



GOVERNMENT IN HAWAII

A HANDBOOK OF FINANCIAL STATISTICS

1968

FIFTEENTH EDITION

THE STATE OF HAWAII FUNDED DEBT
Amounts Chargeable to Constitutional Limit
At December 31, 1957, 1962, 1965-67
(In Millions)

 OUTSTANDING BONDS
 AUTHORIZED/UNISSUED BONDS

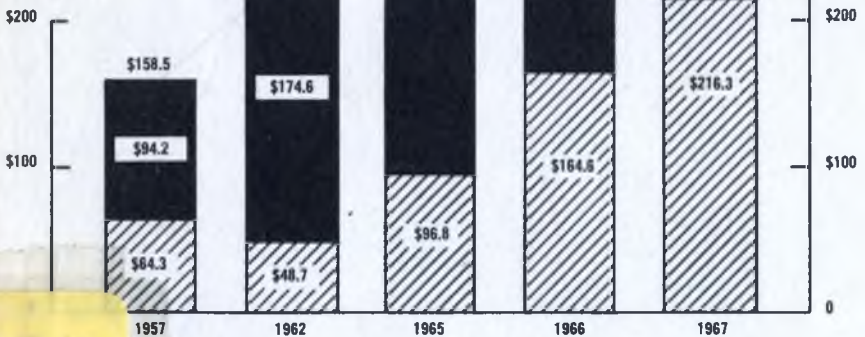
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Incorporated in 1953, the Tax Foundation of Hawaii is an independent, non-profit, non-partisan educational citizens' organization. The Foundation is governed by a 24-member Board of Trustees representing the entire State of Hawaii. The Foundation is financed by voluntary contributions from underwriting members, business organizations, and from corporate and individual associate members.

The purpose of the Tax Foundation is to encourage efficiency and economy in government, and to improve the economic status and standard of living of the citizens of the State of Hawaii. This is accomplished in part by cooperating with public officials and other organized groups or individuals working toward the adoption of improved methods, systems and procedures of public administration.

Data relative to government and taxation are collected and analyzed, with the Tax Foundation serving as a clearing house. Information that is compiled is made available to the public through the publication of reports, pamphlets, newspaper articles and by radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet size resume' of Hawaii's fiscal facts; a weekly column in the editorial pages of the Sunday Honolulu Star-Bulletin & Advertiser; a radio series twice weekly on KTRG and KLEI (Honolulu), KMVI (Maui), KTOH (Kauai), and weekly on KIKI (Honolulu). During the State of Hawaii Legislative Sessions, the Foundation prepares a LEGISLATIVE TAX BILL SERVICE which digests and comments on tax legislation; TAX TOPICS offers capsule comments on highlighted legislative issues; and LEGISLATIVE TAX REVIEW, published at the conclusion of each session, presents detailed reports of all major action as well as an examination of the changes in the State's finances.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

A skyrocketing tax burden, increased debt, and still greater expenditures are all highlights in this year's *GOVERNMENT IN HAWAII*, as government in the 50th State continues to engulf every sector of our economy. This is the Fifteenth Edition of this Handbook of Financial Statistics, and it is also the fifteenth year of the Tax Foundation of Hawaii as an independent organization. In the months and years ahead, probably more so than in the past, *good government will depend on an informed public*. It is our hope that this publication will help provide some of this information.

Perhaps the most disturbing aspect of increased governmental activity and spending is reflected in Hawaii's per capita tax burden. Five years ago, Hawaii ranked 14th with an amount equal to \$256 per person. In fiscal 1967, the load was increased to an estimated \$412 per person. This is nearly \$100 above the per capita U. S. average, and places Hawaii second highest in the United States both in amount of tax burden, and with taxes related to personal income. These amounts do not reflect federal tax collections; only state and local levies.

Looking at a few other examples shows the importance government exerts in Hawaii. For instance, state operating expenditures climbed 26% to \$383 million in fiscal 1967. Total state and county operating expenditures hit \$490 million in 1967, compared with \$405 million the previous year. On a per capita basis, Hawaii ranked 6th highest in the nation for direct general governmental expenditures at \$564. The national average was only \$423 per capita.

More spending has produced more debt, and comparable figures for the latest available fiscal period show Hawaii ranked 4th highest in the country for state-local long term debt. The per capita figure for debt in Hawaii is over \$712, compared with the average of \$516.

Even so, Hawaii's economy has been healthy and advances are being made. Trade is at record levels, employment is high and personal income continues to rise. These and other data are all contained in the 1968 *GOVERNMENT IN HAWAII*. Through charts, tables and text, this booklet attempts to show where Hawaii's earnings come from and where they are going.

The Tax Foundation of Hawaii had a great deal of cooperation and help from many federal, state and county officials in Hawaii, as well as from private firms, and their continued assistance is appreciated.

To the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget & Finance, Education, Labor, Taxation and Transportation, go special thanks. Likewise, we gratefully acknowledge contributions made by the City & County of Honolulu Budget and Finance Departments, Auditors and Treasurers of Maui, Hawaii and Kauai Counties, and the Bank of Hawaii and First National Bank of Hawaii.

R. J. Diem, President
Tax Foundation of Hawaii

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50TH STATE STATISTICS

Selected trends over the past 10 years in Hawaii show that State and local tax collections have expanded greatly - over 210% to \$310 million in fiscal 1967. Not far behind is the funded debt (chargeable to constitutional debt limits); the \$612 million in debt is up more than 195% over the \$207 million in 1957. Total personal income has been rising steadily in Hawaii, and the estimated \$2.4 billion for calendar 1967 reflects a 10-year increase of 116%. Civilian population which is up markedly over 1966, lags behind on a trend basis; the 760,000 recorded last year is up only 41% from a decade ago. It can be assumed that these trends will continue in a similar manner, barring changes in the economy or taxing policies (page 5).

Hawaii's economy continues to soar, with tourism, military spending, sugar and pineapple leading the way. The Aloha State greeted over 1,000,000 visitors in 1967 - 41% more than the record 1966 year. Visitor spending, estimated at \$420 million, also increased by a large margin (39%). With tighter restrictions on international travel being proposed, it is almost certain that Hawaii will continue to set records in 1968. Federal spending hit an estimated \$601 million due primarily to increased demands made by the Vietnam war. These outlays have been rising annually, but are dependent on fluctuations in international developments, and 1968 could see more conservative increases in this area. The value of both sugar and pineapple increased in 1967, and remain Hawaii's major agricultural industries. Rising labor costs, foreign competition and pressure for land development may make gains for sugar and pine more difficult in the year ahead (page 6).

Trade in the islands also reached new high levels in the year just ended. Retail sales approaching \$1.4 billion were logged, up nearly 7% over the previous period. Wholesale trade grew even more, registering a 15% burst to an estimated \$632 million. The overall "balance of payments" picture in Hawaii shows a favorable position, although expenditures have tended to increase slightly faster than receipts.

Manufacturing in Hawaii is surging upward, and increased by about 7% in 1967 - an increase of \$19 million. Diversification of products continues with new businesses on the increase. Garments, textiles, flowers, nuts, coffee, tuna, and other foodstuffs, petroleum, cement and metals account for the major portion of the market.

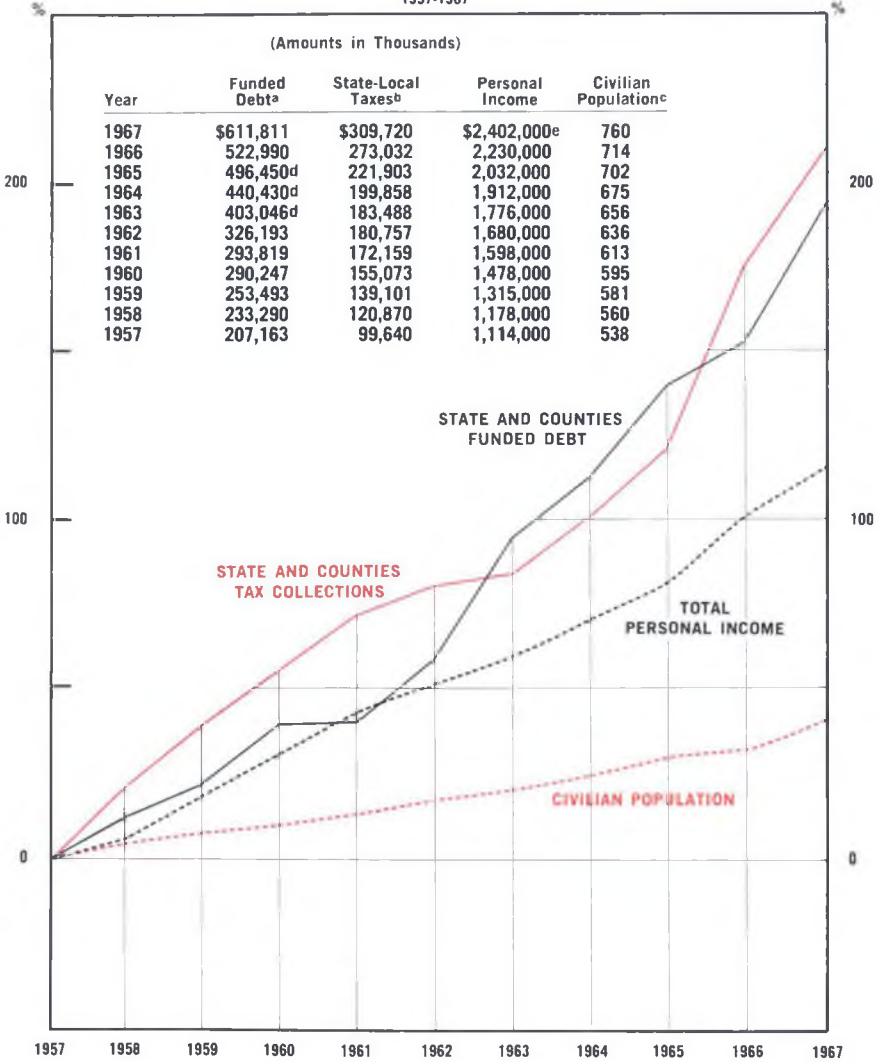
Population in 1967 jumped to 810,584 at midyear. Civilian de facto population amounted to 94% (759,582) of the total, and showed the largest single annual increase in more than 10 years. The military accounted for the other 51,002. Total population was up more than 6% over 1966 figures (page 9).

Wages and salaries amount to about 74% of personal income in Hawaii, and nearly 40% of salaries are paid by the government. This compares with the U. S. average of only 19% of total wages derived from government payrolls (page 10).

Per capita personal income rose to \$3,124 in 1966 and ranked Hawaii 14th in the country (page 11). The estimated figure for 1967 is set at \$3,241 (page 6).

Number of employed showed a slight gain in 1967 and reached 282,950 at November. While this was only 1.8% above 1966, government employment increased by 3.2%. Hawaii's unemployment rate has remained constant at around 3.4% for the past few years (page 12).

CHART 1
TRENDS IN HAWAII
 Population, Taxes, Personal Income, Debt
 1957-1967



- State and county general obligation bonds and territorial highway and airport revenue bonds outstanding, and state bonds authorized but unissued, chargeable to constitutional debt limits at December 31.
- Fiscal years for state; previous calendar years for counties prior to 1967 (except Honolulu, fiscal years from 1962). Unemployment compensation collections included. Fiscal 1967 reflects addition of estimated \$29,500 in real property collections delayed until July, 1967.
- Mid-year de facto civilian population.
- Includes highway refunding bonds of \$39,600.
- Estimated by Tax Foundation of Hawaii for 1967.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation; City & County Finance Director; County Auditors; U. S. Department of Commerce, "Survey of Current Business," Table 3.

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years 1957-1967

Economic Indicators	Amounts					Percent Change 1967 from		
	1967	1966	1965	1962	1957	1966	1962	1957
Population ^a	810,584	763,646	758,143	695,590	598,000	6.15	16.53	35.55
Labor Force ^b	292,850	283,270	269,020	246,180	207,564	3.38	18.96	41.09
Employment ^b	282,950	274,120	259,680	234,420	199,831	3.22	20.70	41.59
Unemployed ^b	3.4%	3.2%	3.4%	4.7%	3.7%	6.25	- 27.66	- 8.11
Cost of Living ^c	108.7%	106.6%	103.9%	98.4%	87.2%	1.97	10.47	24.66
Motor Vehicle Registrations ^d	351,298	336,640	319,862	261,974	200,431	4.35	34.10	75.27
Total Housing Units ^e	218,248	208,980	198,994	178,520	147,700	4.43	22.25	47.76
Total Hotel Rooms ^d	17,948	17,217	14,827	10,915	4,754	4.25	64.43	277.53
Number of Visitors ^d	1,005,000	710,580	606,010	362,145	168,829	41.43	177.51	495.28
Per Capita Personal Income ^d	\$ 3,241	\$ 3,124	\$ 2,882	\$ 2,530	\$ 1,944	3.75	28.10	66.72
Per Capita Taxes ^d	\$ 412	\$ 365	\$ 298	\$ 266	\$ 185	12.88	54.89	122.70
DOLLAR AMOUNTS IN MILLIONS								
Visitor Expenditures ^d	\$ 420	\$ 302	\$ 265	\$ 154	\$ 78	39.07	172.73	438.46
Military Expenditures ^d	601	517	460	376	308	16.25	59.84	95.13
Total Personal Income ^d	2,402	2,230	2,032	1,680	1,114	7.71	42.98	115.62
Bank Demand Deposits ^d	1,092	1,042	1,006	845	510	4.80	29.23	114.12
Value of Sugar Crops ^d	192	191	176	160	148	0.52	20.00	29.73
Value of Pineapple Exports ^f	127	125	122	109	110	1.60	16.51	15.45
Retail Sales ^g	1,385	1,297	1,201	1,028	734	6.78	34.73	88.69
Wholesale Sales ^g	632	550	473	392	280	14.91	61.22	125.71
Diversified Manufacturing ^g	315	294	281	240	105	7.14	31.25	200.00
Construction Value	367	371	339	264	138	- 1.08	39.02	165.94
Balance of Payments:								
Receipts ^h	1,850	1,607	1,418	1,112	856	15.12	66.37	116.12
Expenditures ^h	1,800	1,544	1,398	1,120	833	16.58	60.71	116.09

a. Mid-year estimates of population, including military stationed on land and aboard ships.

b. Monthly average; 1967 based on preliminary data at November.

c. Honolulu Consumer Price Index at December (revised), based on December, 1963 = 100%; 1967 figure at September.

d. Preliminary 1967 data; subject to revision.

e. At April 1.

f. Pineapple products exclusive of local sales. Data for 1967 estimated.

g. Based on General Excise Tax Base, federal exempt sales and other data. Not strictly comparable with previous editions; 1967 figures estimated.

h. Revised data on inflow and outflow of money due to commodity and other exports and imports as reported by the Bank of Hawaii; 1967 estimated.

SOURCE: State Departments of Budget & Finance, Health, Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, and Taxation; City & County Budget and Finance Director; County Auditors and Treasurers; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; Honolulu Automobile Club; U. S. Department of Commerce; and Bank of Hawaii.

TABLE 2
THE COUNTIES OF HAWAII
 Miscellaneous Data — 1966 and 1967

	City & County of Honolulu		Maui County		Hawaii County		Kauai County	
	1967	1966	1967	1966	1967	1966	1967	1966
Civilian Population ^a	619,105	575,757	51,442	49,667	61,925	61,027	27,110	27,458
Civilian Labor Force ^b	234,700	231,060	19,150	18,800	26,650	25,880	12,350	12,160
Number Employed ^b	227,000	223,400	18,300	17,860	25,700	24,960	11,950	11,740
Unemployment Rate ^b	3.3%	3.3%	4.4%	5.0%	3.6%	3.6%	3.4%	3.4%
Hotel Units ^c	12,822	10,728	1,894	1,616	1,997	1,448	1,235	886
Motor Vehicle Registration ^d	274,743	266,579	27,033	24,114	33,639	30,527	15,883	15,420
Number of Telephones	268,190	251,505	18,320	16,784	25,455	23,157	11,884	11,060
Sugar Production (Tons)	212,510	238,269	280,697	303,207	439,772	419,900	258,063	272,745
PER CAPITA AMOUNT								
Personal Income ^e	\$ 3,175	\$ 2,962	\$ 2,504	\$ 2,347	\$ 2,708	\$ 2,529	\$ 2,993	\$ 2,791
Tax Revenues ^f	106	106	79	100	86	101	96	110
Government Expenditures ^f	123	125	187	199	239	252	216	186
Bank Demand Deposits ^g	688	706	332	292	412	391	401	339
Sugar Income ^h	56	63	858	961	1,147	1,064	1,558	1,530
Pineapple Canning ⁱ	181	143	313	399	--	--	134	124
Retailing ⁱ	1,920	1,906	1,180	1,130	1,277	1,462	1,297	1,207
Wholesaling ⁱ	1,365	1,337	348	352	465	311	357	357
Manufacturing ⁱ	340	341	115	108	143	132	85	69
Contracting ⁱ	512	621	208	265	229	254	183	229
Services ⁱ	440	430	219	194	260	235	217	192
Rentals ⁱ	523	470	335	267	255	252	192	155

a. De facto population at July 1; except for personal income, all per capita data based on these figures.

b. At December 12; unemployment rate as a percent of labor force. 1967 data preliminary (November).

c. Data at December; 1967 at October.

d. At December 31; 1967 at December 1.

e. Data shown are for 1966 and 1965 calendar years (see Chart 2, page 8).

f. Fiscal 1967 and 1966 (calendar 1965 for Maui, Hawaii and Kauai) data.

g. At December 31.

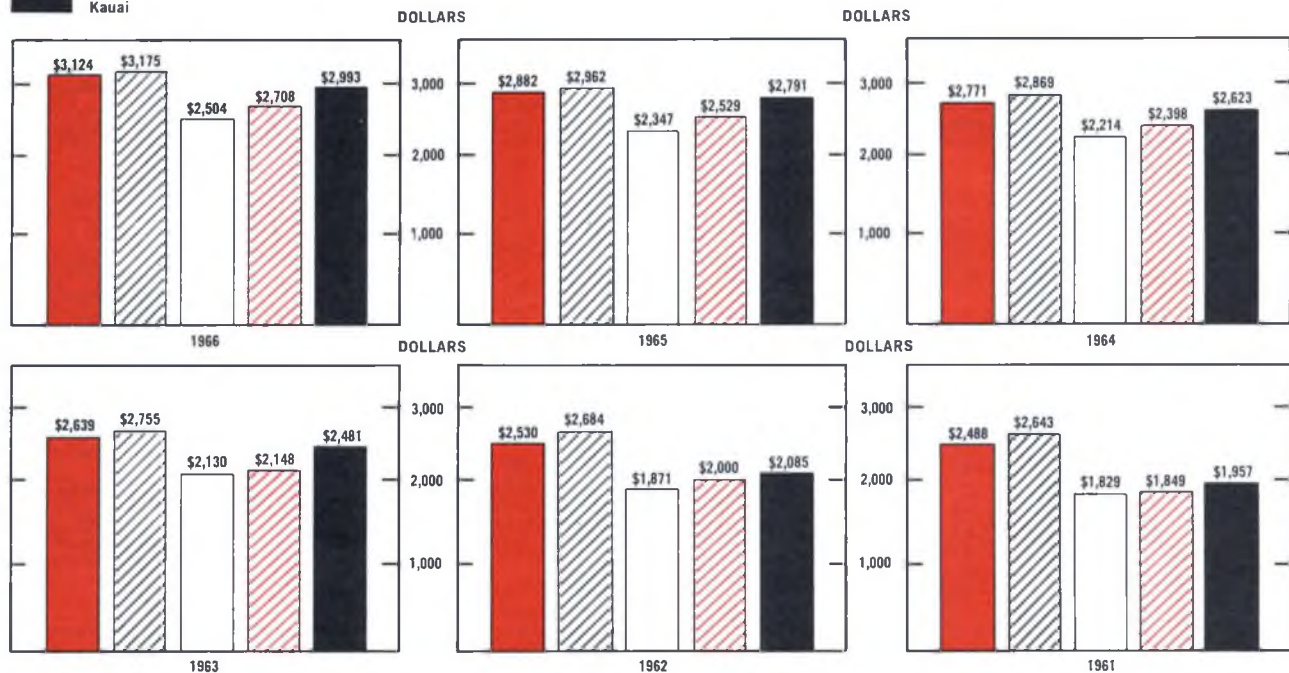
h. Income attributable to sugar production; 1967 estimated.

i. Based on General Excise tax bases for January-December as reported by State Tax Office. Does not necessarily reflect all business activity due to differences in reporting. Retailing, wholesaling and manufacturing also include use tax and federal exempt sales.

SOURCE: State Departments of Health, Labor and Industrial Relations, and Taxation; City & County Budget and Finance Directors; Counties' Auditors and Treasurers; Honolulu Automobile Club; Bank of Hawaii; First National Bank of Hawaii; Hawaiian Telephone Company; Hawaii Visitors Bureau, Hawaiian Sugar Planters' Assn.; and Tables 3, 21-24, 32-35 and Chart 2.



CHART 2
 PER CAPITA PERSONAL INCOME OF COUNTIES
 State of Hawaii and Counties: 1961-1966^a



a. County estimates for 1961-1965 by the First National Bank of Hawaii. State estimates by the U.S. Department of Commerce. County estimates for 1966 computed by the Tax Foundation of Hawaii.

SOURCE: "Survey of Current Business," U.S. Department of Commerce, Office of Business Economics, August, 1967; Research Department, First National Bank of Hawaii.

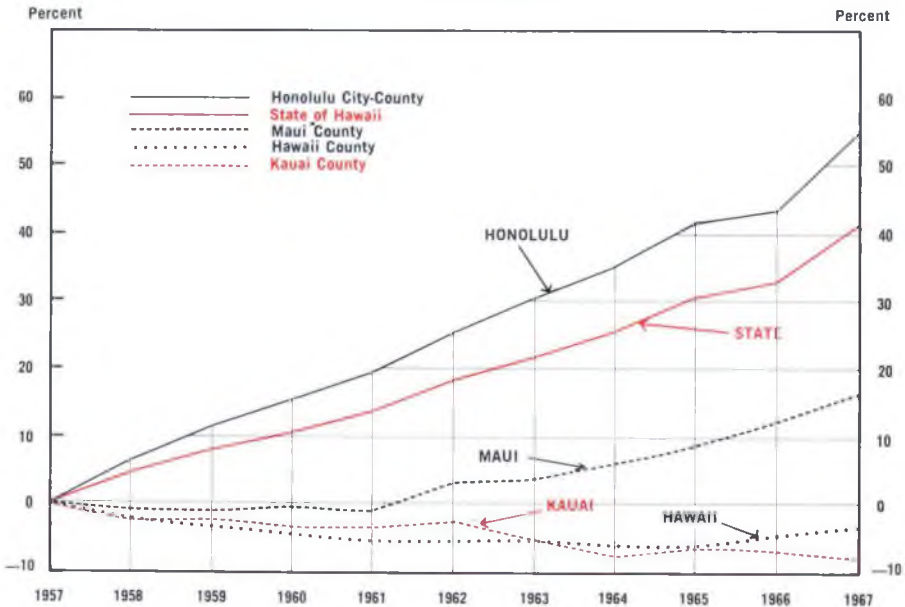
TABLE 3
POPULATION TRENDS IN HAWAII
 Mid-Year Estimates of Civilian Population^a

Year	Civilian Population					Annual Change	Military ^b Pop.	State Total
	City-County Honolulu	Maui County	Hawaii County	Kauai County	Total			
1967	619,105	51,442	61,925	27,110	759,582	6.4	51,002	810,584
1966	575,757	49,667	61,027	27,458	713,909	1.7	49,737	763,646
1965	566,532	47,892	60,029	27,577	702,030	4.0	56,113	758,143
1964	540,872	46,850	60,000	27,229	674,951	3.0	59,840	734,791
1963	520,999	45,916	60,649	27,982	655,546	3.1	57,093	712,639
1962	501,356	45,625	60,246	28,661	635,888	3.8	59,702	695,590
1961	480,173	43,759	60,332	28,409	612,673	3.0	56,348	669,021
1960	461,454	44,030	61,059	28,481	595,024	2.5	59,000	654,000
1959	445,972	43,798	61,903	28,832	580,505	3.6	56,000	637,000
1958	425,521	43,801	62,411	28,715	560,448	4.1	55,000	615,000
1957	400,500	44,289	63,998	29,509	538,296	5.1	60,000	598,000

- a. De facto estimates at July 1. Total includes visitors present and military dependents domiciled in the State, but excludes Hawaii residents temporarily absent.
- b. Includes crews of ships in Hawaii; 1957-1960 as estimated by U. S. Bureau of the Census; 1961-1967 by Department of Planning and Economic Development.

SOURCE: Departments of Health, and Planning and Economic Development, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
 State of Hawaii and Counties
 Mid-Year Estimates 1957-1967



SOURCE: Table 3.

TABLE 4
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1956 and 1966)
(Amounts in Millions)

Income Source	State of Hawaii								U. S. Average ^a		
	1966		1965		1956		% Change 1966 From 1956	% of Total		% Change 1966 From 1956	
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1956	1966		
Wages and Salaries											
Farms	\$ 62	2.8	\$ 62	3.1	\$ 57	5.5	8.7	0.8	0.5	- 1.1	
Mining	--	--	--	--	1	0.1	--	1.2	0.8	10.0	
Contract Construction	151	6.8	128	6.3	36	3.5	319.4	4.1	4.0	69.6	
Wholesale & Retail Trade	239	10.7	216	10.6	99	9.5	141.4	12.2	11.1	59.5	
Manufacturing	135	6.1	126	6.2	62	6.0	117.7	23.5	22.1	64.7	
Finance, Insurance & Real Estate	80	3.6	72	3.5	21	2.0	281.0	2.9	3.1	87.8	
Transportation	73	3.3	65	3.3	39	3.7	87.2	4.0	3.2	38.0	
Communications & Utilities	45	2.0	40	2.0	17	1.6	164.7	2.1	1.9	64.2	
Services^b											
Hotels & Other Lodging	32	1.4	27	1.3	11	1.1	190.9	0.4	0.4	78.5	
Personal & Household Services	28	1.3	27	1.3	15	1.4	86.7	1.7	1.4	41.5	
Business & Repair	35	1.5	31	1.5	8	0.7	337.5	1.0	1.6	184.5	
Amusement & Recreation	11	0.5	12	0.6	6	0.5	83.3	0.5	0.5	69.0	
Prof., Social, & Rel. Services	94	4.2	85	4.2	31	3.0	203.2	2.7	3.9	151.3	
Government											
Federal, Civilian	224	10.0	199	9.8	114	11.0	96.5	3.2	3.4	89.2	
Federal, Military	225	10.1	227	11.2	165	15.9	36.4	2.3	2.0	53.7	
State and Local	208	9.3	165	8.1	73	7.0	184.9	5.3	7.4	141.6	
Other Industries	4	0.2	3	0.1	2	0.2	100.0	0.2	0.1	42.1	
Total Wages and Salaries	\$1,646	73.8	\$1,485	73.1	\$ 757	72.7	117.4	68.1	67.4	73.2	
Other Labor Income	62	2.8	54	2.7	30	2.8	106.7	2.5	3.6	155.7	
Proprietors Income											
Farm	55	2.5	48	2.4	26	2.5	111.5	3.5	2.8	37.9	
Non-Farm	134	6.0	130	6.4	77	7.4	74.0	9.7	7.4	34.3	
Property Income	287	12.9	265	13.0	122	11.7	135.2	12.3	14.3	104.9	
Transfer Payments	117	5.2	102	5.0	47	4.5	148.9	5.7	7.6	133.3	
Sub-Total	\$2,301	103.2	\$2,084	102.6	\$1,059	101.6	117.3	101.8	103.1	77.4	
Less: Pers. Contrib. for Soc. Ins.	- 71	- 3.2	- 53	- 2.6	- 17	- 1.6	317.6	- 1.8	- 3.1	207.0	
Total Personal Income	\$2,230	100.0	\$2,032	100.0	\$1,041	100.0	114.2	100.0	100.0	75.2	

NOTE: Detail may not add to total because of rounding.

a. 1956 data excludes Alaska.

b. Breakdown of 1956 "Services" estimated by the Tax Foundation of Hawaii from unpublished data made available from the Office of Business Economics, U. S. Department of Commerce.

