

## 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.

Tax collections by Federal, State and County governments in fiscal 1978 reached \$2,229 million, almost triple the level reported ten years earlier. The 1978 total included \$1.2 billion in U.S. taxes, \$996 million in State taxes, and \$34 million in County taxes, licenses and fees. Individual income taxes accounted for 85 percent of Federal collections and 23 percent of State collections in Hawaii in 1978. State revenue receipts totaled \$1,421 million, chiefly from the General Excise and Use Tax (\$368 million) and Federal grants-in-aid (\$376 million). The largest expenditure item in the State accounts for 1978 was education, with \$450 million (out of \$1,460 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) and grants-in-aid 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 1978 was \$12,308, including both direct taxes (\$8,921) and employment taxes paid by employers (\$3,596).

Assessed valuation of the State tripled between 1969 and 1979, reaching \$19.4 billion by the end of the decade; of this total, \$6.4 billion was exempt from taxation. Public bonded debt outstanding at the end of 1978 exceeded \$1.9 billion. Average government employment reported for 1978 was 87,050, about 26 percent over the 1968 average. The 1978 total included 29,350 Federal workers, 43,350 persons employed by the State, and 14,350 persons on County payrolls. State civil service employees as of mid-1978 numbered 16,577.

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. Data extending back to the middle of the 19th century are summarized in Historical Statistics of Hawaii, Section 25. Comparable Mainland statistics appear in the Statistical Abstract of the United States: 1978, Sections 9 and 10.

Table 131.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1968 TO 1978

Fiscal years	All levels of government		Federal (\$1,000)	State (\$1,000)	Counties (\$1,000)
	Amount (\$1,000)	Per capita <u>1/</u> (dollars)			
1968 <u>2/</u> ...	807,791	1,100	440,237	353,823	13,731
1969 .....	922,122	1,229	526,624	379,881	15,617
1970 .....	1,057,376	1,363	602,998	438,397	15,981
1971 .....	1,105,657	1,381	608,051	480,690	16,916
1972 .....	1,162,700	1,412	632,583	512,047	18,070
1973 .....	1,327,151	1,572	735,359	571,689	20,104
1974 .....	1,512,414	1,768	840,089	650,855	21,470
1975 .....	1,852,804	2,135	1,087,520	743,926	21,358
1976 .....	1,821,934	2,062	945,899	850,639	25,396
1977 <u>2/</u> ...	2,038,318	2,287	1,106,687	905,949	25,682
1978 <u>3/</u> ...	2,228,784	2,486	1,208,480	986,187	34,117

1/ Based on total resident population, July 1 (see table 2).

2/ Revised from 1978 edition, table 148.

3/ Preliminary.

Source: Tax Foundation of Hawaii, Government in Hawaii (annual).

Table 132.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1968 TO 1978

[In thousands of dollars. For fiscal years ended June 30.]

Source	1968	1977	1978
Total, all levels .....	807,791	2,038,318	2,228,784
Federal collections .....	440,237	1,106,687	1,208,480
Indiv. income and employment ..	366,171	922,574	1,024,630
Corp. income and excess profits	53,611	134,840	147,164
Other sources .....	20,455	49,273	36,686
State collections .....	353,823	905,949	986,187
General excise and use .....	114,460	341,327	367,660
Fuel .....	21,911	44,227	46,113
Liquor .....	6,291	16,222	18,044
Public service companies .....	10,545	31,201	33,401
Corporate income .....	11,196	22,744	23,836
Indiv. income, net income .....	70,312	203,018	227,216
Real property .....	93,205	149,224	155,427
Unemployment compensation .....	11,461	61,435	73,706
Other sources .....	14,442	36,551	40,784
County collections .....	13,731	25,682	34,117
Motor vehicle weight .....	8,777	12,952	20,920
Other sources .....	4,954	12,730	13,197

Source: Tax Foundation of Hawaii, Government in Hawaii, 1979  
pp. 18 and 34.

Table 133.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1976  
AND 1978

[Based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii.]

