

## 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 1976 reached \$1,822 million, more than triple the level reported ten years earlier. The 1976 total included \$946 million in U.S. taxes, \$851 million in State taxes, and \$25 million in County licenses and fees. Individual income taxes accounted for 83 percent of Federal collections and 22 percent of State collections in Hawaii in 1976. State revenue receipts totaled \$1,215 million, chiefly from the General Excise and Use Tax (\$310 million) and Federal grants-in-aid (\$326 million). The largest expenditure item in the State accounts for 1976 was education, with \$377 million (out of \$1,283 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 1976 was \$10,081, including both direct taxes (\$8,132) and employment taxes paid by employers (\$2,693).

Assessed valuation of the State tripled between 1966 and 1976. Public bonded debt outstanding at the end of 1976 exceeded \$1 2/3 billion. Average government employment reported for 1976 was 84,800, about 35 percent over the 1966 average. The 1976 total included 29,800 Federal workers, 41,400 persons employed by the State, and 13,600 persons on County payrolls. State civil service employees as of mid-1976 numbered 16,048.

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: 1976*, Sections 8 and 9.

**Table 130.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1966 TO 1976**

Fiscal years ended June 30	All levels of government		Federal <sup>1</sup> (\$1,000)	State (\$1,000)	Counties (\$1,000)
	Amount (\$1,000)	Per capita <sup>2</sup> (dollars)			
1966 <sup>3</sup> .....	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	1,386	608,051	480,690	16,916
1972 .....	1,162,700	1,416	632,583	512,047	18,070
1973 .....	1,327,151	1,572	735,359	571,689	20,104
1974 .....	1,512,414	1,771	840,089	650,855	21,470
1975 .....	1,852,804	2,134	1,087,520	743,926	21,358
1976 .....	1,821,934	2,055	945,899	850,639	25,396

<sup>1</sup> Internal revenue collections only.<sup>2</sup> Based on total resident population, July 1 (from DPED, Statistical Report 119).<sup>3</sup> Previous calendar year for the Counties of Hawaii, Kauai and Maui.Source: Tax Foundation of Hawaii, *A Compendium of Governmental Finances in Hawaii, 1949-1968*, pp. 30-33, and *Government in Hawaii* (annual).**Table 131.—FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1966 TO 1976**

(In thousands of dollars. For fiscal years ended June 30.)

Source	1966	1971	1975	1976
Total, all levels .....	596,646	1,105,657	1,852,804	1,821,934
Federal collections .....	323,614	608,051	1,087,520	945,899
Indiv. income and employment ...	240,711	507,062	812,775	783,504
Corp. income and excess profits ..	63,323	74,022	244,506	130,719
Other sources .....	19,580	26,967	30,239	31,676
State collections .....	263,239	480,690	743,926	850,639
General excise and use .....	93,722	178,030	287,479	309,903
Fuel .....	18,455	27,260	31,639	41,547
Liquor .....	5,405	8,385	12,783	15,010
Public service companies .....	8,985	13,620	24,668	28,583
Corporate income .....	9,951	12,876	31,505	32,862
Indiv. income, net income .....	47,350	116,233	168,670	184,916
Real property .....	57,399	87,893	128,670	153,788
Unemployment compensation ....	10,873	14,018	30,137	48,967
Other sources .....	11,100	22,377	28,376	35,063
County collections .....	9,793	16,916	21,358	25,396
Motor vehicle weight .....	6,034	10,451	11,713	12,447
Other sources .....	3,759	6,465	9,645	12,949

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1977*, pp. 19 and 34.

