

## 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 1982 reached \$3.3 billion, almost triple the level reported ten years earlier. The 1982 total included \$1.9 billion in U.S. taxes, \$1.1 billion in State taxes, and \$304 million in County taxes, licenses and fees. Individual income taxes accounted for 89 percent of Federal collections and 25 percent of State collections in Hawaii in 1982. State revenue receipts totaled \$2.0 billion, chiefly from the General Excise and Use Tax (\$577 million) and Federal grants-in-aid (\$371 million). The largest expenditure item in the State accounts for 1982 was education, with \$633 million (out of \$1,958 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 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 quadrupled between 1973 and 1983, reaching \$47 billion by the end of the period; of this total, \$6.4 billion was exempt from taxation. Public bonded debt outstanding at the end of 1982 exceeded \$2.3 billion.

Total government employment in 1982 averaged 90,000, about 14 percent over the 1972 average. The 1982 total included over 31,000 Federal workers, 46,000 persons employed by the State, and 13,000 persons on County payrolls. State civil service employees as of mid-1982 numbered 18,600.

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: 1982-83, Sections 9 and 10.

Table 228.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1972 TO 1982

Year	All levels of government			Federal 1/ (\$1,000)	State 2/ (\$1,000)	County 2/ (\$1,000)
	Amount (\$1,000)	Per capita 3/ (dollars)	Percent of personal income 4/			
1972	1,162,700	1,404	27.8	632,583	512,047	18,070
1973	1,327,151	1,560	28.5	735,359	571,689	20,104
1974	1,512,414	1,744	28.5	840,089	650,855	21,470
1975	1,852,804	2,096	32.2	1,087,520	743,926	21,358
1976	1,821,934	2,020	29.3	945,899	850,639	25,396
1977	2,038,318	2,225	29.2	1,106,687	905,959	25,682
1978	2,228,779	2,399	28.6	1,208,480	986,182	34,117
1979	2,620,195	2,758	30.1	1,455,226	1,127,677	37,292
1980	2,966,128	3,061	30.1	1,670,459	1,255,622	40,047
1981	3,245,507	3,315	30.0	1,826,363	1,371,490	47,655
1982	3,313,445	3,334	28.7	1,876,628	1,132,699	304,118

1/ Fiscal years ended June 30 through 1976 and September 30 thereafter.

2/ Fiscal years ended June 30.

3/ Based on estimated total resident population, June 30.

4/ 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 229.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:  
1972 TO 1982

[In thousands of dollars.]

Source	1972 <u>1/</u>	1981 <u>2/</u>	1982 <u>2/</u>
Total, all levels .....	1,162,700	3,245,508	3,313,445
Federal collections .....	632,583	1,826,363	1,876,628
Indiv. income and employment .....	532,391	1,594,288	1,662,349
Corp. income and excess profits ..	65,715	182,667	157,750
Other sources .....	34,477	49,408	56,529
State collections .....	512,047	1,371,490	1,132,699
General excise and use .....	186,556	549,277	577,265
Fuel .....	28,347	53,117	52,580
Liquor .....	9,426	6,964	7,701
Public service companies .....	15,661	50,150	56,987
Corporate income <u>3/</u> .....	11,766	46,955	39,314
Indiv. income, net income <u>4/</u> .....	120,061	334,570	283,000
Real property .....	98,265	217,262	671
Unemployment compensation .....	18,294	58,755	58,324
Other sources .....	23,671	54,440	56,857
County collections .....	18,070	47,655	304,118
Motor vehicle weight <u>5/</u> .....	10,970	23,318	23,833
Real property .....	-	-	254,398
Other sources .....	7,100	24,337	25,888

1/ Fiscal year ended June 30.

2/ Fiscal year ended September 30 for federal collections and June 30 for other.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds, and delinquent compensation tax (repealed January 1, 1958).

5/ Includes State motor vehicle weight tax for 1981 and 1982.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1983, pp. 20 and 36.

Table 230.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU:  
1980 AND 1982

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

Tax category <u>1/</u>	1980 (dollars)	1982 (dollars)	Percent increase
Total tax burden <u>2/</u> .....	15,233	17,106	12.3
Direct taxes .....	12,555	15,246	21.4
Real property .....	659	686	4.1
Automobile .....	233	257	10.3
General excise (sales) .....	529	819	54.8
Specific excise .....	120	215	79.2
State income .....	2,209	2,618	18.5
Federal income .....	6,684	7,915	18.4
Social Security .....	2,121	2,736	29.0
Employment taxes paid by employer .....	4,755	6,279	32.1
Social Security .....	2,121	2,736	29.0
Unemployment Compensation .....	532	543	2.1
Workers' Compensation .....	1,940	2,806	44.6
Temporary Disability .....	162	194	19.8
Assumed gross family income .....	36,892	44,144	19.7
Net income .....	21,659	27,038	24.8
Consumer price index (1967=100) .....	228.5	267.6	17.1

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 (May 1981 and July 1983).

