#### Section 8

## **GOVERNMENT FINANCES AND EMPLOYMENT**

This section presents statistics relating to the revenues, expenditures, debt, 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 1981 reached \$3,246 million, almost triple the level reported ten years earlier. The 1981 total included \$1.8 billion in U.S. taxes, \$1.4 billion in State taxes, and \$48 million in County taxes, licenses and fees. Individual income taxes accounted for 87 percent of Federal collections and 24 percent of State collections in Hawaii in 1981. revenue receipts totaled \$1,905 million, chiefly from the General Excise and Use Tax (\$549 million) and Federal grants-in-aid (\$390 million). The largest expenditure item in the State accounts for 1981 was education, with \$581 million (out of \$1,940 million) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax (which until mid-1981 was still 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. Assessed valuation of the State tripled between 1971 and 1981, reaching \$25.4 billion by the end of the period; of this total, \$7.4 billion was exempt from taxation. Public bonded debt outstanding at the end of 1981 exceeded \$2.2 billion.

Total government employment in 1981 averaged 89,000, about 14 percent over the 1971 average. The 1981 total included 30,000 Federal workers, 45,000 persons employed by the State, and 13,000 persons on County payrolls. State civil service employees as of mid-1981 numbered 18,000.

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: 1981, Sections 9 and 10.

Table 205.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1971 TO 1981

	All lev	els of gover	nment			
Year	Amount (\$1,000)	Per capita <u>3</u> / (dollars)	Percent of personal income 4/	Federal <u>1</u> / (\$1,000)	State <u>2</u> / (\$1,000)	County <u>2</u> / (\$1,000)
1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981	1,105,657 1,162,700 1,327,151 1,512,414 1,852,804 1,821,934 2,038,328 2,228,779 2,620,195 2,966,128 3,245,507	1,380 1,404 1,560 1,744 2,096 2,020 2,225 2,399 2,758 3,064 3,308	28.9 27.8 28.5 28.5 32.2 29.3 29.3 29.0 30.3 30.4 29.8	608,051 632,583 735,359 840,089 1,087,520 945,899 1,106,687 1,208,480 1,455,226 1,670,459 1,826,363	480,690 512,047 571,689 650,855 743,926 850,639 905,959 986,182 1,127,677 1,255,622 1,371,490	16,916 18,070 20,104 21,470 21,358 25,396 25,682 34,117 37,292 40,047 47,655

 $<sup>\</sup>frac{1}{2}$ / Fiscal years ended June 30 through 1976 and September 30 thereafter.  $\frac{2}{3}$ / Fiscal years ended June 30. Based on estimated total resident population, June 30. Based on personal income estimates for calendar years.

Source: Tax Foundation of Hawaii, Government in Hawaii: A Handbook of Financial Statistics (annual). Per capita collections and percentages calculated by DPED.

Table 206.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES: 1971 TO 1981

#### [In thousands of dollars.]

Source	1971 <u>1</u> /	1980 <u>2</u> /	1981 <u>2</u> /
Total, all levels	1,105,657	2,966,128	3,245,507
Federal collections	608,051 507,062 74,022 26,967	1,670,459 1,412,330 213,216 44,913	1,826,363 1,594,288 182,667 49,408
State collections  General excise and use  Fuel  Liquor  Public service companies  Corporate income 3/  Indiv. income, net income 4/  Real property  Unemployment compensation  Other sources	480,690 178,030 27,260 8,385 13,620 12,876 116,233 87,893 14,018 22,377	1,255,622 498,670 51,053 12,948 32,458 42,424 311,404 186,218 67,536 52,912	1,371,490 549,277 53,117 6,964 50,150 46,955 334,570 217,262 58,755 54,440
County collections	16,916 10,451 6,465	40,047 22,727 17,321	47,655 23,318 24,337

<sup>1/</sup> Fiscal year ended June 30.

 $<sup>\</sup>frac{\overline{2}}{}$  Fiscal year ended September 30 for federal collections and June  $\overline{30}$  for other.

<sup>3</sup>/ Includes payments of estimated taxes less refunds.

 $<sup>\</sup>frac{4}{4}$  Includes withheld and estimated taxes less refunds, and delinquent compensation tax (repealed January 1, 1958).

