

1977 CENSUS OF GOVERNMENTS

PROCEDURAL HISTORY

February 26, 1981



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

February 26, 1981

MEMORANDUM FOR John Coleman
Acting Chief, Governments Division

From: Alan Jones *A. Jones*
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Subject: The 1977 Census of Governments - Procedural History

This report should be useful in planning and conducting the 1982 census. It can be used as a checklist for activities to be performed and a reference for dates, quantities of forms, and methods employed.

It should also be helpful later in developing the Procedural History of the 1982 Census of Governments.

The current report is based on Volume 9, the Procedural History of the 1972 Census of Governments, but differs in two respects. It is abbreviated, since sections on the historical background of the governmental statistics program and the organization of the Census Bureau, as well as some detail, have been omitted. Secondly, it will not be published, but is designed for use in the Division.

The report was prepared in the Governmental Organization/Special Projects Branch by David Nikkel under Muriel Miller's supervision. The text for chapters 2-5 which deal with the various phases of the census were developed in the Branches where the activities were performed.

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CHAPTER 1

INTRODUCTION

The following report is an abbreviated version of the 1972 Census Procedural History, (Volume 9) and is designed primarily as a reference for 1982 census planning. Unlike the 1972 report, it contains much less general historical information and focuses on the forms and procedures applied in the 1977 Census of Governments.

Chapters 2-5 describe each of the four phases of the 1977 census and were developed by the branches that performed the work.

The appendices provide a variety of documents that should be useful for planning the 1982 census and for reference purposes in future years.

A. The Governments Division Program - General

The Governments Division program can be described under the headings of the quinquennial Census of Governments, recurrent surveys (annual and quarterly), and special surveys and services. Publication series since 1972 are listed below. For a description of each volume of the 1977 census, see Appendix I. For a description of recurrent and special reports, see the Guide to Recurrent and Special Governmental Statistics (Special Studies No. 78). A recent general description of the Division's work is Programs of the Governments Division - 1981 by Maurice Criz, Senior Adviser.

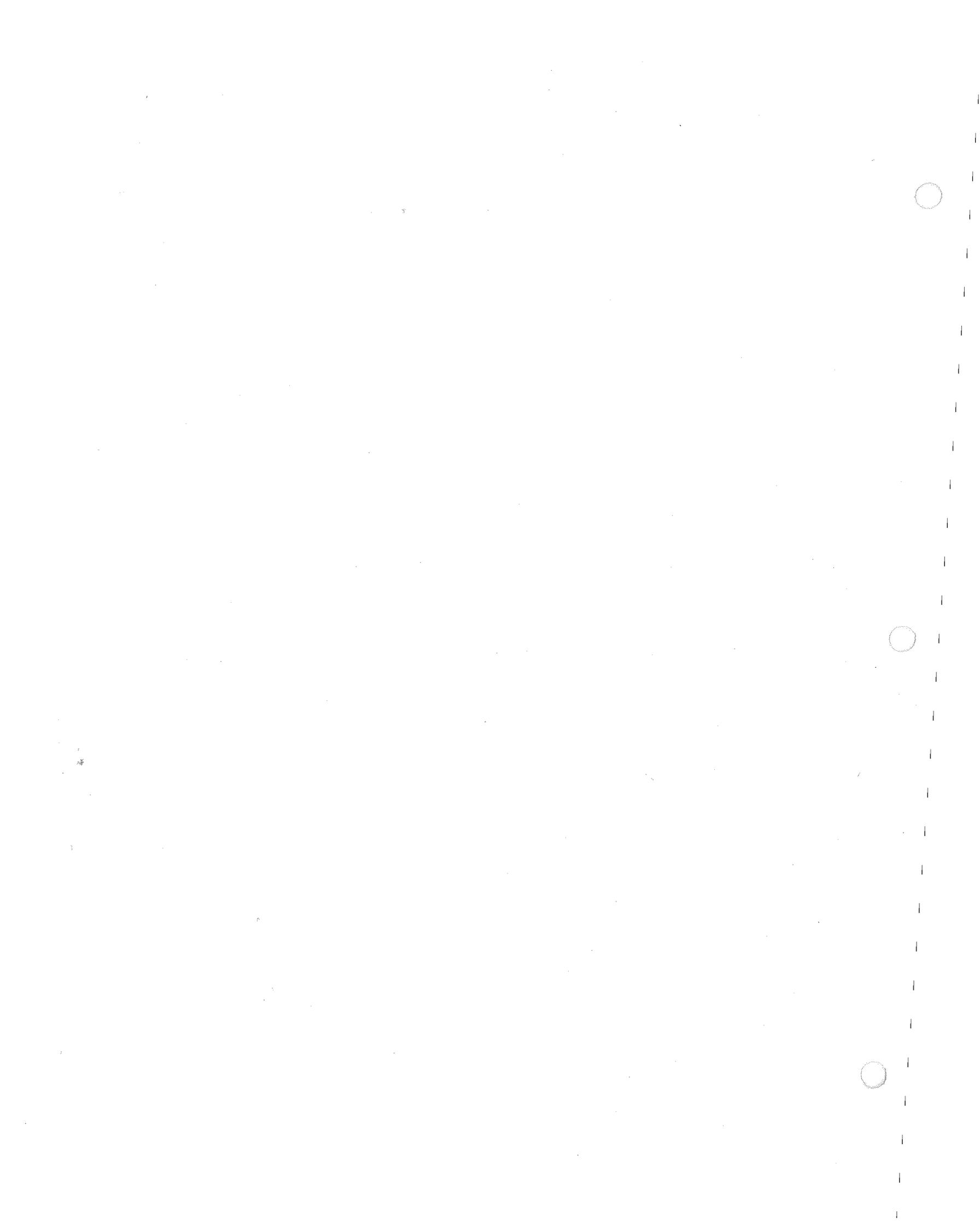
<u>1977 Census of Governments</u>	<u>Date Issued</u>
Volume I Governmental Organization	
Number 1 Governmental Organization	July 1978
Number 2 Popularly Elected Officials	October 1979
Volume 2 Taxable Property Values and Assessment/Sales Price Ratios	November 1978
Volume 3 Public Employment	
Number 1 Employment of Major Local Governments	June 1979
Number 2 Compendium of Public Employment	July 1979
Number 3 Labor-Management Relations in State and Local Governments	October 1979
Volume 4 Governmental Finances	
Number 1 Finances of School Districts	March 1979
Number 2 Finances of Special Districts	May 1979
Number 3 Finances of County Governments	May 1979
Number 4 Finances of Municipalities and Township Governments	May 1979
Number 5 Compendium of Governmental Finances	August 1979

1977 Census of Governments

Procedural History

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Volume 5	Local Government in Metropolitan Areas	January 1980
Volume 6	Topical Studies	
Number 1	Employee-Retirement Systems of State and Local Governments	September 1978
Number 2	Personnel and Selected Employee Benefit Expenditures by State and Major Local Governments	Not published
Number 3	State Payments to Local Governments	February 1979
Number 4	Historical Statistics on Governmental Finances and Employment	November 1979
Number 5	Graphic Summary	February 1980
Number 6	Regional Organizations	August 1978
Volume 7	Guide to the 1977 Census of Governments	July 1980

Recurrent Surveys

Annual

State Government Tax Collections
 State Government Finances
 County Government Finances
 City Government Finances
 Finances of Employee-Retirement Systems of State and Local Governments
 Governmental Finances
 Local Government Finances in Selected Metropolitan Areas and Large Counties
 Finances of Public School Systems
 Public Employment
 County Government Employment
 City Employment
 Local Government Employment in Selected Metropolitan Areas and Large Counties
 Taxes and Intergovernmental Revenue of Counties, Municipalities, and Townships

Quarterly Reports

Quarterly Summary of State and Local Tax Revenue
 Finances of Selected Public Employee-Retirement Systems

Special Reports

67	Land Title Recording in the United States: A Statistical Summary
68	Governing Boards of County Governments 1973
69, 80, 92, 98	Property Values Subject to Local General Property Taxation in the United States: 1973, 1978, 1979, 1980
70, 77, 82, 85, 89	Expenditure and Employment Data for the Criminal Justice System: 1973, 1974, 1975, 1976, 1977, 1978
71, 76, 83, 86, 90, 97, 101	Environmental Quality Control: 1973, 1974, 1975, 1976, 1977, 1978, 1979
72, 99	State and Local Ratio Studies and Property Tax Assessment, and Transfer Taxes
74	State and Local Government Expenditure for Election Administration: Fiscal Years 1970-1973.
75, 81, 88, 95, 100	Labor Management Relations in State and Local Governments: 1974, 1975, 1976, 1978, 1979

Special Reports (Continued)

78	Guide to Recurrent and Special Governmental Statistics
73, 79, 84, 87, 93	Trends in Expenditure and Employment Data for the Criminal Justice System: 1971-73, 1971-74, 1971-75, 1971-76, 1971-77
91,96	Expenditures of General Revenue Sharing and Antirecession Fiscal Assistance Funds: 1976-77, 1977-78
94	Summary Report: Expenditure and Employment Data for the Criminal Justice System 1978

B. The 1977 Census of Governments -- Data Classification, Collection and Presentation

Procedures for classifying, collecting and presenting statistical data for the 1977 census remained substantially the same as those used in 1972. However, in the 1977 census, State government classification codes were broadened to make the data more comparable to that for local governments. A State code was added for "utilities" (previously shown as "miscellaneous commercial activities") and "parks and recreation" (formerly included with "forestry and parks"). In addition, General Government functional groupings were established to present closely aligned activities by social purpose, as follows:

Education services

Education
Libraries

Social services and income maintenance

Welfare
Hospitals
Health
Social insurance administration-employment security administration
Veterans services

Transportation

Highways
Airports
Parking facilities
Water transportation
Transit subsidies

Public safety

Police
Fire protection
Corrections
Protective inspection and regulation

Environment and housing

Sewerage
Sanitation other than Sewerage

Natural resources

Agriculture
Forestry
Fish and game
Other natural resources

Parks and recreation

Housing and urban renewal
Government administration
Financial administration
General Control
 Legislative
 Judicial
 Other
General public buildings
Interest on general debt
General expenditure, not elsewhere classified

The 1972 Procedural History describes the historical evolution of the governmental statistics program through 1972 and relations with State and Local Governments.

The current Classification Manual for Governmental Finances reflects the changes made for the 1977 census including the revised coding system, expanded classification categories, and revisions in some government activities.

In addition, census coverage was extended to regional organizations, defined as sub-State, multi-jurisdictional planning units of a "quasi-governmental" character.

C. 1977 Census Reports

There were several revisions in the publication program for the 1977 census. A report on Popularly Elected Officials was included as has been the procedure every other census since 1957. The report Taxable Property Values and Assessment/Sales Price Ratios was published as a single volume rather than 2 volumes as in 1972.

Reports that were eliminated from the publication program in 1977 were the bibliography on State Reports on State and Local Government Finances, the separate State Reports and the Census Procedural History. The report on Regional Organizations was added to the Topical Studies series (Volume 6, Number 6).

Chapter 2

GOVERNMENTAL ORGANIZATION SURVEY

Introduction

The governmental organization survey was the first of four phases of the 1977 Census of Governments. The survey was conducted by mail and provided the following:

1. A comprehensive, updated mailing list of approximately 80,000 local governments including special districts and school systems that would be used in the subsequent phases of the census.
2. Public employment and finance data for municipalities and townships with a population under 2,500, and special districts with 1972 revenues of no more than \$20,000, expenditures not exceeding \$20,000, indebtedness not over \$500,000, and no more than six full-time employees, so that these units would not have to be canvassed again during later census phases.
3. Detailed unpublished listings and machine-recorded data for Census Bureau reference and research (and for other Federal agencies on a cost-of-reproduction basis).
4. A basis for published statistics on the numbers and characteristics of local governments and public school systems.

A similar survey was conducted as part of the 1972 Census of Governments, and the forms and methods for 1977 were substantially the same. However, the 1977 census included data on popularly elected officials; such data were not collected in the 1972 census.

PREPARATIONS

For about a year, beginning in February 1976, Bureau staff members reviewed the 1972 census name and address file. This was done by first sending a set of labels for approximately 80,000 units to the Jeffersonville processing center, where the labels were attached to surplus punchcards and filed by type of government (county, city, township, special district, or school district) in identification code order. The cards were returned to Suitland for subsequent review and adjustment.

For special districts, available Federal and State documents were used to update the 1972 listings; from December 1975 to February 1976, as part of the review process, approximately 100 selected agencies in various States were sent letters requesting recent lists of special districts or information on newly established districts of particular types (e.g., drainage, fire protection, hospital, etc.). Responses were included on the master list.

The 1972 census list of public school systems was revised by using listings obtained from the U.S. Office of Education (OED) in March 1976. During the revision process (completed in mid-September) the 1972 list, which contained approximately 18,000 listings, was reduced to about 17,000.

A file consisting of counties, municipalities, and townships was continuously updated since the 1972 Census of Governments, as these units became established, dissolved, or reorganized.

An updated list of about 80,000 names and addresses was thus produced, its contents were verified, and it was held for the ensuing mailout operations.

From July to November 1975, the proposed 1977 public-use forms were reviewed and modified. Clearance for their use was obtained from the Office of Management and Budget in September 1975, and the forms were received from the printer in March 1976. (For quantities, see appendix IV.) Deliveries were timed to coincide with the various mailout stages.

A summary text was written for each State (published in Volume 1, Number 1, Governmental Organization), updating the text used in the 1972 census report on the basis of subsequent State legislation, describing briefly the legal provisions for the various classes of local governments in that State. During 1977, 60 authorities (primarily governmental research bureaus of State universities but also legislative reference agencies and public officials) in the various States were asked to review these texts.

Similarly, a tabular presentation of legally authorized elective offices (published in Volume 1, Number 2, Popularly Elected Officials) updated the presentation in the 1967 census report. During 1978, 50 authorities in the various States were asked to review these presentations.

Governments Other Than Schools

County verification survey. In July 1976, clerks at Suitland typed approximately 3,000 sets of address labels, one for each county in the United States. These were attached to mailing packages, each of which contained a cover letter to county officials (form G-24-L1); supplies of form G-24 Survey of Special Districts; a special instruction sheet for the appropriate State; and an official no-postage-required return mailing label. (See appendix VII for facsimiles of the report forms.)

For most counties a processed list of special districts was attached to the form G-24. The official was asked to review it, correct name and address information, and cross out the names of any special districts no longer in existence. After reviewing the list, he was asked to enter, on the form G-24, information concerning any special districts not included on the processed list but in existence at the time. He was asked to refer to the special instructions for his State, which listed the classes of authorized entities in that State to be included as special district governments for census purposes, as well as those classes not to be included.

The information requested was (1) the full official name of the district, (2) the exact title of the district officer to whom business correspondence would be addressed, (3) the district's mailing address, and (4) the date of organization. If a district was located in more than one county, the official was asked to enter the names of all counties involved and indicate the name of the county in which the district's headquarters were located.

A 59 percent response was received from the original mailing in July, a followup mailing was sent out in August, and a second followup mailing was sent to a selected group of nonrespondent counties in September 1976; the total response to the survey was approximately 75 percent.

Between mid-August and October 1976, the listings of municipalities and special districts were adjusted on the basis of information received in this survey to arrive at the basic list to be used for these governments in the subsequent government directory survey (see below).

ENUMERATION

The mail enumeration for the governmental organization survey was handled in two stages, the first dealing with school systems and the second with non-school governments. These stages are described below.

School Systems

During October 1976, approximately 15,000 continuous pin-fed sets of form G-25, Local Directory Card (see appendix VII for facsimile), were addressed at Bureau headquarters. Clerks removed and separated the first set of cards and assembled mailing packages. Each package consisted of a right-hand window mailout envelope, a form G-25-1 cover letter, one addressed G-25 card, and a return envelope addressed to Bureau headquarters. These were mailed out to all school systems early in November 1976.

The following information was requested: Whether any tuition or reimbursement was provided for indistrict pupils attending other schools and, if so, the number of such pupils; the number of school plants operated; the grade levels provided; the number of pupils enrolled as of October 31, 1976 (or the nearest reportable date), in elementary, secondary, and college grades, the size of the district in square miles (to the nearest tenth); whether boundaries had changed since October 1971, and whether the district included territory in more than one county and, if so, the number or percent of pupils in each county. Several questions were asked to identify the area covered by the district, i.e., whether it included or excluded certain cities or other incorporated places. The responding official was asked to indicate the date on which the district's fiscal year ended.

As each completed card was received from a respondent, it was scanned for acceptability and a punched check-in card was prepared for it. The check-in cards were transferred to computer tape and the tape was matched periodically against the master file of names and addresses. The card copies remaining in the addressed batches kept for followup were lined through so they would be destroyed when the next card sets were separated.

The remaining card sets, together with an appropriate supply of envelopes and cover letters, were sent to Jeffersonville as needed to assemble and mail the followup copies. Approximately 7,500 forms were mailed in the first followup in mid-December 1976 and about 3,800 more on January 28, 1977. Any completed cards received between the time materials were sent to Jeffersonville and the mailout date were held and compared with the mailout so that outgoing mail for units for which responses had been received could be destroyed. The late arrivals then were checked in.

Response was approximately 75 percent by the end of December and 90 percent by the end of February. By that time, nearly half of the receipts had been examined as well.

The completed G-25 cards were examined, coded, and reviewed in Suitland and sent in batches to Jeffersonville for punching. (Relevant information concerning 4,308 intercounty school districts was also entered on supplementary worksheets at this time for later coding, punching, and taping to provide cross-reference information on secondary counties.) The punching was subjected to verification as necessary, and the resultant data were converted to minireels of magnetic tape.

Drawing on available State Department of Education reports for school districts and other published reports in the census library, technical staff at Bureau headquarters filled in as much data as possible on report forms for nonresponse cases including nonschool governments, estimating where necessary to provide a complete data file. Punching and taping of the workload (about 17,000 records) were completed during April 1977. The tape reels were sent in batches to Suitland, where the data were "pooled" onto standard reels for use on the computer, and were processed along with the data from the second stage of the survey (nonschool directory survey).

Nonschool Directory Survey

This portion of the governmental organization survey involved five special-purpose report forms, all of which were printed as separate sets of continuous pin-fed cards that were mechanically addressed from the Bureau's master file of non-school governmental units. (See appendix VII for facsimiles of the forms.)

The form G-26, Local Government Directory Card (Counties), was sent to all counties in the United States (3,042). The appropriate official was asked whether the county operated a hospital and was a member of a regional planning commission or a council of governments and whether a county-administered-retirement system had been established since July 1971. The titles of officials responsible for financial, employment, and payroll data were also requested, together with the date on which the county's fiscal year ended. A cover letter accompanied this form.

Form G-27, Local Government Directory Card (Municipalities and Townships), was sent to approximately 5,600 municipalities and to about 3,400 townships with a population of 2,500 or more. The appropriate official was asked whether the government included territory in more than one county; whether it provided sewer, water, electric, gas, public transportation, and/or hospital services; and whether it belonged to a regional planning commission or council of governments. The titles of officials responsible for financial and employment data were also requested, together with the date on which the governmental unit's fiscal year ended.

Form G-28, Local Government Directory Card (Municipalities and Townships), was sent to approximately 13,000 municipalities and about 13,000 townships with a population under 2,500. The appropriate official was asked to provide data on annual finances for the latest fiscal year (to be identified), specifically (1) operating expenditures for streets and highways, public welfare, and all other operating purposes; (2) expenditures for construction and improvements; and (3) the amount of long-term debt outstanding at the end of the fiscal year. The numbers of full-time and part-time employees and the amount of the October 1976 payroll for each category were asked.

Form G-29, Local Government Directory Card (Special Districts) was sent to approximately 4,000 "large" special districts--those with 1972 revenue of \$20,000 or more and/or debt of \$500,000 or more, plus all new districts added since 1972. The following information was requested:

Functions performed, ranked by size if two or more were involved. The categories named were--

- Soil conservation
- Drainage of agricultural lands
- Irrigation, water conservation
- Flood control
- Domestic water supply
- Sewers
- Cemetery
- Fire protection
- Hospital
- Housing
- Library
- Parks, recreation
- Roads, bridges
- School buildings
- Other (to be specified)

- Amount of outstanding bonds and notes owned
- Number of full-time employees
- Revenue powers legally available
- Date on which the unit's fiscal year ended
- Description of territory covered
- Number of elected officials and appointed board members.

Form G-30, Local Government Directory Card (Special Districts), was sent to approximately 22,000 "small" special districts--those with 1972 revenues of less than \$20,000 and/or debt of less than \$500,000. The content was similar to that of the form G-29 above, except that financial data on revenues, expenditures, and long-term debt (as on form G-28 for the small municipalities and townships, above) were also requested.

The G-26 through G-30 mailing packages--each consisting of an appropriate report form (with a form G-29-1 cover letter for report forms G-29 and G-30), and a return envelope addressed to Bureau headquarters inside a right-hand window mailing envelope--were assembled in Jeffersonville beginning in October 1976, and approximately 63,500 packages were mailed out in November.

About 19,000 responses were received within 2 weeks of the initial mailout, and response reached 28,000 by the time of the first followup mailing, which was sent to the remaining nonrespondents in mid-December 1976. By the time of the second follow-up mailing on January 28, 1977, over 46,000 returns had been received. The total response reached approximately 55,000 reports by the end of April 1977.

Approximately 15 percent of the "small" municipalities, townships, and special districts receiving G-28 and G-30 forms reported revenue or expenditure aggregates in excess of specifications; these units were coded for subsequent canvass with forms F-50 (municipalities and townships) or F-32 (special agencies) for more detailed reporting in the public employment and governmental finances phases of the census. (See chapters 4 and 5.)

Survey of Intercounty Units

A supplementary inquiry, using form G-31, Geographic Distribution of Selected Items (See appendix VII), was sent to all special districts reporting inclusion of some territory in more than a single county and/or coverage of all or part of a city with 25,000 or more inhabitants. The form G-31 called for distributions by county and/or city of district territory, and of district revenue from (a) charges, sale of services, and special assessments, and (b) district property tax levies. These forms, together with return envelopes, were mailed on a flow basis from Suitland between May and July 1977, to above 2,600 special districts.

PROCESSING

Check-in

A computerized check-in system in Jeffersonville was used to control the governmental organization survey returns involving forms G-25 through G-30. (Bureau headquarters personnel controlled the county verification survey.) A card was punched for each report form received, and subsequent conversion to magnetic tape allowed periodic matching of receipts to the master list of names and addresses.

Rewiew and Technical Followup

Examination, editing, and technical followup of the various survey forms, either by telephone or correspondence, took place on the following schedule:

Form and operation	Workload (units)	Began	Ended
G-24 (County Verification Survey), examination and preparation of new unit cards.....	2,700 counties (2,500 new units.	Aug. 1976	Oct. 1976
G-25 (school systems), examination and technical followup.....	16,500	Nov. 1976	Apr. 1977
G-26 through G-30 (nonschool governments), examination and technical followup..	63,500		
G-31 (Survey of Intercounty Units),			

In general, examiners inspected all forms for completeness. Certain entries were coded in red pencil for keypunching: Fiscal year endings were entered as four-digit numbers showing month and day only (e.g., January 5 as "0105") or coded "0100" to indicate that no date had been reported. For some States, the fiscal year ending was uniform for all local governmental units; each examiner had a list of these against which reported dates could be checked or blank entries could be completed. "Yes," "No," and blank answers were coded, respectively: "1," "2," and "3." Cents were deleted.

Certain forms required special attention such as the following:

G-28 (Small municipalities and townships). These reports were checked to make certain the respondents qualified as "small" in that the reported revenue, expenditure, debt, and employment figures did not exceed certain limits. Otherwise, the reports were referred for technical review, which included coding for follow-up for more detailed information on these subjects in subsequent census surveys. Items 6A (operating expenditures) and 6B (construction expenditures) were not totalled on the form, but the examiner was instructed to mentally add the four amounts given (an entry for at least one item was required) and to accept the report if the total was \$500,000 or less. For item 6C (debt), any amount up to and including \$1,000,000 was accepted; amounts in excess of these figures were referred. Reports not within this range were to be referred for technical staff review.

Item 3 (employment) was subjected to the following specifications: The payroll amount multiplied by 12 could not exceed the total for operating expenditures. The number of full-time employees was divided into the full-time payroll to determine the average monthly pay per employee. The acceptable range for this item was \$300-\$1,400 per employee. Similarly, the number of part-time employees was divided into the part-time payroll; an average pay per employee of less than \$300 was acceptable. If full-time employees were reported with no corresponding payroll, the examiner was instructed to multiply the number of full-time employees by \$700 to arrive at the payroll. Conversely, if the full-time payroll was reported, but not the number of employees, the payroll total was divided by \$700, and the result (rounded to a whole number) was entered as the number of full-time employees. If part-time employees were reported with no corresponding payroll, however, the number of such employees was deleted, and a zero was entered in both the employee and payroll columns.

G-29 (Special districts). Items 3 (employees), 4A (debt), and 6 (revenue powers) were assigned numerical codes based on the boxes or combination of boxes that the respondent had checked. Item 7 (district area) was edited as follows: The square miles had to be reported in tenths of square miles; any other measurements were converted. If 7B1 (area with same boundaries) was checked, the name of another local government had to appear in the space provided. Examination of this name then determined the code to be entered, viz: Coextensive with a county (county-wide), coded as 100; coextensive with a municipality (citywide), coded as 300, except that if 7B3 (territory in two or more counties) was checked, the final digit reflected the number of counties (e.g., if three counties, the code would be 303); coextensive with a township (including towns in the New England States, New York, and Wisconsin), coded as 400. Item 7B2 (entire counties), when checked, had to include the names of two or more counties, and was coded 500 plus the number of counties (e.g., if 10 counties, 510); item 7B3 (partial counties) was similarly coded, using a 600-series code; and 7B4 (preceding descriptions inapplicable), when checked, was coded 800. If the response for 7C indicated that

the district covered all or part of any city or cities with 25,000 or more inhabitants, the case was referred, as were all districts located in two or more counties, for preparation of G-31 forms.

G-30 (Small special districts). This form was edited in the same manner as the G-28 and G-29 reports. Since questions on revenue were also asked, specifications called for a check of the relationship between revenue and expenditure; total revenue amount was to be at least one third but no more than three times the amount for total expenditures.

City-county consolidations. Certain problems arose as to proper population figures to be associated with consolidated governments, because some municipal incorporations elected to retain municipal status. For such consolidations, two sets of population figures had to be used--one for presenting county-area statistics and the other set when the consolidated government was presented as a municipal government. The areas affected were: Jacksonville-Duval County, Fla., Columbus-Muscogee County, Ga., Indianapolis-Marion County, Ind., Baton Rouge-East Baton Rough Parish, La., Boston-Suffolk County, Mass., and Nashville-Davidson County, Tenn.

The Bureau headquarters staff, concerned with examination and review of the returns and with preparation of the tables to be published, consisted of four professional staff members, two technicians, and one secretary-typist. Other typing or clerical personnel were added when needed for short periods.

Keypunching

At specified intervals, the edited report forms were sent to Jeffersonville where operators transferred the codes and data to punchcards and from the punchcards to computer tape. Verification procedures were applied to ensure acceptable quality. This phase of the work was accomplished on the following schedule:

Form	Number of records	Began	Completed
G-25 through G-30..	80,236	Dec. 1976	Dec. 1977
Supplemental records for multicity and multicounty units...	7,600	Apr. 1977	Sept. 1977

Clerical work at Jeffersonville, from assembly through keypunching required approximately 500 man-days.

Computer Processing

From December 1975 to July 1976, computer programs were written and tested for the governmental organization survey. They were used in machine editing and tabulating by means of a series of computer runs between January and December 1977 in which the following operations were accomplished:

1. An SMSA (standard metropolitan statistical area) code file was developed, carrying State and county area code numbers for all county areas within SMSA's, and 6-digit SMSA codes were attached to all records falling within SMSA's.
2. Duplications detected in the basic data records, i.e., those with identical identification codes, were eliminated from the file and were also listed on a printout.
3. Impossible codes were identified for clerical review.
4. Each record was checked for internal consistency; i.e., elementary schools could not have college enrollment.
5. Each record was checked for inconsistency in classification; i.e., units classified as "small" municipalities or townships could not have more than 2,500 inhabitants, or other entries exceeding the tolerances set for clerical editing.
6. For special districts, each activity was checked against the functions permitted for them in the States where they were located.
7. Financial data were imputed where necessary for governmental units, other than special districts, using data already recorded for units with similar characteristics.
8. Records which failed any of the edit checks were rejected, and staff members prepared corrected forms for them. The data on the corrected forms were punched and recycled through the computer until the file was complete.
9. The data and address file was completed, the data were tabulated (using specifications prepared in early 1976), and table displays were developed for review. Review and recycling of the organizational data began in mid-1977 and was finished in January 1978.
10. After Governmental Organization was published, data on popularly elected officials were intensively reviewed on the basis of State bluebooks, legislative manuals, and the like.

Report Preparation

The table displays were subjected to intensive professional review. A preliminary report entitled Governments Units in 1977 was prepared during September 1977, and was published in October 1977. For the final report, Governmental Organization, preparation and review of the 307 pages of tabular material began in December 1977 and were completed, together with the local-structure texts and appendices, in May 1978. The final copy of Governmental Organization was sent for printing in June.

For the publication, Popularly Elected Officials, preparation and review of the 77 pages of tabular material began in February 1979 and were completed, together with the tabular presentation of legally authorized elective offices in each State, in May 1979. The final copy of Popularly Elected Officials was sent for printing in September 1979.

CHAPTER 3
TAXABLE PROPERTY VALUES SURVEY

Introduction

Planning

Shortly after publication of the 1972 Census of Governments reports, the Bureau began planning the 1977 taxable property values (TPV) survey. Suggestions were solicited and received from the Census Advisory Committee on State and Local Government Statistics and from such groups as the Federation of Tax Administrators and the National Tax Association-Tax Institute of America. In the spring of 1975, informal meetings were held with consultants inside and outside the Federal Government, and there were contacts with local officials through the International City Management Association (ICMA) and the International Association of Assessing Officers (IAAO). Bureau representatives participated in conferences of the latter organization in October 1975 and in fact do so on a continuing basis. These contacts provided information on constitutional and statutory changes and changes in assessment calendars and procedures since 1971, as well as suggestions on possible content for the 1977 TPV survey. Some suggested alternatives for "expansion" of the survey follow:

- a. Intensive use category coverage. This would involve a greater effort to estimate disaggregated use category components of local rolls, and to get assessment-sales price ratios and effective tax rates for more use categories. There is a great push for small area coverage and disaggregation in general.
- b. Exempt property coverage. This would respond to a frequent request (notably by IAAO). There would be necessary a concerted attempt to augment local enumeration effort enough to obtain all existing local data on exempt proportions of local property bases.
- c. Land use inventory. This is an ultimate objective of several groups, and one consideration getting attention from the Bureau task force. Completing it would fill in gaps not presently covered by the survey: exempt property and more attention to use classification. It would constitute a significant expansion of the assessment records sampling activity, probably to include a questionnaire to owners of record as well as to transacting parties. It would be made compatible also with the survey of rural land ownership now an ultimate objective of the Economic Research Service of the Department of Agriculture.

- d. Parcel identification systems coverage. This would be compatible with efforts already under way to develop a "unique parcel identifier," probably coordinate based (as to parcel centroids). The concept has received much attention from planners and assessors, as well as from the American Bar Association, and American Congress of Surveying and Mapping, the American Society of Civil Engineers, the American Planning Association, the Land Information Institute, the Bureau of Land Management (Department of Interior), the Council of State Governments, the International Association of Assessing Officers, and several others.
- e. Real property transfer volume. There is increasing pressure for development of complete statistics on the annual volume of all real property transfers (present coverage from industry and other sources is apparently most accurate with respect to new housing starts). The taxable property values survey already produces some estimates of transfer volume, but survey expansion would be required to arrive at the comprehensive totals being sought by realtors, lawyers, title transfer specialists, economists, and others.

All of the above suggestions involved costs over and above the basic budget for the TPV survey. Final plans called for a survey along the lines described below.

Scope

The TPV survey for the 1977 Census of Governments consisted of the following activity elements:

1. A mail canvass of officials of the 50 States and the District of Columbia to elicit values officially set or assessed in 1976 on property subject to local general property taxation for each State, for individual counties, and for each city having a 1973 population of 50,000 or more.
2. Assembly from State and local sources of 1976 assessed value amounts applicable to intangible and six use classes of tangible personal property--commercial, industrial, agricultural, household, motor vehicles, and other and unallocable.
3. Related enumeration activity, on a sample basis within more than 1,900 jurisdictions, to produce statistics on approximately 110,000 real properties involved in measurable sales during a 6-month period of 1976. Statistics included mean and median assessment-sales price ratios, coefficients of dispersion, and effective and nominal tax rates applicable to ordinary real property.

Legal Basis for Assessed Value

A property tax has two essential ingredients--value of property and tax rate. The value officially determined, the assessed value, relates directly to the basis applicable. At the time of the census, 19 States considered this basis legally to be full market value, or something equivalent. The search for market value is directly associated with the appraisal function of the assessor. This means estimating how much a property is worth after considering what price it commands

in the market, how much income its rentals will produce, what it costs to replace, and how much loss in value (depreciation) it has sustained. A major influence on such estimation is sales price, the amount of money paid in an actual transaction. Sales prices and assessed values constitute the basis data in the TPV survey.

Assessed Values Used

In some situations, (a major example is the State of Texas), each of several local governments independently determines assessed values for the same parcel of property. This can mean separate assessment functions for the individual assessing officers who serve the municipalities, school districts, and special districts within a given county. At the same time, the county itself is served by a county assessor. Whenever such overlapping occurs, the assessed value used in this survey is the one determined for purposes of county government taxes.

Types of Assessing Organizations

At the time of the census, three types of assessing organizations predominated in the United States:

County assessor system. In this arrangement, initial assessing responsibility for determining the assessed value of all taxable property in the jurisdiction rests with the county assessor, or the assessor of the area having county-type functions. The actual title of the official may have been something else (e.g., county auditor), but this did not affect initial assessing responsibility. The county assessor system prevails totally in 31 States plus the District of Columbia, the official involved being elected in some places and appointed in others. In 1976, this type of classification also applied to New York City and two other areas in New York State; a majority of areas in Iowa, Missouri, and South Carolina; and a minority of areas in Illinois and Pennsylvania. Municipalities, school districts, and special districts in a few States required an assessment function for their own purposes, independent of the initial assessing responsibility exercised by the county assessing official.

Township-municipal and county joint functioning. In organizations of this type, township or municipal assessors (usually elected officials) exercise initial assessing responsibility, within whatever guidelines or supervisory directions duly constituted county officers provided. This type of assessing organization occurs throughout Indiana, Kansas, Minnesota, New Jersey, and North Dakota; and in those parts of Illinois, Iowa, Missouri, New York, Pennsylvania, and South Carolina not within the county assessor classification above.

Township-municipal functioning. This type of organization exists in the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), as well as in Michigan and Wisconsin. In these eight States individual township or municipal assessors, elected or appointed, exercise initial assessing responsibility. In Michigan and Wisconsin, State-suggested equalized values in most instances become the basis for intracounty equalization.

Measurable Sales

Because the TPV survey was designed to produce assessed value-sales price ratios and dispersion coefficients indicative of assessment levels and intra-area uniformity, only those sales were measured which incorporated the following conditions:

Ordinary real property. Since most real property sales involve properties within limited (i.e., ordinary) value and description ranges, this survey generally excluded measurable sales identified by sales prices too high or use arrangements too specialized or obscure to be described as ordinary in survey terms. Specifically, ordinary real property excludes all locally assessed realty assessed at more than an amount which, in light of the applicable aggregate ratio for less valuable properties, has an indicated market value of more than \$750,000. Ordinary real property also excludes separately assessed mineral rights and all real property for which a use category cannot be determined.

Separate assessed values. A principal survey objective was to match parcels to sales prices on the basis of separate assessed values. Thus, if the local assessor showed on the local roll five assessed values for five component parcels involved in a single transfer having a single price, the amount of the price was distributed among the five parcels in proportion to respective component parcel assessed values. One transaction became five measurable sales for purposes of assessment-sales price ratio derivation. (Use of this distribution procedure was subject to information about the transaction on the sales questionnaire or in the field enumeration summary. Where either source contained data precise enough to establish definitely that a single property was involved, the sales price distribution procedure was not used.)

New houses. Basically, the respondent (usually the grantee in the sale) provided the use category of the property involved. However, for a property classified as a new house, the assessed value on the local roll at the time of sale (and thus, the one listed by the survey enumerator) often applied only to the land and did not yet include an assessed value for the newly constructed residence. Therefore, all sales of new houses were excluded from most TPV tabulations.

Use Categories

The use categories for real property were defined as follows for purposes of the TPV survey:

Residential (nonfarm) single-family. All types of single-family houses not on farms, including detached houses; single-family parts of semi-detached and row or town houses if separately assessed; rural and suburban estates and residences not primarily used for farming; and single-family units of a condominium.

Residential (nonfarm) multifamily. All nonfarm residences containing two or more living units, including duplexes and apartment houses. The latter group includes apartment houses with street-level stores and doctors' offices. This category does not include motels or hotels.

Acreage. Farms and farm acreage, as well as forest and timber land, recreational acreage, idle land, and wasteland. Major criteria are rural location and description in terms of acreage.

Vacant platted lots. Parcels described in terms other than acreage, usually by means of lot and block numbers plus subdivision name. These are located within municipalities or in adjacent or otherwise proximate territory.

Commercial property. Stores, stores with living quarters, office buildings, hotels and motels, gasoline service stations, commercial garages, parking lots, warehouses, theater buildings, banks, clinics and nursing homes, and generally any nonindustrial realty or commercial enterprises.

Industrial property. Factories, bakeries, dairy plants, other food processing plants, mills, mines, quarries, all locally assessed utility property, and generally any property used in manufacturing activity.

Other and unallocable. Any property not classified within any of the preceding groups. Examples are mineral rights, timber rights, and oil rights which are locally assessed separately as real property.

Sample Design

The TPV survey is, in part, a complete census of assessment records, since the aggregates from all primary assessing jurisdictions providing the base for county or equivalent taxes become survey benchmark data. At the same time the survey findings depend fundamentally on a carefully controlled two-stage probability sample for the assembly of individual sales, assessment, and tax data, and for individual assessment and property use data.

As the first stage in the sample design, a sample of assessing jurisdictions is selected. These consist of counties in 42 States. In the eight States¹ where the assessing jurisdiction is a municipality or township, the sample consists of such units rather than counties.

There are two basic components in the first stage sample, namely certainty and non-certainty jurisdictions. Certainty jurisdictions include the following:

Group A includes each jurisdiction:

1. With a population of 100,000 or more²
2. In standard metropolitan statistical areas (SMSA's) with a population of 250,000 or more, in county-jurisdiction States;
3. In all SMSA's in those States which contain only one or two SMSA's.

¹New England States of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont, plus Michigan and Wisconsin.

²Populations as of July 1, 1973.

Group B includes those jurisdictions in the sample selection process designed to yield estimates of:

1. SMSA totals for each SMSA in Michigan and Wisconsin with a population of 250,000 or more;
2. State Economic Area (SEA) totals for each SEA with a population of 250,000 or more in the New England States;
3. SEA totals for each SEA (regardless of size) in those New England States which contain only one or two SEA's;
4. Statewide SMSA or SEA totals;
5. State totals.

Within States, noncertainty jurisdictions are chosen randomly from stratified arrays of the jurisdictions which were not chosen with certainty. The stratification was based on 1973 total assessed values.

For most States, the jurisdiction sample selection was designed to yield a relative error of 2 percent with respect to a simple unbiased estimate of total 1976 assessed value, given optimum allocation of a sample size to strata. A relative error of 3 to 4 percent was deemed acceptable for small States.

The second stage in the sample design determines the selection of a sample of individual properties within each sample jurisdiction: individual sales, drawn from grantor-grantee indexes or a similar listing of realty sales in the local recording or assessing office (and matched during the enumeration process with related assessed values), and individual assessed values drawn from the jurisdiction assessment roll.

No stratification or other classification is possible in the sales sample selection. Recordors' records typically provide no consistent indication of sales size or type of property. Sampling rates are based on available data concerning overall sales volume, with selection designed to yield adequate precision for smallest States, greater precision for States of average size, and greatest precision for the largest States.

In contrast, stratification is employed in the sampling of assessed values as such. Sample selection proceeds on two tiers. The first provides for selection of each property whose assessed value is equal to or greater than a "certainty" amount. The second requires selection of each systematically encountered value which equals or exceeds a predetermined test value made applicable by a prescribed interval count.

For additional information regarding the sample plans for the "assessed value" and real property sales" phases of the census, refer to pages 23 and 25, respectively.

Planning Surveys

For the 1977 census, as for each previous quinquennial effort since 1957, there were two planning surveys conducted. One was the survey of assessment records (see form GP-1, app. VII), accomplished by means of a mail canvass of approximately 2,300 assessors in selected counties or county equivalents, cities, and other incorporated areas. The second was the survey of real estate transfer records (see form GP-2 app. VII), in which about 2,000 clerks and recorders in counties, cities, or towns in each State and the District of Columbia were canvassed.

The surveys were designed to yield information on records, procedures, and organizational alternatives likely to be encountered in assessing and recording offices, respectively. Such information would constitute a useful planning tool for one or both phases of the TPV survey (assessed value and real property sales). These planning surveys are also viewed with increasing interest by various specialists as a potential means for obtaining needed parcel-oriented information on land records and land registration in the United States.

Mailout for each of the questionnaires occurred during the summer of 1975.

The uses of the planning surveys for the assessed value and real property sales phases of the TPV survey are discussed separately under the "Preparations" headings below.

ASSESSED VALUE PHASE

Preparations

For the assessed value phase, the purpose of the planning survey form GP-1 (see above) was to find out what local assessors' records looked like: Did they contain names and addresses of property owners; did they include use codes and indicate tax exemptions? Were any of the files in machine-readable form, and, if so, would the assessor be willing to participate in a cooperative program whereby the records would be available to the Bureau for computer use?

Approximately 1,700 replies were received (there were two followup mailings). Of these, over 100 jurisdictions indicated that they had machine capabilities and were willing to work with the Bureau. The 1972 census records were checked for each of the responding jurisdictions; if the assessed-value data collection performed by hand from that jurisdiction required at least 150 manhours, then further contact was made by telephone and correspondence, beginning in September 1975. Computer specifications were sent to these places, and positive responses were received from 97 of them. Closer technical correspondence revealed that some of the jurisdiction had incompatible codes or equipment, or, were too busy with tax billing, and thus unable to deliver data until the second quarter of 1977. Such delivery was usually deemed too tardy. In all, 93 jurisdictions finally provided machine data, either using their own or one of the Bureau's programs (or a mixture of the two) to draw Bureau-designed samples of their assessed properties.

In contracting for the 93 computer-generated files, the Bureau was not concerned with the total number of records it received. In those places where the original estimates were exceeded, excess records were provided at no cost or at a cost substantially below that for manual enumeration.

Assessed value sample plan. The assessed value sample plan was used for the 93 jurisdictions mentioned above as well as for the 1,846 other areas planned for inclusion. From the real property assessment rolls or other primary records, the Bureau listed a sample of parcels and classified each selected parcel according to use class. An assessed value "certainty level" was determined, and a set of sample selection requirements was produced for each area. The latter included assigned assessment roll starting points (the "start with" numbers), sampling interval numbers (the "take every" rate), and a series of acceptance levels tailored to the areas and printed on the particular listing forms GP-23 (see section below). For each sample area, implementing the assessed value sample plan resulted in a

sample of parcels designed to include varying but predetermined expected proportions of all properties on the assessment rolls within specific value ranges. The result is a final sample that approximates 5 percent of the universe of parcels.

