

SECTION 13

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the financial structure and civilian employment of Federal, State and local government of 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 1973 reached \$1,327 million, almost triple the level reported ten years earlier. The 1973 total included \$735 million in U.S. taxes, \$572 million in State taxes, and \$20 million in County licenses and fees. Individual income taxes accounted for 84 percent of Federal collections and 24 percent of State collections in Hawaii in 1973. State revenue receipts totaled \$781 million, chiefly from the General Excise and Use Tax (\$210 million) and Federal grants-in-aid (\$201 million). The largest expenditure item in the State accounts for 1973 was education, with \$277 million (out of \$783 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. The estimated tax burden for a four-person family with per capita personal income equal to the State average in 1972 was \$6,636, including both direct taxes (\$5,192) and employment taxes paid by employers (\$1,444). Assessed valuation of the State doubled between 1966 and 1973. Public bonded debt outstanding at the end of 1973 exceeded \$1.2 billion. Average government employment reported for 1972 was 79,420, about 55 percent over the 1962 average. The 1972 total included 32,700 Federal workers, 35,290 persons employed by the State, and 11,430 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: 1973*, Sections 14 and 15.

✓ **Table 157.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1852 TO 1973**
(In thousands of dollars)

Year	Total	U.S. govt. ¹	Hawaiian govt. ²	County govts. 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
1973	1,327,151	735,359	571,689	20,104

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 158.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE: 1963 TO 1973**
 (Years ended June 30. In thousands of dollars.)

Source	1963	1968	1972	1973
Total, all levels	454,641	778,291	1,162,700	1,327,151
Federal collections	271,153	440,237	632,583	735,359
Indiv. income and employment	213,348	366,171	532,391	615,636
Corp. income and excess profits	39,544	53,611	65,715	86,199
Other sources	18,261	20,455	34,477	33,524
State collections	175,260	324,323	512,047	571,689
General excise and use	67,786	114,460	186,556	210,926
Fuel	15,241	21,911	28,347	29,787
Liquor	3,644	6,291	9,426	10,229
Public service companies	5,708	10,545	15,661	18,335
Corporate income	5,712	11,196	11,766	12,888
Indiv. income, net income	31,961	70,312	120,061	134,931
Real property	30,958	63,705	98,265	105,845
Unemployment compensation	6,044	11,461	18,294	24,008
Other sources	8,206	14,442	23,671	24,740
County collections	8,228	13,731	18,070	20,104
Motor vehicle weight	5,226	8,777	10,970	11,698
Other sources	3,002	4,954	7,100	8,406

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1974* (forthcoming).

✓ **Table 159.—ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY: 1970 TO 1972**
 (Based on a gross family income equivalent to four times the per capita personal
 income estimated for Hawaii. All data are in dollars.)

Tax category ¹	1970	1971	1972
Total tax burden	5,559	6,178	6,636
Direct taxes	4,410	4,881	5,192
Real property	366	365	421
Automobile	225	228	287
General excise	304	327	329
Specific excises	67	103	103
State income	693	802	837
Federal income	2,130	2,360	2,441
Social Security	624	696	774
Employment taxes paid by employer	1,149	1,297	1,444
Social Security	624	696	774
Unemployment compensation	163	192	273
Workmen's compensation	256	294	305
Temporary disability insurance	106	115	92
Assumed gross family income	16,408	18,108	18,952
Index (1971 = 100)	90.6	100.0	104.7
Net income	10,849	11,930	12,316
Index (1971 = 100)	90.9	100.0	103.2
Consumer price index (1971 ave. = 100)	96.0	100.0	103.3

¹For underlying assumptions, see source.

Source: Tax Foundation of Hawaii, *Arnie Aloha's 1971 Family Tax Burden* (July 1972) and *The Tax Burden of the Arnie Aloha Family* (November 1973); U.S. Bureau of Labor Statistics, *The Consumer Price Index* (monthly).

✓ **Table 160.—STATE REVENUE RECEIPTS: 1972 AND 1973**
(Years ended June 30. In thousands of dollars.)

