

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 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: 1972*, Sections 14 and 15.

Table 152.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1852 TO 1972
(In thousands of dollars)

Year	Total	U.S. govt. ¹	Hawaiian govt. ²	County govs. ³
1852-1855 ⁴	205	—	205	—
1856-1860 ⁴	219	—	219	—
1860-1864 ⁴	218	—	218	—
1864-1870 ⁴	344	—	344	—
1870-1874 ⁴	400	—	400	—
1874-1880 ⁴	476	—	476	—
1880-1884 ⁴	862	—	862	—
1884-1890 ⁴	1,036	—	1,036	—
1890-1894 ⁴	1,238	—	1,238	—
1894-1898 ⁴	1,511	—	1,511	—
1901	2,088	102	1,986	—
1905	1,838	44	1,794	—
1910	3,103	209	2,894	(NA)
1915	3,607	435	3,172	(NA)
1920	19,477	11,930	7,547	(NA)
1925	17,974	5,750	12,224	(NA)
1930	21,626	5,516	16,110	(NA)
1935	20,282	5,692	14,590	(NA)
1940	36,205	9,875	24,429	1,901
1945	216,625	173,999	40,451	2,175
1950	150,558	81,401	65,148	4,009
1955	210,799	126,340	79,097	5,362
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
1972	1,162,700	632,583	512,047	18,070

NA Not available.

¹Twelve-month periods ended June 30. Internal revenue collections only.

²Four- or six-year periods ended December 31, 1855 and March 31, 1860 to 1894; fifty-seven-month period ended December 31, 1898; and twelve-month periods ended June 30, 1901 and thereafter. Includes Kingdom of Hawaii (to 1893), provisional government (1893-1894), Republic of Hawaii (1894-1900), Territory of Hawaii (1900-1959), and State of Hawaii (1959 and thereafter).

³Previous calendar year for the City and County of Honolulu through 1961, 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 1940.

⁴Annual averages.

Source: U.S. Treasury Department, Internal Revenue Service, records (for Federal collections, 1900-1940); Robert M. Kamins, *The Tax System of Hawaii* (1952), pp. 164, 166, and 173-176 (for Hawaiian Government collections, 1852-1940); Chamber of Commerce of Honolulu, Tax Study Committee, *Government in Hawaii, 1951*, p. 7 (for all levels, 1945); 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*, annual, 1970 to 1973 (for Federal and County collections, 1968 and succeeding years, and State collections, 1967 and succeeding years); Tax Foundation of Hawaii, records (for County collections in 1940).

Table 153.—FEDERAL STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE: 1962 TO 1972
(Years ended June 30. In thousands of dollars.)

Level of government and source	1962	1967	1971	1972
Total, all levels	453,021	623,181	1,105,657	1,162,700
Federal collections	272,265	342,842	608,051	632,583
Individual income and employment	202,043	265,903	507,062	532,391
Corporation income and excess profits	53,909	59,019	74,022	65,715
Other sources	16,313	17,920	26,967	34,477
State	172,762	267,910	480,690	512,047
General excise and use	66,076	104,495	178,030	186,556
Fuel	17,252	20,317	27,260	28,347
Public service companies	5,279	8,964	13,620	15,661
Corporate income	6,660	10,525	12,876	11,766
Individual net income	31,025	63,512	116,233	120,061
Real property	30,808	30,644	87,893	98,265
Unemployment compensation	5,142	10,769	14,018	18,294
Other sources	10,520	18,684	30,760	33,097
Counties ¹	7,994	12,429	16,916	18,070
Motor vehicle weight	5,078	8,545	10,451	10,970
Other sources	2,916	3,884	6,465	7,100

¹Previous calendar year for Honolulu, 1961, and Hawaii, Kauai, and Maui, 1961 and 1966.
Source: Tax Foundation of Hawaii, *Government in Hawaii, 1973*, pp. 18 and 34.

Table 154.—ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY: 1970 AND 1971
 (Based on a gross family income of \$16,408 in 1970 and \$18,108 in 1971, equivalent
 to four times the per capita personal income estimated for Hawaii.)

Tax category ¹	1970	1971
Total tax burden	5,559	6,178
Direct taxes	4,410	4,881
Real property	366	365
Automobile	225	228
General excise	304	327
Specific excises	67	103
State income	693	802
Federal income	2,130	2,360
Social Security	624	696
Employment taxes paid by employer	1,149	1,297
Social Security	624	696
Unemployment compensation	163	192
Workmen's compensation	256	294
Temporary disability insurance	106	115

¹For underlying assumptions, see source.

