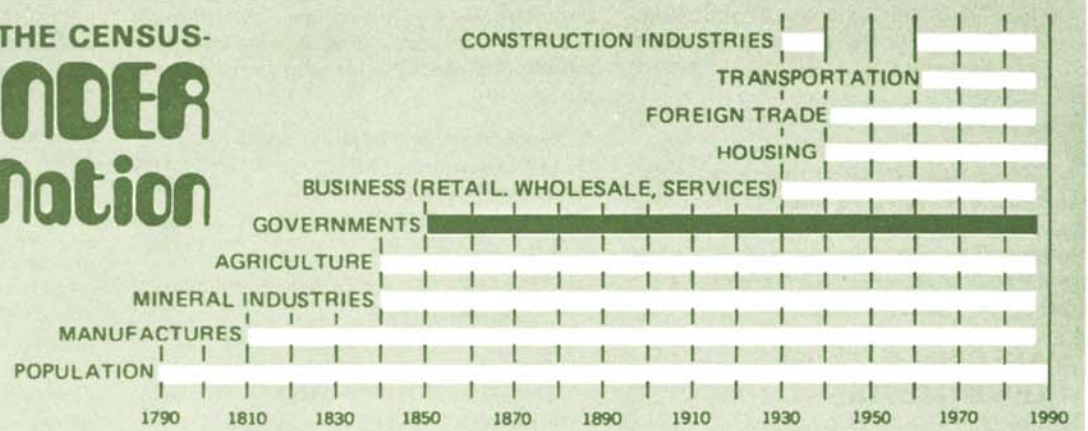
U.S. BUREAU OF THE CENSUS-

FACTFINDER for the Nation



CFF No. 17 (Rev.)

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STATISTICS ON GOVERNMENTS

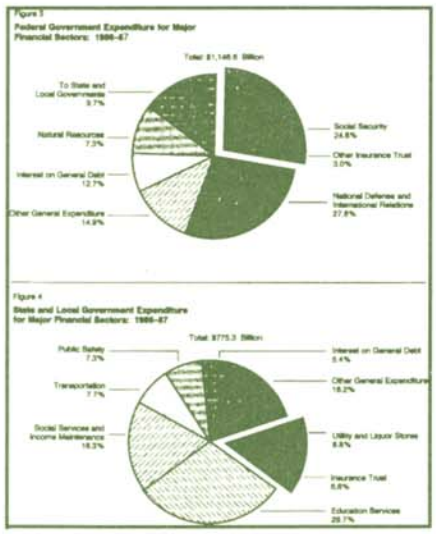
INTRODUCTION

Almost from the beginning of this Nation, there has been an interest in the country's Federal, State, and local governmental bodies: how they are organized and what their respective functional responsibilities, payrolls, tax structure, revenues, and expenditures are.

The first concerted effort to produce statistics on governments in the United States occurred in 1840, when the decennial census collected some data on numbers and kinds of schools and pupils. After that, a governments census was taken at approximately 10-year intervals from 1850 to 1942 and, since then, every 5 years (for years ending in "2" and "7," from 1957). Early censuses dealt with property values, local property taxes, and schools and their revenues. Later, inquiries were added on public debt, utility systems, and public finance. In the 20th century, interest focused on revenues and expenditures; estimates of the national wealth, by State and class of property; and the analysis of public debt.

The Census Bureau carries out a number of periodic surveys and prepares special studies of governmental statistics. It also conducts surveys and research for other Federal and State agencies. For example, the Bureau acts as the Single Audit Clearinghouse for the Office of Management and Budget; it collects data on law-enforcement management, correctional facilities, probation and parole programs, and courts for the Department of Justice; and it analyzes the movement of Federal pass-through funds within and for the various States.

TYPICAL CHART FROM SURVEY OF GOVERNMENTS, GOVERNMENT FINANCES, SERIES GF



The census and survey data are collected by mail, from centralized State sources, published records, or on site by Bureau representatives. The returns from the governments censuses and surveys, in contrast to other enumerations that Title 13 of the U.S. Code requires, are voluntary and, except for information collected in the past about individual property sales prices, are not subject to the law's confidentiality provisions. The data do require intensive review and cross-checking, however, to make certain that they are properly classified and comparable from one government to another.