Enumeration

In January 1977, Bureau field personnel began enumeration activity at local assessors' offices, excluding the 93 areas with which arrangements had been made to obtain computer tapes. Each field agent was provided with a manual of procedures, form GP-24, together with a form GP-21, Transmittal Sheet (see app. VII) for each area to be enumerated, indicating the location of the assessment records, any special instructions needed for that area, and a "certainty level" dollar value (such as \$75,000) which was based on projected assessed values and numbers of parcels in a State, the expected sample size, and the stratum weight.

The agent was instructed to complete a listing sheet (form GP-22, see Appendix VII), for the "certainty" properties. If the total assessed value (land and improvements) for any property listed on the assessment roll equalled or exceeded the "certainty value," the property was identified on the form GP-22. If the listed property was fully taxable, it was assigned an applicable code chosen from among 11 three-digit codes to indicate the property-use category (e.g., single-family house, acreage, industrial property, etc.). If the property was partially tax exempt, the third digit of this code was changed from zero to a unit (1-9), to indicate the reason for exemption. Fully tax exempt properties were listed only if they were intermixed with taxable properties on the source record.

In some cases, the assessment roll did not provide the specific type of information needed for use coding; in such cases, the agent was provided with a list of codes based primarily on presumed relationships between specific uses and value ranges.

Depending on the established certainty value for the jurisdiction, the agent was provided with a supply of one of seven listing sheets (form GP-23-1 through -7) (see Appendix VII) designed to select a random sample of all properties.

Processing

Local assessment records sampled by computer and transmitted on magnetic tape arrived at Bureau headquarters between July 1976 and August 1977 from the 93 participating jurisdictions. These tapes were processed on the Bureau's equipment. Some of the files were incomplete or otherwise unusable without adjustment, lacked use codes, or contained use codes incompatible with census categories. Field agents visited several of the jurisdictions to inspect their primary records and construct conversion tables for the local use codes.

Each of the 93 files then was processed in such a way that the selected sample was weighted to estimate its universe size. A computer run provided the number of properties and corresponding assessed values by property use category, and also calculated a sample-based percentage distribution, such as the number of single-family residential properties contained in the total.

Between November 1976 and May 1977, the completed GP-33 questionnaires containing State, county, and large city assessed-value distributions were received, and the data were keypunched. The data from the GP-33 returns were applied to those for the 93 jurisdictions in the survey, so that data on the value of the sample-based parcels could be calculated by applying a percentage distribution to the county totals.

Between June 1 and September 1, 1977, the data from the GP-33 questionnaires were machine-tabulated and the tables to be published for the properties covered in the survey were subjected to extensive professional review.

REAL PROPERTY SALES PHASE

Preparations

Usable responses to the planning survey questionnaire form GP-2 were received from more than 1,500 jurisdictions. With some notable exceptions, more urban jurisdictions reported than rural jurisdictions. Response was highest along the east and west coasts and in the Great Lakes region and lowest in the South. Almost all the rural Midwestern States had a moderate to low percentage of counties reporting. Most areas and conditions appeared to be adequately represented in the survey, with the possible exception of the South. The response was deemed adequate for total estimates and regional estimates of key items. A formal sample of nonrespondents was not included in the survey, but an examination of the returns in relation to known characteristics of some counties did suggest a bias, if any, toward larger urban, high volume, more progressive offices. All responses were coded and punched for computer processing.

Jurisdictional Sample Plan

The sample plan for the real property sales phase consisted of the same 1,939 local jurisdictions used for the assessed value phase. These areas were distributed nationally, and covered approximately 80 percent of the U.S. population. Approximately 210,000 transactions would be drawn from the universe of sales in the sample jurisdictions. The transfers to be enumerated occurred during a 6-month period, usually July through December 1976.

Two factors influenced the choice of the time frame. First, it had to begin after completion of any local official review procedure which might result in substantial modification of individual assessed values. This requirement was necessary to avoid the possibility that the assessed value of a sold property might have been affected by the sale itself. Second, the 6-month period had to precede the appearance of 1977 assessed values on local rolls, to obviate enumeration of 1977 instead of desired 1976 assessed values.

Within each jurisdiction, a sample of individual sales of real property was to be selected from the public record of property transfers available at the recording, assessing, or other office in the local area. Enumerators were to proceed on the basis of "start with" and "take every" numbers designed to yield a degree of precision consistent with survey specifications.

The 93 jurisdictions included in the assessed value phase of the TPV survey were also included in the assessment-sales price ratio study. Intensity in sampling the universe of transfers within each jurisdiction depended on the applicable sales representation fraction, a measure designed within survey constraints to yield desired degrees of precision varying with population size. On the basis of the sales representation sought, "start with" and "take every" numbers were established for each jurisdiction. All transfers occurring within the sales survey period were eligible for selection.

The Field Staff

The field work was conducted from the Bureau's 12 regional offices. The field staff consisted of a temporary force of about 300 who worked from the first week of January 1977 through June 1977. Clerical assistance was furnished by the regional offices.

The supervisors were trained by headquarters staff members in a 3-day session in Washington, D.C. in December 1976. The supervisors, in turn, trained the enumerators during January 1977, using training manuals prepared in Suitland. Enumerator training took place in each of the 12 regional offices.

Each enumerator received a self-study kit and devoted 9 hours to mastering it; this was followed by 8 hours of classroom instruction and exercises. The enumerators then accompanied their supervisors to actual assignments and received 3 days of on-the-job training. Additional training was provided as needed. Recruiting and preparatory work required approximately 10 to 20 days of each supervisor's time and about 5 days of clerical time in each office; thereafter, administration required about 2 days of supervisory time and 1 day of clerical time per week.

The Enumerator's Manual (form GP-24) was written in the spring of 1976, and 500 copies were issued in June 1976. Five hundred copies of the Self-Study (form GP-26) were printed in January 1977. One hundred copies of the Workbook for Payroll Training (form GP-27.2) were issued in January 1977, and 500 copies of the Workbook (form GP-27.1) were printed at the same time. The total cost for training materials was approximately \$7,000.

Enumeration

Each enumerator was provided with an instruction manual (form GP-24); special instructions for the State(s) involved and for the local area, if necessary; a cardboard portfolio; and an official Census Bureau card for his automobile windshield. The enumerator also received a partially completed form GP-28, Transmittal Sheet (see fig. 1 o. 2 for facsimile of a completed form), indicating the official(s) to contact, the 6-month period for which sales were to be selected, the date as of which assessed values were determined, and the "start with" and "take every" numbers to be applied in sampling. (If less than 50 sales occurred during the sales period, all were listed and the sampling instructions were ignored.)

Seven to 10 days before the first contact with a local recording or assessing office, either the enumerator or the Bureau's regional office mailed a letter (form GP-35) to the appropriate official to make known the impending visit. At the time of that visit, the enumerator made a further determination of the source materials and information required, and arranged for working space.

After assembling the necessary materials, the enumerator located the first transaction recorded during the specified 6-month sales period, and counted all recorded transactions up to and including the "start with" number found on the form GP-28. For example, if the "start with" number was 6, the enumerator began selecting for enumeration with this sixth transaction. Subsequent selections occurred on the basis of the "take every" number. The enumerator then examined the selected transactions, and enumerated them provided they reflected the "arm's length" sales of ordinary taxable realty. Sales not enumerated were those which (a) fell outside the 6-month period, or (b) were considered "out of scope," viz, quitclaim deeds (except in some States as indicated in supplementary instructions), tax deeds, deeds to cemetery lots, releases of mortgage deeds, deeds in which the grantor and the grantee were the same person, title corrections, or miscellaneous records that did not involve deeds. If the first use of the "start with" and "take every" numbers yielded less than stipulated number of enumerated transactions, a second "start with" number was provided in parentheses after the first one entered on the form GP-28, and the enumerator followed this sampling pattern for a second "pass" through the records. Where the local estimate of the number of sales was significantly higher or lower than the number estimated by the Census Bureau (item 5, form GP-28), the sampling situation was reviewed and a new "take every" (sampling rate) number was determined. If, after work began, it became evident that the local estimate was more than 20 percent in error, the sample frame was reviewed and adjusted.

Using a form GP-30, Property Transfer Record (see fig. 2 for facsimile of a completed form), for each transaction to be enumerated, the following minimum information was assembled for each by reference to the assembled records:

1. Parcel identification, in the form most efficient for cross-reference from recording to assessing records and for subsequent clerical processing. Street address was to be used wherever possible.
2. Name of the buyer (grantee) and seller (grantor), together with the address of at least one of them.
3. Assessed value of the parcel, as established for 1976 in most instances.
4. Amounts paid in compliance with real property transfer, documentary, or conveyance tax laws, where such data were readily available.
5. The sales price involved in the transaction, where this was readily available.

In cities having a 1973 population of 50,000 or more, and usually in surrounding counties also, enumerators listed the total amounts of property taxes billed against sold parcels, in addition to sales and assessed value data. This made possible the calculation of nominal and effective tax rates.

When the work in a jurisdiction was completed, the enumerator entered on the form GP-28 the number of hours spent (excluding travel), the completion date, and the number of GP-30 records transmitted. The supervisor checked each transmittal to see that the enumerator had gone to the proper place(s) for information. The supervisor also compared the actual number of hours expended by the enumerator with the number originally estimated, and the actual number of listings with the number originally estimated, and the actual number of listings with the number of sales estimated before enumeration began. The forms then were shipped to Bureau headquarters.

Enumerators from the temporary field force visited the 1,939 jurisdictions (most of them counties) and completed the approximately 195,000 form GP-30 abstracts submitted. Enumerators worked 106,800 hours; supervisory and clerical personnel worked approximately 12,500 hours. Both groups travelled a total of 1,325,600 miles. The cost of the temporary field force, in terms of wages and mileage, was \$670,100. The cost of the Bureau headquarters field staff members' work is included in the cost of the TPV survey (see app. III). They travelled 118,200 miles in the conduct of both the assessed value and real property sales phases; the number of miles attributable to each phase cannot be determined.

Figure 1. Illustration of Completed GP-28

IDENTIFICATION AND INSTRUCTION		FORM GP-28 (4-21-76)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name of area BENTON CO.	2. Jurisdiction No. 24-10-010-010	1977 CENSUS OF GOVERNMENTS SUMMARY TRANSMITTAL WORKSHEET PROPERTY VALUES SURVEY Real Estate Sales Phase		
3. City and State LINCOLN, MISSOURI 12345				
4. Supplementary instructions Actions called for only if marked (X) a. <input type="checkbox"/> Start enumeration with recorder's office b. <input checked="" type="checkbox"/> Note special instructions for this State c. <input checked="" type="checkbox"/> Make entries for items 13-16 d. <input checked="" type="checkbox"/> Make entry at item 1b as instructed		5. Expected sales sample size Between <u>80</u> and <u>120</u>	6. Start with <u>6th</u> transaction	7. Take every <u>10</u> transactions
			8. Select sales recorded From <u>7-1-76</u> through <u>12-31-76</u>	9. Take assessed values set as of - <u>1-1-76</u>

10. SOURCES USED			
Symbol (a)	Title of record (b)	Office where located (c)	Official responsible for record (Name and title) (d)
A	GRANTOR-GRANTEE INDEX	COURTHOUSE, LINCOLN	FRED JONES COUNTY RECORDER
B	REAL PROPERTY ASSESSMENT ROLL	COURTHOUSE, LINCOLN	THOMAS ALLEN COUNTY ASSESSOR
C	TAX BILLING RECORD	COURTHOUSE ANNEX, LINCOLN	JAMES RICHARD COUNTY TAX COLLECTOR
D			
E			
F	Telephone or city directory		

11. KEY TO SOURCES FOR GP-30 ITEMS			12. NATURE OF ENTRIES FOR ITEM 4A, FORM GP-30	
Symbol(s) (Col. (a), above)	Number	GP-30 item title	BOOK - VOLUME - PAGE	
B	5a	Parcel or account number		
A	5b	Parcel or account number		
A	6a	Name of seller (Grantor)		
A	6b	Address of seller		
A	7a	Name of buyer (Grantee)		
I	7b	Address of buyer		
I	8a	Name of buyer's taxpaying agent		
I	8b	Address of buyer's taxpaying agent		
B	12a	Gross assessed value of transferred property		
(B) C	13	Net assessed value		
C	14	Value against which bill applied		
B	15	Any other property values		
C	16	Annual property tax bill		
			13. FINAL ADMINISTRATIVE REPORT FOR THIS AREA	
			a. Number of enumerators	1
			b. Enumerator work time (Exclude travel)	14
			c. Date enumeration completed	3-10-77
			d. Number of GP-30 forms transmitted with this report	100
			e. Remarks	
			f. Enumerator in charge June Day	
			g. Regional office Kansas City	

Figure 2. Illustration of Completed GP-30

O.M.B No. 41-576020; Approval Expires November 1977

FORM GP-30 (3-18-76)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		8a. Name of buyer's taxpaying agent	
1977 CENSUS OF GOVERNMENTS PROPERTY TRANSFER RECORD PROPERTY VALUES SURVEY Real Property Sales Phase				b. Mail address of buyer's taxpaying agent - Include ZIP code	
1a. OFFICE USE ONLY		b. City code 28		9. Property description	
2. Assessing area and State		a. County BENTON		a. Address of property (Number and street) 835 FOREST AVE.	
		b. State MISSOURI		City State ZIP code LINCOLN, MO, 12345	
		c. Other		b. Place <input checked="" type="checkbox"/> City <input type="checkbox"/> Township name <input type="checkbox"/> Village <input type="checkbox"/> Unincorporated area <input type="checkbox"/> Borough <input type="checkbox"/> Other	
3. Date of recording		Month Day Year 8 4 76		c. Property location	
4. Source reference and document		a. Document Reference Number 14-22		(1) Lot (2) Block (3) Section 14 + 15 6	
		b. Type of conveyance DEED		(4) Township (5) Range (6) Acres	
5a. Parcel identification or account number 52-3360				(7) Subdivision or other local area NEWTON HEIGHTS	
b. Other source parcel number 4N6530				(8) Other description	
6a. Name of seller (Grantor) JAMES F. BROWN				d. <input type="checkbox"/> As described in item 17 and/or on reverse side	
b. Mail address of seller (Grantor) - Include ZIP code 1610 LINDER AVE. LINCOLN, MO. 12345				10. Amount of State or local transfer tax	
7a. Name of buyer (Grantee) FRED J. OWEN				a. State \$ 42	
b. Mail address of buyer (Grantee) - Include ZIP code 835 FOREST AVE. LINCOLN, MO. 12345				b. County \$ -	
				c. Other \$ -	
				d. Total \$ 42	
				11. Sales price or consideration (if stated and \$500 or more) \$	
12a. Gross assessed value of transferred parcel (land and improvements only)		\$ 8000			
b. Property use (if available) RESIDENTIAL - SINGLE FAMILY					
13. Net assessed value of transferred parcel (item 12a minus any partial exemptions)		\$ 8000			
14. Value against which tax bill (item 16) was applied		\$ 9600			
15. If item 13 is different from item 14, enter amount(s) in appropriate space. If not, proceed to item 16.		a. Other real property \$ -			
		b. Personal property \$ 1600			
		c. Other \$ -			
16. Annual tax bill					
Tax billing jurisdiction			Tax rate (if available)		Amount of bill
a. BENTON CO.			3.40/100		\$ 326
b. LINCOLN CITY			1/100		\$ 96
c. MAPLE SCHOOL DISTRICT			1/100		\$ 96
Total tax bill (a + b + c)					\$
17. Notes or added details (with item references)					
_____ _____ _____					

Clerical Processing

Figure 3 displays, in simplified form, the clerical processing operations involved in the real property sales phase of the TPV survey.

Between January 1977 and December 1977, approximately 115 clerks, and eight supervisors at the Bureau's Jeffersonville, Indiana facility examined the form GP-30 abstracts received from the field. A representative from the Bureau's headquarters was on site throughout this period to oversee this portion of the processing. At this stage each form was checked once more for accuracy and sales suitability. Certain sales and other transfers were removed at this point which--

1. Involved a grantor and a grantee with identical surnames (the presumption being that the transaction was between relatives and hence not truly indicative of the real property market).
2. Pertained to tax-exempt property.
3. Involved partial interests in real property or a portion of a larger parcel of realty, with the result in either alternative that a distinctive assessed value was not readily available for what actually was conveyed.

This screening procedure eliminated 39,458 of the 195,303 abstracts received. On the remaining abstracts, the names and addresses of the buyers and sellers were checked to make certain that they appeared complete and legible. Cents and superfluous information were deleted, and descriptions of property metes and bounds were simplified to two- or three-line entries. Where tax billing information was given, this was checked against published sources to see that the right county, city, and/or school district rates for the right places had been applied. The assessed value was checked to make certain that the county assessed value had been used as a basis, even though multiple rates had been computed.

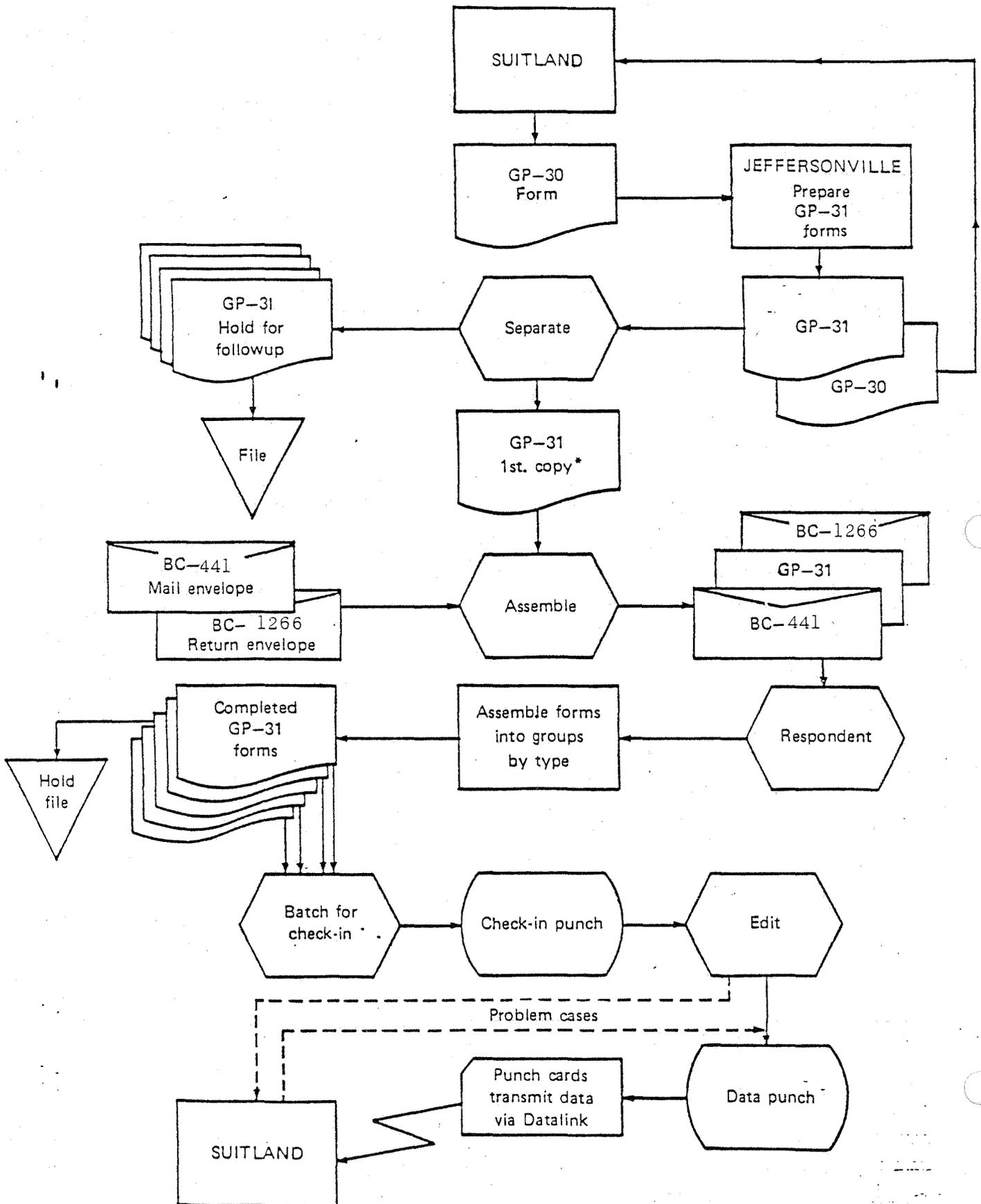
For areas where no tax bills were involved, a clerk screened about 40 forms per hour; where tax amounts had to be computed from a given rate or checked, the average was 20 forms per hour. The supervisors verified the clerks' actions on all forms with tax information, and on 25 to 30 percent of the forms without.

The GP-30 forms excluded were filed by reason for exclusion by jurisdiction, to facilitate retrieval in case any questions concerning them required resolution. These forms were sent to the Federal Records Center in Suitland, Maryland in the Fall of 1978, after the TPV survey results had been published.

The next clerical operation, at Jeffersonville, involved sending a questionnaire, form GP-31 (see Appendix VII), to one of the parties involved in each transfer. The questionnaire was designed to elicit the maximum locally available information about each sale. If family relationship, corporate affiliation, or changes in property condition had influenced the sale in any way, the subsequent review process would reveal the existence and extent of the influence.

Fifteen typists, working principally between March 1977 and November 1977, transferred all data except the sales price from each GP-30 abstract to a GP-31 questionnaire, which was typed in quadruplicate to provide for an original mailing, a Bureau file copy, and two followup actions. The typing was verified to ensure accuracy.

Figure 3. Processing Flow Chart, Taxable Property Values Survey



*Assembly-mailout cycle repeated as necessary for followup with other copies

The original of each questionnaire was folded and placed together with a Jeffersonville-return envelope with a window-type mailout envelope. In order to stagger the workload, the original mailout to respondents was accomplished in four phases:

Phase	Mailout date	Number of original mailing packages
1	March 17	40,000
2	May 16	40,000
3	July 15	40,000
4	September 15	35,000

The remaining copies of each questionnaire, together with its matching GP-30 abstract, was filed by phase and by jurisdiction to await the respondent's reply. If no response was received within 30 days, the second copy of the GP-31 was pulled, and stamped "2nd Request--If you have already returned your report, please disregard this notice." The second copy was then posted in another mailing package. In general, if no response was received by the end of the second month, the third copy was dispatched in the same manner. The followup mailout dates were:

For phase	2nd request	3rd request
1	April 29	May 31
2	June 15	July 15
3	August 15	September 15
4	October 14	November 15

The response rate was watched closely. If, after two followup operations, the response rate for any jurisdiction was below 50 percent, the GP-30's and GP-31's remaining unanswered in that area's file were pulled and new GP-31 questionnaires were typed--this time addressed to the seller. If the seller's name had been given to the GP-30 abstract without an address, and the place involved had a population of 10,000 or more, telephone directories were searched for an address. (The GP-31 questionnaire was sent first to the buyer and then to the seller only as a second choice in an effort to minimize bias in reporting the sales price.) The entire mailing and followup cycle was repeated, except that the second followup was sent by certified mail.

In all, about 200,000 form GP-31 questionnaires were mailed out, from which the Bureau received approximately 145,000 responses from either buyers or sellers. The Bureau received less than 20 letters of complaint from respondents, possibly because of the prominence given for 1977 to the statement that "response is voluntary." Several writers did, however, claim that the questions constituted an invasion of privacy, while others simply took the occasion to express dissatisfaction about local real estate conditions.

After the completed GP-31 forms received from respondents were checked in at Jeffersonville, they were passed through a screening operation in which the postmaster returns (PMR's), multiple-parcel transfers (MP(X)'s), GP-31's with correspondence, and correspondence without GP-31's were pulled from the incoming mail and transmitted to Bureau headquarters together with the appropriate GP-30 abstracts. Each of the remaining GP-31's was matched to its GP-30 abstract, and the latter was assigned to unique property number which had been assigned when the GP-30 was returned from the field enumeration. Duplicate materials in the

the file were destroyed. These GP-31's then were edited in Jeffersonville by a group of up to 115 clerks (including those working on mail operations) who deleted cents and checked the sales prices against any reported on the matching GP-30 forms. During this operation, any screening and editing problems were detected, and the forms so identified were transmitted to Suitland on a flow basis.

Punching. Those GP-31 forms found to be complete during the Jeffersonville check were given to keypunch operators who punched the relevant data for each transaction on two punchcards. When 22,000 cards (11,000 parcels) were accumulated to fill one reel of computer tape, the data were transmitted to Suitland via telephone datalink. The punching operation was simple and presented few problems; 5-percent verification was deemed adequate for acceptable work. As problem cases were resolved in Suitland, the resultant GP-31's were sent to Jeffersonville and their data were punched in the manner described above. The operations in Jeffersonville, from mail assembly through punching, required approximately 37,000 man-days.

The section below describes the procedures followed in problem resolution.

Problem Resolution

The same clerical staff in Suitland that had edited the GP-30 abstracts received from the field also edited GP-31 problem cases. The two problems principally encountered were (1) more than one use-code box had been marked for item 1 (description of property), and (2) no sales price was shown. Those cases which could not be resolved by the procedures outlined below were referred to one of the technical staff members for adjudication.

Screening and editing. The number of each item identified as a problem had been checked or circled in red on these forms in Jeffersonville, except where a form was entirely blank; then only items 1 (description) and 2a (total price) were checked. As the clerks in Suitland examined the problem GP-31's, they sorted them into two groups:

Out-of-scope questionnaires were those that did not represent "arm's length" transfers between buyer and seller. These included questionnaires checked at item 4b, 4c, 4d, 4e, or 4f (types of transfer). Others considered as out of scope were those with a check-in code box b(1) (newly constructed multifamily residences) of item 1. All such cases were removed and counted.

Referrals included those questionnaires not judged out of scope but which were found to be any of the following:

1. Entirely blank.
2. Without sales price information
3. With a selling price of more than \$75,000 in item 2a, or a detail which, added to the selling price, would cause it to exceed that amount.
4. Otherwise involved transfers for which the class of property sold and the total price for the realty transferred could not be clearly determined in accordance with the criteria (below) for "acceptable" reports.

These referred cases were separated from the rest for review.

Acceptable GP-31's were those which appeared to involve ordinary arm's length sales and for which the class of property and realty price could be determined in accordance with instructions.

Resolution of "screening and editing" problems began with clerical examination of item 1 (class of property). The clerks were instructed to determine the class of property from respondent's notations or other available evidence wherever possible, and to enter a check for the type of property, striking out any incorrect checks. If the class-of-property box was not checked and the class could not be determined the case was referred for professional review. Where the property appeared to be a one-family house, but nothing on the questionnaire identified its status as "new" or "previously occupied," the box at code 0 was to be checked. Evidence of use class was not to be presumed for any property with a sales price of \$75,000 or more; any doubtful case of this size was referred for professional resolution.

If necessary, the clerks consulted a listing of assessed value presumptive coding limits for each State. If the amount in item 2a (total price) was more than \$75,000, but less than \$250,000, and the gross assessed value (shown in box 10 on the front of the GP-31) was less than the selling price at item 2a, and all other items were answered properly, the GP-31 was classified as acceptable. On the other hand, the selling price was less than the gross assessed value (box 10 on the front of the GP-31), the GP-31 was to be treated as a referral.

If an amount of \$1,000 or more appeared at item 2b (personal property) and constituted 10 percent or less of the total price at item 2a, the latter sum was reduced by the 2b amount, unless it was for machinery or fixtures. In such an event, no sales price adjustment was made. However, if the entry at item 2b was unclear or represented over 10 percent of the total price at item 2a, or was greater than \$1,000, the case became a referral. If item 2b was blank, this was acceptable.

If item 3 (sale under land contract) was checked and no date appeared, or the date was something other than 1976 or 1977, the GP-31 was to be treated as a referral. A nonresponse for item 3 was acceptable. If item 4 contained more than one answer, the case was a referral.

The clerks struck out cents or zero-cent portions of entries and clarified any illegible entries before forwarding acceptable questionnaires for further processing.

Correspondence. This group of GP-31 forms received from Jeffersonville had accompanying correspondence or notations which might call for some answer. (Correspondence received on media other than form GP-31 were not included in this group but constituted a separate group, labeled "Other Correspondence.")

The clerks first read the correspondence or notations for those cases where a GP-31 was included. If the letter or note merely explained some item on the questionnaire or answered the items of the GP-31, the clerk was instructed to identify the items and enter the information on the GP-31.

If the letter required an answer but in no way affected the acceptability of the GP-31, a notation to this effect was attached, and the letter was placed in a group for reply by the professional staff. If the contents of the letter were unclear, or

the action to be taken could not be determined, the GP-31 with letter attached was forwarded for action by the professional staff.

"Other correspondence" then was examined; all of those cases which did not require any background material in order to answer were sent immediately to the technical staff. However, where background information would be desirable, and it was possible to match the correspondence with a form GP-30 property transfer record, the GP-30 form was photocopied and forwarded as well. The resulting file was sent aside for reply by the technical staff.

Multiple-parcel transfers (MP(X)'s). The GP-31's received from Jeffersonville labelled "MP(X)" were those indicating multiple-parcel transfers. The clerks were instructed to examine all such GP-31's and, for those found to be acceptable, to process them as follows:

1. Sort by jurisdiction number and pull the corresponding GP-30 from the file for each acceptable GP-31.
2. Prepare a separate GP-31 for each of the parcels involved in the transfer. This did not require any entries on the face for address, property description, or date of recording. It did require: (a) Entering the full identification number from the original GP-31, except for the property serial number, for which was substituted the number applying to this particular property as shown on the reverse of the GP-30; (b) entering amounts for box 10 (gross assessed value) and box 12 (valuation against which tax bill was applied) from the reverse of the GP-30; (c) entering amounts for box 11 (total tax bill) from the reverse of the GP-30 if entered; if not entered, dividing the total tax bill by the number of properties involved and entering the figure obtained for each property; (d) coding the property at item 1 in accordance with the GP-31 reply; and (e) entering a sales price amount at item 2a.
3. Calculate the sales price to be entered as follows:

From the GP-30

Item 12a (back of form) gross assessed valuation, this parcel	X	Total sales price, all
<hr/>		
Item 12a (front of form) gross assessed valuation, all parcels transferred		

4. Mark the original GP-31 in the upper right corner "MP," followed by the range of serial numbers covered--e.g., 426-431. Prepare a tally record of the number of properties so handled (since the weekly report had to show the number of multiple property transfers handled, and the number of individual parcels they involved).
5. Accumulate the new GP-31's for punching; route the original GP-31 and the related GP-30 for restoration to the files.

Postmaster returns (PMR's). The PMR's received at Jeffersonville were transmitted to Suitland with the followup mail attached.

The address on the returned GP-31 was compared with the address on the matching GP-30. Any error in addressing was corrected, and a new GP-31 was mailed out. If the GP-31 and GP-30 addresses matched, however, the GP-30 was checked for a property address at item 9 (property description). If it differed from the address first used, the first followup copy of the GP-31 was readdressed to the name of the buyer at the property address.

If the original GP-31 had been addressed to the buyer, but there also was a name and address for the seller (items 6a and 6b of the GP-30), the GP-31 was re-addressed to the seller. If no alternative address was shown, telephone directories were checked for an address for the buyer (preferably) or the seller.

If the reason for return was "No such post office," a clerk retyped the GP-31 in each instance where the correct post office could be determined. Where this was not possible, the county seat or predominant post office shown for other GP-30's in the jurisdiction was substituted.

In those situations not resolved in the matter described above, the GP-31's were retyped without change of address (except "No such post office" cases) and sent via certified mail. If the reason for rejection had been "not at..." or "Moved," "Please forward" was stamped on the envelope.

All cases not included in the foregoing were accumulated, counted, and filed as "PMR's--No further action to be taken." When a case was rejected a second time by the Postal Service, with no further alternative possible, the case was closed out and the materials were filed.

Computer Processing and Review

The GP-31 records were processed by computer between March 1977 and April 1978. A consistency edit, which also matched the individual sales records with the specifications for each area, produced a printout of the unacceptable entries. These included prices which exceeded area parameters, a "big city" code without a tax bill entry, an unacceptable use code, and the like. Any sale for an amount exceeding \$750,000 was eliminated during the same process.

The relevant GP-30 and GP-31 records were examined, and the latter were repunched as necessary and reedited by computer. (As 35 to 40 percent of the records required review, the total punching workload was approximately 270,000 documents, or 540,000 cards.)

At this point the file contained approximately 140,000 records. These were rerun in deciles based on assessment-sales price ratio intervals: The first decile contained sales for which, in each case, the assessed value equalled 10 percent or less of the sales price. Similarly, the ninth decile contained sales for which, in each case, the assessed value was 90 percent or more of the sales price. The second through eighth deciles were scanned, and, over a period of 7 months, the first and ninth deciles, comprising about 40,000 records, were reviewed individually by at least two professional staff members. In some cases, the entire file for a jurisdiction was reviewed. The reviewed records were corrected where necessary, and approximately 28,000 records were deleted.

The remaining records were tabulated, and a series of seven tables were produced for review. These contained comparisons of assessment-sales price ratios by use categories and value ranges. The relationships in these tables were reviewed for each SMSA, for each city having a population of 50,000 or more, and for each State. As a result of further corrections and deletions during processing, the final file consisted of 108,000 "good" records. Because some of these pertained to the transfer of two or more separately assessed parcels of property, it was necessary to apportion the selling price among the parcels. This was done on the basis of respective assessed values, because the processing by the assessor affecting each component parcel was deemed controlling as to allocation. The effect of allocation was to increase the number of sales, in the sense that 108,000 sales really meant the transfer of 110,000 properties.

Data for each of the 110,000 measurable sales were entered on magnetic tape. These data included information on type of property, sales price, assessed value, and applicable identifying code, a sampling rate, and an expansion factor. For properties located within cities having a 1973 population of 50,000 or more, and within their overlying counties, data on total property taxes billed also were entered on the tape. Computer calculations then produced the assessment-sales price ratios, value distributions, basic and composite coefficients of dispersion, and, for the large cities and counties mentioned above, the nominal and effective tax rates applicable. The assessment-sales price ratios and intra-area dispersion coefficients were calculated for counties and cities, for all use categories specified, wherever sales were frequent enough to be statistically useful-in the usual instance, for each area with 50,000 or more inhabitants.

Following review and clearance, the tables for Volume 2, Taxable Property Values and Assessment-Sales Price Ratios, were prepared for publication and sent to the printer in October 1978. For costs incurred in the TPV survey, see Appendix III.

RELIABILITY AND LIMITATIONS OF THE DATA

The assessment-sales price data in the survey were standardized insofar as possible by application to all properties of classification criteria contained in the form GP-31 questionnaire, with consequent exclusion of doubtful sales. Thus, the variable classifications at the local level were comparable from State to State. All of the data, except those for area population and gross assessed value, were subject to sampling variation. The variability of the unweighted-mean ratios was estimated for selected major assessing jurisdictions. For the one class of property--single-family nonfarm houses--for which separate tabulations were published, the probability is 19 out of 20 that the unweighted mean of the universe of the ratios for respondent in-scope parcels would be included within the range indicated by plus and minus the specified percentages.

The TPV survey occurred within the framework of variation that characterized property taxation and assessment. This variation, within and among the individual States and local assessing jurisdictions, affected the taxability of particular kinds of property taxation, parcel identification and use-category definition, placement of initial and other assessing responsibility, the assessment cycle, the appeals process and the influence of any equalization activity involved.

The following were among the factors conditioning any use or interpretation of the census results, specifically including statistics based on sample sales of taxable realty in each State.

1. Measurable sales used comprised a market-selected, relatively small portion of all taxable property. Resulting ratios expressed in each case the relationship between assessed value and sales price. Classification of measurable sales by kinds of property was designed to accomplish the optimum in data comparability consistent with local variation and national scope.
2. None of the census results stated separately or as grouped data, constituted estimates of gross turnover of realty, because certain transfers not usable for ratio calculation were necessarily excluded.
3. All of the published assessment-sales price ratios were based on sampling variability.
4. Reliability of the findings based on measurable sales depended in part on the quality of the basic data that were assembled.

FINAL REPORT

Volume 2. Taxable Property Values and Assessment-Sales Price Ratios

Valuations set in 1976 for local general property taxation, including statistics on assessed valuations for States, counties, and selected cities. Tables show gross, tax-exempt, and net taxable valuations for each State. Also shown are local assessment levels, as indicated by comparison with real property sales prices, based on a sample of measurable sales occurring during a 6-month period of 1976. Presents measurable real property sales for each State including number, assessed value, sales price, and assessment-sales price ratios for each major use category. Also gives effective and nominal tax rates and assessment-sales price ratios for single-family residences and vacant platted lots for selected local areas having a 1973 population of 50,000 or more. This 294 page report was issued in November 1978 and is priced at \$4.75 per copy.

CHAPTER 4

GOVERNMENTAL EMPLOYMENT

INTRODUCTION

Purpose and Scope

The governmental employment phase of the 1977 Census of Governments provided October 1977 employment and payroll data for Federal, State, and local governments. In this phase, detailed October 1977 data were gathered and presented for each type of government by government function. State and local government data were presented by State, by type of government (county, municipality, township, school district, or special district), and by function. Local government data also were presented by size group for each type of local government, by county area, and by standard metropolitan statistical area (SMSA). Summary statistics were gathered and published for coverage of full-time employees by contributory retirement systems; health, hospital, or disability insurance plans; and life insurance plans. The calculated average October 1977 earnings of full-time State and local employees were presented throughout the final reports of this phase.

This phase of the 1977 Census also included the presentation of data on State and local government labor-management relations similar to that which was first provided in the 1972 Census of Governments. In addition to data on the number of organized employees, types of labor relations policies practiced by State and local governments, numbers of contractual agreements and memoranda of understanding and work stoppages, the 1977 Census also included information on new contractual agreements (i.e.; agreements negotiated for the first time) and renegotiated contractual agreements, number of employees covered by contractual agreements (including separate detail on the numbers covered by new and/or renegotiated agreements), and employee bargaining units.

The universe for this phase of the census was the Federal Government, the 50 State governments, and the 79,862 local governments. Data were collected primarily by means of a mail survey, although governments known to have no employees (such as school building authorities in Indiana and Pennsylvania which are essentially financing authorities with no employees or payroll) did not receive questionnaires. Data for Federal employees were obtained from the U.S. Office of Personnel Management.

Survey Planning and Operation

Planning for the employment phase of the 1977 Census began in 1975 with a review of the 1972 Census products and a review of suggestions made by major users.

The substantive changes agreed upon for the 1977 Census included (a) separation of detailed employment and payroll data for "police officers" in the police protection function for local governments; (b) separation of detailed employment and payroll data for "fire fighters" in the local fire protection function; and (c) data on employee bargaining units. The feasibility of collecting data on police officers and fire fighters was successfully tested in the 1976 Survey of Government Employment. Data on employee bargaining units had been included in the special surveys on State and Local Government Labor-Management Relations conducted in 1974, 1975, and 1976.

The descriptions provided by respondents in the 1974-1976 labor relations surveys concerning the types of employees represented by individual bargaining units were reviewed and analyzed to develop a self coding scheme for use in the 1977 Census. This scheme made it possible to tabulate data on bargaining units by major groups of similar units.

Certain decisions were also reached concerning the methodology for obtaining data on local governments with small numbers of employees. Municipalities and townships with less than 2,500 population and all special districts were asked in the Governmental Organization phase of the 1977 Census (see forms G-28, G-29 and G-30) to report data on the number of full-time and part-time employees and their corresponding gross payroll amounts for the pay period which included the date of October 15, 1976. Municipalities and townships which reported usable data and special districts which reported less than 5 full-time employees on their Governmental Organization form were not sent an Employment Phase questionnaire.

Tabulation plans for the three Volume III volumes were completely reviewed and updated to include the new "police officers" and "fire fighters" items and to rearrange the functional categories into the major groupings of Education Services, Social Services and Income Maintenance Transportation, Public Safety, Environment and Housing, Governmental Administration, Local Utilities, State Liquor Stores and Other and Unallocable.

Report Forms

A decision was made in the early planning stages of the 1977 Census to forego the combination of any requests for Employment Phase and Finance Phase data on the survey questionnaires. Eight different forms were used in the Employment Phase and are reproduced in Appendix VII. A description of the type of governmental unit surveyed with each form is provided below:

<u>Form</u>	<u>Type of Unit Surveyed</u>
E-1	Individual State government agencies and institutions other than colleges and universities.
E-2	State colleges and universities.
E-3	Single function special districts (except fire protection districts) and dependent agencies of counties, municipalities and townships which are not included on the governments basic report form E-4 or E-5.
E-4	All county governments, and municipalities and "strong" townships with 5,000 or more population.

- E-5 All municipalities and "strong" townships with 2,500 - 4,999 population, all "weak" townships with 2,500 or more population, and any municipality or township with less than 2,500 population that did not supply usable employment and payroll data on Form G-28 in the Organization Phase of the Census.
- E-6 All school districts and dependent school systems of county, municipal and township government.
- E-6a A supplemental form for use in obtaining school system data on full-time employee benefit coverage and labor-management relations when central State sources were providing the basic employment and payroll data.
- E-7 Multi-function special districts and all fire protection districts.

In addition to the survey forms, each governmental unit surveyed was sent a publicity letter endorsed by a number of organizations associated with the various aspects of government at the State and local level. County governments receiving forms E-4 also received a special instruction insert.

Data Collection and Processing

All survey mail packages were assembled in Data Preparation Division for the first, second and third requests. First request mails were dispatched during the first week of November, 1977, second and third requests mails were dispatched during the first week of December, 1977 and January 1978, respectively. The Employment Branch, Governments Division, prepared all special requests for central reporting of State government and school system data.

All mail returns were received for check-in keying in Data Preparation Division and were then forwarded to Governments Division or Data Preparation Division's clerical processing staff for clerical editing and coding in accordance with procedures developed by the Employment Branch, Governments Division. The Survey Operations Staff of the Governments Division was responsible for editing and coding all State E-1's and E-2's, all E-3 and E-7 special districts with 100 or more full-time employees, all counties, municipalities and townships (in "strong" township States) with 25,000 or more population, and all school systems (independent and dependent) which had 6,000 or more enrollment. All other survey replies were edited by Data Preparation Division.

All edited questionnaires were then data keyed by Data Preparation Division. Keyed data were periodically transmitted to Suitland for computer editing. Computer error lists were then reviewed by the Data Preparation and Governments Division editing staff; each editing staff prepared corrective data for units which were clerically edited in their organization. Keying of corrective data was also performed primarily by Data Preparation Division.

All data concerning the nature and characteristics of individual government work stoppages which were obtained from the Bureau of Labor Statistics were keyed in the Governments Division.

A special computer program was developed to functionally allocate employment and payroll data reported by small municipalities and townships (those with less than 2,500 population) on the G-28 directory survey forms in the Organization Phase of the Census. Percentage allocation formulae were developed, by State, for the functional categories of General Control, Police Protection, Streets and Highways and All Other and Unallocable. These percentages were based on the distributions found for the 2,500 or less population size groups in Table 21, Volume III, No. 2 of the 1972 Census of Governments.

Nonrespondents for the Employment Phase were dealt with in the following manner:

- a. State E-1 agencies and E-2 higher education institutions--The most recent data from the annual Survey of Government Employment were used.
- b. Counties, municipalities and townships--The most recent data available from the annual Survey of Government Employment (if unit was on the sample) were used, otherwise data were imputed on the basis of special imputation factors. Special State-by-State imputation factors were based on the 1977 Census replies for counties with less than 50,000 population, for municipalities with less than 25,000 population, and for all townships within each State. The imputation factors, by selected functions, were number of full-time employees per unit of population, number of part-time employees per unit of population, average October 1977 pay for full-time employees and average October 1977 pay for part-time employees.
- c. School systems (Independent and dependent)--The most recent data available from the annual Survey of Government Employment (if on the sample) were used, otherwise data were imputed on the basis of special imputation factors. School system imputation factors were developed in a manner similar to that described above for counties, municipalities and townships, except that factors were based on units of enrollment rather than units of population. Separate factors were developed for "instructional staff" and for "all other" employees.

