

SECTION 8

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the financial structure and civilian employment of Federal, State and County governments 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 1974 reached \$1,629 million, more than triple the level reported ten years earlier. The 1974 total included \$957 million in U.S. taxes, \$651 million in State taxes, and \$21 million in County licenses and fees. Individual income taxes accounted for 83 percent of Federal collections and 23 percent of State collections in Hawaii in 1974. State revenue receipts totaled \$895 million, chiefly from the General Excise and Use Tax (\$245 million) and Federal grants-in-aid (\$225 million). The largest expenditure item in the State accounts for 1974 was education, with \$396 million (out of \$899 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 1974 was \$8,494, including both direct taxes (\$6,556) and employment taxes paid by employers (\$1,938). Assessed valuation of the State doubled between 1968 and 1974. Public bonded debt outstanding at the end of 1974 exceeded \$1.2 billion. Average government employment reported for 1974 was 78,900, about 45 percent over the 1964 average. The 1974 total included 31,000 Federal workers, 35,900 persons employed by the State, and 11,900 persons on County payrolls.

Important sources for statistics on government in Hawaii include the 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: 1974*, Sections 8 and 9.

Table 116.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1958 TO 1974

| Year | All levels of government | | Federal ¹ (\$1,000) | State ² (\$1,000) | Counties ³ (\$1,000) |
|------------|--------------------------|--------------------------------------|-----------------------------------|---------------------------------|------------------------------------|
| | Amount (\$1,000) | Per capita ⁴ (dollars) | | | |
| 1958 | 287,176 | 474 | 166,306 | 114,578 | 6,292 |
| 1959 | 314,277 | 505 | 175,176 | 132,693 | 6,408 |
| 1960 | 372,012 | 580 | 216,939 | 148,256 | 6,817 |
| 1961 | 414,517 | 629 | 242,358 | 164,816 | 7,343 |
| 1962 | 453,021 | 663 | 272,265 | 172,762 | 7,994 |
| 1963 | 454,641 | 666 | 271,153 | 175,260 | 8,228 |
| 1964 | 493,311 | 705 | 293,453 | 191,235 | 8,623 |
| 1965 | 512,066 | 728 | 290,164 | 212,712 | 9,190 |
| 1966 | 596,646 | 840 | 323,614 | 263,239 | 9,793 |
| 1967 | 652,681 | 903 | 342,842 | 297,410 | 12,429 |
| 1968 | 778,291 | 1,060 | 440,237 | 324,323 | 13,731 |
| 1969 | 922,122 | 1,229 | 526,624 | 379,881 | 15,617 |
| 1970 | 1,057,376 | 1,366 | 602,998 | 438,397 | 15,981 |
| 1971 | 1,105,657 | 1,390 | 608,051 | 480,690 | 16,916 |
| 1972 | 1,162,700 | 1,425 | 632,583 | 512,047 | 18,070 |
| 1973 | 1,327,151 | 1,578 | 735,359 | 571,689 | 20,104 |
| 1974 | 1,628,961 | 1,923 | 956,636 | 650,855 | 21,470 |

¹Years ended June 30. Internal revenue collections only.

²Years ended June 30.

³Previous calendar year for the City and County of Honolulu through 1961 and for the Counties of Hawaii, Kauai and Maui through 1966; years ended June 30 for the City and County of Honolulu beginning in 1962 and for the Counties of Hawaii, Kauai and Maui beginning in 1967.

⁴Based on total resident population, July 1 (from DPED, Statistical Report 106).

Source: Tax Foundation of Hawaii, *A Compendium of Governmental Finances in Hawaii, 1949-1968*, pp. 30-33, and *Government in Hawaii* (annual).