<sup>5/</sup> Includes State motor vehicle weight tax for 1980 and 1981. Source: Tax Foundation of Hawaii, Government in Hawaii, 1982, pp. 20 and 36.

Table 207.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU: 1978 AND 1980

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

Tax category <u>1</u> /	1978	1980	Percent
	(dollars)	(dollars)	increase
Total tax burden $\underline{2}/\ldots$	12,308	15,233	23.8
Direct taxes  Real property Automobile  General excise (sales)  Specific excise State income Federal income Social Security	8,921	12,555	40.7
	529	659	24.6
	219	233	6.4
	463	529	14.3
	52	120	130.8
	1,758	2,209	25.7
	4,206	6,684	58.9
	1,694	2,121	25.2
Employment taxes paid by employer  Social Security  Unemployment Compensation  Workers' Compensation  Temporary Disability	3,596 1,694 770 1,005	4,755 2,121 532 1,940 162	32.2 25.2 -30.9 93.0 27.6
Assumed gross family income  Net income	30,708	36,892	20.1
	18,400	21,659	17.7
	184.1	228.5	24.1

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

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (April 1979 and May 1981).

 $<sup>\</sup>frac{2}{2}$ / 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.

Table 208.-- STATE REVENUE RECEIPTS: 1980 AND 1981

[In thousands of dollars. Years ended June 30. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.]

	1980:		1981	
Source of revenues	all funds	All funds	General fund	Special funds
Total <u>1</u> /	1,760,186	1,905,159	1,162,533	742,626
Tax revenues	1,061,453 498,670 124,299 311,404 42,424 67,536 17,122	1,143,324 549,277 138,493 334,419 46,955 58,759 15,422	1,041,881 549,277 96,479 334,419 46,955 - 14,750	101,444 - 42,014 - 58,759 671
Fines, forfeits, and escheats Federal grants-in-aid Revenues from other agencies Rents, royalties, land income Earnings: general departments Earnings: public service enterp Repayment debt costs: counties Interest earned	5,989 374,405 1,745 86,849 97,798 76,784 151 657 54,355	7,191 389,855 1,435 98,222 110,396 76,706 146 - 77,883	6,709 9,060 894 51,072 35,365 - 146 - 17,405	482 380,795 541 47,150 75,031 76,706 - 60,478

<sup>1/</sup> Excludes transfers and repayments except as shown.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1982, p. 19.

 $<sup>\</sup>frac{2}{3}$  Includes public utilities, tobacco, liquor, insurance and fuel taxes. Includes franchise tax, inheritance and estate taxes, and conveyance

tax.

## Table 209.-- STATE OPERATING EXPENDITURES, BY FUNCTION: 1971 TO 1981

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1980 and 1981 data are not exactly comparable to prior years. Data include general and special fund expenditures; Unemployment Trust Fund treated as a special fund. Interfund transfers eliminated to avoid duplication.]

Functions	1971	1980	1981
Total	685,058	1,815,855	1,940,376
General government: Control Staff	11,576	27,953 62,879	33,238 75,906
Public safety: Police and fire .	26,285 141	1,957	2,145
Other protection	23,440	46,448	52,367
Highways	14,946	32,457	41,127
Natural resources	19,608	20,623	15,226
Health and sanitation	10,939	39,586	46,645
Hospitals and institutions	39,941	86,524	79,069
Public welfare	65,683	253,411	297,813
Education: Higher	90,723	189,123	215,244
Public schools	160,896	305,618	346,100
Libraries and other .	7,982	17,324	19,628
Recreation	1,699	11,034	15,286
Utilities and other enterprises	26,112	45,485	41,252
Debt service $1/\ldots$	34,508	148,847	164,241
Retirement and pension	24,356	64,447	76,253
Employees' health and hosp.			Ì
insurance	6,804	13,651	18,006
Salary adjustments	2,518	_	_
Unemployment compensation	32,978	44,781	64,816
Grants-in-aid to counties	16,345	18,223	18,243
Urban redevelopment and housing	5,051	280,509	269,186
Miscellaneous	6,355	14,637	20,139
Cash capital improvements $2/\ldots$	56,174	90,338	28,445

<sup>1/</sup> Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving and Veterans' Home Loan funds under Miscellaneous.