Source: Tax Foundation of Hawaii, *Arnie Aloha's 1971 Family Tax Burden* (July 1972).

Table 155.—STATE REVENUE RECEIPTS BY SOURCE, 1971 AND 1972, AND STATE OPERATING EXPENDITURES, BY FUNCTION, 1962 TO 1972
(For years ended June 30. In thousands of dollars)

Source of revenues	Total, general and special funds		General fund		Special funds	
	1971	1972	1971	1972	1971	1972
All revenue receipts	630,598	689,958	497,854	529,800	132,744	160,158
Tax revenues	383,668	404,513	351,550	367,102	32,118	37,411
General excise	178,048	186,573	178,048	186,573	—	—
Individual income	116,233	120,063	116,233	120,063	—	—
Other taxes	89,387	97,877	57,269	60,466	32,118	37,411
Federal grants in aid	147,193	178,639	109,093	131,009	38,100	47,629
Earnings—gen. depts.	34,788	39,595	19,514	15,741	15,274	23,854
Earnings—pub. serv. int.	23,860	26,622	742	—	23,118	26,622
Interest earned	11,921	9,802	5,988	4,080	5,933	5,722
Other services	29,168	30,787	10,967	11,868	18,201	18,920
	State government operating expenditures					
Functions	1962	1967	1971	1972		
All expenditures	216,932	382,946	685,058	762,413		
General government—control	3,578	6,438	11,576	12,414		
General government—staff	9,324	11,998	26,285	24,980		
Public safety	24,374	20,031	23,581	26,292		
Highways	15,612	41,580	14,946	9,840		
Natural resources	10,591	13,740	19,608	15,344		
Health and sanitation	4,133	6,256	10,939	12,464		
Hospitals and institutions	12,201	17,895	39,941	40,348		
Public welfare	11,818	24,180	65,683	91,343		
Higher education	20,470	52,616	90,723	107,178		
Public schools	51,241	107,855	160,896	165,072		
Libraries and other education	2,043	3,412	7,982	7,442		
Recreation	1,533	773	1,699	1,581		
Utilities and other enterprises	9,108	9,738	26,112	24,580		
Debt service	10,850	18,572	34,508	42,541		
Retirement and pension	9,471	13,352	24,356	34,428		
Employees' health & hosp. insur.	—	2,461	6,804	7,610		
Salary adjustments	—	—	2,518	5		
Unemployment compensation	16,554	14,770	32,978	48,970		
Grants-in-aid to counties	4,031	10,507	16,345	19,448		
Miscellaneous	—	6,772	11,406	12,185		
Cash capital improvements	—	—	56,174	58,348		

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1973*, pp. 17 and 41.

**Table 156.—OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT,
FOR COUNTIES: 1972**

(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	145,720	13,046	19,012	8,302
Real property taxes	80,440	5,238	9,368	3,217
Other taxes	18,211	1,689	2,068	975
Licenses, fees, permits, fines	5,095	442	680	156
Departmental earnings	7,873	1,423	952	434
State grants	9,832	4,139	4,931	3,376
Federal grants	20,643	—	734	42
Land sales	504	—	—	—
Other sources	3,123	115	278	103
OPERATING EXPENDITURES				
Total	132,461	15,969	17,290	8,272
General government	14,319	1,715	2,808	1,317
Police and fire	31,256	3,419	5,101	2,343
Other protection	6,378	287	786	230
Highways	8,862	1,519	2,179	1,444
Health and sanitation	12,285	347	537	237
Recreation	10,257	956	1,620	553
Interest	8,053	1,127	806	241
Bond redemption	10,986	747	722	220
Pension and retirement	7,243	1,242	1,441	585
Urban redevelopment	10,066	—	—	—
Miscellaneous	4,876	1,428	747	698
Cash cap. improvement	7,879	3,182	545	404

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1973*, pp. 30, 31, 42, and 43.