Table 117.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE: 1964 TO 1974
(Years ended June 30. In thousands of dollars.)

| Source | 1964 | 1969 | 1973 | 1974 |
|---------------------------------------|---------|---------|-----------|-----------|
| Total, all levels | 493,311 | 922,122 | 1,327,152 | 1,628,961 |
| Federal collections | 293,453 | 526,624 | 735,359 | 956,636 |
| Indiv. income and employment | 225,116 | 410,939 | 615,636 | 791,451 |
| Corp. income and excess profits | 52,416 | 81,138 | 86,199 | 134,620 |
| Other sources | 15,921 | 34,547 | 33,524 | 30,565 |
| State collections | 191,235 | 379,881 | 571,689 | 650,855 |
| General excise and use | 71,099 | 137,236 | 210,926 | 244,555 |
| Fuel | 16,058 | 23,917 | 29,787 | 29,649 |
| Liquor | 3,816 | 7,025 | 10,229 | 11,414 |
| Public service companies | 7,262 | 10,841 | 18,335 | 21,167 |
| Corporate income | 7,053 | 13,749 | 12,888 | 18,166 |
| Indiv. income, net income | 34,680 | 86,501 | 134,931 | 151,734 |
| Real property | 34,272 | 70,296 | 105,845 | 121,864 |
| Unemployment compensation | 9,374 | 13,325 | 24,008 | 25,168 |
| Other sources | 7,621 | 16,991 | 24,740 | 27,138 |
| County collections | 8,623 | 15,617 | 20,104 | 21,470 |
| Motor vehicle weight | 5,454 | 9,173 | 11,698 | 12,543 |
| Other sources | 3,169 | 6,444 | 8,406 | 8,927 |

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1975*, pp. 18 and 34.

Table 118.—ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY: 1970 TO 1974
 (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 | 1972 | 1974 |
|--|--------|--------|--------|
| Direct and employment taxes | 5,559 | 6,636 | 8,494 |
| Direct taxes | 4,410 | 5,192 | 6,556 |
| Real property | 366 | 421 | 448 |
| Automobile | 225 | 287 | 161 |
| General excise | 304 | 329 | 356 |
| Specific excises | 67 | 103 | 111 |
| State income | 693 | 837 | 1,085 |
| Federal income | 2,130 | 2,441 | 3,209 |
| Social Security | 624 | 774 | 1,186 |
| Employment taxes paid by employer | 1,149 | 1,444 | 1,938 |
| Social Security | 624 | 774 | 1,186 |
| Unemployment compensation | 163 | 273 | 298 |
| Workmen's compensation | 256 | 305 | 361 |
| Temporary disability insurance | 106 | 92 | 93 |
| Assumed gross family income | 16,408 | 18,952 | 22,164 |
| Index (1974 = 100) | 74.0 | 85.5 | 100.0 |
| Net income | 10,849 | 12,316 | 13,670 |
| Index (1974 = 100) | 79.4 | 90.1 | 100.0 |
| Consumer price index (1974 ave. = 100) | 80.5 | 86.6 | 100.0 |

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 and March 1975).

Table 119.—STATE REVENUE RECEIPTS: 1973 AND 1974
(Years ended June 30. In thousands of dollars.)

| Source of revenues | 1973: all funds | 1974 | | |
|---|-----------------------|--------------|-----------------|-----------------|
| | | All funds | General fund | Special fund |
| Total | 781,430 | 895,314 | 686,931 | 208,383 |
| Tax revenues | 455,734 | 518,928 | 474,074 | 44,854 |
| General excise | 210,912 | 244,599 | 244,599 | — |
| Specific excises | 65,148 | 70,646 | 51,014 | 19,632 |
| Individual income | 134,930 | 151,734 | 151,734 | — |
| Corporate income | 12,889 | 18,166 | 18,166 | — |
| Unemployment compensation | 23,938 | 25,069 | — | 25,069 |
| Other taxes, licenses, permits | 7,916 | 8,713 | 8,561 | 152 |
| Fines, forfeits, and escheats | 3,287 | 3,802 | 3,651 | 151 |
| Federal grants-in-aid | 200,660 | 224,789 | 164,163 | 60,626 |
| Revenues from other agencies | 732 | 3,854 | 3,167 | 687 |
| Rents, royalties, land income | 5,700 | 5,954 | 3,867 | 2,087 |
| Sales of real property | 1,202 | 2,267 | — | 2,267 |
| Earnings: general departments | 40,397 | 46,923 | 19,579 | 27,344 |
| Earnings: public service enterp. | 31,983 | 36,894 | — | 36,894 |
| Repayment advances to other civil div. | 7,749 | 11,348 | — | 11,348 |
| Repayment debt costs: counties | 2,124 | 2,214 | 2,214 | — |
| Interest earned | 13,945 | 23,334 | 13,395 | 9,939 |
| Miscellaneous | 17,918 | 15,006 | 2,821 | 12,186 |

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1975*, p. 17.