**Table 132.—ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU:  
1974 AND 1976**

(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 <sup>1</sup>	1974	1976	Percent increase
Total tax burden <sup>2</sup> .....	8,680	10,081	16.1
Direct taxes .....	6,556	8,132	24.0
Real property .....	448	481	7.4
Automobile .....	161	188	16.8
General excise (sales) .....	356	387	8.7
Specific excise .....	111	113	1.8
State income .....	1,085	1,429	31.7
Federal income .....	3,209	4,112	28.1
Social Security .....	1,186	1,422	19.9
Employment taxes paid by employer .....	1,938	2,693	39.0
Social Security .....	1,186	1,422	19.9
Unemployment Compensation .....	298	510	71.1
Workers' Compensation .....	361	635	75.9
Temporary Disability .....	93	126	35.5
Assumed gross family income .....	22,164	26,632	20.2
Net income .....	13,484	16,551	22.7
Consumer price index (1967 = 100) .....	141.9	162.8	14.7

<sup>1</sup> For underlying assumptions, see source.

<sup>2</sup> Based on four times the per capita overall tax burden, including corporate taxes, and not on the sum of the direct and employment taxes shown elsewhere in this table.

Source: Tax Foundation of Hawaii, *The Tax Burden of the Arnie Aloha Family* (March 1975 and April 1977).

**Table 133.—STATE REVENUE RECEIPTS: 1975 AND 1976**  
(In thousands of dollars. Years ended June 30.)

Source of revenues	1975: all funds	1976		
		All funds	General fund	Special fund
Total .....	1,032,196	1,214,900	878,737	336,162
Tax revenues .....	604,794	686,151	606,161	79,990
General excise .....	287,488	309,885	309,885	—
Specific excises .....	77,957	100,975	70,077	30,898
Individual income .....	168,670	184,916	184,916	—
Corporate income .....	31,505	32,862	32,862	—
Unemployment compensation .....	30,082	48,936	—	48,936
Other taxes, licenses, permits .....	9,093	8,577	8,421	156
Fines, forfeits, and escheats .....	4,405	5,535	5,214	321
Federal grants-in-aid .....	256,370	326,327	216,825	109,502
Revenues from other agencies .....	4,015	2,614	2,410	204
Rents, royalties, land income .....	9,095	7,930	4,624	3,306
Sales of real property .....	818	1,183	—	1,183
Earnings: general departments .....	55,266	67,481	30,110	37,371
Earnings: public service enterp. ....	37,792	46,400	—	46,400
Repayment advances to other civil div. ....	18,875	32,715	—	32,715
Repayment debt costs: counties .....	2,089	1,856	1,856	—
Interest earned .....	22,383	18,571	8,657	9,914
Miscellaneous .....	16,295	18,136	2,881	15,256

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1977*, p. 17

**Table 134.—STATE OPERATING EXPENDITURES, BY FUNCTION:  
1966 TO 1976**

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

Functions	1966	1971	1975	1976
Total .....	303,588	685,058	1,071,523	1,283,471
General government: Control .....	5,543	11,576	15,383	19,050
Staff .....	9,859	26,285	37,774	58,545
Public safety: Police and fire .....	73	141	247	184
Other protection .....	18,578	23,440	41,283	46,737
Highways .....	23,712	14,946	19,279	25,908
Natural resources .....	11,740	19,608	13,867	15,409
Health and sanitation .....	5,484	10,939	19,798	19,702
Hospitals and institutions .....	17,178	39,941	48,938	57,707
Public welfare .....	20,125	65,683	133,529	167,998
Education: Higher .....	38,576	90,723	126,528	147,613
Public schools .....	85,382	160,896	198,978	218,376
Libraries and other .....	2,287	7,982	8,621	11,475
Recreation .....	439	1,699	4,294	7,987
Utilities and other enterprises .....	7,621	26,112	45,379	51,605
Debt service .....	15,634	34,508	72,260	92,486
Retirement and pension .....	11,139	24,356	43,761	47,898
Employees' health and hospital insurance .....	1,941	6,804	8,927	7,672
Salary adjustments .....	2,514	2,518	—	—
Unemployment compensation .....	10,703	32,978	55,611	109,080
Grants-in-aid to counties .....	9,363	16,345	19,448	18,248
Urban redevelopment and housing .....	4,216	5,051	74,183	55,069
Miscellaneous .....	1,480	6,355	13,205	15,062
Cash capital improvements .....	—	56,174	70,230	89,661

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1977*, p. 41.