Table 231.-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR THE CITY AND COUNTY OF HONOLULU: 1980

[Data based on average family of four (wage earner, spouse, and two children) which owns its own home. Comprises State and local sales, income, auto, and real estate taxes.]

Income level	Total tax paid (dollars)	Percent of income
\$10,000 .....	607	6.1
\$17,000 .....	1,299	7.6
\$25,000 .....	2,157	8.6
\$35,000 .....	3,187	9.1
\$50,000 .....	4,657	9.3
\$75,000 .....	7,252	9.7

Source: Study by District of Columbia Department of Finance and Revenue, cited in Statistical Abstract of the United States: 1982-83, p. 302.

Table 232.-- STATE REVENUE RECEIPTS: 1981 AND 1982

[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.]

Source of revenues	1981: all funds	1982		
		All funds	General fund	Special funds
Total <u>1/</u> .....	1,905,159	1,989,461	1,148,320	841,142
Tax revenues .....	1,143,324	1,120,390	1,003,422	116,968
General excise .....	549,277	577,265	560,753	16,512
Specific excises <u>2/</u> .....	138,493	149,125	107,601	41,523
Individual income .....	334,419	282,685	282,685	-
Corporate income .....	46,955	39,314	39,314	-
Unemployment compensation .....	58,759	58,324	-	58,324
Other taxes, licenses, permits <u>3/</u>	15,422	13,677	13,069	608
Fines, forfeits, and escheats .....	7,191	8,028	7,614	414
Federal grants-in-aid .....	389,855	370,659	10,390	360,269
Revenues from other agencies .....	1,435	7,602	936	6,666
Rents, royalties, land income .....	98,222	113,321	66,335	46,986
Earnings: general departments .....	110,396	141,633	39,962	101,671
Earnings: auxiliary enterprises ..	-	23,160	-	23,160
Earnings: public service enterp. ..	76,706	83,061	-	83,061
Repayment debt costs: counties ....	146	278	278	-
Interest earned .....	-	2,723	2,723	-
Miscellaneous .....	77,883	118,608	16,661	101,947

1/ Excludes transfers and repayments except as shown.

2/ Includes public utilities, tobacco, liquor, insurance and fuel taxes.

3/ Includes franchise tax, inheritance and estate taxes, and conveyance tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1983, p. 19.

Table 233.-- STATE OPERATING EXPENDITURES, BY FUNCTION:  
1972 TO 1982

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1981 and 1982 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	1972	1981	1982
Total .....	762,413	1,940,376	1,958,473
General government: Control ....	12,414	33,238	34,922
Staff .....	24,980	75,906	79,581
Public safety: Police and fire .	242	2,145	2,038
Other protection	26,050	52,367	60,095
Highways .....	9,840	41,127	48,937
Natural resources .....	15,344	15,226	19,094
Health and sanitation .....	12,464	46,645	67,810
Hospitals and institutions .....	40,348	79,069	84,152
Public welfare .....	91,343	297,813	317,195
Education: Higher .....	107,178	215,244	240,227
Public schools .....	165,072	346,100	370,356
Libraries and other .	7,442	19,628	22,082
Recreation .....	1,581	15,286	12,848
Utilities and other enterprises	24,580	41,252	38,928
Debt service <sup>1/</sup> .....	42,541	164,241	175,330
Retirement and pension .....	34,428	76,253	94,878
Employees' health and hosp. insurance .....	7,610	18,006	19,715
Salary adjustments .....	5	-	-
Unemployment compensation .....	48,970	64,816	79,445
Grants-in-aid to counties .....	19,448	18,243	18,273
Urban redevelopment and housing	5,187	269,186	82,803
Miscellaneous .....	6,998	20,139	41,466
Cash capital improvements <sup>2/</sup> ...	58,348	28,445	48,298

<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 \$51,799,949 in 1972, \$13,939,281 in 1981, and \$39,852,659 in 1982 including \$37,995,182 from all proprietary funds.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1983, p. 45.