SOURCE: "Survey of Current Business," August, 1967; "Hawaii Personal Income by Major Sources, 1948-1962," (Computer Print-out), September, 1966, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 5
PER CAPITA PERSONAL INCOME
 By States — Selected Years^a

State	1966		1965		1961		1956		% Change 1966 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1965	1956
HAWAII	\$3,124	14	\$2,882	14	\$2,488	11	\$1,900	21	8.4	64.4
U.S. Av.	2,963	--	2,760	--	2,264	--	1,975 ^b	--	7.4	50.0
Ala.	2,066	48	1,922	48	1,508	47	1,304	48	7.5	58.4
Alaska	3,421	9	3,194	9	2,704	9	2,446	5	7.1	39.9
Ariz.	2,544	33	2,371	33	2,070	29	1,767	28	7.3	44.0
Ark.	2,010	50	1,843	50	1,486	49	1,194	50	9.1	68.3
Calif.	3,457	7	3,261	7	2,777	5	2,419	7	6.0	42.9
Colo.	2,916	21	2,707	22	2,343	14	1,887	23	7.7	54.5
Conn.	3,690	2	3,430	2	2,892	3	2,603	3	7.6	41.8
Del.	3,529	4	3,356	3	2,759	7	2,755	1	5.2	28.1
Fla.	2,614	30	2,438	29	1,970	33	1,723	30	7.2	51.7
Ga.	2,379	42	2,174	42	1,678	42	1,446	42	9.4	64.5
Idaho	2,445	38	2,398	32	1,913	35	1,667	33	2.0	46.7
Ill.	3,532	3	3,302	4	2,720	8	2,416	8	7.0	46.2
Ind.	3,076	15	2,867	15	2,222	22	1,991	18	7.3	54.5
Iowa	2,992	18	2,727	21	2,081	28	1,694	32	9.7	76.6
Kans.	2,862	25	2,669	23	2,210	23	1,795	26	7.2	59.4
Ky.	2,246	45	2,053	45	1,668	43	1,417	44	9.4	58.5
La.	2,277	43	2,085	43	1,687	41	1,500	40	9.2	51.8
Me.	2,477	36	2,305	38	1,829	39	1,635	34	7.5	51.5
Md.	3,204	13	3,022	12	2,464	12	2,126	13	6.0	50.7
Mass.	3,271	10	3,067	10	2,553	10	2,146	12	6.7	52.4
Mich.	3,269	11	3,060	11	2,299	17	2,214	10	6.8	47.7
Minn.	2,904	24	2,666	25	2,193	25	1,783	27	8.9	62.9
Miss.	1,777	51	1,625	51	1,268	51	1,026	51	9.4	73.2
Mo.	2,817	26	2,667	24	2,166	26	1,884	24	5.6	49.5
Mont.	2,623	29	2,436	30	1,973	32	1,892	22	7.7	38.6
Neb.	2,905	23	2,626	26	2,114	27	1,628	36	10.6	78.4
Nev.	3,497	5	3,302	5	2,928	2	2,500	4	5.9	39.9
N. H.	2,808	27	2,575	27	2,205	24	1,829	25	9.0	53.5
N. J.	3,445	8	3,258	8	2,765	6	2,443	6	5.7	41.0
N. M.	2,385	40	2,235	40	1,953	34	1,593	37	6.7	49.7
N. Y.	3,497	6	3,286	6	2,796	4	2,396	9	6.4	46.0
N. C.	2,277	44	2,060	44	1,626	45	1,377	45	10.5	65.4
N. D.	2,384	41	2,300	39	1,504	48	1,437	43	3.7	65.9
Ohio	3,056	16	2,845	16	2,328	15	2,171	11	7.4	40.8
Okla.	2,462	37	2,310	37	1,910	36	1,580	39	6.6	55.8
Ore.	2,908	22	2,761	18	2,275	19	2,015	16	5.3	44.3
Pa.	2,968	20	2,750	19	2,257	20	2,032	15	7.9	46.1
R. I.	3,047	17	2,816	17	2,280	18	1,993	17	8.2	52.9
S. C.	2,052	49	1,855	49	1,429	50	1,210	49	10.6	69.6
S. D.	2,420	39	2,204	41	1,771	40	1,364	47	9.8	77.4
Tenn.	2,227	46	2,038	46	1,620	46	1,368	46	9.3	62.8
Texas	2,542	34	2,350	35	1,984	31	1,752	29	8.2	45.1
Utah	2,485	35	2,362	34	2,039	30	1,707	31	5.2	45.6
Vt.	2,595	32	2,340	36	1,877	38	1,586	38	10.9	63.6
Va.	2,605	31	2,429	31	1,898	37	1,635	35	7.2	59.3
Wash.	3,222	12	2,901	13	2,455	13	2,093	14	11.1	53.9
W. Va.	2,176	47	2,034	47	1,634	44	1,491	41	7.0	45.9
Wisc.	2,973	19	2,740	20	2,227	21	1,927	20	8.5	54.3
Wyo.	2,739	28	2,561	28	2,303	16	1,939	19	7.0	41.3
D. C.	3,948	1	3,687	1	3,065	1	2,660	2	7.1	48.4

a. Data for years prior to 1966, as revised by the U. S. Department of Commerce. Ranking includes 50 states and District of Columbia.

b. Excludes Hawaii and Alaska.

SOURCE: "Survey of Current Business," August, 1967, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 6
EMPLOYMENT IN HAWAII
 Employment in Selected Industries
 Selected Years as at December 12

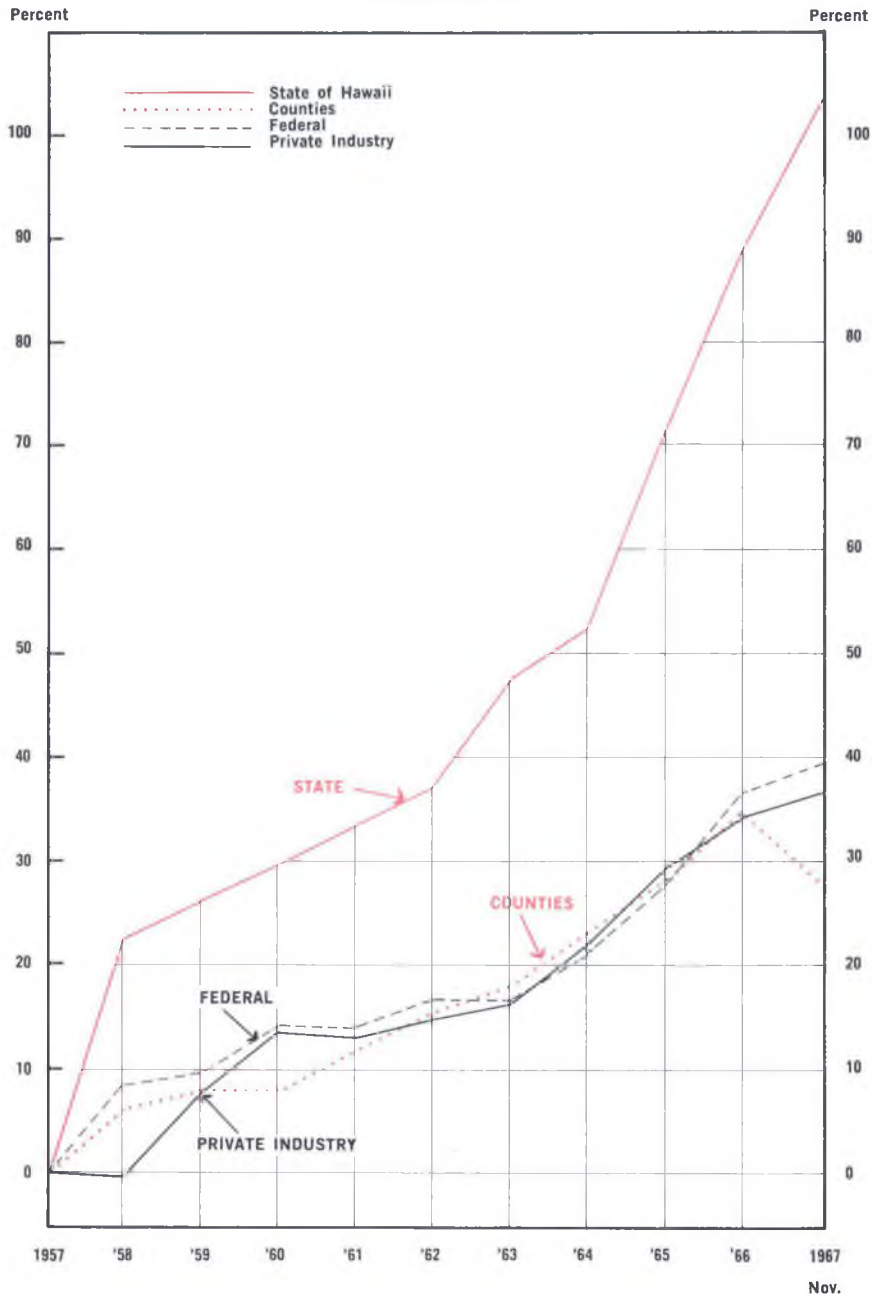
Type of Employment	Number Employed					Per Cent Change 1967 over		% of Total Employed		
	1967 ^a	1966	1965	1962	1957	1966	1957	1967	1966	1957
GOVERNMENT										
State	23,700	22,110	19,950	15,970	11,646	7.19	103.50	8.38	7.96	5.77
County	9,250	9,820	9,320	8,390	7,279	- 5.80	27.08	3.27	3.53	3.60
Sub-Total Local Governments	32,950	31,930	29,270	24,360	18,925	3.19	74.11	11.65	11.49	9.37
Federal (Civilian) - Air Force	3,600	3,390	3,070	2,810	3,351	6.19	7.43	1.27	1.22	1.66
Army	5,900	5,830	5,270	4,950	5,883	1.20	0.28	2.08	2.10	2.91
Navy	13,200	12,370	11,180	10,770	12,402	6.71	6.43	4.67	4.45	6.14
Other	11,400	11,470	11,330	9,680	2,560	- 0.61	345.31	4.03	4.12	1.27
Sub-Total Federal Government	34,100	33,060	30,850	28,210	24,196	3.15	40.93	12.05	11.89	11.98
Sub-Total Government	67,050	64,990	60,120	52,570	43,121	3.17	55.49	23.70	23.38	21.35
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	6,550	6,500	6,460	6,770	8,905	0.77	- 26.45	2.32	2.34	4.41
Pineapple ^b	3,450	3,280	3,490	2,950	3,905	5.18	- 11.65	1.22	1.18	1.93
Other	2,300	2,260	1,570	1,510	12,700	1.77	- 81.89	0.81	0.81	6.29
Food Processing	11,750	12,480	12,340	13,780	15,446	- 5.85	- 23.93	4.15	4.49	7.65
Textile & Apparel Mfg.	2,550	2,510	2,360	2,240	1,656	1.59	53.99	0.90	0.90	0.82
Printing and Publishing	2,300	2,310	2,390	2,400	1,664	- 0.43	38.22	0.81	0.83	0.82
Other Manufacturing	4,850	4,790	4,640	4,410	3,637	1.25	33.35	1.71	1.72	1.80
Transport., Comm., and Utilities	18,600	17,470	16,700	15,060	12,185	6.47	52.65	6.57	6.29	6.03
Wholesale Trade	13,550	13,740	13,100	12,880	10,749	- 1.38	26.06	4.79	4.94	5.32
Retail Trade	43,100	44,110	41,110	35,420	27,358	- 2.29	57.54	15.23	15.87	13.54
Contract Construction	18,250	18,640	18,660	15,040	11,341	- 2.09	60.92	6.45	6.71	5.61
Hotel Services	8,700	7,240	6,520	4,440	3,509	20.17	147.93	3.08	2.61	1.74
Other Services	35,900	34,950	33,020	28,510	19,155	2.72	87.42	12.69	12.57	9.48
Self-Employed & Domestic	29,450	28,860	29,160	25,940	21,175	2.04	39.08	10.41	10.38	10.48
Finance, Ins. & Real Estate	14,600	13,830	13,580	10,980	5,512	5.57	164.88	5.16	4.98	2.73
Sub-Total Private Industry	215,900	212,970	205,100	182,330	158,897	1.38	35.87	76.30	76.62	78.65
Total Number Employed	282,950	277,960	265,220	234,900	202,018	1.80	40.06	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	3.4	3.4	3.4	4.8	3.6	--	--	--	--	--

a. November, 1967, preliminary data. Table reflects revisions in prior year data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 4
TRENDS IN HAWAIIAN EMPLOYMENT
 Government and Private Industry
 1957-1967 at December



WHERE GOVERNMENT GETS ITS MONEY

HAWAII STATE AND COUNTIES

The tax structure of Hawaii is highly centralized. The State government levies, administers and collects almost all taxes. However, there are certain exceptions. The counties set the real property tax rate (without limits), and the local portion of the fuel tax, while the state administers, assesses and collects under the law; the state sets the public utility franchise tax, but the counties are responsible for administration and collection. The counties have had complete control of the motor vehicle weight tax - formerly imposed by the State with collections to the counties - since 1967. Additionally, other licenses and permits are levied and administered on the local level by the counties.

Hawaii's tax burden on a per capita basis is accelerating. The estimated amount of state-county taxes collected in fiscal 1967 is just short of \$412 per person. This ranks Hawaii 2nd in the nation (behind New York) and almost \$100 above the estimated U. S. average (page 15). When taxes are related to personal income, it is estimated that \$13 out of every \$100 of income must be put aside for state and local taxes in the 50th State. Hawaii also ranks 2nd highest by this measurement.

Total tax collections in fiscal 1967 exceeded \$638.5 million (pages 17, 35 and 36). Collections of federal taxes in Hawaii amounted to \$339.6 million (page 35), and state-county tax revenues (adjusted for delayed real property revenues but excluding unemployment compensation collections) equalled \$298.9 million. State-local collections have increased their share of the total taxes collected from 39% in 1957 to 47% in 1967 (page 36).

Income and sales taxes make up the bulk of Hawaii's tax receipts. Based on total (adjusted) 1967 fiscal year collections, these two sources accounted for 75.4% of the total (pages 32-33). Property taxes make up 20.1%, and licenses, vehicle and other taxes the remaining 4.5%.

Earmarking of taxes is rare in Hawaii. Excluding unemployment collections, just over 10% of collections in 1967 (adjusted) went for specific purposes (page 17). Liquid fuel taxes (for airports and state and county highways), and the utility franchise tax and motor vehicle weight taxes (used for county highways) are the major examples.

STATE OF HAWAII

Revenue receipts of \$385.6 million were recorded by the state government in fiscal 1967 (page 21). This figure is equal to an 18% increase (\$58.6 million) over 1966. Tax receipts were up 16%, and represent 60% of all receipts. Federal grants-in-aid jumped by 34%, and make up 27% of the 1967 total. Earnings which showed a slight increase over 1966 account for 6%, while all other receipts (sales, interest and other miscellaneous) are 7% of the total.

A record surplus of \$20 million was registered in the General Fund at the close of fiscal 1967 (page 37). An additional \$7-\$8 million is anticipated for the fiscal year ending June 30, 1968, but cash for capital improvements could use up the entire amount as well as part of the \$20 million from 1967.

THE COUNTIES

Total operating revenues (preliminary) for the four counties reached \$118.2 million in fiscal 1967. This was the first full July-June fiscal period for the counties of Maui, Hawaii and Kauai; previously, they followed a calendar year.

Real property taxes continue to provide more than half (52%) of all county operating revenues (page 29). In Honolulu, 62% of revenues come from this source, while on the neighbor islands state-aid grants provide the single most important source of revenues: 56% for Kauai, 43% for Maui and 36% for Hawaii; however, real property taxes are the second most important source and are gaining in overall percentages each year.

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 All States — Fiscal Years 1966 and 1967

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^c			
	Fiscal 1966		Fiscal 1967 ^b		% Change from 1966	1966		1967	
	Amount	Rank	Amount	Rank		Amount	Rank	Amount	Rank
HAWAII	\$365.32	3	\$411.99	2	12.78	12.68	2	13.19	2
U.S. AV.	289.70	--	312.72	--	7.95	10.50	--	10.55	--
Ala.	181.73	50	188.48	51	3.71	9.46	39	9.12	44
Alaska	286.84	26	314.73	19	9.72	8.98	46	9.20	41
Ariz.	296.19	19	318.79	16	7.63	12.49	5	12.53	5
Ark.	187.30	48	199.42	48	6.47	10.16	29	9.92	27
Calif.	395.27	2	395.36	5	0.02	12.12	10	11.44	15
Colo.	334.66	8	345.53	11	3.25	12.36	9	11.85	12
Conn.	315.72	13	322.28	15	2.08	9.20	44	8.73	49
Del.	322.09	10	340.87	12	5.83	9.60	34	9.66	31
Fla.	250.90	34	251.69	39	0.31	10.29	27	9.63	34
Ga.	205.95	45	222.30	44	7.94	9.47	38	9.34	38
Idaho	286.98	25	305.96	24	6.61	11.97	11	12.51	6
Ill.	296.15	20	309.61	21	4.54	8.97	47	8.77	48
Ind.	284.68	27	296.14	26	4.03	9.93	32	9.63	35
Iowa	316.60	12	338.88	13	7.04	11.61	16	11.33	17
Kans.	302.90	16	306.71	23	1.26	11.35	18	10.72	23
Ky.	193.19	46	206.43	46	6.85	9.41	41	9.19	42
La.	245.24	36	254.85	36	3.92	11.76	14	11.19	19
Me.	253.12	33	264.98	33	4.69	10.98	21	10.70	24
Md.	287.72	24	307.54	22	6.89	9.52	35	9.60	36
Mass.	335.13	6	405.25	3	20.92	10.93	22	12.39	8
Mich.	309.91	15	315.08	18	1.67	10.13	30	9.64	32
Minn.	331.75	9	355.76	8	7.24	12.44	8	12.25	9
Miss.	184.18	49	195.43	50	6.11	11.33	19	11.00	21
Mo.	245.15	37	254.42	37	3.78	9.19	45	9.03	46
Mont.	289.91	22	295.57	27	1.95	11.90	13	11.27	18
Neb.	247.86	35	264.15	34	6.57	9.44	40	9.09	45
Nev.	343.72	4	353.50	9	2.85	10.41	24	10.11	26
N. H.	239.74	40	256.27	35	6.89	9.31	43	9.13	43
N. J.	287.86	23	400.91	4	39.27	8.84	48	11.64	14
N. M.	261.35	30	271.36	32	3.83	11.69	15	11.38	16
N. Y.	409.94	1	485.16	1	18.35	12.48	6	13.87	1
N. C.	207.28	44	223.00	43	7.58	10.06	31	9.79	29
N. D.	259.32	32	283.66	30	9.39	11.27	20	11.90	11
Ohio	242.87	38	246.48	40	1.49	8.54	50	8.07	51
Okla.	240.09	39	243.81	41	1.55	10.39	25	9.90	28
Ore.	299.07	17	314.72	20	5.23	10.83	23	10.82	22
Pa.	260.83	31	274.71	31	5.32	9.48	36	9.26	40
R. I.	290.39	21	287.90	29	- 0.86	10.31	26	9.45	37
S. C.	180.84	51	197.84	49	9.40	9.75	33	9.64	33
S. D.	275.62	29	300.47	25	9.02	12.51	3	12.42	7
Tenn.	193.19	47	206.41	47	6.84	9.48	37	9.27	39
Texas	219.52	41	228.79	42	4.22	9.34	42	9.00	47
Utah	281.68	28	289.97	28	2.94	11.93	12	11.67	13
Vt.	296.92	18	315.73	17	6.34	12.69	1	12.17	10
Va.	211.22	42	251.93	38	19.27	8.70	49	9.67	30
Wash.	334.89	7	359.74	7	7.42	11.54	17	11.17	20
W. Va.	208.98	43	222.20	45	6.33	10.27	28	10.21	25
Wisc.	342.56	5	381.15	6	11.27	12.50	4	12.82	3
Wyo.	319.65	11	345.99	10	8.24	12.48	7	12.63	4
D. C.	310.70	14	336.46	14	8.29	8.43	51	8.52	50

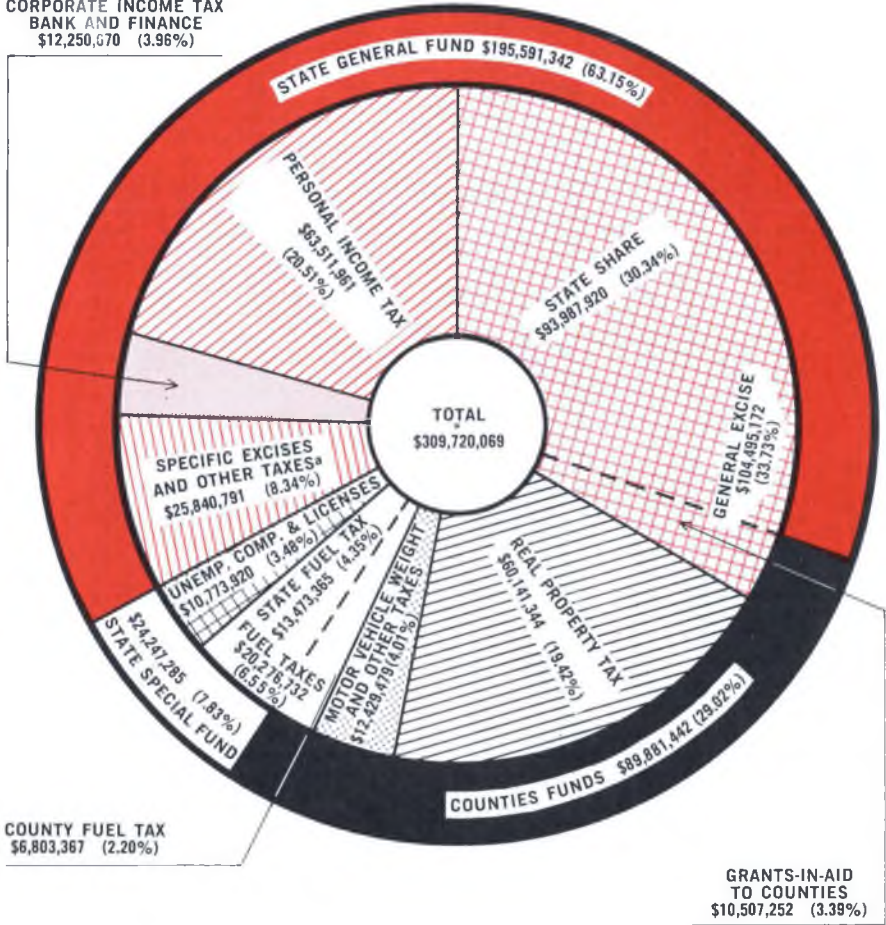
- a. Population excluding armed forces overseas for July 1, 1966 and 1967 as estimated by the U. S. Department of Commerce.
- b. Computed from preliminary State Tax Collections according to percentages estimated by the U. S. Department of Commerce for fiscal 1966.
- c. Fiscal year taxes as a percent of prior calendar year personal income.

SOURCE: State Tax Collections in 1967, Governmental Finances in 1965-66, and Survey of Current Business, August, 1967, U. S. Department of Commerce.

HAWAII TAX COLLECTIONS

State and Counties: Fiscal 1967

**CORPORATE INCOME TAX
BANK AND FINANCE**
\$12,250,670 (3.96%)



NOTE: Details do not agree exactly with data in Table 8 and Chart 6 due to differences in the reports of sources noted. Total figure reflects in addition of \$29,500,000 for 1967 real property tax collections delayed until after close of fiscal year.

a. Includes: Liquor, Tobacco, Insurance Premiums, Public Service Company, Inheritance & Estate and Conveyance Taxes; and business, non-business and small boat licences and permits.

SOURCE: Departments of Accounting & General Services and Taxation, State of Hawaii, and Table 8.

TABLE 8
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years — 1957-1967^a

Unit of Government and Sources	1967	1966	1965	1962	1957
State of Hawaii					
Gross Income ^b	\$104,495,172 ^f	\$ 93,721,542 ^f	\$ 77,251,813 ^f	\$ 66,076,423	\$38,138,517
Fuel	20,316,761	18,454,891	17,057,526	17,252,444	11,873,574
Liquor	5,796,780	5,404,933	4,182,734	3,606,691	2,173,822
Tobacco	4,668,757	3,719,259	2,608,868	2,346,891	1,249,024
Insurance	3,931,937	3,812,355	2,794,785	2,174,481	1,229,012
Public Service Companies ^c	8,963,873	8,984,927	7,613,281	5,279,217 ^g	3,003,093
Banks & Other Financial Corporations	1,725,460	1,406,823	900,294	828,294	175,000
Corporate Income ^d	10,525,210	9,950,548	7,567,053 ^f	6,659,850	4,162,393
Personal Income ^e					
Compensation & Dividends	5,404	7,456	9,338	38,485	13,218,342
Net Income	63,506,557	47,342,497 ^f	38,541,659 ^f	30,986,573	2,113,435
Inheritance & Estate	1,591,566	1,445,585	1,077,416	1,074,568	426,605
Real Property	30,643,543 ^f	57,399,238 ^f	41,756,872 ^f	30,807,541	12,966,082
Conveyance (Realty Transfer)	88,044	--	--	--	--
Licenses, Permits & Others	762,906	716,214	732,891	488,387	266,103
Unemployment Compensation	10,768,620	10,872,820	10,617,678	5,142,381	2,835,967
Sub-Total	\$267,790,590	\$263,239,088	\$212,712,208	\$172,762,226	\$93,830,969
Counties					
Liquor License Fees	\$ 580,768	\$ 574,331	\$ 541,205	\$ 488,033	\$ 408,186
Utility Franchise	1,555,748	1,440,084	1,368,960	1,114,914	659,612
Motor Vehicle Weight	8,545,334	6,034,168	5,743,127	5,078,117	3,913,213
Licenses, Permits & Others	1,747,629	1,744,153	1,537,117	1,313,350	828,405
Sub-Total	\$ 12,429,479	\$ 9,792,736	\$ 9,190,409	\$ 7,994,414	\$ 5,809,416
Grand Total	\$280,220,069	\$273,031,824	\$221,902,617	\$180,756,640	\$99,640,385

- NOTE: 1967 real property collections delayed due to certain changes made for 1967 by the State Legislature.
- Previous calendar year data for counties prior to 1967 (except fiscal year data for City & County of Honolulu from 1962).
 - Includes Use Tax (formerly Consumption and Compensating taxes).
 - Formerly Public Utility - new law effective January 1, 1964, includes public utilities and airlines and motor carriers formerly under General Excise Tax.
 - Includes payments on estimated taxes from January 1, 1958.
 - Net income tax includes withheld and estimated tax, less refunds, from January 1, 1958. Compensation and Dividends tax repealed effective January 1, 1958.
 - Reduced by Natural Disaster refunds and credits - General Excise \$117,649 (1967), \$777,475 (1966), and \$1,182,376 (1965); Personal Income \$197,425 (1966), and \$197,152 (1965); Real Property \$10,508 (1967), \$738,247 (1966), and \$298,110 (1965); and Corporate Income \$20,000 (1965).
 - Adjusted for delayed collections estimated at \$520,000 in 1962 for 1961.
- SOURCE: Departments of Taxation & Accounting & General Services, State of Hawaii; City & County of Honolulu Finance Department, and County Auditors.