Table 157.—GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1962, 1971, AND 1972

Source of revenue	Tax base (\$1,000)			Tax collections (\$1,000)		
	1962 ¹	1971	1972	1962 ¹	1971	1972
Total	2,650,480	6,390,337	6,964,568	67,434	178,449	193,439
Retailing	920,956	2,030,170	2,213,704	31,668	81,193	88,523
Services	228,421	523,824	578,260	7,886	20,952	23,129
Contracting	256,952	692,938	695,939	8,921	27,716	27,835
Theater, amuse., etc.	22,654	48,503	53,108	787	1,940	2,124
Interest	22,008	43,275	41,559	764	1,727	1,662
Commissions	45,310	98,044	120,218	1,579	3,922	4,808
Hotel rentals	195,053	198,539	227,058	6,723	7,942	9,075
Other rentals		375,067	422,895		15,003	16,916
Consumption	32,384	—	—	1,134	—	—
Use (4%)	—	82,186	74,993	—	3,287	3,000
All others	28,019	66,822	70,751	947	2,673	2,830
Public utility airlines	14,305	—	—	501	—	—
Insurance solicitors	7,395	20,852	27,068	111	417	541
Sugar processing	135,328	190,209	205,962	2,085	951	1,030
Pineapple canning	99,143	124,548	124,265	1,778	623	621
Producing	53,530	75,487	79,944	262	377	400
Manufacturing	158,157	284,929	307,833	786	1,425	1,539
Blind vendors	512	736	1,372	3	4	7
Wholesaling	386,135	918,425	1,002,214	1,892	4,592	5,011
Services (intermediary)	12,350	30,387	33,096	60	152	165
Compensating	31,868	—	—	160	—	—
Use (½%)	—	585,395	684,328	—	2,927	3,422
Payment of est. tax	—	—	—	—	-17	3
Disaster refunds	—	—	—	-925	—	—
Penalties and interest	—	—	—	314	644	797

¹General excise, consumption, and compensating tax.

Source: Hawaii State Department of Taxation, annual tabular releases.

Table 158.—ASSESSED VALUATION OF REAL PROPERTY: 1860 TO 1973
(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)	1959	2,211,810	1,152,398
1865	4,334	(NA)	1960	3,174,073	1,820,104
1870	5,396	(NA)	1961	3,327,737	1,958,352
1876	7,624	(NA)	1962	3,630,203	2,146,472
1880	12,194	(NA)	1963	3,810,422	2,270,903
1885	15,413	(NA)	1964 ²	2,988,028	2,544,552
1890	18,483	(NA)	1965	4,574,005	2,749,162
1895	20,747	(NA)	1966	5,036,156	3,069,066
1900	46,608	(NA)	1967	(NA)	3,416,194
1905	67,509	(NA)	1968-1969	6,044,461	3,639,215
1910	75,793	(NA)	1969-1970	6,555,382	4,062,060
1915	99,186	(NA)	1970-1971	7,663,518	4,627,047
1920	155,238	144,734	1971-1972	8,564,188	5,278,571
1925	229,715	194,804	1972-1973	9,744,772	6,068,713
1930	283,857	202,102			
1935	298,762	158,923			
1940	350,734	183,048			
1945	500,494	210,909			
1950	772,784	333,644			
1955	1,366,085	674,471			

Subject	County data for 1972-1973				
	State total	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation	9,744,772	7,913,481	581,817	930,459	319,015
Land	5,312,116	4,171,546	330,167	604,739	205,664
Improvement	4,432,657	3,741,935	251,650	325,721	113,351
Exemptions	3,610,282	3,096,361	161,091	272,866	79,964
Federal	848,448	836,119	1,715	6,855	3,759
State and Haw'n Homes Comm.	999,415	808,842	34,145	134,712	21,716
County	314,379	275,960	20,425	10,938	7,056
Homes, fee and leasehold	968,451	761,456	72,994	95,611	38,390
All other ³	479,589	413,984	31,812	24,750	9,043
Assessor's net taxable valuation	6,134,490	4,817,120	420,726	657,593	239,051
Valuation for tax rate purposes	6,068,713	4,768,305	412,377	655,985	232,046

NA Not available

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

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

³Public utilities, religious, charitable, educational, hospital, etc.

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, 1941-1947, and 1950; Department of Taxation, tabular releases, 1955 and later years.

Table 159.—INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1916 TO 1970
(These historical data are not precisely comparable among all years, due to changes in law, return forms, and methods of obtaining data.)