Tax category <u>1/</u>	1976 (dollars)	1978 (dollars)	Percent increase
Total tax burden <u>2/</u> .....	10,081	12,308	22.1
Direct taxes .....	8,132	8,921	9.7
Real property .....	481	529	10.0
Automobile .....	188	219	16.5
General excise (sales) .....	387	463	19.6
Specific excise .....	113	52	-54.0
State income .....	1,429	1,758	23.0
Federal income .....	4,112	4,206	2.3
Social Security .....	1,422	1,694	19.1
Employment taxes paid by employer .....	2,693	3,596	33.5
Social Security .....	1,422	1,694	19.1
Unemployment Compensation .....	510	770	51.0
Workers' Compensation .....	635	1,005	58.3
Temporary Disability .....	126	127	0.8
Assumed gross family income .....	26,632	30,708	15.3
Net income .....	16,551	18,400	11.2
Consumer price index (1967=100) .....	162.8	184.1	13.1

1/ For underlying assumptions, see source.

2/ Based on four times the per capita overall tax burden, including corporate income taxes, and not on the sum of the direct and employment taxes listed in this table.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (April 1977 and April 1979).

Table 134.-- STATE REVENUE RECEIPTS: 1977 AND 1978

[In thousands of dollars. Years ended June 30.]

Source of revenues	1977: all funds	1978		
		All funds	General fund	Special fund
Total .....	1,312,320	1,421,260	773,225	648,035
Tax revenues .....	745,252	798,744	710,508	88,236
General excise .....	341,324	367,660	367,660	-
Specific excises .....	104,901	120,111	79,388	40,724
Individual income .....	203,018	227,216	227,216	-
Corporate income .....	22,744	23,836	23,836	-
Unemployment compensation .	61,369	47,086	-	47,086
Other taxes, licenses, permits .....	11,895	12,835	12,409	426
Fines, forfeits, and escheats	4,225	4,891	4,573	319
Federal grants-in-aid .....	327,607	376,233	7,336	368,897
Revenues from other agencies	3,060	1,623	856	767
Rents, royalties, land income	22,289	25,636	9,555	16,081
Earnings: general departments .....	73,651	87,432	30,465	56,967
Earnings: public service enterprises .....	60,832	66,393	-	66,393
Repayment debt costs:				
counties .....	1,524	910	910	-
Interest earned .....	558	712	712	-
Miscellaneous .....	73,323	58,686	8,310	50,376

Source: Tax Foundation of Hawaii, Government in Hawaii, 1979, p. 17.

Table 135.-- STATE OPERATING EXPENDITURES, BY FUNCTION: 1968 TO 1978

[In thousands of dollars. For years ended June 30.]

Functions	1968 <u>1/</u>	1977	1978
Total .....	416,453	1,391,157	1,459,601
General government: Control .....	6,735	22,408	24,174
Staff .....	16,584	58,471	40,357
Public safety: Police and fire .....	81	2,455	2,723
Other protection .....	20,273	62,800	79,584
Highways .....	36,223	28,261	29,057
Natural resources .....	13,963	15,310	22,413
Health and sanitation .....	6,899	24,794	29,992
Hospitals and institutions .....	18,628	73,322	73,159
Public welfare .....	31,436	203,520	241,795
Education: Higher .....	63,007	155,758	164,851
Public schools .....	104,684	256,114	254,979
Libraries and other .....	3,945	13,348	29,917
Recreation .....	2,084	12,106	7,777
Utilities and other enterprises .....	15,627	37,693	37,798
Debt service .....	21,397	108,698	118,264
Retirement and pension .....	18,887	49,614	66,604
Employees' health and hospital insurance	3,566	11,495	12,025
Unemployment compensation .....	13,761	99,729	66,824
Grants-in-aid to counties .....	11,427	21,560	22,327
Urban redevelopment and housing .....	-	38,111	39,497
Miscellaneous .....	7,246	13,931	35,727
Cash capital improvements .....	-	81,660	59,756

1/ Not exactly comparable to data for later years.Source: Tax Foundation of Hawaii, Government in Hawaii, 1979, p. 41.

Table 136.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,  
BY OBJECT, FOR COUNTIES: 1978

[In thousands of dollars. For year ended June 30.]