TABLE 9
ALLOCATION OF STATE AND COUNTY TAXES
 Hawaii — Fiscal Years 1966 and 1967
 (In Thousands)

Type of Taxes	1967						1966					
	Allocated to					Total	Allocated to					Total
	State	Honolulu	Maui	Hawaii	Kauai		State	Honolulu	Maui	Hawaii	Kauai	
State Collections												
Gross Income	\$ 93,988	\$ 2,067 ^d	\$ 2,624 ^d	\$ 3,638 ^d	\$ 2,178 ^d	\$ 104,495	\$ 84,358	\$ 1,490 ^d	\$ 2,433 ^d	\$ 3,396 ^d	\$ 2,044 ^d	\$ 93,721
Fuel	13,514	5,232	679	547 ^e	345	20,317	12,036	4,903	650	524 ^e	342	18,455
Liquor	5,797					5,797	5,405					5,405
Tobacco	4,669					4,669	3,719					3,719
Insurance	3,932					3,932	3,812					3,812
Public Service Companies	8,964					8,964	8,985					8,985
Banks & Financial Corp.	1,725					1,725	1,407					1,407
Income - Corporate ^a	10,525					10,525	9,951					9,951
Income - Individual ^b	63,512					63,512	47,350					47,350
Inheritance & Estate	1,591					1,591	1,446					1,446
Real Property ^c	3	26,468	1,397	1,927	849	30,644	3	50,356	2,458	3,223	1,359	57,399
Convey. (Realty Transfer)	88					88	--					--
Unemployment Compensation	10,769					10,769	10,873					10,873
Licenses & Others	763					763	716					716
Sub-Total	\$219,840	\$33,767	\$4,700	\$6,112	\$3,372	\$267,791	\$190,061	\$56,749	\$5,541	\$7,143	\$3,745	\$263,239
County Collections												
Liquor Fees	\$ --	\$ 417	\$ 76	\$ 78	\$ 9 ^c	\$ 580	\$ --	\$ 398	\$ 64	\$ 75	\$ 37	\$ 574
Utility Franchise	--	1,317	55	137	47	1,556	--	1,229	52	118	42	1,441
Motor Vehicle Weight	--	6,906	531	765	343	8,545	--	4,583	484	641	326	6,034
All Others	--	1,393	127	158	70	1,748	--	1,396	126	162	60	1,744
Sub-Total	\$ --	\$10,033	\$ 789	\$1,138	\$ 469	\$ 12,429	\$ --	\$ 7,606	\$ 726^e	\$ 996^e	\$ 465^e	\$ 9,793
Total	\$219,840	\$43,800	\$5,489	\$7,250	\$3,841	\$280,220	\$190,061	\$64,355	\$6,267	\$8,139	\$4,210	\$273,032

- a. Includes amounts paid on declared estimated taxes less refunds.
- b. Includes delinquent collections from Compensation and Dividends Tax repealed 1-1-58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.
- c. Reduction in real property tax and liquor fees (Kauai only) due to delay in 1967 collections.
- d. Tax sharing between state and counties replaced with state Grants-in-Aid effective 7-1-65.
- e. Collections retained by State for county highways.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; City & County of Honolulu Finance Department; County Auditors; Table 8.

TABLE 10
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Activities	1967	1966	1962	Change 1967 from 1966	
				Amount	Percent
Retailing	\$ 49,005,749	\$44,656,034	\$30,751,575	\$ 4,349,715	9.74
Services	11,685,236	10,204,253 ^c	7,545,489	1,481,083	14.51
Contracting	14,795,440	13,902,754	8,730,079	892,686	6.42
Theater, Radio, Amusement	1,249,929	1,056,119	762,005	193,810	18.35
Interest	1,009,813	1,118,994	762,930	- 109,181	- 9.76
Commissions	2,360,977	2,216,757	1,531,975	144,220	6.51
Rentals	13,231,052	11,148,530	6,332,321	2,082,522	18.68
Airlines (c)	(c)	(c)	500,965	--	--
Use (4%) ^a	2,009,511	1,622,070	1,179,492	387,441	23.89
All Others	1,573,728	1,370,780	894,930	202,948	14.81
Sub-Total	\$ 96,921,435	\$87,296,191	\$58,991,761	\$ 9,625,244	11.03
Sugar Process.	\$ 837,674	\$ 745,240	\$ 2,256,196	\$ 92,434	12.40
Pine Canning	608,826	576,236	1,996,844	32,590	5.66
Sub-Total	\$ 1,446,500	\$ 1,321,476	\$ 4,253,040	\$ 125,024	9.46
Producing	\$ 316,164	\$ 283,469	\$ 259,090	\$ 32,695	11.53
Manufacturing ^b	1,077,642	981,313	768,158	96,329	9.82
Sub-Total	\$ 1,393,806	\$ 1,264,782	\$ 1,027,248	\$ 129,024	10.20
Wholesaling	\$ 2,740,928	\$ 2,600,884	\$ 1,816,271	\$ 140,044	5.38
Intermediary Services	71,212	88,988	65,940	- 17,776	- 19.98
Use (½%) ^a	1,381,953	603,846	169,294	778,107	128.86
Blind Vendors	3,737	3,155	2,708	582	18.45
Sub-Total	\$ 4,197,830	\$ 3,296,873	\$ 2,054,213	\$ 900,957	27.33
Insurance Solicitors	\$ 205,646	\$ 186,354	\$ 103,397	\$ 19,292	10.35
Penalties and Interest	186,129	210,315	201,180	- 24,186	- 11.50
Licenses, Fees, and Others	161,431 ^d	246,882 ^d	134,891	- 85,451	- 34.61
Disaster Claims Refunds	- 17,605	- 101,331	- 689,307	- 83,726	- 82.63
GRAND TOTAL	\$104,495,172	\$93,721,542	\$66,076,423	\$10,773,630	11.50

- a. Consumption and Compensating Taxes repealed effective December 31, 1965; replaced with Use Tax (at same rates) effective January 1, 1966.
b. Includes canning other than pineapple.
c. Excludes collections from motor and contract carriers and public utility airlines subject to Public Service Companies Tax effective January 1, 1964.
d. Includes estimated tax (net) payments of \$97,960 in 1966 and \$10,926 in 1967.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 11
DISTRIBUTION OF STATE GRANTS-IN-AID
Selected Fiscal Years^a

County	1967	1966	1962	Change 1967 from 1966	
				Amount	Percent
Honolulu	\$ 2,067,373	\$1,489,465	\$10,356,983	\$ 577,908	38.80
Hawaii	3,637,977	3,396,360	3,766,175	241,617	7.11
Maui	2,623,604	2,433,413	2,824,632	190,191	7.82
Kauai	2,178,298	2,043,876	1,883,088	134,422	6.59
Total	\$10,507,252	\$9,363,114	\$18,830,878	\$1,144,138	12.22

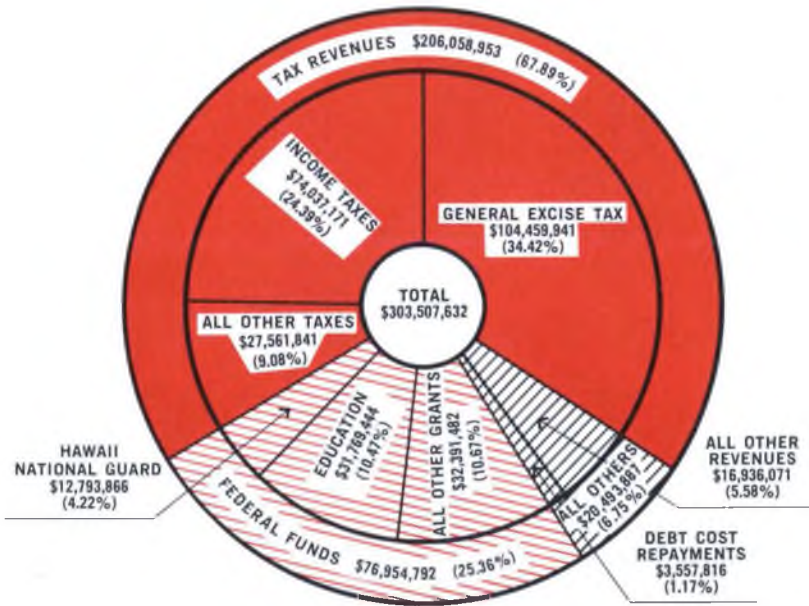
- a. Method of distribution to counties changed from tax sharing to grants-in-aid effective July 1, 1965. Includes General Excise, Use Tax and taxes on Motor and Contract Carriers subject to Public Service Company taxes (after January 1, 1964).

SOURCE: Department of Taxation, State of Hawaii.

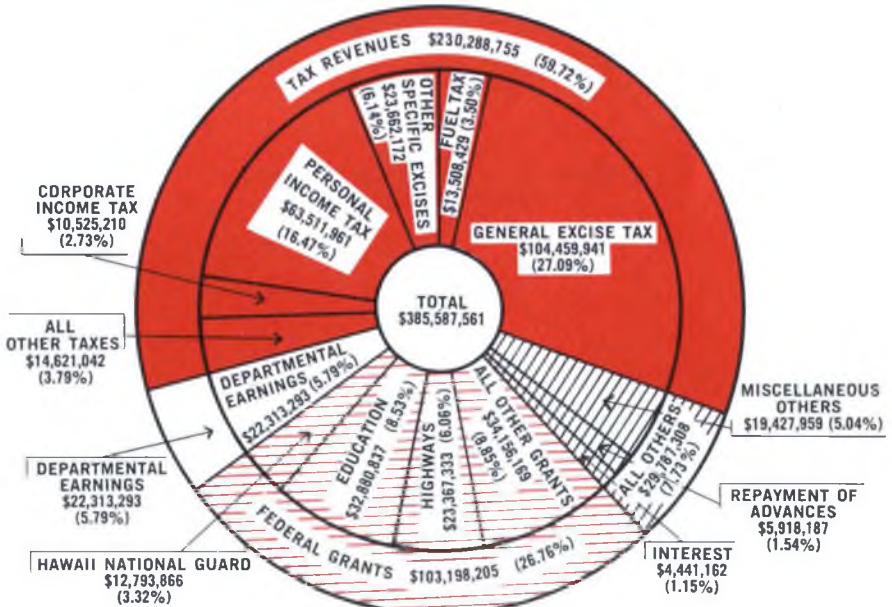
CHART 6

SOURCES OF STATE GOVERNMENT OPERATING REVENUES
Hawaii — Fiscal 1967

STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



SOURCE: Table 12

TABLE 12
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1966 and 1967

Source of Revenues	Fiscal 1967			Fiscal 1966		
	General Funds	Special Funds	Total	General Funds	Special Funds	Total
Tax Revenues						
General Excise	\$104,459,941	\$ --	\$104,459,941	\$ 93,647,887	\$ --	\$ 93,647,887
Special Excises ^a	23,697,236	13,473,365	37,170,601	22,243,882	11,996,730	34,240,612
Individual Income	63,511,961	--	63,511,961	47,349,954	--	47,349,954
Corporate Income	10,525,210	--	10,525,210	9,950,547	--	9,950,547
Unemployment Compensation	--	10,751,137	10,751,137	--	10,864,415	10,864,415
Other Taxes, Licenses & Permits ^b	3,864,605	5,300	3,869,905	3,276,799	6,285	3,283,084
Sub-Total Taxes	\$206,058,953	\$24,229,802	\$230,288,755	\$176,469,069	\$22,867,430	\$199,336,499
Fines, Forfeits and Escheats	\$ 1,771,005	\$ 11,506	\$ 1,782,511	\$ 1,545,421	\$ 7,917	\$ 1,553,338
Federal Grants-in-Aid	76,954,792	26,243,413	103,198,205	56,086,894	20,787,186	76,874,080
Revenues from Other Agencies	123,449	107,131	230,580	195,912	99,456	295,368
Rents, Royalties & Land Income	2,129,298	1,183,470	3,312,768	1,903,442	1,164,371	3,067,813
Sales of Real Property	--	1,135,898	1,135,898	--	2,108,571	2,108,571
Earnings - General Departments	9,658,206	4,729,186	14,387,392	9,552,110	4,891,103	14,443,213
Earnings - Public Serv. Enterp.	295,628	7,630,273	7,925,901	230,952	7,621,733	7,852,685
Sales of Investments	--	2,735,713	2,735,713	--	5,100	5,100
Repayment Advances to Other Civil Divisions	--	2,360,371	2,360,371	--	3,136,891	3,136,891
Repayment Debt Cost: Counties	3,557,816	--	3,557,816	3,781,510	--	3,781,510
Interest Earned	2,103,658 ^d	2,337,504	4,441,162	2,567,110 ^d	2,151,628	4,718,738
Miscellaneous	854,827	9,375,662 ^e	10,230,489	740,011	9,085,442 ^e	9,825,453
Totals^c	\$303,507,632	\$82,079,929	\$385,587,561	\$253,072,431	\$73,926,828	\$326,999,259

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax, business and non-business licenses and permits.

c. Excludes transfers and repayments except as shown.

d. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

e. Includes public school cafeteria sales of \$6,489,978 in 1967 and \$6,527,184 in 1966.

SOURCE: Department of Accounting and General Services, State of Hawaii.

TABLE 13
STATE GENERAL SALES TAX DATA
 Tax Rates at January 1, 1968

State	Retail Rate ^a		Other Rates ^b	Food Taxable ^c	Drugs Taxable ^d
	State	Local			
HAWAII	4.0	--	0.5	Yes	Yes
Alabama	4.0	2.0	--	Yes	Yes
Alaska	--	3.0	--	Yes	Yes
Arizona	3.0	1.0	--	Yes	Yes
Arkansas	3.0	--	--	Yes	Yes
California	4.0	1.0	--	No	No
Colorado	3.0	2.0	--	Yes ^c	No
Connecticut	3.5	--	--	No	No
Florida	3.0	--	--	No	No
Georgia	3.0	--	--	Yes	Yes
Idaho	3.0	--	--	Yes	No
Illinois	4.25	0.75	--	Yes	Yes
Indiana	2.0	--	0.5	Yes	Yes
Iowa	3.0	--	--	Yes	Yes
Kansas	3.0	--	--	Yes	Yes
Kentucky	3.0	--	--	Yes	Yes
Louisiana	2.0	3.0	--	Yes	Yes
Maine	4.5	--	--	No	No
Maryland	3.0	--	--	No	No
Massachusetts	3.0	--	--	No	No
Michigan	4.0	--	--	Yes	Yes
Minnesota	3.0	--	--	No	No
Mississippi	3.5	1.0	0.125	Yes	Yes
Missouri	3.0	--	--	Yes	Yes
Nebraska	2.5	--	--	Yes	No
Nevada	2.0	1.0	--	Yes	Yes
New Jersey	3.0	--	--	No	No
New Mexico	3.0	1.0	0.5	Yes	Yes
New York	2.0	3.0	--	No	No
North Carolina	3.0	--	--	Yes	No
North Dakota	3.0	--	--	Yes	No
Ohio	4.0	--	--	No	No
Oklahoma	2.0	1.0	--	Yes	Yes
Pennsylvania	6.0	--	--	No	No
Rhode Island	5.0	--	--	No	No
South Carolina	3.0	--	--	Yes	Yes
South Dakota	3.0	--	--	Yes	Yes
Tennessee	3.0	1.0	--	Yes	Yes
Texas	2.0	1.0	--	No	No
Utah	3.0	0.5	--	Yes	Yes
Virginia	2.0	1.0	--	Yes	No
Washington	4.5	0.1	0.44	Yes	Yes
West Virginia	3.0	--	--	Yes	Yes
Wisconsin	3.0	--	--	No	No
Wyoming	3.0	--	--	Yes	Yes
Dist. of Columbia	--	3.0	--	Yes (1%)	No

- Generally on tangible personality only, although a few states (including Hawaii) impose the tax on selected services. Local rate is highest imposed or permitted.
- Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling, processing and producing; Mississippi on wholesaling only; New Mexico on wholesaling of alcoholic beverages; Washington and West Virginia on wholesaling and manufacturing.
- Taxability of food for home consumption; meals are taxable in all states. Colorado exempts food from local taxation.
- Generally restricted to prescription medicine and drugs, although a few states allow broader exemptions for such items as medical supplies, eyeglasses and baby and geriatric medicines. The states of Massachusetts, Minnesota, New Jersey and Pennsylvania exempt clothing sales from taxation.

NOTE: Transient rentals (as defined by statutes - generally less than 30 or 90 consecutive days) are taxable in all states except Iowa and Nevada. Six states grant income tax credits to offset the sales tax: Colorado, Hawaii, Indiana, Iowa, Massachusetts and Nebraska.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tax Administrators News, Federation of Tax Administrators; Department of Taxation, State of Hawaii.

TABLE 14
STATE FUEL, TOBACCO AND LIQUOR TAXES
 Tax Rates as at January 1, 1968

State	Motor Fuel Tax ^a (¢ Per Gallon)		Tobacco Taxes		Liquor (Per Gal.)
	State	Local	Cigarettes (¢ Per Pack)	Other ^b	
HAWAII	5.0	6.0	40% Whlse. ^c	Yes	20% Wholesale
Alabama	7.0	4.0	10.0	Yes	30% Retail ^e
Alaska	8.0	--	8.0	No	\$4.00
Arizona	7.0	--	6.5	Yes	1.44
Arkansas	7.5 ^d	--	8.0	No	2.50
California	7.0	--	10.0	No	2.00
Colorado	6.0	--	5.0	No	1.80
Connecticut	7.0	--	8.0	No	2.00
Delaware	7.0	--	7.0	No	2.00
Florida	7.0	--	8.0	No	5.04
Georgia	6.5	--	8.0	Yes	3.75
Idaho	7.0	--	7.0	No	(e)
Illinois	6.0	--	9.0	No	1.52
Indiana	6.0	--	6.0	No	2.08
Iowa	7.0 ^d	--	10.0	10% Whlse.	(e)
Kansas	5.0 ^d	--	8.0	No	1.50
Kentucky	7.0	--	2.5	No	1.28
Louisiana	7.0	--	8.0	Yes	1.68
Maine	7.0	--	10.0	No	0.75 ^e
Maryland	7.0	--	6.0	No	1.50
Massachusetts	6.5	--	10.0	No	2.95
Michigan	7.0	--	7.0	No	8% Retail ^e
Minnesota	7.0	--	8.0	10% Whlse.	2.875
Mississippi	7.0 ^d	2.0	9.0	Yes	2.50
Missouri	5.0	--	4.0	No	1.20
Montana	6.5 ^d	--	8.0	No	16% Retail ^e
Nebraska	7.5	--	8.0	No	1.60
Nevada	6.0	1.0	7.0	No	1.40
New Hampshire	7.0	--	30% Retail on all tobacco ^c		(e)
New Jersey	6.0	--	11.0	No	1.80
New Mexico	7.0	--	8.0	No	2.40
New York	6.0 ^d	--	10.0 ^c	No	1.50
North Carolina	7.0	--	--	No	12% Retail ^e
North Dakota	6.0	--	8.0	11% Whlse.	4.05
Ohio	7.0	--	7.0	No	(e)
Oklahoma	6.58	--	8.0	Yes	2.40
Oregon	7.0	--	4.0	No	(e)
Pennsylvania	7.0	--	13.0	No	15% Retail + \$1.00 ^e
Rhode Island	7.0	--	8.0	No	2.00
South Carolina	7.0	--	5.0	Yes	2.72
South Dakota	6.0 ^d	--	8.0	No	10% + \$2.50
Tennessee	7.0 ^d	--	8.0	6% Whlse.	4.00
Texas	5.0 ^d	--	11.0	Yes	1.68
Utah	6.0	--	8.0	No	8% Retail ^e
Vermont	6.5 ^d	--	10.0	20% Whlse.	5.10 ^e
Virginia	7.0	--	2.5	No	10% Retail ^e
Washington	9.0	--	11.0	30% Whlse.	15% Retail + \$2.56 ^e
West Virginia	7.0	--	6.0	No	(e)
Wisconsin	7.0	--	10.0	No	2.25
Wyoming	6.0 ^d	1.0	8.0	No	0.80 ^e
Dist. Columbia	--	7.0	3.0	No	1.75

- a. Excludes aviation fuel and other non-highway fuel tax. Local rate is highest rate imposed, or permitted.
- b. Taxability of cigars, smoking and chewing tobacco, and snuff.
- c. Tax is approximately 8¢ per pack in Hawaii and 7¢ in New Hampshire. An additional tax of 4¢ is levied in New York City.
- d. Rate for diesel fuel for highways differs in: Texas, 6.5¢; Kansas, South Dakota and Wyoming, 7¢; Iowa and Tennessee, 8¢; Arkansas, 8.5¢; Montana and New York, 9¢; Mississippi, 10¢; and tax exempt in Vermont.
- e. Monopoly states receive revenues through markup plus taxes, except markup only in New Hampshire, Oregon and Virginia.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tobacco Tax Council; Tax Administrators News, Federation of Tax Administrators; Department of Taxation, State of Hawaii.

TABLE 15
STATE PERSONAL INCOME TAX DATA
As at January 1, 1968

State	Tax Rate				Steps in Range	Personal Exemptions	
	Min.	Up to	Max.	Over		Single	Dependent
FEDERAL INCOME TAX DEDUCTIBLE^b							
Alabama	1.5%	\$ 1,000	5.0%	\$ 5,000	4	\$1,500	\$ 300
Arizona	2.0	1,000	8.0	7,000	8	1,000	600
Colorado ^c	3.0	1,000	8.0	10,000	11	750 ^e	750 ^e
Delaware	1.5	1,000	11.0	100,000	11	600	600
Idaho ^c	2.5	1,000	9.0	5,000	6	600 + 10 ^f	600 + 10 ^f
Iowa	0.75	1,000	5.25	9,000	9	15.00 ^{e,f}	10 ^{e,f}
Kansas	2.0	2,000	6.5	7,000	5	600	600
Kentucky	2.0	3,000	6.0	8,000	5	20 ^f	20 ^f
Louisiana	2.0	10,000	6.0	50,000	3	2,500 ^a	400
Massachusetts ^d	4.0	Flat Rate				2,000 ^{a,e}	600 ^e
Minnesota	1.5	500	12.0	20,000	11	19 ^f	19 ^f
Missouri	1.0	1,000	4.0	9,000	7	1,200	400
Montana	2.0	1,000	10.0	25,000	8	600	600
New Mexico	1.5	10,000	6.0	100,000	4	600	600
North Dakota	1.0	3,000	11.0	15,000	7	600 ^a	600
Oklahoma	1.0	1,500	6.0	7,500	6	1,000	500
Oregon	3.0	500	9.5	8,000	7	600	600
South Carolina	2.0	2,000	7.0	10,000	6	800	800
Utah	2.0	1,000	6.5	5,000	6	600	600
FEDERAL INCOME TAX NOT DEDUCTIBLE							
HAWAII	2.25	500	11.0	30,000	11	600^e	600^e
Alaska	16% of Federal tax rates in effect 12/31/63						
Arkansas	1.0	3,000	5.0	25,000	5	17.50 ^f	6 ^f
California	1.0	2,000	10.0	14,000	10	25 ^f	8 ^f
Georgia	1.0	1,000	6.0	10,000	6	1,500	600 ^g
Indiana	2.0 of adjusted gross income						
Maryland	2.0	1,000	5.0	3,000	4	800	800
Michigan	2.6% of Federal adjusted gross income						
Mississippi	2.0	5,000	3.0	5,000	2	5,000 ^a	0
Nebraska	10% of Federal tax liability						
New Hampshire	4.25 on interest and dividend income in excess of \$600						
New Jersey	2.0	1,000	10.0	15,000	9	600	600
New York	2.0	1,000	10.0	15,000	9	600 + 10 ^f	600
North Carolina	3.0	2,000	7.0	10,000	5	1,000	600 ^g
Tennessee	4 or 6 - applies only to stocks and bonds income over \$25						
Vermont	25% of Federal tax liability						
Virginia	2.0	3,000	5.0	5,000	3	1,000	300
West Virginia	1.2	2,000	5.5	200,000	24	600	600
Wisconsin	2.7	1,000	10.0	14,000	15	10 ^f	10 ^f
Dist. Columbia	2.5	2,000	5.0	10,000	6	1,000	500

- a. Double exemption or credit for joint returns except: \$2,000 in Indiana; \$2,500 in Massachusetts; \$7,000 in Mississippi; \$1,500 in North Dakota. In Louisiana, exemption applies against first \$10,000 of net taxable income before exemptions.
- b. Limited to federal tax on income taxed by the state in 13 states. Limited to \$300 on single or \$600 on joint return in Delaware; to \$500 in South Carolina; to amount paid on income from salaries and wages in Massachusetts.
- c. In addition to normal tax, Colorado imposes a 2% surtax on certain incomes above \$5,000; and Idaho levies a \$10 excise tax on each return except blind persons on public welfare.
- d. Tax applies to business or employment income. Other rates are 2.0% on annuities and 8.0% on interest, dividends and gain on sale of intangibles.
- e. Colorado, Hawaii, Indiana, Iowa, Massachusetts and Nebraska allow additional tax credits to be deducted from net income liabilities as follows: Colorado, \$7 per allowable personal exemption to offset sales tax on food; Hawaii permits three kinds of graduated credits ranging from \$50.00 to \$1.00 (see Table 25, page 33); Indiana grants a credit equal to \$8 per person to offset food and drug taxation; Iowa, \$12-\$2 to offset sales tax; Massachusetts provides a \$4 credit for every qualified income taxpayer whose income together with his spouse does not exceed \$5,000; \$4 also goes to the spouse and \$8 for each qualified dependent; and Nebraska allows \$7 per exemption to offset tax on food.
- f. Deducted from computed tax liability.
- g. Double exemption for college student dependents.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tax Administrators News, Federation of Tax Administrators.