**Table 135.—OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,  
BY OBJECT, FOR COUNTIES: 1976**

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

Subject	City and Co. of Honolulu	County of Hawaii	County of Kauai	County of Maui
<b>OPERATING REVENUES</b>				
Total .....	249,256	35,261	14,607	33,951
Real property taxes .....	117,249	18,781	5,983	11,896
Other taxes .....	22,335	2,713	1,325	2,332
Fees, licenses and permits .....	7,128	960	305	767
Departmental earnings .....	6,689	1,459	1,235	1,320
State grants .....	9,044	4,819	3,468	5,458
Federal grants .....	83,476	6,354	1,256	11,085
Other sources .....	3,335	174	136	1,093
<b>OPERATING EXPENDITURES</b>				
Total .....	250,648	36,488	14,994	25,620
General government .....	21,088	5,652	3,527	4,041
Police and fire .....	45,228	8,069	3,451	5,095
Other protection .....	7,988	1,781	343	727
Highways .....	11,086	2,993	1,060	2,170
Health and sanitation .....	17,985	1,032	321	641
Recreation .....	15,608	2,610	1,107	1,601
Interest .....	7,550	1,729	710	1,022
Bond redemption .....	14,199	2,028	639	1,399
Pension and retirement .....	11,047	2,764	864	1,838
Econ., urban development .....	31,542	—	—	—
Mass transit .....	18,115	1,223	—	—
Miscellaneous .....	9,850	1,414	1,928	2,447
Cash capital improvements .....	39,363	5,192	1,043	4,639

Source: Tax Foundation of Hawaii, *Government in Hawaii, 1977*, pp. 30, 31, 42, and 43.

**Table 136.—GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1966, 1975, AND 1976**

Source of revenue	Tax base (\$1,000)			Tax collections (\$1,000)		
	1966	1975 <sup>1</sup>	1976	1966	1975	1976
Total .....	3,725,980	10,863,481	11,348,351	100,667	301,475	319,999
Retailing .....	1,184,736	3,382,804	3,724,487	47,267	135,309	148,977
Services .....	276,833	919,912	978,091	11,033	36,796	39,123
Contracting .....	392,408	1,161,913	1,012,952	15,318	46,476	40,517
Theater, amuse., etc. ....	29,425	74,561	82,134	1,172	2,982	3,285
Interest .....	23,684	72,218	87,168	937	2,889	3,487
Commissions .....	59,546	155,422	169,473	2,371	6,217	6,779
Hotel rentals .....	303,615	365,919	433,300	12,072	14,637	17,332
Other rentals .....		653,873	728,655		26,154	29,146
Consumption .....	9,207	—	—	322	—	—
Use (4%) .....	39,569	113,828	130,611	1,583	4,553	5,224
All others .....	37,124	122,823	117,610	1,452	4,912	4,704
Insurance solicitors .....	9,797	23,714	30,649	193	474	613
Sugar processing .....	178,909	605,521	275,078	853	3,028	1,375
Pineapple canning .....	105,747	131,655	95,488	529	658	477
Producing .....	63,219	110,422	115,729	282	552	579
Manufacturing .....	205,463	429,748	413,186	1,024	2,149	2,066
Blind, deaf and disabled .....	621	2,246	1,333	3	11	7
Wholesaling .....	547,031	1,527,057	1,721,874	2,736	7,635	8,609
Services (intermediary) .....	16,106	37,505	41,017	79	188	205
Compensating .....	3,948	—	—	17	—	—
Use (½%) .....	239,443	972,342	1,189,514	1,197	4,862	5,948
Payment of est. tax .....	—	—	—	55	-180	109
Disaster refunds .....	—	—	—	—	—	—
Penalties and interest .....	—	—	—	174	1,173	1,436