Subject	City and Co. of Honolulu	County of Hawaii	County of Kauai	County of Maui
OPERATING REVENUES				
Total .....	314,240	40,921	17,258	30,973
Real property taxes .....	120,720	16,982	6,148	11,578
Other taxes .....	24,615	3,844	1,960	2,874
Fees, licenses and permits .....	6,016	822	256	869
Departmental earnings .....	21,872	1,680	1,065	2,943
State grants .....	12,486	7,354	4,272	7,650
Federal grants .....	123,651	10,048	3,093	4,878
Other sources .....	4,879	190	463	182
OPERATING EXPENDITURES				
Total .....	304,953	43,970	17,851	37,495
General government .....	25,679	7,241	4,442	7,069
Police and fire .....	54,505	9,264	3,621	5,982
Other protection .....	7,955	2,115	355	778
Highways .....	11,664	2,934	1,280	2,744
Health and sanitation .....	23,670	1,403	505	1,019
Recreation .....	19,139	3,207	1,394	1,957
Interest .....	10,585	3,244	1,018	892
Bond redemption .....	14,893	2,905	839	1,309
Pension and retirement .....	17,664	4,552	1,550	2,682
Econ. and urban development .....	32,110	-	-	-
Mass transit .....	23,356	556	-	-
Miscellaneous .....	12,582	1,914	2,185	4,966
Cash capital improvements .....	51,151	4,633	662	8,098

Source: Tax Foundation of Hawaii, Government in Hawaii, 1978, pp. 30, 31, 42, and 43.

Table 137.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1977 AND 1978

[In dollars. Partly estimated.]

Source of revenue	Tax base		Tax collections	
	1977	1978	1977	1978
Total ...	12,655,433,575	13,944,124,550	352,028,751	392,235,540
Retailing ....	4,222,169,425	4,774,075,975	168,886,777	190,963,039
Services .....	1,095,066,275	1,222,996,125	43,802,651	48,919,845
Contracting ..	983,618,125	1,060,898,050	39,344,725	42,435,922
Theater, amuse. radio, etc.	92,826,800	104,084,775	3,713,072	4,163,391
Interest .....	88,475,550	89,447,850	3,539,022	3,577,914
Commissions ..	211,761,150	261,025,100	8,470,446	10,441,004
Hotel rentals	482,989,500	535,873,975	19,319,580	21,434,959
Other rentals	791,928,725	857,073,100	31,677,149	34,282,924
Use (4%) .....	134,888,950	138,237,600	5,395,558	5,529,504
All others ...	131,988,125	148,808,700	5,279,525	5,952,348
Insurance solicitors .	33,442,750	36,420,300	668,855	728,406
Sugar processing .	284,000,000	291,000,000	1,420,000	1,455,000
Pineapple canning ....	111,942,200	131,665,400	559,711	658,327
Producing	136,868,600	151,955,200	684,343	759,776
Manufacturing	466,470,200	494,498,000	2,332,351	2,472,490
Blind, deaf and disabled	3,192,200	5,580,200	15,961	27,901
Wholesaling ..	1,989,980,600	2,158,707,200	9,949,903	10,793,536
Services (inter- mediary) ...	46,687,000	49,793,200	233,435	248,966
Use (1/2%) ...	1,347,137,400	1,431,983,800	6,735,687	7,159,919
Penalties and interest ...	-	-	-	230,369

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



Table 138.-- REAL PROPERTY TAX VALUATIONS: 1969 TO 1979

[Dollar amounts in thousands. Real property was legally assessed at 70 percent of market value in 1969 and 60 percent in 1978 and 1979.]

Subject	Jan. 1, 1969: State total	Jan. 1, 1978: State total	January 1, 1979, by counties				
			State total	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation .....	6,555,382	17,761,105	19,376,848	14,839,129	2,144,237	1,699,457	694,025
Land .....	3,816,477	9,846,501	10,690,826	8,165,707	1,180,341	961,656	383,122
Improvements .....	2,738,905	7,914,604	8,686,022	6,673,422	963,896	737,801	310,903
Exemptions .....	2,465,690	6,103,764	6,402,561	5,390,055	352,453	506,384	153,669
Federal .....	675,512	1,101,296	1,113,142	1,093,786	3,175	11,301	4,880
State .....	719,561	1,678,114	1,722,988	1,427,813	87,650	177,358	30,167
County .....	236,981	529,798	548,955	478,926	33,290	24,299	12,440
Hawaiian Homes Commission .....	8,026	30,092	22,491	9,075	2,991	8,999	1,426
Homes, fee .....	385,529	1,449,409	1,528,033	1,071,668	164,005	208,638	83,722
Homes, leasehold .....	107,536	496,465	513,426	489,502	8,615	13,583	1,726
Public utilities .....	44,196	112,076	121,302	101,445	9,507	8,706	1,644
All other <u>1/</u> .....	288,349	706,514	832,224	717,840	43,220	53,500	17,664
Assessor's net taxable valuation .	4,089,692	11,657,341	12,974,287	9,449,074	1,791,784	1,193,073	540,356
Half of valuation on appeal .....	27,632	125,855	66,114	44,861	14,657	1,700	4,896
Number of appeals .....	837	2,602	1,106	591	253	147	115
Valuation for tax rate purposes ..	4,062,060	11,531,484	12,908,172	9,404,212	1,777,127	1,191,373	535,460
Land .....	2,508,197	6,715,724	7,430,334	5,342,967	1,019,693	751,403	316,271
Improvements .....	1,553,863	4,815,760	5,477,839	4,061,246	757,434	439,970	219,189
Amounts to be raised by taxation .	76,340	170,368	183,812	143,226	11,498	21,324	7,764