TABLE 16
STATE CORPORATION NET INCOME TAX
 Rates and Estimated Burden on Selected Incomes
 January 1, 1968

State	Tax Rate	Net Operating Loss ^a	Estimated State Income Tax on Net Taxable Income of			
			\$5,000	\$50,000	\$500,000	\$1,000,000
FEDERAL CORPORATION TAX DEDUCTIBLE^b						
Alabama	5%	None	\$ 188	\$ 1,584	\$ 12,987	\$ 25,658
Arizona ^c	2% on 1st \$1,000 8% over \$6,000	CF-5, CB-1	135	2,390	21,110	41,910
Iowa ^c	4% to 1st \$25,000 8% over \$100,000	CF-5, CB-3	178	1,975	28,160	58,560
Kansas	4.5%	CF-5	170	1,429	11,718	23,151
Kentucky ^c	5% on 1st \$25,000 7% over \$25,000	CF-1a	188	1,713	17,517	35,078
Louisiana	4% ^e	None	35	1,156	10,325	20,513
Minnesota	8.5%, Min. \$10	CF-5, CB-3	332	2,762	22,652	44,752
Missouri	2%	None	77	643	5,275	10,422
New Mexico	3%	CF-5, CB-3	114	960	7,872	15,552
North Dakota ^c	3% on 1st \$3,000 6% over \$15,000	CF-5, CB-3	122	1,639	15,254	30,382
Oklahoma	4%	None	151	1,274	10,443	20,631
Utah ^d	6%, Min. \$10	None	224	1,891	15,506	30,634
Wisconsin	2% on 1st \$1,000 7% over \$6,000	CF-2	134	2,780	29,450	59,083
FEDERAL CORPORATION TAX NOT DEDUCTIBLE						
HAWAII	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	293	3,071	32,029	64,204
Alaska	18% of Federal ^f	CF-5, CB-3	270	3,690	45,810	92,610
Arkansas ^c	1% on 1st \$3,000 5% over \$25,000	CF-3	70	2,050	24,550	49,550
California	7%, Min. \$100	None	350	3,500	35,000	70,000
Colorado	5%	CF-5, CB-3	250	2,500	25,000	50,000
Connecticut ^d	5.25%, Min. \$30	None	263	2,625	26,250	52,500
Delaware	5%	CF-5	250	2,500	25,000	50,000
Georgia	5%	CF-5, CB-1	250	2,500	25,000	50,000
Idaho	6% Plus \$10 Excise Tax	CF-5, CB-3	310	3,010	30,010	60,010
Indiana	2%	CF-5, CB-3	100	1,000	10,000	20,000
Maryland	5.25%	None	263	2,625	26,250	52,500
Massachusetts	7.5%, Min. \$100	None	375	3,750	37,500	75,000
Michigan	5.6%	CF-5, CB-3	280	2,800	28,000	56,000
Mississippi	2% on 1st \$5,000 3% over \$5,000	CF-5	100	1,450	14,950	29,950
Montana	5.5%, Min. \$10	None	275	2,750	27,500	55,000
Nebraska	2%	CF-5, CB-3	100	1,000	10,000	20,000
New Jersey ^d	3.25%	None	163	1,625	16,250	32,500
New York	5.5%, Min. \$25	CF-5, CB-3	275	2,750	27,500	55,000
North Carolina	6%	CF-5	300	3,000	30,000	60,000
Oregon	6%, Min. \$10	CF-5	300	3,000	30,000	60,000
Pennsylvania	7%	None	350	3,500	35,000	70,000
Rhode Island	6%	None	300	3,000	30,000	60,000
South Carolina	5%	CF-3a	250	2,500	25,000	50,000
Tennessee	5%	CF-2	250	2,500	25,000	50,000
Vermont	5%, Min. \$25	CF-5, CB-3	250	2,500	25,000	50,000
Virginia	5%	CF-3	250	2,500	25,000	50,000
West Virginia	6%	CF-5, CB-3	300	3,000	30,000	60,000

NOTE: In certain states, specific credits are allowed against the computed tax. Because of variations, details are not shown. The following states authorize one or more cities to levy a corporate income tax: Kentucky, Michigan, Missouri, New York and Ohio (no state corporate levy).

- Number of years carry forward and/or carry back of net operating loss. In Kentucky, carry forward permitted only for new business suffering loss in first year; in South Carolina, for new business if loss occurs during first three years.
- Limited to federal tax on income taxed by the state, except in New Mexico and Utah. Further limited in Wisconsin to 10% of net income before deductions for contributions and federal taxes; in Iowa to 50% of federal taxes paid; and in Kansas.
- Rates graduated.
- An alternate method of computation must be used if it yields a greater tax.
- On net income in excess of that portion of \$3,000 which the taxable net income bears to total income.
- 18% of federal tax payable at rates in effect on December 31, 1963.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc., New York. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 17
REAL PROPERTY VALUATIONS IN HAWAII
 As at January 1, 1967 — By Counties^a
 (Amounts in Thousands)

Type of Properties	Honolulu	Maui	Hawaii	Kauai	Total	Percent
Sugar	\$ 36,030	\$ 19,497	\$ 25,492	\$ 25,618	\$ 106,637	1.96
Pineapple	12,797	13,985	--	991	27,773	0.51
Ranch	5,702	4,319	10,784	1,957	22,762	0.42
Homes: ^b Fee	888,473	75,745	82,257	34,576	1,081,051	19.90
Leasehold	387,133	1,091	3,082	400	391,706	7.22
Government: ^c Federal	656,657	1,271	6,165	540	664,633	12.23
State	360,314	15,941	32,318	6,638	415,211	7.65
Counties	255,063	8,905	10,212	4,194	278,374	5.12
Public Utilities ^d	57,323	1,554	1,808	208	60,893	1.12
Miscellaneous Exempte	203,752	10,346	9,231	4,960	228,289	4.20
All Others	1,843,067	114,563	147,158	50,630	2,155,418	39.67
Total Gross Valuations^c	\$4,706,311	\$267,217	\$328,507	\$130,712	\$5,432,747	100.00%
Exempt Property						
Government ^c	\$1,272,034	\$ 26,117	\$ 48,695	\$ 11,372	\$1,358,218	25.00
Public Utilities ^d	57,323	1,554	1,808	208	60,893	1.12
Homes: ^b Fee	192,400	28,100	33,150	13,951	267,601	4.93
Leasehold	66,421	202	630	217	67,470	1.24
Other ^e	203,752	10,346	9,231	4,960	228,289	4.20
Sub-Total Exemptions	\$1,791,930	\$ 66,319	\$ 93,514	\$ 30,708	\$1,982,471	36.49
Taxable Values	\$2,914,381	\$200,898	\$234,993	\$100,004	\$3,450,276	63.51
Less: 50% of Appeals	30,138	2,474	119	1,351	34,082	0.63
Net Taxable Values	\$2,884,243	\$198,424	\$234,874	\$ 98,653	\$3,416,194	62.88

a. Assessor's gross valuations at approximately 70% of market value.

b. Owner occupied homes. Exempt value includes land and building for fee simple properties, and buildings only for leased properties. Basic exemption \$4,700; additional exemption based on bracket schedule to a maximum \$5,500 exemption on properties valued at \$6,000 or more. Multiple exemptions for aged.

c. Data for 1967 not available; 1966 details used in arriving at total gross valuations.

d. Exempt from property taxation since subject to special public utility excise tax.

e. Includes non-profit educational, religious, community, hospital, veterans' cemetery, Hawaiian Homes Commission, and other designated properties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 18
TRENDS IN REAL PROPERTY TAX BASE
 State of Hawaii: By Counties — 1957-1967^a

Calendar Year	City & County of Honolulu	Maui County	Hawaii County	Kauai County	All Counties
1967 ^b	\$ (2,886,442,733) ^c	\$ (198,424,615)	\$ (235,026,055) ^c	\$ (98,652,668)	\$ (3,418,546,071)
Residential - Land	971,448,311	51,389,571	56,710,895	22,450,742	1,101,999,519
- Bldg.	510,351,270	28,477,151	31,871,321	15,948,187	586,647,929
Hotel-Apt. - Land	231,119,610	15,576,754	5,385,183	6,148,245	258,229,792
- Bldg.	257,717,065	10,350,022	13,541,765	6,874,734	288,483,586
Commercial - Land	263,006,676	8,233,417	12,796,796	4,384,049	288,420,938
- Bldg.	226,583,086	8,581,140	13,907,683	7,812,337	256,884,246
Industrial - Land	226,482,155	6,826,163	6,986,245	1,569,216	241,863,779
- Bldg.	114,848,822	10,674,637	11,861,752	4,378,444	141,763,655
Agricultural - Land	65,911,583	49,279,656	68,554,373	22,938,776	206,684,388
- Bldg.	11,181,488	8,147,032	11,651,548	4,662,222	35,642,290
Conservation - Land	7,071,496	634,588	1,427,507	1,102,828	10,236,419
- Bldg.	721,171	254,484	330,987	382,888	1,689,530
1966 ^b	2,603,649,001 ^c	175,253,711	206,836,819 ^c	85,595,593	3,071,335,124
1965 ^b	2,345,412,610 ^c	151,584,951	174,832,888 ^c	79,513,873	2,751,344,322
1964	2,166,552,480	141,582,814	162,905,282	73,511,600	2,544,552,176
1963	1,948,146,471	115,443,575	140,795,860	66,516,942	2,270,902,848
1962	1,840,901,885	109,804,944	130,910,138	64,855,277	2,146,472,244
1961	1,660,997,414	106,985,329	125,607,541	64,761,698	1,958,351,982
1960	1,527,489,601	103,559,421	125,709,421	63,345,310	1,820,103,753
1959	935,702,435	74,984,399	94,733,725	46,977,251	1,152,397,810
1958	870,751,281	73,217,370	90,855,213	46,441,238	1,081,265,102
1957	822,612,404	72,394,665	88,216,846	46,135,578	1,029,359,493

- a. Net assessed valuations for tax rate purposes except as noted. Valuations approximately 70% of market value.
- b. Effective 1965, buildings and real property exclusive of improvements for each specified land use class separately valued and assessed.
- c. Includes federal leased property assessable to lessee, but not includable for tax rate purposes as follows: Honolulu \$2,200,099, (1967), \$2,126,135 (1966) and \$2,046,924 (1965); Hawaii \$152,034 (1967), \$143,508 (1966) and \$135,536 (1965).

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties — 1957-1967^a

Calendar Year	City-County Honolulu ^b	Maui County	Hawaii County	Kauai County	All Counties
1967	\$(55,450,221)	\$(2,976,241)	\$(4,206,867)	\$(1,627,874)	\$(64,261,203)
Residential	28,467,109	1,197,788	1,585,691	633,639	31,884,227
Hotel-Apt.-Resort	9,390,442	389,090	338,776	214,898	10,333,206
Commercial	9,404,905	252,112	477,896	201,273	10,336,186
Industrial	6,557,110	262,515	337,341	98,134	7,255,100
Agricultural	1,480,958	861,400	1,435,686	455,416	4,233,460
Conservation	149,697	13,336	31,477	24,514	219,024
1966	49,824,636	2,635,836	3,439,502	1,423,384	57,323,358 ^d
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211 ^d
1964	31,805,083	1,987,289	2,567,845 ^c	1,153,561	37,513,778 ^d
1963	28,517,185	1,611,982	2,056,741	1,030,235	33,216,143 ^d
1962	25,538,643	1,498,256	1,941,959	1,003,961	29,982,819 ^d
1961	23,372,074	1,449,369	1,986,124 ^c	1,002,724	27,810,291 ^d
1960	17,663,443	1,399,385	1,838,194	969,683	21,870,705 ^d
1959	14,201,069	1,249,499	1,564,326	828,540	17,843,434
1958	13,133,374	1,224,565	1,436,423	811,066	16,605,428
1957	12,472,212	1,201,042	1,211,081	765,851	15,650,186

- a. Actual calendar year tax collections except 1967 preliminary. Includes collections for prior years.
- b. Includes amounts for Honolulu Redevelopment Agency.
- c. Includes amounts for Hawaii Redevelopment Agency.
- d. Reduced by \$7,138 (1960); \$25,158 (1961); \$133,955 (1962); \$169,228 (1963); \$198,722 (1964); \$592,744 (1965); and \$275,462 (1966) for various natural disaster claims.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

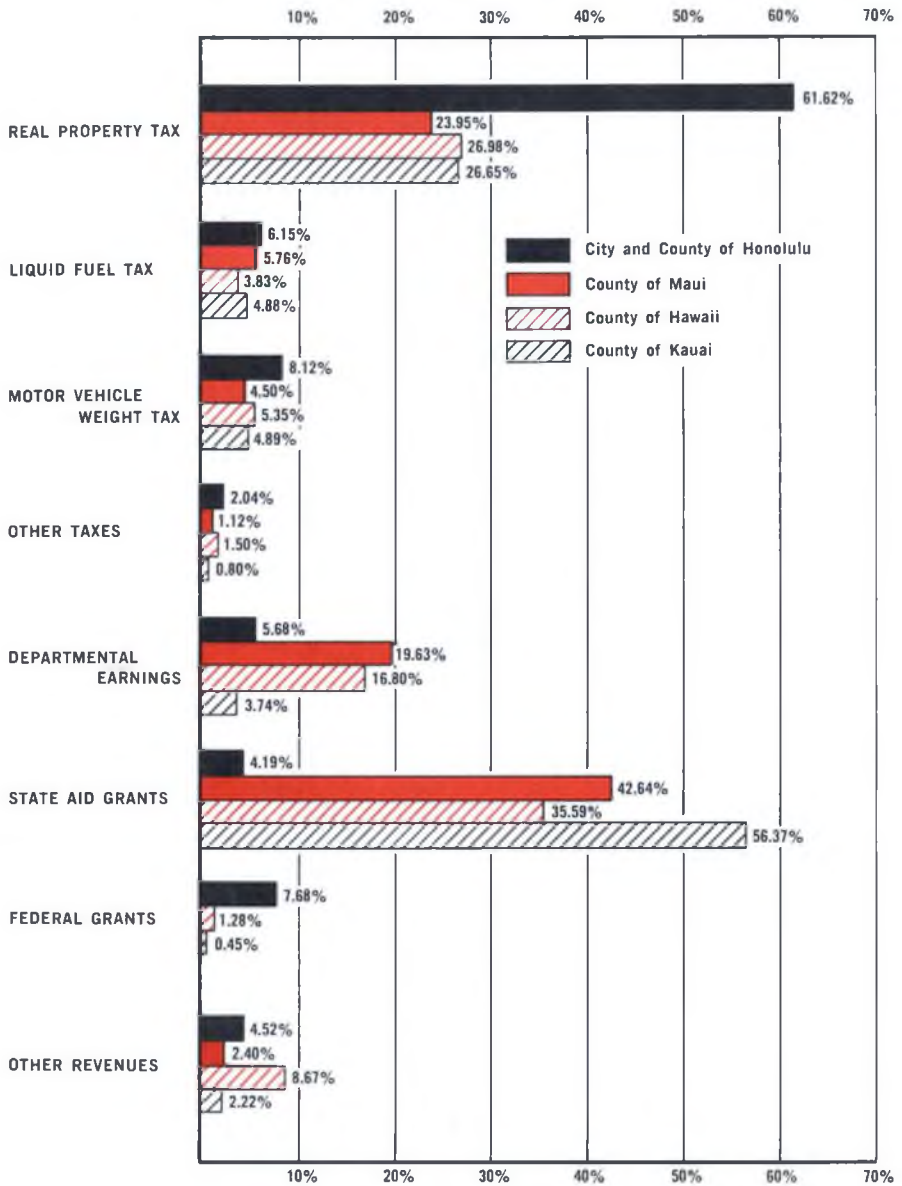
TABLE 20
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties — 1957-1967
(Rates Per \$1,000 Taxable Values)

Calendar Year	City-County Honolulu ^a	Maui County	Hawaii County ^b	Kauai County	State Average ^c
1967 Average Rate ^d	\$19.21	\$15.00	\$17.90	\$16.50	\$18.80
Residential					
Land	19.90	15.55	18.57	17.22	19.57
Improvements	17.90	14.00	16.71	15.49	17.58
Hotel-Apartment					
Land	20.28	15.63	19.28	17.42	19.91
Improvements	18.25	14.07	17.35	15.68	18.00
Commercial					
Land	20.14	15.80	18.88	17.63	19.92
Improvements	18.13	14.22	16.99	15.87	17.87
Industrial					
Land	19.88	15.97	19.10	17.81	19.73
Improvements	17.89	14.38	17.19	16.03	17.51
Agricultural	19.21	15.00	17.90	16.50	17.47
Conservation	19.21	15.00	17.90	16.50	18.37
1966 Average Rate ^d	19.21	15.00	17.90	16.50	18.80
1965 Average Rate ^d	17.71	15.00	17.90	16.50	17.53
1964	14.66	14.00	17.90	15.50	14.74
1963	14.66	14.00	16.10	15.50	14.63
1962	13.89	13.61	16.10	15.50	14.06
1961	13.89	13.61	16.10	15.50	14.07
1960	11.70	13.61	15.10	15.50	12.18
1959	15.15	16.57	16.50	17.52	15.48
1958	15.15	16.57	15.62	17.52	15.39
1957	15.15	16.57	13.88	16.52	15.20

- a. Includes additional tax rates for Honolulu Redevelopment Agency.
- b. Includes additional tax rates in 1961, 1964 and 1965 for Hawaii Redevelopment Agency.
- c. Total taxes collected in the state divided by total taxable values.
- d. Differential tax rates applicable on buildings and on all other real property on four of six established land use classes. Average tax rate computed on amount of taxes to be raised divided by total taxable values.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 7
SOURCES OF COUNTY GOVERNMENT REVENUES
 Percentage Distribution — By Counties
 Fiscal 1967



SOURCE: Tables 21-24 inclusive.

TABLE 21
OPERATING REVENUES - CITY AND COUNTY OF HONOLULU
Selected Years - All Funds^a

Source of Revenues	Fiscal Years				Calendar 1956
	1967	1966	1965	1962	
Taxes					
Real Property ^b	\$52,393,987	\$50,355,931	\$35,719,553	\$23,225,985	\$ 8,207,514
General Excise ^c	--	--	11,893,973	11,286,155	6,810,000
Liquid Fuel	5,232,296	4,903,437	4,616,919	4,096,865	3,012,118
Utility Franchise	1,316,893	1,228,915	1,169,761	945,918	542,577
Motor Vehicle Weight	6,905,793	4,583,179	4,355,252	3,804,343	2,760,078
Sub-Total Taxes	\$65,848,969	\$61,071,462	\$57,755,458	\$43,359,266	\$21,432,287
Liquor Licenses & Fees	\$ 417,099	\$ 398,190	\$ 377,582	\$ 341,772	\$ 281,080
Parking Meter Fees	849,414	765,577	731,986	688,724	327,416
Other Licenses & Permits	1,392,482	1,395,915	1,224,295	1,015,242	630,454
Fines, Forfeits & Penalties	19,312	71,232	1,231,222	830,562	746,290
Departmental Earnings ^d	4,828,424	3,588,536	4,771,816	2,396,373	1,452,064
State Grants					
Indigent	--	--	--	330,948	714,405
Pensioners	332,457	331,070	330,392	257,027	135,216
Salary Adjustment	858	1,688,550	--	--	224,610
Act 155 ^c	2,067,373	1,489,465	--	--	--
Others	1,162,118	1,848,946	329,927	289,156	120,952
Sub-Total State Grants	\$ 3,562,806	\$ 5,358,031	\$ 660,319	\$ 877,131	\$ 1,195,183
Other Grants					
Federal	\$ 6,525,972	\$ 3,802,806	\$ 3,764,139	\$ 5,300,666	\$ 2,025,868
Hawaii Housing Authority	152,001	105,494	141,024	196,397	77,144
Land Sales	697,100	485,882	423,679	1,126,198	--
Miscellaneous	731,995	699,843	668,365	515,408	90,419
Totals	\$85,025,574	\$77,742,968	\$71,749,885	\$56,647,739	\$28,258,205

- a. Excludes Bond, Improvement District, Trust, Revolving Fund and Water Supply Revenues.
b. Includes Urban Redevelopment Levy.
c. General excise tax sharing repealed by Act 155, SLH 1965. State-aid grant in lieu of tax sharing based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
d. Includes rental and interest incomes, garbage collection fees and others.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 22
OPERATING REVENUES - COUNTY OF MAUI
Selected Years - All Funds^a

Source of Revenues	Fiscal 1967	Calendar Years			
		1965	1964	1961	1956
Taxes					
Real Property	\$ 2,823,765	\$2,276,569	\$1,987,289	\$1,449,369	\$1,001,001
General Excise ^b	--	1,509,841	3,331,557	2,911,222	1,872,600
Liquid Fuel	679,025	634,674	596,200	551,921	503,490
Utility Franchise	55,553	51,527	47,089	43,319	27,666
Motor Vehicle Weight	531,086	484,197	456,539	411,778	371,256
Sub-Total Taxes	\$ 4,089,429	\$4,956,808	\$6,418,674	\$5,365,609	\$3,776,013
Liquor Licenses & Fees	\$ 76,166	\$ 63,947	\$ 60,644	\$ 51,058	\$ 40,860
Other Licenses & Permits	126,987	125,711	105,448	105,008	66,995
Fines, Forfeits & Penalties	165	13,179	25,446	22,596	20,203
Departmental Earnings ^c	2,313,989	1,757,191	1,585,183	1,040,882	520,818
State Grants					
Indigent	--	--	--	35,812	83,785
TB Hospitals	1,043,732	697,893	695,826	657,133	609,747
Pensioners	180,000	178,751	177,276	177,868	70,933
Salary Adjustment	--	32,056	--	156,647	152,014
Act 155 ^b	2,623,604	1,216,709	--	--	--
Others	1,180,895	737,677	196,017	143,929	49,413
Sub-Total State Grants	\$ 5,028,231	\$2,863,086	\$1,069,119	\$1,171,389	\$ 965,892
Other Grants					
Federal	\$ --	\$ 1,525	\$ 58,256	\$ 510	\$ --
Miscellaneous	156,252	69,937	56,339	23,007	4,191
Totals	\$11,791,219	\$9,851,384	\$9,379,109	\$7,780,059	\$5,394,972

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. 1967 data preliminary.

- a. Excludes Loan, Bond, Revolving and certain Trust Funds, and Water Supply Revenues.
b. General excise tax sharing repealed by Act 155, SLH 1965. State-aid grant in lieu of tax sharing based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Auditor's Annual Reports, County of Maui, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

TABLE 23
OPERATING REVENUES - COUNTY OF HAWAII
Selected Years - All Funds*

Source of Revenues	Fiscal		Calendar Years		
	1967	1965	1964	1961	1956
Taxes					
Real Property	\$ 3,858,010	\$ 2,895,382	\$ 2,567,845	\$ 1,986,124	\$ 1,164,057
General Excise ^b	--	1,970,055	4,439,673	3,703,996	2,496,800
Liquid Fuel ^c	547,012	516,845	488,699	431,031	138,074
Utility Franchise	136,737	118,090	112,331	94,932	67,103
Motor Vehicle Weight	764,860	640,730	613,662	560,460	504,467
Sub-Total Taxes	\$ 5,306,619	\$ 6,141,102	\$ 8,222,210	\$ 6,776,543	\$ 4,370,501
Liquor Licenses and Fees	\$ 78,202	\$ 74,709	\$ 70,070	\$ 65,004	\$ 59,863
Parking Meter Fees	44,254	43,353	41,944	31,413	41,157
Other Licenses and Permits	158,454	162,169	153,860	134,989	96,617
Fines, Forfeits and Penalties	400	31,632	58,803	32,474	31,342
Departmental Earnings ^d	2,402,021	2,666,785	2,323,121	1,629,865	1,358,911
State Grants					
Indigent	--	--	--	73,158	112,592
TB Hospitals	725,234	948,869	728,243	649,985	485,924
Pensioners	(e)	169,450	168,248	174,854	86,494
Salary Adjustment	--	43,103	--	307,503	135,874
Redevelopment	--	--	--	2,145,000	--
Capital Improvements	(e)	2,042,000	1,159,504	--	--
Act 155 ^b	3,637,977	1,698,181	--	--	--
Others	725,189	188,280	190,664	170,274	100,891
Sub-Total State Grants	\$ 5,088,400	\$ 5,089,883	\$ 2,246,659	\$ 3,520,774	\$ 921,775
Other Grants					
Federal	\$ 182,809	\$ 1,227,476	\$ 35,546	\$ 4,158	\$ --
Hawaii Housing Authority	(e)	9,863	9,397	15,000	5,928
Land Sales	(e)	977,254	--	--	--
Miscellaneous	1,035,814	60,474	123,335	68,041	141,438
Totals	\$14,296,973	\$16,484,700	\$13,284,945	\$12,278,261	\$7,027,532

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. 1967 data preliminary.

- a. Excludes Loan, Bond, Revolving and certain Trust Funds, and Water Supply Revenues.
b. General excise tax sharing repealed by Act 155, SLH 1965. State-aid grant in lieu of tax sharing based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
c. Excludes amounts withheld by state for highways.
d. Includes rentals, interest, garbage collection charges and other earnings.
e. Breakdown not available for 1967.
SOURCE: Auditor's Annual Reports, County of Hawaii, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

TABLE 24
OPERATING REVENUES COUNTY OF KAUAI
Selected Years - All Funds*

Source of Revenues	Fiscal		Calendar Years		
	1967	1965	1964	1961	1956
Taxes					
Real Property	\$1,875,308	\$1,304,360	\$1,142,081	\$1,014,091	\$ 604,072
General Excise ^b	--	1,007,227	2,220,371	1,869,725	1,230,256
Liquid Fuel	343,555	334,502	320,639	295,982	218,295
Utility Franchise	46,565	41,552	39,780	32,746	22,265
Motor Vehicle Weight	343,595	326,062	317,673	301,870	277,411
Sub-Total Taxes	\$2,609,023	\$3,013,703	\$4,040,544	\$3,514,414	\$2,352,299
Liquor Licenses and Fees	\$ 9,301 ^d	\$ 37,485	\$ 32,910	\$ 30,199	\$ 26,384
Other Licenses and Permits	69,706	60,358	53,404	57,777	34,351
Fines, Forfeits and Penalties	150	4,458	8,159	8,320	5,247
Departmental Earnings ^c	263,368	213,497	146,977	59,947	38,524
State Grants					
Indigent	--	--	--	33,472	45,652
TB Hospitals	(616,897	605,872	505,833	389,364
Pensioners	(1,788,083e	78,853	87,932	91,843	44,904
Others	(223,891	206,700	135,355	78,642
Act 155 ^b	2,178,298	1,021,941	--	--	--
Salary Adjustment	--	16,029	--	119,285	112,167
Sub-Total State Grants	\$3,966,381	\$1,957,611	\$ 900,504	\$ 885,788	\$ 670,729
Other Grants					
Federal	\$ 32,158	\$ 15,590	\$ 18,583	\$ 10,721	\$ 266,173
Hawaii Housing Authority	--	--	--	--	10,233
Miscellaneous	86,045	30,272	108,669	13,618	20,486
Totals	\$7,036,132	\$5,332,974	\$5,309,750	\$4,580,784	\$3,424,426

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. 1967 data preliminary.