Year earned	Number of returns	Income ¹		Year earned	Number of returns	Income ¹	
		Total (\$1,000)	Per return (dollars)			Total (\$1,000)	Per return (dollars)
1916 ²	1,144	20,362	17,799	1943 ²	155,834	420,058	2,696
1917 ²	3,131	21,889	6,991	1944 ²	172,862	476,099	2,754
1918	4,242	20,055	4,728	1945	190,431	522,070	2,742
1919	8,136	33,164	4,076	1946	191,218	477,568	2,498
1920	13,715	55,573	4,052	1947	206,054	585,771	2,843
1921	11,481	37,840	3,296	1948 ²	182,227	586,944	3,221
1922	11,597	37,123	3,201	1949	182,803	540,858	2,959
1923	12,421	42,829	3,448	1950	179,871	583,616	3,245
1924 ²	12,387	46,395	3,745	1951	189,836	653,248	3,441
1925	9,306	41,465	4,456	1952	198,799	662,698	3,334
1926 ²	9,146	42,950	4,696	1953	200,739	705,874	3,516
1927	9,252	44,619	4,823	1954	196,816	719,347	3,655
1928	8,047	43,350	5,387	1955	205,298	801,826	3,906
1929	8,210	43,291	5,273	1956	207,901	835,360	4,018
1930	7,869	37,246	4,733	1957	212,520	897,985	4,225
1931	7,328	33,869	4,622	1958	215,402	896,695	4,163
1932 ²	12,192	37,277	3,057	1959	225,050	1,051,888	4,674
1933	10,835	34,358	3,171	1960	233,723	1,195,047	5,113
1934	11,252	37,516	3,334	1961	238,993	1,333,816	5,581
1935	13,262	46,902	3,537	1962	243,805	1,328,945	5,451
1936	15,214	58,738	3,861	1963	246,368	1,381,865	5,609
1937	17,394	64,825	3,727	1964	254,499	1,473,087	5,788
1938	19,048	62,684	3,291	1965	257,466	1,589,418	6,173
1939	22,873	73,190	3,200	1966	250,678	1,784,039	7,117
1940 ²	42,952	110,279	2,567	1967	263,518	1,910,919	7,252
1941 ²	99,426	222,663	2,239	1968	273,823	2,113,522	7,719
1942 ²	164,583	419,956	2,552	1969	290,251	2,407,048	8,293
				1970	302,426	2,802,445	9,267

¹Net income, 1916-1943; adjusted gross income (less deficit), 1944 and later years.

²Income limits for persons required to file returns were revised in 1917, 1924, 1926, 1932, 1940, 1941, 1942, 1943, 1944, and 1948. Initial and revised limits were as follows:

Period	Married and living with spouse	Single or separated
Net income:		
1913-1916	\$3,000	\$3,000
1917-1923	2,000	1,000
1924-1925	2,500	1,000
1926-1931	3,500	1,500
1932-1939	2,500	1,000
Gross income:		
1940	2,000	800
1941	1,500	750
1942	1,200	500
1943	624	500
1944	500	500
1948	600	600

Source: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income* (annual).

Table 160.—INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1919 TO 1970
(These data are not precisely comparable among all years, due to changes in law, return forms, and methods of obtaining data.)

Income classes ¹	1919	1929	1933	1939	1949	1959	1969	1970
All returns	8,136	8,210	10,835	22,699	182,803	225,050	290,251	302,426
No adjusted gross income	—	—	—	—	—	(NS)	(NS)	—
Under \$1,000	—	614	1,335	1,092	26,170	26,210	40,027	38,320
\$1,000, under \$2,000	2,529	1,944	3,995	8,679	40,598	34,335	25,687	13,252
\$2,000, under \$3,000	2,530	1,595	2,387	5,327	54,707	34,047	27,398	25,056
\$3,000, under \$4,000	1,418	1,208	1,443	3,328	30,620	31,262	19,036	18,429
\$4,000, under \$5,000	721	936	496	1,824	11,607	22,094	17,030	18,179
\$5,000, under \$6,000	209	461	320	793	} 15,333	19,025	10,998	18,495
\$6,000, under \$7,000	154	292	193	447		14,059	18,094	20,993
\$7,000, under \$8,000	90	217	130	262		12,466	10,887	13,083
\$8,000, under \$9,000	66	140	109	186		8,059	10,431	11,342
\$9,000, under \$10,000	59	119	69	125	} 2,326	6,110	12,793	12,552
\$10,000, under \$15,000	136	289	140	305		11,803	52,871	56,096
\$15,000, under \$20,000	59	117	68	116	579	2,253	26,806	31,559
\$20,000, under \$25,000	40	79	33	78	348	941	10,239	13,173
\$25,000, under \$30,000	16	34	32	39	199	} 1,444	3,953	4,698
\$30,000, under \$50,000	51	86	43	55	196		2,380	5,411
\$50,000, under \$100,000	47	51	35	38	95	323	1,317	1,480
\$100,000 and over	11	28	7	5	25	83	295	308
Median income (dollars)	2,608	2,970	2,037	2,296	2,450	3,556	6,273	6,928