<sup>2</sup>/ Special funds accounted for \$37,001,977 in 1971, \$90,274,894 in 1980, and \$13,939,281 in 1981 including \$13,781,119 in depreciation reported for enterprise fund assets.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1982, p. 45.

Table 210.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT, FOR COUNTIES: 1971 TO 1981

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

Subject	1971	1980	1981
OPERATING REVENUES $\underline{1}/$			
Total	161,240	417,827	478,747
Real property taxes  Other taxes  Fees, licenses and permits  Departmental earnings 2/  State grants  Federal grants	87,929 21,566 6,033 9,514 20,131 12,365	186,209 39,736 10,761 37,830 23,508 108,046	217,257 45,910 15,479 46,881 24,585 105,416
Other sources	3,704	11,738	23,219
Total	160,862	408,682	456,179
General government Police and fire Other protection Highways Health and sanitation Public welfare Public schools Recreation Interest Bond redemption Pension and retirement Economic and urban development 4/ Mass transit	18,846 37,678 7,052 14,001 12,470 110 329 11,676 8,251 12,777 9,357 8,677 1,744	45,678 82,161 13,127 21,656 29,617 4,022 503 27,334 15,269 21,089 31,485 28,968 24,094	52,327 92,881 15,166 26,366 36,286 5,728 545 33,916 14,419 21,490 33,050 28,057 26,692
Miscellaneous	3,880 14,014	19,620 44,058	25,200 44,056

Footnotes and source follow next table.

Table 211.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT, FOR COUNTIES: 1981

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

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES 1/				
Total	368,101	36,041	50,081	24,524
Real property taxes  Other taxes  Fees, licenses and permits  Departmental earnings 2/  State grants  Federal grants  Other sources	166,301 35,475 12,026 33,368 8,847 90,783 21,300	16,662 3,309 1,284 5,443 5,621 2,988 733	24,798 4,763 1,464 3,667 6,625 7,985 780	9,496 2,362 705 4,403 3,492 3,660 405
OPERATING EXPENDITURES $3/$				
Total	338,915	36,632	50,074	30,557
General government	31,047 66,670	6,065 8,044	6,990 12,946	8,225 5,222
Other protection	10,383	1,057	3,016	709
Highways	15,787	3,575	5,048	1,955
Health and sanitation	29,282	3,741	2,424	837
Public welfare	_	2,400	1,277	2,051
Public schools	-	157	259	129
Recreation	23,711	3,024	4,153	3,029
Interest	10,374	708	2,534	803
Bond redemption	16,283	1,247	1,405	2,555
Pension and retirement	22,982	2,562	5,331	2,174
Economic and urban development $4/.$	28,057	_	_	-
Mass transit	25,822	_	871	
Miscellaneous	19,270 39,247	2,108 1,943	1,375 2,444	2,446

 $<sup>\</sup>underline{1}/$  Excludes loan, bond, revolving, and certain trust funds and Water Supply revenues.

 $<sup>\</sup>underline{2}/$  Includes rentals, interest, garbage collection charges and other earnings.

<sup>3</sup>/ Excludes certain revolving, bond, and Act 97, SLH 1965 fund expenditures and loan repayments.

<sup>4/</sup> Includes expenditures from federal employment (CETA) and redevelopment grants.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1982, pp. 32, 33, 46, and 47.

Table 212.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 1980 AND 1981

[In thousands of dollars. Data are on a cash basis accounting and may be distorted by cutoffs, out-of-period adjustments (assessments and error corrections), taxpayer reporting in wrong categories, and computer problems.]