Table 120.—STATE OPERATING EXPENDITURES, BY FUNCTION: 1964 TO 1974
(Years ended June 30. In thousands of dollars.)

| Functions | 1964 | 1969 | 1973 | 1974 |
|--|---------|---------|---------|---------|
| Total | 227,148 | 480,625 | 783,166 | 898,884 |
| General government: Control | 3,593 | 9,630 | 12,072 | 12,828 |
| Staff | 9,085 | 21,686 | 26,826 | 29,150 |
| Public safety: Police and fire | 67 | 86 | 365 | 219 |
| Other protection | 22,933 | 19,836 | 29,206 | 34,973 |
| Highways | 14,770 | 45,013 | 15,673 | 16,166 |
| Natural resources | 9,384 | 15,231 | 15,801 | 10,564 |
| Health and sanitation | 4,360 | 7,406 | 11,518 | 16,904 |
| Hospitals and institutions | 12,433 | 20,930 | 43,326 | 42,131 |
| Public welfare | 14,804 | 37,615 | 106,856 | 118,154 |
| Education: Higher | 26,887 | 72,842 | 109,146 | 115,539 |
| Public schools | 55,267 | 119,301 | 160,410 | 182,470 |
| Libraries and other | 1,948 | 3,796 | 7,338 | 8,367 |
| Recreation | 505 | 2,174 | 3,573 | 4,351 |
| Utilities and other enterprises | 9,379 | 21,542 | 35,590 | 39,240 |
| Debt service | 11,940 | 25,460 | 48,674 | 62,583 |
| Retirement and pension | 10,505 | 22,528 | 34,772 | 47,096 |
| Employees' health and life insurance | 1,905 | 4,579 | 6,362 | 8,131 |
| Salary adjustments | 262 | — | — | — |
| Unemployment compensation | 12,887 | 12,098 | 42,651 | 45,240 |
| Grants-in-aid to counties | — | 12,442 | 15,767 | 19,448 |
| Urban redevelopment, housing | 3,509 | 2,994 | 3,744 | 12,594 |
| Miscellaneous | 725 | 3,436 | 5,944 | 11,472 |
| Cash capital improvements | — | — | 47,551 | 61,265 |

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1975*, p. 41.

**Table 121.—OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1974**
(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 | 176,488 | 26,565 | 12,181 | 20,842 |
| Real property taxes | 96,625 | 13,276 | 4,118 | 7,842 |
| Other taxes | 20,131 | 2,342 | 1,367 | 1,923 |
| Licenses, fees, and permits | 6,067 | 691 | 212 | 595 |
| Departmental earnings | 8,527 | 1,598 | 1,049 | 1,895 |
| State grants | 9,892 | 5,091 | 3,199 | 3,981 |
| Federal grants | 28,657 | 3,442 | 1,136 | 1,675 |
| Other sources | 6,589 | 123 | 1,099 | 2,931 |
| OPERATING EXPENDITURES | | | | |
| Total | 170,263 | 23,516 | 10,882 | 16,370 |
| General government | 16,840 | 2,903 | 1,949 | 2,204 |
| Police and fire | 38,564 | 6,387 | 2,930 | 4,247 |
| Other protection | 7,245 | 1,764 | 306 | 520 |
| Highways | 10,306 | 2,560 | 1,510 | 1,802 |
| Health and sanitation | 14,735 | 747 | 303 | 424 |
| Recreation | 11,874 | 2,103 | 778 | 1,145 |
| Interest | 8,206 | 1,222 | (NA) | 1,073 |
| Bond redemption | 12,416 | 1,268 | 919 | 646 |
| Employee retirement | 10,744 | 2,193 | 700 | 1,619 |
| Urban redevelopment | 9,995 | — | — | — |
| Miscellaneous | 8,511 | 794 | 1,293 | 1,474 |
| Cash cap. improvement | 20,825 | 1,576 | 195 | 1,215 |

NA Not available.