- a. Excludes Loan, Bond, Revolving and certain Trust Funds, and Water Supply Revenues.
b. General excise tax sharing repealed by Act 155, SLH 1965. State-aid grant in lieu of tax sharing based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
c. Includes rentals, interest, garbage collection charges, and other earnings.
d. Reduction due to delayed collection of \$38,780 not deposited until after close of fiscal period.
e. Breakdown not available for 1967.
SOURCE: County Auditor's Annual Reports, County of Kauai, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

TABLE 25
TAXES LEVIED IN HAWAII
As at January 1, 1968

KIND OF TAX. LEGAL REFERENCE. BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE	% OF TOTAL COLLECTION ^b
GENERAL EXCISE (Gross Income) TAX (Chapter 117) - On gross income, gross receipts, or gross proceeds of sales on all business activities at following rates: 2% on commissions received by insurance solicitors; 4% of 1% on wholesaling, intermediary service, manufacturing, producing, canning, and blind persons; 4% on retailing of goods and services and other activities. ^c Annual license fee of \$2.50 or \$3.00 is required. <u>Distribution:</u> 0.505% of tax base of those activities subject to rate of 3% and higher to counties' general funds; balance of collections to state general fund.	Returns due and tax payable on or before the last day of the following month. Annual summary and reconciliation return must be filed by April 20 of the following year.	33.82
USE TAX (Chapter 119) - On tangible personal property imported, or purchased from an unlicensed seller, for use in the State. Tax rates are 4% of 1% on goods imported for resale at retail; 4% on all other imports for use or consumption. <u>Distribution:</u> 0.505% of base to counties' general fund; balance to state general fund.	Returns due and tax payable on or before last day of the following month.	1.13
FUEL TAX (Chapter 123) - On dealers on gallonage basis as follows: gasoline (rates include 5¢ state tax) Oahu 8½¢; Maui 10¢; Hawaii 11¢; Kauai 9¢. Diesel fuel and butane at 1¢, except when used on highways, then at same rate as gasoline. Aviation fuel at 1¢. <u>Distribution:</u> Aviation fuel tax to state airport special fund; tax on small boat fuel to state general fund; county fuel taxes to county highway funds; all other fuel tax collections to state highway fund.	Returns due on or before the end of the following month.	6.80
MOTOR VEHICLE WEIGHT TAX (Chapter 130) - On weight as follows: commercial vehicle 1½¢ per pound; passenger vehicles 3/4¢ per pound. Minimum annual tax \$12.00 on motor vehicles, minimum \$1.00 on other vehicles. ^d Tax pro-rated over the year, with minimum at \$1.00. <u>Distribution:</u> Counties' highway funds.	Due on or before April 1.	2.86
PUBLIC SERVICE COMPANIES TAX (Chapter 126) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate 5.885%, maximum 8.2% except with respect to land carriers taxed at 5.35%. Utilities are exempt from general excise and property taxes. Public utility airlines, motor carriers and contract carriers taxed at 4% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.	Returns due on or before April 20.	3.00
PUBLIC UTILITY FRANCHISE TAX (Chapter 131) - On gross operating income of certain public utilities (electric and gas companies) at 2½% rate. <u>Distribution:</u> Counties' highway funds.	Returns due within one month after expiration of calendar year.	0.52
LIQUOR TAX (Chapter 124) - On dealers at 20% of wholesale price. Annual permit required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before last day of following month.	1.94
TOBACCO TAX (Chapter 125) - On wholesalers at 40% of wholesale price of all tobacco products. Annual license required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before last day of following month.	1.56
INSURANCE PREMIUMS TAX (Chapter 181) - On gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines insurance, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of 1% of gross underwriting profits. These taxes are in lieu of general excise and net income taxes. <u>Distribution:</u> State general fund.	Returns filed on or before March 15 with the Insurance Commissioner.	1.32
PROPERTY TAX (Chapter 128) - On real property, land and improvements. Assessment based on about 70% of "fair market value." In addition to certain exempt properties, a maximum \$5,500 home exemption is granted; additional to persons over age 60 based on adjusted gross income and personal exemptions. Differential rates levied on buildings and real property other than buildings, with a higher tax rate on the latter, to properties classified as residential, hotel-resort, industrial, and commercial. Single rates applicable to all real property in agricultural or conservation - 1967 "average" rates per \$1,000 of net assessed valuation are: Oahu \$19.21; Maui \$15.00; Hawaii \$17.90; and Kauai \$16.50. There is no tax on personal property. <u>Distribution:</u> Respective counties' general funds, and Redevelopment Agencies (Hawaii and Oahu).	Returns filed, if required, on or before Dec. 31. Assessment notices to taxpayers by March 5. Appeals not later than March 31. Net assessable set on or before April 20. Tax rates set on or before June 15.	20.12
CONVEYANCE TAX (Chapter 128-A) - On actual and full consideration paid for transfer of realty, including any liens or encumbrances thereon at the time of sale, a tax of ¼ mill (.0005) per dollar is imposed. Seal must be imprinted showing amount of tax paid; minimum tax on each transaction is \$1.00. Certain exemptions provided for. <u>Distribution:</u> State general fund.	Not later than 90 days after the taxable transaction.	0.03
PERSONAL INCOME TAX (Chapter 121) - On net incomes of individuals at graduated rates: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and on excess over \$30,000, 11%. Capital gains taxable at maximum 4%. Federal military pay of residents is taxable. Federal "cost of living" allowances paid to federal civilian employees are taxable. Deductions generally follow federal law, including among others, local taxes paid (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Personal exemptions: individuals \$600 for each federally allowed exemption (except blindness); estates, \$400; trust required to distribute all income, \$200; other trusts, \$80; blind persons \$5,000. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers are required to file estimated income returns and make quarterly payments of estimated taxes. Annual returns required. Income tax credits are granted based on "modified adjusted gross income" and "qualified exemption" and graduated inversely from a maximum \$20 for those with income under \$1,000 to \$1.00 for those with incomes of \$5,000-\$6,999. No credits granted where income exceeds \$6,999. Tax credits also granted for school attendance, graduated inversely based on dependent child in grades kindergarten through twelve, ranging from \$20 to \$2 per exemption, and for each personal exemption attending institution of higher education ranging from \$50 to \$5 per exemption. <u>Distribution:</u> State general fund.	Returns due 20th day of fourth month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.	21.24
CORPORATE INCOME TAX (Chapter 121) - On net incomes of corporations at 5.85% on first \$25,000, and 6.435% on excess over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations, local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Estimates of income due 20th of September and January.	3.52
BANKS AND OTHER FINANCIAL INSTITUTIONS TAX (Chapter 127) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations not taxed under the general excise or income tax laws. Tax is in lieu of all other taxes except real property. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.	Returns on or before April 20th, or 20th of 4th month after close of fiscal year. Other installments due on 20th of 2nd, 5th, and 8th months thereafter.	0.58
INHERITANCE AND ESTATE TAXES (Chapter 122) - Tax on shares of net estate having situs in Hawaii. Requests to (a) spouse, exemption \$20,000, with rates graduated from 2% on first \$15,000 to 6% over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, with rates graduated from 1½% on first \$15,000 to 7½% over \$250,000; (c) all others, exemption \$500, with rates graduated from 3½% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.	Executor or administrator to decedent's estate to file a return. Payment due within 18 months after death.	0.53
LICENSES, FEES AND PERMITS - Various business and occupation, as well as non-business licenses, fees and permits are imposed either by the state or county governments. <u>Distribution:</u> To state and counties' general and special funds, depending on levy.		1.03

NOTE: As in other states, all federal taxes are applicable in Hawaii.

a. Legal reference is to Revised Laws of Hawaii, 1955, as amended.

b. Based on fiscal 1967 state and county tax collections (see table 8) excluding unemployment compensation. Real Property figure reflects addition of \$29.5 million as estimated portion of 1967 collections delayed until July, 1967.

c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

d. The counties may set rates without limitation. Rates shown are for Honolulu. Rates for Maui, Hawaii and Kauai County are 1¢ (commercial) and ½¢ (passenger) and a \$6.00 minimum.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Revised Laws of Hawaii, 1955, as amended; and financial reports of the State, City and County of Honolulu, and various counties.

TABLE 26
LIQUID FUEL TAX COLLECTIONS
 State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Rates ^a	1967	1966	1965	1962
STATE TAX REVENUES					
OAHU					
Gasoline	5¢	\$ 7,291,415	\$ 6,814,000	\$ 6,426,294	\$ 5,717,197
Other Highway	5¢	183,294	190,910	169,304	135,468
Other Non-Hwy.	1¢	219,015	252,158	222,664	181,861
Aviation ^b	1¢	2,994,626	2,075,584	1,597,914	3,495,508
Small Boat ^c	1¢ & 5¢	26,593	26,907	27,131	27,608
TOTAL OAHU	--	\$10,714,943	\$ 9,359,559	\$ 8,443,307	\$ 9,557,642
MAUI					
Gasoline	5¢	\$ 653,609	\$ 630,779	\$ 598,050	\$ 545,731
Other Highway	5¢	25,416	19,260	15,051	10,724
Other Non-Hwy.	1¢	71,118	55,058	49,629	51,343
Aviation ^b	1¢	10,239	8,773	6,240	15,561
Small Boat ^c	1¢ & 5¢	2,434	2,123	2,694	3,459
TOTAL MAUI	--	\$ 762,816	\$ 715,993	\$ 671,664	\$ 626,818
HAWAII					
Gasoline	8¢	\$ 1,379,684	\$ 1,316,617	\$ 1,256,906	\$ 1,107,326
Other Highway	8¢	79,014	80,263	83,404	60,036
Other Non-Hwy.	1¢	73,437	70,153	75,494	56,990
Aviation ^b	1¢	28,932	20,222	15,716	30,243
Small Boat ^c	1¢ & 8¢	5,072	4,066	4,175	4,391
TOTAL HAWAII	--	\$ 1,566,139	\$ 1,491,321	\$ 1,435,695	\$ 1,258,986
KAUAI					
Gasoline	5¢	\$ 418,084	\$ 414,339	\$ 396,246	\$ 374,554
Other Highway	5¢	13,208	13,567	11,417	6,096
Other Non-Hwy.	1¢	29,497	32,937	29,839	24,998
Aviation ^b	1¢	2,777	2,110	1,745	3,174
Small Boat ^c	1¢ & 5¢	965	814	1,765	1,869
TOTAL KAUAI	--	\$ 464,531	\$ 463,767	\$ 441,012	\$ 410,691
ALL COUNTIES					
Gasoline	--	\$ 9,742,792	\$ 9,175,735	\$ 8,677,496	\$ 7,744,808
Other Highway	--	300,932	304,000	279,176	212,324
Other Non-Hwy.	--	393,067	410,306	377,626	315,192
Aviation ^b	--	3,036,574	2,106,689	1,621,615	3,544,486
Small Boat ^c	--	35,064	33,910	35,765	37,327
TOTAL ALL COUNTIES	--	\$13,508,429	\$12,030,640	\$10,991,678	\$11,854,137
COUNTIES TAX REVENUES					
OAHU					
Gasoline	3½¢	\$ 5,103,990	\$ 4,769,800	\$ 4,498,406	\$ 4,002,038
Other Highway	3½¢	128,306	133,637	118,513	94,828
TOTAL OAHU	--	\$ 5,232,296	\$ 4,903,437	\$ 4,616,919	\$ 4,096,866
MAUI					
Gasoline	5¢	\$ 653,609	\$ 630,779	\$ 598,049	\$ 545,731
Other Highway	5¢	25,416	19,260	15,051	10,724
TOTAL MAUI	--	\$ 679,025	\$ 650,039	\$ 613,100	\$ 556,455
HAWAII					
Gasoline	3¢	\$ 517,382	\$ 493,731	\$ 471,340	\$ 415,248
Other Highway	3¢	29,630	30,099	31,276	22,513
TOTAL HAWAII	--	\$ 547,012	\$ 523,830	\$ 502,616	\$ 437,761
KAUAI					
Gasoline	4¢	\$ 334,467	\$ 331,471	\$ 316,996	\$ 299,643
Other Highway	4¢	10,567	10,854	9,134	4,877
TOTAL KAUAI	--	\$ 345,034	\$ 342,325	\$ 326,130	\$ 304,520
ALL COUNTIES					
Gasoline	--	\$ 6,609,448	\$ 6,225,781	\$ 5,884,791	\$ 5,262,660
Other Highway	--	193,919	193,850	173,974	132,942
TOTAL ALL COUNTIES	--	\$ 6,803,367	\$ 6,419,631	\$ 6,058,765	\$ 5,395,602

a. Tax rates per gallon.

b. Aviation fuel tax 3½¢ prior to May 21, 1962.

c. Fuel other than gasoline at 1¢.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
 Selected Fiscal Years

Source	1967 ^a	1966	1965	1962	1957
Indiv. Income & Employment ^b	\$265,903,000	\$240,711,000	\$218,295,000	\$202,043,000	\$110,947,000
Corp. Income & Excess Profits	55,773,000	63,323,000	53,039,000	53,909,000	33,621,000
Admissions	500	942,000	1,128,000	671,000	1,096,000
Manufacturer's Excise	335,718	367,000	362,000	297,000	201,000
Retailer's Excise	108	409,000	1,977,000	1,592,000	995,000
Alcohol ^c	4,327,126	3,548,000	2,860,000	1,742,000	1,440,000
Communications	2,511,559	2,748,000	3,104,000	2,420,000	1,321,000
Transportation of Persons ^d	1,593,706	627,000	599,000	1,305,000	1,252,000
Estate	6,205,000	5,672,000	5,388,000	4,543,000	1,762,000
Gift	411,000	2,639,000	584,000	1,474,000	480,000
Tobacco ^c	8,258	11,000	13,000	14,000	14,000
Unemployment Insurance	1,625,000	1,536,000	1,422,000	1,286,000	665,000
All Others ^e	889,455	1,081,000	1,393,000	969,000	480,000
Total	\$339,583,430	\$323,614,000	\$290,164,000	\$272,265,000	\$154,274,000

- a. Preliminary data from District Director, Internal Revenue Service, Honolulu.
 b. Includes withholding, FICA, Individual Income and Railroad Retirement.
 c. Includes receipts from customs.
 d. Includes tax on transportation of property prior to 1961.
 e. Includes stamp taxes, club dues, initiation fees and others.

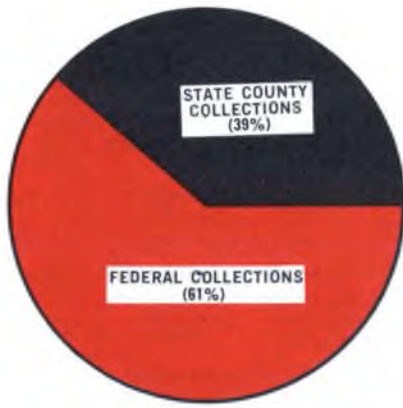
SOURCE: Internal Revenue Service, U. S. Treasury Department.

TABLE 28
FEDERAL GRANTS TO HAWAII
 As Reported by the State Comptroller
 Selected Fiscal Years

Purpose	1967	1966	1965	1962	1957
Highways	\$ 23,367,333	\$18,013,841	\$11,050,712	\$ 4,351,721	\$ 3,103,543
Airports	146,739	388,688	2,075,178	1,168,784	245,823
National Guard	12,793,866	12,438,746	10,571,828	18,203,305	5,286,337
Health & Hospital					
Hospital Construction	985,875	722,914	373,885	536,006	385,318
Public Health	1,949,190	1,651,950	1,347,276	746,841	612,928
Hansen's Disease	1,167,766	845,953	1,194,460	849,159	705,752
Education					
Elem.-Secondary Act	4,025,158	2,801,500	--	--	--
Other Education	27,177,665	16,737,196	13,844,412	8,110,879	2,461,676
School Construction	1,678,014	268,233	201,656	1,078,445	1,134,046
Public Welfare					
Dependent Children	4,925,413	4,413,182	3,397,601	3,204,915	2,475,879
Aged and Others	6,585,577	3,939,984	2,635,247	1,917,766	1,247,525
Veterans' Assistance	--	--	--	--	572,184
Natural Resources	1,498,807	1,334,965	1,262,780	1,035,680	711,693
Employment Security	2,588,339	2,158,601	1,573,452	1,736,529	895,625
Unemp. Comp. Benefits	1,346,948	1,227,547	1,135,197	3,346,546	--
Disaster Relief	--	--	190,231	--	--
East-West Center	6,309,406	5,255,843	5,103,252	6,617,224	--
Peace Corps	2,597,373	1,566,278	1,129,397	--	--
Econ. Opportunity Act	3,148,535	2,449,482	323,483	--	--
Miscellaneous	906,201	659,177	1,152,668	607,416	297,860
Total	\$103,198,205	\$76,874,080	\$58,562,715	\$53,511,216	\$20,136,189

SOURCE: Annual Reports of the Department of Accounting and General Services, State of Hawaii.

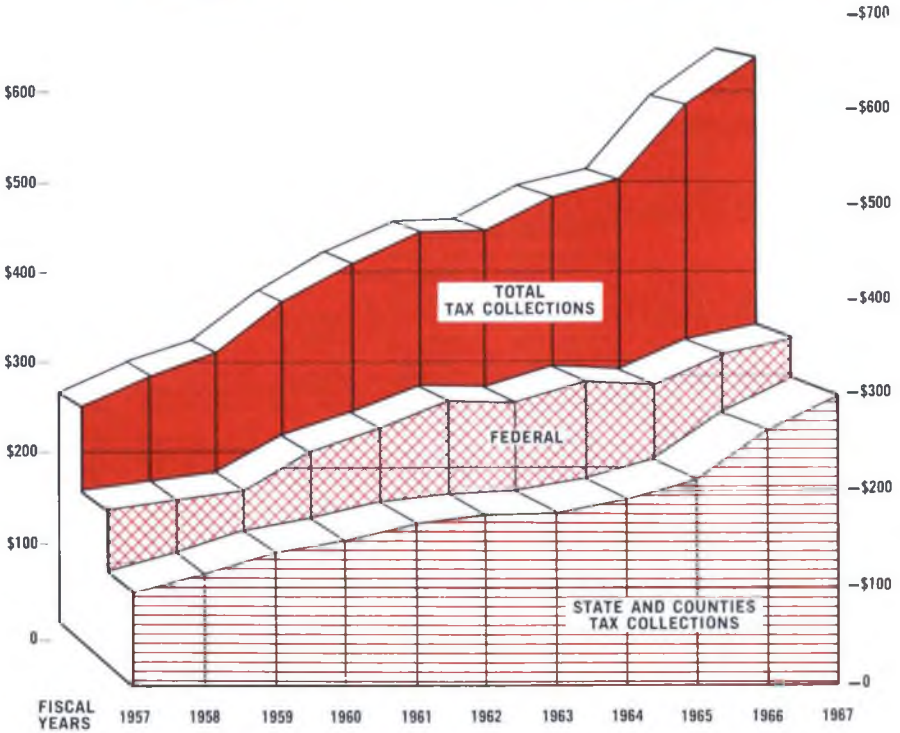
CHART 8
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Counties Taxes
 (In Millions of Dollars)



1957



1967



NOTE: Unemployment Compensation tax excluded. 1967 State-County data includes an estimated \$29.5 million in real property tax collections delayed until July, 1967.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the City and County of Honolulu Finance Department, County Auditors, and State Department of Taxation, State of Hawaii; and Internal Revenue Service, U.S. Treasury Department.

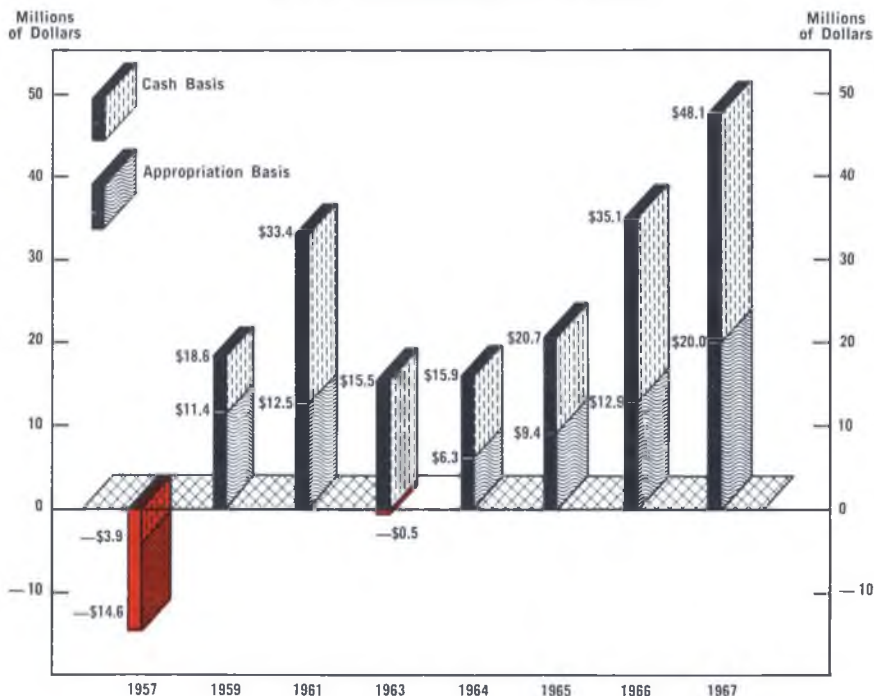
TABLE 29
HAWAII STATE GENERAL FUND FINANCES
 Fiscal Years Ending June 30
 (In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1967	\$310,270	\$297,314	\$12,956	\$48,089	\$28,123	\$19,966
1966	258,327	243,926	14,401	35,133	22,283	12,850
1965	182,296	177,439	4,857	20,732	11,314	9,418
1964	176,198	175,779	419	15,875	9,617	6,258
1963	168,519	182,713	- 14,194	15,456	16,001	- 545
1962	163,501	167,220	- 3,719	29,650	21,516	8,134
1961	154,012	149,737	4,275	33,369	20,864	12,505
1960	121,418	110,954	10,464	29,094	31,731	- 2,637
1959	99,087	83,664	15,423	18,630	7,276	11,354
1958	82,757	75,627	7,130	3,207	4,923	- 1,716
1957	67,851	65,681	2,170	- 3,923	10,682	- 14,605

a. Includes federal funds earmarked for specific purposes. 1961 and subsequent data include certain revenues and expenditures formerly under special funds, such as federal funds for Hawaii National Guard, or in funds not covered in the treasury.

SOURCE: Department of Accounting and General Services, State of Hawaii.

CHART 9
GENERAL FUND FINANCIAL POSITION
 State of Hawaii—Cash and Unappropriated Surpluses and Deficits
 As at June 30—Selected Years (Millions of Dollars)



SOURCE: Table 29

HOW GOVERNMENT SPENDS ITS MONEY

HAWAII STATE AND COUNTIES

Operating expenditures of the State and counties approached \$490 million in fiscal 1967 (pages 41-43). Over 78% of the total (\$383 million) was spent by the state government. Public education outlays were the single most expensive item for the state, while costs of public safety led in the counties. Fiscal 1967 total expenditures are up nearly \$83 million (20%) above 1966.

Hawaii ranked 6th highest in the nation for per capita direct general expenditures of state and local governments (page 39). The amount for the last comparable fiscal period placed Hawaii at \$564 per capita, with the U. S. average at \$423. Hawaii was 5th highest for interest paid on debt (\$22), and 3rd highest in both governmental control (\$25) and health and sanitation outlays (\$64).

Public employees in Hawaii earn more on the average than those in all but three other states (page 47). The amount for full-time equivalent employees in Hawaii is \$595 per month, compared with the national average of \$515. The highest average wages go to higher education employees (\$763), while the least are paid to those engaged in health functions (\$538). Coupled with higher than average salaries, the number of public employees in Hawaii stands 9th in the nation (per 10,000 population) and this too helps to explain the ever increasing governmental expenditures. Hawaii had 432 public employees per 10,000, compared with the average of 378 (page 46). There are more employees engaged in water utilities (11 per 10,000) in Hawaii than in any other state.

STATE OF HAWAII

Education costs, now a full state responsibility in Hawaii, took the largest single chunk (43%) of the state expenditure pie (page 41). Costs for the public schools and libraries and the University of Hawaii ran to \$164 million in fiscal 1967. Highway construction picked up during the year, and the \$42 million for this function showed a 7% jump (\$18 million) over the previous period. Combined health and welfare functions accounted for 13% of the total with costs of over \$48 million.

School enrollment in Hawaii has increased by 37% since 1957 (page 53). Total enrollment for 1967 stood at 224,000. Federal-connected and non-federal public schools made up 76% of the total; private schools 15%; and the University of Hawaii 9%. In the past 10 years, the University enrollment has increased by more than 200% (14,000), and vigorous growth in the future is anticipated. The Community College System (included in the UH figures), successful in Hawaii in terms of growing enrollments, is part of the reason.

THE COUNTIES

County expenditures are estimated at \$106 million for fiscal 1967 (pages 42-43). This is the first full July-June fiscal period for Maui, Hawaii and Kauai counties. Police, fire and other public safety costs represented 24% (\$26 million) of the total expenditures (page 44). Debt service (principal and interest payments) on county bonds ranked next taking 16% (\$17 million) overall. General government and staff agencies made up 12% (\$13 million). Prior to Act 97, passed by the 1965 legislature, school construction and hospitals were among the costliest of county items. These functions have since become state responsibilities, resulting in shifts in expenditure patterns on the county level.

Honolulu City & County expenditures totalled \$76 million in 1967. This was nearly 72% of the total for all four county governments. Public safety costs of \$20 million (26%) was the major object of expenditures, with debt service of \$14 million (18%) close behind. General government and health and sanitation were next, taking 10% and 9% of Honolulu's total respectively.

Maui County paid out nearly \$10 million in operating expenditures. Public safety was first in Maui (\$2 million - 21%), but highways at over \$1 million (14%) was the next largest outlay. General government, taking 12% was third, and pension and retirement (10%) for public employees was next.

Hawaii County spent the most on governmental control - \$3-1/2 million (24%). Then followed public safety (\$3 million - 18%), debt service (\$2 million - 12%), and 8% for pension and retirement (\$1 million). Total costs for Hawaii equalled about \$15 million in 1967.

Kauai County expended almost \$6 million. Kauai spent more of its total outlay for public safety (27%) than any other county. Highway costs were second (22%), followed by general government (11%) and pension and retirement (10%).