	Tax base		Tax coll	ections
Source of revenue	1980 <u>1</u> /	1981	1980 <u>1</u> /	1981
All sources	19,013,993	21,013,424	527,304	575,216
Sources taxed at 4%  Retailing	12,379,864 6,109,628 1,743,003 1,569,658 121,562 174,790 286,633 708,620 1,112,095	13,459,282 6,700,750 1,809,913 1,613,764 129,501 205,989 276,679 770,705 1,269,800	495,195 244,385 69,720 62,786 4,862 6,992 11,465 28,345 44,484	538,371 268,030 72,396 64,551 5,180 8,240 11,067 30,828 50,792
Use (4%)	261,877 291,998	436,335 245,846	10,475 11,680	17,453 9,834
Sources taxed at other rates 2/ Insurance solicitors Sugar processing Pineapple canning Producing Manufacturing Wholesaling 3/ Services (intermediary) Use (1/2%)	6,634,129 303,264 527,379 195,766 143,694 626,004 2,986,877 53,244 1,797,901	7,554,142 255,321 415,442 172,342 176,582 630,732 3,528,763 57,191 2,317,769	32,109 455 2,637 980 718 3,130 14,934 266 8,988	36,877 383 2,077 862 883 3,154 17,644 286 11,589
Adjustments	-	-	_	-32

<sup>1/</sup> Revised from 1981 edition, table 194.

Source: Hawaii State Department of Taxation, General Excise and Use Tax

Base and General Excise and Use Tax Collections (calendar year summary tables).

 $<sup>\</sup>overline{2}$ / Insurance solicitors at 0.15%; others at 0.5%.

 $<sup>\</sup>overline{3}$ / The "Blind, Deaf and Disabled" category, which used to be reported separately, is now combined with "Wholesaling.".

Table 213.-- REAL PROPERTY TAX VALUATIONS: ANNUALLY, 1972 TO 1982

[In thousands of dollars. As of July 1 through 1976 and January 1, 1977 and later years.]

	10000	Asses	Valua-		
Year	Assess- ment ratio <u>1</u> /	Total	Land	Improve- ment	tion for tax rate purposes
1972 1973 1974 1975 1976 1977 1978 1979 1980 1981	70 70 70 70 60 60 60 60 60	9,744,772 10,762,052 12,642,408 15,254,436 15,519,576 15,951,005 17,761,105 19,376,848 21,881,304 25,371,079 29,631,825	5,312,116 5,884,121 6,677,996 8,025,847 8,826,837 8,886,616 9,846,501 10,690,826 12,074,217 13,775,220 15,982,660	4,432,657 4,877,931 5,964,412 7,228,589 6,692,739 7,064,389 7,914,604 8,686,022 9,807,087 11,595,859 13,649,165	6,068,713 6,807,565 8,316,444 10,236,457 9,806,352 10,114,771 11,531,484 12,908,172 14,831,641 17,933,736 21,397,832

<sup>1/</sup> Percent of fair market value.

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" (annual release, through 1980); Honolulu Department of Finance, Real Property Assessment Division, "Real Property Tax Valuations and Tax Rates for the Fiscal Year 1981-82," and "Real Property Tax Valuations, Tax Rates, & Exemptions, 1982-83 Tax Year, State of Hawaii."

Table 214.-- REAL PROPERTY TAX VALUATIONS: 1972 TO 1982 [In thousands of dollars.]

Subject	1972	1981	1982
Assessor's gross valuation 1/	9,744,772	25,371,079	29,631,825
Land	5,312,116	13,775,220	15,982,660
Improvement	4,432,657	11,595,859	13,649,165
Exemptions	3,610,282	7,363,906	8,129,360
Federal	848,448	1,175,428	1,273,390
State	986,200	2,117,885	2,399,785
County	314,379	656,691	771,156
Hawaiian Homes Commission	13,215	30,245	66,757
Homes fee	740,189	1,699,450	1,777,043
Homes leasehold	228,262	535,287	544,873
Public utilities	67,277	134,604	150,430
All other $\underline{2}$ /	412,312	1,014,316	1,145,926
Assessor's net taxable valuation	6,134,490	18,007,173	21,502,465
Half of valuation on appeal	65,777	73,437	104,633
Number of appeals	1,528	1,287	3,234
Valuation for tax rate purposes	6,068,713	17,933,736	21,397,832
Land	3,526,363	9,882,163	11,506,523
Improvement	2,542,349	8,051,573	9,891,309
Amount to be raised by taxation $3/$	105,837	254,782	276,982

 $<sup>\</sup>frac{1}{2}$  As of July 1, 1972 and January 1, 1981 and 1982.  $\frac{2}{3}$  Mostly churches, non-profit organizations, and hospitals.  $\frac{3}{5}$  For fiscal years beginning July 1. Source follows next table.