Source of revenues	1972: all funds	1973		
		All funds	General fund	Special fund
Total	689,958	781,430	592,005	189,425
Tax revenues	404,513	455,734	411,934	43,800
General excise	186,573	210,192	210,192	—
Specific excises	59,471	65,148	45,384	19,764
Individual income	120,063	134,930	134,930	—
Corporate income	11,764	12,889	12,889	—
Unemployment compensation	18,234	23,938	—	23,938
Other taxes, licenses, permits	8,408	7,916	7,818	98
Fines, forfeits, and escheats	3,030	3,287	3,194	93
Federal grants-in-aid	178,639	200,660	143,170	57,490
Revenues from other agencies	1,506	732	663	69
Rents, royalties, land income	5,437	5,700	3,717	1,983
Sales of real property	657	1,202	—	1,202
Earnings: general departments	39,595	40,397	16,007	24,391
Earnings: public service enterp.	26,622	31,983	—	31,983
Repayment advances to other civil div.	3,568	7,749	—	7,749
Repayment debt costs: counties	2,795	2,124	2,124	—
Interest earned	9,802	13,945	5,447	8,498
Miscellaneous	13,795	17,918	5,750	12,168

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1974* (forthcoming).

✓ **Table 161.—STATE OPERATING EXPENDITURES, BY FUNCTION: 1963 TO 1973**
 (Years ended June 30. In thousands of dollars.)

Functions	1963	1968	1972	1973
Total	233,979	416,453	762,413	783,166
General government: Control	4,339	6,735	12,414	12,072
General government: Staff	9,751	16,584	24,980	26,828
Public safety: Police and fire	205	81	242	365
Other protection	22,279	20,273	26,050	29,206
Highways	15,369	36,223	9,840	15,673
Natural resources	10,191	13,963	15,344	15,801
Health and sanitation	4,278	6,899	12,464	11,518
Hospitals and institutions	13,960	18,628	40,348	43,326
Public welfare	13,083	31,436	91,343	106,856
Education: Higher	28,105	63,007	107,178	109,146
Public schools	55,196	104,684	165,072	160,410
Libraries and other	2,442	3,945	7,442	7,338
Recreation	2,124	2,084	1,581	3,573
Utilities and other enterprises	9,248	15,627	24,580	35,590
Debt service	11,366	21,397	42,541	48,674
Retirement and pension	8,724	18,887	34,428	34,772
Employees' health insurance	1,760	3,566	7,610	6,362
Salary adjustments	1,713	—	5	—
Unemployment compensation	13,807	13,761	48,970	42,651
Grants-in-aid to counties	—	11,427	19,448	15,767
Miscellaneous	6,039	7,246	12,185	9,688
Cash capital improvements	—	—	58,348	47,551

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1974*.

✓ **Table 162.—OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1973**

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

Subject	City and County of Honolulu	County of Hawaii	County of Kauai	County of Maui
OPERATING REVENUES				
Total	156,124	24,704	9,726	14,976
Real property taxes	84,481	11,578	3,492	6,291
Other taxes	19,378	2,256	1,047	1,818
Licenses, fees, and permits	6,070	667	218	486
Departmental earnings	7,749	1,144	636	1,055
State grants	7,494	4,267	2,975	3,459
Federal grants	28,185	4,640	1,342	1,795
Other sources	2,767	152	16	71
OPERATING EXPENDITURES				
Total	141,166	21,063	9,053	13,396
General government	14,776	2,443	1,379	1,972
Police and fire	33,141	5,659	2,429	3,649
Other protection	6,545	1,477	377	379
Highways	8,564	2,098	1,375	1,605
Health and sanitation	12,748	603	238	377
Recreation	10,828	1,778	537	1,003
Interest	8,201	1,291	512	1,099
Bond redemption	10,941	718	221	646
Employee retirement	8,525	1,779	641	1,353
Urban redevelopment	10,238	—	—	—
Miscellaneous	6,736	874	1,156	992
Cash cap. improvement	9,921	2,342	188	321

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1974*.