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1975*, pp. 30, 31, 42, and 43.

Table 122.—GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1964, 1973 AND 1974

| Source of revenue | Tax base (\$1,000) | | | Tax collections (\$1,000) | | |
|-------------------------------|--------------------|-----------|-----------|---------------------------|---------|---------|
| | 1964 | 1973 | 1974 | 1964 | 1973 | 1974 |
| Total | 2,932,626 | 8,248,289 | 9,512,496 | 73,195 | 230,228 | 264,738 |
| Retailing | 998,510 | 2,560,799 | 2,959,201 | 34,760 | 102,422 | 118,341 |
| Services | 240,909 | 697,419 | 783,771 | 8,408 | 27,894 | 31,343 |
| Contracting | 302,913 | 904,629 | 1,027,195 | 10,594 | 36,185 | 41,090 |
| Theater, amuse., etc. | 25,095 | 60,079 | 66,557 | 876 | 2,402 | 2,662 |
| Interest | 25,651 | 52,734 | 75,456 | 896 | 2,109 | 3,014 |
| Commissions | 48,921 | 151,882 | 154,205 | 1,704 | 6,075 | 6,168 |
| Hotel rentals | 235,907 | 264,519 | 319,109 | 8,241 | 10,581 | 12,764 |
| Other rentals | | 496,928 | 574,237 | | 19,877 | 22,969 |
| Consumption | 33,214 | — | — | 1,162 | — | — |
| Use (4%) | — | 87,248 | 104,028 | — | 3,490 | 4,161 |
| All others | 31,004 | 86,949 | 101,250 | 1,064 | 3,478 | 4,040 |
| Public utility airlines | 1,411 | — | — | 49 | — | — |
| Insurance solicitors | 9,486 | 22,056 | 22,050 | 142 | 441 | 441 |
| Sugar processing | 148,103 | 213,095 | 415,257 | 1,135 | 1,065 | 2,076 |
| Pineapple canning | 109,808 | 123,597 | 103,686 | 836 | 618 | 518 |
| Producing | 56,392 | 95,912 | 99,165 | 276 | 480 | 496 |
| Manufacturing | 178,830 | 356,023 | 375,591 | 920 | 1,780 | 1,878 |
| Blind vendors | 283 | 1,681 | 2,289 | 1 | 8 | 11 |
| Wholesaling | 435,707 | 1,220,818 | 1,414,899 | 2,183 | 6,105 | 7,075 |
| Services (intermediary) | 17,265 | 35,097 | 41,523 | 88 | 175 | 208 |
| Compensating | 33,218 | — | — | 167 | — | — |
| Use (½%) | — | 816,823 | 873,027 | — | 4,084 | 4,365 |
| Payment of est. tax | — | — | — | — | -4 | 133 |
| Disaster refunds | — | — | — | -575 | — | — |
| Penalties and interest | — | — | — | 265 | 961 | 987 |

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 123.—REAL PROPERTY TAX VALUATIONS: 1965 AND 1974
(In thousands of dollars)