Definitions and Functional Categories

For the purpose of the census, the term "employee" included persons paid for personal services performed, including paid officials and persons in paid-leave status, and excluded unpaid officials, pensions, employees of private contractors, and persons whose work was performed on a fee basis.

Throughout the text and tables of the published reports, reference is made to the number of full-time equivalent employees. This is a statistical measure which represents the total number of employees, discounted by applying average full-time earning rates for the functions concerned. It was calculated by dividing the total payroll (full-time plus part-time) by the full-time payroll and multiplying the resultant quotient by the number of full-time employees.

For purposes of the census, employment in each of the functional categories of governments was not limited solely to the personnel directly involved in providing the service mentioned in the title of each category, but also included all support personnel of the agency or organization providing the service. Employees therefore were classified for each category in the following manner:

Air Transportation. Operation and support of publicly operated airport facilities are included in this activity.

All other and unallocable. The use of this classification varies from table to table in this report; in each tabulation, however, this classification represents all activities not individually specified.

Correction. Activities pertaining to the confinement and correction of adults and minors convicted of criminal offenses. Pardon, probation and parole activities are also included here.

Electric power. Local government activities associated with the production or acquisition and distribution of electric power to individual consumers.

Financial administration. This function includes activities concerned with tax assessment and collection, custody and disbursement of funds, debt management, administration of trust funds, budgeting and other government-wide financial management activities. This function is not applied to school district or special district governments.

Fire protection. This classification is applied to local government fire protection and prevention activities plus any ambulance, rescue or other auxiliary services provided by the fire protection agency. Volunteer fire fighters, if remunerated for their services on a "per fire" or some other basis, are included as part-time employees. The subcategory of fire fighters shown in this report includes personnel trained and/or engaged in fire suppression and prevention.

Gas supply. Local government activities associated with the acquisition and distribution of gas supplies to individual consumers.

General control. This category relates to the judicial, legislative and government-wide administrative agencies of governments. Included here are overall planning and zoning activities, central personnel and administrative services, the office of chief executive, legislative activities, and court and court related activities. This function is not applied to school district or special district governments.

Health. Administration of public health programs, community and visiting nurse services, immunization programs, drug abuse rehabilitation programs, health and food inspection activities, operation of out-patient clinics and environmental pollution control activities (except sewerage treatment) are included in this classification.

Higher education. This activity includes State and local government degree-granting institutions which provide academic training above grade 12. Instructional employees includes persons engaged in teaching and related academic research as well as teachers at hospitals and agricultural experiment stations and farms. Noninstitutional employees at hospitals operated by higher education institutions and serving the general public are excluded here and included in the "Hospitals" function. Agricultural extension services employees and noninstructional employees at agricultural experiment stations and farms are also excluded from this category and included in the "Natural Resources" function.

Highways. Activities associated with the maintenance and operation of streets, roads, sidewalks, bridges, tunnels, toll roads, and ferries are included at this function. Snow and ice removal, street lighting, and highway and traffic engineering activities are also included here.

Hospitals. This category includes only government operated medical care facilities which provide in-patient care. Employees and payrolls of private corporations which lease and operate government owned hospital facilities are excluded. In hospitals associated with government operated medical schools, the instructional staff are included under "Higher Education" and all other hospital employees are included in this category.

Housing and urban renewal. The operation of housing and redevelopment projects and other activities to promote or aid housing and community renewal are included in this category.

Libraries. This classification applies only to libraries operated by local governments for use by the general public. School and law libraries are excluded from this category and included in the "Local schools" or "Higher education" and "General control" categories respectively.

Local schools. All activities associated with the operation of public elementary and secondary schools and locally operated vocational-technical schools. Special education programs operated by elementary and secondary schools systems are also included as are all ancillary services associated with the operation of schools, such as pupil transportation and food service. Instructional employees include not only classroom teachers, but also principals, supervisors of instruction, librarians, teacher aides, library aides, and guidance and psychological personnel. Other employees include all persons not included as instructional employees (e.g., clerical and secretarial staffs, school superintendents and other administrative personnel, plant operation and maintenance personnel, health and recreation employees, transportation and food service personnel, and any student employees).

Natural resources. This function includes activities primarily concerned with the conservation and development of natural resources--forest fire prevention and control, flood control, irrigation, drainage, land and forest reclamation, fish and game preservation and control, soil conservation, forestry, agricultural aids and research, agricultural development and inspection, and mineral resources activities.

Other education. State government activities relating to the supervision and regulation of public and private elementary and secondary schools; programs and institutions for the training of blind, deaf and other handicapped persons; and vocational rehabilitation programs.

Parks and recreation. Local government activities which include the operation and maintenance of parks, playgrounds, swimming pools, public beaches, auditoriums, public golf courses, museums, marinas, botanical gardens, and zoological parks. State government park and recreation activities are included at the "Natural resources" function.

Police protection. All activities concerned with the enforcement of law and order, including coroner's offices, police training academies, investigation bureaus, and local jails, "lockups," or other detention facilities for detention and custody of persons awaiting trial. The subcategory of police officers includes only persons with the power of arrest.

Public welfare. Included in this category are such activities as the administration of various public assistance programs for the needy, operation of homes for the elderly, indigent care institutions and programs which provide payments for medical care and other services for the needy. Health care and hospital services provided directly by a government, however, are included in the "Health" and "Hospital" functions rather than here.

Sanitation other than sewerage. Refuse collection and disposal, operation of sanitary landfills and street cleaning activities.

Sewers. This function includes the provision, maintenance and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities.

Social insurance administration. This category includes the administration and conduct of social insurance programs. For State governments and the government of the District of Columbia these activities include unemployment compensation and worker compensation programs, work/study programs, and determination of eligibility for Federal Old Age, Survivors, Disability, and Health Insurance (Social Security). Federal activities in this category are primarily those performed by the Social Security Administration and the Pension Benefit Guarantee Corporation.

State liquor stores. This category includes the administration and operation of retail liquor stores operated by State governments.

Transit. Included at this category are activities relating to the operation and maintenance of public mass transit systems (e.g., bus, subway, surface rail and street railroad systems.) Elementary and secondary school transportation systems are included in the "Local schools" function.

Water supply. Local government activities associated with the production or acquisition and distribution of water to the public.

Water transportation. Activities which are connected with the provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related marine terminal facilities.

Chapter 5

GOVERNMENTAL FINANCES

INTRODUCTION

The governmental finances phase of the 1977 Census of Governments provided basically the same data for fiscal year 1976-77 as collected and published in Volume 4, Numbers 1 through 5, of the 1972 Census of Governments. The 1977 census covered taxes and other revenue, by source; expenditures, by function and by character and object; indebtedness and debt transactions, by term and character; and holdings of cash and securities-for the Federal Government, the 50 States, 3,042 counties or county equivalents, 35,684 municipalities and townships, 15,174 school districts, and 25,962 special districts.

In addition to summaries, data were published separately for the Federal Government, each State and county government, for each municipality or township with 10,000 or more inhabitants in 1970, for each independent school district enrolling 3,000 or more pupils in 1971-72, and for selected "large" special districts with either revenue or expenditure in excess of \$3.0 million during the fiscal year, or total debt outstanding at the end of fiscal 1976-77 of \$10 million or more.

Sources of Statistics

Federal Government. The amounts published for the Federal Government in the 1977 census were taken directly from the Census Bureau's annual report, Governmental Finances in 1976-77, issued in November 1977. The Federal Government financial data were obtained primarily from 1977 data presented in The Budget of the United States Government for the Fiscal Year 1979. Annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue provided additional detail. Amounts of Federal payments to State and local governments were obtained in some detail from the contributing Federal agencies.

Federal budget receipt and expenditure data were recorded in categories uniform with Census Bureau State and local government functional classifications. In addition, the following adjustments were made to Federal data to arrive at census "revenue" and "expenditure" amounts based on major differences between the census and the Federal budget series:

1. The financial transactions of Government enterprises were included in Federal budget figures only to the extent of their net effect (plus or minus) upon budget expenditures; census figures included gross revenue and expenditure of Government enterprises (other than loan and investment transactions).
2. Receipts from various enterprises or market-oriented Federal activities, from interest on loans the Government had made, from sales of property or products, and from certain other reimbursements from non-Federal sources, as well as receipts from charges for quarters and subsistence furnished to employees, were treated in the Federal budget as offsets against expenditures and resulted in reducing Federal expenditure totals of related activities. For census purposes, these amounts were counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures for fiscal 1977 included various financial transactions of trust funds which before fiscal 1967 were excluded. Such transactions were included in census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).
4. Although interfund and intragovernmental transactions were netted out of Federal budget totals, such transfer amounts were included in Federal figures for various receipts and expenditure categories. Census figures excluded such transfers.
5. Federal budget expenditures included interest accrued but not paid during the fiscal year; census data on interest were on a disbursement basis.
6. The net excess of loan disbursements or loan repayments of Federal loan accounts was added to expenditures or to receipts in developing Federal budget totals. Such loan transactions were excluded from census reporting of Federal data.

State governments. Financial information for State governments, also used for the Bureau's annual survey (published in State Government Finances in 1977), was compiled by Census Bureau representatives from official records and reports of the various States. Mail canvassing (described below) was used to gather data on State tax revenue and on the finances of State-administered retirement systems and of State colleges and universities. The collected figures were classified according to standard census categories for reporting of State finances (see below and appendix V) and subjected to intensive review.

Local governments. Financial statistics collected for counties, municipalities and townships, school districts, and special districts were obtained primarily by mail canvass (see below); however, basic data for 153 cities with populations of 100,000 or more and 128 counties with populations of 250,000 or more were compiled in the office and/or in the field by Census Bureau staff members from official local reports and records. Supplemental questionnaires then were used to complete the census records. The data for an additional 2,300 smaller general-purpose governmental units and 1,900 school districts were also compiled.

MAJOR FINANCIAL SECTORS AND TYPES OF TRANSACTIONS

Underlying the presentation of governmental data in the census was a classification by financial sector, namely, "general government," "utilities," "liquor stores," and "insurance trust activities" and the classification of certain types of transactions as "intragovernmental" and "intergovernmental." These are described below.

General government. This sector referred to all government revenue and expenditure except for specifically defined utility, liquor store, and insurance trust amounts.

Utilities. For census reporting purposes, the term "utilities" related only to water supply, electric power, gas supply, and transit systems owned and operated by State or local governments.

Liquor stores. This term related to such stores operated by 17 State governments and by some local governments in four States.

Other commercial-type operations of governments--port facilities, airports, housing projects, toll highways, and the like--as well as all such agencies and activities of the Federal Government (including its various corporations and the U.S. Postal Service) were treated as part of the general government sector. "Utility revenue" and "liquor stores revenue" comprised amounts from sales of goods and services by undertakings so classified. "Utility expenditure" and "liquor stores expenditure" comprised all spending involved in provision and conduct of such undertakings--i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

Insurance trust activities. This sector consisted of contributory retirement systems for public employees and governmental social insurance and life insurance programs. "Insurance trust revenue" comprised only (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their employers, and (2) for State and local systems, earnings on investment assets of insurance trust funds. "Insurance trust expenditure" comprised only insurance benefits and repayments of contributions from insurance funds. Employer contributions and other transfers made by the administering governments to their insurance trust funds were treated as intragovernmental transactions (see below), rather than governmental revenue or expenditure, and the same was true for interest earnings of Federal insurance trust funds.

Costs of administering insurance trust activities were classified as general expenditure. Also, several major "insurance" programs administered by the Federal Government--crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, and the like--were not classed as insurance trust activities but, like numerous other commercial-type activities, as general government functions. Insurance premium receipts of such activities were classified as general revenue from charges for services and their payments of losses as general expenditure.

Intragovernmental transactions. Since the data utilized for each individual government represented a consolidation of amounts for its various funds, payments between funds were eliminated for census reporting. Thus, a government's employer contribution to a retirement fund it administered was not counted as expenditure, nor was the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the payment from the fund for retirement benefits was classified as a governmental expenditure (insurance trust expenditure in this example).

The substantial amount of interest paid by the Treasury to the Federal insurance trust funds, which had all their reserves invested in Federal securities, was excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. However, this approach was not followed in the case of interest paid by a State or local government on any of its own debt that was held as investment securities by insurance funds it administered (mainly because of the difficulty of identifying such transactions).

Intergovernmental transactions. Funds flowing between governments (subject to limited exceptions) were treated distinctively as "intergovernmental revenue" and "intergovernmental expenditure"--mainly representing grants-in-aid and the sharing of tax proceeds, but also including payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government included any intergovernmental amounts. (However, to arrive at nonduplicative totals of revenue and expenditure for groups of governments, intergovernmental transactions among them would require netting out.)

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, was not treated as intergovernmental revenue or expenditure. Furthermore, there were some kinds of transactions between governments that were isolated for special treatment as intergovernmental in nature; for example--

Contributions made by local governments to State-administered retirement systems that covered their employees were included, without distinction, as part of the "current operation" expenditure of the local governments involved, and were included with State insurance trust revenue.

No attempt at special treatment was made in the case of interest on outstanding debt that was paid to other governments holding the securities involved.

No special handling was attempted for transactions where governments dealt as ordinary suppliers and customers--e.g., in purchasing property, utility services, or supplies from one another.

For a more detailed explanation of the above and other concepts used in reporting governmental finances in the 1977 census, see "Appendix V, Classification of Governmental Finances."

PLANNING AND PREPARATION

As with the other phases of the census, suggestions for tabulation changes or questionnaire modification were solicited from data users, particularly other Federal agencies. Following are a few of the suggestions considered, but rejected because of budgetary constraints and/or the need to limit response burden: (1) Greater detail on Federal grants-in-aid to State and local governments, (2) data on municipal income taxes and revenue from licenses and permits, and (3) detailed data on the budgets and personnel of organizations engaged in air-pollution control, occupational health functions, and regional planning.

It was decided in the spring of 1976 that finance data would be collected in the following manner: Data from official reports and records would be compiled by census personnel either at Bureau headquarters or in the field for all counties in 11 States where responsibility for county financial administration was highly centralized--Arkansas, Georgia, Indiana, Louisiana, Michigan, Mississippi, Missouri,

Nebraska, South Dakota, West Virginia, and Wyoming. In 21 other States, the county officials would receive report forms through the mail, but would be given the option of submitting, instead, their own published reports for Bureau compilation. In 16 States, this option would be offered only after the followup efforts to obtain completed census report forms had been unsuccessful. In the remaining two States--Connecticut and Rhode Island, no organized county governments exist.

The table outlines for the volume 4 reports were developed between November 1975 and June 1976; the final decisions on table content were made in May; and the final specifications for tabulations and layout were approved in early August 1976. In late June, final decisions were made on the criteria to be used in computer editing; between July and September, the specifications for the table programs were written; the computer programs used for the finance phase of the 1972 census were reviewed; and the specifications for editing, correcting, and imputing 1977 data were written. The corresponding computer programs were written between September 1976 and July 1, 1977.

Modification of the 1972 finance questionnaires was begun in November 1975; between June and November 1976, the forms were submitted to the Office of Management and Budget for clearance and were sent to print.

Special reporting instructions were prepared for respondents in each of the 47 States (none were necessary for Alaska, Florida or Washington). These were written, reviewed, and printed on a flow basis between April 1976 and March 1977. The instruction sheets accompanied report forms F-21 (municipalities) in 47 States, F-28 (counties or county equivalents) in 44 States.

Mailout instructions and control procedures were written between August 1976 and April 1977. Based on the results of the government directory phase of the census (see chapter 2), the finance mailing lists were updated, and a control card was prepared for each respondent. This was done between March and July 1977.

The field manual for use by Bureau personnel was rewritten between April and June 1977. Field compilers were trained in a formal 3-week session, which lasted through August 15 (but they were immediately assigned to work on the revenue-sharing survey until October). On-the-job training of office compilers began in early July 1977 and continued through December of the same year.

A publicity letter (form FX-A) was prepared to be mailed out with the F-21 and F-28 report forms sent to municipalities and counties. This letter indicated advocacy of the census by the following organizations:

- American Society for Public Administration
- The Council of State Governments
- International Association of Assessing Officers
- The International City Management Association
- The Municipal Finance Officers Association
- The National Association of Counties
- The National Association of State Budget Officers
- The National Association of Tax Administrators
- The National League of Cities
- The National Conference of State Legislatures
- The National Municipal League
- The U.S. Conference of Mayors

Report Forms

A series of specifically tailored report forms was used in the governmental finances phase to request data from States, counties, municipalities and townships, school districts, and special districts covering governmental fiscal years that ended predominantly between July 1, 1976 and June 30, 1977. Respondents were asked to specify the fiscal year ending date used by their governmental units.

Information about taxes and intergovernmental revenues of counties, municipalities, and townships was collected or compiled by the Census Bureau on three forms--RS-8, RS-9, and RS-12C. This information was used both in the governmental finances phase of the Census and to develop data elements for the grant allocation formulae of the Federal revenue sharing program administered by the Department of the Treasury.

RS-8 General Revenue Sharing Survey. Mailed to approximately 21,000 counties, municipalities, and townships in 20 States. For these governments, the information was furnished to the Bureau by State and local government central sources on work-sheets and computer tapes. At the Census Bureau, dollar amounts were entered on form RS-8 for these categories:

Taxes - property taxes; sales taxes (general, gasoline, liquor, cigarette and tobacco, public utilities, other); licenses, permits and other taxes (income, payroll, or earnings; local motor vehicle licenses; tax collection fees retained; other)

Intergovernmental revenue from the State, from other local governments, and directly from the Federal government (to be reported by level of government from which received) - tax relief, other general support, streets and highways, education, public welfare, health or hospitals, Federal revenue sharing, housing and urban renewal, all other.

RS-9 General Revenue Sharing Survey. Mailed to approximately 17,000 counties, municipalities, and townships in 38 States. Dollar amounts of revenue were to be entered for the categories specified for form RS-8.

RS-12C General Revenue Sharing Survey. Mailed to approximately 500 counties, municipalities, and townships in 9 States. Dollar amounts of revenue were to be entered for the categories indicated for form RS-8.

F-21. Survey of Municipal Finances. Mailed to approximately 4,700 municipalities and New England-type townships with 5,000 or more inhabitants. Dollar amounts of revenue were to be entered for these categories:

Utility sales--water, electric, gas, and transit

Other sales and service revenue--sewerage, refuse collection, hospital, education (gross receipts from sale of school lunches, other school receipts including tuition), recreation charges, airports, parking facilities, water transportation and terminals, municipal housing project rentals, other.

Special assessments

Receipts from sale of property

Interest earnings

Miscellaneous other revenue

Dollar amounts were requested for expenditures by purpose and type, with most categories to be reported under the following headings: (1) salary and wages (2) other direct expenditure for current operations and (3) capital outlay distributed by construction and land, existing structures and equipment. The purpose categories in Part II A were the following:

Education services:

Education

Libraries

Social services and income maintenance:

Public welfare—direct payments to needy persons covered by Federal programs, payments to needy persons not covered by Federal programs, vendor payments other than medical and hospital care, payments for medical and hospital care for needy persons, and other public welfare activities.

Own hospitals

Other hospitals

Health (other than hospitals)

Transportation:

Highways

Airports

Parking facilities

Water transport and terminal facilities

Public safety:

Police

Fire

Correction

Protective inspection and regulation not elsewhere classified

Environment and housing:

Sanitation:

Sewers and sewage disposal

Street cleaning and collection and disposal of refuse and garbage

Parks and recreation

Housing and urban renewal

Governmental administration:

Financial administration

General control

General public buildings

All other expenditure:

Interest on debt—water supply, electric power, gas supply, transit, and all other debt

Utilities—water supply, electric power, gas supply, and transit system

All other expenditure

Part IIB covers payments to other governments (intergovernmental expenditure).

A third section was included to collect data on government expenditures for selected fringe benefits. This was divided into two parts: (a) retirement costs for social security and other plans identified as government administered commercial annuity or direct pension payments; and (b) insurance programs covering group health, life, workmen's compensation and unemployment compensation. These data were collected for all counties, cities over 1,000 population, and schools and multi-purpose special districts.

A fourth part of the report form was used to collect data on indebtedness. For longterm debt, the amounts to be reported were those outstanding at the beginning of the fiscal year, issued during the fiscal year, retired during the fiscal year, outstanding at the end of the fiscal year, and details regarding (a) revenue bonds and nonguaranteed special assessment bonds outstanding, and (b) all other, by the following purposes: For public schools, water supply systems, electric power systems, gas supply systems, and all other purposes. For short-term (interest-bearing) debts, the only amounts to be reported were those outstanding at the beginning and at the end of the fiscal year.

A fifth part of the form requested data on cash and security holdings by type of security (cash and deposits), Federal securities, Federal agency securities, State and local government securities, and nongovernmental securities) and by type of fund where held (sinking funds, bond funds, and all other funds.)

F-28. Survey of Local Government Finances (Counties). Used to collect data for all 3,042 county (or county equivalent) governments in existence in fiscal 1976-77. The form was substantially the same in content and format as the form F-21 described above, with the following differences:

Under "Revenue," the section on utility sales revenue was replaced by one on the fee collections of county officers:

Commissions retained from tax and license fee collections (by property tax and by other taxes and licenses)

No questions were asked concerning parking facilities, water transportation and terminals, or housing project rentals, but the categories, "urban water supply system and transit charges," were added.

Under expenditures, a category for natural resources was added, and certain other categories were collapsed for reporting purposes.

F-29. Survey of Local Government Finances (Major Special Agencies). Used to collect data from approximately 1,740 multifunction special districts. Revenue amounts were to be reported under the following headings:

- Utility sales-water, electric gas, transit
- Other current charges
- Property taxes
- Special assessments
- Revenue from State government
- Revenue from other local governments
- Revenue from Federal Government
- Receipts from sale of property
- Interest earnings
- Miscellaneous other revenue

Expenditures were to be reported for current and capital outlay in the same manner as for the forms described above; the purpose categories were:

- Utilities-water, electric, gas, transit
- Natural resources
- Sewers and sewage disposal
- Other sanitation
- Highways, bridges, and tunnels
- Airports
- Water transport and terminal facilities
- Interest on debt (of water, electric, gas, or transit systems and all other)
- All other expenditure

F-32. Survey of Local Government Finances (Special Agencies). Used to collect data from approximately 10,850 single-function special districts and 1,540 dependent agencies of other local governments not subject to reporting from central records of parent governments. The finance portion of the report was similar to that used in the form F-29 (see above), except that the respondent was not asked to identify expenditures by function. Instead, the following character and object categories were used:

- Expenditure for constructions
- Purchase of equipment
- Purchase of land and existing structures
- Interest on debt
- Payments to other governments
- Agency contributions for employee benefits
- All other expenditure
- Salaries and wages

F-33. Survey of Local Government Finances (School Systems). Used to collect data from 15,174 independent school districts and from 1,374 dependent school systems. Data gathered on this form were used both by the Bureau of the Census and by the United States Office of Education. For many States, the data were collected centrally from State departments of education. The revenue categories were as follows:

- Property taxes
- Parent government contributions
- All other taxes
- Revenue from State government
- Federal aid distributed by State government
- Combined Federal-State vocational education funds
- Direct Federal aid
- Revenue from other local governments
- Tuition and transportation fees
- Interest earnings
- Gross receipts from sale of school lunches
- Other sales and service revenue
- Miscellaneous other revenue

The expenditure categories were as follows:

Current operation expenditure--administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and other current expenditures
 Exhibit items--salaries and wages and employee benefits (employer contributions to Federal Social Security, State-administered retirement, and locally-administered retirement systems)
 Interest on debt
 Payments to other school districts
 Payments to State and local school housing authorities
 Capital outlay--construction, equipment, and purchase of land and existing structures

Information on the following items was also requested:

Debt outstanding at beginning and end of fiscal year, debt issued during fiscal year, and debt retired during fiscal year
 Cash and security holdings by type of asset and by type of fund where held.
 Fall enrollment
 Assessed value of property in area served by school system, prevailing ratio of assessed value to market value, and total property tax rate for school system.

F-35. Survey of Local Government Finances (Special Districts). This form was sent to approximately 13,700 special districts reporting less than \$25,000 in revenues in the Local Government Directory Survey (Forms G-29 and G-30; see Chapter 2 of this Procedural History). The only items requested on this abbreviated form were as follows:

Revenues--current charges, property taxes, revenue from other governments, and miscellaneous other revenue.
 Expenditures--total expenditure, payments to other governments, salaries and wages, and purchase of equipment.
 Debt--amounts outstanding at beginning and end of fiscal year, and principal paid during fiscal year.
 Cash and security holdings--total balance in all district funds.

F-42. Survey of Local Government Finances (School-Building Agencies). This form was used to collect information from approximately 1,000 special districts which had school-building authority and covered, in abbreviated form, the revenue, expenditure, indebtedness, and investment portions of the longer report forms described above. Specific questions were asked about lease payments and other amounts received from school districts and from any other local governments or government agencies. Under expenditure, the amounts paid for construction, for purchase of land and existing structures, and for interest on debt were requested.

F-50. Survey of Local Government Finances (Municipalities and Townships). This report form was mailed to approximately 8,600 municipalities and townships with a population between 1,000 and 4,999. Revenue items were limited to utility sales revenue, other sales and service revenue, and miscellaneous other revenue. Expenditure items were limited to the following:

Governmental administration:

Tax assessment and administration

General administration

Social services and income maintenance:

Public welfare

Health (other than hospitals)

Transportation:

Roads

Public safety:

Police

Fire

Environmental:

Sewers and sewage disposal

Parks and recreation

Interest on debt—water supply, electric or other utility, and all other

Utilities:

Water supply

Electric or other utility

All other expenditure

Exhibit items for intergovernmental expenditure (payments to other governments), salaries and wages, and contributions for employee benefits (retirement programs, health, hospital, or disability insurance, life insurance, workmen's compensation, and unemployment compensation) were also requested.

The breakdown of debt by purpose was limited to (1) water supply and other utility debt, plus (2) all other debt. The breakdown of cash and security holdings by type of security was limited to (1) cash and deposits and (2) securities.

F-60. Survey of Local Government Finances (Municipalities and Townships). Used to collect abbreviated data from approximately 223,000 small municipalities and townships under 1,000 population. Revenues were limited to water supply charges and other sources. Expenditures data collected for police, fire, roads, welfare, water supply and other. Total amounts were included for intergovernmental payments, salaries and wages and equipment.

F-114. Survey of Locally Administered Public Employee Retirement Systems. Used to collect data from approximately 3,000 locally administered public-employee retirement systems. Respondents were asked to report the following:

Type of coverage (only one to be chosen): policemen only, firemen only, policemen and firemen only, school employees only, teachers only, other specific group(s), or general coverage (to be specified).

Basis of membership: automatic coverage to all eligible employees; automatic coverage to most eligible employees, but optional for certain classes (to be specified); optional by employee choice for all eligible employees.

Employee contributions (whether required for basic benefits, whether optional benefits available, whether retirement plan was the result of negotiations with an employee organization, and whether members of the plan are entitled to vested benefit rights).

Receipts and payments were categorized as follows, with dollar amounts to be reported for each:

Receipts

- Employee contributions
- Government contributions
 - From parent local government
 - From State government
- Earnings on investments
- Other receipts

Payments (excluding investment purchases and loans to members)

- Benefits paid to former active members of their beneficiaries
 - Periodic-retirement on account of age or service
 - Periodic-retirement on account of disability
 - Periodic-to survivors
 - Lump-sum (nonrecurrent)-to survivors
- Withdrawals
- Other payments
 - Administrative expenses
 - Net losses on investment transactions
 - Construction or acquisition of property (specify)
 - Other (specify)

The respondent was asked to report dollar amounts as of the end of the fiscal year for cash, securities, and real property holdings, indicating also for most of the categories below whether the amount shown was calculated at par value, market value, or cost or book value:

- Cash and deposits
- Federal securities
- Securities of local governments and of States
- Corporate bonds
- Corporate stocks
- Mortgages
- Other (loans to members, etc.)
- Investment in buildings and other real property

Under "membership and beneficiaries," the respondent was asked to report the number of active and inactive members of the retirement system, the number of former active members receiving periodic benefit payments during the last month of the fiscal year for age- or service-connected retirement and for disability retirement, together with the amounts paid, and the number of survivors of deceased former active members receiving periodic payments and the amounts paid. The frequency of periodic payments was asked, and whether any of the current contributors to the system were also covered by the Federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) program in connection with their governmental employment.

F-115. Survey of State Administered Public-Employee Retirement Systems. This form was sent to 197 State-administered retirement systems to obtain data similar to that requested from locally-administered systems. Because of the fact that the coverage of State-administered systems is different from that of locally-administered systems in many cases, the following items were requested in lieu of or in addition to items requested from local governments on Form F-114:

Type of coverage: General coverage (State employees only, State and local government employees, or local government employees only subject to exclusions specified by respondent), school employees (nonteaching personnel as well as teachers), teachers only, or other specific group(s) of employees specified by respondent.

Receipts:

Employee contributions:

From State government employees

From local government employees

Government contributions:

From the State government:

For State employees

For local government employees

Membership: Breakdown of active members between employees of State government and employees of local governments.

ENUMERATION

Assembly and Mailout

Sets of mailing labels, in identification-code order within form number, were prepared in Suitland for the various report forms to be mailed out. Those for forms F-21 and F-28 were sent to the Bureau's Jeffersonville, Ind., facility where beginning in May 1977, each label was attached to its appropriate report form, and a duplicate label was attached to a surplus punchcard and filed for control purposes in Suitland.

The mailing packages for the F-21 and F-28 report forms then were assembled in Jeffersonville. Each package consisted of an original report form, a duplicate report form overprinted "Your File Copy," a publicity letter (form FX-A), a return envelope addressed to Bureau headquarters, and where indicated, a special instruction sheet for the appropriate State. All were placed in a mailout window envelope through which the address label could be read.

In the initial mailout in May 1977, approximately 5,500 of these forms were dispatched to municipalities and counties known to have "late" (e.g., December 31, 1976) fiscal-year ending dates. A followup mailing, in which the forms were overprinted "Second Request" and the publicity letter was omitted, was sent to about 4,000 units in June. A second followup, marked "Urgent Request" and containing a cover letter, form F77L2A in place of the publicity letter, was mailed to about 2,500 cases in July. A third followup consisting only of a form letter F77L2A and a return envelope, was sent to about 2,000 cases in August 1977. (About 1,500 responses consisted of official reports which Bureau clerks used to complete the report forms.)

Between May 30 and September 30, 1977, the finance mailing packages were assembled and mailed, principally from Jeffersonville. The quantities sent out of each form and the mailback response were as follows:

	<u>Initial Mail</u>	<u>Second Mail</u>	<u>Third Mail</u>	<u>Number Mailed Back</u>	<u>Response Rate (Percent)</u>
F-21	4714	3804	2344	4337	92
F-28	3045	2480	1607	2912	96
F-29	1739	1655	1302	1435	83
F-32	10856	9950	7027	8241	76
F-35	13687	10569	7426	7576	55
F-42	979	934	703	848	87
F-50	8576	5691	3340	7249	85
F-60	22361	13551	8746	19980	89
F-13	74	58	30	67	91
F-114	2878	---	---	2878	100
F-115	197	---	---	197	100
(Suppl.) F-32	1547	1287	925	1036	67

(Followup mailings were sent at stated intervals to all governmental units for which completed reports had not been checked in.)

Compilation

From 10 to 20 Bureau agents were used at various times to compile governmental finance data for large, complex units from records in the field, and data for certain large (but less complicated) governmental operations were compiled by the technical staff at Bureau headquarters.

Compilation consisted of (1) obtaining financial reports and records concerning the individual government, (2) coding to census classifications pertinent items found in these source materials, and (3) transferring the coded detail to worksheet report forms which were set up in a prearranged order and which displayed comparable figures for the prior fiscal year (collected in one of the annual surveys) for comparison. The third step sometimes involved an intermediate transcription in which figures were adjusted to fit the current census classification structure. In general, the compiler could follow the previous year's report, item by item, unless some change had taken place in the government's activities.

The compiler normally used as a primary source the government's annual financial report of its chief finance officer (who was advised in advance of the field agent's visit), but other sources, such as budget documents, audit reports, departmental financial statements, and special reports of agencies which had a considerable degree of autonomy in operation, were used, where needed, to obtain supplemental data.

Certain aspects of each compilation required special attention. Long-term debt had to be reconciled and discrepancies investigated; offsets to long term debt had to be recorded for each debt reserve fund or group of funds relating to the same type of debt. A separate tabulation had to be prepared for each refunding operation to indicate (1) the amount of refunding bonds issued, (2) the par value of the obligations refunded, (3) the amount remaining to be refunded, and (4) the offsets to this debt (i.e., the balance of proceeds of the refunding issue and related earnings not yet used for retirement of debt at the end of the fiscal year and still held by the government for the explicit purpose of debt retirement). When data on

cash and security holdings were available only in summary form for groups of funds, the compiler was instructed to separate the holdings, insofar as possible, into three categories-sinking funds, bond funds, and other noninsurance trust funds. The compiler also had to analyze the composition of the funds and determine whether any amounts needed to be excluded because they represented agency and/or private holdings, or whether any governmental funds appeared elsewhere that should have been recorded here.

Each agent or staff member was provided with a classification manual, which defined the concepts and categories in terms of which particular financial amounts were to be grouped and recorded for census reporting, and a compilation manual which described the census forms and methods to be used. Each compiler was provided with the appropriate worksheets, various reference lists, marked copies of source materials, and reports from prior years.

In certain States, counties were required to report to State officials timely financial data that were sufficient for census purposes; thus, in Indiana, Louisiana, Michigan, and Mississippi, it was possible to compile virtually all county data in the State capitals. Bureau compilers also obtained local government data from State sources for a number of nonresponse cases.

School district financial data were collected from State education agencies through the use of central data collection agreements in all States except Alaska. These agreements made possible the following data collection methods in the 1977 Census of Governments:

1. Receipt of data on computer tape (10 States).
2. Completion of school finance questionnaires (Form F33) by State education agency personnel (10 States).
3. Receipt of computer printout of data arrayed in Bureau of the Census format from State education agencies (11 States).
4. Compilation of data by Field Division at State education agencies (9 States).
5. Compilation of data by Governments Division staff from source documents forwarded by State education agencies (9 states).

Office compilation began on June 30, 1977, and field compilation began on September 27. Both were basically completed by April 1978. The workload consisted of approximately 500 counties, 1,500 cities and towns, 400 special districts, and 1,900 school districts.

PROCESSING

By the end of March 1978, approximately 66,600 (82 percent of the 81,000 report forms had been returned, and the number of mail returns rose to 68,700 (85 percent) 2 months later. Except for 46 large cities and 63 large counties, most of the mail returns were checked in at Jeffersonville and , in a brief screening operation, were sorted by form number into separate batches (audit report attached, report incomplete, correspondence attached, etc.) and sent to Suitland. The Jeffersonville staff handling the finance forms, from assembly and mailout through check-in and punching, was the same group of 15 (including a supervisor) that handled the employment forms.

In Suitland, approximately 60 Bureau staff members, who spent their time both on the census and the revenue sharing survey, examined the census returns, referring, as needed, to special instructions for specific States and a 32 page guide to the classification of school systems by State. The examiners checked each report visually for completeness and consistency-viz, making certain that the assets shown at the end of the fiscal year were justified by the cash flow beginning and ending balances, checking to see that interest was reported for debts and vice versa, making certain that grant receipts for highway purposes (for example) had corresponding expenditures, and generally verifying that there were entries for all other items with known relationships. Where possible, the entries were compared with published reports or data supplied in previous years. If entries were found to be blank that should have been filled or where the amounts entered were inconsistent, the examiners contacted the local officials by telephone or mail, arranged for a personal visit by a field representative, or, when necessary, completed the report form from information on hand. Roughly 85 percent of the returns required correction or adjustment to one or more items.

The edited report forms were sent to Jeffersonville in batches on a flow basis to have the data transcribed to punchcards. By the end of August 1978, the data collection had been completed, and by September 30, 53,000 of the records had been punched and converted to computer tape.

No major difficulties were encountered during technical examination. The F-60 report form (sent to small municipalities and townships) was designed as a simpler form than the F-21 form. It asked for general information on such items as utility expenditures, intergovernmental revenue, and property taxes. In general, the responses to the questions on the form F-60 were accepted unless a discrepancy was obvious to the examiner. (Because of the time constraints placed on the census by the revenue sharing program, it was not feasible to probe for more detail from the thousands of small governmental units reporting.)

In subsequent computer processing, which began in September 1978, the census records were subjected to a series of edit programs which generally repeated the consistency checks performed in the clerical examination, including the identification of debts that were invalid in certain States. The computer caught arithmetic and punching errors, as well as manual editing discrepancies, and printed out a record of these for review and correction by the technical staff. If the cash flow data for a particular unit failed the edit checks, all data for that unit were displayed as well. Approximately 15 percent of the records required correction. The corrections, together with data from late-arriving reports, were transcribed to punchcards and recycled through the computer, as necessary, during September and October 1978. The finance data were put through two computer cycles beyond the original one to make certain that all corrections had been made properly.

Beginning in November 1978 and continuing through the Spring of 1979, preliminary and final tabulations were printed out by computer and reviewed by the professional staff. The five volumes of Governmental Finances were issued between March and August 1979.

APPENDIX I

DESCRIPTION OF CENSUS VOLUMES

1977 Census of Governments

Below is a summary description of each subject volume from the 1977 Census of Governments.

Volume 1

Number 1 GOVERNMENTAL ORGANIZATION

This volume provides data nationally, by States, and for standard metropolitan statistical areas on county, municipal, and township governments by size classes; on school districts and other public school systems by size of enrollment; by kind of area served, by grades provided, and by number of schools operated; and on special districts by function performed and by area served. Also shown is the number of local governments, by type, in each county in the Nation. The volume also includes a summary description of governmental structure in each State.

Number 2 POPULARLY ELECTED OFFICIALS

The report provides data on elected officials by State, within and outside SMSA's by type of government, and by type of office. Also included is a tabular presentation of elective offices authorized by State constitutions and general laws, with information on each office on length of term, geographic area for election, and basis of compensation.

Volume 2

TAXABLE PROPERTY VALUES AND ASSESSMENT/SALES PRICE RATIOS

Contains amounts of assessed value officially determined in 1976 for local general property taxation, for counties and for each city having a July 1973 estimated population of 50,000 or more, with totals for States and their SMSA and non-SMSA components. Also included for a group of large assessing jurisdictions are estimates of locally assessed realty distributed among major use categories.

The volume provides statistics, based on a sampling within 1,939 of the 7,805 county based or equivalent primary assessing jurisdictions throughout the United States, on real properties involved in measurable sales during a 6-month period of 1976. The Nationwide total of approximately 13,500 assessing jurisdictions includes those subject to varying degrees of county supervision, other participation or overlapping. Statistics include effective tax rates, assessment-sales price ratios, and dispersion coefficients applicable to single-family (nonfarm) houses and certain other realty, for States, local assessing jurisdictions classified by type, and selected local areas, each having an estimated 1973 population of 50,000 or more.

PUBLIC EMPLOYMENT

This volume consists of three separate paperbound reports on public employment, payroll, selected benefit coverage for full-time employees and labor-management relations.

Number 1. Employment of Major Local Governments--Statistics on October 1977 employment and payrolls of individual major local governments. Data are presented individually for all county governments, municipalities (and townships in selected States) with 10,000 or more population, school systems with 5,000 or more enrollment, and special districts having 100 or more full-time employees. Data include total, full-time and full-time equivalent employment as well as payroll and average October 1977 earnings of full-time employees. Full-time equivalent employment of individual counties and municipalities is shown for selected governmental functions.

Number 2. Compendium of Public Employment--A comprehensive summary of public sector employment, payrolls, and selected benefit coverage for full-time employees as of October 1977. National and State-by-State summaries are provided for State and local government (by type of local government) employment and payrolls by function, average October 1977 earnings of full-time employees, and coverage of full-time employees by selected benefits; Federal government data are similarly summarized at the national level with additional information presented on the State-by-State distribution of Federal government employment. Additionally, data on local government employment, payrolls, and average October 1977 earnings of full-time employees are summarized by county area; by population-size groups for counties; municipalities, and townships; by enrollment-size groups for school districts; and by employment-size groups for special district governments.

Number 3. Labor-Management Relations in State and Local Governments--A National and State-by-State summary of labor-management relations in State and local governments as of October 1977. Statistics include information on the number and percent of full-time employees who belong to an employee organization; number of governments with a labor relations policy, by type of policy; number of contractual agreements and memoranda of understanding in effect, plus the number of each which became effective during the preceding 12 months; number of employees covered by contractual agreements, including separate detail on the number covered by new and renegotiated agreements which became effective during the preceding 12 months; number of bargaining units with distributions by size groups (number of employees represented) and by major types of employees represented; and work stoppages which occurred between October 16, 1976 and October 15, 1977. Additional national summaries are presented for counties and municipalities (including townships in selected States) by population-size groups and for school districts by enrollment-size groups. Data on full-time employees who belong to employee organizations and on work stoppages include number of employees involved, duration, days of idleness, work stoppage issue, contract status at time of stoppage, and final method of resolution.

Volume 4

GOVERNMENTAL FINANCES

This volume consists of five separate paperbound reports on government finances.

No. 1. Finances of School Districts--Statistics on revenue, expenditure, debt, and financial assets of school districts for the fiscal year 1976-77. Figures are shown in detail for each State and, as to selected financial items, for enrollment-size groups of school districts and individual school districts enrolling 5,000 or more pupils.

No. 2. Finances of Special Districts--Data for fiscal 1976-77 on finances of special districts, by State, and for selected large districts.

No. 3. Finances of County Governments--Statistics for the United States and for each State on revenue, expenditure, debt, and financial assets of county governments. Selected financial items are shown for groups of counties, classified by size of population, and for individual county governments.

No. 4. Finances of Municipalities and Township Governments--Data on revenue, expenditure, debt, and financial assets of municipalities and townships for their 1976-77 fiscal years. Detailed statistics are given for States. Selected financial items are reported for population-size groups of these governments, and for individual municipalities and townships having 10,000 or more inhabitants.

No. 5. Compendium of Government Finances--A comprehensive summary of the census findings on governmental finances for fiscal 1976-77, showing data for the Federal Government, individual States, and local governments by type of government. Also shown are per capita figures, percentage distributions, and State rankings.

Volume 5

LOCAL GOVERNMENT IN METROPOLITAN AREAS

This volume presents the census findings for standard metropolitan statistical areas (SMSA's) in three major subject fields: Numbers of local governments by type and size, local government employment, and local government finances. Data are shown in terms of nationwide aggregates, for population-size groups of SMSA's and for the SMSA portion of each State, as well as for individual SMSA's and their component counties. Data are also shown for selected items of direct State expenditure in these areas.

Volume 6

TOPICAL STUDIES

This volume consists of six separate paperbound reports on selected subjects.

No. 1. Employee-Retirement Systems of State and Local Governments--Membership, receipts, expenditures, number of beneficiaries and financial assets are presented for State and Local government employee-retirement systems. Also shown are national and State totals by membership size and coverage class of system, and individual-system data for those retirement systems with 200 or more members.

No. 2. Personnel Compensation and Selected Fringe Benefit Costs for State and Major Local Governments: 1977

This report presents data on State and local government expenditure for salaries and wages and selected fringe benefits including retirement, Federal social security, health and life insurance, workmens compensation and unemployment compensation insurance programs.

Data are presented for each State government, counties over 100,000 population, municipalities and urban townships over 50,000 population, school districts with over 25,000 enrollment and special districts with 500 or more full-time employees. No national or State aggregates are included.