Table 163.—GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1963, 1972 AND 1973

Source of revenue	Tax base (\$1,000)			Tax collections (\$1,000)		
	1963 ¹	1972	1973	1963 ¹	1972	1973
Total	2,730,357	6,964,568	8,248,289	68,207	193,439	230,228
Retailing	928,895	2,213,704	2,560,799	31,779	88,523	102,422
Services	231,777	578,260	697,419	8,019	23,129	27,894
Contracting	265,223	695,939	904,629	9,252	27,835	36,185
Theater, amuse., etc.	22,919	53,108	60,079	798	2,124	2,402
Interest	22,838	41,559	52,734	794	1,662	2,109
Commissions	42,945	120,218	151,882	1,493	4,808	6,075
Hotel rentals	208,073	227,058	264,519	7,166	9,075	10,581
Other rentals		422,895	496,928		16,916	19,877
Consumption	32,713	—	—	1,144	—	—
Use (4%)	—	74,993	87,248	—	3,000	3,490
All others	29,184	70,751	86,949	959	2,830	3,478
Public utility airlines	17,804	—	—	623	—	—
Insurance solicitors	8,555	27,068	22,056	128	541	441
Sugar processing	146,761	205,962	213,095	1,621	1,030	1,065
Pineapple canning	99,353	124,265	123,597	1,282	621	618
Producing	57,840	79,944	95,912	288	400	480
Manufacturing	170,501	307,833	356,023	846	1,539	1,780
Blind vendors	348	1,372	1,681	2	7	8
Wholesaling	396,462	1,002,214	1,220,818	1,933	5,011	6,105
Services (intermediary)	14,662	33,096	35,097	75	165	175
Compensating	33,502	—	—	170	—	—
Use (½%)	—	684,328	816,823	—	3,422	4,084
Payment of est. tax less credit	—	—	—	—	3	-4
Disaster refunds	—	—	—	-465	—	—
Penalties and interest	—	—	—	300	797	961

¹General excise, consumption, and compensating tax.

Source: Hawaii State Department of Taxation, *General Excise and Use Tax Base and General Excise and Use Tax Collections* (annual).

Table 164.—REAL PROPERTY TAX VALUATIONS AND TAX RATES: 1965 AND 1973
(In thousands of dollars)

Subject	Jan. 1, 1965: State total	July 1, 1973, by county				
		State total	Honolulu	Maui	Hawaii	Kauai
Number of parcels	208,339	290,512	141,651	26,633	109,809	12,419
Assessor's gross valuation	4,574,005	10,762,052	8,685,121	692,585	1,036,272	348,074
Land	2,752,196	5,884,121	4,633,607	381,640	656,109	212,765
Improvement	1,821,809	4,877,931	4,051,514	310,945	380,163	135,309
Exemptions	1,795,749	3,903,616	3,341,877	174,972	301,922	84,845
Federal	631,701	936,845	922,566	1,971	8,098	4,210
State	411,965	1,065,431	870,636	35,741	138,903	20,151
County	232,250	341,196	297,893	22,701	12,658	7,944
Hawaiian Homes Commission	4,909	12,178	3,022	1,966	6,446	744
Homes, fee	225,920	780,732	557,643	78,303	103,604	41,182
Homes, leasehold	48,843	248,535	242,900	1,492	3,396	747
Public utilities	56,214	74,801	64,596	4,464	4,604	1,137
All other ¹	183,947	443,898	382,621	28,334	24,213	8,730
Assessor's net taxable valuation	2,778,256	6,858,436	5,343,244	517,613	734,350	263,229
Net taxable valuation ²	2,749,162	6,807,565	5,304,286	510,004	734,214	259,061
Amounts to be raised	48,233	120,389	94,842	7,926	13,492	4,129

¹Religious, charitable, educational, hospital, etc.

²After allowance for appeals (1,612 in 1965 and 1,089 in 1973).

