349
1952	216,481	134,996	76,834	4,651
1953	218,074	136,319	76,704	5,051
1954	219,741	136,175	78,263	5,303
1955	210,799	126,340	79,097	5,362
1956	231,600	140,693	85,386	5,521
1957	253,914	154,274	93,831	5,809
1958	287,176	166,306	114,578	6,292
1959	314,277	175,176	132,693	6,408
1960	372,012	216,939	148,256	6,817
1961	414,517	242,358	164,816	7,343
1962	453,021	272,265	172,762	7,994
1963	454,641	271,153	175,260	8,228
1964	493,311	293,453	191,235	8,623
1965	512,066	290,164	212,712	9,190
1966	596,646	323,614	263,239	9,793
1967	652,681	342,842	297,410	12,429
1968	778,291	440,237	324,323	13,731
1969	922,122	526,624	379,881	15,617
1970	1,057,376	602,998	438,397	15,981
1971	1,105,657	608,051	480,690	16,916

¹Two-year periods ended December 31, 1853 and 1855, and March 31, 1858 to 1894; nine-month period ended December 31, 1894; calendar years 1895 to 1898.

²Kingdom of Hawaii to January 17, 1893, provisional government to July 5, 1894, and Republic of Hawaii to June 14, 1900.

³Sixteen-day period ended June 30, 1900, and 12-month periods ended June 30, 1901 and thereafter. Internal revenue only.

⁴Twelve-month periods ended June 30.

⁵Previous calendar year for the City and County of Honolulu, through 1961, and for the Counties of Hawaii, Kauai, and Maui, through 1966; fiscal years ended June 30 for the City and County of Honolulu beginning in 1961 and for the Counties of Hawaii, Kauai, and Maui beginning in 1967. Comparable data not available before 1942 (except 1934 and 1940).

Source: U.S. Treasury Department, Internal Revenue Service, records (for Federal collections, 1900-1941); Robert M. Kamins, *The Tax System of Hawaii* (1952), pp. 164, 166, and 173-176 (for Hawaiian Government collections, 1852-1941); Chamber of Commerce of Honolulu, Tax Study Committee, *Government in Hawaii, 1951*, p. 7 (for all levels, 1942-1948); Chamber of Commerce of Honolulu Committee on Legislation, *Facts and Faces*, 4th ed. (1955), p. 17 (for County collections, 1934); Tax Foundation of Hawaii, *A Compendium of Governmental Finances in Hawaii, 1949-1968*, pp. 30-32 (for Federal and County collections, 1949-1967, and State collections, 1949-1966); Tax Foundation of Hawaii, *Government in Hawaii for 1970*, p. 18, 1971, pp. 18 and 34, and 1972, pp. 18 and 34 (for Federal and County collections, 1968-1971, and State collections, 1967-1971); Tax Foundation of Hawaii, records (for County collections in 1940).

Table 125.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE: 1961 TO 1971
(Years ended June 30. In thousands of dollars.)

Level of government and source	1961	1966	1970	1971
Total, all levels	414,517	596,646	1,057,376	1,105,657
Federal collections	242,358	323,614	602,998	608,051
Individual income and employment	185,655	240,711	490,710	507,062
Corporation income and excess profits	42,657	63,323	84,519	74,022
Other sources	14,046	19,580	27,769	26,967
State	164,816	263,239	438,397	480,690
General excise and use	68,147	93,722	162,904	178,030
Fuel	16,430	18,455	26,181	27,260
Public service companies	4,645	8,985	14,105	13,620
Corporate income	5,834	9,951	14,578	12,876
Individual net income	32,052	47,342	105,016	116,231
Real property	21,886	57,399	75,839	87,893
Unemployment compensation	5,334	10,873	14,246	14,018
Other sources	10,488	16,512	25,528	30,762
Counties ¹	7,343	9,793	15,981	16,916
Motor vehicle weight	4,694	6,034	10,070	10,451
Other sources	2,649	3,759	5,911	6,465

¹Previous calendar year for Honolulu, 1961, and Hawaii, Kauai, and Maui, 1961 and 1966.
Source: Tax Foundation of Hawaii, *Government in Hawaii, 1972*, pp. 18 and 34.