NS Estimate not shown separately because of high sampling variability.

¹Net income classes, 1919-1939; adjusted gross income classes, 1949 and later. Includes nontaxable returns. Single persons, or married and not living with spouse, were required to file returns if their net incomes exceeded \$1,000 in 1919, \$1,500 in 1929, or \$1,000 in 1939; married persons living with spouse were required to file if their net incomes exceeded \$2,000 in 1919, \$3,500 in 1929, or \$2,500 in 1939. Anyone with gross income over \$600 was required to file a return in 1949 and later years (with certain exceptions).

Source: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income* (annual).

Table 161.—STATE INCOME TAX RESIDENT RETURNS FOR 1970, 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	304,365	2,645,390	1,743,908	108,446
Taxable returns	246,522	2,533,835	1,705,870	106,460
\$500 to \$4,999	77,227	192,483	105,621	4,040
\$5,000 to \$9,999	66,469	491,471	316,742	16,553
\$10,000 to \$14,999	50,064	619,866	408,634	23,620
\$15,000 to \$19,999	28,276	487,198	332,891	21,002
\$20,000 to \$24,999	12,750	281,955	200,011	13,678
\$25,000 to \$49,999	9,991	315,471	232,449	17,579
\$50,000 to \$99,999	1,438	94,449	72,161	6,386
\$100,000 to \$149,999	193	22,611	17,160	1,625
\$150,000 and over	114	28,330	20,201	1,977
Non-taxable returns	36,134	38,922	—	—
Loss	747	-4,104	—	—
Under \$500	16,716	4,228	—	—
\$500 to \$4,999	17,727	26,041	—	—
\$5,000 and over	944	8,653	—	—
Non-resident returns	21,709	72,632	38,038	1,987

¹The median for taxable returns was \$8,348 (\$3,981 for single returns and \$13,072 for joint returns); for taxable and non-taxable returns combined, it was \$7,018 (\$2,969 for single returns and \$12,358 for joint returns).

²Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns 1970. Individuals* (May 1973), pp. 5 and 14.

Table 162.—FEDERAL OUTLAYS IN HAWAII: FISCAL 1972

Federal agency	Outlay
State total	\$1,173,339,871
Department of Agriculture	35,929,094
Department of Commerce	6,023,545
Department of Defense	669,999,000
Department of Health, Education and Welfare	212,825,973
Department of Housing and Urban Development	18,153,776
Department of the Interior	6,633,815
Department of Justice	3,917,510
Department of Labor	22,391,678
Department of State	4,729,345
Department of Transportation	77,585,688
Treasury Department	28,290,212
Action	320,942
Agency for International Development	2,054,007
Atomic Energy Commission	1,245,598
Civil Service Commission	35,228,118
Environmental Protection Agency	1,653,126
Federal Communications Commission	150,909
General Services Administration	4,279,205
National Aeronautics and Space Administration	2,903,625
National Foundation on Arts and Humanities	307,607
Office of Economic Opportunity	2,822,438
Railroad Retirement Board	837,218
Small Business Administration	683,813
U.S. Information Agency	5,154
Veterans Administration	29,739,005
Water Resources Council	63,700
American Battle Monuments Commission	33,140
Federal Mediation and Conciliation Service	34,550
Federal Trade Commission	36,782
National Labor Relations Board	100,390
National Science Foundation	3,992,619
Selective Service System	350,310
Tennessee Valley Authority	17,979

Source: Office of Economic Opportunity, *Federal Outlays in Hawaii, Fiscal Year 1972* (OEOOSL-73-12).