| Subject | Jan. 1, 1965: State total | July 1, 1974, by county | | | | |
|--|------------------------------------|-------------------------|------------|---------|-----------|---------|
| | | State total | Honolulu | Maui | Hawaii | Kauai |
| Number of parcels | 208,339 | 302,987 | 149,521 | 28,474 | 111,463 | 13,529 |
| Assessor's gross valuation | 4,574,005 | 12,642,408 | 10,021,322 | 912,808 | 1,262,846 | 445,432 |
| Land | 2,752,196 | 6,677,996 | 5,113,155 | 504,638 | 786,048 | 274,155 |
| Improvement | 1,821,809 | 5,964,412 | 4,908,167 | 408,170 | 476,798 | 171,277 |
| Exemptions | 1,795,749 | 4,274,731 | 3,614,633 | 206,014 | 362,023 | 92,061 |
| Federal | 631,701 | 983,228 | 966,885 | 2,179 | 9,903 | 4,261 |
| State | 411,965 | 1,226,831 | 978,810 | 49,197 | 176,737 | 22,087 |
| County | 232,250 | 387,504 | 335,115 | 28,785 | 15,123 | 8,481 |
| Hawaiian Homes Commission | 4,909 | 14,340 | 4,889 | 2,666 | 6,074 | 711 |
| Homes, fee | 225,920 | 837,241 | 591,312 | 86,308 | 115,119 | 44,502 |
| Homes, leasehold | 48,843 | 274,001 | 267,594 | 1,777 | 3,717 | 913 |
| Public utilities | 56,214 | 87,646 | 73,847 | 5,631 | 6,911 | 1,257 |
| All other ¹ | 183,947 | 463,940 | 396,181 | 29,471 | 28,439 | 9,849 |
| Assessor's net taxable valuation | 2,778,256 | 8,367,677 | 6,406,689 | 706,794 | 900,823 | 353,371 |
| Net taxable valuation ² | 2,749,162 | 8,316,444 | 6,372,731 | 693,942 | 900,304 | 349,467 |
| Amounts to be raised | 48,233 | 129,047 | 97,950 | 9,915 | 16,115 | 5,067 |

¹Religious, charitable, educational, hospital, etc.

²After allowance for appeals (1,612 in 1965 and 1,267 in 1974).

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

**Table 124.—ADJUSTED GROSS INCOME REPORTED ON
INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1958 TO 1972**

| Year earned | Number of returns | Adjusted gross income (less deficit) | |
|-------------|-------------------|--------------------------------------|----------------------|
| | | Total (\$1,000) | Per return (dollars) |
| 1958 | 215,402 | 896,695 | 4,163 |
| 1959 | 225,050 | 1,051,888 | 4,674 |
| 1960 | 233,723 | 1,195,047 | 5,113 |
| 1961 | 238,993 | 1,333,816 | 5,581 |
| 1962 | 243,805 | 1,328,945 | 5,451 |
| 1963 | 246,368 | 1,381,865 | 5,609 |
| 1964 | 254,499 | 1,473,087 | 5,788 |
| 1965 | 257,466 | 1,589,418 | 6,173 |
| 1966 | 250,678 | 1,784,039 | 7,117 |
| 1967 | 263,518 | 1,910,919 | 7,252 |
| 1968 | 273,823 | 2,113,522 | 7,719 |
| 1969 | 290,251 | 2,407,048 | 8,293 |
| 1970 | 302,426 | 2,802,445 | 9,267 |
| 1971 | 308,814 | 3,010,051 | 9,747 |
| 1972 | 318,023 | 3,250,608 | 10,221 |

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

Table 125.—INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1970 TO 1972

(By year in which income was earned. Not precisely comparable among all years, due to changes in law, return forms, and other factors.)

| Adjusted gross income | 1970 | 1971 | 1972 |
|-----------------------------------|---------|---------|----------|
| All returns | 302,426 | 308,814 | 318,023 |
| Under \$1,000 | 38,320 | 31,778 | 24,757 |
| \$1,000 under \$2,000 | 13,252 | 24,397 | 23,160 |
| \$2,000 under \$3,000 | 25,056 | 12,655 | 26,774 |
| \$3,000 under \$4,000 | 18,429 | 19,351 | 17,354 |
| \$4,000 under \$5,000 | 18,179 | 19,173 | 24,551 |
| \$5,000 under \$6,000 | 18,495 | 15,968 | } 28,854 |
| \$6,000 under \$7,000 | 20,993 | 4,810 | |
| \$7,000 under \$8,000 | 13,083 | 24,220 | 12,791 |
| \$8,000 under \$9,000 | 11,342 | 14,900 | 19,461 |
| \$9,000 under \$10,000 | 12,552 | 22,016 | 13,742 |
| \$10,000 under \$11,000 | 14,355 | 10,824 | 9,767 |
| \$11,000 under \$12,000 | 10,405 | 12,983 | 8,244 |
| \$12,000 under \$13,000 | 12,112 | 13,433 | 11,218 |
| \$13,000 under \$14,000 | 11,138 | 9,194 | 12,299 |
| \$14,000 under \$15,000 | 8,086 | 10,335 | 14,345 |
| \$15,000 under \$20,000 | 31,559 | 32,635 | 34,624 |
| \$20,000 under \$25,000 | 13,173 | 16,697 | 17,344 |
| \$25,000 under \$30,000 | 4,698 | 6,747 | 9,888 |
| \$30,000 under \$50,000 | 5,411 | 4,654 | 6,341 |
| \$50,000 under \$100,000 | 1,480 | 1,691 | 2,076 |
| \$100,000 under \$200,000 | 254 | 286 | 350 |
| \$200,000 under \$500,000 | 50 | 55 | 73 |
| \$500,000 under \$1,000,000 | } 4 | 12 | } 5 |
| \$1,000,000 or more | | | |
| Median income (dollars) | 6,928 | 8,138 | 8,040 |