1/ Mostly churches, nonprofit organizations, and schools.

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" (annual tabular release).

Table 139.-- COUNTY REAL PROPERTY TAX RATES: 1979-1980

[Rates per \$1,000 assessed valuation. Real property is legally assessed at 60 percent of market value.]

County	Improved residential	Hotel/apartment	Commercial	Industrial	Agricultural	Conservation	Unimproved residential
Honolulu:							
Land .....	15.23	16.22	16.27	15.79	15.23	15.23	16.22
Improvements ..	15.23	14.60	14.65	14.20	15.23	15.23	14.60
Maui:							
Land .....	6.47	6.86	6.72	6.80	6.47	6.47	6.86
Improvements ..	6.47	6.17	6.05	6.12	6.47	6.47	6.17
Hawaii:							
Land .....	17.90	19.05	18.95	19.05	17.90	17.90	19.05
Improvements ..	17.90	17.15	17.05	17.15	17.90	17.90	17.15
Kauai:							
Land .....	14.50	15.27	15.23	15.49	14.50	14.50	15.27
Improvements ..	14.50	13.74	13.71	13.94	14.50	14.50	13.74

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates for the Fiscal Year 1979-80" (tables).

Table 140.-- ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1967 TO 1977

Year earned	Number of returns	Adjusted gross income (less deficit)	
		Total (\$1,000)	Per return (dollars)
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 .....	346,824	3,957,023	11,409
1975 .....	358,510	4,269,028	11,908
1976 .....	362,956	4,625,609	12,744
1977 <u>1/</u> .....	377,112	5,263,490	13,957

1/ Preliminary.

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

Table 141.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1970, 1975, AND 1976

[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	1975	1976 <u>1/</u>
All returns .....	302,426	358,510	362,956
Under \$1,000 .....	38,320	24,751	} 48,812
\$1,000 under \$2,000 .....	13,252	24,751	
\$2,000 under \$3,000 .....	25,056	25,369	} 46,255
\$3,000 under \$4,000 .....	18,429	24,813	
\$4,000 under \$5,000 .....	18,179	14,621	} 41,056
\$5,000 under \$6,000 .....	18,495	19,297	
\$6,000 under \$7,000 .....	20,993	17,093	} 28,096
\$7,000 under \$8,000 .....	13,083	13,652	
\$8,000 under \$9,000 .....	11,342	14,836	} 19,022
\$9,000 under \$10,000 .....	12,552	14,576	
\$10,000 under \$11,000 .....	14,355	12,805	} 21,796
\$11,000 under \$12,000 .....	10,405	14,841	
\$12,000 under \$13,000 .....	12,112	11,245	} 23,410
\$13,000 under \$14,000 .....	11,138	8,095	
\$14,000 under \$15,000 .....	8,086	9,341	13,781
\$15,000 under \$20,000 .....	31,559	42,117	41,825
\$20,000 under \$25,000 .....	13,173	29,754	34,497
\$25,000 under \$30,000 .....	4,698	15,710	21,082
\$30,000 under \$50,000 .....	5,411	16,914	18,318
\$50,000 under \$100,000 .....	1,480	3,253	4,250
\$100,000 under \$200,000 .....	254	531	627
\$200,000 under \$500,000 .....	50	125	108
\$500,000 under \$1,000,000 .....	} 4	{ 15	18
\$1,000,000 or more .....		{ 5	3
Median income (dollars) .....	6,928	9,005	9,815

1/ Reflects revised size classes used in 1976 and 1977 published data.