**Table 126.—ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY
WITH A GROSS INCOME OF \$16,408: 1970**

Tax	Dollars
Total tax burden, direct and indirect	5,559
Direct taxes	4,410
State	1,073
Income (on \$16,408)	693
General excise (on purchases and \$696 rent income)	304
Fuel (on 997 gal.)	50
Liquor (on \$100 of purchases)	15
Special licenses (hunting and fishing)	11
County	458
Property (on \$37,894 home)	366
Fuel (on 997 gal.)	35
Car weight (on two 3,800 lb. automobiles)	57
Federal	2,879
Income (on \$16,408)	2,130
Fuel (on 997 gal.)	40
Automobile ¹	44
Social Security	624
Liquor (5 cases of beer and 12 qts. of liquor)	30
Telephone	11
Employment taxes, paid by employer	1,149
Unemployment compensation	163
Workmen's compensation	256
Temporary disability insurance	106
Social Security	624

¹Annual average for automobiles with 10-year, 100,000-mile useful life, including oil and tires.

Source: Tax Foundation of Hawaii, *Hawaii Finance in Brief, March 1972*.

Table 127.—STATE REVENUE RECEIPTS BY SOURCE, 1970 AND 1971, AND STATE OPERATING EXPENDITURES, BY FUNCTION, 1961 TO 1971
(For years ended June 30. In thousands of dollars)

Source of revenues	Total, general and special funds		General fund		Special funds	
	1970	1971	1970	1971	1970	1971
All revenue receipts	577,643	630,598	454,231	497,854	123,412	132,744
Tax revenues	354,045	383,668	322,121	351,550	31,924	32,118
General excise	162,867	178,048	162,867	178,048	—	—
Individual income	105,019	116,233	105,019	116,233	—	—
Other taxes	86,159	89,387	54,235	57,269	31,924	32,118
Federal grants-in-aid	139,412	147,193	99,144	109,093	40,268	38,100
Earnings—gen. depts.	29,002	34,788	16,976	19,514	12,026	15,274
Earnings—pub. serv. int.	15,865	23,860	583	742	15,282	23,118
Interest earned	10,349	11,921	4,835	5,988	5,515	5,933
Other sources	28,970	29,168	10,572	10,967	18,397	18,201
	State government operating expenditures					
Functions	1961	1966	1970	1971		
All expenditures	188,891	303,588	570,214	685,058		
General government—control	3,964	5,543	10,326	11,576		
General government—staff	7,779	9,859	20,512	26,285		
Public safety	24,936	18,651	24,810	23,581		
Highways	11,130	23,712	11,890	14,946		
Natural resources	8,620	11,740	14,589	19,608		
Health and sanitation	4,020	5,484	8,568	10,939		
Hospitals and institutions	11,348	17,178	27,019	39,941		
Public welfare	9,979	20,125	48,796	65,683		
Higher education	13,097	38,576	76,550	90,723		
Public schools	51,282	85,382	134,534	160,896		
Libraries and other education	1,665	2,287	6,779	7,982		
Recreation	1,103	439	1,346	1,699		
Utilities and other enterprises	8,617	7,621	18,642	26,112		
Interest	3,480	6,411	12,290	15,559		
Bond redemptions	6,072	9,224	15,868	18,949		
Retirement and pension	5,938	11,139	23,581	24,356		
Unemployment compensation	8,556	10,703	17,377	32,978		
Grants-in-aid to Counties	—	9,363	13,607	16,345		
Cash capital improvements	—	—	65,431	56,174		
Other expenditures	7,306	10,151	17,698	20,729		

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1972*, pp. 21 and 41.

**Table 128.—OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT,
FOR COUNTIES: 1971**

(For year ended June 30. In thousands of dollars.)

Subject	City and County of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES				
Total	122,424	11,429	19,087	8,300
Real property taxes	73,010	4,609	7,665	2,645
Other taxes	17,167	1,574	1,897	926
Licenses, fees, permits, fines	4,916	385	578	154
Departmental earnings	7,391	1,016	801	307
State grants	7,397	3,804	5,351	3,580
Federal grants	10,095	—	1,778	492
Land sales	567	—	543	—
Other sources	1,881	42	473	197
OPERATING EXPENDITURES				
Total	125,709	11,849	14,778	8,291
General government	12,680	1,640	3,319	1,244
Police and fire	27,962	3,057	4,480	2,258
Other protection	6,192	263	367	199
Highways	9,262	1,629	1,779	1,350
Health and sanitation	11,579	330	448	393
Recreation	9,228	793	1,380	687
Interest	7,059	346	111	155
Bond redemption	10,945	801	429	258
Pension and retirement	6,373	1,178	1,265	541
Urban redevelopment	8,677	—	—	—
Miscellaneous	3,878	788	649	1,204
Cash cap. improvement	11,874	1,025	550	—

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1972*, pp. 30, 31, 42, and 43.