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

**Table 126.—STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1972,
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 | 321,669 | 3,071,919 | 1,977,779 | 126,422 |
| Taxable returns | 257,035 | 2,946,053 | 1,942,768 | 124,439 |
| \$500, under \$1,000 | 5,801 | 5,203 | 619 | 14 |
| \$1,000, under \$2,000 | 22,331 | 32,746 | 13,063 | 330 |
| \$2,000, under \$3,000 | 16,434 | 40,922 | 22,131 | 723 |
| \$3,000, under \$4,000 | 14,371 | 50,093 | 30,137 | 1,215 |
| \$4,000, under \$5,000 | 14,152 | 63,652 | 39,833 | 1,822 |
| \$5,000, under \$6,000 | 14,831 | 81,332 | 52,788 | 2,649 |
| \$6,000, under \$8,000 | 26,023 | 181,959 | 112,727 | 5,868 |
| \$8,000, under \$10,000 | 23,931 | 215,472 | 130,373 | 7,103 |
| \$10,000, under \$15,000 | 51,383 | 636,434 | 403,446 | 23,325 |
| \$15,000, under \$20,000 | 32,546 | 562,082 | 369,306 | 23,189 |
| \$20,000, under \$25,000 | 17,334 | 384,540 | 264,699 | 18,011 |
| \$25,000, under \$30,000 | 8,134 | 220,774 | 155,265 | 11,097 |
| \$30,000, under \$50,000 | 7,394 | 269,094 | 195,426 | 15,179 |
| \$50,000, under \$75,000 | 1,515 | 90,221 | 68,113 | 5,863 |
| \$75,000, under \$100,000 | 440 | 37,596 | 29,110 | 2,655 |
| \$100,000, under \$150,000 | 262 | 31,409 | 23,999 | 2,256 |
| \$150,000 and over | 153 | 42,523 | 31,732 | 3,138 |
| Nontaxable returns | 44,568 | 55,089 | — | — |
| Loss | 892 | -6,636 | — | — |
| Under \$500 | 18,559 | 4,511 | — | — |
| \$500, under \$1,000 | 12,943 | 8,772 | — | — |
| \$1,000, under \$2,000 | 5,268 | 7,702 | — | — |
| \$2,000, under \$3,000 | 2,750 | 6,675 | — | — |
| \$3,000, under \$4,000 | 1,525 | 5,345 | — | — |
| \$4,000, under \$5,000 | 869 | 3,792 | — | — |
| \$5,000 and over | 1,762 | 18,292 | — | — |
| Nonresident returns | 20,066 | 70,777 | 35,010 | 1,983 |

¹The median adjusted gross income for taxable returns was \$9,218 (\$4,553 for single returns and \$14,358 for joint returns); for taxable and non-taxable returns combined, it was \$7,462 (\$3,284 for single returns and \$13,515 for joint returns).

²Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns 1972, Individuals* (February 1975), pp. 5 and 16.