No. 3. State Payments to Local Governments--Programs for financial grants and reimbursements to local governments in each State are described, indicating the basis of allocation and amounts paid under each program during the fiscal year 1976-77. Statistics are also presented on State intergovernmental expenditure, by function and by type of recipient government, together with comparative historical data.

No. 4. Historical Statistics on Governmental Finances and Employment--Nationwide figures on governmental revenue, expenditure, and indebtedness, by Federal, State, and local levels of government, for selected years from 1902 to 1976-77, and annually from 1956 to 1976-77.

Nationwide figures on public employment are presented for the period since 1940. State-by-State data on the finances of State and local governments appear for selected years since 1957, and on employment for 1953, 1957, 1962, 1967, 1972, and 1977.

No. 5. Graphic Summary--Charts and maps first issued in other reports of the census are assembled here with a brief explanatory text and a reference guide to the subject matter reports where the underlying statistics appear. The graphic material presented in the report is too extensive to abstract for inclusion in this guide.

No. 6. Regional Organizations--The report presents, for the first time, information on the number, types, organizational character, financial transactions, and employment and payrolls of selected multijurisdictional organizations. These organizations are closely associated with the governmental sector, but in the past have been excluded from the Census Bureau's governmental statistics program. Characteristics for the following three types of organizations are presented: General Purpose, Community Action Agencies, and Special Purpose.

Volume 7

GUIDE TO THE 1977 CENSUS OF GOVERNMENTS

This report presents samples of tables published in the 1977 Census of Governments.

APPENDIX II

Data Items Collected and Tabulated by Area

Data for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1977 Census of Governments are included)

Items	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Employment						
Number of employees.....	x	x	x	x	x	x
By function.....	x	x	x	x	x	x
By type of employment (full-time, part-time).....	x	x	x	x	x	x
By type of retirement coverage.....	x	x	x	x	x	x
Having health, hospital, and/or disability insurance.....	x	x	x	x	x	x
Having life insurance paid for wholly or in part by employer government.....	x	x	x	x	x	x
Belonging to employee organization.....		x	x	x	x	x
By function.....		x	x	x	x	x
Payroll for October 1977.....	x	x	x	x	x	x
By function.....	x	x	x	x	x	x
By type of employment (full-time, part-time).....		x	x	x	x	x
Labor relations:						
Type of labor relations policy.....		x	x	x	x	x
Contractual agreements						
Number in effect Oct. 15, 1977.....		x	x	x	x	x
Number that became effective between Oct. 16, 1976 and Oct. 15, 1977.....		x	x	x	x	x
Memorandums of understanding						
Number in effect Oct. 15, 1977.....		x	x	x	x	x
Number that became effective between Oct. 16, 1976 and Oct. 15, 1977.....		x	x	x	x	x
Work stoppages						
Number of stoppages, Oct. 1976-Oct. 1977.....		x	x	x	x	x
Duration.....		x	x	x	x	x
Number of employees participating.....		x	x	x	x	x
Number of employees idled, by governmental function.....						
Issue(s) involved.....		x	x	x	x	x
Final method of resolution used.....		x	x	x	x	x
Retirement systems⁶						
Type of coverage.....		x	x	x	x	x
Basis of membership.....		x	x	x	x	x
Number of members						
Active.....		x	x	x	x	x
Inactive.....		x	x	x	x	x
Number of beneficiaries receiving periodic payments, by type of beneficiary.....						
Amount of benefits paid to beneficiaries receiving periodic payments, by types.....		x	x	x	x	x
Number of lump-sum payment recipients, by type of recipient.....		x	x	x	x	x
Amount of lump-sum payments, by type of recipient.....		x	x	x	x	x
Whether active members covered by Federal OASDHI.....		x	x	x	x	x

Data Items Collected and Tabulated by Area—Continued

Data for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1977 Census of Governments are included)

Item	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Finances						
Revenue produced during fiscal year ending in 1976-77.....				¹ x	¹ x	
By source.....	x	x	x	x	x	x
Portion allocable to college-grade activities....		x	x	x		x
Intergovernmental revenue, by purpose, by level of government from which received.....		x	x	x	x	x
Number of subordinate taxing areas.....			x	x	x	
Expenditure during fiscal year ending in 1976-77 ¹						
By purpose and type.....	x	x	x	x	x	x
Portion allocable to college-grade activities....		x	x	x		x
Operating expenditures.....	x	x	x	x	x	x
Capital outlay.....	x	x	x	x	x	x
Payments to other governments, by purpose and type.	x	x	x	x	x	x
Employee benefits, by type.....	x	x	x	x	x	x
Indebtedness.....	x	x	x	x	x	x
Long-term debt, amount outstanding						
At beginning of fiscal year.....		x	x	x	x	x
At end of fiscal year.....		x	x	x	x	x
Short-term debt, amount outstanding						
At beginning of fiscal year.....		x	x	x	x	x
At end of fiscal year.....		x	x	x	x	x
Amounts of cash and investment assets at end of fiscal year, by type and manner held.....		x	x	x	x	x
Education						
Number of schools operated.....		x	x	x		x
Grade levels provided.....		x	x	x		x
Number of pupils enrolled.....		x	x	x		x
Number of in-district pupils for whom district provided out-of-district tuition or reimbursement...						² x
Size and function						
Size of district in square miles.....						x
Whether coterminous with other government areas (county, city, township).....					x	x
Whether system/district overlays city of 25,000+ population.....					x	x
Whether area in more than one county.....				x	x	x
Functions or services performed.....					x	
Property values						
Gross assessed valuations, including partially tax-exempt properties						
Locally assessed real property.....		x	x	² x		
Locally assessed personal property.....		x	x	³ x		

Data Items Collected and Tabulated by Area—Continued

for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1977 Census of Governments are included)

Item	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Property values--Continued						
State assessed property.....		x	x	4 x		
Tax-exempt valuations				4 x		
Locally assessed personal property.....		x	x	4 x		
Locally assessed real property.....		x	x	4 x		
Net assessed value, totals by use category (residential by single- or multifamily structure, vacant platted lots, commercial, industrial, other)		x	3 xs	4 xs		
Assessment-sales price ratio of real property, by type of property ⁵		xs	3 xs	4 xs		

s= sample

¹"Small" governments only; i.e., those with less than \$5,000 in revenue and/or \$200,000 indebtedness in 1967.

²Tabulated, but not published.

³Counties in Selected SMSA's only.

⁴Cities of 50,000 or more population only.

⁵Sales price verified by seller or buyer.

⁶Data on retirement systems are provided for State systems and for the 200 largest local systems individually.

APPENDIX III

COSTS

Although the total anticipated cost of a quinquennial census is developed as an overall proposed budget for the entire program well in advance of the actual census period, funds were provided annually based upon yearly appropriation requests which were subject to review by the Secretary of Commerce and the Office of Management and Budget before being acted upon by each congressional body as part of the total appropriation for the Department of Commerce.

Table C-1. Appropriations and Obligations by Fiscal Year

(In thousands of dollars; figures may not add exactly because of rounding)

Item	Total	Fiscal year ending June 30					
		1975	1976	1977	1978	1979	1980
Appropriations.....	7162	400	900	3753	1118	991	-
Obligations.....	7162	289	655	3288	1778	1050	102
Carryover and year-end balances.....	-	111	245	465	(660)	(59)	(102)
Less prior-year carryover.....	1551	-	111	356	821	161	102
Unobligated balance, end of year.....	1551	111	356	821	161	102	-

X Not applicable.

Table C-2. Obligations and Costs by Activity by Fiscal Year

(In thousands of dollars; figures may not add exactly because of rounding)

Item or activity	Total	Fiscal year ending June 30					
		1975	1976	1977	1978	1979	1980
Obligations (from table 1)..... (For bridge between obligations and costs, see bottom of table)	7162	289	655	3288	1778	1050	102
Costs.....	7416	308	651	3498	1796	1061	102
Program planning, direction, and review.....	354	157	104	38	21	33	1
Survey of Governmental Organization.....	570	-	225	221	124	-	-
Survey of Taxable Property Values.....	3903	151	332	2787	663	-	-
Survey of Governmental Employment.....	840	-	-	193	425	145	77
Survey of Governmental Finances.....	1749	-	-	259	593	873	24
General administration.....	-	-	-	-	-	-	-
Other general expenses.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Bridge to obligations.....	-	-	-	-	-	-	-
Unfunded costs (depreciation).....	(101)	(1)	(7)	(50)	(22)	(21)	-
Changes in selected resources.....	(153)	(18)	11	(160)	4	10	-

X Not applicable.

¹Estimated, census period ended December 30, 1974.

Appendix IV

PURPOSE AND NUMBER OF DATA COLLECTION FORMS

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
Governmental Organization Survey	G-25 Local Government Directory Card (School Districts)	55,000 original 10/31/75	Mailed to school districts to obtain data on grades, geographic areas served, and number of pupils enrolled.
	G-25-1 (letter)	22,000	Cover letter accompanying form G-25 above.
	G-26 Local Government Directory Card (Counties)	10,000 10/31/75	Mailed to counties to identify drainage and hospital functions and officials responsible for financial and employment data.
	G-26-1 (letter)	27,000	Cover letter accompanying form G-26.
	G-27 Local Government Directory Card (Municipalities and Townships) (Large)	35,000 10/31/75	Mailed to municipalities and townships to identify services, officials responsible for financial and employment data, and geographic areas of municipalities.
	G-28 Local Government Directory Card (Municipalities and Townships) (Small)	100,000 10/31/75	Mailed to municipalities with less than \$5,000 revenue and/or \$200,000 indebtedness in 1967 and to approx. 10,200 townships, to obtain summary data on finances and employment.
	G-29 Local Government Directory Card (Special Districts)	25,000 10/31/75	Mailed to special districts with 1967 revenues of \$5,000+ and/or debt of \$200,000 to obtain information on functions performed, geographic areas, and financing powers.
	G-30 Local Government Directory Card (Special Districts)	65,000 10/31/75	Mailed to special districts with less than \$5,000 revenue and/or \$200,000 indebtedness in 1967 to obtain information on functions performed, geographic areas, and financing powers; and summary data on finances and employment.

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
1. Governmental Organization Survey (Con't)	GP-31 Geographic Distribution of Selected Items	15,000 10/31/75	Mailed to special districts covering more than one area to obtain geographic distribution of revenue, sales, and tax data.
2. Taxable Property Values (TPV) Survey	GP-20 Property Transmittal Sheet	10,000 11/30/76	
	GP-21 Transmittal Sheet (Assessed Values Phase)	4,950 original 3/15/76	Prepared for field agents to indicate for each area the location of assessment records and to provide sampling and other instructions.
	GP-22 Listing Sheet (Certainty Properties)	125,000 original 1/27/76	Used by field agents to record identification data for properties selected for inclusion in the TPV Survey.
	GP-23-1 Listing Sheet	130,000 original 1/27/76	Used by field agents to record data for sample properties within assessed-value range \$2,500 to \$20,000.
	GP-23-2 Listing Sheet	130,000 original 1/27/76	Used by field agents to record data for sample properties within assessed-value range \$1,500 to \$12,000.
	GP-23-3 Listing Sheet	140,000 original 1/27/76	Used by field agents to record data for sample properties within assessed-value range \$1,000 to \$7,000.
	GP-23-4 Listing Sheet	140,000 original 1/27/76	Used by field agents to record data for sample properties within assessed-value range \$500 to \$3,500.
	GP-23-5 Listing Sheet	85,000 original 1/27/76	Used by field agents to record data for sample properties within assessed-value range \$500 to \$1,800.
	GP-23-6 Listing Sheet	65,000 1/27/76	
GP-23-7 Listing Sheet	30,000 1/27/76		

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
2. Taxable Property Values (TPV) Survey (Con't)	GP-25 Control Record	Unknown	
	GP-28 Summary Transmittal Worksheet	Unknown	
	GP-29 Jurisdiction Control Record	3,000 12/2/76	
	GP-30 Property Transfer Record (Real Estate Sales Phase)	450,000 original 1/27/76	Used by field agents to record data for sample real estate transfers.
	GP-31 Real Estate Sales Study	600,000 original 1/27/76	Mailed to buyers or sellers in- volved in sample real estate transfers to obtain sales price and property use data.
	GP-33 Survey of Assessed Valuation	500 original 500 file 1/27/76	Mailed (in duplicate) to State (and District of Columbia) officials to obtain State, county, and city assessed-value distributions by use category.
	GP-34 Jurisdiction Control Record	3,000 11/30/76	
	GP-35 (letter)	6,000	Mailed to local assessors to make known field agents' im- pending visits to collect data.
	GP-77-1 (letter)	7,500 11/15/76	Follow-up letter to GP-31 respondents.
	GP-77-2 (letter)	7,500 11/15/76	Follow-up letter to GP-31 respondents.
	GP-77-3 (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.
	GP-77-4 (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.
	GP-77-5 (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹	
2. Taxable Property Values (TPV) Survey (Con't)	GP-77-5a (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.	
	GP-77-6 (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.	
	GP-77-7 (letter)	3,500 11/15/76	Follow-up letter to GP-31 respondents.	
	GP-77-8 (letter)	3/500 11/15/76	Follow-up letter to GP-31 respondents.	
	GP-50	unknown	Biweekly Cost Statement	
3. Governmental Employment	BC 2597	1,000 8/11/76	Worksheet for selecting real estate sample.	
	E-1 Survey of Government Employment, State Agencies	13,000 original 6,500 2nd request 19,500 File 5/3/77	Mailed to individual State government agencies and institutions other than colleges and universities to obtain employment data.	
		E-2 Survey of Government Employment, State Institutions of Higher Education		1,500 original 700 2nd request 2,200 File 5/3/77
				E-3 Survey of Government Employment, Local Agencies
		E-4 Survey of Government Employment, Municipalities, and Counties		
E-5 Survey of Government Employment, Townships and Small Municipalities	32,000 original 16,000 2nd request 48,000 File 5/3/77		Mailed to all municipalities and "strong" townships with 2,500-4,999 populations, all weak townships with 2,500 or more population, and any muni- cipality or township with less than 2,500 population that	

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
. Governmental Employment (Con't)			did not supply usable employment and payroll data on Form G-28 in the Organization Phase of the Census.
	E-6 Survey of Government Employment, School Systems	26,000 original 14,000 2nd request 40,000 File 5/3/77	Mailed to all school districts and dependent school systems of county, municipal and township governments.
	E-6A Survey of Government Employment, School System Supplemental Form	12,000 original 8,000 2nd request 20,000 File 5/3/77	A supplemental form for use in obtaining school system data on full-time employee benefit coverage and labor-management relations when central State sources were providing the basic employment and payroll data.
	E-7 Survey of Government Employment, Multi-function Special and Fire Protection Districts	8,000 original 4,000 2nd request 12,000 File 5/3/77	Mailed to multi-function special districts and all fire protection districts.
4. Governmental Finances	F-13 Finances of Insurance Trust Systems	Unknown	
	F-21 Survey of Municipal Finances	9,200 original 4,500 2nd request 2,800 3rd request 16,500 File 10/22/76	Mailed to municipalities and selected townships with 2,500+ inhabitants to obtain finance data.
	F-28 Survey of Local Government Finances (Counties)	8,300 original 4,100 2nd request 2,500 3rd request 14,900 File 10/22/76	Mailed to counties to obtain finance data.
	F-29 Survey of Local Government Finances Major Special Agencies	2,400 original 1,200 2nd request 700 3rd request 4,300 File 10/27/76	Mailed to multifunction special districts to obtain finance data.

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
4. Governmental Finances (Con't)	F-32 Survey of Local Govern- ment Finances, Special Agencies	45,300 original 22,600 2nd request 13,600 3rd request 81,500 File 10/27/76	mailed to single-funcation special districts and sel- ected dependent agencies to obtain finance data.
	F-33 Survey of Local Govern- ment Finances, School Systems	18,000 original 1,500 2nd request 1,000 3rd request 20,500 File 12/9/76	Mailed to independent school districts and selected de- pendent school systems to obtain finance data.
	F-33A Survey of Local Govern- ment Finances, School Systems	200 12/9/76	
	F-33B Survey of Local Govern- ment Finances, School Systems	Unknown	
	F-33-L 5 (letter) Survey of Local Govern- ment Finances, School Systems	500 12/9/76	
	F-35 Survey of Local Govern- ment Finances, Special Districts	22,000 original 15,000 2nd request 11,000 3rd request 48,000 File 11/16/76	For special districts report- ing less than \$25,000 in revenues.
	F-42 Survey of Local Govern- ment Finances (School Building Agencies	5,500 original 1,700 2nd request 1,000 3rd request 6,000 File 10/27/76	Mailed to special districts with school-building authority to collect finance data.
	F-50 Survey of Local Govern- ment Finances, Muni- cipalities and Townships	86,100 original 43,100 2nd request 25,800 3rd request 155,000 File 10/22/76	Mailed to municipalities and New England-type townships with less than 2,500 inhabi- tants and to rural townships of all sizes to obtain finances and employment data.
	F-60 Survey of Local Govern- ment Finances and Employment	26,000 original 19,000 2nd request 13,000 3rd request 58,000 File 11/16/76	Mailed to municipalities wit' less than 1,000 population.

(Description of forms and index to reproductions)

Census Phase	Form number and title	Number and First Date Ordered	Distribution and use ¹
4. Governmental Finances (Con't)	F-114 Survey of Locally Administered Public- Employee Retirement Systems	5,800 original 2,900 2nd request 1,800 3rd request 10,500 File 10/27/76	Mailed to locally administered public-employee retirement systems to obtain financial and coverage data.
	F-115 Survey of State-Admini- stered Public-Employee Retirement Systems	600 original 200 2nd request 200 3rd request 1,000 File	Mailed to State officials to obtain financial and coverage data on State- administered public-employee retirement systems.
	FX-A (letter)	230,000 original	Cover letter accompanying Forms F-21 and F-28.
	F-77-L1A	250 3/14/77	
	F-77-L1B	250 3/14/77	
	F-77-L2A	30,000 3/14/77	
	F-77-L2B	1,800 3/14/77	

¹In addition to the distribution specified, most report forms also were used for office and field compilation of data for selected governmental units in lieu of respondent completion.

Appendix V

CLASSIFICATION OF GOVERNMENTAL FINANCES

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, especially as to basic concepts and the classification of Federal data, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in the annual State Government Finances.

Agency and private trust transactions. Transactions excluded from Census data on government finances because they involve receipt, holding, and disbursement of moneys by governments as agent or trustee for other governments or private persons, such as collection by State or local governments of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Aid to local governments. See Intergovernmental expenditure.

Airports. Provision, operation, and support of airport facilities. Includes also Federal subsidies and aids to airports.

Assistance and subsidies. Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government. For local governments, this object category comprises only direct cash assistance payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Bond funds. Funds established to account for the proceeds of bond issues pending their disbursement.

Capital outlay. Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and deposits. Cash on hand and demand and savings or time deposits.

Cash and security holdings. Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash assistance. Direct cash payments to beneficiaries of public welfare programs.

Categorical assistance programs. Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance.

Charges and miscellaneous general revenue. General revenue other than taxes and intergovernmental revenue.

Construction. Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities. Detention pending trial, as in municipal jails, is classed under Police Protection.

Current charges. Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales and utility revenue. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services, except amounts for capital outlay.

Debt. All long-term credit obligations of the government and its agencies, whether backed by the government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts held in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee retirement funds.

Appendix -Continued

Debt issued. See Long-term debt issued.

Debt offsets. See Long-term debt offsets.

Debt outstanding. All debt obligations remaining unpaid on the date specified.

Debt retired. See Long-term debt retired.

Direct expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments; i.e., all expenditure other than Intergovernmental expenditure.

Education. Provision or support of schools and other educational facilities and services. The **Local schools** category comprises all direct expenditure by local governments for education, other than any direct spending for institutions of higher education, and any direct State government spending for operation of, or facilities and supplies for, elementary and secondary public schools. **Institutions of higher education** include facilities and activities of all educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under natural resources, and university-operated hospitals serving the public are classed under hospitals. These educational categories include related services such as pupil transportation, school milk and lunch programs, cafeterias, health and recreational programs, and the like. Revenue and expenditure for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis. **Other education** includes all Federal expenditure for education (with the service academies, however, classified as part of National Defense and International Relations), State supervision of schools and colleges, and State tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans, and other special classes.

Employee-retirement expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement

programs. Excludes cost of administering retirement systems, and noncontributory gratuities paid to former employees. Also, excludes a government's contributions to a system administered by another government (such as city contributions to a State-administered system).

Employee-retirement revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems and earnings on investments held for such systems. Excludes any contributions by a government, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For States, includes employer contributions from local governments, for such systems covering local government employees.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

Financial administration. Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also General Control.

Fire protection. Fire fighting organization and auxiliary service thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water.

Fiscal year. The 12-month period at the end of which any government or any government agency determines its financial condition and the results of its operations and closes its books.

Full faith and credit debt. Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions. Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure servicing the purpose concerned.

General control. Governing body, courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

General debt. All debt other than that identified as having been issued specifically for utility purposes (see Utility debt).

General expenditure. All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure (see text).

General public buildings (State-local). Public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

Appendix —Continued

General revenue. All revenue of a government except utility revenue, liquor stores revenue, and insurance-trust revenue (see text). All tax revenue and all intergovernmental revenue even if designated for employee-retirement or local utility purposes, is classed as general revenue.

General sales or gross receipts taxes. See under Sales and gross receipts taxes.

Health. Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways. Streets, highways, and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities, and ferries.

Hospitals. Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. **Own hospitals** comprise those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under **Other hospitals**. However, see Public Welfare concerning vendor payments under welfare programs.

Housing and urban renewal. Housing and redevelopment projects and any promotion or support of private housing and redevelopment activities.

Individual income taxes. Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like. All amounts from local income taxes (including scattered amounts from corporations) are classed under this heading.

Insurance trust expenditure. Cash payments to beneficiaries (including withdrawals of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation,

and disability benefit social insurance programs. (See Insurance trust system, below.) Excludes cost of administering insurance trust activities, contributions to and intergovernmental expenditure for support of programs administered by other governments, and noncontributory gratuities paid to former employees.

Insurance trust revenue. Revenue from contributions required of employers and employees for financing social insurance programs operated by the government (see Insurance trust system, below) and earnings on assets held for such systems. Excludes any contributions by a government—either as employer contributions or for general financial support—to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue, even though such amounts may be received specifically for insurance trust purposes.

Insurance trust system. A government-administered plan for compulsory or voluntary social insurance (insurance protection of persons or their survivors against economic hazards arising from retirement, disability, death, accident, illness, unemployment, etc.) through accumulation of assets from contributions, assessments, premiums and the like collected from employers and employees for use in making cash benefit payments to eligible persons covered by the system. Comprises Employee Retirement, Unemployment Compensation, Workmen's Compensation, and Miscellaneous (accident, sickness, and other disability benefit) systems.

Interest earnings. Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest expenditure. Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for local utility purposes, is classed under

general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but, is classed functionally as **Interest on General Debt**.

Intergovernmental expenditure. Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age, survivors disability and health insurance for State employees).

Intergovernmental revenue. Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental revenue from Federal Government. Intergovernmental revenue received either by a local government directly from the Federal Government (excluding Federal aid channeled through State governments), or by a State government, for distribution to local governments or for direct State expenditure.

Intergovernmental revenue from state government. All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Libraries. Public libraries operated by State and local governments and support of other library services.

License taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Liquor stores. Alcoholic beverage distribution facilities are operated by 17 State governments and by some counties and small municipalities in a few States.

Liquor stores expenditure. Comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure.

Liquor stores revenue. Consists of amounts received from sales of liquor (exclusive of any distinctive tax revenue collected).

Local schools. See under Education.

Long-term debt. Debt payable more than 1 year after date of issue.

Long-term debt issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-term debt offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-term debt retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

National defense and international relations. Includes Federal expenditures for military functions, economic assistance to other nations, atomic energy, Food for Freedom (Public Law 480), military assistance to other nations, other Federal defense-related activities and foreign affairs. Excludes veterans' benefits and services, interest on war debt, civil defense, and defense-related activities of State and local governments.

Natural resources. Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization, farm insurance and credit activities, and multi-purpose power and reclamation projects.

N.E.C. Not elsewhere classified.

Net long-term debt. Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed debt. Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific non-property taxes. Includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.

Own hospitals. See Hospitals.

Parking facilities. Public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and off-street parking meters.

Parks and recreation. Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation,

such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police protection. Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Postal service. Activities of the Federal postal service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Airports.

Property taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its Hospitals and Health agencies are classed under those headings.

Purchase of land and existing structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt,

Appendix -Continued

liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind."

Salaries and wages. Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before deductions for taxes, retirement plans, or other purposes.

Sale of property. Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and gross receipts taxes. Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

Sanitation other than sewerage. Street cleaning, and collection and disposal of garbage and other waste.

Securities. Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Sewerage. Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-term debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank

loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Social insurance administration. For State and local governments, consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

Special assessments. Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes. Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

Trust and agency funds. Funds used solely for the accounting of transactions that a government undertakes for another

government or private individuals. Trust Funds are those that receive assets to be held pending their application to a specified use benefitting the party for whom the fund is established, or pending the determination of ownership. Agency Funds involve financial transactions a government undertakes for other governments in the capacity of an agent for such governments, i.e., transactions undertaken without discretion on the part of the agent government, such as the collection of taxes for one government by another.

Utility. A government owned and operated water supply, electric light and power, gas supply, or transit system. A government's revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

Utility revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue—not utility revenue.

Water transport and terminals. Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities. Includes Federal subsidies and other aids for ship construction, merchant marine operations, and other water transportation activities.

1977 CENSUS OF GOVERNMENTS ACTIVITY CALENDAR FOR FISCAL YEAR 1977

PHASE I—GOVERNMENTAL ORGANIZATION

Activity	Estimated workload	Key person and organization	Fiscal year 1977														
			Calendar year 1976						Calendar year 1977								
			July	August	September	October	November	December	Jan.	Feb.	March	April	May	June	July	August	September
1. Legislative research (structure and elective offices).....	50 States	M. Miller/Govts.															
2. Writing individual State structure and elective office texts and circularizing among State officials for review.	50 States	M. Miller/Govts.															
3. G-24 survey of county officials to verify revised special district listings.....	3,000 counties	M. Miller/Govts.															
4. Examine returns from G-24 survey.....	3,000 counties	M. Miller/Govts.															
5. Correct mailing lists.....	3,000 corrections and amendments	M. Miller/Govts.															
6. Assemble directory survey cards and mail and check in.....	79,000 units	M. Miller/DPD															
7. Examination and technical review and followup of G-28 - G-29 forms.....	79,000 governments	K. Anderson/Govts.															
8. Preparation, mailing, and examination of G-31 forms (intercounty special districts).....	Approx. 3,000 units	M. Miller/Govts.															
9. Key punching and taping of data from directory survey forms	Approx. 8,000,000 key strokes	R. Bloomberg/DPD															
10. Machine edit of data.....		R. Bloomberg/CSVD															
11. Review computer edits; write up corrections.....		M. Miller/Govts.															
12. Run table programs.....		R. Bloomberg/CSVD															
13. Prepare local structure and elective office texts for individual States and send for camera copy on a flow basis.....	50 State descriptions	M. Miller/M. Files/P&D															
14. Prepare preliminary reports (B) and send to print.....		Miller/Files/P&D															
15. Continue preparation of camera copy for textual descriptions of local structure and elective offices.....	50 States	Files/P&D															
16. Review tables and write text for Governmental Organization report and prepare camera copy.....		Miller/Files/P&D															
17. Review tables and write text for Elective Offices report and prepare camera copy.....		Miller/Files/P&D															

Planned completion
 Begun or completed on schedule
 Begun or completed ahead of schedule
 Begun or completed behind schedule

Activity into fiscal year 1978

1977 CENSUS OF GOVERNMENTS ACTIVITY CALENDAR FOR FISCAL YEAR 1977

PHASE II—TAXABLE PROPERTY VALUES

Activity	Estimated workload	Key person and organization	Fiscal Year 1977														
			Calendar year 1976						Calendar year 1977								
			July	August	September	October	November	December	Jan.	Feb.	March	April	May	June	July	August	September
1. Complete self study guide and enumerator's manual and sent to print.....		J. Behrens/Govts.															
2. Enumeration forms printed.....	320,000 forms	E. Knapp/Govts.															
3. Assemble enumeration materials and ship to Data Collection Centers.....		E. Knapp/DPD															
4. Write check-in and manual edit instructions for AV and RESS enumeration forms.....		E. Knapp/Govts.															
5. Write typing instructions for GP-31.....		E. Knapp/Govts.															
6. Write mail procedures for GP-31.....		E. Knapp/Govts.															
7. Write edit instructions for GP-31.....		E. Knapp/Govts.															
8. Obtain OMB clearance for form GP-33 and forms printed.....		E. Knapp/Govts.															
9. Mailout of GP-33 to obtain 1976 AV data.....	50 forms	E. Knapp/Govts.															
10. Train Field Division supervisors and enumerators.....	200-300 enumerators	E. Knapp/Field															
11. Enumeration operation (Assessed Value).....	1935 jurisdictions	E. Knapp/Field															
12. Enumeration operation (Real Estate Sales Survey).....	1935 jurisdictions	E. Knapp/Field															
13. Edit GP-33 responses.....	50 forms	M. Moore/Govts.															
14. Check-in, examine, and code AV enumeration forms.....	90,000-100,000 forms	E. Knapp/DPD															
15. Check-in, edit GP-30 forms (RESS phase).....	250,000 forms	E. Knapp/DPD															
16. Receive and edit machine recorded AV and RESS data.....	55-65 jurisdictions	J. Jennings/CSVD															
17. Key punch AV listing sheets and transmit data.....	90,000-100,000 forms/1.5 million cards	J. Jennings/DPD															
18. Run AV computer edit programs.....		J. Jennings/CSVD															
19. Type and mail GP-31 questionnaire.....	Approx. 200,000 forms	E. Knapp/DPD															
20. Check-in and edit GP-31 responses.....	125,000-160,000 forms	E. Knapp/DPD															
21. Key punch GP-31 and transmit data.....	100,000-125,000 forms	J. Jennings/DPD															
22. Run RESS computer edit programs.....		J. Jennings/CSVD															
23. Key punch GP-33 data.....	50 forms/5,000 cards	J. Jennings/DPD															
24. Run assessed value tables and estimation programs.....		J. Jennings/CSVD															
25. Begin tables for preliminary report on AV and write text..		E. Knapp/Govts.															

Planned completion
 Begun or completed on schedule
 Begun or completed ahead of schedule
 Begun or completed behind schedule

Activity into fiscal year 1978

1977 CENSUS OF GOVERNMENTS ACTIVITY CALENDAR FOR FISCAL YEAR 1977

PHASE III—GOVERNMENT EMPLOYMENT

Activity	Estimated workload	Key person and organization	Fiscal Year 1977													
			Calendar year 1976						Calendar year 1977							
			July	August	September	October	November	December	January	February	March	April	May	June	July	August
1. Prepare initial tabulation plans.....		H. Stevens/Govts.														
2. Prepare drafts of questionnaire.....		A. Stevens/Govts.														
3. Prepare O.M.B. request for approval.....		A. Stevens/Govts.														
4. Submit request for O.M.B. approval.....		A. Stevens/Govts.														
5. Develop Computer editing specifications.....		A. Stevens/Govts.														
6. Prepare computer tabulation programs.....		J. Dennis/Govts.														
7. Form Design.....		G. Potts/ABD														
8. Prepare computer editing programs.....		J. Dennis/Govts.														
9. Develop clerical examination and coding instructions.....		A. Stevens/Govts.														
10. Prepare endorsement letters and obtain approval of selected organizations.....		A. Stevens/Govts.														
11. Print questionnaire and form letters.....		A. Stevens/Govts.														
12. Develop mail preparation procedures.....		A. Stevens/Govts.														
13. Review and update State government organization.....		A. Stevens/Govts.														
14. Prepare data keying instructions.....		J. Dennis/Govts.														
15. Print endorsement letters.....	65,000 letters	A. Stevens/H. Files/Govts.														
16. Prepare instructions for field enumeration.....		A. Stevens/Govts.														
17. Prepare computer check-in program.....		J. Dennis/Govts.														
18. Update State and local mailing lists.....		J. Dennis/Govts.														
19. Train field enumerators.....		A. Stevens/Govts.														

Planned completion
 Begun or completed on schedule
 Begun or completed ahead of schedule
 Begun or completed behind schedule

1977 CENSUS OF GOVERNMENTS
ACTIVITY CALENDAR FOR FISCAL YEAR 1977

PHASE IV—GOVERNMENTAL FINANCES

Activity	Estimated workload	Key person and organization	Fiscal Year 1977														
			Calendar year 1976						Calendar year 1977								
			July	August	September	October	November	December	Jan.	Feb.	March	April	May	June	July	August	September
1. Obtain OMB approval on finance forms and send to print....		V. Kane/Govts.	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
2. Write keying specifications.....		G. Hines/Govts.	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
3. Prepare specifications for table programs.....		V. Kane/Govts.	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
4. Prepare specifications for edit, correction and imputation programs.....		V. Kane/Govts.	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
5. Programming of Computer Table Program																	
6. Write finance edit, and tabulation programs.....		G. Hines/Govts.	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
7. Prepare special instructions for units in each State.....		V. Kane/Govts.															
8. Update mailing list and prepare control cards.....		G. Hines/Govts.															
9. Prepare instructions for office compilation and examinations.....		V. Kane/Govts.															
10. Computer test of tables for layout check.....		G. Hines/Govts.															
11. Print labels for mail to early units.....	25,000 labels	G. Hines/Govts.															
12. Train field agents.....		V. Kane/Govts.															
13. Begin field compilation.....	1,200 governments	K. Anderson/Govts.															
14. Mailout to early units.....	25,000 units	V. Kane/DPD															
15. Begin office compilation and examination of returns and jacket units.....	53,000 governments	K. Anderson/Govts.															
16. Begin examination of F-32's and F-50's.....	34,000	V. Kane/DPD															
17. Print labels for mail to late units.....	40,000	G. Hines/Govts.															
18. Begin technical followup.....	5,000-7,500 units	K. Anderson/Govts.															
19. Mailout to late units.....	40,000 units	V. Kane/DPD															
20. Begin keypunching and taping of data.....	18,000,000 key strokes	G. Hines/Govts.															
21. Provide school and special districts edit runs.....		G. Hines/Govts.															
22. Begin examining and compiling retirement system data.....	2,300 systems	K. Anderson/Govts.															
23. Provide general purpose government finance edit runs.....		G. Hines/Govts.															

Planned completion
 Begun or completed on schedule
 Begun or completed ahead of schedule
 Begun or completed behind schedule

Activity into fiscal year 1978

APPENDIX VII

Census Forms

1977 CENSUS OF GOVERNMENTS
LOCAL GOVERNMENT DIRECTORY CARD
(School Districts)

1. Address (Please correct any error in name and address including ZIP code)

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

2. Transfers out - Are there any pupils residing in this district for whom the district provides tuition or reimbursement to attend some other school?

- Yes - Number of such pupils _____
- No

3. School operation

a. Number of school plants operated by this district (If no schools are now operated, enter "None" and proceed to item 5)

b. Mark with X's the lowest and highest grade provided in schools operated by this district.

K	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
---	---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----

4. Enrollment - Pupils in schools operated by this district as of October 31, 1976, or the nearest date to that for which you can report. Include all pupils in kindergarten through the various grades provided, including pupils attending from other districts but excluding any nursery school, evening school, and adult education enrollment and excluding any "transfers out." (See item 2)

- a. Elementary (Pupils in grades classed as elementary, but not over grade 8) _____
- b. Secondary (Pupils in grades beginning with next grade following elementary, but not under grade 7) _____
- c. College-grade (If this system provides education above grade 12, enter here the enrollment in grades 13 through 16) _____

Please complete form on reverse side

CENSUS
USE ONLY

CENSUS
USE ONLY

5. District area (rough estimate will suffice)

a. Report the amount of territory within this school district, if possible to the nearest tenth of a square mile. _____

b. Are the present boundaries of this district exactly the same as they were 5 years ago (in October 1971)? Yes No

c. Does this district include territory in more than one county? Yes No

If "Yes," enter below the names of such counties and the number (or percent) of RESIDENT pupils who attend your school system from each respective county.

Countries	Number (or percent) of pupils

d. Mark the item below which describes the area from which RESIDENT pupils of this school district are drawn.

- 1 Countywide
- 2 Countywide with the exception of a specific city or cities

Name(s): _____

3 An area with EXACTLY THE SAME BOUNDARIES, throughout, as a particular city, village, borough, town, or township (Specify that unit by its full name)

d. Continued

4 NONE OF THE PRECEDING, but an area which includes all or part of an incorporated place of at least 2,500 persons. Specify that incorporated place (or, if more than one, the largest) _____

5 None of the preceding descriptions is applicable

e. Does this school district cover all or part of any city of 25,000 or more population? Yes No

If "Yes," report below the actual or estimated pupil enrollment from such city area portion(s) of this district.

City name(s)	Pupils (number or percent)

6. School officials

a. School board

- (1) Number of popularly elected members _____
- (2) Number of other board members, if any (appointed, chosen by elected members, ex officio, etc.) _____

b. Does the district have any other POPULARLY ELECTED officials? (If "Yes," specify official titles.) Yes No

7. Fiscal year - Enter the month and day on which the FISCAL YEAR of this school district ends _____

INFORMATION SUPPLIED BY Name and title _____

G-25-L1
(4-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

To Local School Officials:

Every 5 years the Bureau of the Census conducts a Census of State and Local Governments (authorized by Title 13, United States Code, Section 161), which provides comprehensive information on governmental organization, public employment, governmental finances, and tax valuations. The information collected is widely used by other Federal agencies, State and local officials, and public and private research organizations for such purposes as measuring trends in the economy, comparing governmental costs, and in the formulation of tax and other governmental policies and programs.

As part of the 1977 Census of Governments, we are bringing our mailing lists of all local school systems in the United States up to date. We will appreciate it if you will verify or adjust the mailing address shown on the enclosed directory card, enter the other information requested **on both sides** of the card, and sign and return the card promptly in the enclosed preaddressed envelope.

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Barabba".

VINCENT P. BARABBA
Director
Bureau of the Census

2 Enclosures



2. Does your government issue building or zoning permits? *Mark as many as apply.*

a. Building permits
 b. Zoning permits
 c. No permit issued - Go to item 3 below

Enter name and mailing address of permit-issuing official below.

If both types of permits are issued, enter only building-permit official.

Name _____

Number and street or rural route _____

City, State, ZIP code _____

3. Is your government a member of a regional planning commission or a council of governments?

Yes - *Enter its name* _____ No

Please complete form on reverse side

Form Approved: O.M.B. No. 41-575071

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

FORM G-26
(1-23-70)

**1977 CENSUS OF GOVERNMENTS
LOCAL GOVERNMENT DIRECTORY CARD**
(Counties)

1. Address *(Please correct any error in name and address including ZIP code)*

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

RETURN TO

4. Elective officials
For officials serving in more than one elective office, report only once.

a. Governing body (commissioners, supervisors, directors, etc.) _____

b. Other POPULARLY ELECTED boards

County board of education _____

Other (park, library, hospital boards, board of assessors, etc.) - *Specify* _____

Number of popularly elected members

c. Other POPULARLY ELECTED OFFICIALS - Continued

Sheriff Surveyor
 Superintendent of schools Treasurer
 Other - *List the titles of any additional offices of your county filled by POPULAR ELECTION.*

5. If your county operates a hospital, enter the name of the hospital.

6. If your county operates a nursing home, enter the name of the nursing home.

c. Other POPULARLY ELECTED officials - *Mark (X) any office below which is filled by POPULAR ELECTION. For any multi-person offices, enter the number elected to the office to the right of the office title.*

Assessor Coroner
 Attorney County clerk
 Auditor County or probate judge
 Collector Justices of the peace (No. _____)
 Clerk of court Recorder of deeds
 Constables (No. _____)

7. If, since July 1971, your county has established a new county-administered retirement system for any or all of its employees, enter the name of such system.

8. Fiscal year

Enter the date on which the FISCAL YEAR of this county ends. _____

Month/date _____

INFORMATION SUPPLIED BY _____

Name and title _____

Form Approved: O.M.B. No. 41-575071

FORM G-27
1-22-79

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Municipalities and Townships)

2. Services
a. Which of the following services are provided directly by this government? Mark "Yes," or "No," for each item.

Service	Yes	No	Service	Yes	No
1. Sewers			4. Gas supply		
2. Water supply			5. Public transit		
3. Electric power			6. Hospital		

b. If the answer for "Hospital" is "Yes," enter the name of the hospital below.

3. Does your government issue building or zoning permits? Mark as many as apply.

a. Building permits } Enter name and mailing address of permit-issuing official below.
 b. Zoning permits }
 c. No permits issued - Go to item 4 on reverse side

If both types of permits are issued, enter only building-permit official

Name and title _____
 Number and street or rural route _____
 City, State, ZIP code _____

Please complete form on reverse side

1. Address (Please correct any error in name and address including ZIP code)

RETURN TO Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

4. Is your government a member of a regional planning commission or a council of governments?
 Yes - Enter its name _____ No

5. If, since July 1971, your government has established and administers a new retirement system for any or all of its employees, enter here the name of such system.

6. Elective officials
 For officials serving in more than one elective office, report only once.

	Number of popularly elected members
a. Governing body (commissioners, supervisors, councilmen, aidemen, selectmen, etc.)	_____
b. Other POPULARLY ELECTED boards (library, park, and hospital boards, etc., excluding any members of these boards serving in an ex officio capacity) Specify _____	_____

6. Elective officials - Continued
 c. Mark (X) appropriate box(es) to indicate any office of your government which is filled by POPULAR ELECTION. For multi-person offices, enter the number elected to the office to the right of the office title.

<input type="checkbox"/> Assessor	<input type="checkbox"/> Mayor
<input type="checkbox"/> Auditor	<input type="checkbox"/> Municipal court judge
<input type="checkbox"/> Attorney	<input type="checkbox"/> Police chief or marshal
<input type="checkbox"/> Clerk	<input type="checkbox"/> Police judge
<input type="checkbox"/> Constables (No. _____)	<input type="checkbox"/> Recorder
<input type="checkbox"/> Justices of the peace (No. _____)	<input type="checkbox"/> Treasurer
<input type="checkbox"/> Other - List the titles of any additional offices of your government filled by POPULAR ELECTION _____	

7. Fiscal year
 Enter the date on which the FISCAL YEAR of this unit ends. _____ Month/day

INFORMATION SUPPLIED BY _____ Name and title

FORM G-28
(11-27-76)

1977 CENSUS OF GOVERNMENTS
LOCAL GOVERNMENT DIRECTORY CARD
(Municipalities and Townships)

2. Does your government issue building or zoning permits? Mark as many as apply.
 a. Building permits } Enter name and mailing address of permit-issuing official below.
 b. Zoning permits }
 c. No permit issued - Go to item 3 below

If both types of permits are issued, enter only building-permit official.

Name and title _____
 Number and street or rural route _____
 City, State, ZIP code _____

1. Address (Please correct any error in name and address including ZIP code)

3. EMPLOYMENT - Number of paid employees of your government and their payroll for the one day period which included October 15, 1976.

Type of employment	Number of employees	Payroll amount (Omit cents)	Length of pay period*	CENSUS USE ONLY
Full-time		\$		
Part-time		\$		

*Indicate whether pay period reported is for a one-week, two-week, bimonthly, or monthly period.

4. Is your government a member of a regional planning commission or a council of governments?
 Yes - Enter its name _____ No _____

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

Please complete form on reverse side

5. Elective officials

For persons serving in more than one elective office, report only once.

a. Governing body (commissioners, supervisors, councilmen, aldermen, selectmen, etc.)

b. Other POPULARLY ELECTED boards (library, park, and hospital boards, etc., excluding any members of these boards serving in an ex officio capacity)
Specify _____

c. Other POPULARLY ELECTED officials - Mark (X) any office below which is filled by POPULAR ELECTION. For any multi-person offices, enter the number elected to the office to the right of the office title.