Table 129.—GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1961, 1970, AND 1971

Source of revenue	Tax base (\$1,000)			Tax collections (\$1,000)		
	1961 ¹	1970	1971	1961 ¹	1970	1971
Total	2,522,318	6,207,690	6,390,337	66,221	172,291	178,449
Retailing	859,563	1,895,089	2,030,170	30,074	75,792	81,193
Services	203,354	504,191	523,824	7,113	20,162	20,952
Contracting	267,340	782,972	692,938	9,357	31,309	27,716
Theater, amuse., etc.	21,911	43,588	48,503	766	1,743	1,940
Interest	19,900	35,704	43,275	696	1,428	1,727
Commissions	41,776	86,799	98,044	1,461	3,472	3,922
Hotel rentals	171,162	176,923	198,539	5,988	7,077	7,942
Other rentals		354,745	375,067		14,190	15,003
Consumption	49,850	—	—	1,734	—	—
Use (4%)	—	72,138	82,186	—	2,885	3,287
All others	25,124	60,691	66,822	863	2,410	2,673
Public utilities airlines	14,786	—	—	518	—	—
Insurance solicitors	5,861	17,908	20,852	88	358	417
Sugar processing	118,398	175,337	190,209	2,122	877	951
Pineapple canning	93,777	114,634	124,548	1,906	573	623
Producing	53,126	74,642	75,487	316	373	377
Manufacturing	168,514	285,251	284,929	920	1,426	1,425
Blind vendors	546	1,048	736	3	5	4
Wholesaling	359,725	854,660	918,425	1,896	4,273	4,592
Services (intermediary)	13,200	27,138	30,387	71	136	152
Compensating	34,398	—	—	181	—	—
Use (½%)	—	644,232	585,395	—	3,221	2,927
Payment of est. tax	—	—	—	—	13	-17
Disaster refunds	—	—	—	-26	—	—
Penalties and interest	—	—	—	175	566	644

¹General excise, consumption, and compensating tax.
Source: Hawaii State Department of Taxation, annual tabular releases.

Table 130.—ASSESSED VALUATION OF REAL PROPERTY: 1860 TO 1972

(In thousands of dollars. Real property has been legally assessed at 70 percent of market value since 1957. The ratio was 60 percent from 1952 to 1956, 30 percent from 1943 to 1951, and unspecified for earlier years.)

Year	Assessor's gross valuation	Valuation for tax rate purposes	Year	Assessor's gross valuation	Valuation for tax rate purposes
1860 ¹	3,417	(NA)	1960	3,174,073	1,820,104
1870	5,396	(NA)	1961	3,327,737	1,958,352
1880	12,194	(NA)	1962	3,630,203	2,146,472
1890	18,483	(NA)	1963	3,810,422	2,270,903
1900	46,608	(NA)	1964 ²	2,988,028	2,544,552
1910	75,793	(NA)	1965	4,574,005	2,749,162
1920	155,238	144,734	1966	5,036,156	3,069,066
1930	283,903	202,102	1967	(NA)	3,416,194
1940	350,734	183,048	1968-1969	6,044,461	3,639,215
1950	772,784	333,644	1969-1970	6,555,382	4,062,060
1959	2,211,810	1,152,398	1970-1971	7,663,518	4,627,047

County	Assessor's gross valuation, 1971-1972			Total exemptions, 1971-1972	Assessor's net taxable valuation, 1971-1972	Valuation for tax rate purposes, 1971-1972
	Total	Land	Improvement			
The State	8,564,188	4,669,721	3,894,467	3,243,258	5,320,930	5,278,571
Honolulu	7,007,744	3,704,010	3,303,734	2,795,155	4,212,589	4,182,624
Maui	497,949	288,572	209,377	139,293	358,656	352,492
Hawaii	761,026	483,402	277,624	234,182	526,844	525,510
Kauai	297,469	193,737	103,732	74,628	222,841	217,945

NA Not Available.

¹Earliest year available. The first real property tax law was enacted in 1859.

²Tax exempt property assessed at \$1 rather than 70 percent of market value.