Table 234.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT, FOR COUNTIES: 1972 TO 1982

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

Subject	1972	1981	1982
<b>OPERATING REVENUES <u>1/</u></b>			
Total .....	186,079	478,746	495,870
Real property taxes .....	98,263	217,257	254,397
Other taxes .....	22,943	45,909	51,994
Fees, licenses and permits .....	6,371	15,480	14,827
Departmental earnings <u>2/</u> .....	10,682	45,360	60,445
State grants .....	22,278	24,584	24,545
Federal grants .....	22,276	105,415	76,771
Other sources .....	3,266	24,741	12,891
<b>OPERATING EXPENDITURES <u>3/</u></b>			
Total .....	174,038	450,043	489,335
General government .....	20,210	48,439	55,755
Police and fire .....	42,119	92,853	102,544
Other protection .....	7,681	14,936	15,815
Highways .....	14,004	26,028	27,568
Health and sanitation .....	13,406	36,285	43,234
Public welfare .....	101	5,517	6,505
Public schools .....	419	545	550
Recreation .....	13,384	32,459	35,982
Interest .....	10,227	14,419	18,267
Bond redemption .....	12,675	21,490	18,948
Pension and retirement .....	10,510	33,049	32,235
Economic and urban development <u>4/</u> ....	10,066	28,057	20,638
Mass transit .....	-	26,693	38,084
Miscellaneous .....	7,226	25,043	27,426
Cash capital improvements .....	12,010	44,230	45,784

Footnotes and source follow next table.



Table 235.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,  
BY OBJECT, FOR COUNTIES: 1982

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

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
<b>OPERATING REVENUES <u>1/</u></b>				
Total .....	372,701	41,992	54,984	26,193
Real property taxes .....	189,838	21,804	30,301	12,454
Other taxes .....	40,465	4,187	4,899	2,443
Fees, licenses and permits .....	11,997	1,170	1,160	500
Departmental earnings <u>2/</u> .....	46,734	6,228	4,285	3,198
State grants .....	8,918	5,034	7,150	3,443
Federal grants .....	63,455	3,174	6,394	3,748
Other sources .....	11,294	395	795	407
<b>OPERATING EXPENDITURES <u>3/</u></b>				
Total .....	367,909	42,104	54,041	25,281
General government .....	36,289	6,833	7,500	5,133
Police and fire .....	72,772	8,941	15,177	5,654
Other protection .....	10,583	1,088	3,548	596
Highways .....	17,368	4,111	4,692	1,397
Health and sanitation .....	34,902	4,518	2,865	949
Public welfare .....	-	3,018	1,478	2,009
Public schools .....	-	163	257	130
Recreation .....	25,728	3,386	5,097	1,771
Interest .....	12,534	1,162	2,898	1,673
Bond redemption .....	16,327	1,147	1,459	15
Pension and retirement .....	22,499	2,272	5,574	1,890
Economic and urban development <u>4/</u> .....	20,638	-	-	-
Mass transit .....	36,683	-	1,401	-
Miscellaneous .....	20,438	3,281	991	2,716
Cash capital improvements .....	41,148	2,184	1,104	1,348

1/ Excludes loan, bond, revolving, and certain trust funds and Water Supply revenues.

2/ Includes rentals, interest, garbage collection charges and other earnings.

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

4/ Includes expenditures from Federal redevelopment grants.

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

Table 236.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
1981 AND 1982

[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.]

Source of revenue	Tax base		Tax collections	
	1981	1982	1981	1982
All sources .....	21,013,424	20,228,500	575,216	574,591
Sources taxed at 4 percent .....	13,459,282	13,547,046	538,371	541,882
Retailing .....	6,700,750	6,874,963	268,030	274,999
Services .....	1,809,913	1,905,068	72,396	76,203
Contracting .....	1,613,764	1,294,871	64,551	51,795
Theater, amusement, radio .....	129,501	130,280	5,180	5,211
Interest .....	205,989	205,443	8,240	8,218
Commissions .....	276,679	241,847	11,067	9,674
Hotel rentals .....	770,705	844,926	30,828	33,797
All other rentals .....	1,269,800	1,420,361	50,792	56,814
Use (4 percent) .....	436,335	387,365	17,453	15,495
All others .....	245,846	241,922	9,834	9,677
Sources taxed at other rates <u>1/</u> ...	7,554,142	6,681,454	36,877	32,709
Insurance solicitors .....	255,321	199,512	383	299
Sugar processing .....	415,442	317,880	2,077	1,589
Pineapple canning .....	172,342	185,367	862	927
Producing .....	176,582	173,891	883	869
Manufacturing .....	630,732	530,598	3,154	2,653
Wholesaling <u>2/</u> .....	3,528,763	3,207,768	17,644	16,039
Services (intermediary) .....	57,191	69,775	286	349
Use (1/2 percent).....	2,317,769	1,996,663	11,589	9,983
Adjustments .....	-	-	-32	-

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ The "Blind, Deaf and Disabled" category, which used to be reported separately, is now combined with "Wholesaling."

Source: Hawaii State Department of Taxation, General Excise and Use Tax Base and General Excise and Use Tax Collections (calendar year summary tables).