TABLE 30
PER CAPITA DIRECT GENERAL EXPENDITURES
 State and Local Governments — Fiscal 1966^a

State	Total	Public Schools	Higher Educ.	Highways	Health & Welfare ^b	Police & Fire	General Control ^c	Int. on Debt	All Other ^d
Alaska	\$922.64	\$212.15	\$63.81	\$272.69	\$ 65.28	\$24.75	\$39.83	\$23.62	\$220.45
Wyo.	697.09	185.32	89.92	228.81	77.30	17.86	20.42	8.92	68.47
Nev.	661.37	175.69	37.29	145.01	96.58	37.00	30.39	18.59	120.75
Calif.	583.37	169.34	49.75	68.84	107.21	31.19	23.10	16.05	117.81
Del.	578.66	178.69	49.48	139.76	63.51	14.96	18.77	31.90	81.53
HAWAII	564.11	130.99	56.61	56.36	91.46	28.06	25.28	21.58	153.69
New York	530.11	162.89	26.95	50.89	120.54	35.97	20.21	23.14	89.45
D. C.	517.60	117.66	2.36	51.90	151.99	56.13	23.74	9.61	104.14
Colo.	513.96	165.73	68.63	73.74	99.20	20.04	20.31	10.45	55.80
N. M.	510.32	162.98	74.42	108.25	70.04	14.35	19.82	7.28	53.11
Ore.	501.50	160.71	62.54	93.71	69.85	20.21	21.47	11.50	61.43
Utah	496.01	175.66	80.00	95.75	59.34	13.20	14.60	9.33	48.06
Mont.	491.91	139.55	50.94	145.63	55.07	15.09	17.64	10.31	57.61
Wash.	489.04	143.34	64.07	81.60	79.94	20.94	15.99	14.45	68.63
N. D.	476.46	136.35	54.62	104.25	55.82	10.15	14.11	7.18	93.94
Minn.	476.04	147.39	50.37	87.26	89.72	14.85	13.92	13.98	58.47
Wisc.	467.27	148.83	60.27	77.69	77.91	23.35	16.13	10.22	52.79
Ariz.	465.20	146.21	63.99	80.69	56.24	22.69	18.89	7.63	68.78
Vt.	464.87	107.09	59.37	135.18	74.05	11.49	16.83	6.70	54.09
Mich.	447.18	144.97	61.42	52.79	83.32	21.26	15.06	14.34	53.95
S. D.	440.04	138.91	49.30	128.07	43.23	11.10	15.40	3.44	50.52
Iowa	433.47	147.43	51.18	95.76	67.78	14.15	14.23	5.49	37.39
R. I.	430.67	123.22	29.75	65.55	86.22	26.32	17.28	14.13	68.13
Mass.	429.97	116.73	16.57	52.75	98.22	31.24	17.29	19.16	77.94
Conn.	427.74	133.30	17.56	74.18	74.98	24.78	16.14	22.50	64.23
U. S. AV. e	422.97	133.14	36.79	65.20	77.79	21.19	15.18	13.73	59.89
Idaho	422.15	121.47	40.74	102.11	59.95	16.62	14.90	4.52	61.78
Okla.	421.23	119.12	48.96	70.37	103.18	13.84	12.04	12.49	41.17
La.	415.88	113.98	34.76	73.99	94.69	16.78	12.39	17.06	52.16
Md.	414.20	141.40	31.37	54.73	75.53	24.80	14.85	18.88	52.58
Kans.	402.69	123.56	48.00	83.52	64.26	13.56	14.40	10.55	44.77
Neb.	390.80	122.27	43.16	85.03	55.44	14.99	13.82	7.34	48.68
Ind.	383.98	145.65	49.87	58.56	54.14	15.57	12.27	8.80	39.06
Ill.	381.53	126.41	35.82	47.66	75.25	22.82	13.13	13.30	47.06
Fla.	379.41	115.24	30.72	57.61	70.76	20.18	17.08	13.62	54.14
N. H.	377.10	106.22	29.94	92.97	57.39	19.05	13.43	11.01	47.02
N. J.	376.30	131.54	15.79	47.84	61.22	28.50	15.84	15.06	60.45
Ohio	365.78	124.27	32.30	65.61	61.69	16.88	11.98	10.85	42.12
Pa.	360.65	134.49	16.64	53.88	63.38	16.09	13.11	16.23	46.73
Mo.	359.02	114.81	31.06	62.17	75.07	19.27	11.93	8.18	36.47
W. Va.	357.50	106.00	32.81	93.47	60.07	9.50	12.08	9.12	34.36
Va.	347.22	120.31	26.18	79.91	45.42	15.17	12.07	11.24	36.87
Me.	346.00	95.71	25.27	84.84	56.31	17.24	13.74	8.80	44.02
Texas	342.78	117.96	32.47	63.41	53.91	15.67	10.68	11.91	36.69
Ala.	341.57	101.36	33.12	67.25	67.22	12.35	9.48	11.23	39.51
Ky.	341.49	94.37	35.47	70.42	65.92	11.63	10.71	14.61	38.29
Tenn.	335.03	92.57	29.01	74.63	63.20	13.42	9.88	10.29	41.95
Ga.	333.15	104.59	27.75	52.02	73.25	12.62	11.52	10.63	40.70
Miss.	326.09	84.40	33.41	71.84	63.99	10.92	9.11	9.93	42.43
Ark.	322.90	92.50	30.23	64.03	60.86	9.29	9.79	6.14	50.00
N. C.	300.74	101.50	35.61	45.28	54.29	12.06	10.36	5.49	36.09
S. C.	267.78	96.90	21.09	46.76	45.06	9.61	8.35	4.68	35.25

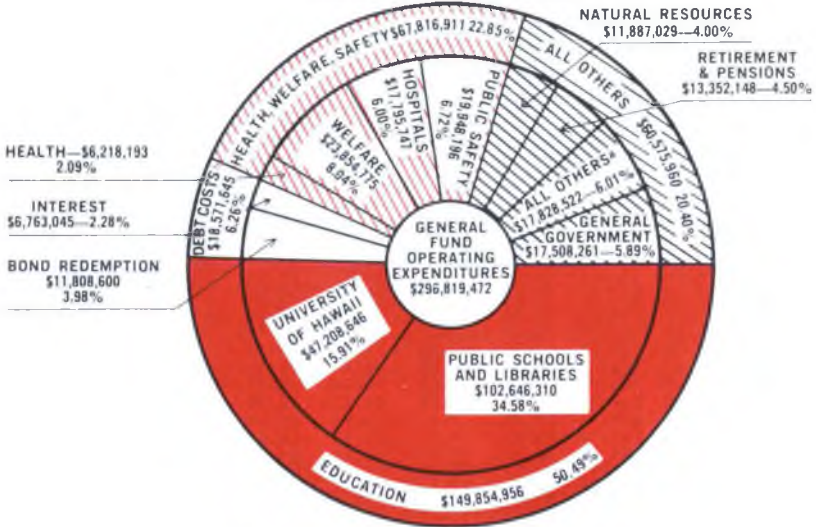
- a. Includes capital outlay. Details may not add to total because of rounding. States ranked in order of highest per capita total expenditures.
- b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport and terminals, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.
- e. Includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1965-66, Series GF-No. 13, U. S. Department of Commerce, Washington, D. C., August, 1967.

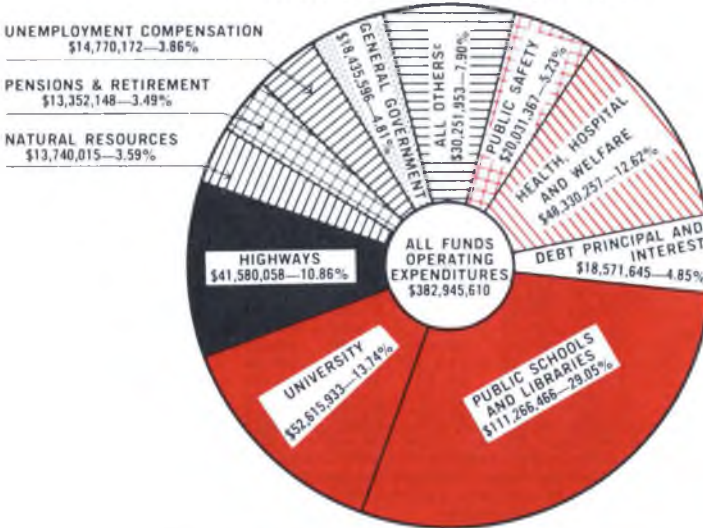
HOW STATE GOVERNMENT DOLLARS ARE SPENT

Operating Expenditures — By Functions
State of Hawaii — Fiscal Year 1967

STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



- a. Includes general funds for highways, utilities, recreation, unemployment compensation, county grants-in-aid, and others.
- b. Debt costs for highway revenue bonds included in highways, and for harbor, airport and other bonds reimbursable from special funds included in all others.
- c. Includes harbors, airports, homesteading, land development, public housing, recreation, county grants-in-aid, and other miscellaneous expenditures.

SOURCE: Department of Accounting and General Services, State of Hawaii; see also Table 31.

TABLE 31
STATE GOVERNMENT OPERATING EXPENDITURES
 State of Hawaii — Selected Fiscal Years^a

Functions	1967	1966	1965	1962	1957
General Government - Control	\$ 6,437,910	\$ 5,543,429	\$ 4,441,709	\$ 3,577,827	\$ 2,150,731
- Staff	11,997,686	9,858,882	9,940,220	9,324,054	4,043,548
Public Safety - Police & Fire	77,566	72,549	63,863	188,923	156,888
- Other Protection	19,953,801	18,578,065	16,107,114	24,185,389	9,090,185
Highways	41,580,058	23,712,493	17,685,546	15,611,816	9,810,111
Natural Resources	13,740,015	11,740,081	8,910,373	10,591,085	3,656,884
Health and Sanitation	6,255,830	5,483,921	4,496,612	4,132,545	3,866,610
Hospital and Institutions	17,894,703	17,177,652	11,951,948	12,201,148	8,297,143
Public Welfare	24,179,724	20,125,031	14,930,618	11,818,320	7,892,084
Education - University	52,615,933	38,576,320	28,500,490	20,470,393	5,260,578
- Public Schools	107,854,818	85,381,840	59,474,659	51,240,828	27,290,473
- Libraries & Other ^b	3,411,648	2,287,497	1,882,057	2,043,232	720,887
Recreation	772,616	439,107	478,437	1,532,705	167,503
Utilities & Other Enterprises	9,738,280	7,621,053	7,977,221	9,108,223	3,831,656
Interest ^c	6,763,045	6,410,707	5,617,357	3,312,634	1,680,731
Bond Redemption ^c	11,808,600	9,223,600	8,648,000	7,537,000	3,275,000
Retirement and Pension	13,352,148	11,139,022	10,529,379	9,471,121	1,956,140
Employees' Health & Hosp. Ins.	2,461,389	1,940,705	2,041,443	--	--
Salary Increases & Adjustments	--	2,513,611	--	--	--
Unemployment Compensation	14,770,172	10,702,824	10,982,661	16,553,893	4,241,006
Miscellaneous	6,772,416	5,696,282	4,356,202	4,030,975	4,890,220
Grants-in-Aid to Counties	10,507,252	9,363,114	--	--	--
Operating Expenditures^d	\$382,945,610	\$303,587,785	\$229,015,909	\$216,932,111	\$102,278,378

- a. Includes present general and special funds with corresponding accounts for previous periods. Interfund transfers have been eliminated to avoid duplication.
- b. Includes amounts for other educational activities, such as, commissions, compacts and education studies; \$109,189 (1967) and \$133,657 (1966).
- c. Debt service charges reimbursable from highway funds included under highways; from airport funds included under utilities; from Sand Island receipts, Land Revolving fund and Veterans' Loan Fund included under Miscellaneous.
- d. Includes cash expenditures for capital improvements.

SOURCE: Annual Reports of the Comptroller, Department of Accounting & General Services, State of Hawaii.

TABLE 32
OPERATING EXPENDITURES - CITY AND COUNTY OF HONOLULU
 Selected Years - All Funds*

Object of Expenditure	Fiscal Years				Calendar
	1967	1966	1965	1962	1956
General Government					
Control	\$ 1,182,973	\$ 737,412	\$ 1,218,722	\$ 878,872	\$ 334,680
Staff	6,145,182	5,743,386	5,224,686	4,670,089	2,040,890
Public Safety					
Police & Fire	15,855,004	14,046,526	11,674,742	8,719,102	5,237,814
Other Protection	3,664,951	3,061,590	3,088,973	1,716,488	799,811
Highways	6,242,906	6,665,550	5,514,009	4,671,752	4,923,908
Health & Sanitation	6,911,081	6,479,370	6,440,713	4,725,728	2,446,123
Hospital & Institutions	--	--	63,456	57,684	(c)
Public Welfare	--	20,138	941,084	1,427,910	1,539,676
Public School	1,493,863	870,263	6,627,900	6,210,711	4,332,507
Recreation	5,341,163	4,698,227	4,117,045	2,704,947	1,991,908
Interest	5,082,656	4,893,993	4,831,218	3,407,911	1,157,182
Bond Redemption	8,774,209	8,543,209	7,080,711	2,527,005	1,607,644
Pension & Retirement ^b	3,913,777	4,040,999	3,705,102	2,573,965	1,536,951
Pay Adjustment ^b	--	--	--	--	79,502
Miscellaneous	1,374,945	867,383	392,086	383,004	61,678
Cash Capital Improvement	9,933,583	11,094,647	7,308,069	5,559,348	--
Total	\$75,916,293	\$71,762,693	\$68,228,516	\$50,234,516	\$28,090,274

NOTE: Certain functions transferred to the State after 1965, including school maintenance, hospitals and public welfare.

- a. Includes all funds expended by counties, including state-aid grants to counties. Interfund transfers have been eliminated to avoid duplication. Data exclude certain bond and revolving fund expenditures, loan payments and urban redevelopment real estate purchases.
- b. Amount not allocated by function.
- c. General hospital amount not shown in reports.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES - COUNTY OF MAUI
 Selected Years - All Funds*

Object of Expenditure	Fiscal	Calendar Years			
	1967	1965	1964	1961	1956
General Government					
Control	\$ 219,073	\$ 190,979	\$ 180,641	\$ 180,586	\$ 90,486
Staff	889,277	764,649	774,577	652,595	363,570
Public Safety					
Police & Fire	1,810,581	1,511,791	1,477,714	1,142,950	820,272
Other Protection	187,638	169,886	104,445	75,486	7,964
Highways	1,357,263	1,152,445	1,069,614	896,884	940,933
Health & Sanitation	341,875	294,998	286,106	233,681	214,299
Hospital & Institutions	2,164,905	2,789,456	2,662,665	2,025,081	1,291,312
Public Welfare	11,029	20,889	25,976	76,235	94,157
Public Schools	(b)	754,508	818,340	589,429	408,743
Recreation	663,322	494,598	459,553	311,562	165,380
Utilities	--	--	--	175,754	50,000
Interest	240,110	265,750	245,628	240,710	131,438
Bond Redemption	505,404	514,404	514,404	365,804	240,635
Pension & Retirement	922,954	823,284	786,032	654,604	432,272
Pay Adjustment	--	--	--	--	63,824
Miscellaneous	286,273	115,783	112,807	50,095	30,487
Total	\$9,599,704	\$9,863,420	\$9,518,502	\$7,671,456	\$5,345,772

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions (including schools) transferred to the state after 1965. 1967 data preliminary.

- a. All funds expended by counties including state-aid grants. Excludes certain revolving and bond fund expenditures and loan repayments. Interfund transfers eliminated to avoid duplication.
- b. Detail not available for 1967.

SOURCE: Auditor's Annual Reports, County of Maui, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

TABLE 34
OPERATING EXPENDITURES - COUNTY OF HAWAII
 Selected Years - All Funds*

Object of Expenditure	Fiscal	Calendar Years			
	1967	1965	1964	1961	1956
General Government					
Control	\$ 141,279	\$ 143,964	\$ 178,211	\$ 168,422	\$ 98,262
Staff	3,430,768	3,116,373	2,272,501	3,030,322	594,258
Public Safety					
Police & Fire	2,519,132	1,972,442	1,873,065	1,629,891	1,017,280
Other Protection	210,545	143,898	149,550	78,202	58,700
Highways	1,100,162	1,471,684	1,386,268	1,502,232	1,178,421
Health & Sanitation	210,345	172,212	121,355	102,719	67,266
Hospital & Institutions	2,970,364	3,032,427	3,116,119	2,523,297	2,086,011
Public Welfare	20,920	7,447	7,557	140,002	150,345
Public School	5,425	1,732,869	2,187,514	1,083,264	747,010
Utilities	--	--	--	21,412	--
Recreation	897,450	621,916	570,154	588,826	338,233
Interest	550,478	582,245	415,015	328,828	89,240
Bond Redemption	1,180,510	1,025,511	683,510	442,210	204,003
Pension & Retirement	1,190,000	1,183,695	1,072,925	811,452	540,068
Pay Adjustment	--	--	--	--	126,879
Miscellaneous	341,828	169,461	148,694	252,756	63,408
Total	\$14,769,206	\$15,376,144	\$14,182,438	\$12,703,835	\$7,359,384

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions (including schools) transferred to the State after 1965. 1967 data preliminary.

- a. All funds expended by counties, including State-aid grants. Certain revolving and bond fund expenditures and loan repayments excluded. Interfund transfers eliminated to avoid duplication.

SOURCE: Auditor's Annual Reports, County of Hawaii, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

TABLE 35
OPERATING EXPENDITURES - COUNTY OF KAUAI
 Selected Years - All Funds*

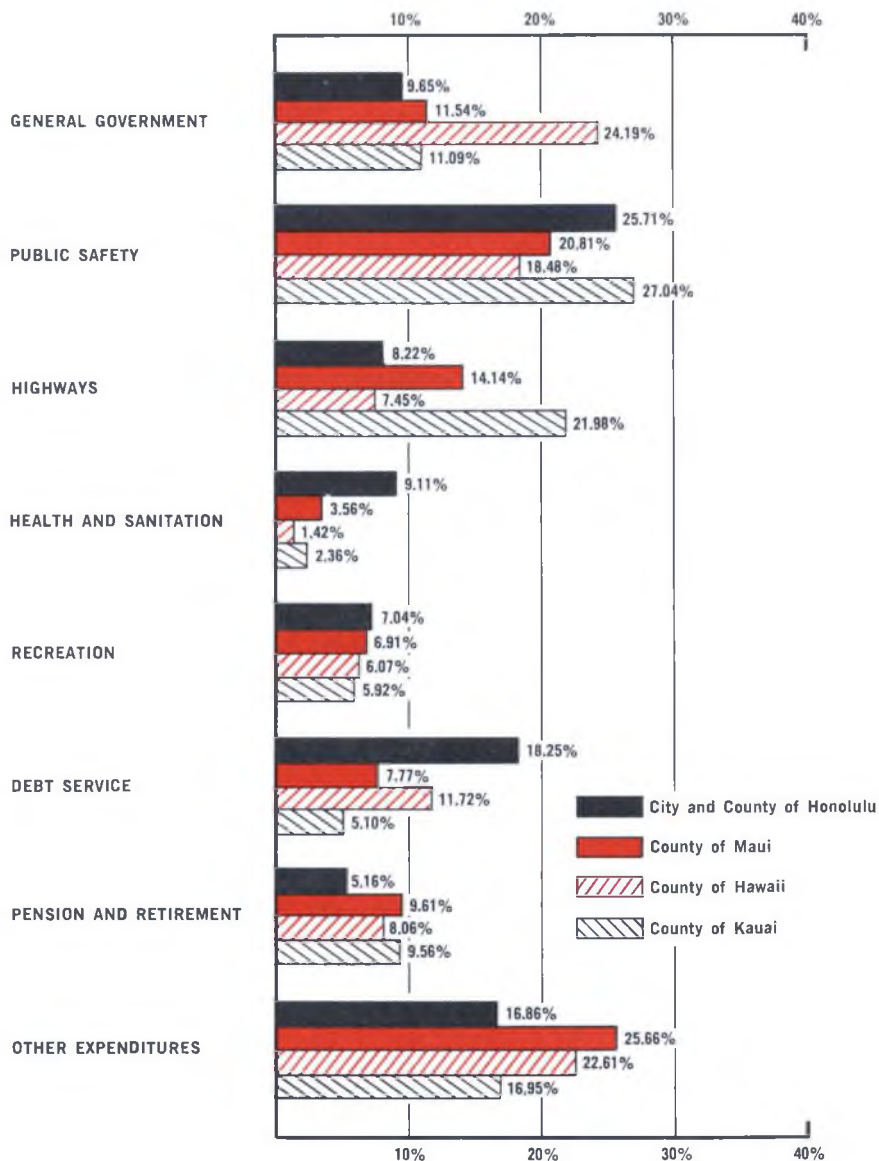
Object of Expenditure	Fiscal	Calendar Years			
	1967	1965	1964	1961	1956
General Government					
Control	\$ 169,561	\$ 158,744	\$ 148,044	\$ 124,996	\$ 77,462
Staff	480,927	416,086	387,217	386,547	217,907
Public Safety					
Police & Fire	1,429,181	1,195,659	1,136,041	972,225	640,410
Other Protection	154,532	119,692	139,811	65,438	29,254
Highways	1,287,528	837,461	794,115	761,126	748,572
Health & Sanitation	137,774	119,006	111,358	139,899	82,715
Hospital & Institutions	694,749	630,442	720,296	589,999	594,991
Public Welfare	1,146	1,836	3,662	105,253	93,098
Public School	10,786	324,321	430,581	421,881	247,487
Libraries	--	--	--	--	13
Recreation	347,251	326,171	251,815	203,905	139,426
Interest	109,787	128,701	92,844	107,718	70,634
Bond Redemption	189,373	213,373	230,027	215,373	159,330
Pension & Retirement	560,000	552,393	547,259	414,620	199,605
Pay Adjustment	--	--	--	--	97,795
Miscellaneous	285,905	84,035	83,025	64,652	64,989
Total	\$5,858,500	\$5,107,920	\$5,076,095	\$4,573,632	\$3,463,688

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions (including schools) transferred to the state after 1965. 1967 data preliminary.

- a. All funds expended by counties, including state-aid grants. Excludes certain revolving and bond fund expenditures and loan repayments. Interfund transfers eliminated to avoid duplication.

SOURCE: Auditor's Annual Reports, County of Kauai, State of Hawaii. (1967 data based on "Combined Statement of Operations.")

CHART 11
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 Fiscal 1967



SOURCE: Tables 32-35 inclusive.

TABLE 36
FEDERAL ADMINISTRATIVE BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
 Fiscal Years 1957, 1962, 1964, 1966-1967
 (Dollar Amounts in Millions)

	1957		1962		1964		1966		1967	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Budget Receipts^a										
Individual Income Taxes	\$ 35,620	50.5	\$ 45,571	56.0	\$ 48,697	54.4	\$ 55,446	52.9	\$ 61,526	53.1
Corporate Income Taxes	21,167	30.0	20,523	25.2	23,493	26.3	30,073	28.7	33,971	29.3
Excise Taxes (Net)	9,055	12.8	9,585	11.8	10,211	11.4	9,145	8.7	9,278	8.0
Estate and Gift	1,365	2.0	2,016	2.5	2,394	2.7	3,066	2.9	2,978	2.6
Customs	735	1.0	1,142	1.4	1,252	1.4	1,767	1.8	1,901	1.6
All Other Receipts	3,088	4.4	3,206	3.9	4,076	4.5	5,865	5.6	6,876	5.9
Less: Interfund Transactions	- 467	- 0.7	- 633	- 0.8	- 664	- 0.7	- 635	- 0.6	- 682	- 0.5
Total Receipts	\$ 70,562	100.0	\$ 81,409	100.0	\$ 89,459	100.0	\$104,727	100.00	\$115,849	100.0
Budget Expenditures										
National Defense	\$ 43,368	62.9	\$ 51,103	58.2	\$ 54,181	55.5	\$ 57,718	54.0	\$ 70,783	56.3
Internatl. Affairs & Pin.b	3,545	5.1	4,523	5.2	4,032	4.1	4,191	3.9	3,401	2.7
Interest	7,307	10.6	9,198	10.5	10,765	11.0	12,132	11.3	13,524	10.8
General Government	1,738	2.5	1,875	2.1	2,280	2.3	2,464	2.3	2,708	2.1
Domestic Civilian										
Space Res. & Technology	76	0.1	1,257	1.4	4,171	4.3	5,933	5.5	5,426	4.3
Agr. & Agr. Resources	2,952	4.3	4,116	4.7	5,129	5.3	3,307	3.1	3,393	2.7
Natural Resources	1,320	1.9	2,264	2.6	2,658	2.7	3,120	2.9	3,322	2.6
Commerce & Transportation	1,305	1.9	2,774	3.2	3,002	3.1	2,969	2.8	3,305	2.6
Hous. & Community Develop.	- 118	- 0.2	349	0.4	80	- 0.1	347	0.3	703	0.6
Health, Labor & Welfare	2,631	3.8	4,481	5.1	5,381	5.5	7,574	7.1	10,288	8.2
Education	437	0.6	1,076	1.2	1,339	1.4	2,834	2.6	3,360	2.7
Vet. Benefits & Services	4,870	7.1	5,403	6.2	5,492	5.6	5,023	4.7	6,187	4.9
Sub-Total Domestic Civilian	(13,473)	(19.5)	(21,720)	(24.9)	(27,092)	(27.8)	(31,107)	(29.1)	(35,984)	(28.6)
Less: Interfund Transactions	- 467	- 0.6	- 633	- 0.9	- 664	- 0.7	- 635	- 0.6	- 682	- 0.5
Total Expenditures	\$ 68,966	100.0	\$ 87,787	100.0	\$ 97,684	100.0	\$106,978	100.00	\$125,718	100.0
Deficit (-) or Surplus (+)										
for the Year	+\$ 1,596	--	-\$ 6,378	--	-\$ 8,226	--	-\$ 2,251	--	-\$ 9,869	--
Public Debt at June 30	\$270,634	--	\$298,645	--	\$312,526	--	\$320,369	--	\$326,733	--

NOTE: Detail may not add to totals due to rounding.

a. Net administrative budget receipts, taking into account refunds and transfers of certain tax receipts to trust funds and other special accounts.

b. For comparative purposes "Food for Peace" program expenditures, formerly included under Agriculture, are included in International Affairs totals for each year listed.

SOURCE: "Final Statement of Receipts and Expenditures of the United States Government for the period July 1, 1966 through June 30, 1967," U. S. Treasury Department; Tax Foundation, Inc., Washington, D. C.

TABLE 37
PUBLIC EMPLOYMENT
 State and Local Government Full-Time Equivalent Employees
 Per 10,000 Population, By Function: October 1966
 State Ranking by Employees—All Functions

State	Total	Public Schools ^a	Higher Educ.	Highways	Health Hospt.	Police Fire	Parks Recr. ^b	Water	General Control ^c	All Others ^d
Wyo.	532.6	197.5	61.7	62.2	68.9	26.2	25.2	5.9	30.9	53.9
Colo.	466.3	202.0	59.6	33.1	47.0	23.6	16.7	7.9	28.3	48.2
Kans.	463.0	218.7	46.6	44.7	42.9	22.3	12.7	6.3	25.0	43.8
Alaska	452.0	173.4	28.8	68.9	24.8	17.9	21.6	2.4	36.6	77.5
N. D.	439.2	185.0	53.4	47.4	24.1	18.8	29.6	3.7	38.4	38.6
Nev.	437.9	159.3	25.6	49.4	53.2	42.8	19.9	2.8	33.0	52.1
Mont.	437.6	176.0	51.4	53.0	31.2	22.0	22.6	5.6	33.0	42.8
Ore.	433.7	181.5	54.2	37.8	31.7	24.9	18.8	6.3	27.5	51.1
HAWAII	432.3	162.4	45.9	26.3	38.8	30.8	24.4	10.7	24.7	68.0
Wash.	431.8	179.7	47.9	35.0	30.0	24.8	17.5	6.3	22.5	68.0
N. Y.	428.3	146.6	20.7	23.2	63.8	39.9	12.7	4.7	25.6	91.1
S. D.	428.1	192.3	45.4	56.3	21.4	17.5	16.9	2.8	33.2	42.4
N. M.	426.8	177.8	58.8	35.6	35.9	21.8	13.4	5.5	26.9	51.1
D. C.	424.0	136.9	1.8	16.0	58.2	58.0	6.3	7.3	17.1	122.4
Utah	420.9	195.7	56.9	32.2	27.5	20.2	14.8	5.4	22.8	45.7
Del.	415.5	156.9	54.1	37.1	37.4	23.4	11.2	3.3	31.5	60.7
Neb.	415.3	166.4	37.4	35.7	38.6	21.7	15.2	9.0	25.3	66.3
Calif.	413.7	158.5	38.0	21.7	40.0	31.6	20.2	7.1	23.8	72.5
Fla.	411.4	160.0	28.5	28.4	61.7	30.8	20.6	5.2	22.9	53.4
Iowa	407.4	189.9	41.7	35.0	38.0	19.9	13.5	4.7	21.7	42.8
Okla.	403.8	166.4	41.6	36.3	48.4	23.9	15.5	8.2	20.9	42.6
Idaho	399.7	164.6	38.2	45.1	32.7	24.1	29.2	2.4	24.7	38.6
Wisc.	395.0	165.2	41.9	28.6	41.8	28.2	15.4	3.9	23.7	46.3
La.	394.8	159.6	35.2	36.5	42.6	25.7	19.6	7.6	16.4	51.9
Ariz.	385.1	162.1	43.6	38.4	23.8	25.8	13.2	6.2	23.9	48.1
Minn.	384.3	168.1	35.4	35.0	43.6	19.5	12.6	4.4	21.5	44.3
Ind.	382.3	176.5	40.9	23.8	43.8	23.9	8.8	3.3	21.0	40.4
Mich.	380.7	163.9	45.7	21.1	48.8	26.8	9.3	4.2	16.8	44.2
W. Va.	377.9	166.3	32.5	47.7	40.3	15.3	8.9	3.7	19.5	43.8
U.S. AV.	377.7	158.1	30.2	28.5	42.0	27.3	12.5	5.3	20.5	53.1
Md.	370.8	157.6	33.7	23.4	43.8	32.4	9.9	4.9	18.6	46.6
Tenn.	367.5	144.1	27.4	34.2	47.6	21.2	15.0	6.1	14.1	57.6
Texas	365.0	175.0	29.0	29.6	33.2	22.6	11.4	7.9	17.5	38.9
Vt.	364.2	143.8	43.3	51.0	25.5	19.8	16.1	3.1	21.2	40.3
Ga.	360.7	147.8	25.0	29.8	64.3	19.7	12.5	6.1	17.3	38.4
Miss.	360.5	144.7	37.6	45.6	52.3	17.9	12.3	4.0	13.9	32.2
Mass.	359.6	136.3	11.7	26.4	52.5	40.7	6.4	5.4	20.9	59.4
R. I.	357.9	118.2	26.6	25.4	54.1	38.4	6.7	5.9	23.5	58.9
Me.	356.8	153.7	22.9	51.4	24.5	26.6	14.1	7.4	18.0	38.2
N. H.	351.0	124.7	29.3	53.8	31.8	30.5	11.3	7.5	18.2	43.8
Mo.	347.4	157.5	23.5	24.0	41.4	27.7	11.0	4.8	19.6	37.8
Va.	346.9	160.7	25.4	36.5	31.6	20.2	10.3	3.6	14.6	44.0
Ill.	345.4	143.3	27.2	20.4	38.8	30.1	9.9	4.7	17.8	53.4
Ohio	339.8	153.3	28.4	23.5	32.3	24.5	7.1	5.5	19.1	46.2
Pa.	335.1	157.4	12.4	28.8	29.6	25.5	7.4	4.3	22.5	47.4
Conn.	333.1	147.9	17.3	28.9	32.0	30.7	7.3	2.7	18.1	48.2
Ala.	332.4	136.6	27.0	41.0	35.9	20.6	10.5	4.6	14.0	42.0
N. C.	332.3	158.6	27.5	27.0	31.2	18.0	10.8	4.1	14.5	40.7
Ky.	327.7	142.9	35.6	31.7	30.6	18.8	10.5	5.6	15.7	36.3
Ark.	326.4	150.0	26.9	30.7	40.1	16.3	12.1	4.2	14.8	31.4
N. J.	323.7	145.7	12.2	22.0	35.6	33.5	8.5	3.4	19.3	43.7
S. C.	320.2	151.1	21.5	24.7	42.1	17.2	11.7	4.3	14.7	32.8