Source: *Biennial Report of the Minister of Finance* for 1870 and 1872; *Report of the Auditor General* for 1886 and 1892; *Report of the Governor . . . 1901*; *Report of the Treasurer . . . 1935*; *Report of the Tax Commissioner* for 1940-1954; Hawaii State Department of Taxation, annual tabular releases for 1955-1971.

Table 131.—STATE INCOME TAX RESIDENT RETURNS FOR 1968, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income class	Number of returns ¹	Adjusted gross income ² (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
Total	255,022	2,009,594	1,297,215	77,015
Taxable returns	217,455	1,974,704	1,297,215	77,015
\$600 to \$4,999	73,040	190,626	104,858	4,089
\$5,000 to \$9,999	68,437	506,010	312,982	15,649
\$10,000 to \$14,999	44,579	544,282	352,368	19,691
\$15,000 to \$19,999	18,763	320,006	219,286	13,728
\$20,000 to \$24,999	6,331	139,698	100,069	6,849
\$25,000 to \$49,999	5,085	165,108	123,761	9,430
\$50,000 to \$99,999	965	63,067	48,818	4,265
\$100,000 to \$149,999	156	18,507	14,172	1,320
\$150,000 and over	99	27,400	20,902	1,993
Non-taxable returns	37,567	34,890	-	-
Loss	611	-3,409	-	-
Under \$600	22,580	6,281	-	-
\$600 to \$4,999	13,348	19,834	-	-
\$5,000 and over	1,028	8,775	-	-

¹The median for taxable returns was \$7,474 (\$3,815 for single returns and \$11,235 for joint returns); for taxable and non-taxable returns, it was \$6,180 (\$2,595 for single returns and \$10,618 for joint returns).

²Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns 1968. Individuals* (June 1971), pp. 3 and 12.

Table 132.—PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1949 TO 1971
(As of December 31. In millions of dollars.)

Year	Total outstanding	Governmental unit and funds charged with debt service costs	Amount outstanding Dec. 31, 1971		
			Total	Issued by State	Issued by Counties
1949	39.5	Total, State and Counties	925.5	691.0	234.5
1950	63.9				
1951	69.2	State	679.2	679.2	—
1952	84.0	General Fund	346.8	346.8	—
1953	96.8	Highway Fund	77.8	77.8	—
1954	102.2	Airport Fund	17.2	17.2	—
1955	106.7	Harbor Fund	12.2	12.2	—
1956	143.2	Land Revolving Fund	4.6	4.6	—
1957	184.8	Veterans' Loan Fund	9.0	9.0	—
1958	214.4	Airport revenues ¹	180.0	180.0	—
1959	273.8	Harbor revenues ¹	28.6	28.6	—
		All others ²	3.0	3.0	—
1960	285.6				
1961	306.8	City and County of Honolulu	198.9	8.1	190.8
1962	312.7	General Fund	132.3	8.1	124.2
1963	386.5	Highway Fund	21.1	—	21.1
1964	423.6	Water Fund	14.0	—	14.0
1965	454.1	Water revenues ¹	31.4	—	31.4
1966	412.3				
1967	472.9	County of Maui	25.4	0.4	25.0
1968	533.8	General Fund	21.8	0.4	21.4
1969	631.3	Others ²	3.6	—	3.6
1970	742.0	County of Hawaii	17.1	2.8	14.3
1971	925.5	General Fund	16.2	2.6	13.6
		Others ²	0.9	0.1	0.7
		County of Kauai	4.9	0.4	4.4
		General Fund	3.8	0.4	3.4
		Others	1.1	0.1	1.0

¹Revenue bonds.

²Includes revenue bonds.

Source: Tax Foundation of Hawaii, *A Compendium of Governmental Finances in Hawaii, 1949-1968*, p. 71, and *Government in Hawaii* For 1970 (p. 59), 1971 (p. 59), and 1972 (p. 59).