Table 237.-- REAL PROPERTY TAX VALUATIONS:  
ANNUALLY, 1973 TO 1983

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

Year	Assessment ratio <u>1/</u>	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
1973 ...	70	10,762,052	5,884,121	4,877,931	6,807,565
1974 ...	70	12,642,408	6,677,996	5,964,412	8,316,444
1975 ...	70	15,254,436	8,025,847	7,228,589	10,236,457
1976 ...	60	15,519,576	8,826,837	6,692,739	9,806,352
1977 ...	60	15,951,005	8,886,616	7,064,389	10,114,771
1978 ...	60	17,761,105	9,846,501	7,914,604	11,531,484
1979 ...	60	19,376,848	10,690,826	8,686,022	12,908,172
1980 ...	60	21,881,304	12,074,217	9,807,087	14,831,641
1981 ...	60	25,371,079	13,775,220	11,595,859	17,933,736
1982 ...	60	29,631,825	15,982,660	13,649,165	21,397,832
1983 <u>2/</u>	100	46,659,440	23,603,352	23,056,088	39,508,235

1/ Percent of fair market value.

2/ Government parcels assessed at \$1; their actual value in 1983 was \$8,172,000,000.

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, and Exemptions" (annual, 1982 forward).

Table 238.-- REAL PROPERTY TAX VALUATIONS: 1981 TO 1983

[In thousands of dollars.]

Subject	1981	1982	1983
Assessor's gross valuation <u>1/</u> .....	25,371,079	29,631,825	46,659,440
Land .....	13,775,220	15,982,660	23,603,352
Improvement .....	11,595,859	13,649,165	23,056,088
Exemptions <u>1/</u> .....	7,363,906	8,129,360	6,392,649
Federal .....	1,175,428	1,273,390	2,268,632
State .....	2,117,885	2,399,785	4,434,374
County .....	656,691	771,156	1,399,919
Hawaiian Homes Commission .....	30,245	66,757	69,075
Homes -- fee .....	1,699,450	1,777,043	3,093,750
Homes -- leasehold .....	535,287	544,873	877,754
Public utilities .....	134,604	150,430	275,896
All other <u>2/</u> .....	1,014,316	1,145,926	2,145,249
Assessor's net taxable valuation ..	18,007,173	21,502,465	40,266,791
Half of valuation on appeal .....	73,437	104,633	758,556
Number of appeals .....	1,287	3,234	7,390
Valuation for tax rate purposes ...	17,933,736	21,397,832	39,508,235
Land .....	9,882,163	11,506,523	21,357,040
Improvement .....	8,051,573	9,891,309	18,151,195
Amount to be raised by taxation <u>3/</u>	254,782	276,982	290,152
Assessment ratio (percent) .....	60	60	100

Footnotes and source follow next table.

Table 239.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1983

[In thousands of dollars.]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u> ....	33,459,170	6,227,016	4,730,721	2,042,533
Land .....	17,013,686	2,864,386	2,508,709	1,216,571
Improvement .....	16,445,484	3,362,630	2,222,012	1,025,962
Exemptions <u>1/</u> .....	5,016,516	487,353	653,116	235,664
Federal .....	2,232,654	7,131	19,685	9,162
State .....	3,769,828	177,071	395,025	92,450
County .....	1,238,334	89,909	44,982	26,694
Hawaiian Homes Commission .....	39,672	6,248	19,625	3,530
Homes -- fee .....	2,135,402	323,641	455,367	179,340
Homes -- leasehold .....	828,798	18,101	27,086	3,769
Public utilities .....	227,415	25,115	18,909	4,457
All other <u>2/</u> .....	1,824,901	120,496	151,754	48,098
Assessor's net taxable valuation .	28,442,654	5,739,663	4,077,605	2,006,869
Half of valuation on appeal .....	438,100	105,953	57,327	157,176
Number of appeals .....	2,545	1,467	1,069	2,309
Valuation for tax rate purposes ..	28,004,554	5,633,710	4,020,278	1,849,693
Land .....	15,310,236	2,675,592	2,339,368	1,031,845
Improvement .....	12,694,318	2,958,118	1,680,910	817,848
Amount to be raised by taxation <u>3/</u>	212,964	25,349	36,943	14,896

1/ Assessor's gross valuation and total for exemptions include government parcels in 1981 and 1982 but exclude them in 1983.

2/ Mostly churches, non-profit organizations, low-moderate income housing, schools, and hospitals.

3/ For fiscal year beginning July 1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, and Exemptions (annual).