Table 163.—PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1949 TO 1972
(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	1,080.4	813.7	266.7
1950	63.9				
1951	69.2	State	804.1	804.1	—
1952	84.0	General Fund	424.2	424.2	—
1953	96.8	Highway Fund	88.2	88.2	—
1954	102.2	Airport Fund	17.8	17.8	—
1955	106.7	Harbor Fund	15.3	15.3	—
1956	143.2	Land Revolving Fund	4.7	4.7	—
1957	184.8	Veterans' Loan Fund	7.7	7.7	—
1958	214.4	Airport revenues ¹	210.1	210.1	—
1959	273.8	Harbor revenues ¹	28.1	28.1	—
		All others ²	8.0	8.0	—
1960	285.6				
1961	306.8	City and County of Honolulu	215.8	6.6	209.1
1962	312.7	General Fund	140.6	6.6	133.9
1963	386.5	Highway Fund	23.8	—	23.8
1964	423.6	Water Fund	13.6	—	13.6
1965	454.1	Water revenues ¹	24.3	—	24.3
1966	412.3	Others	13.5	—	13.5
1967	472.9	County of Maui	24.6	0.3	24.3
1968	533.8	General Fund	21.1	0.3	20.8
1969	631.3	Others ²	3.6	—	3.6
1970	742.0	County of Hawaii	26.3	2.4	23.9
1971	925.5	General Fund	25.5	2.3	23.3
1972	1,080.4	Others ²	0.8	0.1	0.7
		County of Kauai	9.6	0.3	9.3
		General Fund	8.6	0.3	8.3
		Others	1.0	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), 1972 (p. 59), and 1973 (p. 59).

Table 164.—FEDERAL, STATE, AND COUNTY EMPLOYMENT: 1889 AND 1939 TO 1973

Year (annual average unless otherwise specified)	Full-and part-time civilian employment					Armed Forces ashore ¹
	Total civilian govt. employ.		Federal	Kingdom, Territory, or State	City and County	
	Number	Percent ²				
1889: Aug. 31	(NA)	(NA)	(NA)	1,796	—	33
1939	20,495	(NA)	9,642	5,990	4,863	23,502
1944 ³	78,617	36.9	66,809	6,550	5,258	378,322
1949	40,119	23.1	24,082	9,392	6,645	25,603
1954	39,082	21.1	21,966	10,009	7,107	36,000
1959	48,320	22.4	26,200	14,290	7,830	45,000
1960	49,510	21.7	27,010	14,620	7,880	42,000
1961	50,390	21.6	27,290	15,030	8,070	45,000
1962	51,170	21.8	27,770	15,070	8,330	48,000
1963	52,890	22.2	27,910	16,430	8,550	48,000
1964	54,440	22.0	28,440	17,150	8,850	51,000
1965	57,840	22.3	29,690	18,880	9,270	48,000
1966	62,630	23.0	31,620	21,260	9,750	41,000
1967	66,340	23.4	33,900	22,630	9,810	41,000
1968	69,230	23.3	34,970	24,420	9,840	42,000
1969	71,130	22.4	34,690	26,090	10,350	41,000
1970	73,640	21.8	33,380	30,600	9,660	42,000
1971	78,220	22.7	32,920	34,920	10,380	40,000
1972	79,420	22.6	32,700	35,290	11,430	(NA)
1973: May 12	79,800	22.3	31,950	37,200	10,650	(NA)

NA Not available

¹Excludes Naval personnel aboard ships. The 1889 figure is the authorized strength of the King's Guard, and excludes two battalions of volunteers (with a maximum authorized strength of 520) created in 1888 and abolished in 1890.

²Total civilian government employment as a percent of total civilian employment.

³Peak year of World War II.

Source: Data for 1889 from Thos. G. Thrum, ed., *Hawaiian Almanac and Annual for 1890*, p. 11, and Ralph S. Kuykendall, *The Hawaiian Kingdom, Vol. III, 1874-1893, The Kalakaua Dynasty* (1967), pp. 421, 432, and 465-466; 1939-1949 from the U.S. Office of Business Economics, *Income of Hawaii* (1953), p. 20, and estimates of total civilian employment by the Hawaii Territorial Department of Labor and Industrial Relations; 1954 and later years from the Hawaii State Department of Labor and Industrial Relations, *Labor Force Estimates* (monthly and annual) and data on Armed Forces supplied by the U.S. Bureau of Economic Analysis.

**Table 165.—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.