The principal types of governments covered are Federal, State, county, municipal, township, school district (dependent and independent), and special district. This statistical program also includes the District of Columbia and Puerto Rico.

WHAT SUBJECTS ARE COVERED IN THE CENSUSES AND SURVEYS?

Censuses

The censuses cover the following four major subject fields:

- Governmental organization—number, characteristics, and descriptions of local governments, by type; and data on popularly elected officials (collected only for years ending in "7").
- Taxable property values—numbers of realty parcels and amounts of assessed value, distributed by major property-use categories.
- Governmental employment—number of public employees and payrolls for the month of October by function, extent of employee organization, labor management relations policies and agreements, employee bargaining units, and governments' costs for selected employee benefits.

U.S. Department of Commerce
BUREAU OF THE CENSUS

For sale by Customer Services (DUSD), Bureau of the Census, Washington, DC 20233. Postage stamps not acceptable; currency submitted at sender's risk. Remittances from foreign countries must be by international money order or by draft on a U.S. bank. Price, 25 cents per copy. A discount of 25 percent is available on orders of 100 copies or more sent to a single address.

- Governmental finances—revenue by source and type; expenditure by function, character, and object; indebtedness and debt transactions; and cash and security holdings.

Surveys

The Bureau's regular quarterly and/or annual surveys cover virtually all of the census topics listed above, plus Federal expenditures and assistance awards, and selected public-employee retirement systems' finances.

WHO USES DATA ON GOVERNMENTS?

Federal, State, and local government officials in adminstration and fiscal planning use these data in such things as revenue distribution. Cities, for example, can compare the costs of their own operations with others'. The statistics are the basis for estimates of government-sector economic activity in the United States' national income and product accounts. Analysts involved in planning and projection for school districts or other units use both governments (as well as demographic and economic) statistics, as do teachers and students engaged in economics, political science, and public finance courses and research. Community action agencies, developers, regional planning groups, chambers of commerce, and citizens' groups are interested in the data on property values, tax bases, other sources of revenue, amounts spent on public services, and public employment.

HOW THE DATA ARE PUBLISHED

Most of the statistics are issued in printed reports 🕮 that are also available on microfiche ▦. Some data also can be obtained in greater detail on computer tape 🌐. Limited excerpts from several report series appear on CENDATA 💻, an online electronic service available from DIALOG, telephone 800/334-2564, and CompuServe, telephone 800/848-8199. Other Census Bureau statistics are published on diskettes 💾 and CD-ROM ⊙ (computer disk, read-only memory). Two other symbols, also used below, indicate where printed and electronic materials may be purchased:

* Superintendent of Documents
U.S. Government Printing Office
Washington, DC 20402
Telephone 202/783-3238
FAX 202/275-0019

\+ Data User Services Division (DUSD)
Customer Services
Bureau of the Census
Washington, DC 20233
Telephone 301/763-4100
FAX 301/763-4794

Other sources are listed under "Other Aids and Sources of Data" on page 4.

Censuses

(The dates shown in parentheses reflect scheduled release times for the reports in each series. Corresponding data from the 1982 census are available now.)

Some data on governmental units and popularly elected officials were issued first in preliminary summaries; only final report series are listed below.