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ERRATA

Errors appear in tables 55, 327, and 331. In table 327 (p. 346), "Total" in the stub should be followed by 1/ rather than 2/. Corrected table 55 (p.78) and table 331 (pp. 351-353) are as follows:

Table 55.— ACUTE CONDITIONS: 1982

Condition	Incidence of condition per year	Conditions per 100 persons per year
All acute conditions .....	2,141,939	224.0
Infective parasitic diseases ....	147,634	15.4
Respiratory condition .....	1,494,008	156.3
Upper respiratory .....	1,012,298	105.9
Influenza .....	390,103	40.8
Other respiratory condition ...	91,607	9.6
Digestive system condition .....	31,243	3.3
Injuries .....	202,739	21.2
All other acute conditions .....	266,315	27.9

Source: Hawaii State Department of Health, Hawaii Health Surveillance Program, records.

Table 331.— POVERTY STATUS IN 1979, BY COUNTIES: 1980

[Based on national poverty thresholds. Hawaii thresholds are approximately 15 percent higher than those in effect on the Mainland; these data accordingly understate the numbers of impoverished persons and families in Hawaii. Data refer to poverty status in 1979 of persons surveyed in 1980.]

Subject	The State	Counties				
		Hawaii	Honolulu	Kalawao	Kauai	Mauai
<b>ALL INCOME LEVELS IN 1979</b>						
Families .....	227,974	22,825	178,516	30	9,687	16,916
With related children under 18 years .....	133,683	13,036	105,194	-	5,615	9,838
With related children 5 to 17 years .....	104,173	10,217	81,579	-	4,456	7,921
Female householder, no husband present .....	28,514	2,900	22,695	-	883	2,036
With related children under 18 years .....	19,559	2,031	15,390	-	636	1,502
With related children under 6 years .....	8,724	1,001	6,684	-	289	750
Householder 65 years and over .....	29,316	3,793	20,818	7	1,851	2,847
Unrelated individuals for whom poverty status is determined .....	107,787	10,278	83,980	86	3,993	9,450
65 years and over .....	15,528	1,926	11,278	25	792	1,507
Persons for whom poverty status is determined .....	927,032	90,711	727,356	144	38,658	70,163
Related children under 18 years .....	269,853	27,589	210,054	-	11,638	20,572
Related children 5 to 17 years .....	193,769	19,365	151,278	-	8,306	14,820
60 years and over .....	110,719	13,255	81,523	69	5,865	10,007
65 years and over .....	72,917	8,967	53,019	37	4,142	5,752

Continued on next page.

Table 331.— POVERTY STATUS IN 1979, BY COUNTIES: 1980 — Con.

Subject	The State	Counties				
		Hawaii	Honolulu	Kalawao	Kauai	Maui
<b>INCOME IN 1979 BELOW POVERTY LEVEL</b>						
Families .....	17,700	2,345	13,405	4	667	1,279
Percent below poverty level .....	7.8	10.3	7.5	...	6.9	7.6
With related children under 18 years .....	14,545	1,910	11,110	-	502	1,023
With related children 5 to 17 years .....	10,476	1,316	8,009	-	360	791
Female householder, no husband present .....	7,985	905	6,261	-	249	570
With related children under 18 years .....	7,330	834	5,754	-	233	509
With related children under 6 years .....	4,440	544	3,439	-	139	318
Householder 65 years and over .....	1,673	227	1,168	1	106	171
Unrelated individuals for whom poverty status is determined .....	24,775	3,519	17,889	38	1,045	2,284
Percent below poverty level .....	23.0	34.2	21.3	...	26.2	24.2
65 years and over .....	4,927	722	3,349	25	297	534
Persons for whom poverty status is determined .....	91,618	11,993	69,435	46	3,428	6,716
Percent below poverty level .....	9.9	13.2	9.5	31.9	8.9	9.6
Related children under 18 years .....	35,103	4,295	27,335	-	1,134	2,339
Related children 5 to 17 years .....	22,639	2,528	17,794	-	726	1,591
60 years and over .....	9,920	1,398	6,900	30	568	1,024
65 years and over .....	7,654	1,097	5,249	26	497	785

Table 331.— POVERTY STATUS IN 1979, BY COUNTIES: 1980 — Con.

Subject	The State	Counties				
		Hawaii	Honolulu	Kalawao	Kauai	Maui
<b>INCOME IN 1979 BELOW SPECIFIED POVERTY LEVEL</b>						
Percent of persons for whom poverty status is determined:						
Below 75 percent of poverty level .....	6.1	7.9	5.9	24.3	5.1	5.5
Below 125 percent of poverty level .....	14.4	20.0	13.9	37.5	12.6	12.9
Below 150 percent of poverty level .....	19.0	25.7	18.4	38.9	18.4	16.5
Below 200 percent of poverty level .....	29.0	37.5	28.0	46.5	32.3	26.2

Source: U.S. Bureau of the Census, 1980 Census of Population and Housing, Advance Estimates of Social, Economic, and Housing Characteristics, PHC80-S2-13 (September 1982), table P-4.