**Table 127.—FEDERAL OUTLAYS IN HAWAII, BY AGENCY AND FUNCTION:
FISCAL 1974**

| Agency and function | Outlay (\$1,000) |
|--|---------------------|
| Total outlays | 1,643,890 |
| Agency: | |
| Dept. of Agriculture | 33,784 |
| Dept. of Commerce | 5,863 |
| Dept. of Defense | 943,622 |
| Dept. of Health, Education and Welfare | 285,049 |
| Dept. of Housing and Urban Development | 6,110 |
| Dept. of the Interior | 7,865 |
| Dept. of Justice | 9,186 |
| Dept. of Labor | 22,534 |
| Dept. of State | 7,399 |
| Dept. of Transportation | 92,061 |
| Treasury Dept. | 61,877 |
| Civil Service Commission | 57,403 |
| Environmental Protection Agency | 16,351 |
| Postal Service | 28,073 |
| Veterans Administration | 48,251 |
| Other agencies | 18,464 |
| Function: | |
| Dept. of Defense—military | 943,622 |
| Farm income stabilization | 10,004 |
| Pollution control and abatement | 16,351 |
| Air transportation | 27,396 |
| Water transportation | 17,566 |
| Ground transportation | 47,087 |
| Postal service | 28,073 |
| Elementary and secondary education | 17,683 |
| Development of health resources | 13,054 |
| Providing or financing medical services | 44,270 |
| Retirement and disability | 202,002 |
| Public assistance | 74,284 |
| Income security for veterans | 19,733 |
| Veterans education, training, and rehabilitation | 23,204 |
| Interest on the public debt | 26,418 |
| General revenue sharing | 26,915 |
| Other functions | 106,228 |

Source: U.S. Office of Economic Opportunity, *Federal Outlays in Hawaii, Fiscal Year 1974*, FIXS-74-12.

Table 128.—FEDERAL AID: 1970 TO 1974
(Fiscal year data, in thousands of dollars)

| Year and program | Amount |
|---|---------|
| 1970 | 123,582 |
| 1971 | 132,839 |
| 1972 | 163,355 |
| 1973 | 210,535 |
| 1974 | 245,308 |
| TYPE OF AID: 1974 | |
| Dept. of Agric.: Food stamp program | 14,504 |
| Dept. of Health, Educ., and Welfare: | |
| School assistance in federally affected areas | 19,416 |
| Public assistance: Maintenance | 25,155 |
| Medical | 17,608 |
| Dept. of Transp.: Highway trust fund | 39,921 |
| Dept. of Treasury: Revenue sharing | 26,915 |
| All other programs | 101,789 |

Source: U.S. Department of the Treasury, *Federal Aid to States, Fiscal Year 1974*.

Table 129.—PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1949 TO 1974
(As of December 31. In millions of dollars.)

| Year | Total outstanding | Governmental unit and funds charged with debt service costs | Amount outstanding Dec. 31, 1974 | | |
|------------|-------------------|---|----------------------------------|-----------------|--------------------|
| | | | Total | Issued by State | Issued by counties |
| 1949 | 39.5 | Total, State and counties | 1,274.4 | 1,011.1 | 263.4 |
| 1950 | 63.9 | | | | |
| 1951 | 69.2 | State: | | | — |
| 1952 | 84.0 | General Fund | 548.1 | 548.1 | — |
| 1953 | 96.8 | Highway Fund | 94.3 | 94.3 | — |
| 1954 | 102.2 | Airport Fund | 25.3 | 25.3 | — |
| 1955 | 106.7 | Harbor Fund | 14.5 | 14.5 | — |
| 1956 | 143.2 | Dwell. Unit Revolv. Fund | 50.0 | 50.0 | — |
| 1957 | 184.8 | Airport revenues ¹ | 224.5 | 224.5 | — |
| 1958 | 214.4 | Harbor revenues ¹ | 26.8 | 26.8 | — |
| 1959 | 273.8 | All others | 21.7 | 21.7 | — |
| 1960 | 285.6 | City and County of Honolulu: | | | |
| 1961 | 306.8 | General Fund | 121.1 | 3.9 | 117.2 |
| 1962 | 312.7 | Highway Fund | 21.8 | — | 21.8 |
| 1963 | 386.5 | Water Fund | 21.1 | — | 21.1 |
| 1964 | 423.6 | Water revenues ¹ | 21.9 | — | 21.9 |
| 1965 | 454.1 | Others | 12.6 | — | 12.6 |
| 1966 | 412.3 | County of Maui: | | | |
| 1967 | 472.9 | General Fund | 19.8 | 0.2 | 19.6 |
| 1968 | 533.8 | Others ² | 3.4 | — | 3.4 |
| 1969 | 631.3 | County of Hawaii: | | | |
| 1970 | 742.0 | General Fund | 33.1 | 1.6 | 31.5 |
| 1971 | 925.5 | Others ² | 0.6 | 0.0 | 0.5 |
| 1972 | 1,080.4 | County of Kauai: | | | |
| 1973 | 1,219.4 | General Fund | 13.1 | 0.2 | 12.9 |
| 1974 | 1,274.4 | Others | 0.8 | 0.0 | 0.8 |