Table 215.-- REAL PROPERTY TAX VALUATIONS AND TAX RATES, BY COUNTIES: 1982

[Unless otherwise specified, in thousands of dollars.]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/	21,962,047	3,601,625	2,835,885	1,232,268
Land	12,128,988	1,732,032	1,567,985	553,655
Improvement	9,833,059	1,869,593	1,267,900	678,613
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	,- ,,,,,,,,	
Exemptions	6,866,943	431,146	647,539	183,732
Federal	1,252,426	4,174	11,423	5,367
State	2,031,699	97,972	234,114	36,000
County	678,214	49,825	27,844	15,273
Hawaiian Homes Commission	50,082	3,380	11,527	1,768
Homes fee	1,232,630	186,912	258,453	99,048
Homes leasehold	516,571	10,399	15,750	2,153
Public utilities	126,001	12,421	10,377	1,631
All other $\underline{2}/\ldots$	979,320	66,063	78,051	22,492
Assessor's net taxable valuation .	15,095,104	3,170,479	2,188,346	1,048,536
Half of valuation on appeal	56,854	19,760	7,490	20,529
Number of appeals	1,324	780	341	789
Valuation for tax rate purposes	15,038,250	3,150,719	2,180,856	1,028,007
Land	8,194,999	1,544,847	1,297,364	469,313
Improvement	6,843,251	1,605,872	883,492	558,694
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
Amount to be raised by taxation 3/	202,072	23,630	36,387	14,893
-				
County tax rate per $$1,000$ value $4/$	15.23	7.50	17.90	14.50
-				

<sup>1/</sup> As of January 1. The legal assessment ratio is 60 percent.

<sup>2/</sup> Includes churches, non-profit organizations, hospitals, low-moderate income housing, schools, government leases, etc.

<sup>3/</sup> For fiscal year beginning July 1.

<sup>4/</sup> In dollars. For fiscal year beginning July 1. Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" for 1972-73; City and County of Honolulu Department of Finance, Real Property Assessment Division, "Real Property Tax Valuations and Tax Rates for the Fiscal Year 1981-82," and "Real Property Tax Valuations, Tax Rates, & Exemptions, 1982-83 Tax Year, State of Hawaii."

Table 216.-- MAXIMUM ASSESSED VALUE PER SQUARE FOOT FOR LAND, BY ISLANDS: JANUARY 1, 1982

[The legal assessment ratio is 60 percent of fair market value.]

Island	Location	Use	Assessed value per square foot (dollars)
Maui Lanai Molokai Oahu Kauai	Hilo	Commercial Commercial Residential Hotel apt. Hotel	10.08 48.00 2.50 5.10 104.04 9.01 1/4.34

<sup>1/</sup> Per acre.

Source: City and County of Honolulu, Department of Finance, Property Technical Office, data provided April 26, 1982.

Table 217.-- ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1969 TO 1979

		Adjusted gross income (less deficit)	
Year earned	Number of returns	Total (\$1,000)	Per return (dollars)
1969 1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 <u>1</u> /	290,251 302,426 308,814 318,023 345,211 346,824 358,510 362,956 380,937 403,217 412,922	2,407,048 2,802,445 3,010,051 3,250,608 3,749,212 3,957,023 4,269,028 4,625,609 5,218,740 5,943,659 6,493,228	8,293 9,267 9,747 10,221 10,861 11,409 11,908 12,744 13,700 14,741 15,725

1/ Revised from 1981 edition, table 199.
Source: U.S. Treasury Department, Internal
Revenue Service, Statistics of Income. Individual
Income Tax Returns (annual), and records.

Table 218.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1970, 1978 AND 1979

[By year in which income was received. Comparability from year to year is affected by changes in tax laws, changes in return forms and other factors.]

Size of adjusted gross income	1970	1978	1979
All returns	302,426	403,217	412,922
Under \$5,000	113,236 76,465 56,096 31,559 13,173 4,698	103,777 86,819 62,559 43,842 29,650 30,927	97,399 89,037 63,473 45,042 31,998 28,081
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,411 1,480 254 50 4	37,397 7,031 1,007 177 23 8	46,767 9,490 1,331 254 34 16
Median income (dollars)	6,928	10,737	11,577

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

Table 219.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS, TOTAL AND JOINT: 1979

[Income earned in 1979.]