Source: Hawaii State Department of Taxation, annual releases and records.

✓ **Table 165.—INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1919 TO 1971**
 (By year in which income was earned. Not precisely comparable among all years, due to changes in law, return forms, and other factors.)

Income classes ¹	1919	1929	1933	1939	1949	1959	1969	1971	
All returns	8,136	8,210	10,835	22,699	182,803	225,050	290,251	308,814	
No adjusted gross income	—	—	—	—	—	(NS)	(NS)	—	
Under \$1,000	—	614	1,335	1,092	26,170	26,210	40,027	31,778	
\$1,000, under \$2,000	2,529	1,944	3,995	8,679	40,598	34,335	25,687	24,397	
\$2,000, under \$3,000	2,530	1,595	2,387	5,327	54,707	34,047	27,398	12,655	
\$3,000, under \$4,000	1,418	1,208	1,443	3,328	30,620	31,262	19,036	19,351	
\$4,000, under \$5,000	721	936	496	1,824	11,607	22,094	17,030	19,173	
\$5,000, under \$6,000	209	461	320	793	} 15,333	{ 19,025	10,998	15,968	
\$6,000, under \$7,000	154	292	193	447			{ 14,059	18,094	(NS)
\$7,000, under \$8,000	90	217	130	262			{ 12,466	10,887	24,220
\$8,000, under \$9,000	66	140	109	186	} 15,333	{ 8,059	10,431	14,900	
\$9,000, under \$10,000	59	119	69	125			{ 6,110	12,793	22,016
\$10,000, under \$15,000	136	289	140	305	2,326	11,803	52,871	56,769	
\$15,000, under \$20,000	59	117	68	116	579	2,253	26,806	32,635	
\$20,000, under \$25,000	40	79	33	78	348	941	10,239	16,697	
\$25,000, under \$30,000	16	34	32	39	199	} 1,444	{ 3,953	6,747	
\$30,000, under \$50,000	51	86	43	55	196		{ 2,380	4,654	
\$50,000, under \$100,000	47	51	35	38	95	323	1,317	1,691	
\$100,000 and over	11	28	7	5	25	83	295	353	
Median income (dollars)	2,608	2,970	2,037	2,296	2,450	3,556	6,273	8,138	

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).

*165a Adjusted Gross Income Reported on Individual
Federal Income Tax Returns: 1958 to 1972*

Table 166.—STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1971, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns ¹	Adjusted gross income ² (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns	306,959	2,825,713	1,839,574	115,931
Taxable returns	246,691	2,708,686	1,804,963	114,120
\$500, under \$1,000	7,899	6,859	1,034	23
\$1,000, under \$2,000	21,692	32,070	13,733	351
\$2,000, under \$3,000	15,266	37,895	20,832	690
\$3,000, under \$4,000	13,410	47,001	27,077	1,094
\$4,000, under \$5,000	13,300	60,028	35,700	1,593
\$5,000, under \$6,000	14,066	77,538	48,186	2,330
\$6,000, under \$8,000	26,310	184,267	115,603	5,997
\$8,000, under \$10,000	24,373	219,141	136,389	7,385
\$10,000, under \$15,000	50,745	627,544	409,993	23,622
\$15,000, under \$20,000	30,208	520,870	349,722	22,002
\$20,000, under \$25,000	14,830	328,496	229,352	15,628
\$25,000, under \$30,000	6,678	181,621	130,620	9,390
\$30,000, under \$50,000	5,914	216,803	159,515	12,449
\$50,000, under \$75,000	1,278	76,232	56,863	4,913
\$75,000, under \$100,000	371	31,648	24,547	2,266
\$100,000, under \$150,000	221	26,112	19,563	1,849
\$150,000 and over	130	34,561	26,233	2,538
Nontaxable returns	40,908	49,356	—	—
Loss	832	-4,664	—	—
Under \$500	17,157	4,250	—	—
\$500, under \$1,000	11,668	7,767	—	—
\$1,000, under \$2,000	4,430	6,552	—	—
\$2,000, under \$3,000	3,133	7,799	—	—
\$3,000, under \$4,000	1,064	3,646	—	—
\$4,000, under \$5,000	925	4,107	—	—
\$5,000 and over	1,699	15,245	—	—
Nonresident returns	19,360	67,671	34,611	1,810

¹The median adjusted gross income for taxable returns was \$8,936 (\$4,263 for single returns and \$13,497 for joint returns); for taxable and non-taxable returns combined, it was \$7,366 (\$2,962 for single returns and \$12,685 for joint returns).

²Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns 1971, Individuals* (April 1974), pp. 5 and 16.

166a Hawaii State Income Tax Individual Returns, by County: 1958 to 1972.

**Table 167.—ESTATE TAX RETURNS FILED WITH
THE INTERNAL REVENUE SERVICE: 1970**

(Returns must be filed for decedents with assets in their estates at death over \$60,000, whether or not any estate tax is due. For the nation as a whole, 66.5 percent of the decedents for whom returns were filed in 1970 died during 1969. The total number of Hawaii residents who died in 1969 was 4,089.)

Subject	Amount
Number of returns filed	319
Total estate (\$1,000)	63,608
Economic estate (\$1,000)	57,558
Total deductions (\$1,000)	43,509
Funeral expenses	405
Executors' commissions	696
Attorneys' fees	941
Other expenses and losses	738
Taxable estate:	
Number of returns	209
Amount (\$1,000)	32,205
Estate tax after credits:	
Number of returns	201
Amount (\$1,000)	8,043

Source: U.S. Department of the Treasury, Internal Revenue Service, *Statistics of Income—1969, Estate Tax Returns* (Publication 764, 7-72), p. 26.

✓ **Table 168.—FEDERAL OUTLAYS IN HAWAII, BY AGENCY: FISCAL 1973**

Agency	Outlay (dollars)
State total	1,435,340,839
Department of Agriculture	31,139,318
Department of Commerce	6,865,953
Department of Defense	806,565,000
Department of Health, Education and Welfare	247,895,643
Department of Housing and Urban Development	14,103,906
Department of the Interior	10,091,434
Department of Justice	5,901,036
Department of Labor	22,534,883
Department of State	4,294,181
Department of Transportation	94,370,343
Treasury Department	59,210,634
Action	1,228,748
Agency for International Development	2,697,041
Atomic Energy Commission	1,224,144
Civil Service Commission	43,087,836
Environmental Protection Agency	1,173,049
Federal Communications Commission	146,707
General Services Administration	4,283,213
National Aeronautics and Space Administration	2,098,676
National Foundation on Arts and Humanities	540,792
Office of Economic Opportunity	2,109,355
Postal Service	26,347,338
Railroad Retirement Board	976,713
Small Business Administration	718,660
U.S. Information Agency	7,183
Veterans Administration	40,925,810
Water Resources Council	52,600
American Battle Monuments Commission	8,581
Federal Mediation and Conciliation Service	60,565
Federal Trade Commission	34,862
National Labor Relations Board	114,067
National Science Foundation	4,169,426
Selective Service System	359,016
Tennessee Valley Authority	4,126

Source: Office of Economic Opportunity, *Federal Outlays in Hawaii, Fiscal Year 1973* (FIXS-73-12).