- Volume 1, *Government Organization*, GC87-1, 🕮 *▦ 🌐 + 💻 Part 1 (1988) contains detailed data for the United States and each State on the number of county, municipal, and township governments by size classes; on public school systems by size of enrollment, grades and number of schools provided; special districts by function and amount of outstanding debt; number of local governments by type in each county area; and local government structure by State. Part 2 (1989) presents data for the United States, States, and county areas on officials popularly elected in 1987, by type of government and type of office.
- Volume 2, *Taxable Property Values*, GC87-2, 🕮 *▦ + 💻 (1989) offers data for the United States, States, counties, and cities with 50,000 or more population on the number of realty parcels and the amount of assessed value, distributed by major property-use categories.
- Volume 3, *Public Employment*, GC87-3, 🕮 *▦ + 💻 (1990) appears in several parts. Part 1, *Employment of Major Local Governments*, contains data on October 1987 employment, payrolls, and full-time employee average earnings, by function, for all counties, municipalities (and townships in the Northeast) with 10,000 or more inhabitants, school systems with 5,000 or more pupils, and special districts with 100 or more full-time employees. Part 2, *Compendium of Public Employment*, offers national and State summaries of October 1987 employment, payroll, and full-time employee average earnings data by function. Local government statistics are also shown for all county areas and by size-group categories for each type of local government. Part 3, *Labor-Management Relations*, presents for the United States and each State the number of governments with a labor-relations policy, the number of employees belonging to an employee organization, contractual agreements and memoranda of understanding, employees covered by labor management contracts, and employee bargaining units. Part 4, *Government Costs for Employee Benefits*, provides costs for selected benefits, by type, for the United States and each State by type of government and the number of current State and local government employees covered by Federal social security.
- Volume 4, *Government Finances*, GC87-4, 🕮 *▦ 🌐 + 💻 (1990), has six parts. Part 1, *Finances of Public School Systems*, presents revenue, expenditure, debt, and financial assets related to public education, including both elementary-secondary and higher education, of school systems with enrollments of 5,000 or more students, for the Nation and each State. Part 2, *Finances of Special Districts*, has data for those special districts in the

TYPICAL TABLE FROM SURVEY OF GOVERNMENTS, GOVERNMENT FINANCES, SERIES GF

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1986-87—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
Population, 1986	75 771	176 653	180 427	148 077	68 015	222 055	86 906
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue, total	**1 773.05**	**691.70**	**745.90**	**1 007.60**	**670.63**	**843.41**	**670.32**
General revenue	404.40	528.09	600.08	717.34	581.92	755.47	607.67
Intergovernmental revenue	195.54	189.47	192.03	238.04	99.85	149.90	140.04
From Federal Government	65.34	15.26	21.23	59.88	33.86	62.37	80.65
From State governments	70.41	102.58	83.60	105.20	58.06	83.16	58.40
From local governments	59.79	71.63	87.20	72.96	7.92	4.37	.99
General revenue from own sources	208.87	338.62	408.04	479.30	482.07	605.58	467.63
Taxes	129.85	233.71	295.50	263.66	106.26	335.74	292.49

Table 9. Full-Time Equivalent Employment of State and Local Governments by Function and State: October 1988

[For meaning of symbols, see text]

Geographic area	All functions		Education							
			Total		Higher education					
					State and local governments			State government only		
	State and local governments	State government only	State and local governments	State government only	Total	Instructional employees	Other employees	Total	Instructional employees	Other employees
United States, total	**12 404 019**	**3 606 475**	**6 125 020**	**1 309 490**	**1 423 328**	**503 159**	**920 169**	**1 192 688**	**402 687**	**790 001**
Alabama	208 996	72 109	104 939	30 544	26 580	8 937	17 643	26 580	8 937	17 643
Alaska	41 359	21 018	17 228	6 961	3 490	1 072	2 418	3 490	1 072	2 418
Arizona	170 541	43 110	92 204	20 596	24 788	7 168	17 620	18 157	5 065	13 092
Arkansas	114 474	40 585	62 815	15 099	12 615	4 198	8 417	12 615	4 198	8 417
California	1 342 448	303 353	614 684	108 317	159 724	54 651	105 073	104 064	28 997	75 067

United States with significant financial activity; it covers revenue, expenditure, indebtedness, and financial assets, and has aggregations by the special districts' function and amount of financial activity. Part 3, *Finances of County Governments*, covers revenue, expenditure, debt, and financial assets of all county governments in the United States. There are additional summations for the Nation, by State and county-government population-size group. Part 4, *Finances of Municipal and Town Governments*, performs the same function as Part 3, except that it offers data for individual municipalities (and Northeast townships) with 10,000 or more inhabitants. Municipalities' financial assets are presented separately; those for townships contain regional summations. There are aggregations for the Nation, by State, and by population-size group. Part 5, *Compendium of Government Finances*, offers a summary of census findings, including derived data on per capita amounts and percentage distributions, and data in relation to personal income for the United States, States, and all county areas. Part 6, *Employee Retirement Systems of State and Local Governments*, contains data for the United States and each State on receipts, expenditure, and financial assets of State and local government employee-retirement systems. Data for retirement systems with assets of $20 million or more are shown individually. Ancillary information includes membership, number of beneficiaries, and benefit operations.