			Total in	come tax
Type of return and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Number of returns	Amount (\$1,000)
ALL RETURNS				
Total	412,922	6,493,228	324,163	897,297
Under \$5,000	97,399 89,037 63,473 45,042 31,998 74,848 11,125	185,604 651,507 763,313 782,810 723,982 2,495,230 890,783	20,877 78,184 62,586 44,884 31,938 74,672 11,022	2,231 40,341 71,085 90,668 89,635 374,264 229,073
Total	193,216	4,674,080	175,868	670,177
Under \$5,000	7,938 27,169 30,542 25,633 24,393 67,533 10,008	2,119 216,864 379,845 451,745 552,735 2,280,046 790,726	54 18,978 29,697 25,477 24,333 67,413 9,916	159 7,246 24,908 43,295 58,400 339,062 197,107

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1979, Individual Income Tax Returns (March 1982), p. 133.

Table 220.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN: 1970 TO 1980

[In dollars.]

	Taxable and nontaxable returns			Taxa	ble return	s only
Year income was received	All returns	Single <u>1</u> /	Joint	All returns	Single <u>l</u> /	Joint
1970 1971 1972 1973 1974 1975 1976 1977 2/ 1978 2/ 1979	7,018 7,366 7,462 7,680 7,844 8,140 (NA) 8,726 9,302 8,738 9,676	2,969 2,962 3,284 3,262 3,774 3,890 4,318 4,236 4,538 4,757 5,294	12,358 12,685 13,515 14,114 15,319 16,350 (NA) 17,716 20,276 20,073 21,510	8,348 8,936 9,218 9,666 9,945 10,448 10,608 11,057 12,279 11,804 13,464	3,981 4,263 4,553 4,650 5,193 5,406 5,790 5,838 6,274 6,875 7,639	13,072 13,497 14,358 15,189 16,667 17,706 18,705 19,718 22,335 22,636 24,980

NA Not available.

Source: Hawaii State Department of Taxation, <u>Hawaii Income</u> Patterns, Individuals (annual).

 $<sup>\</sup>underline{1}/$  Including married filing separately and heads of households.

<sup>2/</sup> Revised from 1981 edition, table 202.

Table 221. -- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1979, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns	431,906	5,639,290	3,871,963	282,093
\$800, under \$5,000	340,162 80,930 73,832 48,613 36,313 30,251 22,562 38,828 6,340 1,244 715 534	5,473,449 221,452 550,306 598,887 635,392 679,535 617,448 1,455,620 368,529 106,798 85,092 154,390	3,818,885 121,027 374,959 421,809 437,558 466,718 423,909 1,042,557 267,749 80,525 67,896 114,178	279,008 4,724 21,336 27,273 29,823 33,344 30,930 82,045 23,276 7,503 6,746 12,008
Nontaxable returns 2/  Loss	70,635 1,298 51,593 14,763 2,981 21,109	67,983 (6,776) 10,762 29,105 28,116	- - - - - 53,078	3,085

 $<sup>\</sup>frac{1}{2}$ / Totals and subtotals exclude losses. The median adjusted gross income was \$11,576 for taxable returns and \$528 for nontaxable returns.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1979, Individuals, and records.

Table 222.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1980, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/(\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns	423,858	6,506,757	4,207,796	317,134
Taxable resident returns \$1,000, under \$5,000 \$5,000, under \$10,000 \$10,000, under \$20,000 \$20,000, under \$30,000 \$30,000, under \$50,000 \$50,000, under \$100,000 \$100,000 and over	329,979 63,673 63,597 86,322 52,604 46,669 14,912 2,202	6,266,234 185,549 472,676 1,253,589 1,290,332 1,766,735 940,287 357,066	4,207,796 92,466 299,040 835,144 861,877 1,208,120 657,238 253,910	317,134 3,562 16,939 55,950 62,707 94,670 57,668 25,638
Nontaxable resident returns  Loss	73,332 2,271 65,588 3,558 1,915	116,141 (34,974) 53,334 23,884 38,923	•••	•••

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

Source: Hawaii State Department of Taxation, <u>Hawaii Income Patterns</u> 1980, Individuals, pp. 23 and 24.