- | | |
|---|--|
| <input type="checkbox"/> Assessor(s) | <input type="checkbox"/> Justices of the peace (No. _____) |
| <input type="checkbox"/> Auditor | <input type="checkbox"/> Mayor |
| <input type="checkbox"/> Attorney | <input type="checkbox"/> Municipal court judge |
| <input type="checkbox"/> Clerk | <input type="checkbox"/> Police chief or marshal |
| <input type="checkbox"/> Constables (No. _____) | |

Number of popularly elected members

5. Elective officials - Continued

- | | |
|--|---|
| <input type="checkbox"/> Police judge | <input type="checkbox"/> Road or highway commissioner |
| <input type="checkbox"/> Recorder | <input type="checkbox"/> Treasurer |
| <input type="checkbox"/> Other - List the titles of any additional offices of your government filled by POPULAR ELECTION | |

6. Annual finances - Enter amount requested below for the latest fiscal year for which information is available for your government.

	Amount (Omit cents)
a. Operating expenditures	
Streets and highways	\$
Fire protection	
Police protection	
Public welfare	
All other operating expenditure	
b. Expenditure for construction and improvements	
c. Amount of long-term debt outstanding at the end of the fiscal year	\$

7. Fiscal year - Enter the ending date of the fiscal year for which the financial data in item 6 above are reported.

Month/day/year

INFORMATION SUPPLIED BY

Name and title

FORM G-29
(1-23-75)

1977 CENSUS OF GOVERNMENTS
LOCAL GOVERNMENTS DIRECTORY CARD
(Special Districts)

2. Purpose - Indicate the main function(s) of this unit, by marking the appropriate box(es). If two or more functions are performed, enter numbers 1, 2, 3, etc. to indicate size ranking.

- | | |
|--|--|
| <input type="checkbox"/> 38 Soil conservation | <input type="checkbox"/> 40 Hospital |
| <input type="checkbox"/> 51 Drainage of agricultural lands | <input type="checkbox"/> 50 Housing |
| <input type="checkbox"/> 64 Irrigation, water conservation | <input type="checkbox"/> 52 Library |
| <input type="checkbox"/> 63 Flood control | <input type="checkbox"/> 51 Parks, recreation |
| <input type="checkbox"/> 91 Domestic water supply | <input type="checkbox"/> 44 Roads, bridges |
| <input type="checkbox"/> 80 Sewerage | <input type="checkbox"/> 09 School buildings |
| <input type="checkbox"/> 02 Cemetery | <input type="checkbox"/> Other - Specify _____ |
| <input type="checkbox"/> 24 Fire protection | |

1. Address (Please correct any error in name and address including ZIP code)

3. Employment - Number of paid employees of your government and their payroll for the one pay period which included October 15, 1976

Type of employment	Number of employees	Payroll amount (Omit cents)	Length of pay period*	CENSUS USE ONLY
Full-time		\$		
Part-time		\$		

*Indicate whether pay period reported is for a one-week, two-week, bimonthly, or monthly period.

Please complete form on reverse side

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

<p>4. Debt</p> <p>a. Amount of long-term debt your district had outstanding at end of fiscal year</p> <p>b. Enter the ending date of the fiscal year for which the above debt information is reported</p>	<p>Amount (Omit cents)</p> <p>Month/day/year</p>	<p>7. District area (rough estimate will suffice)</p> <p>a. Report the amount of territory covered by this unit, if possible to the nearest tenth of a square mile</p> <p>b. Mark (X) the particular item which describes the area covered by this unit, and supply the related facts requested.</p> <p>(1) <input type="checkbox"/> An area with exactly the same boundaries as one particular county, city, village, borough, town, or township. Specify that unit by its full name.</p> <p>(2) <input type="checkbox"/> An area consisting of two or more entire counties. Specify county names.</p> <p>(3) <input type="checkbox"/> An area that includes some territory in two or more counties, but not all of the area in each of them. Specify county names.</p> <p>(4) <input type="checkbox"/> None of the three preceding descriptions is applicable</p> <p>c. Does this district cover all or part of any city or cities of 25,000 or more population?</p> <p><input type="checkbox"/> Yes - List city or cities -> _____</p> <p><input type="checkbox"/> No _____</p>
<p>5. District officials</p> <p>a. Governing body (board of trustees, directors, etc.)</p> <p>(1) Number of popularly elected members</p> <p>(2) Number of members, if any, selected by elected members, appointed, ex officio, etc.</p> <p>b. Does the district have any other POPULARLY ELECTED officials?</p> <p>1 <input type="checkbox"/> No</p> <p>2 <input type="checkbox"/> Yes - Specify official titles _____</p>	<p>Number</p>	
<p>6. Revenue powers - Mark (X) the appropriate box(es) to indicate the means of financing which are legally available to this unit (whether now used or not).</p> <p>1 <input type="checkbox"/> District-wide property taxes (levied upon assessed valuations)</p> <p>2 <input type="checkbox"/> Special assessments based on area, front footage, or value of properties benefited by particular improvements</p> <p>3 <input type="checkbox"/> Charges for services or sales</p> <p>4 <input type="checkbox"/> Grants from other governments</p>		<p>INFORMATION SUPPLIED BY _____</p> <p>Name and title _____</p>

Form Approved: O.M.B. No. 41-575071
U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS
LOCAL GOVERNMENT DIRECTORY CARD
(Special Districts)

1. Address (Please correct any error in name and address including ZIP code)

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47130

RETURN TO

2. Purpose - Indicate the main function(s) of this unit by marking the appropriate boxes. If two or more functions are performed, enter numbers - 1, 2, 3, etc., to indicate size ranking.

49	Soil conservation	50	Hospital
51	Change of agricultural lands	51	Housing
54	Irrigation, water conservation	52	Library
53	Flood control	61	Parks, recreation
91	Domestic water supply	44	Roads, bridges
80	Sewage	09	School buildings
02	Cemetery		Other - Specify
24	Fire protection		

3. Employment - Number of paid employees of your government and their payroll for the one pay period which included October 15, 1976

Type of employment	Number of employees	Payroll amount (Omit cents)	Length of pay period*	CENSUS USE ONLY
Full-time		\$		
Part-time		\$		

*Indicate whether pay period reported is for a one-week, two-week, bi-monthly, or monthly period.

Please complete form on reverse side

4. Annual finances - Enter the amounts requested below for the latest fiscal year for which information is available.

	Amount (Omit cents)
a. Revenue	
Property taxes	\$
Charges	
State government grants or aid	
All other revenue (exclude borrowings)	
b. Expenditure	
Current operations	
Construction and improvements	
c. Amount of long-term debt your district had outstanding at the end of the fiscal year	\$

5. Fiscal year - Enter the ending date of the fiscal year for which the above financial data are reported.

Month/day/year

6. District officials

a. Governing body (board of trustees, directors, etc.)

1. Number of popularly elected members

2. Number of members, if any, selected by elected members, appointed, ex officio, etc.

Number

Number

b. Does the district have any other popularly elected officials?
 No Yes - Specify official titles

7. Revenue powers - Mark as many of the following means of financing as legally available to this unit (whether now used or not).

1 District-wide property taxes (levied upon assessed valuations)
 2 Special assessments based on area, front footage, or value of properties benefited by particular improvements
 3 Charges for services or sales
 4 Grants from other governments

8. District area (rough estimate will suffice)

a. Amount of territory covered by this unit, if possible to the nearest tenth of a square mile.

Square miles

b. Mark the particular item which describes the area covered by this unit, and supply the related facts requested.

1 An area with exactly the same boundaries as one particular county, city, village, borough, town, or township - Specify that unit by its full name.

2 An area consisting of two or more entire counties. Specify county names.

3 An area that includes some territory in two or more counties, but not all of the area in each of them. Specify county names.

4 None of the three preceding descriptions is applicable

c. Does this district cover all or part of any city or cities of 25,000 or more population?
 Yes - List city or cities →
 No

INFORMATION SUPPLIED BY

Name and title

Section A - IDENTIFICATION

1977 CENSUS OF GOVERNMENTS
SUMMARY TRANSMITTAL
PROPERTY VALUES SURVEY
Assessed Values Phase

1. Name of assessing area	2. Jurisdiction No.
Location of assessment records	
3. City	4. State

5. Special instructions

Section B - OFFICE(S) VISITED

Name and title	Location of office (Courthouse, County Office Building, Town Hall, etc., and place)
1. Chief assessing officer	
2. Other officials	

Section C - INFORMATION CONCERNING ASSESSMENT RECORDS

1. Assessment roll used as primary reference consists of _____ (Number) _____ (Volumes, file drawers, lists, etc.)
(Excluding any separate records for personal property, State-assessed property, or totally exempt property.)

2. Nature of assessment roll identification recorded in column (a) of listing sheets.

Section D - FINAL ADMINISTRATIVE REPORT FOR THIS ASSESSING AREA

1. Number of enumerators	Number	
	Man-hours	
2. Man-hours of enumerator work time (Exclude travel)	Month	Day
	Month	Day
3. Enumeration completed		
4. Completed material forwarded to Census, Washington.		

Remarks

Enumerator in charge _____ Regional Office _____

IDENTIFICATION AND INSTRUCTION

FORM GP-28
(4-21-76)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS
SUMMARY TRANSMITTAL WORKSHEET
PROPERTY VALUES SURVEY
Real Estate Sales Phase

1. Name of area	2. Jurisdiction No.
3. City and State	

4. Supplementary instructions <i>Actions called for only if marked (X)</i> a. <input type="checkbox"/> Start enumeration with recorder's office b. <input type="checkbox"/> Note special instructions for this State c. <input type="checkbox"/> Make entries for items 13-16 d. <input type="checkbox"/> Make entry at item 1b as instructed	5. Expected sales sample size Between _____ and _____	6. Start with _____ transaction 8. Select sales recorded From _____ through _____	7. Take every _____ transaction 9. Take assessed values set as of -
--	---	--	--

10. SOURCES USED

Symbol (a)	Title of record (b)	Office where located (c)	Official responsible for record (Name and title) (d)
A			
B			
C			
D			
E			
F	Telephone or city directory		

11. KEY TO SOURCES FOR GP-30 ITEMS

Symbol(s) (Col. (a), above)	Number	GP-30 item title
	5a	Parcel or account number
	5b	Parcel or account number
	6a	Name of seller (Grantor)
	6b	Address of seller
	7a	Name of buyer (Grantee)
	7b	Address of buyer
	8a	Name of buyer's taxpaying agent
	8b	Address of buyer's taxpaying agent
	12a	Gross assessed value of transferred property
	13	Net assessed value
	14	Value against which bill applied
	15	Any other property values
	16	Annual property tax bill

12. NATURE OF ENTRIES FOR ITEM 4A, FORM GP-30

13. FINAL ADMINISTRATIVE REPORT FOR THIS AREA

a. Number of enumerators	
b. Enumerator work time (Exclude travel)	
c. Date enumeration completed	
d. Number of GP-30 forms transmitted with this report	
e. Remarks	
f. Enumerator in charge	
g. Regional office	

1. State		FORM GP-29 (12-7-76)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS			
2. Jurisdiction name		<p style="text-align: center;">1977 CENSUS OF GOVERNMENTS JURISDICTION CONTROL RECORD PROPERTY VALUES SURVEY Assessed Values Phase</p>					
3. Jurisdiction ID							
4. Reported number of GP-22 forms						Number	
5. Number of GP-22 forms supplied							
6. Reported number of GP-23 forms							
7. Estimated range, number of GP-23 forms							
8. Number of folders for area							
9. Editor's report						10. Results of assessed value calculation by editor	
a. GP-21 forms	<input type="checkbox"/> OK; no important remarks <input type="checkbox"/> Further review needed	a. Total, major items (those 3X certainty level)		\$			
b. Sheet count	GP-22 forms <input type="checkbox"/> OK <input type="checkbox"/> Has been slightly adjusted <input type="checkbox"/> Major discrepancy GP-23 forms <input type="checkbox"/> OK <input type="checkbox"/> Has been slightly adjusted <input type="checkbox"/> Major discrepancy	b. Sample first-line amounts, gross		\$			
c. Assessment roll volumes checked to GP-21 report	<input type="checkbox"/> OK <input type="checkbox"/> Discrepancy as to forms	c. Major first-line amounts		\$			
d. Coding (as edited)	<input type="checkbox"/> OK <input type="checkbox"/> Residual problems	d. Net, first-line amounts (b minus c)		\$			
		e. Expansion of item d (multiplier applied _____)		\$			
		f. Indicated total assessed value (a plus e)		\$			

Supplementary remarks

11. Work Unit Number →			14. DPSB report	Initials	Date
	Initials	Date		a. Keyed by	
12. Edited by			b. Verified by		
13. Reviewed and adjusted by			c. Number of rejects		

FORM GP-30 (3-18-76)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
1977 CENSUS OF GOVERNMENTS PROPERTY TRANSFER RECORD PROPERTY VALUES SURVEY Real Property Sales Phase		8a. Name of buyer's taxpaying agent	
		b. Mail address of buyer's taxpaying agent - <i>include ZIP code</i>	
1a. OFFICE USE ONLY		b. City code	
2. Assessing area and State		a. County	
		b. State	
		c. Other	
3. Date of recording		Month	Day
		Year	
4. Source reference and document		a. Document Reference Number	
		b. Type of conveyance	
5a. Parcel identification or account number			
b. Other source parcel number			
6a. Name of seller (Grantor)			
b. Mail address of seller (Grantor) - <i>include ZIP code</i>			
7a. Name of buyer (Grantee)			
b. Mail address of buyer (Grantee) - <i>include ZIP code</i>			
		9. Property description	
		a. Address of property (<i>Number and street</i>)	
		City	State
		ZIP code	
		b. Place	
		<input type="checkbox"/> City	<input type="checkbox"/> Township name
		<input type="checkbox"/> Village	<input type="checkbox"/> Unincorporated area
		<input type="checkbox"/> Borough	<input type="checkbox"/> Other
		c. Property location	
		(1) Lot	(2) Block
		(3) Section	
		(4) Township	(5) Range
		(6) Acres	
		(7) Subdivision or other local area	
		(8) Other description	
		d. <input type="checkbox"/> As described in item 17 and/or on reverse side	
		10. Amount of State or local transfer tax	
		a. State	\$
		b. County	\$
		c. Other	\$
		d. Total	\$
		11. Sales price or consideration (if stated and \$500 or more)	
		\$	
12a. Gross assessed value of transferred parcel (land and improvements only)		\$	
b. Property use (if available)			
13. Net assessed value of transferred parcel (item 12a minus any partial exemptions)		\$	
14. Value against which tax bill (item 16) was applied		\$	
15. If item 13 is different from item 14, enter amount(s) in appropriate space. If not, proceed to item 16.		a. Other real property	\$
		b. Personal property	\$
		c. Other	\$
16. Annual tax bill			
		Tax billing jurisdiction	Tax rate (if available)
		Amount of bill	
a.			\$
b.			\$
c.			\$
		Total tax bill (a + b + c)	
		\$	
17. Notes or added details (with item references)			

FORM GP-31 <small>12-26-76</small>	U.S. DEPT. OF COMMERCE BUREAU OF THE CENSUS	
1977 CENSUS OF GOVERNMENTS PROPERTY VALUES SURVEY REAL PROPERTY SALES PHASE		
In correspondence pertaining to this report, please refer to this Census File Number.		<input type="checkbox"/>
1. Census File No.		
RETURN TO	Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47130	<small>(Please correct any error in name and address including ZIP code)</small>

DESCRIPTION OF PROPERTY TRANSFERRED					
2. County or parish	3. State	4. Date of recording / / 76	5. M-P (X)		
6. Street address of property		7. City or local area			
8. Description details					
Lot	Block	Section	Township	Range	Acres
Subdivision or other local area					
Other description					
9. OFFICE USE ONLY		10.	11.	12.	13.

Dear Friend:

In compliance with Title 13 (Section 161) of the U.S. Code, we conduct a Census of Governments every 5 years in order to assemble useful statistics on a variety of subjects, including information on the administration of property taxation throughout the country. Work on the next Census of Governments, the one for 1977, has already begun. In that connection, we have obtained from public records a listing of real properties which have recently been sold. The listing includes the property described above, with you as one of the parties in the sale.

We ask that you answer the questions on the reverse side relating to this property. Your answers are confidential by law. Only Census employees sworn to preserve the confidentiality of your reply may see these answers, and only for statistical purposes.

Please return the completed questionnaire to us at your earliest possible convenience, preferably within the next 2 weeks. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response in this voluntary survey will be greatly appreciated.

Sincerely,

Vincent P. Barabba

VINCENT P. BARABBA
 Director
 Bureau of the Census

Enclosures

REAL PROPERTY SALES PHASE

Mark (X)
one box
only

1. Which one of the following best describes the use made of this property at the time of this sale?

- a. Nonfarm single-family dwelling (a separate house or a single unit of a duplex, a row house, a townhouse, or a condominium)
 - (1) Newly constructed, not previously occupied by anyone prior to the sale of this property . . . 0
 - (2) Previously occupied 120
 - (3) Mobile home if taxed as real property 150
- b. Multi-family dwelling (duplexes up to and including apartment houses)
 - (1) Newly constructed, not previously occupied by anyone prior to the sale of this property 210
 - (2) Previously occupied 220
 - (a) 2-4 family units 230
 - (b) 5-49 family units 240
 - (c) 50 or above family units 250
- c. Acreage
 - (1) Farm 300
 - (2) Ranch 310
 - (3) Recreation land 320
 - (4) Forest land 330
 - (5) Other (for example, orchard, idle, etc.) 340
- d. Vacant platted lots
 - (1) Located in a city 400
 - (2) Not located in a city 450
- e. Commercial (for example, store, office building, hotel, motel, parking lot, warehouse)
 - (1) Newly constructed, not previously occupied by anyone prior to the sale of this property . . . 510
 - (2) Previously occupied 500
- f. Industrial (for example, factory, dairy, other food processing, quarry, mine)
 - (1) Newly constructed, not previously occupied by anyone prior to the sale of this property . . . 610
 - (2) Previously occupied 600
- g. Other - Specify _____ 900

2a. Please enter the total price paid for this property (TOTAL PRICE equals the sum of cash payment, mortgages, value of any real property traded as part of TOTAL PRICE, unpaid taxes, and special assessments assumed by purchaser as part of TOTAL PRICE.) \$ _____

b. Does total price include the value of any PERSONAL PROPERTY (for example, furniture, fixtures, inventory, machinery, equipment)? Yes No
If you marked "Yes," please describe such PERSONAL PROPERTY briefly and enter amount. \$ _____

3. Was the property involved in this sale under a land contract? Yes No
If "Yes," please indicate year the land contract was initiated. Year 19____

- 4. Among the following, mark the box beside the statement which best describes this sale.**
- a. An ordinary sale or transfer, between unrelated parties
 - b. Sale or transfer between units essentially part of a single association, venture, or partnership (e.g., between corporate affiliates, a corporation and its stockholders, or two corporations with the same ownership)
 - c. Transfer of convenience (to correct defects in title, create joint tenancy, reorganize, or reconvey property)
 - d. Sale or transfer of property in connection with foreclosure or other such legal action
 - e. Sale or transfer of property in which a unit of government is grantor or grantee
 - f. Sale or transfer between relatives

INFORMATION SUPPLIED BY	Name _____		
	Address (Number and street) _____		
	City, State, ZIP code _____		
	Telephone _____		
	Area code	Number	Extension

Data supplied by		FORM GP-33 (11-27-79)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name	Title		
Address (Number and street, city, State, ZIP code)		1979 SURVEY OF ASSESSED VALUES	
"As of" assessment date(s) to which values relate			
Telephone		RETURN TO	Bureau of the Census ATTN: Governments Division Washington, D.C. 20233
Area code	Number		
Extension			

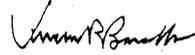
FROM THE DIRECTOR
BUREAU OF THE CENSUS

We are writing to enlist your assistance in the Bureau of the Census current survey of assessed values in each State. This voluntary survey is conducted to meet an increasing need for nationally uniform statistics on this subject for use by the Congress, State legislatures, State and local finance officers, State and local professional associations, and the general public.

We would appreciate your entering the requested data on the enclosed form and returning it to us within the next 3 weeks. It would also be helpful if you would mail with your census form a copy of the most recent published report or other material you may have which relates to the assessment data furnished for your State. A preaddressed envelope and an official mailing label are enclosed for your convenience.

Your office was most helpful in providing similar data needed in connection with the 1978 Survey of Assessed Values. Your continued assistance in updating these records would be greatly appreciated.

Sincerely,



VINCENT P. BARABBA

Enclosures

INSTRUCTIONS AND DEFINITIONS

1. Please fill out and return the white copy of this form as soon as possible. The duplicate copy is for your files.

2. Amounts reported on this form should relate to values entered on assessment rolls for application of general property taxes by local government (or by both local governments and the State). Property subject only to State taxes should be excluded from this form.

3. Report in terms of values finally set for application of local taxes. Unless otherwise indicated by supplementary instructions supplied for your State, the values should reflect assessment rolls completed during calendar 1979, for an "as of" assessment date (often synonymous with "valuation date") in that year. If values set as of a valuation date in 1979 are not available, please use values set as of the most recent valuation date. In any event, please enter the valuation date and the year involved in the "as of" space provided above.

4. If differing values are used for application of local general property taxes by various types of local governments, or as between the State and local governments, enter figures that relate to the application of county property taxes.

5. Part I, Col. 2 — Report amounts for all types of property subject to local general property taxation, including the tax-exempt value where property is exempt only up to specified dollar amounts (e.g., homestead and veterans exemptions), or for specified periods of time (e.g., new factories), to the extent that such exempted amounts are recorded on assessment rolls.

6. Part I, Col. 3 — Report any nontaxable values that are included in the figures reported in part I, column 2.

7. Part IA, Col. 4 — Report the value of any fully exempt properties, i.e., property excluded from taxation, such as property owned and used by churches, educational institutions, and governmental agencies.

8. Part II — Specify the types and respective amounts of partially exempt components which add up to the partially exempt values reported in part I, column 3.

9. Part III — Indicate whether any related source materials (reports, etc.) are being supplied.

10. Parts IV and IVA — Enter assessed value data for counties and other specified jurisdictions. Statewide totals of these data should equal corresponding totals of the respective items in parts I and IA.

11. Report in thousands of dollars. Omit cents.

12. Please provide the requested types of data in the maximum detail possible. If some items do not apply to your State, do not leave them blank, but enter "None" or a dash in the reporting space. If figures for some subclassifications cannot be supplied directly from available records, but reasonable estimates can be made, please enter such figures and mark them "(e)." If figures are available for some groupings of particular detail categories, please bracket or annotate to indicate the reporting basis applied. Otherwise, enter "NA" for applicable items which cannot be reported separately on even an estimated or grouped basis.

Please continue form on reverse side

Valuation date set as of _____ 1979 or 19 _____		Part I - STATEWIDE TOTALS OF ASSESSED VALUES FOR LOCAL GENERAL PROPERTY TAXATION		Part IA - FULL EXEMPTIONS	Part II - DETAIL OF TAX EXEMPT VALUES BY TYPE		
Item (1)	Gross assessed value, including partial exemp- tions, but excluding full exemptions (2)	Exempt value included in col. 2 (3)	Valuations for FULLY-EXEMPT property (i.e., property excluded from taxation) (4)	Item (1)	Total (2)	For locally assessed real property only (Item 1, part I) (3)	
1. Locally assessed real property, total				All types of exemptions covered by part I, col. 3			
a. Land				Homestead exemptions			
b. Improvements				Other exemptions (Please specify)			
c. Other or unallocable							
2. Locally assessed personal property, total							
a. Intangible personalty - Stocks and bonds, money and credits, etc., locally assessed							
b. Tangible personal property, total							
(1) Motor vehicles							
(2) Household personal property - Household furniture, clothing, other personal belongings. Exclude motor vehicles, and office, hotel, and motel furnishings				All types of exemptions covered by part I, col. 4			
(3) Commercial and industrial inventories - Stock-in-trade, etc.				Religious			
(4) Commercial and industrial furnishings, machinery and equipment - Including any locally assessed utility property recorded as personalty and office, hotel, and motel furnishings				Educational			
(5) Agricultural personal property - Livestock, machinery and equipment, other than motor vehicles				Charitable			
(6) Other and unallocable tangible personal property (locally assessed)				Governmental			
3. State assessed property, total				Other			
(Assessed values set by the State for application of local property taxes. Exclude any values for property subject solely to State taxation.)				Part III - RELATED SOURCE MATERIALS BEING SUPPLIED			
a. Utilities, total							
(1) State assessed railroad property				Please mark (X)		Title or description (If necessary, attach separate listing) (3)	
(2) Other State assessed utility properties				With form (1)	Filed separately (2)		
b. Other types of State assessed property (Please specify)							
4. Total, all assessed values (Sum of Items 1, 2, and 3)							

1977 CENSUS OF GOVERNMENTS

JURISDICTION CONTROL RECORD

PROPERTY VALUES SURVEY
Real Estate Sales Phase

1. Jurisdiction		10. Problems (routed for further handling)	Number
a. Area	b. State		
2. Jurisdiction ID	3. Number of folders for area		
4. Large-city area <input type="checkbox"/> No <input type="checkbox"/> All <input type="checkbox"/> Part(s)			
5. 1972 (if available)		a. Address information	
		b. Description	
6. Reported		c. Both address and description	
7. Verified <input type="checkbox"/> Mark here if changed		d. Other (explained at "Notes")	
8. Discarded as unusable		e. Total (10a to 10d above)	
a. Improper timing item 3, GP-30			
b. "Part-P" at item 12a, GP-30		11. Edited as ready for addressing (9 minus 10e above)	
c. "Tax-exempt" at item 12a, GP-30		12. Post-review problems	
d. "NA" or zero at item 12a, GP-30		a. Address information	
e. Same names in items 6a and 7a, GP-30		b. Description	
f. Other (explained at "Notes")		c. Both address and description	
g. Total discarded (8a to 8f above)		d. Other (explained at "Notes")	
9. Total initially usable (7 minus 8g above)		e. Total unusable (12a to 12d above)	
		13. Net usable for addressing (9 minus 12e above)	

Notes (with item reference)

Edited by	Date	Reviewed and adjusted by	Date
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GP-35(L)
(8-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

Dear Local Official:

In compliance with title 13 (section 161) of the U.S. Code, the Bureau of the Census is now beginning work on the 1977 Census of Governments. Part of the information the Bureau will collect for this project will relate to property transfers and assessed valuations.

Bureau of the Census representatives will visit local recording and assessment offices to compile certain statistics covering real property assessments made as of 1976 or late 1975 and property transfers that were recorded between July 1, 1976 and December 31, 1976.

Our representative will have detailed instructions as to how to proceed with this work, but I shall be most grateful if you will assist him in obtaining access to the appropriate records and in making work space available for his visit.

In addition to working with assessment rolls and other documents, the Bureau's representative will need to obtain a few key items of information from you and may have some questions or problems as to the use of records on which your advice would be helpful.

Your cooperation and assistance in connection with the 1977 Census of Governments will be greatly appreciated.

Sincerely,

VINCENT P. BARABBA
Director
Bureau of the Census



GP-77-1(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

We recently sent you a questionnaire relating to a property transaction in which you were one of the parties. The questionnaire was returned to us blank.

We would like to point out that this information is urgently needed in connection with the 1977 Census of Governments, which the Bureau of the Census conducts each five years. The figures you are asked to provide will be used to develop statistics on the value of property in the United States.

Your answers in this survey are confidential by law. Only Census employees sworn to preserve the confidentiality of your reply may see these answers, and only for statistical purposes in connection with this survey.

We would be grateful if you would help us to complete this survey by filling out the enclosed form GP-31 and returning it to us in the enclosed preaddressed envelope.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

GP-77-2(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for the information you have sent us for use in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

From the information you supplied, we have not been able to determine clearly the total sales price of the real property transferred. Please indicate in the space provided below the total sales price (including the amount for any mortgages that may have been assumed, but excluding the value of any personal property involved in the sale).

All information you supply for this survey is confidential by law. It may be seen only by Census employees sworn to preserve the confidentiality of your reply, and only in connection with the statistical purposes of this survey.

Your continued cooperation is greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Sherman Landau".

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

Total sales price of real property transferred: \$ _____

GP-77.3(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, O.C. 20233

Dear

Thank you for the questionnaire you have sent us for use in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

In order to complete our work, we need certain information not shown in your reply. You have indicated that the sale price included personal property (household goods, machinery and fixtures, stock-in-trade, etc.).

In the spaces provided below, please describe briefly the personal property involved in the sale, and insert the value included in the total sales price.

Please return this letter in the enclosed preaddressed envelope. Your continued cooperation is greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

Personal property involved in sale

Value included in total sales price: \$ _____

Description of personal property: _____

GP-77-4(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for the information you sent us for use in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

In order to complete our work we need certain information not shown by your report. We are enclosing a copy of the form you sent us. Please help us to assure that the data we have for this transaction are complete by filling out the portions of the form which are circled. Please return the completed questionnaire in the enclosed preaddressed envelope.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosures

GP-77-5(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for your reply to our recent request for information needed in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

You indicated in your note that you no longer own the property referred to in our questionnaire. For purposes of our survey, we need information about the transfer of this real property to you, even though you may have subsequently disposed of it. Accordingly, please supply us with the information requested on the enclosed Form GP-31.

We are enclosing a preaddressed envelope for your convenience in replying. Your cooperation in this voluntary survey is greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosures

GP-77-5A(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for your reply to our recent request for information needed in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

You indicated in your note that you no longer own the property referred to in our questionnaire. For purposes of our survey, we need information about the transfer of this real property, even though you no longer own it. Accordingly, please supply us with the information requested on the enclosed Form GP-31.

For your convenience in replying we have enclosed a preaddressed envelope.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosures

GP-77-6(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for your reply to our recent request for information needed in our 1977 Census of Governments Property Values Survey (Real Property Sales Study).

We regret that our original description of the property was not more complete. A more detailed description of the property has been entered on the front of the enclosed form GP-31. We trust that this additional information will enable you to complete the questionnaire covering this transaction. Also enclosed is a preaddressed envelope for your convenience in replying.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosures

GP-77-7(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, O.C. 20233

Dear

This is in response to your recent letter concerning our Property Values Survey (Real Property Sales Study).

This study is being conducted as part of the 1977 Census of Governments. The information being collected will be used to publish statistical tables showing estimated market value of real property in the United States as a whole, and in each State. The Census of Governments is conducted every 5 years. Findings on property values from the previous Census of Governments were published in Volume 2 of the 1972 Census of Governments. Copies of this publication are available in many public libraries.

The study is based on a sample of real property sales, drawn at random by Census enumerators from public records available in the offices of local recording and assessing officials. Such publicly available data must then be augmented with sales price information relating to individual transactions, in order that the necessary statistical computations can be completed quickly and accurately.

Information you supply for this survey is confidential by law. It may be seen only by Census employees sworn to preserve the confidentiality of your reply, and only in connection with the statistical purposes of the survey.

Participation is voluntary, and no penalty of any kind attaches to those who do not respond. However, it is extremely important to the integrity and usefulness of the survey that we obtain sales price information for as many sales as possible. For this reason, we hope that you will complete the enclosed questionnaire. A preaddressed envelope (no stamps required) is enclosed for your convenience in replying.

Your cooperation in this nationwide survey will be greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosures

GP-77-8(L)
(11-76)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear

Thank you for your recent response to our sample Survey of Real Property Sales.

Information on property sales was drawn at random by Census enumerators from local recorders' offices in selected areas. On the basis of the statements in your letter, our information apparently was incorrect. It will not be necessary for you to answer our questionnaire.

Please accept our apologies for any inconvenience caused you in this matter.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

**U.S. DEPARTMENT OF COMMERCE
Bureau of the Census**

Charlotte, North Carolina 28202

GP-50

OFFICIAL BUSINESS

Penalty for Private Use, \$300

POSTAGE AND
FEES PAID
U.S. DEPARTMENT
OF COMMERCE
COM-202



Bureau of the Census
230 South Tryon Street, Suite 800
Charlotte, North Carolina 28202

FORM GP-50 (8-18-76)		INSTRUCTIONS - Complete this form for each pay period you worked on the Property Values Survey. The requested information can be located in the specified sections of form BC-27. Mail this report to the Regional Office no later than the last day of each pay period.			
U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS BIWEEKLY PROGRESS AND COST REPORT PROPERTY VALUES SURVEY		1. Interviewer		Code	
2. Period covered (Dates)	From	To	3. Jurisdictions completed during this pay period	a. RPSP	b. AVP
4. CHARGES TO PROJECT 6040					
a. Hours (Section I, line 18)			b. Mileage costs (Section II, line 1)		
c. Per diem costs (Section II, line 2)			d. Other costs (Section II, lines 3 and 4)		
Remarks					

**WORKSHEET FOR SELECTING REAL ESTATE SALES SAMPLE
PROPERTY VALUES SURVEY
Michigan**

County _____

Jurisdiction (City or township)					
Start with					
Take every					
Nature of identification of source ref. I.D. No.					
Line	Source ref. I.D. No.				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

Data supplied by			FORM E-1 (8-1-77)	1977 CENSUS OF GOVERNMENTS	
Name			SURVEY OF GOVERNMENT EMPLOYMENT STATE AGENCIES		
Title					
Official address (Number and street, city, State, ZIP code)					
Telephone			(Please correct any error in name and address including ZIP code)		
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO		Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

SECOND REQUEST

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your agency's employment and payrolls as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor-management relations.

Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES – Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES – Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES – Persons employed during this pay period on a part-time basis. **Include** those daily or hourly employees usually engaged for less than the regular full-time

workweek, as well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) – Salaries, wages, fees, or commissions earned during (or applicable to) the pay periods defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on an interval which differs from the predominant payroll intervals reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval. **Exclude** the value of living quarters and subsistence allowances furnished to employees.

▶ IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK ◀

Part I – PAYROLL INTERVAL

How frequently are employees of this agency paid for their services?

1. Full-time employees (all or most)

(Mark one box only)

- Monthly Each 2 weeks
 Twice a month Weekly

2. Part-time employees (all or most)

(Mark one box only)

- Monthly Each 2 weeks
 Twice a month Weekly

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USE ONLY

Part II – EMPLOYEES AND PAYROLL – Report data for pay period marked in part I which included October 15, 1977

	Number of employees	Payroll amount (Omit cents)
A. Full-Time Employees – Report payroll amount for the pay period interval marked in part I, item 1. Also report number of full-time employees at part V, item A, below.		\$
B. Part-Time Employees – Report payroll amount for the pay period interval marked in part I, item 2.		\$

Part III – PAYROLLS FOR FISCAL YEAR

TOTAL PAYROLLS FOR THE FISCAL YEAR ENDED IN 1977 – Gross salaries, wages, fees, and commissions earned by all persons employed by this agency during the 1977 fiscal year. Include payrolls for both full-time and part-time employees.	Amount (Omit cents)
	144 \$

Part IV – EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (EI) Number used for your agency on its latest Quarterly Return of Withheld Federal Income Tax (IRS Form 941E). If more than one Employer Identification Number is used to report Federal income taxes withheld from all payroll amounts listed in part II above, report each 9-digit EI Number.

EI Number(s)

[]-[] [] [] [] [] [] [] []	[]-[] [] [] [] [] [] [] []	[]-[] [] [] [] [] [] [] []	[]-[] [] [] [] [] [] [] []
-------------------------------------	-------------------------------------	-------------------------------------	-------------------------------------

Part V – RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

	Number of full-time employees, Oct. 1977
A. Total Full-Time Employees – Same as full-time number reported in part II, item A, above.	
B. Full-Time Employees With Retirement Coverage – Enter below the number of full-time employees having the specified types of retirement coverage to which the State contributes. (Treat contributions of your agency as State contributions.) Each employee should be counted in only one of the categories listed.	191
1. Federal Social Security System (OASDHI) only	
2. A State-administered retirement system	192

	paid for in whole or in part by the State	
With dual coverage	4. Both a State-administered retirement system and Federal Social Security	194
	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by the State) and Federal Social Security	195
C. Total Full-Time Employees With Retirement Coverage - Sum of items B1 to B5		198
D. Full-Time Employees Without Retirement Coverage - A minus C		197
E. Other Insurance Coverage, Full-Time Employees - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the State. Exclude coverage provided by retirement benefits reported in B above.		198
1. Health, hospital, or disability insurance		
2. Life insurance		229
F. Full-Time Employees Without Health, Hospital, or Disability Insurance - A minus E1		199
G. Full-Time Employees Without Life Insurance - A minus E2		221

Part VI - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

Employee Organization - Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

Meet and Confer Discussions - The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a nonbinding memorandum of understanding.

Collective Negotiations - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contractual agreement.

Bargaining Unit - A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and nonmembers of the employee organization.

A. Extent of Employee Organization - Total number of full-time employees who are members of an employee organization. If exact figures on the number of full-time employees of your agency who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number	CENSUS USE ONLY
	237	
B. Labor Relations Policy - Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment? <input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to D on page 3		238
1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, mark (X) in each box.)	a. <input type="checkbox"/> Collective negotiations	231
	b. <input type="checkbox"/> Meet and confer discussions	232
2. Contractual agreements - Enter the number of written contractual agreements between your agency and employee organizations for each item listed below:	Number	
a. Total number of contractual agreements in effect on October 15, 1977	233	
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977	247	
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)	248	
3. Employees covered by contractual agreements - Enter the number of employees in positions covered by contractual agreements for each of the items listed below:		252
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at item 2a above)		
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b above)		249
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c above)		253

Part VI - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES - Continued

4. Memoranda of understanding - Enter the number of written memoranda of understanding between your agency and employee organizations for each item listed below:

	Number
a. Memoranda of understanding in effect on October 15, 1977	234
b. Memoranda of understanding that became effective between October 16, 1976 and October 15, 1977	236

C. Bargaining units - Enter below the number of employee bargaining units in your agency as of October 15, 1977, a coded description of each unit and the number of employees represented by each bargaining unit.

280

1. TOTAL number of bargaining units as of October 15, 1977

2. For each bargaining unit in your agency, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

Description codes - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a).

- | Code | Types of employees |
|------|--|
| 02 | Administrative and/or other professional employees |
| 04 | Highway maintenance and heavy equipment operators |
| 05 | Skilled craft and trade employees |
| 06 | Law enforcement or security employees |
| 08 | Custodial and service employees |
| 09 | Social service professional employees |
| 10 | Clerical, secretarial, and/or general office employees |
| 11 | Health care employees |
| 14 | Agency wide - all eligible employees |
| 17 | Other employees (no description above sufficiently describes types of employees represented) |

Line No.	Bargaining unit description (Enter code) (a)	Supervisory employees are represented (Mark (X) if yes) (b)	Number of employees represented, October 15, 1977 (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

TOTAL number of employees represented → 281

▶ If there are more than 10 bargaining units, please continue to list information on an additional sheet of paper ◀

3. Do any of the bargaining units listed above represent employees not included in part II of this form?

Yes - Specify the bargaining unit(s) involved and describe which other employees are included.

No

D. Work Stoppages - During the past year (October 16, 1976 to October 15, 1977), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

No

Yes - How many during this period? []

Specify date(s) of stoppage(s) ←

From	To	From	To	From	To

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▶ NOTE - If your office is unable to supply information requested in part VI, please enter the name, title, and address of the individual to whom this inquiry should be directed. ◀

Direct inquiry to	Name	Title		
	Address (Number and street, city, State, ZIP code)		Telephone	
			Area code	Number

Name of institution		FORM E-2 (8-25-77)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Data supplied by		1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT STATE INSTITUTIONS OF HIGHER EDUCATION			
Name		In correspondence pertaining to this report, please refer to the Census File Number above your address			
Title					
Official address (Number and street, city, State, ZIP code)					
Telephone					
		(Please correct any error in name and address including ZIP code)			
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO		Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132
<p>Dear Public Official:</p> <p>In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your institution's employment and payrolls as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor management relations.</p> <p>Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.</p> <p>Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a pre-addressed return envelope for convenience in replying.</p> <p>Your cooperation and prompt response will be greatly appreciated.</p> <p>Sincerely,</p> <p><i>Manuel D. Plotkin</i></p> <p>MANUEL D. PLOTKIN Director Bureau of the Census</p> <p>Enclosures</p>					
<p>GENERAL INSTRUCTIONS</p> <p>Please report data covering all branches, schools, and departments of the institution named above, unless otherwise indicated. If you cannot supply comprehensive figures, please list at the right any significant parts of your institution which are not included in your completed form E-2.</p>					

specified types of retirement coverage to which the state contributes. (Treat contributions of your institution as State contributions.) Each employee should be counted in only one of the categories listed.		191
With one type of coverage only	1. Federal Social Security System (OASDHI) only	192
	2. A State-administered retirement system only	193
	3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by the State)	194
With dual coverage	4. Both a State-administered retirement system and Federal Social Security	195
	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by the State) and Federal Social Security	196
C. TOTAL full-time employees with retirement coverage - Sum of items B1 thru B5		197
D. Full-time employees without retirement coverage - A minus C		198
E. Other insurance coverage, full-time employees - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the State. Exclude coverage provided by retirement benefits reported in B above.		199
1. Health, hospital, or disability insurance		200
2. Life insurance		201
F. Full-time employees without health, hospital, or disability insurance - A minus E1		201
G. Full-time employees without life insurance - A minus E2		201

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION - Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a nonbinding memorandum of understanding.

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contractual agreement.

BARGAINING UNIT - A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and non-members of the employee organization.

	Number	CENSUS USE ONLY
A. Extent of employee organization - If exact figures on the number of employees of your institution who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	237	
1. Total number of full-time employees who are members of an employee organization		
2. Number of full-time employees, by type, who are members of an employee organization	238	
a. Instructional staff - as defined in part II, item 1	245	
b. Hospital employees	246	
c. Agricultural extension and experiment station employees	239	
d. All other		
B. Labor relations policy - Does your institution engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?		230
	<input type="checkbox"/> Yes	
	<input type="checkbox"/> No - Skip to D on page 3	
1. Please indicate the method which best reflects the labor relations policy of your institution. (If both methods apply, mark (X) in each box.)		231
	a. <input type="checkbox"/> Collective negotiations	232
	b. <input type="checkbox"/> Meet and confer discussions	
2. Contractual agreements - Enter the number of written contractual agreements between your institution and employee organizations for each item listed below.		Number
a. Total number of contractual agreements in effect on October 15, 1977		233
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977		247
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)		248
3. Employees covered by contractual agreements - Enter the number of employees in positions covered by contractual agreements for each of the items listed below:		252
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at 2a above)		249
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b above)		253
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c above)		254
4. Memoranda of understanding - Enter the number of written memoranda of understanding between your institution and employee organizations for each item listed below:		234
a. Memoranda of understanding in effect on October 15, 1977		236
b. Memoranda of understanding that became effective between October 16, 1976 and October 15, 1977		

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES - Continued

C. Bargaining units - Enter below the number of employee bargaining units in your institution as of October 15, 1977, a coded description of each unit and the number of employees represented by each bargaining unit.

1. TOTAL number of bargaining units as of October 15, 1977 280

2. For each bargaining unit in your institution, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

Description codes - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a).

- Code Types of Employees
- 01 - Faculty members
 - 02 - Administrative and/or other professional employees
 - 05 - Skilled craft and trade employees
 - 06 - Law enforcement or security employees
 - 08 - Custodial and service employees
 - 10 - Clerical, secretarial, and/or general office employees
 - 11 - Health care employees
 - 16 - Other employees (No description above sufficiently describes the types of employees represented)

Line No.	Bargaining unit description (Enter code) (a)	Supervisory employees are represented (Mark (X) if yes) (b)	Number of employees represented, October 15, 1977 (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

TOTAL number of employees represented 281

▶ If there are more than 10 bargaining units, please continue to list information in remarks section below ◀

3. Do any of the bargaining units listed above represent employees not included in part II of this form?

Yes - Specify the bargaining unit(s) involved and describe which other employees are included.