- Volume 5, *Topical Studies*, GC87-5, ▥ *▦ + (1990) has four parts. Part 1, *Historical Statistics on Government Finances and Employment*, offers national data on governmental revenue, expenditure, and indebtedness by Federal, State, and local levels of government, for selected years from 1902 to 1987. It also includes national figures since 1940 and State summaries on public employment and payrolls. Part 2, *State Payments to Local Governments*, contains descriptions of programs for financial grants and reimbursements to local governments in each State and the amounts paid under each program. It also includes statistics on State intergovernmental expenditures by function and type of recipient government. Part 3, *Government Statistics for Puerto Rico*, is a summary of findings on the organization, employment, and finances of governments for Puerto Rico and its municipios. Part 4, *Graphic Summary*, is a compilation of charts and maps depicting data issued in other census reports.

Surveys

- *Government Employment*, series GE, ▥ *▦ 🌐 + 💻 is three annual reports on employment and payrolls, by function and full-time employee average October earnings for (1) the United States and States by type of government, (2) cities of 75,000 or more inhabitants, and (3), for individual county governments covering 100,000 or more inhabitants.
- *Government Finances*, series GF, ▥ * ▦ + 💻 is seven annual reports. (1) covers, at the national and State levels, State tax revenue by type of tax; sales and gross receipts tax revenue; license tax revenue; percent distribution of revenue for selected taxes; population and personal income; State excise taxes; tax collections; State per capita tax rankings; and a summary of State tax revenue by type. (2), also at the national and State levels, provides data on employee-retirement system finances of State and local governments and on membership and benefit operations. There also are data on individual retirement systems with assets of at least $20 million. (3), for the Nation and each State, presents State revenue by source; expenditure by character, object, type, and function; indebtedness and debt transactions; and cash and security holdings. It also covers the finances of government liquor stores, State-operated utilities, miscellaneous trust and compensation systems, and lotteries; and includes population and personal income. (4) contains data on city government finances, including utilities, for the United States and about 460 cities and townships with populations of 75,000 or more, and additional detail for each of the largest cities having 300,000 population or more. (5) covers recent trends in Federal, State, and local revenue, expenditure, and indebtedness, with comparative summary data for previous years. (Nos. 6 [finances in major county areas] and 7 [a chartbook] were discontinued.) (8) offers national and size-group totals of county government finances (with comparative totals for previous years) for each of approximately 390 counties with 100,000 or more inhabitants and additional detail for about 72 counties with at least 500,000 population. (No. 9, on local taxes and intergovernmental revenue, was discontinued.) (10) contains data on the finances of both independent and dependent public school systems by State, with statistics for individual systems with enrollments of 15,000 or more. The tables include education-related revenue, expenditure, indebtedness, and cash and security holdings; enrollment, enrollment-size group, and finances per pupil. These eight reports appear at various times during a given year.
- *Finances of Selected Public-Employee Retirement Systems*, series GR, ▥ * ▦ +, is a quarterly summary of cash and security holdings of about 100 major State and local systems. Each report appears about 3 to 4 months after the end of the quarter in question.
- *Quarterly Summary of Federal, State, and Local Tax Revenue [quarter]*, series GT, ▥ *▦ + contains nationwide data

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on revenue by level of government and type of tax, property tax collections in county areas with populations of 200,000 or more, and collections of seven types of taxes for States.