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

Table 142.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1976, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income <sup>1/</sup> (dollars)	Net taxable income (dollars)	Tax liability (dollars)
All returns .....	372,484	4,279,267,985	2,832,875,062	195,542,099
Taxable returns .....	297,417	4,116,634,729	2,791,903,834	193,023,354
\$500, under \$1,000 .....	4,039	3,729,948	279,239	8,637
\$1,000, under \$2,000 .....	23,158	34,468,297	12,717,741	331,676
\$2,000, under \$3,000 .....	18,872	47,100,330	24,451,259	825,636
\$3,000, under \$4,000 .....	16,735	58,600,815	35,293,717	1,443,766
\$4,000, under \$5,000 .....	14,732	66,752,804	41,860,091	1,950,973
\$5,000, under \$6,000 .....	14,338	78,748,609	48,577,445	2,435,150
\$6,000, under \$8,000 .....	27,873	194,204,857	124,545,136	6,798,519
\$8,000, under \$10,000 .....	23,225	207,007,619	138,259,373	8,261,736
\$10,000, under \$15,000 .....	47,162	585,978,932	390,775,743	24,611,594
\$15,000, under \$20,000 .....	37,745	658,957,858	446,220,673	29,509,476
\$20,000, under \$25,000 .....	27,030	602,456,908	411,560,384	28,466,332
\$25,000, under \$30,000 .....	17,171	468,617,866	324,110,426	23,375,245
\$30,000, under \$50,000 .....	20,919	754,571,212	527,983,690	40,643,175
\$50,000, under \$75,000 .....	2,938	176,066,028	128,824,667	11,099,035
\$75,000, under \$100,000 .....	784	65,643,420	55,111,160	5,181,166
\$100,000, under \$150,000 .....	480	57,482,297	40,421,311	3,905,488
\$150,000 and over .....	216	56,246,929	40,911,779	4,175,750
Nontaxable returns .....	56,223	83,616,829	-	-
Loss .....	1,465	-6,338,505	-	-
Under \$500 .....	25,304	3,788,178	-	-
\$500, under \$1,000 .....	13,514	9,475,722	-	-
\$1,000, under \$2,000 .....	4,484	6,608,335	-	-
\$2,000, under \$3,000 .....	3,606	8,877,516	-	-
\$3,000, under \$4,000 .....	2,308	7,812,216	-	-
\$4,000, under \$5,000 .....	1,529	6,767,290	-	-
\$5,000 and over .....	4,013	40,287,572	-	-
Nonresident returns .....	18,844	79,016,427	40,971,228	2,518,745

<sup>1/</sup> Totals and subtotals exclude losses.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1976, Individuals (forthcoming).

Table 143.-- FEDERAL AID: 1970 TO 1977

[In thousands of dollars]

Period	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-Sept. 30, 1976 .....	82,267
Year ended September 30:	
1977 .....	400,144

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

Table 144.-- FEDERAL OUTLAYS IN HAWAII: 1968 TO 1978

[In thousands of dollars. For fiscal years ended June 30 through 1976 and September 30 thereafter.]

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
1977 .....	2,065,800	995,085	1,070,715
1978 .....	2,507,095	1,239,947	1,267,148

Source: U.S. Office of Economic Opportunity (1968-1975) and U.S. Community Services Administration (1976-1978), Federal Outlays in Hawaii (annual report, 1968-1976) and Geographic Distribution of Federal Funds in Hawaii (annual report, 1977 and 1978).

Table 145.-- FEDERAL OUTLAYS IN HAWAII, BY AGENCY AND FUNCTION: YEAR ENDED  
SEPTEMBER 30, 1978

Agency and function	Outlay (\$1,000)
Total outlays .....	2,507,095
Agency:	
Dept. of Agriculture .....	116,818
Dept. of Commerce .....	12,262
Dept. of Defense .....	1,239,947
Dept. of Health, Education, and Welfare .....	541,261
Dept. of Housing and Urban Development .....	16,663
Dept. of the Interior .....	10,886
Dept. of Labor .....	67,066
Dept. of State .....	12,507
Dept. of Transportation .....	147,109
Dept. of the Treasury .....	58,317
Civil Service Commission .....	115,304
Environment Protection Agency .....	31,546
Postal Service .....	41,338
Veterans Administration .....	66,114
Other agencies (less than \$10,000,000) .....	29,956
Function:	
Dept. of Defense--military .....	1,239,947
Farm income stabilization .....	57,287
Ground transportation .....	83,676
Training and employment .....	53,607
Health care services .....	139,177
General retirement and disability insurance .....	272,477
Federal employee retirement and disability .....	97,745
Public assistance and other income supplements .....	111,967
Other functions (less than \$50,000,000) .....	451,212

Source: Community Services Administration, Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1978.