No

D. Work stoppages - During the past year (October 16, 1976 to October 15, 1977), has your institution experienced a work stoppage (strike, walk-out, organized "sick call," etc.) which lasted at least one full working day or one full working shift?

No

Yes - How many during this period? []

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Specify date(s) of stoppage(s)

From	To	From	To	From	To

Remarks

▶ NOTE - If your office is unable to supply information requested in part V, please enter the name, title, and address of the individual to whom this inquiry should be directed. ◀

Direct inquiry to	Name		Title		
	Address		Telephone		
	Area code	Number	Extension		

Data supplied by			FORM E-3 (9-1-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT LOCAL AGENCIES AND DISTRICTS	
Title				
Official address (Number and street, city, State, ZIP code)				
Telephone:			(Please correct any error in name and address including ZIP code)	
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO	Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

SECOND REQUEST

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations and the general public. You will note that this form requests information on your agency's employment and payrolls as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor-management relations.

Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

GENERAL INSTRUCTIONS AND DEFINITIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. **Include** those daily or hourly employees usually engaged for less than the regular full-time workweek, as

well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) the pay periods defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on an interval which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval. **Exclude** the value of living quarters and subsistence allowances furnished to employees.

▶ **IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK** ◀

Part I - PAYROLL INTERVAL

How frequently are employees of this agency paid for their services? (Mark (X) one box for each item number.)

1. Full-time employees (all or most)

2. Part-time employees (all or most)

Monthly

Each 2 weeks

Monthly

Each 2 weeks

Twice a month

Weekly

Twice a month

Weekly

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Part II - EMPLOYEES AND PAYROLL - Report data for pay period marked in part I which included October 15, 1977

Types of employees	Number of employees	Payroll amount (Omit cents)
A. Full-time employees - Report payroll amount for the specific pay period indicated by your entry in part I, item 1. Also report number of full-time employees at part IV, item A.		\$
B. Part-time employees - Report payroll amount for the specific pay period indicated by your entry in part I, item 2.		\$

Part III - EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (EI) Number used for your district or agency on its latest Quarterly Return of Withheld Federal Income Tax (IRS Form 941E). If more than one Employer Identification Number is used to report Federal income taxes withheld from all payroll amounts listed in part-II above, report each 9-digit EI Number:

EI Number(s)

-	-	-
-	-	-

Part IV - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

		Number of full-time employees, October 1977
A. TOTAL full-time employees - Same as full-time number reported in part II, item A.		
B. Full-time employees with retirement coverage - Enter below the number of full-time employees having the specified types of retirement coverage to which your agency contributes. State and local retirement systems are intended to cover plans which are supported by your agency directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are primarily financed through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.		191
With one type of coverage only	1. Federal Social Security System (OASDHI) only	192
	2. A State-administered retirement system or a locally administered retirement system only	193
	3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your agency)	194
	4. Both a State-administered retirement system or a locally administered retirement	

coverage	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your agency) and Federal Social Security	195
C. Total full-time employees with retirement coverage - Sum of Items B1 thru B5		196
D. Full-time employees without retirement coverage - A minus C		197
E. Other insurance coverage, full-time employees - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your agency. Exclude coverage provided by retirement benefits reported in B above.		198
1. Health, hospital, or disability insurance		
2. Life insurance		200
F. Full-time employees without health, hospital, or disability insurance - A minus E1		199
G. Full-time employees without life insurance - A minus E2		201

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION - Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a **nonbinding memorandum of understanding**.

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a **mutually binding contractual agreement**.

BARGAINING UNIT - A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and non-members of the employee organization.

A. Extent of employee organization - Total number of full-time employees who are members of an employee organization. If exact figures on the number of employees of your agency who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number	CENSUS USE ONLY
	237	
B. Labor relations policy - Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to D on page 3	238
1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, mark (X) in each box.)	a. <input type="checkbox"/> Collective negotiations	239
	b. <input type="checkbox"/> Meet and confer discussions	232
2. Contractual agreements - Enter the number of written contractual agreements between your agency and employee organizations for each item listed below.	Number	233
a. Total number of contractual agreements in effect on October 15, 1977		
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977		247
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)		248
3. Employees covered by contractual agreements - Enter the number of employees in positions covered by contractual agreements for each of the items listed below:		252
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at 2a above)		
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b above)		249
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c above)		253
4. Memoranda of understanding - Enter the number of written memoranda of understanding between your agency and employee organizations for each item listed below:		234
a. Memoranda of understanding in effect on October 15, 1977		
b. Memoranda of understanding that became effective between October 16, 1976 and October 15, 1977		236

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES - Continued

C. Bargaining units - Enter below the number of employee bargaining units in your agency as of October 15, 1977, a coded description of each unit and the number of employees represented by each bargaining unit.

280

1. TOTAL number of bargaining units as of October 15, 1977

2. For each bargaining unit in your agency, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

Line No.	Bargaining unit description (Enter code) (a)	Supervisory employees are represented (Mark (X) if yes) (b)	Number of employees represented, October 15, 1977 (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
TOTAL number of employees represented			281

Description codes - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a)

- | | |
|-------------|--|
| Code | Types of employees |
| 02 | Administrative and/or other professional employees |
| 04 | Highway maintenance and heavy equipment operators |
| 05 | Skilled craft and trade employees |
| 06 | Law enforcement or security employees |
| 08 | Custodial and/or service employees |
| 09 | Social Service professional employees |
| 10 | Clerical, secretarial, and/or general office employees |
| 11 | Health care employees |
| 12 | Sanitation employees |
| 13 | Public transit employees |
| 15 | Agency-wide - all eligible employees |
| 17 | Other employees. (No description above sufficiently describes types of employees represented.) |

► If there are more than 11 bargaining units, please continue to list information in remarks below ◀

D. Work stoppages - During the past year (October 16, 1976 to October 15, 1977), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

No

Yes - How many during this period.....

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Specify date(s) of stoppage(s) ◀

From	To	From	To	From	To

Remarks

NOTE - If your office is unable to supply information requested in part V, please enter the name, title, and address of the individual to whom this inquiry should be directed.

Direct Inquiry	Name		Title		
	Address (Number and street, city, State, ZIP code)				
	Area code		Number		Extension

Data supplied by			FORM E-4 (8-15-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT Municipalities, Counties, and Townships	
Title				
Official address (Number and street, city, State, ZIP code)				
Telephone			(Please correct any error in name and address including ZIP code)	
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO	Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your government's employment and payrolls as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor-management relations.

Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
 Director
 Bureau of the Census

Enclosures

GENERAL INSTRUCTIONS AND DEFINITIONS

Please report figures covering all departments and agencies (except any school system employment and payrolls) of the government named in the address label and return the addressed copy of this form as promptly as possible.

If records of your office do not contain all the information requested, please obtain the figures from other agencies for inclusion in this report. If you cannot supply entirely comprehensive data, list in remarks on page 3 any agencies of your government that are not included in your completed questionnaire.

NUMBER OF EMPLOYEES – Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. Exclude any school system employees, employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. Include any officials paid on a salary basis; by fees or commissions; on a per meeting basis; or a flat sum quarterly, semiannually, or annually.

FULL-TIME EMPLOYEES – Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES – Persons employed during this pay period on a part-time basis. Include those daily or hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

EMPLOYEES IN FEDERALLY FUNDED PROGRAMS – Persons being paid out of Federal grant funds (e.g., EEA, CETA) should be reported as employees of this government. Categorize these employees in the appropriate functional classification as you do with other employees.

PAYROLLS (GROSS BEFORE DEDUCTIONS) – Salaries, wages, fees, or commissions earned by employees during (or applicable to) the pay period(s) defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some employees have a different payroll interval from the majority, please convert the amount reported to the sum they would have received if paid specifically for the predominant payroll interval. Exclude the value of living quarters and subsistence allowances furnished to institutional employees.

▶ IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK ◀

Part I – PAYROLL INTERVAL

How frequently are employees of this government paid for their services?

1. Full-time employees (all or most)
("X" one box only)

- Monthly
- Twice a month
- Each 2 weeks
- Weekly

2. Part-time employees (all or most)
("X" one box only)

- Monthly
- Twice a month
- Each 2 weeks
- Weekly

CENSUS USE ONLY

Part II, Section A – EMPLOYEES AND PAYROLL For pay period reported in part I which included October 15, 1977

Function A person working in more than one of the following categories should be reported only once – in the area of primary responsibility	Full-time employees		Part-time employees	
	Number (a)	Payroll amount for pay period marked above (Omit cents) (b)	Number (c)	Payroll amount for pay period marked above (Omit cents) (d)
TOTAL (Sum of items 1 through 22) →				
A. GENERAL GOVERNMENTAL ADMINISTRATION	038	039	040	041
1. Financial administration – Treasurer's office, auditor's or comptroller's office, tax assessing, tax billing and collection, budgeting, purchasing, central accounting offices, and similar financial administration.				
2. General control – Council, board of supervisors or commissioners, central administrative officers and agencies, such as manager or mayor, clerk, recorder, legal staff, and central personnel or planning agency. Include also all judicial officers and employees (judges, magistrates, bailiffs, etc., paid by your government). Exclude financial activities reported at item 1.	042	043	044	045

3. Police protection - Police department, sheriff and constable offices, coroner, etc. Report school crossing guards as part-time employees.

b. Other employees - All police protection employees not included at item 3a.

c. TOTAL (Sum of items 3a and 3b) →

4. Correction - Jails, reformatories, detention homes, and probation activities. Report "Holding Tank" employees at Police protection, item 3 above.

5. Fire protection - Report paid volunteer firefighters as part-time employees; exclude unpaid volunteers. Report forest fire protection employees at item 16 below.

a. Firefighters - Persons engaged in fire suppression and prevention. Include employees trained in these activities but performing such other duties as dispatching, emergency medical care, etc.

b. Other employees - All fire protection agency employees not included at item 5a.

c. TOTAL (Sum of items 5a and 5b) →

C. TRANSPORTATION

6. Streets and highways - Maintenance, repair, construction, and administration of streets, alleys, sidewalks, roads, highways, and bridges. Street cleaning and sewer employees should be reported at items 12 and 13.

7. Airport - Airport and air terminal facilities owned and operated by your government

8. Water transportation and terminal facilities - Docks, wharves, and related warehouses owned and operated by your government. Facilities for pleasure boats only should be reported at item 14.

D. SOCIAL SERVICES AND INCOME MAINTENANCE

9. Public welfare - Maintenance of homes and other institutions for the needy, administration of public assistance, social workers, etc. Hospital employees should be reported at item 11.

10. Health - Public health services, out-patient clinics, visiting nurses, food and sanitary inspections, other environmental health activities (e.g., pollution control), etc.

11. Hospitals - Institutions for in-patient medical care. Include all paid student help. Nursing home and welfare institution employees should be reported at item 9.

E. ENVIRONMENT AND HOUSING

12. Street cleaning and refuse collection - Street cleaning, garbage and refuse collection and disposal, operation of sanitary landfill

13. Sewers and sewage disposal - Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants. Water supply employees should be reported at item 17.

14. Parks and recreation - Parks, playground, swimming pools, auditoriums, museums, marinas, zoo, etc.

15. Urban renewal and community redevelopment - Slum clearance and any housing projects of your government

16. Natural resources - Forest fire protection, irrigation, drainage, flood control, forestry, agriculture, etc.

F. UTILITIES

17. Water supply system - Public water supply system operated by your government

18. Electric power system - Public electric power supply or distribution system operated by your government

19. Gas supply system - Public gas supply or distribution system operated by your government

018	019	020	021
054	055	056	057
102	103	104	105
030	031	032	033
146	147	148	149
058	059	060	061
046	047	048	049
110	111	112	113
114	115	116	117
050	051	052	053
074	075	076	077
078	079	080	081
062	063	064	065
066	067	068	069
070	071	072	073
118	119	120	121
098	099	100	101
082	083	084	085
086	087	088	089
090	091	092	093

20. Transit system - Rapid transit system (buses, trolleys, etc.) operated by your government	094	095	096	097
G. OTHER ACTIVITIES	106	107	108	109
21. Libraries - Public libraries operated by your government				
22. All other - All employees of your government and its agencies not reported above, except for any school system employees and payrolls. Include employees concerned with elections and voter registration, protective inspection (building, electrical, etc.), motor pools, maintenance of general public buildings, and other activities not covered elsewhere.	122	123	124	125

Part II, Section B - COMPREHENSIVE EMPLOYMENT AND TRAINING ACT

Total number of the employees listed above who are paid through the use of Comprehensive Employment and Training Act (CETA) funds

Number

Part III - EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (EI) Number used for your government on its latest Quarterly Return of Withheld Federal Income Tax (IRS Form 941E). If more than one Employer Identification Number is used to report Federal income taxes withheld from all payroll amounts listed in part II above, report each 9-digit EI Number.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Part IV - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

		Number of full-time employees, Oct. 1977
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in part II, section A, column (a).		
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your government contributes. State and local retirement systems are intended to cover plans which are supported by your government directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.		191
With one type of coverage only	1. Federal Social Security System (OASDHI) only	
	2. A State-administered retirement system or a locally administered retirement system only	192
	3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your government)	193
With dual coverage	4. Both a State-administered retirement system or a locally administered retirement system and Federal Social Security	194
	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your government) and Federal Social Security	195
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 thru B5		196
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C		197
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your government. Exclude coverage provided by retirement benefits reported in B above.		198
1. Health, hospital, or disability insurance		
2. Life insurance		200
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL, OR DISABILITY INSURANCE - A minus E1		199
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2		201

Part V – EMPLOYEE ORGANIZATION, LABOR RELATION POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION – Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

COLLECTIVE NEGOTIATIONS – The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contractual agreement.

MEET AND CONFER DISCUSSIONS – The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a nonbinding memorandum of understanding.

BARGAINING UNIT – A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and nonmembers of the employee organization.

A. EXTENT OF EMPLOYEE ORGANIZATION – If exact figures on the number of employees of your government who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.		Number	CENSUS USE ONLY
1. Total number of full-time employees who are members of an employee organization. Exclude education employees.		237	
2. Number of full-time employees, in each of the selected functions listed, who are members of an employee organization. (Refer to part II, section A, for definitions of the functions.)	a. Streets and highways	240	
	b. Public welfare	241	
	c. Police protection	242	
	d. Fire protection	243	
	e. Street cleaning and refuse collection	244	
	f. Hospitals	245	
	g. Employees of all other functions	246	
B. LABOR RELATIONS POLICY – Does your government engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No – Skip to D	230	
1. Please indicate the method which best reflects the labor relations policy of your government. (If both methods apply, mark (X) in each box.)	a. <input type="checkbox"/> Collective negotiations	231	
	b. <input type="checkbox"/> Meet and confer discussions	232	
2. Contractual agreements – Enter the number of written contractual agreements between your government and employee organizations for each item listed below:	Number		
a. Total number of contractual agreements in effect on October 15, 1977	233		
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977	247		
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)	248		
3. Employees covered by contractual agreements – Enter the number of employees in positions covered by contractual agreements for each of the items listed below:	252		
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at 2a above)			
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b above)	249		
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c above)	253		
4. Memoranda of understanding – Enter the number of written memoranda of understanding between your government and employee organizations for each item listed below:	234		
a. Memoranda of understanding in effect on October 15, 1977			
b. Memoranda of understanding that became effective between October 16, 1976 and October 15, 1977	236		

1. Total number of bargaining units as of October 15, 1977

2. For each bargaining unit in your government, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

DESCRIPTION CODES - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a).

- | Code | Types of employees |
|------|--|
| 02 | Administrative and/or other professional employees |
| 04 | Highway maintenance and heavy equipment operators |
| 05 | Skilled craft and trade employees |
| 06 | Law enforcement or security employees |
| 07 | Fire protection employees |
| 08 | Custodial and service employees |
| 09 | Social service professional employees |
| 10 | Clerical, secretarial and/or general office employees |
| 11 | Health care employees |
| 12 | Sanitation employees |
| 13 | Public transit employees |
| 15 | Government wide - all eligible employees |
| 17 | Other employees (no description above sufficiently describes types of employees represented) |

Line No.	Bargaining unit description (Enter code) (a)	Supervisory employees are represented (Mark (X) if yes) (b)	Number of employees represented, Oct. 15, 1977 (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

TOTAL number of employees represented → 281

► If more than 10 bargaining units, please list information on separate sheet of paper ◀

D. WORK STOPPAGES - During the past year (October 16, 1976 to October 15, 1977), has your government experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

- No
- Yes - How many during this period?

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251

Specify date(s) of stoppage(s) ←

From	To	From	To	From	To

NOTE - If your office is unable to supply information requested in part V, please enter the name, title, and address of the individual to whom this inquiry should be directed.

Direct inquiry to	Name		Title			
	Address (Number and street, city, State, ZIP code)				Telephone	
	Area code		Number	Extension		

Remarks - List here any agencies of your government for which you have been unable to include information in this report.

Data supplied by			FORM E-5 (8-30-77)	1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT MUNICIPALITIES AND TOWNSHIPS	
Name			In correspondence pertaining to this report, please refer to the Census File Number above your address		
Title					
Official address (Number and street, city, State, ZIP code)					
Telephone			(Please correct any error in name and address including ZIP code)		
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO		Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your government's employment and payrolls as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor-management relations.

Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

GENERAL INSTRUCTIONS AND DEFINITIONS

Please report figures covering all departments and agencies (except any school system employment and payrolls) of the government named in the address label and return the addressed copy of this form as promptly as possible.

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NUMBER OF EMPLOYEES – Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any school system employees, employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis; by fees or commissions; on a per meeting basis; or a flat sum quarterly, semiannually, or annually.

FULL-TIME EMPLOYEES – Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES – Persons employed during this pay period on a part-time basis. **Include** those daily or hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

EMPLOYEES IN FEDERALLY FUNDED PROGRAMS – Persons being paid out of Federal grant funds (e.g., EEA, CETA) should be reported as employees of this government. Categorize these employees in the appropriate functional classification as you do with other employees.

PAYROLLS (GROSS BEFORE DEDUCTIONS) – Salaries, wages, fees, or commissions earned by employees during (or applicable to) the pay period(s) defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some employees have a different payroll interval from the majority, please convert the amount reported to the sum they would have received if paid specifically for the predominant payroll interval. **Exclude** the value of living quarters and subsistence allowances furnished to institutional employees.

▶ IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK ◀

Part I – PAYROLL INTERVAL

How frequently are employees of this government paid for their services?

1. Full-time employees (all or most)
("X" one box only)

- Monthly
- Twice a month
- Each 2 weeks
- Weekly

2. Part-time employees (all or most)
("X" one box only)

- Monthly
- Twice a month
- Each 2 weeks
- Weekly

CENSUS USE ONLY

Part II, Section A – EMPLOYEES AND PAYROLL
For pay period reported in part I which included October 15, 1977

FUNCTION A person working in more than one of the following categories should be reported only once – in the area of primary responsibility	Full-time employees		Part-time employees	
	Number (a)	Payroll amount for pay period marked above (Omit cents) (b)	Number (c)	Payroll amount for pay period marked above (Omit cents) (d)
TOTAL (Sum of Items 1 through 11) →		\$		\$
A. GENERAL GOVERNMENTAL ADMINISTRATION	038	039	040	041
1. Financial administration – Treasurer's office, auditor's or comptroller's office, tax assessing, tax billing and collection, budgeting, purchasing, central accounting offices, and similar financial administration				
2. General control – Council, board of supervisors or commissioners, central administrative officers and agencies such as manager or mayor, clerk, recorder, legal staff, and central personnel or planning agency. Include also all judicial officers and employees (judges, magistrates, bailiffs, etc., paid by your government). Exclude financial activities reported at item 1.	042	043	044	045

3. Police protection – Police department, sheriff and constable offices, coroner, etc. Report school crossing guards as part-time employees.	a. Persons with power of arrest				
	b. Other employees – All police protection employees not included at item 3a.	018	019	020	021
	c. TOTAL (Sum of Items 3a and 3b)	054	055	056	057
4. Fire protection – Employees of fire departments, including fire department rescue and medical services. Report paid volunteers as part-time employees.		030	031	032	033
C. PUBLIC WORKS AND UTILITIES		046	047	048	049
5. Streets and highways – Maintenance, repair, construction, and administration of streets, alleys, sidewalks, roads, highways, and bridges. Street cleaning and sewer employees should be reported at items 6 and 7.					
6. Street cleaning and refuse collection – Street cleaning, garbage and refuse collection and disposal, operation of sanitary landfill		062	063	064	065
7. Sewers and sewage disposal – Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants. Water supply employees should be reported at item 8.		066	067	068	069
8. Water supply system – Public water supply system operated by your government		082	083	084	085
D. OTHER ACTIVITIES		106	107	108	109
9. Libraries – Public libraries operated by your government					
10. Hospitals – Institutions for in-patient medical care. Include all paid student help. Nursing home, welfare institution, and out-patient clinic employees should be reported at item 11.		078	079	080	081
11. All other – All employees of your government and its agencies not reported above, except for any school system employees and payrolls. Include employees concerned with elections and voter registration, protective inspection (building, electrical, etc.), motor pools, maintenance of general public buildings, and other activities not covered elsewhere.		122	123	124	125

Part II, Section B – COMPREHENSIVE EMPLOYMENT AND TRAINING ACT

Number

TOTAL number of the employees listed above who are paid through the use of Comprehensive Employment and Training Act (CETA) funds

Part III – EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (EI) Number used for your government on its latest Quarterly Return of Withheld Federal Income Tax (IRS Form 941E). If more than one Employer Identification Number is used to report Federal Income taxes withheld from all payroll amounts listed in part II above, report each 9-digit EI Number.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Part IV – RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Number of full-time employees, Oct. 1977

A. TOTAL FULL-TIME EMPLOYEES – Same as full-time number reported in part II, section A, column a.

B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE – Enter below the number of full-time employees having the specified types of retirement coverage to which your government contributes. State and local retirement systems are intended to cover plans which are supported by your government directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.

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1. Federal Social Security System (OASDHI) only

- 08 - Custodian and service employees
- 09 - Social service professional employees
- 10 - Clerical, secretarial, and/or general office employees
- 11 - Health care employees
- 12 - Sanitation employees
- 13 - Public transit employees
- 15 - Government wide - all eligible employees
- 17 - Other employees (no description above sufficiently describes types of employees represented)

4			
5			
6			
7			
8			
TOTAL number of employees represented			281

▶ If there are more than 8 bargaining units, please continue to list information in remarks below ◀

D. WORK STOPPAGES - During the past year (October 16, 1976 to October 15, 1977), has your government experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

CENSUS USE ONLY
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No

Yes - How many during this period?

Specify date(s) of stoppage(s) ▶

From	To	From	To	From	To

▶ **NOTE** - If your office is unable to supply information requested in part V, please enter the name, title, and address of the individual to whom this inquiry should be directed. ◀

Direct Inquiry to	Name		Title			
	Address (Number and street, city, State, ZIP code)				Telephone	
	Area code		Number	Extension		

Remarks - List here any agencies of your government for which you have been unable to include information in this report.

Name of school system	FORM E-6 (8-27-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
County	1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT SCHOOL SYSTEMS		
State			
Data supplied by		In correspondence pertaining to this report, please refer to the Census File Number above your address	
Name			
Title			
Official address (Number and street, city, State, ZIP code)			
(Please correct any error in name and address including ZIP code)			
Telephones		RETURN FORM IN ENVELOPE PROVIDED OR TO	Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132
Area code	Number		
	Extension		

Dear Public Officials:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations and the general public. You will note that this form requests information on your school system's employment and payrolls as of mid-October 1977, and selected information pertaining to full-time employee benefit coverage and labor-management relations.

This request has been reviewed and approved by the Committee on Evaluation and Information Systems, Council of Chief State School Officers. Your assistance is needed in this voluntary survey to make the results comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status, but excluding any employees on unpaid leave. Include as part-time, school board members or school trustees paid on a per meeting basis or a flat sum quarterly, semiannually, or annually. Exclude school board members or school trustees who serve without compensation, and any persons providing services on a contract basis rather than as employees of the school system.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include substitute teachers who worked full time during this pay period. Exclude here and report as part time; any employees working on a part-time basis (e.g., bus drivers), even if their employment is regular rather than intermittent or temporary.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Include those daily or hourly

employees usually engaged for less than the regular full-time work week, as well as any part-time intermittent employees engaged during this period. Exclude here, and report as full time, temporary or seasonal employees working on a full-time basis during this pay period.

EMPLOYEES IN FEDERALLY-FUNDED PROGRAMS - Persons being paid out of Federal grant funds should be reported as employees of this government (e.g., EEA, CETA). Categorize these employees in the appropriate functional classification as you do with other employees.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned by employees during (or applicable to) the pay period(s) defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the employees have a different payroll interval from the majority, please convert the amount reported to the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Part I - PAYROLL INTERVAL

A. How frequently are employees of this school system paid for their services?

1. Full-time employees (all or most):
 Monthly
 Twice a month
 Each 2 weeks
 Weekly

2. Part-time employees (all or most):
 Monthly
 Twice a month
 Each 2 weeks
 Weekly

B. Please specify the number of months per year on which the amount of the following classes of full-time employees are disbursed:

Instructional personnel	Months per year
Administrative/clerical employees	
All other salaried employees	

Part II - EMPLOYEES AND PAYROLL - Report data for pay period marked in part I which included October 15, 1977

Section I - ELEMENTARY AND SECONDARY EDUCATION

Report here all employees of your school system except those concerned solely with college grade (above grade 12), who are to be reported in section II.

Types of employees A person working in more than one of the categories should be reported only once - in the area of primary responsibility.	Full-time employees		Part-time employees	
	Number (a)	Payroll amount for pay period marked above (Omit cents) (b)	Number (c)	Payroll amount for pay period marked above (Omit cents) (d)
TOTAL (Sum of Items 1 and 2)		\$		\$
1. Instructional personnel - Teachers; teacher aides; principals; supervisors of instruction; school librarians; guidance and psychological personnel	\$10	\$11	\$12	\$13
2. All other school system employees - Report as part-time all student employees and other employees whose hours of work are less than standard full-time work hours. Exclude contractors and employees of contractors.				
a. Administrative and clerical personnel				
b. Plant operation and maintenance personnel				
c. Cafeteria employees				
d. Bus transportation employees				
e. Health and nursing employees				
f. Student employees				
g. All other				
TOTAL (Sum of Items 2a through 2g)	\$22	\$23	\$24	\$25

Section II - COLLEGE GRADE EDUCATION

Types of employees A person working in more than one of the categories should be reported only once - in the area of primary responsibility.	Full-time employees		Part-time employees	
	Number (a)	Payroll amount for pay period marked above (Omit cents) (b)	Number (c)	Payroll amount for pay period marked above (Omit cents) (d)
TOTAL (Sum of Items 1 and 2)		\$		\$
1. Instructional staff - Employees engaged in teaching and related academic (departmental) research, including teachers at hospitals and agricultural experiment stations and farms	\$26	\$27	\$28	\$29

Part III - EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (E.I.) Number used for your school system on its latest Quarterly Return of Withheld Federal Income Tax (I.R.S. Form 941E). If more than one Employer Identification Number is used to report Federal income taxes withheld from all payroll amounts listed in part II above, report each 9-digit E.I. Number:

--	--	--	--

Part IV - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

		Number of full-time employees, October 1977
A. TOTAL full-time employees - Same as full-time number reported in part II, sections I and II.		
B. Full-time employees with retirement coverage - Enter below the number of full-time employees having the specified types of retirement coverage to which your system contributes. State and local retirement systems are intended to cover plans which are supported by your system directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.		191
With one type of coverage only	1. Federal Social Security System (OASDHI) only	192
	2. A State-administered retirement system or a locally administered retirement system only	193
	3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your school system)	194
With dual coverage	4. Both a State-administered retirement system or a locally administered retirement system and Federal Social Security	195
	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your school system) and Federal Social Security	196
C. TOTAL full-time employees with retirement coverage (Sum of items B1 thru B5)		197
D. Full-time employees without retirement coverage - A minus C		198
E. Other insurance coverage, full-time employees - Enter below the number of full-time employees having the specified types of insurance coverage paid for (in whole or in part by your school system. Exclude coverage provided by retirement benefit reported in B above.)		199
1. Health, hospital, or disability insurance		200
2. Life insurance		201
F. Full-time employees without health, hospital or disability insurance - A minus E1		202
G. Full-time employees without life insurance - A minus E2		203

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION - Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employee and employee organizations. An agreement reached is set forth in a mutually binding contractual agreement.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a nonbinding memorandum of understanding.

BARGAINING UNIT - A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and non-members of the employee organization.

A. Extent of employee organization - If exact figures on the number of employees of your school system who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number	CLASS OF USE ONLY
1. Total number of full-time employees who are members of an employee organization	237	
2. Number of full-time employees, by type, who are members of an employees' organization	238	
a. Instructional staff - as defined in part II, sections I and II, item 1.	239	
b. All other		
B. Labor relations policy - Does your school system engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to D on page 3	
1. Please indicate the method which best reflects the labor relations policy of your school system. (If both methods apply, mark (X) in each box.)	a. <input type="checkbox"/> Collective negotiations b. <input type="checkbox"/> Meet and confer discussions	
2. Contractual agreements - Enter the number of written contractual agreements between your school system and employee organizations for each item listed below.	Number	
a. Total number of contractual agreements in effect on October 15, 1977	233	
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977	247	
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)	248	

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES - Continued

B. Labor relations policy - Continued

3. Employees covered by contractual agreements - Enter the number of employees in positions covered by contractual agreements for each of the items listed below:

	Number
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at item 2a on page 2)	252
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b on page 2)	249
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c on page 2)	253

4. Memoranda of understanding - Enter the number of written memoranda of understanding between your school system and employee organizations for each item listed below:

a. Memoranda of understanding in effect on October 15, 1977	234
b. Memoranda of understanding that became effective between October 16, 1976 and October 15, 1977	236

C. Bargaining units - Enter below the number of employee bargaining units in your school system as of October 15, 1977, a coded description of each unit and the number of employees represented by each bargaining unit.

1. TOTAL number of bargaining units as of October 15, 1977: 286

2. For each bargaining unit in your school system, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

Description codes - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a).

- Code** **Type of employees**
- 01 - Instructional employees
 - 02 - Administrative and other professional employees
 - 03 - Paraprofessional employees
 - 04 - Skilled craft and building trades
 - 05 - Custodial and service employees
 - 10 - Clerical, secretarial, and general office employees
 - 15 - Other school employees

Line No.	Bargaining unit description (Enter code)	Supervisory employees are represented (Mark (X) if yes)	Number of employees represented, October 15, 1977
	(a)	(b)	(c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

TOTAL number of employees represented 281

▶ If there are more than 10 bargaining units, please list information in remarks below ◀

D. Work stoppages - During the past year (October 16, 1976 to October 15, 1977), has your school system experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

No

Yes - How many during this period?

Specify date(s) of stoppage(s)

From	To	From	To	From	To

Remarks:

NOTE - If your office is unable to supply information requested in part V, please enter the name, title, and address of the individual to whom this inquiry should be directed.

Name		Title		
Address (Number and street, city, State, ZIP code)				Telephone
Area code	Number	Extension		

Data supplied by		FORM E-6A (8-26-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name		1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT SCHOOL SYSTEMS		
Title				
Official address (Number and street, city, State, ZIP code)		In correspondence pertaining to this report, please refer to the Census File Number above your address		
Telephone		(Please correct any error in name and address including ZIP code)		
Area code	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO	Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

SECOND REQUEST

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your school system's full-time employee benefit coverage and labor-management relations.

This request has been reviewed and approved by the Committee on Evaluation and Information Systems, Council of Chief State School Officers. Your assistance is needed in this voluntary survey to make the results comprehensive, accurate, and timely.

Will you, therefore, please complete and return the addressed copy of this form at your earliest convenience, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a preaddressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

Part I - EMPLOYMENT		
<p>Please enter below the number of employees of your school system during the one payroll period that included the date of October 15, 1977. EMPLOYEES includes all persons paid for personal services performed and persons on paid leave status, but excludes contractors and their employees.</p>		
A. Full-time employees - Persons whose hours of work represented regular full-time employment	Number of employees	
1. Instructional employees - Teachers, principals, supervisors of instruction, librarians, guidance and psychological personnel, teacher aides, and library aides		
2. All other full-time employees - Administrative, clerical, maintenance, food service, transportation, health, and other full-time personnel		
B. Part-time employees - Persons whose hours of work represented less than regular full-time employment		
1. Instructional employees - Part-time teachers, librarians, guidance and psychological personnel, teacher aides, and library aides		
2. All other part-time employees - Part-time administrative, clerical, maintenance, food service, health, transportation, and all student employees.		
Part II - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES		
	Number of full-time employees, October 1977	
A. Total full-time employees - Same as full-time number reported in part I, item A		
B. Full-time employees with Retirement Coverage - Enter below the number of full-time employees having the specified types of retirement coverage to which your system contributes. State and local retirement systems are intended to cover plans which are supported by your system directly or through accounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.	191	
With one type of coverage only	1. Federal Social Security System (OASDHI) only	192
	2. A State-administered retirement system or a locally administered retirement system only	193
	3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your system)	194
With dual coverage	4. Both a State-administered retirement system or a locally administered retirement system and Federal Social Security	195
	5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your system) and Federal Social Security	196
C. Total full-time employees with retirement coverage - Sum of Items B1 thru B5	197	
D. Full-time employees without retirement coverage - A minus C		
E. Other insurance coverage, full-time employees - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your system. Exclude coverage provided by retirement benefits reported in B above.	198	
1. Health, hospital, or disability insurance	200	
2. Life insurance		

Part III - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION - Any organization (union, association, federation, or council) which exists for the purpose in whole or in part of dealing with the employer concerning grievances, personnel policies and practices, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organizations hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a **nonbinding memorandum of understanding**.

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a **mutually binding contractual agreement**.

BARGAINING UNIT - A group of employees recognized as appropriate for representation by an employee organization for the purpose of collective bargaining and/or meet and confer discussions. Units commonly include both members and non-members of the employee organization.

A. Extent of employee organization - If exact figures on the number of employees of your school system who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number	CENSUS USE ONLY
1. Total number of full-time employees who are members of an employee organization	237	
2. Number of full-time employees, by type, who are members of an employee organization	238	
a. Instructional Staff, as defined in part I		
b. All other	239	
B. Labor relations policy - Does your school system engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment? <input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to D on page 3	230	
1. Please indicate the method which best reflects the labor relations policy of your school system. <i>(If both methods apply, mark each box.)</i> a. <input type="checkbox"/> Collective negotiations b. <input type="checkbox"/> Meet and confer discussions	231 232	
2. Contractual agreements - Enter the number of written contractual agreements between your school system and employee organizations for each item listed below:	Number	
a. Total number of contractual agreements in effect on October 15, 1977	233	
b. New contractual agreements (first time negotiated) that became effective between October 16, 1976 and October 15, 1977	247	
c. Renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (exclude reopenings)	248	
3. Employees covered by contractual agreements - Enter the number of employees in positions covered by contractual agreements for each of the items listed below:	252	
a. Total number of employees in positions covered by contractual agreements in effect on October 15, 1977 (i.e., for contracts reported at item 2a above)		
b. Employees in positions covered by new contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2b above)	249	
c. Employees in positions covered by renegotiated contractual agreements that became effective between October 16, 1976 and October 15, 1977 (i.e., for contracts reported at item 2c above)	253	
4. Memoranda of understanding - Enter the number of written memoranda of understanding between your school system and employee organizations for each item listed below:	234	
a. Memoranda of understanding in effect on October 15, 1977		
	236	

Part III - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES - Continued

C. Bargaining units - Enter below the number of employee bargaining units in your school system as of October 15, 1977, a coded description of each unit, and the number of employees represented by each bargaining unit.

1. Total number of bargaining units as of October 15, 1977 280

2. For each bargaining unit in your school system, enter a code from the list below which best describes the majority of employees in that unit, indicate if supervisory employees are represented, and enter the number of employees that unit represents. Enter only one description code for each unit and enter information for only one bargaining unit on each line.

Description codes - Select the one best category that describes the majority of employees in each bargaining unit and enter the corresponding 2-digit code in column (a).

- | | |
|-------------|--|
| Code | Types of employees |
| 01 | - Instructional employees |
| 02 | - Administrative and/or other professional employees |
| 03 | - Paraprofessional employees |
| 05 | - Skilled craft and trade employees |
| 08 | - Custodial and service employees |
| 10 | - Clerical, secretarial, and/or general office employees |
| 16 | - Other school employees |

Line No.	Bargaining unit description (Enter code) (a)	Supervisory employees are represented (Mark (X) if yes) (b)	Number of employees represented, October 15, 1977 (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

TOTAL number of employees represented 281

▶ If there are more than 10 bargaining units, please continue to list information in remarks below ◀

D. Work stoppages - During the past year (October 16, 1976 to October 15, 1977), has your school system experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

No

Yes - How many during this period?

CENSUS USE ONLY
251

Specify date(s) of stoppage(s)

From	To	From	To	From	To

Part IV - EMPLOYER IDENTIFICATION NUMBER

Please enter the 9-digit Employer Identification (EI) Number used for your school system on its latest Quarterly Return of Withheld Federal Income Tax (IRS Form 941E). If more than one Employer Identification Number is used to report Federal income taxes withheld from all payroll amounts listed in part II above, report each 9-digit EI Number.

[]-[]	[]-[]	[]-[]	[]-[]
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Remarks

Name of agency		Form E-7 (6-1-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Date supplied by		1977 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT MAJOR SPECIAL AGENCIES	
Name			
Title			
Official address (Number and street, city, State, ZIP code)			
Telephone		(Please correct any error in name and address including ZIP code)	
Agency	Number	Extension	RETURN FORM IN ENVELOPE PROVIDED OR TO Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132

Dear Public Official:

In compliance with title 5, (section 167) of the U.S. Code, we are required to conduct a Census of Government every 5 years, including a survey of government employment. The data assembled meet many needs for statistics on the public sector labor force and are widely utilized by the Congress and Federal agencies, State and local government officials, educational and research organizations, and the general public. You will note that this form requests information on your agency's employment and payroll's as of mid-October 1977 and selected information pertaining to full-time employee benefit coverage and labor-management relations.

Your assistance in this voluntary survey is needed to make the results of this census comprehensive, accurate, and timely.

If you, therefore, please complete and return the addressed copy of this form as soon as possible, preferably within the next 3 weeks. A duplicate copy of this form is enclosed for your records. We have also enclosed a pre-addressed return envelope for convenience in replying.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



MANUEL D. PLOTKIN
Director
Bureau of the Census

Enclosures

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for outdoor services performed in the indicated pay period, including any persons in leave status. Includes any employees on unpaid leave, leave officials, inspectors, and contractors and their relatives, unless any officials paid on a salary basis or fees is considered on a per diem basis of that same quantity, seasonally, or annually.

EMPLOYEES USUALLY EMPLOYED FOR THIS DATE OR PERIOD FULL-TIME WORKERS, IS NOT IS ANY PART-TIME OR CASUAL EMPLOYEES. INCLUDE HERE, AND REPORT AS FULL-TIME, ANY TEMPORARY OR SEASONAL EMPLOYEES WORKING ON A FULL-TIME BASIS DURING THIS PAY PERIOD.

FULL-TIME EMPLOYEES - Persons employed during this pay period in more than 40 hours per week (exclusive of regular full-time employment). Includes any full-time (including seasonal) employees.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned by employees during the applicable pay period (37 or 40 hours) during the pay period. Do not include amounts for travel, employee contributions to retirement systems, etc. / Items of the employees have a different payroll system from the monthly basis covered by the amount reported in the pay period shall include in the monthly pay of the employees during the pay period.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Includes those only of monthly

IF EXACT FIGURES ARE NOT AVAILABLE, STATE ESTIMATES AND MARK WITH AN ASTERISK *

Part I - PAYROLL INTERVAL

Form with checkboxes for reporting intervals: 1. Full-time employees (all or most) (report as full-time only), 2. Part-time employees (all or most) (report as part-time only), 3. Seasonal employees, 4. Temporary employees, 5. Other employees.

Part II - EMPLOYEES AND PAYROLL

Table with 4 columns: Position, Full-time employees, Part-time employees, and Total employees. Rows include: 1. Total employees, 2. Full-time employees, 3. Part-time employees, 4. Seasonal employees, 5. Temporary employees, 6. Other employees, 7. Salaries and wages, 8. Commissions and fees, 9. Travel, 10. Other payroll items, 11. Total payroll, 12. Total employees and payroll, 13. All other.

Part III - EMPLOYER IDENTIFICATION NUMBER

Form for Employer Identification Number (EIN) with a grid for entering the 9-digit number.

Part IV - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Number of full-time employees, October 1977

... (Text from previous page) ...

<p>2. Profit-Sharing Arrangements and Pension Plans - Enter below the number of full-time employees having the specified type of retirement coverage to which your company contributes. List and check retirement systems or plans to cover plans which are supported by your company directly or through amounts credited from plans of other employers, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are primarily financed through periodic contributions for benefits to particular individuals or through donations, benefit elections, and similar nonrecurring activities. Each employee should be counted in only one of the categories listed.</p>		
<p>1. Pension Social Security System (OASDI) only</p>	<p>1. A plan which is not a profit-sharing arrangement</p>	11
	<p>2. A profit-sharing arrangement</p>	12
<p>2. A plan which is not a profit-sharing arrangement</p>	<p>1. A profit-sharing arrangement</p>	13
	<p>2. A profit-sharing arrangement</p>	14
<p>3. A plan which is not a profit-sharing arrangement</p>	<p>1. A profit-sharing arrangement</p>	15
	<p>2. A profit-sharing arrangement</p>	16
<p>C. Total Profit-Sharing Arrangements and Pension Plans - Enter total from all rows 11-16</p>		17
<p>D. Profit-Sharing Arrangements and Pension Plans - A group of</p>		
<p>1. Profit-Sharing Arrangements and Pension Plans - Enter below the number of full-time employees covered by the specified type of retirement coverage to which in whole or in part your company directly or through other employers contributes.</p>		18
<p>1. Profit-Sharing Arrangements and Pension Plans - A group of</p>		19
<p>2. Profit-Sharing Arrangements and Pension Plans - A group of</p>		20

Part IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES

DEFINITIONS

EMPLOYEE ORGANIZATION - Any organization (union, association, committee, or council) which exists for the purpose of representing or acting in concert with the employees collectively in matters relating to wages, benefits, and conditions of work, or in the representation, negotiation, or administration of such matters.

COLLECTIVE NEGOTIATIONS - The process of determining the terms and conditions of employment through direct or indirect negotiations between the employer and the employees or their representatives.

MEET AND CONFERENCE DISCUSSIONS - The means of determining conditions of employment through the representation of the employees and employee organizations and through discussions in some agreement on matters within the scope of representation. Any written agreement reached is in the form of a collective bargaining agreement.

BARGAINING UNIT - A group of employees recognized as the unit for representation by an employee organization for the purpose of collective bargaining and/or meet and conference discussions. This category includes only members and non-members of the employee organization.