<sup>1</sup> Revised

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

**Table 137.—REAL PROPERTY TAX VALUATIONS AND TAX RATES: 1966 AND 1976**  
(In thousands of dollars)

Subject	Jan. 1, 1966: State total	July 1, 1976, by county				
		State total	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation .....	5,036,156	15,519,576	12,448,969	1,194,926	1,334,089	541,592
Land .....	2,951,437	8,826,837	7,071,109	635,613	790,610	329,505
Improvement .....	2,084,719	6,692,739	5,377,860	559,313	543,479	212,087
Exemptions .....	1,946,381	5,563,792	4,749,329	269,889	415,604	128,970
Federal .....	664,633	1,114,641	1,096,086	2,318	11,157	5,080
State .....	415,211	1,426,038	1,191,564	54,091	156,363	24,020
County .....	278,374	515,806	456,527	29,806	18,903	10,570
Hawaiian Homes Commission .....	7,569	21,598	8,748	2,917	7,761	2,172
Homes, fee .....	258,778	1,334,412	954,943	136,279	170,081	73,109
Homes, leasehold .....	60,560	459,030	441,486	6,460	9,605	1,479
Public utilities .....	58,064	105,178	90,161	5,722	7,963	1,332
All other <sup>1</sup> .....	203,192	587,089	509,814	32,296	33,771	11,208
Assessor's net taxable valuation .....	3,089,775	9,955,784	7,699,640	925,037	918,485	412,622
Valuation for tax rate purposes <sup>2</sup> .....	3,069,066	9,806,352	7,568,023	920,362	916,666	401,301
Amounts to be raised by taxation .....	57,714	150,052	116,321	11,504	16,408	5,819
Assessment ratio (percent) .....	70	60	60	60	60	60

<sup>1</sup> Religious, charitable, educational, hospital, etc.

<sup>2</sup> After allowance for appeals (2,132 in 1966 and 5,459 in 1976).

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

**Table 138.—ADJUSTED GROSS INCOME REPORTED ON  
INDIVIDUAL FEDERAL INCOME TAX RETURNS:  
1965 TO 1975**

Years	Number of returns	Adjusted gross income (less deficit)	
		Total (\$1,000)	Per return (dollars)
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
1973 .....	345,211	3,749,212	10,861
1974 (preliminary) ...	348,669	3,976,372	11,404
1975 (preliminary) ...	357,660	4,278,320	11,962

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

**Table 139.—INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL  
INCOME TAX RETURNS: 1970 TO 1975**

(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	1973	1974 <sup>1</sup>	1975 <sup>1</sup>
All returns .....	302,426	308,814	318,023	345,211	348,669	357,660
Under \$1,000 .....	38,320	31,778	24,757	29,035	...	...
\$1,000 under \$2,000 .....	13,252	24,397	23,160	24,020	...	...
\$2,000 under \$3,000 .....	25,056	12,655	26,774	20,076	...	...
\$3,000 under \$4,000 .....	18,429	19,351	17,354	16,419	...	...
\$4,000 under \$5,000 .....	18,179	19,173	24,551	17,419	...	...
\$5,000 under \$6,000 .....	18,495	15,968	} 28,854	{ 27,397	...	...
\$6,000 under \$7,000 .....	20,993	4,810		{ 12,360	...	...
\$7,000 under \$8,000 .....	13,083	24,220	12,791	15,077	...	...
\$8,000 under \$9,000 .....	11,342	14,900	19,461	19,299	...	...
\$9,000 under \$10,000 .....	12,552	22,016	13,742	19,219	...	...
\$10,000 under \$11,000 .....	14,355	10,824	9,767	10,713	...	...
\$11,000 under \$12,000 .....	10,405	12,983	8,244	17,679	...	...
\$12,000 under \$13,000 .....	12,112	13,433	11,218	11,753	...	...
\$13,000 under \$14,000 .....	11,138	9,194	12,299	10,428	...	...
\$14,000 under \$15,000 .....	8,086	10,335	14,345	10,929	...	...
\$15,000 under \$20,000 .....	31,559	32,635	34,624	37,966	...	...
\$20,000 under \$25,000 .....	13,173	16,697	17,344	21,455	...	...
\$25,000 under \$30,000 .....	4,698	6,747	9,888	10,878	...	...
\$30,000 under \$50,000 .....	5,411	4,654	6,341	9,817	...	...
\$50,000 under \$100,000 .....	1,480	1,691	2,076	2,717	...	...
\$100,000 under \$200,000 .....	254	286	350	440	...	...
\$200,000 under \$500,000 .....	50	55	73	95	...	...
\$500,000 under \$1,000,000 .....	} 4	12	{ 5	15	...	...
\$1,000,000 or more .....			{ 5	5	...	...
Median income (dollars) .....	6,928	8,138	8,040	8,560	...	...