Table 133.—FEDERAL, STATE, AND COUNTY EMPLOYMENT: 1939 TO 1972

Year	Full- and part-time employment (annual average) ¹				
	Total, all levels		Federal	Territorial or State	City and County
	Number	Percent of total civilian employment			
1939	20,495	(NA)	9,642	5,990	4,863
1940	22,136	14.2	11,139	6,245	4,752
1941	27,935	16.1	16,831	6,561	4,543
1942	53,111	24.9	41,809	6,669	4,633
1943	75,644	34.9	64,094	6,575	4,975
1944	78,617	36.9	66,809	6,550	5,258
1945	78,846	37.7	66,248	7,231	5,367
1946	58,269	31.0	44,419	7,951	5,899
1947	47,343	25.1	32,372	8,638	6,333
1948	45,618	24.8	30,213	9,024	6,381
1949	40,119	23.1	24,082	9,392	6,645
1950 ²	33,140	19.5	18,891	7,955	9,683
1951	40,024	21.9	25,270	8,236	6,518
1952	40,616	21.9	25,258	8,692	6,666
1953	39,257	21.1	23,237	9,077	6,943
1954	39,082	21.1	21,966	10,009	7,107
1955	39,731	21.0	22,676	9,897	7,158
1956	42,804	21.9	25,904	10,592	7,118
1957	43,361	21.7	25,117	10,962	7,282
1958 ³	46,970	23.3	25,560	13,700	7,710
1959	48,320	22.4	26,200	14,290	7,830
1960	49,510	21.7	27,010	14,620	7,880
1961	50,390	21.6	27,290	15,030	8,070
1962	51,170	21.8	27,770	15,070	8,330
1963	52,890	22.2	27,910	16,430	8,550
1964	54,440	22.0	28,440	17,150	8,850
1965	57,840	22.3	29,690	18,880	9,270
1966	62,630	23.0	31,620	21,260	9,750
1967	66,340	23.4	33,900	22,630	9,810
1968	69,230	23.3	34,970	24,420	9,840
1969	71,130	22.4	34,690	26,090	10,350
1970	73,650	21.9	33,380	30,610	9,660
1971	78,140	22.7	32,840	34,920	10,380
1972 ⁴	78,900	23.1	32,300	35,750	10,850

NA Not available.

¹Based on data from three separate sources, which, because of differences in definitions and estimation procedures, are not completely comparable with one another. Data for 1939-1949 are from U.S. Office of Business Economics estimates of government employment and Hawaii Territorial Department of Labor and Industrial Relations estimates of total civilian employment. Data for 1950-1957 are unrevised estimates by the Hawaii Territorial Department of Labor and Industrial Relations; for 1958-1972; revised estimates by the Hawaii State Department of Labor and Industrial Relations.

²Estimates for 1950 comparable to 1939-1949 data are as follows: total, 36,960; percent, 21.7; Federal, 19,967; Territorial, 9,900; City and County, 7,093.

³Estimates for 1958 comparable to 1950-1957 data are as follows: total, 43,451; percent, 21.4; Federal, 24,317; Territorial, 11,678; City and County, 7,456.

⁴Preliminary estimate for March 1972.

Source: U.S. Office of Business Economics, *Income of Hawaii* (1953), table 4, p. 20; Hawaii State Department of Labor and Industrial Relations, *Labor Force Estimates* (monthly and annual, 1940-1972).

**Table 134.—EMPLOYMENT AND PAYROLLS OF STATE AND LOCAL GOVERNMENTS:
OCTOBER 1967**

Subject	State and local governments	State	Local governments ¹		
			Total ²	City & Co. of Honolulu	Other Counties
Number of employees	35,257	26,196	9,061	6,090	2,969
Full-time	31,023	22,237	8,786	5,924	2,862
Part-time	4,234	3,959	275	166	107
Full-time equivalent employment	31,932	23,082	8,850	5,973	2,877
Education	15,911	15,911	—	—	—
Functions other than education	16,021	7,171	8,850	5,973	2,877
October payrolls (\$1,000)	19,292	13,964	5,328	3,650	1,678
Education	9,566	9,566	—	—	—
Other than education	9,725	4,397	5,328	3,650	1,678
Median annual rate of pay (dollars)	6,827	6,913	6,687	6,719	6,622
Teachers	8,552	8,552	—	—	—
Other than teachers	(NC)	5,921	6,687	6,719	6,622

NC Not computed.

¹The 1967 Census of Governments reports data for 19 local governments in Hawaii: one municipality (the City and County of Honolulu), three Counties (Hawaii, Kauai, and Maui), and 15 special districts (three soil conservation districts on Oahu and 12 on other Islands).

²Includes data for the 15 special districts, not shown separately in this table.

Source: U.S. Bureau of the Census, *Census of Governments, 1967*. Vol. 7: *State Reports*, No. 11: *Hawaii* (1970), pp. 13, 14, 16, and 17.