Table 146.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1958 TO 1978

[In millions of dollars. As of December 31.]

Year	Total outstanding	Governmental unit and funds charged with debt service costs	Outstanding, 1978
1958 ..	214.4	All units .....	1,916.8
1959 ..	273.8		
1960 ..	285.6	State .....	1,607.1
1961 ..	306.8	General fund .....	988.5
1962 ..	312.7	Highway fund .....	116.9
1963 ..	386.5	Airport revenues .....	248.5
1964 ..	423.6	Other funds .....	253.2
1965 ..	554.1		
1966 ..	412.3	Honolulu .....	238.5
1967 ..	472.9	General fund: State issues .....	0.3
1968 ..	533.8	County issues .....	134.8
1969 ..	631.3	Other funds .....	103.4
1970 ..	742.0		
1971 ..	925.5	Maui .....	18.2
1972 ..	1,080.4	General fund: all issues .....	15.5
1973 ..	1,219.4	Water fund and water revenues ...	2.7
1974 ..	1,274.4		
1975 ..	1,435.9	Hawaii .....	37.3
1976 ..	1,667.2	General fund: State issues .....	0.5
1977 ..	1,775.7	County issues .....	36.6
1978 ..	1,916.8	Water revenues .....	0.2
		Kauai .....	15.7
		General fund: County issues .....	15.2
		Water fund: State and county issues .....	0.5

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



Table 147.-- STATE GENERAL OBLIGATION BOND DEBT: 1968, 1977 AND 1978

[In dollars]

Subject	June 30, 1968	June 30, 1977	June 30, 1978
General obligation bond debt .....	261,771,200.00	1,165,459,000.00	1,336,906,000.00
Cash reserve for serial bonds .....	3,629,842.59	852,531.27	536,715.40
Net debt .....	258,141,357.41	1,164,606,468.73	1,336,369,284.60

Source: Hawaii State Department of Accounting and General Services, Annual Financial Report of the State of Hawaii for the Fiscal Year Ended June 30, 1978 and records.

Table 148.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT: ANNUAL AVERAGES, 1968 TO 1978

Year	Full- and part-time civilian employment								Armed forces ashore <u>1/</u>
	Total	Federal					State	Counties	
		Total	Air Force	Army	Navy	Other			
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	41,786
1971 ....	78,220	32,920	3,430	6,020	12,070	11,400	34,920	10,380	39,798
1972 ....	79,400	32,700	3,400	6,000	11,800	11,500	35,300	11,450	40,459
1973 ....	78,050	31,650	3,300	6,050	11,250	11,050	35,250	11,150	44,621
1974 ....	78,900	31,000	3,300	5,700	11,200	10,800	35,950	11,950	46,898
1975 ....	82,000	30,550	3,300	5,300	11,100	10,850	38,700	12,750	45,989
1976 ....	84,800	29,850	3,200	4,950	11,050	10,600	41,350	13,600	45,333
1977 ....	85,700	29,300	3,050	4,750	11,200	10,250	42,650	13,800	44,512
1978 ....	87,050	29,350	2,850	4,500	11,750	10,250	43,350	14,350	47,995

1/ Excludes Naval personnel aboard ships.

Source: Hawaii State Department of Labor and Industrial Relations, Labor Force Estimates (annual, 1968-1969), State of Hawaii Labor Force Statistics (annual, 1970 and 1971), Labor Force Data Book (March 1978), and records; U.S. Bureau of Economic Analysis, unpublished data on armed forces.

Table 149.-- STATE CIVIL SERVICE: 1976 TO 1978

[Years ended June 30]

Subject	1976	1977	1978
Civil service employees <u>1/</u> .....	16,048	16,318	16,577
Department of Education .....	3,794	3,925	3,882
Department of Health .....	3,519	3,987	4,088
Department of Social Services and Housing .	1,507	1,570	1,688
Department of Transportation <u>2/</u> .....	1,758	1,813	1,877
University of Hawaii .....	1,687	1,526	1,484
All others <u>1/</u> .....	3,783	3,497	3,558
Separations .....	1,439	1,746	1,613
Promotions .....	975	957	813
Transfers, demotions, and returns after promotions .....	947	845	633
Classification actions processed .....	3,641	3,425	3,219
Applications received .....	31,021	29,111	26,419
Applicants examined .....	15,141	20,428	15,834
Applicants placed on eligible list .....	11,656	15,522	13,184
Vacancies filled through certification of eligibles or non-competitive actions .....	5,309	4,967	2,756

1/ Excludes Judiciary (633 employees in 1977) after 1977.