NOTE: Because of rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration, and other general government control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1966," U. S. Department of Commerce, Bureau of the Census, Series GE-No. 4, March, 1967.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
 State and Local Government Full-Time Equivalent Employees^a
 October 1966: By Functions (States Ranked)

State	All Functions	Public Schools ^b	Higher Educ.	Highways	Health Hospt.	Police Fire	Parks Recr. ^c	Water	General Control ^d	All Other ^e
Alaska	\$773	\$714	\$ 857	\$964	\$550	\$798	\$742	\$877	\$701	\$813
Calif.	679	714	745	629	545	737	650	672	650	650
D. C.	601	607	1,013	639	529	725	646	542	663	552
N. Y.	598	648	711	528	466	670	477	559	577	595
HAWAII	595	545	763	568	538	688	574	660	703	558
Mich.	587	609	677	567	463	622	559	589	559	559
Conn.	571	608	614	510	494	571	507	622	566	537
Wash.	563	556	719	566	439	553	516	527	482	573
N. J.	561	640	697	479	403	571	457	496	496	480
Ariz.	549	593	656	486	382	547	465	484	456	517
Nev.	549	561	702	574	425	591	543	606	514	525
Ill.	548	561	663	562	420	585	511	590	490	546
Wisc.	545	525	819	513	431	555	507	531	484	530
Mass.	540	563	634	523	435	572	463	486	530	565
Minn.	536	557	724	521	411	545	486	561	452	491
Ore.	536	522	616	612	422	586	518	499	492	525
U.S. AV.	515	534	629	457	398	563	480	492	486	511
Md.	510	564	502	470	401	536	465	463	493	460
Ind.	497	559	623	405	345	484	358	388	359	438
Pa.	489	523	640	418	378	519	468	492	421	469
Vt.	488	470	641	456	445	471	525	484	437	475
Colo.	487	491	607	392	403	531	457	509	441	477
Ohio	483	503	554	479	359	550	432	501	454	444
Utah	482	468	611	484	365	490	535	439	453	445
R. I.	471	568	523	432	297	485	446	385	454	439
Del.	469	553	375	418	387	491	483	458	469	410
N. M.	468	497	554	414	321	461	529	387	426	430
Mont.	466	493	520	523	342	423	448	430	357	428
Wyo.	465	500	537	504	327	444	487	456	412	418
Iowa	461	453	623	463	354	467	454	461	432	447
N. H.	451	475	567	428	389	447	521	351	381	413
Va.	450	467	576	387	371	510	450	377	422	411
N. C.	447	456	623	432	358	445	443	345	421	392
Me.	444	445	552	409	406	446	505	417	401	449
Mo.	444	447	615	376	349	502	589	418	394	419
N. D.	439	456	548	441	361	438	301	433	381	414
Fla.	435	465	574	363	332	471	374	406	465	423
Kans.	435	448	565	391	347	442	369	442	373	408
Texas	431	435	609	393	315	470	369	376	423	416
Idaho	430	440	495	446	372	429	415	424	368	412
La.	427	448	502	388	332	427	448	447	442	401
Neb.	427	422	559	382	317	435	448	521	351	460
S. D.	426	414	552	419	301	390	536	432	357	439
Ky.	415	422	551	368	320	416	338	440	392	405
W. Va.	415	441	577	382	282	409	422	347	375	383
Tenn.	408	455	473	324	302	457	274	382	397	419
Okla.	403	431	522	328	293	404	404	349	394	381
Ala.	400	418	526	344	305	435	387	366	414	380
Ga.	389	413	487	353	300	431	390	342	428	382
S. C.	382	395	529	319	292	406	423	350	367	369
Ark.	361	366	521	321	260	370	369	319	354	372
Miss.	335	343	462	260	239	381	364	307	365	362

- a. Computed by the Tax Foundation of Hawaii from October 1966 payroll data divided by full-time equivalent employment in state and local governments.
- b. Includes instructional and other local school staff, and local library personnel.
- c. Includes natural resources.
- d. Includes finance administration and other general control.
- e. Includes special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, and all other general government functions.

SOURCE: "Public Employment in 1966," U. S. Department of Commerce, Bureau of the Census, GE-No. 4, March, 1967.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii— Selected Fiscal Years

	1967	1966	1965	1962	1957
<u>SOURCE OF RECEIPTS</u>					
Retirement Reserve Contributions					
State	\$ 7,974,291	\$ 7,285,696	\$ 8,774,896	\$ 6,484,271	\$ 1,449,537
Counties	4,440,084	3,659,260	3,911,097	3,233,045	988,893
Employees	14,792,426	12,999,935	8,695,203	7,311,875	3,821,554
Social Security Contributions ^a					
State and Counties	6,196,440	4,684,658	3,869,061	2,675,577	--
Employees	6,785,492	4,994,990	3,838,827	2,611,727	--
Administration					
State	165,549	135,506	121,443	125,661	121,045
Counties	85,976	64,274	64,104	68,641	44,157
Earnings from Investments	12,229,540	11,694,005	8,579,227	7,907,278	3,230,167
TOTALS	\$ 52,669,798	\$ 45,518,324	\$ 37,853,858	\$ 30,418,075	\$ 9,655,353
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 245,005	\$ 124,755	\$ 185,547	\$ 194,302	\$ 127,429
Retirement Benefits	11,695,587	7,596,533	6,526,622	4,132,457	1,778,243
Death Benefits	1,262,939	942,628	1,020,762	737,342	104,037
Refunds and Withdrawals	1,523,323	1,263,930	2,603,005	1,602,708	1,010,975
Social Security	13,042,761	8,933,412	7,287,299	5,165,491	--
TOTALS	\$ 27,769,615	\$ 18,861,258	\$ 17,623,235	\$ 11,832,300	\$ 3,020,684
<u>RETIREMENT SYSTEM CASH AND INVESTMENTS - AS AT JUNE 30</u>					
TYPE	1967	1966	1965	1962	1957
Cash	\$ 5,399,327	\$ 6,985,036	\$ 4,637,862	\$ 3,704,160	\$ 2,074,025
Certificates of Deposit	10,763,315	6,435,170	7,378,196	11,190,000	400,000
Investments	(261,929,991)	(240,720,892)	(215,663,654)	(153,635,187)	(99,780,461)
Bonds	131,532,981	131,213,232	124,179,788	93,371,303	75,933,322
Stocks	62,520,167	52,635,183	46,554,665	23,525,985	9,079,998
Mortgages	278,092,633	56,872,477	44,929,201	36,737,899	14,767,141
TOTALS	\$278,092,633	\$254,141,098	\$227,679,712	\$168,529,347	\$102,254,486
MEMBERS IN SYSTEM	33,764	31,492	28,694	26,440	20,400
EARNINGS AS % OF INVESTMENTS^b	4.69%	4.86%	3.98%	5.15%	3.24%

a. Coverage effective January 1, 1958.

b. Calculated by dividing reported earnings from investments by total reported investments.

SOURCE: Prepared by the Employees' Retirement System, State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
 Private Industry and State-County Governments in Hawaii

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk	\$396	\$ 536	\$394	\$504	\$414	\$ 434	\$504	\$483
Bkbp. Mach. Oper.	322	430	357	457	350	359	357	385
Cashier	328	445	394	504	364	373	492	494
Civil Engr. (Entry)	620	867	555	709	730	708	555	563
Civil Engr. (Lic.)	827	1,200	744	949	950	1,021	927	912
Clerk	330	452	340	435	365	382	394	394
Clerk-Steno.	339	464	375	480	375	386	414	427
Draftsman	390	543	375	480	480	464	394	424
Engr. Draftsman	506	707	529	675	678	655	643	632
Instrumentman	508	688	555	709	575	618	675	679
Junior Clerk	288	383	294	375	300	317	294	312
Key Punch Operator	324	448	340	435	395	397	357	375
Med. Lab. Tech.	498	640	583	744	525	536	643	645
Numbers Clerk	385	543	394	504	385	417	480	468
Nurse (Staff)	475	594	583	744	505	515	612	611
Payroll Clerk	382	525	394	504	425	446	529	501
Rodman & Chainman	340	495	374	480	410	424	446	441
Secretary (Private)	467	631	480	744	534	553	643	637
Senior Clerk	410	570	394	504	460	480	504	487
Switch. Operator	317	427	319	407	378	382	340	360
Tab. Mach. Oper.	412	571	435	555	445	457	529	522
Typist (Junior)	273	364	309	394	296	304	309	320
Hourly Wage Rates								
Auto Mechanic	\$2.59	\$3.78	\$2.51	\$3.23	\$3.07	\$3.18	\$3.20	\$3.15
Bldg. Maint. Man	2.29	3.10	2.39	3.05	2.60	2.56	3.05	3.02
Carpenter	2.45	3.39	2.39	3.05	3.06	3.10	3.05	2.95
Cook	2.15	2.81	1.96	2.51	2.58	2.62	2.51	2.51
Electrician	2.56	3.39	2.51	3.20	3.08	3.27	3.20	3.00
Groundskeeper	1.56	2.11	1.70	2.16	2.00	1.97	2.06	2.01
Janitor (Heavy)	1.67	2.55	1.70	2.16	1.91	1.92	2.06	2.05
Kitchen Helper	1.62	2.15	1.62	2.06	1.88	1.89	2.16	2.10
Laborer (Heavy)	1.91	2.63	1.78	2.27	2.14	2.17	2.28	2.17
Painter	2.48	3.34	2.39	3.05	3.05	2.96	3.20	3.02
Plumber	2.60	3.31	2.51	3.20	3.06	3.06	3.20	3.16
Stock Select. Clk.	2.03	2.96	1.96	2.51	2.29	2.25	2.64	2.53
Truck Driver A ^b	2.39	3.04	2.06	2.64	2.33	2.46	2.64	2.59
Truck Driver B ^b	2.98	3.32	2.27	2.91	2.40	2.64	2.91	2.91
Watchman (Night)	1.74	2.29	1.78	2.27	2.01	1.99	2.39	2.26
Welder	2.44	3.52	2.51	3.20	3.06	3.16	3.28	3.21

NOTE: Results of sampling 448 private establishments and 13 government agencies employing 121,823 employees or 47.2% of the estimated civilian employee population during May-July, 1967. Caution must be exercised in making comparisons due to variations among individual jobs and differences in fringe benefits provided.

- a. Average of salary ranges.
- b. A = Capacity, 1½ - 4 tons; B = Capacity, 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 74, September, 1967. (Survey conducted jointly by the Council and the State and Counties' Personnel Services departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1967-1968
 Estimated Average Annual Salaries and Distribution^a

State	Average Salary		Distribution ^b					
	Amount	Rank	Below \$4500	\$4500-5499	\$5500-6499	\$6500-7499	\$7500-8499	\$8500 & Above
HAWAII	\$7914 ^c	4	0.1%	7.0%	17.0%	14.0%	23.0%	38.9%
U. S. Average	7296	--	2.3	13.2	24.0	22.9	16.5	21.2
Alabama	5725	45	11.0 ^d	35.0 ^d	40.0 ^d	11.0 ^d	3.0 ^d	0.0 ^d
Alaska	9444	1	0.0	0.0	0.5	9.0	28.8	61.7
Arizona	7610	14	0.0	6.5	21.5	20.0	20.0	32.0
Arkansas	5596	47	14.6	38.6	31.5	10.1	3.2	2.0
California ^e	8900	2	0.0	0.2	13.0	18.0	15.8	53.0
Colorado	6900	27	0.5	21.0	32.5	21.0	14.1	10.9
Connecticut	7900	6	0.0	3.0	26.0	21.0	16.0	34.0
Delaware	7625	13	0.0	6.0	15.0	25.0	25.0	29.0
Florida	7200	24	2.0 ^d	8.0 ^d	25.0 ^d	34.0 ^d	18.0 ^d	13.0 ^d
Georgia	6595	31	5.0	22.0	30.0	26.0	13.0	4.0
Idaho	6045	40	7.0	34.0	38.0	14.0	4.0	3.0
Illinois	7903	5	0.0	4.0	18.0	21.0	23.0	34.0
Indiana	7825	9	0.0	3.0	17.2	25.8	21.8	32.2
Iowa	7208	23	2.5	10.0	20.0	35.0	25.0	7.5
Kansas	6507	32	0.1	15.3	41.7	26.7	10.0	6.2
Kentucky	6100	38	7.0 ^d	32.0 ^d	41.0 ^d	14.0 ^d	5.0 ^d	1.0 ^d
Louisiana	7238	21	1.0	8.0	26.0	28.0	16.0	21.0
Maine	6150	37	1.5	28.5	29.0	27.5	9.5	4.0
Maryland	7857	7	0.0 ^d	4.0 ^d	17.0 ^d	26.0 ^d	27.0 ^d	26.0 ^d
Massachusetts	7550	15	0.1	14.0	23.9	19.0	20.0	23.0
Michigan	7750 ^d	11	0.0	1.0	12.0	30.0	38.0	19.0
Minnesota	7465	17	0.0	14.5	20.0	21.0	18.0	26.5
Mississippi	4611	50	16.8	73.5	7.7	1.8	0.2	0.0
Missouri	6623	29	4.5	19.0	29.0	23.0	17.0	7.5
Montana	6375	34	3.0	25.0	34.0	28.0	6.0	4.0
Nebraska	6068	39	8.0	27.5	35.2	17.1	6.0	6.2
Nevada	7825	10	0.0	2.0	21.0	27.5	27.0	22.5
New Hampshire	6325	35	0.4	34.2	30.4	22.3	10.8	1.9
New Jersey	7845	8	0.0	1.5	27.3	19.5	14.8	36.9
New Mexico	6981	26	0.0	2.0	34.0	37.5	19.5	7.0
New York	8300 ^d	3	0.0 ^d	3.0 ^d	13.0 ^d	20.0 ^d	22.0 ^d	42.0 ^d
North Carolina	6219	36	6.0	28.0	38.0	20.0	7.5	0.5
North Dakota	5580	48	26.0	28.0	25.7	12.0	5.0	3.3
Ohio	7300	19	0.5	11.0	34.0	32.0	15.0	7.5
Oklahoma	5916	43	3.0	29.9	48.0	16.0	3.0	0.1
Oregon	7550	16	0.0	7.0	19.0	27.0	25.5	21.5
Pennsylvania	7225	22	0.0	11.0	15.0	34.0	21.0	19.0
Rhode Island	7400	18	0.0 ^d	7.0 ^d	22.0 ^d	38.0 ^d	20.0 ^d	13.0 ^d
South Carolina	5630	46	18.0	40.0	26.0	11.0	4.0	1.0
South Dakota	5100	49	28.0	42.0	22.0	6.0	2.0	0.0
Tennessee	6000	41	7.0	33.0	38.0	16.0	5.0	1.0
Texas	6500	33	1.0	23.0 ^d	39.0	26.0	6.0	5.0
Utah	6640	28	1.0	21.0	20.0	23.0	26.0	9.0
Vermont	5950	42	7.0	40.0	25.0	18.0	7.0	3.0
Virginia	6600	30	2.0	23.0	30.0	23.0	11.4	10.6
Washington	7750	12	0.0	7.0	20.0	20.0	21.0	32.0 ^d
West Virginia	5800	44	14.0	28.0	38.0	13.0	7.0	0.0
Wisconsin	7274	20	3.0	13.0	21.0	27.0	18.0	18.0
Wyoming	7052	25	0.3	20.2	29.6	25.5	15.7	8.7

- a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers. U. S. average includes 50 states and the District of Columbia.
- b. Detail may not add to 100% because of rounding.
- c. NEA estimate as revised by the Research Division of the Department of Education, State of Hawaii.
- d. Estimated by NEA Research Division.
- e. Includes extra compensation for coaching, supervision of intern teachers, etc.

SOURCE: "Estimates of School Statistics, 1967-68," Research Division, National Education Association, Research Report 1967-R19 (copyright 1967); Department of Education, Research Division, State of Hawaii.

TABLE 42
ESTIMATED TEACHER-PUPIL RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES
All States and D. C.

State	Teacher-Pupil Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures Amount	Rank
HAWAII	24.1	27.1	25.3 ^d	\$23.95	\$102.25	\$126.20	23
U.S. AV.	26.6	20.2	23.8 ^d	19.80	108.30	128.10	--
Ala.	27.8	24.2	26.0	12.73	76.78	89.51	45
Alaska	26.6	13.3	21.5	41.28	162.89	204.17	1
Ariz.	24.1	21.5	23.4	13.52	124.90	138.42	18
Ark.	25.3	22.0	23.7	13.03	73.43	86.46	48
Calif.	28.5	23.5	26.5	28.01	138.38	166.40	4
Colo.	24.3	19.8	22.2	25.23	134.95	160.18	7
Conn.	25.6	15.3	21.3	15.50	110.40	125.91	24
Del.	26.2	20.6	23.4	53.48	111.68	165.16	6
Fla.	25.6	23.0	24.3	13.73	97.79	111.52	38
Ga.	26.8	22.8	25.2 ^d	15.07	84.91	99.99	42
Idaho	25.3	21.3 ^c	23.2 ^{c,d}	12.96	103.01	115.98	32
Ill.	25.4	19.0	22.8	18.30	104.95	123.25	26
Ind.	27.5	22.0	25.0	20.43	122.53	142.96	13
Iowa	26.0	13.2	20.3	13.26	129.25	142.52	14
Kans.	28.1	13.6	21.5	12.17	108.54	120.72	28
Ky.	26.0	22.2	24.5	9.15	75.11	84.26	50
La.	24.6	20.8	23.0 ^d	18.62	89.10	107.72	39
Me.	23.9	19.4	22.1	4.47	81.26	85.74	49
Md.	24.7	20.8	22.9	31.88	106.96	138.85	17
Mass.	25.9	19.9	23.1	16.57	95.64	112.21	37
Mich.	28.2	21.4	24.8	22.58	119.07	141.65	15
Minn.	25.0	20.4	22.7	23.87	121.12	144.99	11
Miss.	29.7	25.2	27.7	11.94	67.85	79.79	51
Mo.	26.9	19.8	24.6	14.90	97.72	112.63	35
Mont.	21.7	20.6	21.3	13.25	122.44	135.70	19
Neb.	21.3	18.0	19.9	15.63	102.00	117.64	30
Nev.	24.6	21.8	23.4	45.90	124.29	170.20	3
N. H.	24.9	20.4	22.9	18.39	82.24	100.63	41
N. J.	25.6	18.1	22.5	19.17	109.29	128.47	21
N. M.	26.4	23.0	24.8	23.72	133.64	157.37	8
N. Y.	23.0	18.1	20.6	23.96	128.68	152.65	10
N. C.	26.3	23.6	25.5	12.38	84.66	97.05	43
N. D.	22.5	19.0	21.3	23.12	109.05	132.18	21
Ohio	32.5	17.2	26.1	22.33	100.52	122.85	27
Okla.	25.2	20.6	23.0	15.71	98.78	114.50	34
Ore.	23.3	21.5	22.6	20.08	135.17	155.25	9
Pa.	27.4	21.9	24.6	16.17	108.41	124.58	25
R. I.	26.3	19.8	23.1	22.72	89.74	112.46	36
S. C.	27.9	22.3	25.3	12.04	76.55	88.59	46
S. D.	19.2	18.7	19.1 ^d	17.71	117.13	134.85	20
Tenn.	28.7	24.6	27.1	14.57	73.18	87.75	47
Texas	31.8	14.3	24.0	18.09	98.29	116.39	31
Utah	29.2	24.6	27.0	35.28	130.71	165.99	5
Vt.	26.3	18.9	23.2	7.35	89.62	96.98	44
Va.	23.3	20.2	22.0 ^d	21.98	93.07	115.05	33
Wash.	26.0	24.2	25.2	19.57	120.62	140.19	16
W. Va.	27.2	26.1	26.7	7.36	93.50	100.86	40
Wisc.	24.9	19.0	22.1 ^d	31.98	112.86	144.85	12
Wyo.	21.7	17.7	19.7	25.69	146.68	172.37	2
D. C.	25.4	20.2	23.3	19.98	97.67	117.66	29

NOTE: Data on per capita expenditures do not correspond with Table 30 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1967-68 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Commerce Department for fiscal 1966. Detail may not add to total due to rounding.

c. Certain base figures estimated by NEA Research Division.

d. Number of teachers include other non-supervisory instructional staff.

SOURCE: "Estimates of School Statistics, 1967-68," Research Division, Research Report 1967-R19, National Education Association, 1967 (copyright 1967); "Governmental Finances in 1965-66," Bureau of the Census, U. S. Department of Commerce, August, 1967.

TABLE 43
HAWAII PUBLIC SCHOOLS COSTS
Selected Fiscal Years: 1957-1967^a

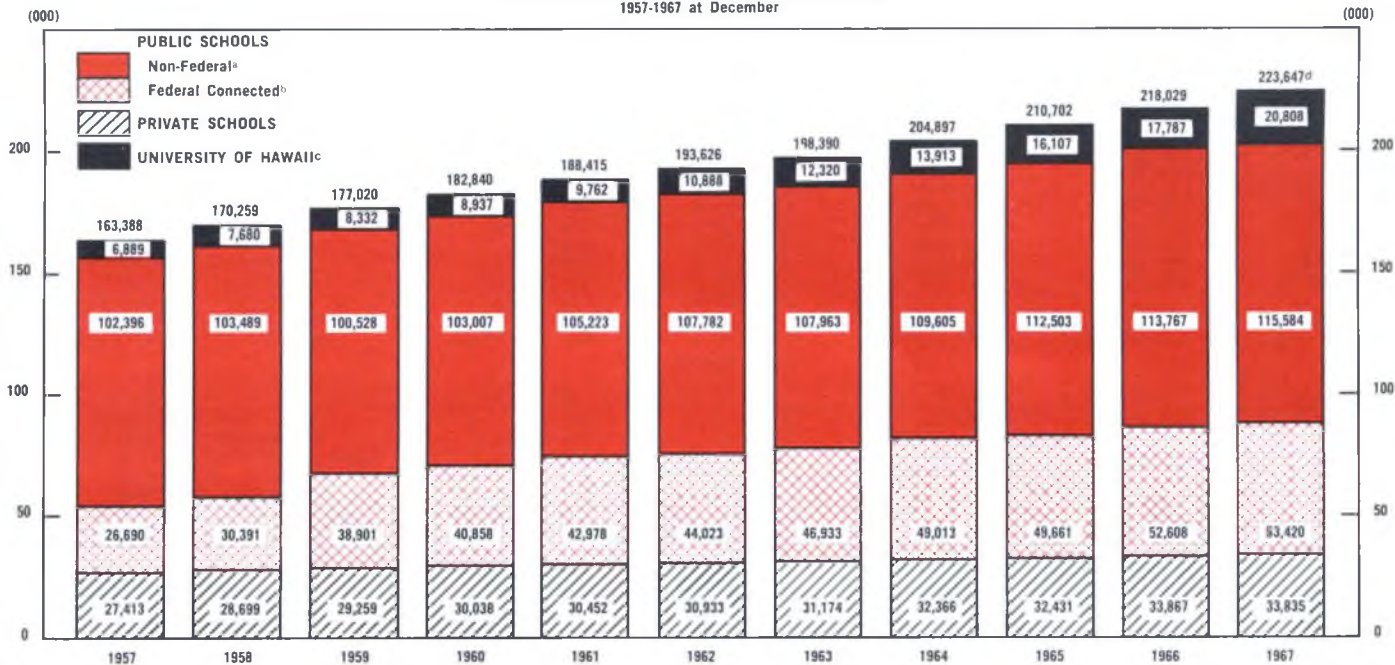
Object of Expenditure	1967	1966	1965	1962	1957
Administration	\$ 7,624,643	\$ 4,977,118	\$ 3,280,724	\$ 937,864	\$ 565,529
Instruction					
Personal Services	59,864,550	49,809,937	38,534,755	34,160,308	21,192,740
Supplies and Other	8,520,062	7,221,157	5,426,971	3,871,273	927,673
Food Services					
Personal Services	3,835,801	3,565,866	3,210,730	526,245	(
Supplies	7,855,403	6,516,190	5,616,825	1,652,073	(2,439,583 ^d
Attendance and Health Services	1,718,750	1,415,928	1,129,659	208,289	(
Pupil Transportation Services	843,417	839,606	525,546	349,153	(
Operation of School Plants	3,610,435	3,463,460	3,223,608	3,152,031	1,462,677
Maintenance of School Plants	5,671,767	5,540,526	2,776,808	2,182,459	1,509,768
Retirement, Social Security, Medical					
Insurance Contributions	6,661,310	5,912,594	4,865,294	2,808,407	1,767,338
Workmen's Compensation ^b	322,992	165,037	528,846	77,090	22,801
Debt Service					
Interest	2,076,112	2,063,452	2,077,948	1,734,138	526,605
Debt Retirement	4,239,333	3,690,926	3,345,833	2,325,683	631,398
Sub-Total	\$112,844,575	\$ 95,181,797	\$74,543,547	\$53,985,013	\$31,046,112
Capital Outlay ^c	\$ 21,708,873	\$ 17,366,384	\$13,219,292	\$ 4,598,670	\$ 4,524,665
Adult Education	2,009,664	1,623,019	498,717	206,770	243,192
Technical Schools	533,485	842,417	1,365,534	(e)	(e)
Public Libraries	3,139,705	2,866,825	1,773,441	(f)	(f)
Vocational Rehabilitation	(g)	1,027,961	781,148	(f)	(f)
Summer School	539,782	--	--	--	--
Athletic Funds	500,383	--	--	--	--
Total	\$141,276,467	\$118,908,403	\$92,181,679	\$58,790,453	\$35,813,969
Average Daily Enrollment	165,734	160,617	158,787	149,156	124,770
Average Daily Attendance	156,292	151,253	148,702	140,508	117,573

NOTE: Data shown for years prior to 1965 not strictly comparable in all areas due to a revised method of reporting.

- a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.
- b. Includes \$248,718 (1967), \$114,412 (1966) and \$440,169 (1965) for unemployment compensation.
- c. Bond fund expenditures not included.
- d. Breakdown not available.
- e. Not available separately, but included in total.
- f. Not included under Department of Education responsibility until subsequent years.
- g. Transferred to State Department of Social Services.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 12
TRENDS IN HAWAII SCHOOL ENROLLMENT
1957-1967 at December



- Prior year data adjusted to exclude enrollment in technical schools transferred in 1965 to University of Hawaii Community Colleges.
- Includes enrollment for partial as well as full federal impact-area aid.
- Fall full-time enrollment in day time credit courses. Includes Manoa and Hilo Campus and Community Colleges.
- Preliminary 1967 enrollment data.