Table 240.-- MAXIMUM ASSESSED VALUE PER SQUARE FOOT FOR  
LAND, BY ISLANDS: JANUARY 1, 1983

[The legal assessment ratio is 100 percent of fair market  
value.]

Island	Location	Use	Assessed value per square foot (dollars)
Hawaii .....	Hilo .....	Commercial	15.00
Maui .....	Lahaina .....	Commercial	72.50
Lanai .....	Lanai City .....	Commercial	4.20
Molokai ...	Kaluakoi Resort .....	Residential	8.00
Oahu .....	Waikiki Beach .....	Hotel apt.	173.40
Kauai .....	Waiohai Hotel .....	Hotel	21.84
Niihau ....	Entire island .....	...	<u>1/</u> 7.20

1/ Per acre.

Source: City and County of Honolulu, Department of  
Finance, Property Technical Office, data provided April 15,  
1983.



Table 241.-- REAL PROPERTY TAX RATES, BY COUNTIES:  
FISCAL YEAR 1983-1984

[In dollars per \$1,000 assessed value.]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential .....	7.05	4.50	8.60	7.70
Unimproved residential .....	7.05	4.50	10.00	7.70
Apartment .....	7.05	4.50	10.00	8.70
Other land use classes <u>1/</u> ..	9.00	4.50	10.00	8.70
Improvement:				
Improved residential .....	7.05	4.50	8.60	7.06
Unimproved residential .....	7.05	4.50	8.60	7.06
Apartment .....	7.05	4.50	8.60	8.25
Other land use classes <u>1/</u> ..	9.00	4.50	8.60	8.25

1/ Commercial, industrial, agricultural, conservation, and hotel/resort.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, and Exemptions, 1983-84 Tax Year, State of Hawaii (July 1983).

Table 242.-- ADJUSTED GROSS INCOME REPORTED ON  
INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1970 TO 1980

Year earned	Number of returns	Adjusted gross income (less deficit)	
		Total (\$1,000)	Per return (dollars)
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 .....	380,937	5,218,740	13,700
1978 .....	403,217	5,943,659	14,741
1979 .....	412,922	6,493,228	15,725
1980 .....	424,177	7,320,740	17,259

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

Table 243.-- INTERNAL REVENUE SERVICE OPERATIONS: 1981

Subject	Amount
Internal revenue collections (\$1,000) .....	1,826,363
Individual income and employment taxes .....	1,606,039
Total returns filed .....	756,216
Individual income tax .....	425,322
Returns examined .....	9,306
Individual .....	8,024
Additional tax and penalties recommended after examination (\$1,000) .....	36,820
Individual .....	10,464
Costs incurred (\$1,000) .....	6,656

Source: 1981 Annual Report, Commissioner of Internal Revenue and the Chief Counsel for the Internal Revenue Service, pp. 29, 42, 48, 49, and 57.

Table 244.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1970, 1979 AND 1980

[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	1979	1980
All returns .....	302,426	412,922	424,177
Under \$5,000 .....	113,236	97,399	94,724
\$5,000 under \$10,000 .....	76,465	89,037	82,752
\$10,000 under \$15,000 .....	56,096	63,473	63,452
\$15,000 under \$20,000 .....	31,559	45,042	45,809
\$20,000 under \$25,000 .....	13,173	31,998	36,570
\$25,000 under \$30,000 .....	4,698	28,081	29,055
\$30,000 under \$50,000 .....	5,411	46,767	55,685
\$50,000 under \$100,000 .....	1,480	9,490	14,175
\$100,000 under \$200,000 ....	254	1,331	1,605
\$200,000 under \$500,000 ....	50	254	284
\$500,000 under \$1,000,000 ..	4	34	51
\$1,000,000 or more .....	4	16	15
Median income (dollars) ....	6,928	11,577	12,727

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

Table 245.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS, TOTAL AND JOINT: 1980

[Income earned in 1980.]