Table 223.-- FEDERAL AID: 1977 TO 1981
[In thousands of dollars.]

Years ended September 30	Amount
977 978 979	400,144 413,391 407,881
980	463,258 442,955

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

Table 224.-- FEDERAL OUTLAYS IN HAWAII: 1968 TO 1980

[In thousands of dollars. For fiscal years ended June 30 through 1976 and September 30 thereafter. This series was discontinued after publication of the 1980 data.]

Fiscal year	All	Department	Nondefense
	agencies	of Defense	agencies
1968	848,383 987,814 963,668 1,075,111 1,173,340 1,435,341 1,643,890 2,060,344 2,162,221 2,065,800 2,507,095 2,659,230 3,151,277	498,196 564,957 524,474 622,528 669,999 806,565 943,622 1,106,976 1,221,098 995,085 1,239,947 1,371,860 1,647,987	350,187 422,857 439,194 452,583 503,341 628,776 700,268 953,368 941,123 1,070,715 1,267,148 1,287,370 1,503,290

Source: U.S. Office of Economic Opportunity (1968-1975) and U.S. Community Services Administration (1976-1980), Federal Outlays in Hawaii (annual report, 1968-1976) and Geographic Distribution of Federal Funds in Hawaii (annual report, 1977-1980).

# Table 225.-- FEDERAL OUTLAYS IN HAWAII, BY AGENCIES AND FUNCTIONS: FISCAL YEAR ENDED SEPTEMBER 30, 1980

### [In thousands of dollars.]

	<del>,</del>
Agency or function $\underline{1}/$	Outlay
Total outlays	3,151,277
Agency funds:	
Dept. of Agriculture	104,683
Dept. of Defense	1,647,987
Dept. of Education	52,081
Dept. of Health and Human Services	617,294
Dept. of Housing and Urban Development	26,439
Dept. of Labor	72,366
Dept. of Transportation	148,385
Dept. of the Treasury	49,908
Environmental Protection Agency	34,892
Federal Home Loan Bank Board	27,100
Office of Personnel Management	163,650
Postal Service	52,219
Veterans Administration	64,500
Functions:	
Dept. of Defense Military	1,647,987
Postal service	52,219
Ground transportation	67,777
Training and employment	57,179
Health care services	166,284
General retirement and disability insurance	363,742
Federal employee retirement and disability	145,143
Public assistance and other income supplements	165,958
	<u> </u>

<sup>1/</sup> Shown separately for agencies over \$25,000,000 and functions over \$50,000,000.

Source: Community Services Administration, Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1980.

Table 226.-- FEDERAL OUTLAYS IN HAWAII, BY COUNTIES: FISCAL YEAR ENDED SEPTEMBER 30, 1980

[In thousands of dollars.]

County	All	Department	Nondefense
	agencies	of Defense	agencies
State total	3,151,277	1,647,987	1,503,290
City and County of Honolulu Hawaii County Kalawao County Kauai County Maui County	2,790,032	1,604,757	1,185,275
	160,771	11,312	149,459
	590	-	590
	86,646	16,832	69,814
	113,238	15,086	98,152

Source: Community Services Administration, Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1980.

Table 227.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1971 TO 1981

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

Total		65-5-	County debt			
Year	bonded Stat debt $\underline{1}/$ debt	debt	Honolulu	Maui	Hawaii	Kauai
1971 1972 1973 1974 1975 1976 1977 1978 1979 1980	925.5 1,080.4 1,219.4 1,274.4 1,435.9 1,667.2 1,775.7 1,916.8 1,971.9 2,054.3 2,217.9	679.3 804.1 944.1 1,005.2 1,185.6 1,385.9 1,483.1 1,607.1 1,677.6 1,764.9 1,883.6	198.9 215.8 212.1 198.5 182.8 211.0 226.9 238.5 224.3 207.5 235.5	25.4 24.6 23.9 23.2 22.4 21.0 19.6 18.2 16.8 22.4 21.1	17.1 26.3 25.0 33.6 31.8 36.9 34.6 37.3 38.3 45.6 46.2	4.9 9.6 14.3 13.9 13.3 12.4 11.5 15.7 14.9 13.8 31.4

 $<sup>\</sup>underline{1}/$  Outstanding state and county bonds, both general obligation and revenue bonds.