<p>A. Number of Employees Organized - Enter the number of employees in your company who are members of an employee organization and are available for assignment of assignments and work on all shifts.</p>		Number	GENERAL USE ONLY
<p>1. Total number of full-time employees who are members of an employee organization</p>		127	
<p>2. Number of full-time employees by contract, with job contracts of an employee organization</p>		128	
<p>3. Number of full-time employees by contract, with job contracts of an employee organization</p>		129	
<p>4. Number of full-time employees by contract, with job contracts of an employee organization</p>		130	
<p>5. Number of full-time employees by contract, with job contracts of an employee organization</p>		131	
<p>B. Labor Contracting Policies - Check your company's policy for contracting assignments to full and part-time employees who are members of an employee organization.</p>		Yes	132
<p>C. Profit-Sharing Arrangements and Pension Plans - Check the number of full-time employees covered by the specified type of retirement coverage to which in whole or in part your company directly or through other employers contributes.</p>		1. Collective bargaining	133
<p>D. Contractual Agreements - Check the number of full-time employees covered by the specified type of retirement coverage to which in whole or in part your company directly or through other employers contributes.</p>		2. Meet and conference discussions	134
<p>E. Total number of employees by contract, with job contracts of an employee organization</p>		135	
<p>F. Total number of employees by contract, with job contracts of an employee organization</p>		136	
<p>G. Total number of employees by contract, with job contracts of an employee organization</p>		137	
<p>H. Total number of employees by contract, with job contracts of an employee organization</p>		138	
<p>I. Total number of employees by contract, with job contracts of an employee organization</p>		139	
<p>J. Total number of employees by contract, with job contracts of an employee organization</p>		140	
<p>K. Total number of employees by contract, with job contracts of an employee organization</p>		141	
<p>L. Total number of employees by contract, with job contracts of an employee organization</p>		142	
<p>M. Total number of employees by contract, with job contracts of an employee organization</p>		143	

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES, AND WORK STOPPAGES - Continued

A. Labor Relations Policy - Continued

4. **Number of workstoppings** - Enter the number of written workstoppings or lockouts during your agency and employee organizations for each time listed below.

5. **Number of workstoppings in effect on October 15, 1977** 124

6. **Number of workstoppings that began in effect between October 16, 1976 and October 15, 1977** 124

C. Bargaining Units - Enter below the number of employee bargaining units in your agency as of October 15, 1977.

7. **Number of bargaining units in effect on October 15, 1977** 39

8. **TOTAL number of bargaining units as of October 15, 1977** 39

9. For each bargaining unit in your agency, enter a code from the list below which best describes the majority of employees in the unit. Indicate if employees are represented by a union, and enter the number of employees that are represented. Enter only one classification code for each unit and only information for the unit's bargaining unit as of 10/15/77.

Code	Bargaining Unit	Majority employees are represented by a union	Number of employees represented, as of 10/15/77
1	1	1	1
2	2	1	1
3	3	1	1
4	4	1	1
5	5	1	1
6	6	1	1
7	7	1	1
8	8	1	1
9	9	1	1
10	10	1	1
11	11	1	1
12	12	1	1
13	13	1	1
14	14	1	1
15	15	1	1
16	16	1	1
17	17	1	1
18	18	1	1
19	19	1	1
20	20	1	1
21	21	1	1
22	22	1	1
23	23	1	1
24	24	1	1
25	25	1	1
26	26	1	1
27	27	1	1
28	28	1	1
29	29	1	1
30	30	1	1
31	31	1	1
32	32	1	1
33	33	1	1
34	34	1	1
35	35	1	1
36	36	1	1
37	37	1	1
38	38	1	1
39	39	1	1
40	40	1	1
41	41	1	1
42	42	1	1
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86	86	1	1
87	87	1	1
88	88	1	1
89	89	1	1
90	90	1	1
91	91	1	1
92	92	1	1
93	93	1	1
94	94	1	1
95	95	1	1
96	96	1	1
97	97	1	1
98	98	1	1
99	99	1	1
100	100	1	1

TOTAL number of employees represented 124

10. If an employee unit is in a bargaining unit, please indicate in the appropriate column whether it is represented by a union.

Code	Number of units	Number of employees
1	1	1
2	1	1
3	1	1
4	1	1
5	1	1
6	1	1
7	1	1
8	1	1
9	1	1
10	1	1
11	1	1
12	1	1
13	1	1
14	1	1
15	1	1
16	1	1
17	1	1
18	1	1
19	1	1
20	1	1
21	1	1
22	1	1
23	1	1
24	1	1
25	1	1
26	1	1
27	1	1
28	1	1
29	1	1
30	1	1
31	1	1
32	1	1
33	1	1
34	1	1
35	1	1
36	1	1
37	1	1
38	1	1
39	1	1
40	1	1
41	1	1
42	1	1
43	1	1
44	1	1
45	1	1
46	1	1
47	1	1
48	1	1
49	1	1
50	1	1
51	1	1
52	1	1
53	1	1
54	1	1
55	1	1
56	1	1
57	1	1
58	1	1
59	1	1
60	1	1
61	1	1
62	1	1
63	1	1
64	1	1
65	1	1
66	1	1
67	1	1
68	1	1
69	1	1
70	1	1
71	1	1
72	1	1
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74	1	1
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79	1	1
80	1	1
81	1	1
82	1	1
83	1	1
84	1	1
85	1	1
86	1	1
87	1	1
88	1	1
89	1	1
90	1	1
91	1	1
92	1	1
93	1	1
94	1	1
95	1	1
96	1	1
97	1	1
98	1	1
99	1	1
100	1	1

NOTE: If your office is unable to supply information requested in Part V, please enter the name, title, and address of the individual to whom the information should be directed.

Name: _____ Title: _____

Address (including zip code): _____ City: _____ State: _____ ZIP code: _____

Agency: _____

Agency Code: _____

11. If you are unable to supply information requested in Part V, please enter the name, title, and address of the individual to whom the information should be directed.

Name: _____ Title: _____

Address (including zip code): _____ City: _____ State: _____ ZIP code: _____

Agency: _____

Agency Code: _____

Data supplied by			FORM F-13 (8-23-77)	1977 ANNUAL SURVEY OF FINANCES OF INSURANCE TRUST SYSTEMS		
Name			In correspondence pertaining to this report, please refer to the Census File Number above your address.			
Title						
Telephone						
Area code	Number	Extension				
Name of system						
System's year ended			(Please correct any error in name and address including ZIP code)			
Month	Day	Year	RETURN TO 		Bureau of Census 1201 East Tenth Street Jeffersonville, Indiana 47132	

SECOND REQUEST

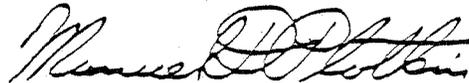
Dear Public Official:

We are writing to enlist your aid in the Bureau of the Census current survey of State government finances. This survey is conducted annually to meet widespread needs for nationwide statistics on this subject.

We shall be grateful if you will complete this form concerning your insurance system and return the addressed copy to us. A reply within 30 days will be most helpful. The duplicate copy is for your files. A preaddressed envelope is enclosed for your reply.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,



Manuel D. Plotkin
Director
Bureau of the Census

2 Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report figures for your system's most recent fiscal year.

funds designated for administration of the system. Exclude transfers between such funds.

3. Please complete all parts of the form. If some items do not apply to your system, do not merely leave them blank, but enter "None" or a dash (-) in the reporting space provided.

Item	Amount (Omit cents)
A. RECEIPTS DURING FISCAL YEAR	
1. Contributions other than from State government - Premiums, assessments, or contributions collected from employers (other than the State government) and from employees for financing benefits. Include amounts received from local governments and their employees, and from State government employees. Exclude here and report at item A2 any State government contributions.	
2. Contributions from State government - Premiums or contributions paid by the State government and State institutions or agencies for financing benefits, and any State government contributions or appropriations for administration or other support of the system.	
3. Earnings on investments - Interest, dividends, rents, and other earnings on investments, and any recorded profits on investment transactions (e.g., premiums on investments, and the like, if recorded as receipts of the system). If total amount includes rentals from the State government, show amount of such receipts here \$	
4. Other receipts (Specify below) - Exclude receipts from sale of investments.	
a.	
b.	
c.	
B. PAYMENTS DURING FISCAL YEAR	
1. Benefits - Amounts paid to, or on behalf of, insurance beneficiaries	
2. Other payments - Administrative expenses, recorded costs or losses on investment transactions, and other costs or payments not representing benefits. (Specify below) - Exclude purchase of investments.	
a.	
b.	
c.	
C. CASH AND SECURITY HOLDINGS (PAR VALUE) AT END OF FISCAL YEAR	
1. Cash and deposits - Cash on hand and demand, and time or savings deposits	
2. Federal Securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank.	
3. Other Federal Securities - CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	
4. Securities of State and local governments and their agencies	
5. Other securities - Bonds, stocks, mortgages, notes, loans, etc., not included in the foregoing classes. Report amounts separately, as follows:	
a. Corporate bonds (including debentures)	
b. Corporate stocks (at book value)	
c. Mortgages	
d. Other (exclude real property)	
6. Total cash and security holdings (Sum of items C1 to C5d, above.)	

Notes

Important

Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one may be available.

1976	1977
<input type="checkbox"/> July	<input type="checkbox"/> January
<input type="checkbox"/> August	<input type="checkbox"/> February
<input type="checkbox"/> September	<input type="checkbox"/> March
<input type="checkbox"/> October	<input type="checkbox"/> April
<input type="checkbox"/> November	<input type="checkbox"/> May
<input type="checkbox"/> December	<input type="checkbox"/> June

FORM F-28
(2-15-77)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
(COUNTIES)

In correspondence pertaining to this report, please refer to the Census File Number above your address.

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code)

V38

Dear Public Official:

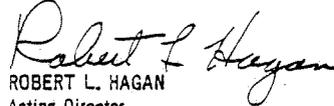
In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject and are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations. You will note that the questionnaire does not request information pertaining to tax revenue or intergovernmental receipts. These data will be collected separately in connection with the revenue sharing program.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 30 days. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form please read carefully each part and all related definitions, as well as any supplementary reporting instructions that may be enclosed for your State.

Report all applicable revenue items listed, as well as all expenditures of your government and its agencies. Include the transactions of all funds — general fund, street and road funds, bond and interest funds, special assessment funds, utility funds, and all other special and trust funds. (Exclude private trusts.)

Certain receipts and payments are not defined by the Bureau of the Census as revenues and expenditures, and should not be so reported. These are: (a) refunds of revenues or expenditures; (b) moneys collected by your county acting only as agent for the State or other governments (e.g., social security and income tax withholdings); (c) interdepartmental and interfund charges, assessments or transfers, and

transfers of funds (appropriations, surpluses, etc.) between the general fund and county agencies covered by this report; and (d) receipts from sale of investments, and payments for purchase of investments.

The Bureau of the Census uses a separate questionnaire on pension fund finances. In this connection, include only county employer contributions to a State retirement system or to the Federal Social Security System (in part IIA). County appropriations paid to a retirement system of your own government are interfund transfers and should not be reported on this form except at part IIC, item 2.

Please complete all parts of the form. Spaces for any items which do not apply to your government should be marked with a dash, or the word "None," please do not merely leave them blank. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

PLEASE CONTINUE FORM ON REVERSE SIDE

Part I - REVENUE (other than tax and intergovernmental revenue which are requested on other forms).
 Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year.
 Be sure to include revenue of all funds other than the exceptions noted in the instructions on the first page.

	Amount (Omit cents)		Amount (Omit cents)
1. Fee collections of county officers - Fees and commissions received or retained by county clerk, recorder, sheriff, court officer, etc., for services rendered to the public. Report without deduction for salaries and office expenses. Exclude fees paid by the county, State, and other local governments.	\$	3. Special assessments - Compulsory contributions and reimbursements from owners of property benefited by improvements (county projects for streets, sewers, sidewalks, water extensions, etc.). Report maintenance assessments under item 2 above. Exclude assessments collected for independent local districts, as well as proceeds from sales of special assessment bonds.	\$
2. Sales and service revenue - Gross receipts from sales, rentals, maintenance assessments, and other charges for county services exclusive of amounts received from other governments or as fee collections (item 1 above). Include revenues of county airports, cemeteries, and other commercial activities. (Report lines under item 6 below.)	A85	4. Receipts from sale of property - Amounts from sale of realty, other than by tax sales. Include property sold to other governments.	U11
a. Sewerage charges	A81	5. Interest earnings - Interest received on all deposits and investment holdings of your government and its agencies, excluding earnings of any employee pension fund.	U28
b. Refuse collection charges	A36	6. Miscellaneous other revenue - Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include fines and forfeits, donations from private sources, insurance adjustments, etc. Do not include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or agencies of your government, or (4) employee's contributions to, and interest earnings of, any employee pension fund. (Specify major items)	
c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	A69	a.	
d. Education - if called for by supplementary instructions for your State, please report: (1) Gross receipts from sale of school lunches	A12	b.	
(2) Other school receipts, including tuition from pupils	A61	c.	
e. Recreation charges (swimming, golf, etc.)	A81	d.	
f. County airport (include rentals and gross sales of gas and oil)	A91	e.	
g. Urban water supply system charges	A94	f. Other	
h. Transit or bus system			
i. Other - Specify	A88		
j. All other		TOTAL, miscellaneous other revenue (Items 6a through 6f)	U99 \$

Part IIA - DIRECT EXPENDITURE BY PURPOSE AND TYPE - Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part IIB. This is a change from the prior year reporting method.

Enter below all amounts (omit cents) expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) - Enter in appropriate functional category the amount expended for salaries and wages. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.

Column (b) - Enter all other current operation expenditures except for salaries and wages. Exclude amounts paid to other governments; report at part IIB.

Column (c) - Report construction outlays from all sources: i.e., bond proceeds, special assessments, grants, etc.

Column (d) - Report all expenditures for purchase of land, equipment, and existing structures.

Purpose	CURRENT OPERATION		CAPITAL OUTLAY	
	Salaries and wages (a)	All other direct expenditure for current operation (Exclude intergovernmental payments) (b)	Construction (c)	Purchase of land, equipment, and existing structures (d)
A. GOVERNMENTAL ADMINISTRATION				
1. Financial administration - Office of the finance director, auditor, comptroller, treasurer; tax assessment and collection; central accounting and purchasing services, budgeting, etc. (including related data processing)	H23	E23	F23	G23
2. General control - County commissioners or supervisors and staff, county clerk, county manager, or executive; administration of county and circuit courts; recording, planning and zoning, personnel, legal staff (See also items 3 and 22.)	H29	E29	F29	G29
3. General county buildings - Construction, maintenance, and operation of courthouse and county office buildings not related to single functions. Expenditure for hospitals, jails, etc., is to be reported for the purpose directly involved.	H31	E31	F31	G31
B. EDUCATION SERVICES				
4. Education - Direct costs of county supervision and support or aid of local schools. Include expenditures for any county-administered schools but exclude expenditures of local school districts and State aid channeled through the county government for allocation without discretion to individual school districts. Payments for support of local school districts should be reported at part IIB.	H12	E12	F12	G12
5. Libraries - Include payments to nongovernmental libraries as well as libraries operated by the county. Aid to other governmental libraries should be excluded and reported at part IIB.	H52	E52	F52	G52
C. SOCIAL SERVICES AND INCOME MAINTENANCE				
6. Public welfare - Support of, and assistance to, needy persons, including county expenditure from State and Federal grants		E67		
a. Money paid directly to needy persons covered by Federal aid programs for the aged, blind, disabled, and families with dependent children				
b. Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.)		E68		
c. Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care		E75		
d. Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health agencies operated by your government. (See items 7, 8, and 9.)		E74		
e. Other public welfare - Direct expenditure for administration of relief and assistance; welfare institutions (including nursing homes); foster care; related community action programs; and other welfare activities not covered in items a, b, c, and d. Exclude and report at part IIB any payments to State for county share of State welfare costs.	H79	E79	F79	G79
7. Own hospitals - Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported at item 8e.	H36	E36	F36	G36
8. Other hospitals - Include payments to hospitals privately operated. Exclude here and report at part IIB any payments to State for county share of State hospital costs.		E38	F38	G38

FORM F-28 (2-13-77) U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES COUNTIES - Continued

PLEASE ENTER YOUR CENSUS FILE NO. (See first page)

Name of county government

Part IIA - DIRECT EXPENDITURE BY PURPOSE AND TYPE - Continued

Purpose	CURRENT OPERATION		CAPITAL OUTLAY	
	Salaries and wages (a)	All other direct expenditure for current operation (Exclude inter-governmental payments) (b)	Construction (c)	Purchase of land, equipment, and existing structures (d)
C. SOCIAL SERVICES AND INCOME MAINTENANCE - Continued				
9. Health (other than hospitals) - All public health activities, except provision of hospital care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments; as well as public health nursing, vital statistics collection, and all other services performed directly by the public health department. Exclude here and report at item 6d any payments under public welfare programs.	H32	E32	F32	G32
D. TRANSPORTATION				
10. Highways - Construction and maintenance of county roads, sidewalks, bridges, toll facilities, highway engineering and planning, as well as snow removal and street lighting, etc. Report amounts for street cleaning activities at item 15b. Include in part IIB any payments to the State or to other governments for highway purposes. Report interest on highway debt at item 21c.	H24	E24	F24	G24
11. County airport	H01	E01	F01	G01
E. PUBLIC SAFETY				
12. Police - County sheriff and other police agencies preventing, controlling, or reducing crime. Also includes coroners, medical examiners, and special police forces with general arrest power. Include traffic engineering, safety, and control, as well as vehicular inspection and control. Exclude any county contribution to a local police pension fund.	H62	E62	F62	G62
13. Correction - Construction, maintenance, and operation of detention facilities for adult or juvenile offenders. Also includes correction activities of the sheriff's office, probation and parole, and rehabilitation activities of the correctional authority.	H65	E65	F65	G65
14. Fire - All costs incurred for fire fighting and fire prevention, including contributions to volunteer fire units. Exclude amounts expended for forest-fire protection (see item 17) as well as any county contribution to a local fire pension fund.	H24	E24	F24	G24
15. Protective inspection and regulation, n.e.c. - Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	H66	E66	F66	G66
F. ENVIRONMENT AND HOUSING				
16. Sanitation				
a. Sewers and sewage disposal	H88	E88	F88	G88
b. Street cleaning and the collection and disposal of refuse and garbage	H81	E81	F81	G81
17. Natural resources - Flood control and soil and water conservation, drainage, irrigation forestry and forest-fire protection, agricultural fairs, and any other county activities for promotion of agriculture and conservation of natural resources.	H59	E59	F59	G59
18. Parks and other recreation - Include county parks, playgrounds, swimming pools, golf courses, marinas, museums, and county support of cultural activities.	H61	E61	F61	G61
19. Housing and urban renewal - Gross expenditure for urban renewal, slum clearance, county housing projects, and similar activities.	H58	E58	F58	G58
G. UTILITIES				
20. County-operated transit and water supply systems, and the like Report major items separately in terms of gross expenditure.				
a. Water supply system (Exclude interest on system debt.)	H91	E91	F91	G91
b. Transit or bus system	H94	E94	F94	G94
c. Other - Specify				
H. ALL OTHER EXPENDITURE				
21. Interest on debt - Amounts of interest paid, including any interest on short-term or non-guaranteed obligations, as well as on general obligations.				
a. On debt of water supply system		I91		
b. Transit or bus system		I94		
c. All other interest on debt		I89		
22. All other expenditure - Expenditure for purposes not covered by preceding items, including miscellaneous commercial activities (county-operated parking facilities, cemeteries, etc.). Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and county service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
a.				
b.				
c. Transit subsidies paid for support of private transit facilities		E47		
d.				
e. Other				

Part IIB - INTERGOVERNMENTAL EXPENDITURE - Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis - e.g., for hospital care, highways, school tuition or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part IIA.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (City, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (City, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1. Education		\$	4. Transit subsidies		\$
2. Welfare			5. Other - Specify		

Part IIC - PERSONNEL EXPENDITURES		Amount (Omit cents)
1. Salaries and wages (also include in part IIA) - Enter here the total expenditure during the fiscal year for salaries and wages of all regular, temporary, full-time, and part-time employees of your government and its agencies, including fees retained by fee officers and salaries paid from fee receipts. Include also employees of county-owned water, electric, transit, or other utility, and amounts for force account construction. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.		288
2. Contributions for employee benefits - Report payments by your government and its agencies during the fiscal year as employer contributions to the kinds of employee benefit programs listed. Exclude employee contributions.		791
a. Retirement programs		
(1) To Federal Social Security System		792
(2) To State administered employee retirement system		798
(3) To locally administered employee retirement system (include transfers to retirement systems administered by your government itself as well as payments to other local government employee retirement systems.)		796
(4) For commercial annuity plans (private sector retirement plans purchased for your employees)		795
(5) Direct pension payments (i.e., annual appropriations to former employees)		
TOTAL, all retirement programs		\$
b. Insurance programs		793
(1) For health, hospital, and/or disability insurance		794
(2) For life insurance		789
(3) For workmen's compensation insurance		788
(4) For unemployment compensation insurance		
TOTAL, all insurance programs		\$

Part III - DEBT OUTSTANDING, ISSUED, AND RETIRED (Report special obligations of all agencies of your government as well as general county debt.)	Amounts, by purpose (Omit cents)				
	For public schools	For water supply system	For electric power system	For transit system	All other purposes
	(a)	(b)	(c)	(d)	(e)
1. Long-term debt - Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment obligations, and debt issued in the name of particular agencies, as well as general obligations of your government. Include noninterest-bearing long-term debt.					
a. Outstanding at beginning of fiscal year	19H \$	19A \$	19B \$	19D \$	19X \$
b. Issued during fiscal year	29H	29A	29B	29D	29X
c. Retired during fiscal year	39H	39A	39B	39D	39X
d. Outstanding at end of fiscal year (a plus b minus c)					
e. Detail of long-term debt outstanding at end of fiscal year (item d)	44H	44A	44B	44D	44X
(1) Revenue bonds and NONGUARANTEED special assessment bonds outstanding - payable solely from pledged earnings or solely from special assessments on property owners					
(2) All other long-term debt outstanding - general obligations, and any debt backed by pledged resources but guaranteed by the county if the pledged sources are insufficient	41H	41A	41B	41D	41X
2. Short-term (interest-bearing) debt - Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.	Amount (Omit cents)				
a. Amount outstanding at beginning of fiscal year	51V \$				
b. Amount outstanding at end of fiscal year	54V \$				

Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR			
Type of asset	Amount at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee retirement fund (c)
1. Cash and deposits - Cash on hand and demand, and time or savings deposits	W01 \$	W31 \$	W61 \$
2. Federal securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank	W16	W46	W76
3. Federal agency securities - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	W13	W43	W73
4. State and local government securities	W15	W45	W75
5. Other securities - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for cooperatives and Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.	W24	W64	W64

SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.

Part V DATA SUPPLIED BY	Name	Title	Telephone		
			Area code	Number	Extension

Important 

Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

- | | |
|------------------------------------|-----------------------------------|
| 1976 | 1977 |
| <input type="checkbox"/> July | <input type="checkbox"/> January |
| <input type="checkbox"/> August | <input type="checkbox"/> February |
| <input type="checkbox"/> September | <input type="checkbox"/> March |
| <input type="checkbox"/> October | <input type="checkbox"/> April |
| <input type="checkbox"/> November | <input type="checkbox"/> May |
| <input type="checkbox"/> December | <input type="checkbox"/> June |

FORM F-29
2-3-77

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
MAJOR SPECIAL AGENCIES

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name and address including ZIP code.)

RETURN TO  Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

V98

THIRD REQUEST

Dear Public Official:

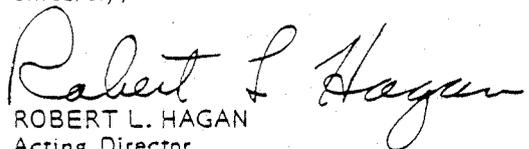
In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 30 days. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report figures for your agency's fiscal year that ended between July 1, 1976 and June 30, 1977 and mark (X) the appropriate box in the space provided above.
2. Please report amounts covering all funds and accounts of your agency (except for any employee-retirement fund administered by your agency), net

of interfund transactions. Include bond redemption and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.
4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Part I - REVENUE		Amount (Omit cents)	Amount (Omit cents)
1. Utility sales revenue - Gross receipts of any water, electric, gas, or transit systems operated by your agency, from utility sales and charges	A91		
	a. Water supply system	\$	
	A92		
	b. Electric power system		
	A93		
c. Gas supply system			
A94			
d. Transit or bus system			
2. Other current charges - Receipts from sales, rentals, tolls, fees, or other charges for commodities and services except utility services as covered above. Report in items 5 and 6 amounts received from the State or from other local governments. (Specify major items below.)			
a.			
b.			
c. Other			
Total, items 2a through 2c →			\$
3. Property taxes - Total amount received from any taxes levied by your agency on property, measured by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item 5.	T91		
4. Special assessments - Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.), based on area, front footage, or other measures of assumed benefit. Report in item 2 assessments for maintenance and current services and in item 3 taxes based on assessed valuation.	U91		
5. Revenue from State government - Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursement for services performed for the State. Report direct Federal aid in item 7. Exclude loans. (Specify major items below.)			
a.			
b.			
c. Other			
Total, items 5a through 5c →			
6. Revenue from other local governments - Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item 3 property taxes collected for you by other local governments. (Specify major items below.)			
a.			
b.			
c. Other			
Total, items 6a through 6c →			\$
7. Revenue from Federal Government - Any amounts received directly from the Federal Government (exclude loans) (Specify major items below.)			
a.			
b.			
c. Other			
Total, items 7a through 7c →			
8. Receipts from sale of property - Amounts from sale of realty, other than tax sales (which should be included in item 3)			U11
9. Interest earnings - Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund			U29
10. Miscellaneous other revenue - Revenue not covered by items 1 through 9 above. Do not include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. (Specify major items below.)			
a.			
b.			
c. Other			
Total, items 10a through 10c →			U99

Part IIA - DIRECT EXPENDITURE BY PURPOSE AND TYPE

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page. Exclude payments to other governments; report at part IIB.

Column (a) - Enter in appropriate functional category the amount expended for salaries and wages. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.

Column (b) - Enter all nonsalaried operating expenditures. Exclude amounts paid to other governments; report at part IIB.

Column (c) - Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

Column (d) - Report all expenditures for purchase of land, equipment, and existing structures.

Purpose	CURRENT OPERATION		CAPITAL OUTLAY		
	Salaries and wages	All other direct expenditure for current operation (Exclude inter-governmental payments)	Construction	Purchase of land, equipment, and existing structures	
	(a)	(b)	(c)	(d)	
1. Utilities - Gross expenditure for any of the indicated kinds of utility systems that are operated by your government. Exclude interest here. (for reporting at item 8).	a. Water supply system	H91 \$	E91 \$	F91 \$	G91 \$
	b. Electric power system	H92	E92	F92	G92
	c. Gas supply system	H93	E93	F93	G93
	d. Transit or bus system	H94	E94	F94	G94
2. Natural resources - Flood control and soil and water conservation, drainage, irrigation, and any other activities for promotion of agriculture and conservation of natural resources	H59	E59	F59	G59	
3. Sewers and sewage disposal - Construction, repair, maintenance, and operation of sewers and sewage disposal facilities	H80	E80	F80	G80	
4. Other sanitation - Street cleaning, refuse and garbage collection	H81	E81	F81	G81	
5. Highways, bridges, and tunnels - Construction, repair, upkeep, and lighting of highways, bridges, and tunnels by your agency. Include operation of toll booths, and policing of bridges and tunnels by employees of your agency.	H44	E44	F44	G44	
6. Airports - Construction, operation, and maintenance of airports. Include your agency's expenditures on leased facilities, but exclude expenditures of lessees.	H81	E81	F81	G81	
7. Water transport and terminal facilities - Construction, operation, and maintenance of docks, wharves, piers, and related warehouses and other terminal facilities. Include your agency's expenditures on leased facilities, but exclude expenditures of lessees.	H87	E87	F87	G87	
8. Interest on debt - Amounts of interest paid, including any interest on short-term or non-guaranteed obligations, as well as general obligations. Exclude debt retirement which should be reported at section III, item A3.	a. On debt of water supply system		I91		
	b. On debt of electric power system		I92		
	c. On debt of gas supply system		I93		
	d. On debt of transit or bus system		I94		
	e. All interest not covered by items 8a through 8d		I89		
9. All other expenditure - Expenditure for purposes not covered above, including parks and recreation, fire fighting, etc. General administration and overhead should be allocated to the particular functions performed by your agency. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds of your agency, or (4) benefits and repayments from district employee pension funds. (Specify major items below.)					
a.					
b.					
c. Other	H89	E89	F89	G89	

Part IIB - PAYMENTS TO OTHER GOVERNMENTS			
Line No.	Description (purpose or nature of the item)	Name or type of recipient government (State, county, city, etc.)	Amount (Omit cents)
	(a)	(b)	(c)
1			\$
2			
3			
4			
5			

Part IIC - PERSONNEL EXPENDITURES		Amount (Omit cents)
1. Salaries and wages (also include in part IIA) - Enter here the total expenditure during the fiscal year for salaries and wages of all regular, temporary, full-time, and part-time employees of your agency, including fees retained by fee officers and salaries paid from fee receipts. Include also amounts for force account construction. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.		Z99 \$
2. Contributions for employee benefits - Report payments by your agency during the fiscal year as employer contributions to the kinds of employee benefit programs listed. Exclude employee contributions.		V91
a. Retirement programs		
(1) To Federal Social Security System		V92
(2) To State administered employee retirement system		V99
(3) To locally administered employee retirement system - Include transfers to retirement systems administered by your government itself as well as payments to other local government employee retirement systems.		V96
(4) For commercial annuity plans (private sector retirement plans purchased for your employees)		V95
(5) Direct pension payments (i.e. annual appropriations to specific former employees)		
TOTAL, all retirement programs		
b. Insurance programs		V93
(1) For health, hospital, and/or disability insurance		V94
(2) For life insurance		V89
(3) For workmen's compensation insurance		V88
(4) For unemployment compensation insurance		
TOTAL, all insurance programs		

Part III - INDEBTEDNESS	Amounts by purpose (Omit cents)				
	For transit or bus system (a)	For water supply system (b)	For electric power system (c)	For gas supply system (d)	All other purposes (e)
1. Long-term debt - Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment obligations, as well as general obligations of your agency.					
a. Outstanding at beginning of fiscal year	19D \$	19A \$	19B \$	19C \$	19X \$
b. Issued during fiscal year	29D	29A	29B	29C	29X
c. Retired during fiscal year	39D	39A	39B	39C	39X
d. Outstanding at end of fiscal year (a plus b minus c)					
e. Detail of ending long-term debt (item d)	44D	44A	44B	44C	44X
(1) Revenue bonds and NONGUARANTEED special assessment bonds outstanding - payable solely from pledged earnings or solely from special assessments on property owners.					
(2) All other long-term debt outstanding - General obligations, and any debt backed by pledged resources but guaranteed by your agency if the pledged sources are insufficient.	41D	41A	41B	41C	41X
2. Short-term (interest-bearing) debt - Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.					Amount (Omit cents)
a. Amount outstanding at beginning of fiscal year					61V \$
b. Amount outstanding at end of fiscal year					64V

Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR			
Type of asset		Amount at end of fiscal year (Omit cents)	
		Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)
1. Cash and deposits - Cash on hand and demand, and time or savings deposits		W61 \$	W61 \$
2. Federal securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank		W19	W76
3. Federal agency securities - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA		W13	W73
4. State and local government securities		W15	W75
5. Other securities - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for cooperatives and Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other non-security assets.		W24	W84

Part V - DATA SUPPLIED BY	Name	Title	Telephone		
			Area code	Number	Extension

FORM F-32
(12-2-76)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**Important**

Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

1976:	1977:
<input type="checkbox"/> July	<input type="checkbox"/> January
<input type="checkbox"/> August	<input type="checkbox"/> February
<input type="checkbox"/> September	<input type="checkbox"/> March
<input type="checkbox"/> October	<input type="checkbox"/> April
<input type="checkbox"/> November	<input type="checkbox"/> May
<input type="checkbox"/> December	<input type="checkbox"/> June

**1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES**
Special Agencies

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name and address including ZIP code)

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

V98

THIRD REQUEST

Dear Public Official:

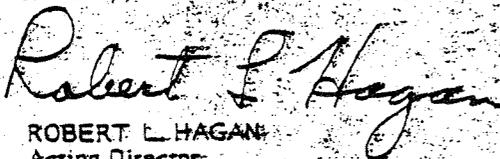
In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 30 days. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report figures for your agency's fiscal year that ended between July 1, 1976 and June 30, 1977 and mark (X) the appropriate box in the space provided above.

2. Please report amounts covering all funds and accounts of your agency, net of interfund transactions.

Include bond redemption and interest funds, and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Section I - REVENUE	
Item	Amount (Omit cents)
A. CURRENT CHARGES - Receipts from sales, rentals, tolls, fees, or other charges for commodities and services. Report in items D and E amounts received from the State or from other local governments.	
1.	
2.	
3.	
4.	
5. Other	ZAA
Total, items A1 through A5	
B. PROPERTY TAXES - Total amount received from any taxes levied by your agency on property, measured by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item D.	
T01	
C. SPECIAL ASSESSMENTS - Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.) based on area, front footage, or other measures of assumed benefit. Report in item A assessments for maintenance and current services, and in item B, taxes based on assessed valuation.	
U01	
D. REVENUE FROM STATE GOVERNMENT - Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursements for services performed for the State. Report DIRECT Federal aid in item F. Exclude loans. (Specify major items below.)	
1.	
2.	
3. Other	ZCC
Total, items D1 through D3	
E. REVENUE FROM OTHER LOCAL GOVERNMENTS - Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item B property taxes collected for you by other local governments. (Specify major items below.)	
1.	
2.	
3.	
4.	
5. Other	ZDD
Total, items E1 through E5	
F. REVENUE FROM FEDERAL GOVERNMENT - Any amounts received directly from the Federal Government (exclude loans)	
ZBB	
G. RECEIPTS FROM SALE OF PROPERTY - Amounts from sale of realty, other than tax sales (which should be included in item B)	
U11	
H. INTEREST EARNINGS - Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund	
U20	
I. MISCELLANEOUS OTHER REVENUE - Revenue not covered by items A through H above. Do not include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. (Specify major items below.)	
1.	
2.	
3.	
4.	
5. Other	U99

Section II - EXPENDITURE

Item	Amount (Omit cents)
A. EXPENDITURE FOR CONSTRUCTION AND PURCHASE OF LAND AND EXISTING STRUCTURES - Include major repairs and alterations. Include not only amounts for construction performed on a contract basis, but also any expenditure for construction carried out on a force-account basis by personnel of this agency.	ZFF \$
B. PURCHASE OF EQUIPMENT - Include amounts for replacements as well as for additional equipment.	ZGG
C. INTEREST ON DEBT - Total amount of interest paid on all debt, long-term and short-term, of your agency. Exclude debt retirement, which should be reported at section III, item A3.	ZKK
D. PAYMENTS TO OTHER GOVERNMENTS - Payments in lieu of taxes, reimbursements for services received, etc.	ZLL
1. To State	
2. To local governments	ZMM
E. ALL OTHER EXPENDITURE - All expenditure other than for items covered above. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds and accounts of your agency, or (4) provision for depreciation. Include expenditures for salaries, wages, materials and supplies for current operation and maintenance, as well as for rent and utility services. (Specify major items below.)	
1. _____	
2. _____	
3. _____	
4. _____	
5. _____	ZEE
Total, items E1 through E5	
F. SALARIES AND WAGES INCLUDED IN ITEMS A AND E ABOVE - Total salaries and wages paid during fiscal year to all officers and employees of your agency, including regular, temporary, full-time and part-time personnel.	ZGF

Section III - DEBT OUTSTANDING, ISSUED, AND RETIRED

Item	Amount (Omit cents)
A. LONG-TERM DEBT - Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment bonds as well as general obligations.	ZAZ
1. Total outstanding at beginning of fiscal year	\$
2. Total issued during fiscal year	ZSF
3. Total retired during fiscal year	ZSL
4. Total outstanding at end of fiscal year (1 plus 2 minus 3)	
5. Detail of long-term debt outstanding at end of fiscal year (item 4)	ZSV
a. Revenue bonds and NONGUARANTEED special assessment bonds outstanding - Payable solely from pledged earnings or solely from special assessments on property owners.	
b. All other long-term debt outstanding - General obligations, including all debt payable from property tax levies or from agency resources in general, and any debt payable initially from pledged resources but guaranteed by the agency if the pledged sources are insufficient.	ZSU
B. SHORT-TERM (interest-bearing) DEBT - Tax anticipation notes, bond anticipation notes, interest-bearing warrants and other obligations with a term of less than one year. Exclude accounts payable and other noninterest-bearing obligations.	61V
1. Amount outstanding at beginning of fiscal year	
2. Amount outstanding at end of fiscal year	64V

Section IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee-retirement fund. Sinking funds are reserves held specifically for redemption

of long-term debt of your agency. Report in column (b) under bond funds, all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.

Type of asset	Amount at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee-retirement fund (c)
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits	W61 \$	W31 \$	W61 \$
B. FEDERAL SECURITIES - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank	W10	W40	W70
C. FEDERAL AGENCY SECURITIES - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service and TVA	W13	W43	W73
D. STATE AND LOCAL GOVERNMENT SECURITIES	W15	W45	W75
E. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former federal agencies: FHLB, FLB, FNMA, Banks for Cooperatives and Federal Intermediate Credit Banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.	W24	W54	W84

SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any entries on the form.

Section V - DATA SUPPLIED BY

Name	Title	Telephone		
		Area code	Number	Extension

FORM F-33
2-24-77U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
SCHOOL SYSTEMSIn correspondence pertaining to this report, please refer
to the Census File Number above your address**Important**

Please provide date for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your school system's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one may be available.

1976	1977
<input type="checkbox"/> July	<input type="checkbox"/> January
<input type="checkbox"/> August	<input type="checkbox"/> February
<input type="checkbox"/> September	<input type="checkbox"/> March
<input type="checkbox"/> October	<input type="checkbox"/> April
<input type="checkbox"/> November	<input type="checkbox"/> May
<input type="checkbox"/> December	<input type="checkbox"/> June

(Please correct any error in name and address including ZIP code)

RETURN TO

Bureau of the Census
ATTN: Governments Division
Washington, D.C. 20233

V98

Dear Public Official:

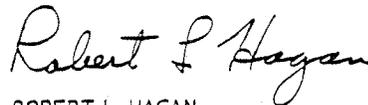
In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject and are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations.

To avoid unnecessary reporting, the data supplied on this form will be used by both the Bureau of the Census and the United States Office of Education. This request reflects the continuation of the joint data collection effort of both agencies and has eliminated the need for sending a separate Office of Education finance form to local education agencies.

Will you, therefore, please fill out and return this form to us at your earliest possible convenience. The duplicate copy is for your files.

Your cooperation in this voluntary survey is greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each section and all related definitions and instructions.

Note especially:

1. Please report finance data for the fiscal year that ended between July 1, 1976 and June 30, 1977 and indicate the ending date in the space provided in the upper left-hand corner.

2. This form is intended to cover the financial transactions included in the district's accounts for the operation of elementary and secondary schools in the district. Do not report any transactions for junior college purposes, if the district operates any junior colleges.

3. Report gross amounts, except interfund transfers, including the transactions of all funds of the district, i.e., building funds, debt service funds, cafeteria and school lunch funds, and all other special funds as well as the general fund.

4. Please complete all sections. If some items do not apply to the district, do not merely leave the item blank, but enter "None" or a dash (-) in the space provided for the item.

5. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Section I - REVENUE		Amount (Omit cents)
A1. PROPERTY TAXES - Receipts from property tax levies of your district, including current and delinquent amounts, interest, and penalties. Report total, including collections from levies for debt service, building funds, retirement plans, and all other school district funds. Include amounts levied by your district and collected for you by the county or other local governments. Exclude revenue from property tax relief payments. Fiscally dependent units should exclude property tax receipts here and report at A2 below.		T01
		\$
A2. PARENT GOVERNMENT CONTRIBUTIONS - Fiscally Dependent School Systems Only Receipts from taxes levied and/or appropriations made by the governmental unit to which your school system is administratively a part.		T02
B. ALL OTHER TAXES - Revenue received from other taxes imposed by your district, including licenses and permits. Exclude here and report in item C or G any revenue from shares of such taxes imposed by the State or other local governments. <i>(Specify separate tax items below.)</i>		
1.		T99
2.		
3. Other		
Total, items B1 through B3.		
C. REVENUE FROM STATE GOVERNMENT - Amounts received from the State, but excluding any Federal aid distributed by the State. Include the district's share of State-imposed taxes, revenue from property tax relief payments, any apportionment of permanent State school fund earnings, and amounts received for instruction, transportation, construction, etc. Report cash revenue only, omitting any grants or commodities. Report Federal aid distributed by the State in item D and direct Federal aid in item F. Exclude loans. <i>(Specify major items below.)</i>		
1.		C21
2.		
3.		
4.		
5.		
6. Other		
Total, items C1 through C6.		
D. FEDERAL AID DISTRIBUTED BY STATE GOVERNMENT - Amounts received through the State from Federal "formula grant" assistance programs		C22
1. Elementary-Secondary Education Act (ESEA)		C23
2. National Defense Education Act (NDEA)		C24
3. Vocational Education (if Federal contribution can be separately identified. If not, report combined Federal-State funds in item E.)		C25
4. National School Lunch and Special Milk Programs (cash only)		C26
5. Other Federal aid		
Total, items D1 through D5.		
E. COMBINED FEDERAL-STATE VOCATIONAL EDUCATION FUNDS - Amounts of commingled Federal-State funds for vocational education which cannot be separately identified. (If separately identifiable, report State funds in item C and Federal funds in item D3.)		C27
F. DIRECT FEDERAL AID - Amounts granted directly to the school district by Federal agencies which are not distributed through State government. Include all discretionary grants funded through ESEA, e.g., title III grants made directly to the school district by the Office of Education.		B23
1. Public Law 815		B24
2. Public Law 874		B26
3. All other direct Federal aid		
Total, items F1 through F3.		
G. REVENUE FROM OTHER LOCAL GOVERNMENTS		O11
1. From other school districts (tuition, transportation, etc.)		O21
2. From counties and cities - Amounts received by your district from county, city, or town taxes, and appropriations. Exclude here and report in item A above any property taxes levied by your district and collected for it by the county or other governments.		
		A10
H. TUITION AND TRANSPORTATION FEES FROM PUPILS AND PARENTS		
1. INTEREST EARNINGS - Interest received on all deposits and investment holdings of your district, excluding only earnings of any employee pension fund.		U20
J1. GROSS RECEIPTS FROM SALE OF SCHOOL LUNCHESES - Report amount for cafeterias and school lunch program even if accounts are not maintained centrally. If your schools have no school lunch operations, enter "None."		A69
J2. OTHER SALES AND SERVICE REVENUE - Gross receipts of the district from athletic events, sales by book stores, student activity funds, etc.		A12
K. MISCELLANEOUS OTHER REVENUE - Revenue not included in items above. Exclude: (1) proceeds from borrowing; (2) receipts from sale of security holdings; (3) transfers between funds or accounts of your district; or (4) employee contributions to, and interest earnings of, any employee pension fund. Include donations from private sources, insurance adjustments, etc.		U99

Section II - EXPENDITURE		
A. CURRENT OPERATION EXPENDITURE - Amounts paid from ALL sources and funds for salaries and wages, supplies (including food for resale in cafeterias), rent, employee benefits, fire insurance, utility services, etc. include all spending other than for interest on debt, capital outlay, or payments to other districts. Do not include (1) payments for retirement of debt; (2) purchase of replacement equipment; or (3) payments for purchase of securities, transfers between funds or accounts of your district, or expenditures for junior college operations. Reference following each expenditure item is the expenditure account classification contained in U.S.O.E. Handbook II, Financial Accounting for Local and State School Systems.		
1. Administration (HB II, 100)	Enter expenditures for those activities which have as their purpose the general regulation, direction, and control of the affairs of the school system that are systemwide and NOT confined to one school, subject, or narrow phase of activity. Include salaries, contracted services, and other expenses for administration. (100 series)	E12
2. Instruction (HB II, 200)	Enter expenditures for those activities dealing directly with or aiding in the teaching of students or improving the quality of teaching. These are the activities of the teacher, principal, consultant, or supervisor of instruction, and guidance and psychological personnel. Also include expenditures for textbooks, school library and audiovisual materials, teaching supplies (NOT equipment), and other miscellaneous instructional expenses. (200 series)	E13
3. Attendance and Health Services (HB II, 300 and 400)	Enter salaries and other expenses for (a) those activities which have as their primary purpose the promotion and improvement of children's attendance at school, including salaries of social workers and visiting teachers; and (b) physical and mental health activities (other than direct instruction), i.e., medical, dental, psychiatric, and nurse's services. Do not include value of nonreimbursed services rendered by other agencies. (300 and 400 series)	E14
4. Pupil Transportation Services (HB II, 500)	Enter salaries and other expenses for those activities which have as their purpose the conveyance of pupils to and from school or on trips for curricular or cocurricular activities, including salaries of drivers, mechanics, etc., contracted services or public carriers; pupil transportation insurance; expenditures in lieu of transportation; and operation and maintenance of transportation equipment. Exclude payments to other school districts and include same in section II-D. (500 series)	E15
5. Operation and Maintenance of Plant (HB II, 600 and 700)	Enter salaries and other expenditures concerned with (a) keeping the school plant open and ready for use; and (b) activities concerned with keeping the ground, buildings, and equipment at their original condition of completeness or efficiency. (600 and 700 series)	E16
6. Fixed Charges (HB II, 800)	Enter expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts, including: employer contributions to State-administered retirement systems, rental of land and buildings (EXCLUDING lease payments to authorities and debt service), and payments for insurance and judgments. (800 series)	E17
7. Other Current Expenditures (HB II, 900-1100)	Enter (a) gross expenditures for food services (exclude value of commodities); (b) gross expenditures, if any, for extracurricular activities such as interscholastic athletics, entertainment, publications, and clubs; (c) expenditures for community services, e.g., recreational clinic and welfare services provided by the school system for the community, school system operated public libraries, school system operated day care centers, and services to nonpublic school pupils, etc.; (d) expenditures for summer schools including summer Head Start programs operated by the school system; (e) adult education programs operated by the local school system; and (f) payments to nonpublic schools.	E11
Total, items A1 through A7		
B. EXHIBIT ITEMS		
1. Salaries and wages - Report here that portion of the expenditures already included in item A above that was paid to your district's employees in the form of salaries and wages. Include salaries and wages of all officers and employees of your school district during the fiscal year, including teachers and administrative and maintenance personnel employed by the district for auxiliary enterprises. Report gross amounts before deductions for taxes, retirement, etc.		Z80
a. Regular elementary/secondary day school instruction		Z81
b. All other salaries		Z82
2. Employee benefits - Report payments of employer contributions to the employee benefit programs shown below. Amounts for items a and b should also be reported in section II, A6 (Fixed Charges).		V91
a. To Federal Social Security System		V92
b. To State-Administered Retirement System		V90
c. To Locally-Administered Retirement System		
C. INTEREST ON DEBT - Total amount of interest paid on all debt, long-term and short-term, of your district. Include payments from interest and sinking funds, as well as from current funds. Exclude retirement of debt principal, which should be reported in section III, item A-3.		I89
D. PAYMENTS TO OTHER SCHOOL DISTRICTS - For tuition, pupil transportation, etc.		Q11
E. PAYMENTS TO SCHOOL HOUSING AUTHORITY - Amounts paid to a school housing authority or similar agency, i.e., a public or quasi-public corporation having power to perform one or more of the following functions for public school purposes: issue bonds, acquire and hold property, construct buildings, and lease buildings.		L12
1. Payments to a State School Housing Authority		H12
2. Payments to a Local School Housing Authority		
F. CAPITAL OUTLAY - Amounts paid from ALL sources and funds for -		F12
1. Construction - Expenditure for construction of new school buildings, and for additions, replacements, major alterations, and site improvements		
2. Equipment		G12
(a) New acquisition - Include the amount for new equipment purchased during the fiscal year.		
(b) Replacement - Include the amount for replacement of equipment during the fiscal year, e.g., school buses purchased to replace old or worn out equipment (purchase price less trade-in, if any).		G13
3. Purchase of land and existing structures		H12

Section III - DEBT OUTSTANDING, ISSUED, AND RETIRED		Amount (Omit cents)
A. LONG-TERM DEBT - Bonds, mortgages, etc., with a term of more than one year		
1. Outstanding at beginning of fiscal year	19M	\$
2. Issued during fiscal year	21F	
3. Retired during fiscal year	31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)	41F	
B. SHORT-TERM (INTEREST BEARING) DEBT - Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.		
1. Amount outstanding at beginning of fiscal year	51V	
2. Amount outstanding at end of fiscal year	54V	

Section IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your agency (including utility, revenue, and special assessment bonds, as well as general obligations). Report in column (b) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.