<sup>1</sup> Preliminary; distribution and median not available.

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

**Table 140.—STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1974.  
BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns <sup>1</sup>	Adjusted gross income <sup>2</sup> (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns .....	351,867	3,705,597	2,407,936	160,460
Taxable returns .....	280,693	3,555,330	2,366,895	158,059
\$500, under \$1,000 .....	4,252	3,924	343	9
\$1,000 under \$2,000 .....	23,935	35,631	13,399	340
\$2,000 under \$3,000 .....	18,506	45,928	23,901	781
\$3,000 under \$4,000 .....	15,051	52,599	31,448	1,265
\$4,000 under \$5,000 .....	14,157	64,013	38,994	1,777
\$5,000 under \$6,000 .....	14,755	81,013	49,690	2,449
\$6,000 under \$8,000 .....	27,416	191,299	125,293	6,806
\$8,000 under \$10,000 .....	22,903	206,190	136,097	7,905
\$10,000 under \$15,000 .....	51,139	634,919	414,171	25,110
\$15,000 under \$20,000 .....	37,103	642,424	421,065	27,033
\$20,000 under \$25,000 .....	22,949	510,910	337,844	22,869
\$25,000 under \$30,000 .....	12,402	337,268	231,590	16,541
\$30,000 under \$50,000 .....	12,650	458,651	326,408	25,238
\$50,000 under \$75,000 .....	2,190	130,272	95,397	8,267
\$75,000 under \$100,000 .....	676	57,649	42,854	3,940
\$100,000 under \$150,000 .....	381	45,517	34,965	3,357
\$150,000 and over .....	228	57,124	43,439	4,372
Nontaxable returns .....	51,451	69,960	—	—
Loss .....	1,208	-6,540	—	—
Under \$500 .....	22,031	4,684	—	—
\$500 under \$1,000 .....	13,392	9,289	—	—
\$1,000 under \$2,000 .....	5,179	7,439	—	—
\$2,000 under \$3,000 .....	3,493	8,534	—	—
\$3,000 under \$4,000 .....	2,147	7,468	—	—
\$4,000 under \$5,000 .....	1,297	5,763	—	—
\$5,000 and over .....	2,704	26,784	—	—
Nonresident returns .....	19,723	80,306	41,041	2,401

<sup>1</sup> The median adjusted gross income for taxable returns was \$9,945 (\$5,193 for single returns and \$16,667 for joint returns); for taxable and non-taxable returns combined, it was \$7,844 (\$3,774 for single returns and \$15,319 for joint returns).

<sup>2</sup> Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns 1974, Individuals*.

**Table 141.—FEDERAL OUTLAYS IN HAWAII: 1968 TO 1976**  
(In thousands of dollars. For fiscal years ended June 30.)

Fiscal year	All agencies	Department of Defense	Nondefense agencies
1968 .....	848,383	498,196	350,187
1969 .....	987,814	564,957	422,857
1970 (revised) ....	963,668	524,474	439,194
1971 .....	1,075,111	622,528	452,583
1972 .....	1,173,340	669,999	503,341
1973 .....	1,435,341	806,565	628,776
1974 .....	1,643,890	943,622	700,268
1975 .....	2,060,344	1,106,976	953,368
1976 .....	2,162,221	1,221,098	941,123

Source: U.S. Office of Economic Opportunity (1968-1975) and U.S. Community Services Administration (1976), *Federal Outlays in Hawaii* (annual report).