Type of return and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax	
			Number of returns	Amount (\$1,000)
<b>ALL RETURNS</b>				
Total .....	424,177	7,320,740	331,439	1,043,741
Under \$5,000 .....	94,724	183,190	21,127	3,123
\$5,000 under \$10,000 ...	82,752	609,047	67,679	37,172
\$10,000 under \$15,000 ..	63,452	775,063	61,229	71,981
\$15,000 under \$20,000 ..	45,809	795,393	44,835	96,166
\$20,000 under \$25,000 ..	36,570	816,343	35,947	98,507
\$25,000 under \$50,000 ..	84,740	2,915,255	84,566	438,441
\$50,000 or more .....	16,130	1,226,450	16,056	298,352
<b>JOINT RETURNS OF HUSBANDS AND WIVES</b>				
Total .....	195,315	5,123,453	169,785	752,430
Under \$5,000 .....	12,847	-3,398	18	62
\$5,000 under \$10,000 ...	17,603	136,055	8,102	2,886
\$10,000 under \$15,000 ..	28,623	351,977	27,105	21,043
\$15,000 under \$20,000 ..	22,704	397,694	21,824	35,029
\$20,000 under \$25,000 ..	25,283	564,463	24,660	59,395
\$25,000 under \$50,000 ..	73,423	2,565,895	73,300	370,238
\$50,000 or more .....	14,832	1,110,766	14,776	263,776

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1980, Individual Income Tax Returns (1982), p. 107.

Table 246.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE  
INCOME TAX RETURNS, BY TYPE OF RETURN: 1971 TO 1981

[In dollars.]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Single <u>1/</u>	Joint	All returns	Single <u>1/</u>	Joint
1971 .....	7,366	2,962	12,685	8,936	4,263	13,497
1972 .....	7,462	3,284	13,515	9,218	4,553	14,358
1973 .....	7,680	3,262	14,114	9,666	4,650	15,189
1974 .....	7,844	3,774	15,319	9,945	5,193	16,667
1975 .....	8,140	3,890	16,350	10,448	5,406	17,706
1976 .....	(NA)	4,318	(NA)	10,608	5,790	18,705
1977 .....	8,726	4,236	17,716	11,057	5,838	19,718
1978 .....	9,302	4,538	20,276	12,279	6,274	22,335
1979 .....	8,738	4,757	20,073	11,804	6,875	22,636
1980 .....	9,676	5,294	21,510	13,464	7,639	24,980
1981 .....	10,220	5,794	23,321	14,737	8,455	26,881

NA Not available.

1/ Including married filing separately and heads of households.

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

Table 247.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING  
1981, 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 .....	448,320	6,884,575	4,416,315	332,288
Taxable resident returns .....	345,294	6,633,508	4,416,315	332,288
\$1,000, under \$5,000 .....	63,909	189,527	93,615	3,623
\$5,000, under \$10,000 .....	67,138	497,578	311,763	17,554
\$10,000, under \$20,000 .....	87,811	1,266,753	849,875	57,234
\$20,000, under \$30,000 .....	54,302	1,340,651	885,082	65,067
\$30,000, under \$50,000 .....	55,212	2,113,612	1,418,687	111,245
\$50,000, under \$75,000 .....	13,330	768,096	537,830	46,162
\$75,000, under \$100,000 .....	1,958	165,193	118,015	10,924
\$100,000 and over .....	1,634	292,098	201,448	20,479
Nontaxable resident returns ..	83,806	125,496	...	...
Loss .....	3,156	(38,573)	...	...
Under \$5,000 .....	74,174	53,441	...	...
\$5,000, under \$10,000 .....	4,188	29,497	...	...
\$10,000 and over .....	2,288	42,558	...	...
Nonresident returns .....	19,220	125,571	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1981, Individuals, p 31.

Table 248.-- FEDERAL OUTLAYS IN HAWAII: 1968 TO 1982

[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 .....	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
1979 .....	2,659,230	1,371,860	1,287,370
1980 .....	3,151,277	1,647,987	1,503,290
1981 <sup>1/</sup> .....	3,743,067	2,115,627	1,627,440
1982 <sup>T/</sup> .....	3,432,592	1,815,801	1,616,791

<sup>1/</sup> Data for 1981 and 1982 may not be exactly comparable with data for earlier years.

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); U.S. Bureau of the Census, Federal Expenditures by State (annual report, 1981 and 1982).



Table 249.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:  
FISCAL YEARS 1981 AND 1982

[In thousands of dollars.]

Type of expenditure	1981	1982
All categories .....	3,743,067	3,432,592
Grants to State and local governments ...	442,955	407,598
Salaries and wages .....	1,430,101	1,554,274
Direct payments to individuals .....	1,007,776	1,106,206
Procurement .....	849,665	349,507
Other major programs .....	12,570	15,007
Department of Defense <u>1/</u> .....	2,115,627	1,815,801
Other agencies .....	1,627,440	1,616,791

1/ Grants, wages and salaries, procurement, and Army research program.

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1981 (February 1983) and Federal Expenditures by State for Fiscal Year 1982 (February 1983).

Table 250.-- FEDERAL AID: 1977 TO 1982

[In thousands of dollars.]