SOURCE: Department of Education, Research and Statistics Division, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
 Current Income and Expenditures — Selected Fiscal Years^a
 (Excludes Data for Plant Funds)

	1967	1966	1965	1962	1957
REVENUES					
For Educational Purposes	\$ (55,460,997)	\$ (43,485,458)	\$ (30,444,974)	\$ (16,877,349)	\$ (5,974,720)
Federal Funds	23,219,845	16,961,898	11,892,687	4,638,476	836,620
State Appropriations	28,664,382	23,257,105	16,365,908	10,722,937	3,330,663
University Funds:	(3,576,770)	(3,266,455)	(2,186,379)	(1,515,936)	(1,807,437)
Student Fees ^b	2,021,805	1,795,292	1,286,289	766,981	1,293,008
Departmental Earnings	457,043	319,031	82,789	84,813	372,195
Gifts and Grants	914,713	1,029,727	657,974	338,173	91,065
All Others	183,209	122,405	159,327	325,969	51,169
For Non-Educational Purposes	(3,126,549)	(2,849,593)	(2,516,858)	(1,906,944)	(965,709)
Auxiliary Enterprises	2,807,710	2,648,667	2,273,142	1,734,323	840,750
Other Sources	318,839	200,926	243,716	172,621	124,959
TOTAL REVENUES	\$ 58,587,546	\$ 46,335,051	\$ 32,961,832	\$ 18,784,293	\$ 6,940,429
EXPENDITURES					
For Educational Purposes	\$ (54,523,544)	\$ (42,445,825)	\$ (30,476,321)	\$ (16,827,531)	\$ (5,823,789)
Instruction & Rel. Activities	19,126,864	14,638,463	11,200,347	6,769,919	2,718,405
Community Colleges ^c	2,674,500	1,820,203	--	--	--
Organized Research	12,463,380	9,844,474	7,542,966	3,322,972	1,151,723
Extension Service	1,314,471	1,171,145	1,049,591	955,811	656,388
Libraries	1,495,849	1,315,418	815,353	641,724	223,814
Plant Operation & Maintenance	2,349,345	1,895,856	1,316,226	1,255,969	483,238
Public Services	11,547,736	8,996,388	7,090,756	2,829,802	64,303
Adm. & General Expenses	3,551,399	2,763,878	1,461,082	1,051,334	525,918
For Non-Educational Purposes	(2,915,908)	(2,499,927)	(2,219,712)	(1,566,975)	(941,560)
Auxiliary Enterprises	2,696,205	2,282,844	1,999,670	1,432,582	820,651
Other Sources	219,703	217,083	220,042	134,393	120,909
TOTAL EXPENDITURES	\$ 57,439,452	\$ 44,945,752	\$ 32,696,033	\$ 18,394,506	\$ 6,765,349

a. Not absolutely comparable between years as to detail because of changes in reporting.

b. Since 1962, includes fees from special programs only. Receipts from general tuition and fees are credited directly to the State general fund.

c. Certain technical schools formerly under the Department of Education were transferred to the new Community College System under the University.

SOURCE: University of Hawaii, Financial Reports.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1967	1966	1965	1962	1957
REVENUES^a					
Fuel Tax ^b	\$3,036,575	\$2,106,689	\$1,621,614	\$ 3,544,486	\$1,286,373
Airport Use Fees ^c	919,395	2,098,890	1,564,754	99,911	66,053
Concession & Other Rentals	2,748,513	1,938,230	1,878,539	716,294	412,851
Bond Funds	--	--	894,533	5,335,000	550,000
Federal Grants	146,739	388,688	2,075,178	1,168,784	245,823
All Others	965,377	2,027,270	238,712	331,509	135,313
TOTAL	\$7,816,599	\$8,559,767	\$8,273,330	\$11,195,984	\$2,696,413
EXPENDITURES^d					
Personal Services	\$1,408,538	\$1,258,487	\$1,091,865	\$ 834,969	\$ 616,259
Other Operating Expenses	1,351,023	1,379,247	993,016	943,142	500,018
Capital Outlay	1,984,534	2,452,301	2,023,161	7,716,230	772,770
Bond Interest	836,748	719,350	859,275	772,960	23,008
All Others	874,642	680,926	638,640	45,251	53,452
TOTAL	\$6,455,485	\$6,490,311	\$5,605,957	\$10,312,552	\$1,965,507

- a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.
- b. Rate 3¼¢ per gallon to 5-21-62, and 1¢ thereafter.
- c. Landing fees only through 1962.
- d. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Comparative Statements of Receipts and Expenditures (1957), Hawaii Aeronautics Commission; Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1967	1966	1965	1962	1957
<u>REVENUES</u>					
Wharfage	\$1,987,593	\$1,673,741	\$1,418,672	\$1,059,196	\$ 893,631
Pilotage Fees	396,706	324,885	251,672	259,440	182,034
Docking and Mooring Charges	444,451	480,509	390,184	407,502	311,179
Rentals	933,472	906,137	832,785	827,860	530,402
Sales of Services and Materials	260,977	237,122	174,696	180,536	100,362
Income on Investments	140,090	97,614	87,536	318,697	29,596
Miscellaneous ^b	93,500	15,060	42,051	5,589	4,308
Total Revenues	\$4,256,789	\$3,735,068	\$3,197,596	\$3,058,820	\$2,051,512
<u>EXPENDITURES</u>					
Administration ^c	\$ 299,911	\$ 297,326	\$ 211,314	\$ 255,840	\$ 94,324
Harbor Operations	721,501	702,917	674,673	462,793	291,600
General Maintenance	579,033	555,729	461,882	400,030	163,858
Engineering Services and Overhead	100,416	100,124	74,306	34,506	27,761
Retirement Contribution	116,010	93,705	79,444	54,646	--
5% Surcharge on Gross Receipts	153,618	149,041	124,257	95,038	80,932
Interest on Bonded Debt	392,587	345,500	355,131	382,032	142,193
Debt Retirement	364,100	369,100	385,625	270,000	297,603
Miscellaneous ^d	296,806	288,323	277,537	40,794	52,063
Depreciation	734,651	721,707	632,748	551,698	453,760
Total Expenditures	\$3,758,633	\$3,623,472	\$3,276,917	\$2,547,377	\$1,604,094

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property, and sales of utilities, etc.
- c. Includes contributions to the Department of Transportation for general administrative expenses of the department: \$111,703 in 1967, \$108,704 in 1966, and \$136,596 in 1965.
- d. Includes contribution to City and County of Honolulu for operation of fireboat (\$238,459 in 1967, \$227,013 in 1966, \$208,927 in 1965, and \$30,000 in 1962); visitor satisfaction contributions of \$49,731 in 1967, \$47,230 in 1966, and \$68,610 in 1965; and other miscellaneous expenses.

SOURCE: Audit Section, Annual Reports, Board of Harbor Commissioners, Territory and State of Hawaii, July 1, 1957 and 1962; and Accountant's Report, Harbors Division, Department of Transportation, State of Hawaii, Fiscal Years 1965-1967.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1967	1966	1965	1962	1957
<u>REVENUES</u>					
Federal-Aid Highways					
Primary & Secondary	\$ 8,692,599	\$ 4,201,234	\$ 4,665,244	\$ 3,341,234	\$ 3,103,543
Interstate & Defense	14,662,452	13,920,048	5,371,498	1,010,486	--
Defense Access Roads	12,282	--	1,013,970	--	--
County Contributions	--	--	--	--	--
State Funds					
General Fund Cash	23,974	424,836	--	515,135	--
Bond Realizations	5,628,526	3,024,360	8,563,064	4,707,500	12,500,000
Fuel Tax	10,436,791	9,890,042	9,334,297	8,272,324	6,583,622
Interest Earned	129,529	163,402	151,109	299,319	151,748
Rental of Buildings	64,485	40,399	114,764	229,009	(
Sale of Condemned Impr.	103,145	51,484	145,178	177,236	(416,948
Miscellaneous	61,229	15,161	8,240	18,907	(
Total	\$39,815,012	\$31,730,966	\$29,367,364	\$18,571,150	\$22,755,861
<u>EXPENDITURES</u>					
Administration	\$ 732,027	\$ 623,480	\$ 530,957	\$ 741,386	\$ 315,426
5% Surcharge	342,969	299,890	293,508	262,017	--
Maintenance	3,887,219	4,073,413	3,088,522	2,769,831	1,526,176
Land Acquisition	8,856,741	2,297,310	4,291,673	3,289,258	(
Design & Construction	20,699,036	18,131,339	15,127,764	8,272,368	(13,988,075
Interest Paid	2,410,153	2,762,620	2,255,312	2,136,691	381,255
Miscellaneous	--	--	--	7,550	20,753
Total	\$36,928,145	\$28,188,052	\$25,587,736	\$17,479,101	\$16,231,685

a. Excludes income from sale of investments and reimbursements and expenditures for investments purchased. Since bond funds are included, bond principal payments are excluded to eliminate duplication.

SOURCE: Annual Reports of the Department of Public Works, Territory of Hawaii and Department of Transportation, State of Hawaii. Unpublished data from Fiscal Section, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

HAWAII STATE AND COUNTIES

Hawaii's total debt, long-term state and local, continues to increase in relation to the other states. On a per capita basis, this amounted to \$712 at June 30, 1966; up nearly 6% from the \$674 of a year before. Hawaii ranks above all but three states (Delaware, Washington, and New York) in the amount of debt. The U. S. average is only \$516 per capita. When debt is related to personal income, Hawaii stands 5th highest in the country. Debt in Hawaii is 195% of tax collections for a ranking of 16th.

Public bonded debt outstanding at December 31, 1967 totaled \$472.9 million (page 61). Of this amount, 84% (\$395.2 million) are general obligation bonds chargeable directly to general revenues of the state and/or counties. Revenue bonds make up the remaining \$77.7 million. These bonds are repaid from special earmarked receipts which include airport earnings, harbor funds, and fuel tax collections and highway revenues. The public bonded debt excludes Hawaii Housing Authority revenue bonds (which are backed by the federal government) and Improvement District Bonds of the City and County of Honolulu since they are payable from special assessments made to real property owners. Other revenue issues which are part of the total and are repayable from earnings or fees include: water utilities, University of Hawaii student housing, and multi-deck parking structures of the state.

STATE OF HAWAII

The Constitution of Hawaii limits debt to \$60 million, but the legislature is permitted to authorize debt equal to 15% of net assessed real property valuations in the State by a two-thirds majority vote. All outstanding and authorized-unissued general obligation debt as well as Territorial airport revenue bonds are subject to this maximum limit. The 15% limit equalled \$512.4 million (page 63, footnote b) in 1967.

Total funded debt chargeable to this limit reached \$468.5 million on December 31, 1967. This left a debt margin of \$43.9 million, and represented 13.7% of property valuations (page 63). Outstanding bonds (\$252.2 million) amounted to 54% of the funded debt, while authorized but as yet unissued general obligation bonds accounted for the remaining \$216.3 million (46%).

Revenue bonds issued by the state and outstanding equalled \$32.1 million, with harbor bonds making up the bulk - \$30 million - of this total. University of Hawaii housing bonds amounted to \$1.3 million, and multi-deck parking structures added the remaining \$0.8 million (page 63).

THE COUNTIES

County debt is limited by the Constitution to 10% of the net property valuations within the respective county. Besides this limitation, counties are not permitted to contract debt in excess of 2% of valuations during any single fiscal year.

At December 31, 1967, general obligation debt outstanding for the four counties stood at \$165.2 million (page 62). Of this amount, \$143.3 million were county issues, and \$21.9 million were issued for the counties by the state (but are chargeable against county revenues). In addition, authorized but unissued bonds amounted to \$27.7 million.

Water revenue bonds totalling \$44.5 million were outstanding at the end of the year (page 61). The City & County of Honolulu also had \$0.7 million in revenue bonds outstanding for off-street parking.

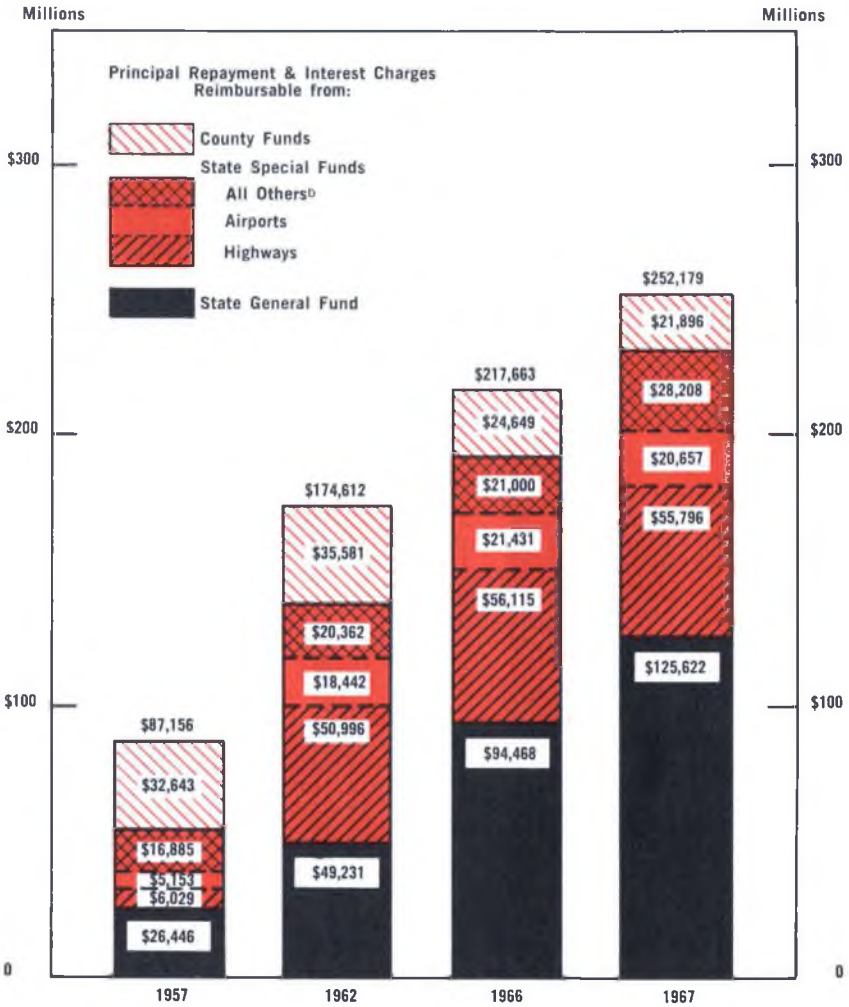
TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1966 — By States

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap. Personal Income		Tax Collections	
	Amount	Rank	Percent	Rank	Percent	Rank
HAWAII	\$ 712.41	4	22.80	5	195.01	16
U. S. Average ^a	515.68	--	17.40	--	178.00	--
Alabama	424.03	29	20.52	8	233.33	7
Alaska	683.45	5	19.98	10	238.27	5
Arizona	462.52	25	18.18	19	156.16	29
Arkansas	274.75	46	13.67	33	146.69	34
California	651.67	7	18.85	15	164.87	23
Colorado	484.98	19	16.63	25	144.92	36
Connecticut	678.92	6	18.40	18	215.04	10
Delaware	1,202.19	1	34.07	2	373.25	1
Florida	509.54	16	19.49	12	203.08	14
Georgia	380.45	34	15.99	27	184.73	19
Idaho	250.63	47	10.25	46	87.33	49
Illinois	446.78	27	12.65	39	150.86	32
Indiana	295.81	43	9.62	48	103.91	47
Iowa	204.30	50	6.83	50	64.53	50
Kansas	428.89	28	14.99	30	141.59	37
Kentucky	509.62	15	22.69	6	263.79	3
Louisiana	574.24	11	25.22	3	234.15	6
Maine	293.86	44	11.86	43	116.10	43
Maryland	647.87	8	20.22	9	225.17	8
Massachusetts	579.26	10	17.71	21	172.85	20
Michigan	471.28	22	14.42	32	152.07	31
Minnesota	487.35	18	16.78	24	146.90	33
Mississippi	354.06	37	19.92	11	192.24	17
Missouri	326.55	39	11.59	44	133.20	38
Montana	349.08	38	13.31	38	120.41	40
Nebraska	522.25	14	17.98	20	210.70	13
Nevada	587.33	9	16.80	23	170.87	21
New Hampshire	375.38	35	13.37	37	156.58	28
New Jersey	466.75	24	13.55	35	162.14	25
New Mexico	381.22	33	15.98	28	145.87	35
New York	873.11	3	24.97	4	212.98	11
North Carolina	230.78	48	10.14	47	111.34	45
North Dakota	289.97	45	12.16	42	111.82	44
Ohio	386.33	32	12.64	40	159.07	26
Oklahoma	471.19	23	19.14	14	196.26	15
Oregon	474.34	21	16.31	26	158.61	27
Pennsylvania	555.41	12	18.71	16	212.94	12
Rhode Island	537.49	13	17.64	22	185.09	18
South Carolina	214.12	49	10.43	45	118.40	41
South Dakota	142.52	51	5.89	51	51.71	51
Tennessee	476.34	20	21.39	7	246.57	4
Texas	491.83	17	19.35	13	224.05	9
Utah	457.73	26	18.42	17	162.50	24
Vermont	317.73	41	12.24	41	107.01	46
Virginia	355.52	36	13.65	34	168.32	22
Washington	1,200.96	2	37.27	1	358.61	2
West Virginia	323.30	40	14.86	31	154.70	30
Wisconsin	398.15	31	13.39	36	116.23	42
Wyoming	421.75	30	15.40	29	131.94	39
Dist. of Columbia	296.24	42	7.50	49	95.35	48

a. U. S. average includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1965-66 (GF-No. 13), August, 1967, and "Survey of Current Business," August, 1967, U. S. Department of Commerce.

CHART 13
THE STATE OF HAWAII OUTSTANDING BONDED DEBT
 At December 31, 1957-1962-1966-1967^a
 (Amounts in Thousands)



- a. Outstanding State bonds chargeable to Constitutional debt limit.
 b. Reimbursable from: Veterans' Loan Fund, Land Revolving Fund, Sand Island Receipts, World's Fair Fund, and Harbor Special Fund (1967 only).

SOURCE: Compiled by Tax Foundation of Hawaii from Data from the Department of Budget & Finance, State of Hawaii—(See Government in Hawaii 1968 (Table 51), 1967 (Table 52), and 1963 (Table 43).

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
 By Governmental Agencies and Funds Charged
 Outstanding Bonds at December 31, 1967 and Estimated June 30, 1968^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1967			Outstanding June 30, 1968		
	Bonds Issued by:		All Bonds	Bonds Issued by:		All Bonds
	State	Counties		State	Counties	
STATE						
General Fund ^b	\$125,622,139	\$ --	\$125,622,139	\$121,851,595	\$ --	\$121,851,595
Highway Fund	55,796,271	9,000 ^c	55,805,271	54,574,443	9,000 ^c	54,583,443
Airport Fund ^d	20,656,734	--	20,656,734	20,140,164	--	20,140,164
Harbor Fund	8,150,000	--	8,150,000	8,150,000	--	8,150,000
Land Revolving Fund	3,120,257	--	3,120,257	3,005,462	--	3,005,462
Sand Island Receipts	1,490,212	--	1,490,212	1,422,653	--	1,422,653
Veterans' Loan Fund	14,516,844	--	14,516,844	13,695,143	--	13,695,143
World's Fair	931,200	--	931,200	931,200	--	931,200
University of Hawaii ^e	1,335,000	--	1,335,000	1,324,000	--	1,324,000
Multi-Deck Parking ^e	800,000	--	800,000	800,000	--	800,000
Harbor Fund ^e	30,018,000	--	30,018,000	30,018,000	--	30,018,000
HONOLULU CITY-COUNTY						
General Fund	15,013,390	123,044,000	138,057,390	14,310,885	120,960,000	135,270,885
Highway Fund	--	7,840,000	7,840,000	--	7,800,000	7,800,000
Off-Street Parking Fund ^e	--	710,000	710,000	--	710,000	710,000
Water Supply Fund ^e	--	41,627,000	41,627,000	--	38,731,000	38,731,000
MAUI COUNTY						
General Fund	1,290,826	5,135,000	6,425,826	1,213,555	4,990,000	6,203,555
Water Fund ^e	--	2,020,000	2,020,000	--	1,984,000	1,984,000
HAWAII COUNTY						
General Fund	4,646,127	5,047,000	9,693,127	4,506,731	5,047,000	9,553,731
Water Fund ^e	--	867,000	867,000	--	867,000	867,000
KAUAI COUNTY						
General Fund	787,885	1,774,000	2,561,885	759,269	1,774,000	2,533,269
Highway Fund	--	175,000	175,000	--	175,000	175,000
Water Fund	157,315	319,000	476,315	150,100	319,000	469,100
Totals	\$284,332,200	\$188,567,000	\$472,899,200	\$276,853,200	\$183,366,000	\$460,219,200

a. Based on gross debt exclusive of cash reserves. Excludes Honolulu Improvement District and Hawaii Housing Authority revenue bonds not chargeable to public funds. June 30, 1968 data based on bonds outstanding at December 31, 1967, and do not include contemplated issues.

b. Includes bonds reimbursable from future Hawaii Water Authority revenues on which legislature granted moratorium on repayment for 10 years from initial service.

c. County bonds issued prior to 1945 for highway purposes, but reimbursable from state highway funds to Maui County.

d. Includes bond issues by the Territory as revenue bonds (\$13,145,000 and \$12,940,000 outstanding).

e. Special revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from and verified by the State Departments of Budget & Finance, and Transportation; City & County of Honolulu, Finance Department; and County Auditors.

TABLE 50
COUNTY GENERAL OBLIGATION BONDS
 State of Hawaii — By Counties: December 31, 1967

Description	Amount of General Obligation Debt					Debt as a % of Net Assessed Values			
	Honolulu	Maui	Hawaii	Kauai	All Counties	Honolulu	Maui	Hawaii	Kauai
Issued and Outstanding									
State Bonds ^a	\$ 15,013,390	\$ 1,290,826	\$ 4,646,127	\$ 945,200	\$ 21,895,543	0.52	0.65	1.98	0.96
County Bonds	130,884,000	5,144,000 ^d	5,047,000	2,268,000	143,343,000	4.54	2.59	2.15	2.30
TOTAL COUNTY BONDED DEBT^b	\$ 145,897,390	\$ 6,434,826	\$ 9,693,127	\$ 3,213,200	\$ 165,238,543	5.06	3.24	4.13	3.26
AUTHORIZED-UNISSUED DEBT	\$ 27,349,300	\$ --	\$ 291,000	\$ 50,000	\$ 27,690,300	0.95	--	0.12	0.05
Total Authorized Debt									
State Issues	\$ 15,013,390	\$ 1,290,826	\$ 4,646,127	\$ 945,200	\$ 21,895,543	0.52	0.65	1.98	0.96
County Issues	158,233,300	5,144,000	5,338,000	2,318,000	171,033,300	5.49	2.59	2.27	2.35
TOTAL AUTHORIZED DEBT	\$ 173,246,690	\$ 6,434,826	\$ 9,984,127	\$ 3,263,200	\$ 192,928,843	6.01	3.24	4.25	3.31
Debt Limits and Margins									
1967 Property Values	\$2,884,242,634	\$198,424,615	\$234,874,021	\$98,652,668	\$3,416,193,938	--	--	--	--
Const. Debt Limit ^c	288,424,263	19,842,462	23,487,402	9,865,267	341,619,394	--	--	--	--
Debt Charged to Limit	130,884,000	5,144,000	5,047,000	2,268,000	143,343,000	4.54	2.59	2.15	2.30
DEBT MARGIN	\$ 157,540,263	\$ 14,698,462	\$ 18,440,402	\$ 7,597,267	\$ 198,276,394	5.46	7.41	7.85	7.70

- a. State bonds issued for county purposes are reimbursable to the state general fund by each respective county.
- b. Based on gross debt exclusive of cash reserves. Additional bonds outstanding include: Honolulu Water Supply revenue bonds \$41,627,000 and off-street parking revenue bonds \$710,000; and water revenue bonds of Maui County \$2,020,000 and Hawaii County \$867,000.
- c. State Constitution limits debt to 10% of net assessed property valuations in each county.
- d. Includes \$9,000 for highway purposes issued prior to 1945 but reimbursable from state funds.

SOURCE: Prepared by the Tax Foundation of Hawaii from details received from and verified by the City and County Finance Department and County Auditors.

TABLE 51
STATE BONDS CHARGEABLE TO CONSTITUTIONAL DEBT LIMITATIONS
 State of Hawaii — December 31, 1967

Debt Service Costs (Principal Repayments and Interest) Chargeable to: ^a	Issued and Outstanding Bonds	Authorized But Unissued Appropriations	Total Authorized Bonded Debt ^d	% of 1967 Property Valuations		
				Outstanding Debt	Authorized Unissued	Total Debt
State of Hawaii						
General Fund	\$125,622,139	\$171,723,843	\$297,345,982	3.68%	5.03%	8.71%
Highway Special Fund	55,796,271	22,382,873	78,179,144	1.63	0.65	2.28
Airport Special Fund	20,656,734 ^c	1,456,000	22,112,734	0.60	0.04	0.64
Harbor Special Fund	8,150,000	3,826,000	11,976,000	0.24	0.11	0.35
Land Revolving Fund	3,120,257	10,819,547	13,939,804	0.09	0.32	0.41
Sand Island Receipts	1,490,212	369,000	1,859,212	0.04	0.01	0.05
Veterans' Loan Fund	14,516,844	211,500	14,728,344	0.43	0.01	0.44
Home Loan Funds	--	5,500,000	5,500,000	--	0.16	0.16
World's Fair	931,200	--	931,200	0.03	--	0.03
Sub-Total State Funds	\$230,283,657	\$216,288,763	\$446,572,420	6.74%	6.33%	13.07%
Honolulu City-County	\$ 15,013,390	\$ --	\$ 15,013,390	0.44%	--	0.44%
Maui County	1,290,826	--	1,290,826	0.04	--	0.04
Hawaii County	4,646,127	--	4,646,127	0.14	--	0.14
Kauai County	945,200	--	945,200	0.02	--	0.02
Sub-Total County Funds	\$ 21,895,543	\$ --	\$ 21,895,543	0.64%	--	0.64%
Total State Bonds^b	\$252,179,200	\$216,288,763	\$468,467,963	7.38%	6.33%	13.71%

- a. Interest and principal costs on state bonds are charged against state general revenues, but those issued for county and special fund projects are reimbursed by the counties and special fund agencies.
- b. Constitutional state debt limit is \$60 million, with bonds in excess of that amount permitted to a maximum of 15% of net assessed valuations when authorized by a two-thirds vote of all members to which each house of the legislature is entitled. Based on 1967 state real property tax valuations for tax rate purposes of \$3,416,193,938, the 15% absolute maximum limit is \$512,429,091 and the debt margin at December 31, 1967 was \$43,961,128.
- c. Includes outstanding airport revenue bonds of \$13,145,000.
- d. Excludes special revenue bonds outstanding as follows: Harbors \$30,018,000; University of Hawaii housing and dormitories \$1,334,000; and multi-deck parking \$800,000. Also excludes revenue bond appropriations authorized but as yet unissued as follows: Airports \$15,568,700; reef land reclamation \$25,000,000; inter-island ferry \$14,000,000; Harbors \$1,095,000; University of Hawaii parking \$650,000; and dormitories \$2,911,000; and capitol parking \$500,000.

SOURCE: Prepared by the Tax Foundation of Hawaii from information received through the State Departments of Budget & Finance, Taxation, and Transportation.

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Non-Profit Organization

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