2/ Figure for 1977 has been corrected.

Source: Personnel Services Annual Report 1977-78, pp. 4, 5, and 7,  
as corrected.

Table 150.-- STATE SALARY SCHEDULES FOR SELECTED SR LEVELS: 1959 TO 1978

[In dollars per month]

Year (as of July 1) and bargaining unit <u>1/</u>	Lowest SR <u>2/</u>			SR-11		SR-21		SR-31	
	SR	First step <u>3/</u>	Last step <u>4/</u>	First step <u>3/</u>	Last step <u>4/</u>	First step <u>3/</u>	Last step <u>4/</u>	First step <u>3/</u>	Last step <u>4/</u>
1959 .....	1	214	329	349	532	566	866	922	1,412
1960 .....	1	225	329	366	532	594	866	968	1,412
1961 .....	1	236	329	384	532	624	866	1,016	1,412
1962 .....	1	236	349	384	566	624	922	1,016	1,502
1963 .....	1	236	349	384	566	624	922	1,016	1,502
1964 .....	1	236	349	384	566	624	922	1,016	1,502
1965 .....	1	236	366	384	594	624	968	1,016	1,577
1966 .....	2	267	414	414	643	675	1,046	1,098	1,705
1967 .....	2	267	414	414	643	675	1,046	1,098	1,705
1968 .....	2	267	414	414	643	675	1,046	1,098	1,705
1969 .....	2	294	457	457	709	744	1,153	1,211	1,880
1970 .....	4	357	555	504	781	820	1,272	1,336	2,073
1971 .....	4	357	555	504	781	820	1,272	1,336	2,073
1972 .....	4	357	555	504	781	820	1,272	1,336	2,073
1973: 3, 4, 9, 10, 11, 13	4	398	618	561	869	913	1,416	1,486	2,307
1974: 3, 9, 13 .....	4	410	637	578	895	940	1,458	1,531	2,376
4, 10 .....	4	426	661	600	930	977	1,515	1,590	2,468
11 .....	4	432	671	609	943	991	1,536	1,612	2,503
1975: 3, 13 .....	4	441	684	621	963	1,011	1,568	1,646	2,554
4 .....	4	456	707	642	995	1,045	1,621	1,701	2,641
9 .....	4	439	681	618	958	1,006	1,560	1,638	2,542
10 .....	4	462	718	651	1,009	1,060	1,644	1,725	2,678
11 .....	4	542	781	719	1,053	1,101	1,646	1,722	2,613
1976: 3, 4, 13 <u>5/</u> .....	4	533	788	722	1,080	1,131	1,715	1,797	2,751
9 <u>5/</u> .....	4	550	801	736	1,089	1,139	1,715	1,795	2,735
10 <u>5/</u> .....	4	539	799	731	1,094	1,146	1,739	1,821	2,788
11 <u>5/</u> .....	4	647	886	824	1,158	1,206	1,751	1,827	2,718

Footnotes and source on next page.

1/ Collective bargaining for public employees was authorized by a 1968 Constitutional amendment (State Constitution, Art. XII, Sec. 2) and implemented by S.L.H. 1970, Act 171. Employees on regular salary schedules were subsequently organized into six bargaining units, as follows: 3, white collar; 4, white collar supervisors; 9, nurses; 10, hospital and institutional; 11, firefighters; and 13, professional and scientific. Employees in the remaining bargaining units (blue collar, blue collar supervisors, teachers, educational officers, University faculty and non-faculty, and police) are not classified in the SR system.

2/ Lowest SR (salary range) level at which State employees were hired.

3/ Or equivalent, representing lowest step at which State employees were hired at the specified SR level.

4/ Last longevity step.

5/ Also applicable in 1977 and 1978. Employees who were employed on June 30, 1977 were granted a pay increase of \$50 or an amount equivalent to a step increase, whichever was greater. Employees who were employed on June 30, 1978 were granted a pay raise equivalent to a step increase.

Source: Hawaii State Department of Personnel Services, data supplied July 31, 1979.