**Table 142.—FEDERAL OUTLAYS IN HAWAII, BY AGENCY AND FUNCTION: FISCAL 1976**

Agency and function	Outlay (\$1,000)
Total outlays .....	2,162,221
Agency:	
Dept. of Agriculture .....	52,751
Dept. of Commerce .....	8,237
Dept. of Defense .....	1,221,098
Dept. of Health, Education and Welfare .....	390,607
Dept. of Housing and Urban Development .....	1,531
Dept. of the Interior .....	6,196
Dept. of Justice .....	12,072
Dept. of Labor .....	50,925
Dept. of State .....	9,161
Dept. of Transportation .....	60,233
Treasury Dept. ....	75,137
Civil Service Commission .....	85,941
Environmental Protection Agency .....	49,160
Postal Service .....	34,520
Veterans Administration .....	75,650
Other agencies .....	29,004
Function:	
Dept. of Defense—military .....	1,221,098
Pollution control and abatement .....	49,160
Payment to the Postal Service .....	34,520
Air transportation .....	22,562
Water transportation .....	25,747
Elem., sec., and voc. education .....	25,965
Manpower training .....	33,381
Health care services .....	92,638
General retirement and disability insurance .....	204,009
Federal employee retirement and disability .....	72,391
Public assistance and other income supplements .....	91,314
Income security for veterans .....	25,595
Veterans education, trng., and rehab. ....	42,712
General revenue sharing .....	27,548
Interest on the public debt .....	36,378
Other functions .....	157,204

Source: U.S. Community Services Administration, *Federal Outlays in Hawaii, Fiscal Year 1976*, FIXS-76-12.

**Table 143.—FEDERAL AID: 1970 TO 1976**  
(In thousands of dollars)

Period and program	Amount
Years ended June 30:	
1970 .....	123,582
1971 .....	132,839
1972 .....	163,355
1973 .....	210,535
1974 .....	245,308
1975 .....	246,778
1976 .....	309,151
July 1, 1976 to September 30, 1976 .....	82,267
MAJOR PROGRAMS: FISCAL 1976	
Environmental Protection Agency .....	20,397
School assistance in federally affected areas .....	12,323
Public assistance: maintenance .....	33,782
Medical assistance (Medicaid) .....	23,003
Employment and training assistance .....	12,161
Temporary employment assistance .....	11,646
Highway trust fund .....	57,220
General revenue sharing .....	27,548

Source: U.S. Department of the Treasury, *Federal Aid to States* (annual).

**Table 144.—PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:  
1958 TO 1976**

(In millions of dollars. As of December 31.)

Year	Total outstanding	Governmental unit and funds charged with debt service costs	Outstanding, 1976
1958 .....	214.4	All units .....	1,667.2
1959 .....	273.8		
1960 .....	285.6	State .....	1,385.9
1961 .....	306.8	General fund .....	782.5
1962 .....	312.7	Highway fund .....	115.4
1963 .....	386.5	Airport revenues .....	237.1
1964 .....	423.6	Other funds .....	250.9
1965 .....	454.1		
1966 .....	412.3	Honolulu .....	211.0
1967 .....	472.9	General fund (State issues) .....	1.5
1968 .....	533.8	General fund (County issues) .....	120.2
1969 .....	631.3	Other funds .....	89.3
1970 .....	742.0		
1971 .....	925.5	Maui .....	21.0
1972 .....	1,080.4	General fund (State issues) .....	0.1
1973 .....	1,219.4	General fund (County issues) .....	17.8
1974 .....	1,274.4	Other funds .....	3.1
1975 .....	1,435.9		
1976 .....	1,667.2	Hawaii .....	36.9
		General fund (State issues) .....	1.0
		General fund (County issues) .....	35.6
		Other funds .....	0.4
		Kauai .....	12.4
		General fund (State issues) .....	0.0
		General fund (County issues) .....	11.7
		Other funds .....	0.7

Source: Tax Foundation of Hawaii, *A Compendium of Governmental Finances in Hawaii, 1949-1968* (November 1969), p. 71, and *Government in Hawaii* (annual).