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

Table 228.-- STATE GENERAL OBLIGATION BOND DEBT: 1971 TO 1981

[In dollars. As of June 30.]

Year	G. O. bond debt	Cash reserve for serial bonds	Net debt
1971 1972 1973 1974 1975 1976 1977 1978 1979 1980	434,895,000.00 522,918,000.00 689,764,000.00 770,325,000.00 810,021,000.00 1,039,744,000.00 1,165,459,000.00 1,336,906,000.00 1,343,780,000.00 1,418,764,000.00 1,331,326,266.00	2,595,593.63 2,109,114.74 2,262,632.80 2,821,305.76 2,396,217.52 1,422,038.00 852,531.27 496,979.40 139,000.00 139,000.00 139,000.00	432,299,406.37 520,808,885.26 687,501,367.20 767,503,694.24 807,624,782.48 1,038,321,962.00 1,164,606,468.73 1,336,409,020.60 1,343,641,000.00 1,418,625,000.00 1,331,187,266.00

Source: Hawaii State Department of Accounting and General Services, information submitted March 4, 1982.

Table 229.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT: ANNUAL AVERAGES, 1970 TO 1981

	Total	Federal				
Year	govern- ment	Total	Defense <u>l</u> /	Non- defense	State	Counties
1970	73,640 78,220 79,400 78,050 78,900 82,000 84,800 85,700 87,050 86,500 89,050	33,380 32,920 32,700 31,650 31,000 30,550 29,850 29,300 29,350 29,700 30,000 30,350	22,080 21,520 21,200 20,600 20,200 19,700 19,200 19,000 19,100 18,850 18,700 19,400	11,300 11,400 11,500 11,050 10,850 10,600 10,250 10,250 10,800 11,250 10,900	30,600 34,920 35,300 35,250 35,950 38,700 41,350 42,650 43,350 43,300 45,150 45,250	9,660 10,380 11,450 11,150 11,950 12,750 13,600 13,800 14,350 13,500 13,900 13,350

<sup>1/</sup> Air Force, Army, and Navy.

Source: Hawaii State Department of Labor and Industrial Relations, State of Hawaii Labor Force Statistics for 1970 and 1971, Labor Force Data Book (March 1978), as revised May 1982, and records.

Table 230.-- STATE CIVIL SERVICE: 1979 TO 1981

[Years ended June 30. The State civil service system does not cover elected or appointed officials, public school teachers, university faculty, and other exempt positions.]

Subject	1979	1980	1981
Civil service employees	17,111	17,327	18,221
Department of Education	4,019	3,985	4,502
Department of Health	4,372 1,776	4,393 1,874	4,683 2,090
Department of Transportation	1,888	1,862	1,846
University of Hawaii	1,492	1,514	1,536
All others	3,564	3,699	3,564
Separations	1,639 781	2,155 789	2,633
Transfers, demotions, and returns after promotions. Classification actions processed	664 3,323	843 3,999	866 3,127
Applications received	21,215 20,598	19,761 18,650	21,292 21,110
Applicants placed on eligible list	10,396	7,704	10,445
actions	2,788	3,648	3,187

Source: Hawaii State Department of Personnel Services,  $\underline{1980-81 \text{ Annual Report}}$ , pp. 3, 5, and 7.

Table 231.-- STATE SALARY SCHEDULES FOR SELECTED SR LEVELS: 1980 TO 1982

[In dollars per month. As of July 1. Data refer to lowest and highest rate among six bargaining units classified under the salary range schedules. The bargaining units are: 3, white-collar; 4, white-collar supervisors; 9, registered nurses; 10, hospital and institutional; 11, State Government firefighters; and 13, professional and scientific.]

	Lowest			Highest		
Salary range	1980	1981	1982	1980	1981	1982
SR-4 SR-11 SR-21 SR-31/EM-8	651 869 1,336 2,009	705 941 1,425 2,160	770 1,028 1,551 2,425	1,048 1,379 2,071 3,213	1,063 1,391 2,171 3,456	1,261 1,637 2,555 4,034

Source: Hawaii State Department of Personnel Services, records.