- *Consolidated Federal Funds Report, Fiscal Year [year],* ◫ *▬ ⊕ +, is issued annually in two volumes—I for counties and II for subcounty areas—and covers the United States, States, the District of Columbia, counties, municipalities, townships, Puerto Rico and its municipios, and the outlying areas. They show Federal expenditures or obligations, grants to State and local governments, salaries and wages, procurement contracts, direct payments to individuals, other major programs, government loans and insurance, and direct spending for defense and nondefense functions.
- *Federal Expenditures by State for Fiscal Year [year],* ◫ *▬ + 🖫, is similar to the above report, but contains less geographic detail. Grants data represent actual outlays instead of obligations and are shown by program.
- *Federal Assistance Award Data System,* ⊕ +, is a quarterly tape containing data for the United States, States, counties, and places on Federal domestic financial assistance programs, including grants and payments to State and local governments; direct, guaranteed, and insured loans to individuals, small businesses, and other recipients; direct payments for specified or unrestricted uses; and insurance or other types of assistance.

OTHER AIDS AND SOURCES OF DATA

- Volume 6 of the census series, *Guide to the 1987 Census of Governments,* GC87-6, ◫ * (1990), includes a sample of the tables published in the 1987 census reports.
- *Directory of Governments [year]: Name and Address File,* ⊕ +, is a computer tape issued annually that contains the name, address, and corresponding government identification code for all local governments covered in the Bureau's censuses or annual surveys.
- The 1990 Census of Population, series 1990 CP-2, *Social and Economic Characteristics,* ◫ *▬ + (1993), includes data for States and large metropolitan areas on selected characteristics of residents who work for Federal, State, and local governments. Similar data also are available on ⊕ computer tape at various geographic levels, including ZIP Codes; the latter appear on disc ⊙ + as well. The P-25 and P-26 series of *Current Population Reports* ◫ *▬ + are periodic population estimates and projections (see *Factfinder* CFF 7 or 18).
- Data on governments also are presented in convenient digest form in several Bureau publications: the annual *Statistical Abstract of the United States* ◫ *▬ +, *Historical Statistics of the United States, Colonial Times to 1970* ◫ (available commercially) ▬ +, and the periodic *County and City Data Book* ◫ *▬ ⊕ ▟ ⊙ + latest, 1988), *State and Metropolitan Area Data Book* ◫ *▬ ⊕ ▟ + latest, 1986; next, 1990), and *County Statistics File 3 (CO-STAT 3)* ⊕ + (latest, 1988) that contains data from the above two reports plus other items and presents them in time-series form.
- Census and survey statistics appear in textbooks and other secondary sources as well.
- Published reports from the censuses and surveys of governments, as well as the other materials mentioned above, are available for use in over 1,400 Government and Census depository libraries across the country (list [which also appears in the Bureau's Census *Catalog & Guide* ◫ *] on request +). These are mainly college, university, and large public libraries, but many smaller libraries also have Bureau publications. Recent reports are available for reference and/or order at International Trade Administration district offices and Census Bureau regional offices in principal cities.
- All the States, plus the District of Columbia, Puerto Rico, Guam, and the Virgin Islands have State data centers that assist users with printed and computerized data, and some States also have business and industry data centers (specializing in economic statistics) as well. There also are organizations registered with the Bureau's National Clearinghouse for Census Data Services that offer tape printouts and other services to their customers. (Lists of centers and organizations on request. +)

DATA USER SERVICES

The Census Bureau assists its data users in a number of ways. It publishes an annual *Census Catalog & Guide* ◫ *, a monthly newsletter called *Census and You* ◫ (subscription*, single copies or free sample copy +), a *Monthly Product Announcement* ◫ (free +) and a *Daily List* ◫ (subscription +), and issues guides to particular segments of its statistics, including governments. The agency also conducts workshops on the availability and use of statistics and offers exhibits and resources for the conventions of interested national organizations.

Census Awareness and Products Program (CAPP) specialists at the Census Bureau's 12 regional offices, staff members of the International Trade Administration's many district offices, and resource personnel at Bureau headquarters (telephone contact list on request +) are equipped to answer users' questions and assist in locating data.

FACTFINDER FOR THE NATION

General information about the Census Bureau's various statistical programs is contained in the publication in this *Factfinder* series entitled "History and Organization" (CFF 4) and "Bureau Programs and Products" (CFF 18) ◫ +.

Inquiries and suggestions about the governmental statistics program and other Bureau activities are invited. Write or call:

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Washington, DC 20233
Telephone 301/763-7366