**Table 145.—STATE GENERAL OBLIGATION BOND DEBT: 1958 TO 1976**  
(In dollars. As of June 30.)

Year	G.O. bond debt	Cash reserve for serial bonds	Net debt
1958 .....	94,357,000.00	2,349,346.80	92,007,653.20
1959 .....	116,957,000.00	2,166,093.04	114,790,906.96
1960 .....	111,690,000.00	2,498,407.51	109,191,592.49
1961 .....	105,618,000.00	3,460,294.46	102,157,705.54
1962 .....	118,081,000.00	3,460,294.46	114,620,705.54
1963 .....	120,544,000.00	3,460,294.46	117,083,705.54
1964 .....	169,935,000.00	3,458,114.64	166,476,885.36
1965 .....	194,287,000.00	3,193,494.45	191,093,505.55
1966 .....	209,063,400.00	3,633,138.16	205,430,261.84
1967 .....	217,254,800.00	3,633,138.14	213,621,661.86
1968 .....	261,771,200.00	3,629,842.59	258,141,357.41
1969 .....	325,837,000.00	3,204,803.15	322,632,196.85
1970 .....	342,329,000.00	2,916,418.02	339,412,581.98
1971 .....	434,895,000.00	2,595,593.63	432,299,406.37
1972 .....	522,918,000.00	2,109,114.74	520,808,885.26
1973 .....	689,764,000.00	2,262,632.80	687,501,367.20
1974 .....	770,325,000.00	2,821,305.76	767,503,694.24
1975 .....	810,021,000.00	2,396,217.52	807,624,782.48
1976 .....	1,039,744,000.00	1,422,038.00	1,038,321,962.00

Source: Hawaii State Department of Accounting and General Services, records.

**Table 146.—FEDERAL, STATE, AND COUNTY EMPLOYMENT:  
ANNUAL AVERAGES, 1967 TO 1977**

Year	Full- and part-time civilian employment								Armed forces ashore <sup>1</sup>
	Total	Federal					State	Counties	
		Total	Air Force	Army	Navy	Other			
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	41,000
1973 .....	78,030	31,640	3,300	6,050	11,250	11,050	35,250	11,140	44,600
1974 .....	78,890	31,010	3,280	5,720	11,210	10,810	35,940	11,940	46,898
1975 .....	81,980	30,530	3,300	5,290	11,080	10,860	38,700	12,750	45,989
1976 .....	84,800	29,800	3,200	4,900	11,100	10,600	41,400	13,600	44,838
1977 <sup>2</sup> .....	87,800	29,100	3,100	4,800	11,100	10,100	45,600	13,100	(NA)

NA Not available.

<sup>1</sup> Excludes Naval personnel aboard ships.

<sup>2</sup> April data.

Source: Hawaii State Department of Labor and Industrial Relations, *Labor Force Estimates* (annual, 1967-1969), *State of Hawaii Labor Force Statistics* (annual, 1970-1974), and records; U.S. Department of Commerce, Bureau of Economic Analysis, unpublished data on armed forces ashore.

**Table 147.—STATE CIVIL SERVICE: 1971 TO 1976**  
(Years ended June 30)

Subject	1971	1975	1976
Civil service employees .....	14,280	14,792	16,048
Department of Education .....	3,202	3,549	3,794
Department of Health .....	3,109	3,251	3,519
Department of Social Services and Housing .....	1,128	1,260	1,507
Department of Transportation .....	1,613	1,582	1,758
University of Hawaii .....	1,747	1,615	1,687
All others .....	3,481	3,535	3,783
Separations .....	1,846	1,337	1,439
Promotions .....	906	701	975
Transfers, demotions, and returns after promotions .....	1,008	614	947
Classification actions processed .....	(NA)	2,591	3,641
Applications received .....	23,587	18,449	31,021
Applicants examined .....	(NA)	11,900	15,141
Applicants placed on eligible list .....	12,587	8,951	11,656
Eligibles certified for vacancies .....	18,540	17,521	32,236
Vacancies filled through certification of eligibles or non-competitive actions .....	5,886	3,688	5,309

NA Not available.

Source: Hawaii State Department of Personnel Service, *Annual Report* for 1975 and 1976.