Type of asset	Amount at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee retirement fund (c)
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits (including certificates of deposit)	W61 \$	W31 \$	W61 \$
B. FEDERAL SECURITIES - U.S. Treasury obligations (including short-term notes) and Federal Financing Bank	W18	W40	W78
C. FEDERAL AGENCY SECURITIES - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	W13	W43	W73
D. STATE AND LOCAL GOVERNMENT SECURITIES	W15	W45	W75
E. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, Banks for Cooperatives and Federal Intermediate Credit Banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.	W24	W54	W64

Section V - FALL ENROLLMENT E57

Report the number of pupils on pupil rolls as of October 1, 1976, or on the nearest date thereto when membership can be considered stabilized.

Section VI - PROPERTY VALUE AND TAX INFORMATION	
A. Assessed valuation of property subject to the property tax for schools after deduction of any exemptions	\$
B. Prevailing ratio of final assessed valuation of real property to actual market value	Ratio
C. Total real property tax rate for the school district	Mills

SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any entries on the form.	CENSUS USE ONLY
	T99
	T15
	T49
	V96
	V95
	V93
	V94
	V89
	V88

Section VII - DATA SUPPLIED BY			
Name	Title	Telephone	
		Area code	Number
			Extension

FORM F-33-L5
(2-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear Public Official:

The Bureau of the Census is currently conducting its 1977 Census of Governments to provide comprehensive, up-to-date information on the finances of State and local governments throughout the Nation.

We have received most of the finance data required for your school district through the cooperation of your State Department of Education. However, the State finance forms from which these data were derived do not provide the necessary detail regarding the district's assets as listed on the reverse side of this letter.

It would be appreciated if you would complete these few items and return this form in the enclosed preaddressed envelope.

This form is authorized by law (title 13 U.S.C., section 161). While you are not legally required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

Your assistance will be greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

CASH AND INVESTMENT ASSETS AT END OF 1977 FISCAL YEAR

Report below amounts of cash on hand and on deposit and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee retirement fund. **Sinking funds** are reserves held specifically for redemption

of long-term debt of your district. Report in column (b) under **bond funds** all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.

Type of asset	Amount, at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee retirement fund (c)
A. Cash and deposits – Cash on hand and demand, time or savings deposits (including certificates of deposit)	W01	W31	W61
B. Federal securities, U.S. Treasury obligations (including short-term notes)	W10	W40	W70
C. Federal agency securities Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	W13	W43	W73
D. State and local government securities Bonds, notes, etc., issued by States or by local governments.	W15	W45	W75
E. Other securities – Bonds, notes, mortgages, etc., not included in the foregoing classes. Exclude accounts receivable, value of real property, and other nonsecurity assets.	W24	W54	W84

Remarks

Data supplied by			FORM F-35 (11-24-77)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			1977 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES SPECIAL DISTRICTS	
Title				
Telephone			In correspondence pertaining to this report, please refer to the Census File Number above your address	
Area code	Number	Extension		
RETURN TO			Bureau of the Census 1201 East Tenth Street Jeffersonville, Indiana 47132	
			(Please correct any error in name and address including ZIP code)	

Dear Public Official:

Every 5 years the Bureau of the Census is required by law to gather statistics on the financial transactions of all local governments in our country. We are writing to ask your help in this work by supplying the figures requested on the reverse side. The information should cover your fiscal year (12-month accounting period) that ended between July 1, 1976 and June 30, 1977.

A preaddressed envelope is enclosed for your convenience in replying. A reply within 30 days will be most helpful. This is a voluntary survey. There are no penalties for not reporting, but we will be most grateful for your assistance in making this study complete and accurate.

Sincerely,

Robert L. Hagan

ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

1. Revenues	Amount (Omit cents)
a. Current charges – Receipts from sales, rentals, tolls, fees, or other charges for commodities and services	ZAA \$
b. Property taxes – Total amount received from any taxes levied by your agency on property, measured by value; include amounts collected for you by other local governments.	ZBI
c. Revenue from other governments – Report any amounts received from Federal, State, or other local units of government.	ZCC
d. Miscellaneous other revenue – Revenue not covered by items a through c above, such as special assessments, interest earnings, and receipts from sale of property	Z99
2. Expenditures a. Please enter the total amount paid out last year, including salaries, wages, contracts, supplies, etc., but do not include payments on debt principal.	ZEE
b. How much, if any, of the expenditure shown above (item 2a) was paid to other governments (the State, county, etc.)?	ZMM
c. How much of the expenditure shown above (item 2a) was for payment of salaries and wages?	Z00
d. How much of the above expenditure (item 2a) was spent for buying equipment?	ZGG
3. Debt – If your district has any debt outstanding, please enter the following figures.	ZAZ
a. Amount of debt outstanding at the beginning of the year	
b. Debt principal paid during the year	ZSL
c. Amount of debt outstanding at the end of the year	ZSU
4. What was the total balance of all district funds at the end of the year?	W61

Remarks

IMPORTANT: Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12 month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

FORM F-42
(2-10-77)

1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
SCHOOL BUILDING AGENCIES

In correspondence pertaining to this report, please refer to the Census File Number above your address

1976

1977

- | | |
|------------------------------------|-----------------------------------|
| <input type="checkbox"/> July | <input type="checkbox"/> January |
| <input type="checkbox"/> August | <input type="checkbox"/> February |
| <input type="checkbox"/> September | <input type="checkbox"/> March |
| <input type="checkbox"/> October | <input type="checkbox"/> April |
| <input type="checkbox"/> November | <input type="checkbox"/> May |
| <input type="checkbox"/> December | <input type="checkbox"/> June |

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code.)

Data supplied by →	Name	Title	Telephone		
			Area code	Number	Extension

Dear Public Official:

In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 30 days. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,

Robert L. Hagan
ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

V98

Part I - REVENUES (Amounts received during fiscal year)

Item	Amount (Omit cents)
A. Lease payments and any other amounts received from school districts (including "joint schools") and from any other local governments or local government agencies	
Name of paying district or other unit	Amount
1.	
2.	
3.	
Total, 1 through 3	
B. Received from the State government	
C. Other revenue. Please describe. (Do not report borrowings here.)	
1.	

O21

C21

Part II - EXPENDITURES (Total amounts for the fiscal year)

Item	Amount (Omit cents)
A. Payments to contractors for construction	F12 \$
B. Purchase of equipment and for land and existing structures	G12
C. Interest paid on debt	K89
D. Other current expenditure	Z00
1. Salaries and wages paid to employees of your agency	
2. Other - Describe	
Total, D1 plus D2	E12

Part III - INDEBTEDNESS

Item	Amount (Omit cents)
A. Long-term debt outstanding at beginning of fiscal year (bonds and other obligations with an original term of more than one year)	19F
B. Long-term debt issued during fiscal year	24F
C. Long-term debt retired during fiscal year	34F
D. Long-term debt outstanding at close of fiscal year (A plus B minus C)	44F
E. Short-term debt (interest-bearing notes, loans, etc., with an original term of one year or less)	61V
1. Outstanding at beginning of fiscal year	
2. Outstanding at close of fiscal year	64V

Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee-retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your agency (including utility, revenue,

and special assessment bonds, as well as general obligations). Report in column (b) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.

Type of asset	Amount at end of fiscal (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds except for any employee- retirement fund (c)
A. Cash and deposits - Cash on hand and demand, and time or savings deposits	W01 \$	W31 \$	W61 \$
B. Federal securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank	W10	W40	W70
C. Federal agency securities - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	W13	W43	W73
D. State and local government securities	W15	W45	W75
E. Other securities - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, Banks for Cooperatives and Federal Intermediate Credit Banks. Exclude accounts receivable, value of real property, and	W24	W54	W84

Important ↓

Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

1976	1977
<input type="checkbox"/> July	<input type="checkbox"/> January
<input type="checkbox"/> August	<input type="checkbox"/> February
<input type="checkbox"/> September	<input type="checkbox"/> March
<input type="checkbox"/> October	<input type="checkbox"/> April
<input type="checkbox"/> November	<input type="checkbox"/> May
<input type="checkbox"/> December	<input type="checkbox"/> June

FORM F-50
11-27-77

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
MUNICIPALITIES AND TOWNSHIPS

In correspondence pertaining to this report, please refer to the Census File Number above your address.

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code)

V98

Dear Public Official:

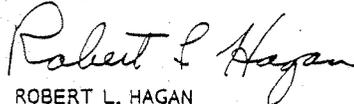
In compliance with title 13 (section 161) of the U.S. Code, we are required to conduct a Census of Governments every 5 years including a survey of local government finances. The data assembled meet many needs for statistics on this subject are widely utilized by Congress, State legislatures, finance officers, and your State and local professional associations. You will note that the questionnaire does not request information pertaining to tax revenue or intergovernmental receipts. These data will be collected separately in connection with the revenue sharing program.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 30 days. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form please read carefully each part and all related definitions, as well as any supplementary reporting instructions that may be enclosed for your State.

Report all applicable revenue items listed, as well as all expenditures of your government and its agencies. Include the transactions of all funds - general fund, street and road funds, bond and interest funds, special assessment funds, utility funds, and all other special and trust funds. (Exclude private trusts.)

Certain receipts and payments are not defined by the Bureau of the Census as revenues and expenditures, and should not be so reported. These are: (a) refunds of revenues or expenditures; (b) moneys collected by your municipality acting only as agent for the State or other governments (e.g., social security and income tax withholdings); (c) interdepartmental and interfund charges, assessments or transfers, and transfers of funds (appropriations,

surpluses, etc.) between the general fund and municipal agencies covered by this report; and (d) receipts from sale of investments, and payments for purchase of investments.

The Bureau of the Census uses a separate questionnaire on pension fund finances. In this connection, include only municipal employer contributions to a State retirement system or to the Federal Social Security System (in part IIA). Municipal appropriations paid to a retirement system of your own government are interfund transfers and should not be reported on this form except at part IIC, item 2.

Please complete all parts of the form. Spaces for any items which do not apply to your government should be marked with a dash, or the word "None," please do not merely leave them blank. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Part I - REVENUE (other than tax and intergovernmental revenues) - Please note that you were asked to supply these data on other forms. Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenue of all funds other than the exceptions noted in the instructions on the first page.

	Amount (Omit cents)	
	A94	A99
1. Utility sales revenue - Gross receipts of any water, electric, or other utility systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	a. Water supply system	
	b. Electric or other utility	
2. Other sales and service revenue - Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.		
3. Miscellaneous other revenue - Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include fines and forfeits, donations from private sources, insurance adjustments, etc. Do NOT include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or agencies of your government, or (4) employee's contributions to, and interest earnings of, any employee pension fund.		

Part IIA - DIRECT EXPENDITURE BY PURPOSE AND TYPE

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page. Exclude payments to other governments; report at part IIB.

Column (b) - Enter all nonsalaried operating expenditures. Exclude amounts paid to other governments; report at part IIB.

Column (c) - Report construction outlays from all sources; i.e. bond proceeds, assessments, grants, etc.

Column (d) - Report all expenditures for purchase of land, equipment, and existing structures.

Column (a) - Enter in appropriate functional category the amount expended for salaries and wages. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.

Purpose	CURRENT OPERATION		CAPITAL OUTLAY	
	Salaries and wages (a)	All other direct expenditure for current operation (Exclude inter-governmental payments) (b)	Construction (c)	Purchase of land, equipment, and existing structures (d)
A. GOVERNMENTAL ADMINISTRATION	H23	E23	F23	G23
1. Tax assessment and administration - Assessment of property, levy and collection of property taxes, and any other tax administration.				
2. General administration - Township or municipal governing body, clerk, etc.	H29	E29	F29	G29
B. SOCIAL SERVICES AND INCOME MAINTENANCE	H79	E79	F79	G79
3. Public welfare expenditure - Money paid directly to needy persons (old-age assistance, poor relief, etc.). Cost of food, fuel, rent, clothing, etc., furnished to needy persons, welfare institutions, and administration of all welfare activities.				
4. Health (other than hospitals) - All services performed directly by the public health department, including environmental health activities and health regulation and inspection. Exclude here and report at item 3(b) payments under public welfare programs. Report direct outlays for hospital care at item H, and reimbursements to hospitals operated by other governments at part IIB.	H32	E32	F32	G32
C. TRANSPORTATION	H44	E44	F44	G44
5. Roads - Include construction and maintenance of streets, sidewalks, and bridges. Exclude here and report in part IIB any reimbursements to the State, county, or other local governments for services relating to your roads.				
D. PUBLIC SAFETY	H62	E62	F62	G62
6. Police - All expenditure for enforcement of law and order, including constable, justice of the peace, etc.				
7. Fire - All costs incurred for fire fighting and fire prevention, including contributions to volunteer fire units. Exclude any contribution to a local fire pension fund.	H24	E24	F24	G24
E. ENVIRONMENTAL	H88	E88	F88	G88
8. Sewers and sewage disposal				
9. Parks and recreation - Play grounds, swimming pools, etc.	H61	E61	F61	G61
F. INTEREST ON DEBT		I91		
10. Include amounts of interest paid, including any interest on short-term or non-guaranteed obligations as well as general obligations.				
a. On debt of water supply system				
b. On debt of electric or other utility system				
c. All interest not covered by item 10a and 10b.		I89		
G. UTILITIES	H91	E91	F91	G91
11. Gross expenditure for water, electric, or other utility system operated by your government - Exclude interest on utility debt here and report at item 10. Exclude also any contributions to the parent government.				
a. Water supply system				
b. Electric or other utility system				
H. ALL OTHER EXPENDITURE	H89	E89	F89	G89
12. Include all expenditure for purposes not listed above. Do not include payments for retirement of debt, purchase of securities, or transfers between funds.				

Nature of item (a)	Type of recipient government(s) (County, State, etc.) (b)	Amount (Omit cents) (c)
1.		

Part IIB - INTERGOVERNMENTAL EXPENDITURE
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis - e.g., for hospital care, highways, school tuition or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part IIA.)

FORM F-60
(2-9-77)1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
MUNICIPALITIES AND TOWNSHIPSIn correspondence pertaining to this report, please refer
to the Census File Number above your address

Data supplied by

Name

Title

Telephone

Area code

Number

Extension

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code)

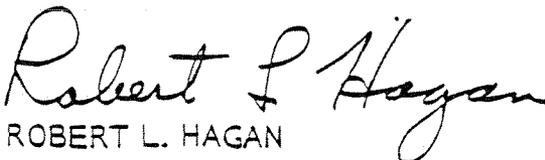
Dear Public Official:

Every 5 years the Bureau of the Census is required by law to gather statistics on the financial transactions of all local governments in our country. We are writing to ask your help in this work by supplying the figures requested on the reverse side. The information should cover your fiscal year (12-month accounting period) that ended between July 1, 1976 and June 30, 1977.

Data on your city's or township's tax revenues and any revenues from the State or Federal Government are collected through the Federal Revenue Sharing Survey and are not requested on this form. Please note, however, that all expenditures should be reported.

A preaddressed envelope is enclosed for your convenience in replying. A reply within 30 days will be most helpful. This is a voluntary survey. There are no penalties for not reporting, but we will be most grateful for your assistance in making this study complete and accurate.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

	Amount (Omit cents)
1. Revenues, other than taxes and intergovernmental grants	A91
a. How much was received during the year from water supply charges?	\$
b. How much was received from other sources (do not include taxes or grants)?	U99
2. Expenditures – Please enter the total amounts paid out during the year for the purposes listed. (Include salaries, wages, contracts, supplies, etc., but do not include payments on debt principal.)	E52
a. Police (constables, deputies, etc.)	
b. Fire – All costs incurred for fire fighting and fire prevention, including contributions to volunteer fire units.	E24
c. Roads and streets – Report amounts for maintenance, improvements, snow removal, etc., including any amounts paid to the county.	E44
d. Welfare – Include poor relief payments, payments for rent, food, and medical bills.	E79
e. Water supply – Report expenditures of water supply system operated by your city or township, if any.	E91
f. All other expenditures made during the year	E99
g. How much, if any, of the expenditures shown above (items 2a to 2f) were paid to other governments (to county for road work, etc.)?	N44
h. How much of the above expenditures (items 2a to 2f) were for payment of salaries and wages?	ZD6
i. How much of the above expenditures (items 2a to 2f) was spent for buying equipment?	G44
3. Debt – If your city or township has any debt outstanding, please enter the following figures.	I9X
a. Amount of debt outstanding at the beginning of the year	
b. Debt principal paid during the year	31X
c. Amount of debt outstanding at the end of the year	41X
4. What was the total balance of all city or township funds at the end of the year?	W61

Remarks

FORM F-114
(3-23-77)1977 CENSUS OF GOVERNMENTS
SURVEY OF LOCALLY ADMINISTERED
PUBLIC-EMPLOYEE RETIREMENT SYSTEMS

IMPORTANT: Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

1976

- July
 August
 September
 October
 November
 December

1977

- January
 February
 March
 April
 May
 June

In correspondence pertaining to this report, please refer to the Census File Number above your address

RETURN TO

Bureau of the Census
 1201 East Tenth Street
 Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code)

Data supplied by →	Name	Title	Telephone		
			Area code	Number	Extension

THIRD REQUEST

Dear Public Official:

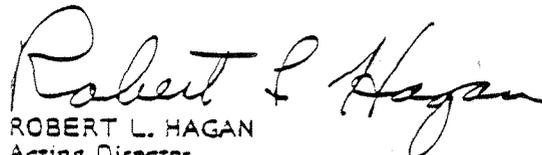
In compliance with title 13 (section 161) of the U.S. Code, we conduct a Census of Governments every 5 years in order to assemble useful statistics on a variety of subjects, including public-employee retirement systems. Accordingly, we are writing to all State and locally administered retirement systems in the Nation to obtain the information called for on this form concerning their finances and membership.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 3 weeks. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
 Acting Director
 Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part, and all related definitions and instructions.

Note especially:

1. Please report figures for your system's fiscal year which ended between July 1, 1976 and June 30, 1977, and enter the closing date of the reported fiscal year in the space provided above.

amounts for administration of the system. Exclude transfers between reserves of the system, and also any investment transactions relating to loans to system members.

3. Please complete all parts of the form. If some items do not apply to your system, do not merely leave them blank, but enter "None" or a dash in the report-

Part I - RETIREMENT SYSTEM COVERAGE AND PARTICIPATION

A. DESCRIPTION OF SYSTEM - This survey is limited to publicly administered retirement systems. Please mark (X) the item which best describes your system.

- 1. All contributions for retirement are forwarded to a private insurance carrier as premiums paid for the purchase of annuity policies for the members of your plan
- 2. All members of your plan belong to the Teachers Insurance and Annuity Association (TIAA) without any State or locally administered supplemental retirement coverage
- 3. Payments of service, disability, or survivor benefits to eligible persons are paid directly from general funds appropriated annually
- 4. Your system is administered by the sponsoring local government, and is subject to the accounting and auditing controls of that government

If items 1, 2, or 3 are marked, complete ONLY sections B, C, and D, and return this questionnaire without completing the balance of this form.

 If item 4 is marked, complete the entire questionnaire.

B. TYPE OF COVERAGE - Which of the items below best describes the kinds of employees to whom active membership in your system is available? Please mark (X) applicable items.

- 1. Policemen only
- 2. Firemen only
- 3. Policemen and firemen only
- 4. School employees only - Including non-teaching personnel as well as teachers
- 5. Teachers only - Instructional staff (including supervisory personnel, but not other school employees)
- 6. Other specific group(s) as follows - Specify
 - _____
 - _____
 - _____
 - _____
 - _____
- 7. General coverage - All employees (or all regular or full-time employees), subject only to the following exclusions - Specify
 - _____
 - _____
 - _____
 - _____
 - _____
 - _____

C. BASIS OF MEMBERSHIP AND PARTICIPATION Which of the items below best describes the basis of participating in your system?

- 1. System coverage automatically applies to all eligible employees
- 2. System coverage automatically applies to some eligible employees, but with membership optional for certain classes, as follows - Specify
 - _____
 - _____
 - _____
- 3. System coverage is optional (by employee choice) for all eligible employees

D. EMPLOYEE CONTRIBUTIONS AND EMPLOYEE ORGANIZATIONS - Please answer each of the following questions:

- 1. Must employees contribute to the system in order to be covered by basic benefits?
 - Yes No
- 2. May employees contribute supplemental amounts for optional benefits in excess of basic benefits?
 - Yes No
- 3. Was any part of this plan the result of negotiations between the government and an employee organization?
 - Yes No
- 4. Are members of your plan entitled to vested benefit rights?
 - Yes No

After what period of time? _____

Part II - FINANCES

Item	Amount (Omit cents)
A. RECEIPTS DURING FISCAL YEAR - Exclude amounts received from sale of investments and from repayment of loans made to members.	
1. Employee contributions - Amounts contributed by employees or withheld from their salaries for financing of benefits	x-81 \$
2. Government contributions	x-84

of benefits and State government contributions or appropriations for administration or other support of the system. Include any local taxes credited directly to your system.

b. From State government - State aid or shared taxes received by the system either directly or through the parent local government. X36

3. Earnings on investments - Interest, dividends, rents, and other earnings on investments and any realized profits on investment transactions (e.g., net gains on investments sold and the like, if recorded as receipts of the system) X38

4. Other receipts - Private gifts or donations, proceeds from entertainments, and the like - Specify below

a. Any amounts for transmittal to Federal OASDHI system

b.

c.

Total, items 4a through 4c

B. PAYMENTS DURING FISCAL YEAR - Exclude amounts paid out for purchase of investments and for loans made to members. X11

1. Benefits paid - Retirement, disability, survivors', and other benefits

2. Withdrawals - Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts X12

3. Other payments - Administrative expenses, recorded costs or losses on investment transactions, and other costs or payments not representing benefit payments or withdrawals - Specify below

a. Administration

b. Any amounts paid to OASDHI system (including amounts transmitted through State funds)

c.

Total, items 3a through 3c

C. CASH AND INVESTMENTS AT END OF FISCAL YEAR

1. Cash and deposits

a. Cash on hand and demand deposits X21

b. Time or savings deposits (include certificates of deposit)

Total cash and deposits (a plus b)

2. Federal Government securities

a. Federal Securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank X28

b. Federal agency securities - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA X29 X30

Total Federal securities (a plus b)

3. Securities of State and local governments X35

4. Corporate bonds (at par value) (Include debentures, convertible bonds, and railroad equipment certificates.) X40

5. Corporate stocks (at book value) (Include common and preferred stocks, warrants, and investment company shares.) X41

6. Mortgages (Exclude real property that is owned, to be reported in item 8a.) X42

7. Other securities

a. Commercial and finance company paper

b. Other (Include all foreign and international securities, conditional sales contracts, direct loans, etc.) - Specify X44

Total, other securities (a plus b)

8. Other investments

a. Real property

b. Other - Specify X45

Part II - FINANCES - Continued

• *Exhibit items*

- 10. Sales of corporate bonds during fiscal year at market value
- 11. Sales of corporate stocks during fiscal year at market value
- 12. Corporate stocks at market value at end of fiscal year

Part III - MEMBERSHIP AND BENEFICIARIES

Please report the figures requested below, as of the last month of your fiscal year reported in part II, or the month nearest to that permitted by your records. If detailed figures are lacking for an item, please enter an estimate and mark it with an asterisk (*).

Item	Number (a)	Amounts paid during month (Omit cents) (b)
A. MEMBERS OF YOUR RETIREMENT SYSTEM - Exclude beneficiaries.	Z91	
1. Active members of your system (current contributors)		
2. Inactive members - Former employees and employees on military or other extended leave without pay, but having retained retirement credits. Report below, under item B, former active members who are receiving retirement benefits.	Z92	
B. BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH	Z93	Z98
1. Former active members of system, retired on account of age or service		\$
2. Former active members of system, retired on account of disability	Z94	Z99
3. Survivors of deceased former active members (In column (a), report number of payees.)	Z95	Z10
C. RECIPIENTS OF LUMP-SUM PAYMENTS DURING MONTH REPORTED	Z96	Z11
1. Withdrawals and other one-time payments (other than loans) made to present or former members of system		
2. Lump-sum (nonrecurrent) payments made to survivors of deceased former active members	Z97	Z12
D. ENTER HERE THE MONTH AND YEAR TO WHICH FIGURES REPORTED IN PART III APPLY →	Month	Year
E. PLEASE INDICATE HERE THE FREQUENCY WITH WHICH PERIODIC PAYMENTS ARE MADE TO BENEFICIARIES OF YOUR SYSTEM (Mark one)		
<input type="checkbox"/> Monthly <input type="checkbox"/> Other - Please explain _____ <input type="checkbox"/> Quarterly		
F. COVERAGE UNDER OASDHI - Please indicate whether any of the active members (current contributors) you have reported at A1 above, were also covered under the Federal Old Age, Survivors, Disability, and Health Insurance program, in connection with their governmental employment.		
<input type="checkbox"/> All active members also covered by OASDHI <input type="checkbox"/> None of the active members, as such, covered by OASDHI <input type="checkbox"/> Some, but not all, active members, as such, also covered by OASDHI		Number
How many of your active members (current contributors during the month reported in A1, above) were also covered under OASDHI?		

SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.

IMPORTANT: Please provide data for your fiscal year that ended between July 1, 1976 and June 30, 1977. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one is available.

FORM F-115
(3-22-77)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1977 CENSUS OF GOVERNMENTS
**SURVEY OF STATE-ADMINISTERED PUBLIC-EMPLOYEE
RETIREMENT SYSTEMS**

In correspondence pertaining to this report, please refer to the Census File Number above your address

- | | |
|------------------------------------|-----------------------------------|
| 1976 | 1977 |
| <input type="checkbox"/> July | <input type="checkbox"/> January |
| <input type="checkbox"/> August | <input type="checkbox"/> February |
| <input type="checkbox"/> September | <input type="checkbox"/> March |
| <input type="checkbox"/> October | <input type="checkbox"/> April |
| <input type="checkbox"/> November | <input type="checkbox"/> May |
| <input type="checkbox"/> December | <input type="checkbox"/> June |

RETURN TO

Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132

(Please correct any error in name and address including ZIP code)

Data supplied by →	Name	Title	Telephone		
			Area code	Number	Extension

Dear Public Official:

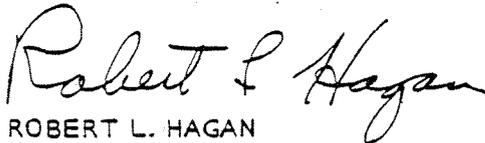
In compliance with title 13 (section 161) of the U.S. Code, we conduct a Census of Governments every 5 years in order to assemble useful statistics on a variety of subjects, including public-employee retirement systems. Accordingly, we are writing to all State and locally administered retirement systems in the Nation to obtain the information called for on this form concerning their finances and membership.

Your cooperation in this voluntary survey is needed to make the results of this survey comprehensive, accurate, and timely.

Will you, therefore, please fill out and return the addressed copy of this form to us at your earliest possible convenience, preferably within the next 3 weeks. The duplicate copy is for your files. For your convenience in replying we have enclosed a preaddressed return envelope.

Your cooperation and prompt response will be greatly appreciated.

Sincerely,



ROBERT L. HAGAN
Acting Director
Bureau of the Census

Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part, and all related definitions and instructions.

Note especially:

1. Please report figures for your system's fiscal year which ended between July 1, 1976 and June 30, 1977, and enter the closing date of the reported fiscal year in the space provided above.

2. Report figures relating to all accounts and reserves

amounts for administration of the system. Exclude transfers between reserves of the system, and also any investment transactions relating to loans to system members.

3. Please complete all parts of the form. If some items do not apply to your system, do not merely leave them blank, but enter "None" or a dash in the reporting space provided.

4. Do not delay reporting to await finally audited

Part I - RETIREMENT SYSTEM COVERAGE AND PARTICIPATION

A. DESCRIPTION OF SYSTEM - This survey is limited to publicly administered retirement systems. Please mark (X) the item which best describes your system.

- 1. All contributions for retirement are forwarded to a private insurance carrier as premiums paid for the purchase of annuity policies for the members of your plan
- 2. All members of your plan belong to the Teachers Insurance and Annuity Association (TIAA) without any State or locally administered supplemental retirement coverage
- 3. Payments of service, disability, or survivor benefits to eligible persons are paid directly from general funds appropriated annually
- 4. Your system is administered by the sponsoring State government, and is subject to the accounting and auditing controls of the State.

If items 1, 2, or 3 are marked, complete ONLY sections B, C, and D, and return this questionnaire without completing the balance of this form.

If item 4 is marked, complete the entire questionnaire.

B. TYPE OF COVERAGE - Which of the items below best describes the kinds of employees to whom active membership in your system is available?

- General coverage - All employees (or all regular or full-time employees), as indicated below:
 - State employees only
 - State and local government employees
 - Local government employees only subject to the following exclusions - *Specify* ↓

- School employees - Including nonteaching personnel as well as teachers
- Teachers only - Instructional staff (including supervisory personnel, but not other school employees)
- Other specific group(s) as follows - *Specify* ↓

C. BASIS OF MEMBERSHIP AND PARTICIPATION

Which of the items below best describes the basis of participating in your system?

- System coverage automatically applies to all eligible employees
- System coverage automatically applies to some eligible employees, but with membership optional for certain classes, as follows - *Specify* ↓
- System coverage is optional (by employee choice) for all eligible employees

D. EMPLOYEE CONTRIBUTIONS AND EMPLOYEE ORGANIZATIONS - Please answer each of the following questions:

- 1. Must employees contribute to the system in order to be covered by basic benefits?
 - Yes
 - No
- 2. May employees contribute supplemental amounts for optional benefits in excess of basic benefits?
 - Yes
 - No
- 3. Was any part of this plan the result of negotiations between the government and an employee organization?
 - Yes
 - No
- 4. Are members of your plan entitled to vested benefit rights?
 - Yes ↓
 - No

After what period of time? _____

Part II - FINANCES

Item	Amount (Omit cents)
A. RECEIPTS DURING FISCAL YEAR - Exclude amounts received from sale of investments and from repayment of loans made to members.	
1. Employee contributions - Total amounts contributed by all member employees or withheld from their salaries for financing of benefits	x02
a. State employees - From employees of the State government, including employees of State colleges and other State institutions and agencies	\$
b. Local employees - From employees of counties, cities, local public schools, and other local government agencies	x01
2. Government contributions - Total amounts received from State and local governments for financial support of your system, including any taxes credited directly to the system	
a. State contributions - From State government, including State colleges and other State institutions and agencies	
(1) State contributions for State employees	

(2) State contributions for local employees		X05
Total State contributions, items a(1) plus a(2)		
b. Local governments - From counties, cities, local public schools, and other local government agencies		X05
3. Earnings on investments - Interest, dividends, rents, and other earnings on investments, and any recorded profits on investment transactions (e.g., gains on investments sold and the like, if recorded as receipts of the system) If total amount includes rentals from the State government, show such receipts here \$ _____		X08
4. Other receipts - Private gifts or donations and the like - <i>Specify below</i>		
a. Any amounts for transmittal to Federal OASDHI system		
b.		
c.		
Total, items 4a through 4c		
B. PAYMENTS DURING FISCAL YEAR - Exclude amounts paid out for purchase of investments and for loans made to members.		X11
1. Benefits paid - Retirement, disability, survivors', and other benefits		
2. Withdrawals - Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts		X12
3. Other payments - Administrative expenses, recorded costs or losses on investment transactions, and other costs or payments not representing benefit payments or withdrawals - <i>Specify below</i>		
a. Administration		
b. Any amounts transmitted to Federal OASDHI system		
c.		
Total, items 3a through 3c		
C. CASH AND INVESTMENTS AT END OF FISCAL YEAR		
1. Cash and deposits		
a. Cash on hand and demand deposits		
b. Time or savings deposits (include certificates of deposit)		X21
Total cash and deposits (a plus b)		
2. Federal Government securities		
a. Federal securities - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank	X28	
b. Federal agency securities - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA	X29	X30
Total Federal securities (a plus b)		
		X35
3. Securities of State and local governments		
4. Corporate bonds (at par value) (Include debentures, convertible bonds, and railroad equipment certificates.)		X40
5. Corporate stocks (at book value) (Include common and preferred stocks, warrants, and investment company shares.)		X41
		X42
6. Mortgages (Exclude real property that is owned, to be reported in item 8a.)		
7. Other securities		
a. Commercial and finance company paper		
b. Other (Include all foreign and international securities, conditional sales contracts, direct loans, etc.) - <i>Specify</i>		X44
Total, other securities (a plus b)		
8. Other investments		
a. Real property		
b. Other - <i>Specify</i>		X45
Total, other investments (a plus b)		

Part II - FINANCES - Continued

Exhibit items

- 10. Sales of corporate bonds during fiscal year at market value
- 11. Sales of corporate stocks during fiscal year at market value
- 12. Corporate stocks at market value at end of fiscal year

Part III - MEMBERSHIP AND BENEFICIARIES

Please report the figures requested below as of the last month of your fiscal year reported in part II, or the month nearest to that permitted by your records. If detailed figures are lacking for an item, please enter an estimate and mark it with an asterisk (*).

Item	Number	Amounts paid during month (Omit cents)
	(a)	(b)
MEMBERS OF YOUR RETIREMENT SYSTEM - Exclude beneficiaries.		
1. Active members of your system (current contributors)		
a. Employed by your State government (including State institutions and agencies)		
b. Employed by local governments (including local agencies)		
Total active members, items 1a plus 1b	Z 01	
2. Inactive members - Former employees and employees on military or other extended leave without pay, but having retained retirement credits. Report below, under item B, former active members who are receiving retirement benefits.	Z 02	
BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH		
1. Former active members of system, retired on account of age or service	Z 03	Z 08
		\$
2. Former active members of system, retired on account of disability	Z 04	Z 09
3. Survivors of deceased former active members (In column (a), report number of payees.)	Z 05	Z 10
RECIPIENTS OF LUMP-SUM PAYMENTS DURING MONTH REPORTED		
1. Withdrawals and other one-time payments (other than loans) made to present or former members of system	Z 06	Z 11
2. Lump-sum (nonrecurrent) payments made to survivors of deceased former active members	Z 07	Z 12
D. ENTER HERE THE MONTH AND YEAR TO WHICH FIGURES REPORTED IN PART III APPLY →		Month Year
E. PLEASE INDICATE HERE THE FREQUENCY WITH WHICH PERIODIC PAYMENTS ARE MADE TO BENEFICIARIES OF YOUR SYSTEM ((Mark one)		
<input type="checkbox"/> Monthly <input type="checkbox"/> Other - Please explain _____ <input type="checkbox"/> Quarterly		
F. COVERAGE UNDER OASDHI - Please indicate whether any of the active members (current contributors) you have reported at A1 above, were also covered under the Federal Old Age, Survivors, Disability, and Health Insurance program, in connection with their governmental employment.		Number
<input type="checkbox"/> All active members also covered by OASDHI <input type="checkbox"/> None of the active members, as such, covered by OASDHI <input type="checkbox"/> Some, but not all, active members, as such, also covered by OASDHI How many of your active members (current contributors during the month reported at A1, above) were also covered under OASDHI?		

SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify or to provide additional information concerning any of the entries on the form.

FX-A
(4-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, O.C. 20233

IMPORTANT

TO LOCAL GOVERNMENT OFFICIALS:

This message is being mailed to you by the U.S. Bureau of the Census at the request of the undersigned organizations. All of us have a strong interest in the early and successful completion of the 1977 Census of Governments now in process.

The periodic census is, in the fullest sense, a joint Federal-State-local undertaking. It assembles information that is needed at every level of government, as well as by the general public. Moreover, the reliability and promptness of findings from the Census of Governments depends upon the cooperative efforts of many thousands of public officials throughout the Nation.

The enclosed Census of Governments questionnaire asks for information of the financial transactions and employment of your government. We earnestly hope that you will give this inquiry prompt attention and that you will return an accurate report for your government as soon as possible. Please accept our appreciation in advance for your cooperation in this important matter.

Sincerely,

THE AMERICAN SOCIETY FOR PUBLIC ADMINISTRATION
Keith F. Mulrooney, Executive Director

THE COUNCIL OF STATE GOVERNMENTS
Herbert L. Wiltsee, Executive Director

THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
Paul V. Corusy, Executive Director

THE INTERNATIONAL CITY MANAGEMENT ASSOCIATION
Mark E. Keane, Executive Director

THE INTERNATIONAL PERSONNEL MANAGEMENT ASSOCIATION
Donald K. Tichenor, Executive Director

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION
Donald W. Beatty, Executive Director

THE NATIONAL ASSOCIATION OF COUNTIES
Bernard F. Hillenbrand, Executive Director

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS
J. Donald Judy, Acting Executive Director

THE NATIONAL ASSOCIATION OF TAX ADMINISTRATORS
Leon Rothenberg, Executive Secretary

THE NATIONAL CONFERENCE OF STATE LEGISLATURES
Earl S. Mackey, Executive Director

THE NATIONAL GOVERNORS' CONFERENCE
Stephen B. Farber, Director

THE NATIONAL LEAGUE OF CITIES
Alan Beals, Executive Director

THE NATIONAL MUNICIPAL LEAGUE
William N. Cassella, Jr., Executive Director

THE UNITED STATES CONFERENCE OF MAYORS
John J. Gunther, Executive Director

Enclosure

F-77-L1A
(3-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Thank you for the financial data you recently sent us for the 1977 Census of Governments. Your report will be most helpful to us.

Certain additional detail is needed to complete our work. We have listed our needs below and shall be most grateful if you will enter the information requested there and return this inquiry in the enclosed preaddressed envelope.

Your cooperation and assistance are greatly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

F-77-L1B
(3-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

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Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

Enclosure

F-77-L2A
(3-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear Public Official:

The Bureau of the Census is now preparing to close out collection of data and tabulate information for the 1977 Census of Governments.

In checking our files we find that yours is one of a limited number of governments in your State from whom we have had no reply. It is extremely important that we have on hand a questionnaire from all governments covered in this Census.

Because of the diversity in accounting practices, fund structure, and other fiscal relationships, we are anxious to have local government finance officials, who are most familiar with their own accounts, fill out and return the Census questionnaire. We sincerely hope, therefore, that you will find it possible within the next 10 days to complete and return to us the finance questionnaire previously sent to you.

If this is not possible, could you please send us a copy of your financial or audit report covering the most recent fiscal year. If such a source can only be provided on a loan basis, and you so indicate, the report will be returned to your office as soon as the pertinent information has been extracted. An official label, which requires no postage, is enclosed for your convenience.

Also, can you please help us to plan the final phases of this important survey by entering the information called for below on a copy of this letter, which should then be returned to us in the enclosed preaddressed envelope.

Your cooperation will be warmly appreciated.

Sincerely,

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

2 Enclosures

Please check one:

- You can expect to receive my completed questionnaire by (date) _____.
- Please send another copy of the survey questionnaire for me to fill out.
- I am sending you a published or audit report today.
- I will send you a published or audit report by (date) _____.

Information supplied by:

Name _____ Title _____

Telephone number _____

F-77-L2B
(3-77)



UNITED STATES DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

Dear Public Official:

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Your cooperation will be warmly appreciated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sherman Landau".

SHERMAN LANDAU
Chief, Governments Division
Bureau of the Census

2 Enclosures

Please check one:

- You can expect to receive my completed questionnaire by (date) _____.
- Please send another copy of the survey questionnaire for me to fill out.
- I am sending you a published or audit report today.
- I will send you a published or audit report by (date) _____.

Information supplied by:

Name _____ Title _____