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* (annual).

Table 130.—FEDERAL, STATE, AND COUNTY EMPLOYMENT: ANNUAL AVERAGES, 1958 TO 1975

| Year | Full- and part-time civilian employment | | | | | | | Armed forces ashore ¹ | |
|-------------------------|---|---------|-----------|-------|--------|--------|----------|----------------------------------|--------|
| | Total | Federal | | | | State | Counties | | |
| | | Total | Air Force | Army | Navy | | | | Other |
| 1958 | 46,970 | 25,560 | 2,700 | 4,850 | 10,800 | 7,210 | 13,700 | 7,710 | 45,000 |
| 1959 | 48,320 | 26,200 | 2,670 | 4,950 | 10,830 | 7,750 | 14,290 | 7,830 | 45,000 |
| 1960 | 49,510 | 27,010 | 2,720 | 4,950 | 10,980 | 8,360 | 14,620 | 7,880 | 42,000 |
| 1961 | 50,390 | 27,290 | 2,780 | 5,120 | 10,990 | 8,400 | 15,030 | 8,070 | 45,000 |
| 1962 | 51,170 | 27,770 | 2,810 | 5,000 | 10,890 | 9,070 | 15,070 | 8,330 | 48,000 |
| 1963 | 52,890 | 27,910 | 2,790 | 4,940 | 10,690 | 9,490 | 16,430 | 8,550 | 48,000 |
| 1964 | 54,440 | 28,440 | 2,810 | 5,020 | 10,710 | 9,900 | 17,150 | 8,850 | 51,000 |
| 1965 | 57,840 | 29,690 | 2,940 | 5,200 | 10,900 | 10,650 | 18,880 | 9,270 | 48,000 |
| 1966 | 62,630 | 31,620 | 3,250 | 5,620 | 11,860 | 10,890 | 21,260 | 9,750 | 41,000 |
| 1967 | 66,340 | 33,900 | 3,540 | 5,980 | 13,010 | 11,370 | 22,630 | 9,810 | 41,000 |
| 1968 | 69,230 | 34,970 | 3,730 | 6,120 | 13,280 | 11,840 | 24,420 | 9,840 | 42,000 |
| 1969 | 71,130 | 34,690 | 4,030 | 6,440 | 13,050 | 11,170 | 26,090 | 10,350 | 41,000 |
| 1970 | 73,640 | 33,380 | 3,680 | 6,100 | 12,300 | 11,300 | 30,600 | 9,660 | 42,000 |
| 1971 | 78,220 | 32,920 | 3,430 | 6,020 | 12,070 | 11,400 | 34,920 | 10,380 | 38,000 |
| 1972 | 79,390 | 32,680 | 3,380 | 5,990 | 11,820 | 11,480 | 35,290 | 11,430 | 36,000 |
| 1973 | 78,030 | 31,640 | 3,290 | 6,050 | 11,250 | 11,050 | 35,250 | 11,140 | 51,000 |
| 1974 | 78,890 | 31,010 | 3,280 | 5,720 | 11,210 | 10,810 | 35,930 | 11,940 | (NA) |
| 1975 ² | 82,800 | 30,400 | (NA) | (NA) | (NA) | (NA) | 40,200 | 12,200 | (NA) |

NA Not available.

¹Excludes Naval personnel aboard ships.

²April.

Source: Hawaii State Department of Labor and Industrial Relations, *Labor Force Estimates* (annual, 1958-1969), *State of Hawaii Labor Force Statistics* (annual, 1970-1973), and records; U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data on armed forces ashore.