Years ended September 30	Amount
1977 .....	400,144
1978 .....	413,391
1979 .....	407,881
1980 .....	463,258
1981 .....	442,955
1982 .....	407,598

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

Table 251.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:  
1972 TO 1982

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

Year	Total bonded debt <u>1/</u>	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1972 .....	1,080.4	804.1	215.8	24.6	26.3	9.6
1973 .....	1,219.4	944.1	212.1	23.9	25.0	14.3
1974 .....	1,274.4	1,005.2	198.5	23.2	33.6	13.9
1975 .....	1,435.9	1,185.6	182.8	22.4	31.8	13.3
1976 .....	1,667.2	1,385.9	211.0	21.0	36.9	12.4
1977 .....	1,775.7	1,483.1	226.9	19.6	34.6	11.5
1978 .....	1,916.8	1,607.1	238.5	18.2	37.3	15.7
1979 .....	1,971.9	1,677.6	224.3	16.8	38.3	14.9
1980 .....	2,054.3	1,764.9	207.5	22.4	45.6	13.8
1981 .....	2,217.9	1,883.6	235.5	21.1	46.2	31.4
1982 .....	2,359.5	2,039.3	235.5	19.8	45.8	19.0

1/ Outstanding state and county bonds, both general obligation and revenue bonds.

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

Table 252.-- STATE GENERAL OBLIGATION BOND DEBT: 1972 TO 1982

[In dollars. As of June 30.]

Year	G. O. bond debt	Cash reserve for serial bonds	Net debt
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
1977 ....	1,165,459,000.00	852,531.27	1,164,606,468.73
1978 ....	1,336,906,000.00	496,979.40	1,336,409,020.60
1979 ....	1,343,780,000.00	139,000.00	1,343,641,000.00
1980 ....	1,418,764,000.00	139,000.00	1,418,625,000.00
1981 ....	1,331,326,266.00	139,000.00	1,331,187,266.00
1982 ....	1,464,486,784.00	-	1,464,486,784.00

Source: Hawaii State Department of Accounting and General Services, information submitted February 22, 1983.

Table 253.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT:  
ANNUAL AVERAGES, 1970 TO 1982

Year	Total government	Federal			State	Counties
		Total	Defense <u>1/</u>	Non-defense		
1970 .....	73,640	33,380	22,080	11,300	30,600	9,660
1971 .....	78,220	32,920	21,520	11,400	34,920	10,380
1972 .....	79,400	32,700	21,200	11,500	35,300	11,450
1973 .....	78,050	31,650	20,600	11,050	35,250	11,150
1974 .....	78,900	31,000	20,200	10,800	35,950	11,950
1975 .....	82,000	30,550	19,700	10,850	38,700	12,750
1976 .....	84,800	29,850	19,200	10,600	41,350	13,600
1977 .....	85,700	29,300	19,000	10,250	42,650	13,800
1978 .....	87,050	29,350	19,100	10,250	43,350	14,350
1979 .....	86,500	29,700	18,850	10,800	43,300	13,500
1980 .....	89,050	30,000	18,700	11,250	45,150	13,900
1981 .....	89,000	30,350	19,400	10,900	45,250	13,350
1982 .....	90,300	31,500	20,400	11,100	45,650	13,150

1/ 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 1983, and records.

Table 254.-- STATE CIVIL SERVICE: 1980 TO 1982

[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	1980	1981	1982
Civil service employees .....	17,327	18,221	18,569
Department of Education .....	3,985	4,502	4,524
Department of Health .....	4,393	4,683	4,812
Department of Social Services and Housing .....	1,874	2,090	2,198
Department of Transportation .....	1,862	1,846	1,899
University of Hawaii .....	1,514	1,536	1,544
All others .....	3,699	3,564	3,592
Separations .....	2,155	2,633	2,748
Promotions .....	789	768	926
Transfers, demotions, and returns after promotions .	843	866	966
Classification actions processed .....	3,999	3,127	3,581
Applications received .....	19,761	21,292	25,475
Applicants screened .....	18,650	21,110	24,554
Applicants placed on eligible list .....	7,704	10,445	9,956
Vacancies filled by competitive and noncompetitive actions .....	3,648	3,187	3,544

Source: Hawaii State Department of Personnel Services, Annual Report 1981-82, pp. 2, 3, 5, and 7.

Table 255.-- STATE SALARY SCHEDULES FOR SELECTED SR LEVELS:  
1981 TO 1983

[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.]

Salary range	Lowest			Highest		
	1981	1982	1983	1981	1982	1983
SR-4 .....	705	770	770	1,063	1,261	1,261
SR-11 .....	941	1,028	1,028	1,391	1,637	1,637
SR-21 .....	1,425	1,551	1,551	2,171	2,555	2,555
SR-31/EM-8 ..	2,160	2,425	2,425	3,456	4,034	4,034

Source: Hawaii State Department of Personnel Services, records.