✓ **Table 169.—FEDERAL OUTLAYS IN HAWAII, BY FUNCTION:
FISCAL 1973**

Function	Outlay (dollars)
State total	1,435,340,839
Department of Defense-Military	806,565,000
Atomic Energy	1,224,144
Defense-Related Activities	359,016
Conduct of Foreign Affairs	4,253
Economic and Financial Assistance	3,925,789
Foreign Information and Exchange Activities	4,297,111
Space Research and Technology	2,098,676
Farm Income Stabilization	10,230,197
Rural Housing and Public Facilities	254,131
Agricultural Land and Water Resources	1,033,767
Research and Other Agricultural Services	3,443,922
Water Resources and Power	692,495
Land Management	271,118
Pollution Control and Abatement	1,173,049
Recreational Resources	8,815,199
Other Natural Resources Programs	971,630
Air Transportation	30,460,313
Water Transportation	15,377,076
Ground Transportation	48,520,468
Postal Service	26,347,338
Advancement of Business	7,179,099
Area and Regional Development	418,000
Regulation of Business	181,569
Community Planning, Management, & Development	11,628,507
Low and Moderate Income Housing Aids	4,551,754
Elementary and Secondary Education	19,760,098
Higher Education	5,490,033
Vocational Education	2,443,897
Education Revenue Sharing	890,800
Other Education Aids	6,455,890
Manpower Training and Employment Services	10,444,197
Other Manpower Aids	614,170
Health	4,137,415
Development of Health Resources	10,268,076
Providing or Financing Medical Services	36,907,115
Prevention and Control of Health Problems	292,028
Retirement and Social Insurance	166,410,099
Public Assistance	61,195,505
Social and Individual Services	8,178,631
Income Security for Veterans	18,470,707
Veterans Education, Trng., and Rehabilitation	18,828,365

(Continued on next page)

**Table 169.—FEDERAL OUTLAYS IN HAWAII, BY FUNCTION:
FISCAL 1973 (continued)**

Function	Outlay (dollars)
Hospital and Medical Care for Veterans	2,557,427
Other Veterans Benefits and Services	1,077,892
Interest on the Public Debt	21,903,565
Interest on Refunds of Receipts	741,772
Central Fiscal Operations	6,594,019
General Property and Records Management	4,283,213
Central Personnel Management	1,499,990
Law Enforcement and Justice	6,164,892
Other General Government	112,818
General Revenue Sharing	29,594,604

Source: Office of Economic Opportunity, *Federal Outlays in Hawaii, Fiscal Year 1973* (FIXS-73-12).

✓ **Table 170.—PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1949 TO 1973**
(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	1,219.4	951.8	267.5
1950	63.9				
1951	69.2	State	944.1	944.1	—
1952	84.0	General Fund	517.4	517.4	—
1953	96.8	Highway Fund	93.7	93.7	—
1954	102.2	Airport Fund	26.4	26.4	—
1955	106.7	Harbor Fund	15.3	15.3	—
1956	143.2	Dwell. Unit Revolv. Fund	35.0	35.0	—
1957	184.8	Airport revenues ¹	207.4	207.4	—
1958	214.4	Harbor revenues ¹	27.4	27.4	—
1959	273.8	All others ²	21.5	21.5	—
1960	285.6	City and County of Honolulu	212.1	5.2	206.8
1961	306.8	General Fund	131.2	5.2	125.9
1962	312.7	Highway Fund	23.0	—	23.0
1963	386.5	Water Fund	21.7	—	21.7
1964	423.6	Water revenues ¹	23.1	—	23.1
1965	454.1	Others	13.1	—	13.1
1966	412.3	County of Maui	23.9	0.2	23.7
1967	472.9	General Fund	20.4	0.2	20.2
1968	533.8	Others ²	3.5	—	3.5
1969	631.3	County of Hawaii	25.0	2.0	23.0
1970	742.0	General Fund	24.3	1.9	22.4
1971	925.5	Others ²	0.7	0.1	0.6
1972	1,080.4	County of Kauai	14.3	0.3	14.0
1973	1,219.4	General Fund	13.4	0.2	13.1
		Others	0.9	0.0	0.9

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), 1973 (p. 59), and 1974 (forthcoming).



Table 171.—FEDERAL, STATE, AND COUNTY EMPLOYMENT: 1889 AND 1939 TO 1974

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	38,000
1972	79,400	22.6	32,700	35,300	11,400	36,000
1973	78,000	(NA)	31,600	35,300	11,100	51,000
1974: March	78,200	(NA)	30,700	36,900	10,600	(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 (jobs).

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 records, and data on Armed Forces supplied by the U.S. Bureau of Economic Analysis.