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INTRODUCTION

Data on governments cover every level of government and subjects ranging from property taxes to prosecutions, from long-term debt to liquor monopolies.

Federal, State, and local government officials in administration, fiscal planning, and other areas, use governments data widely. With these data, officials can estimate the economic activity of the government sector for the *U.S. National Income and Product Accounts.* Officials preparing budgets and projections frequently use data on governments and demographic trends. Cities, for example, can compare the costs of their own operations with others and may use statistics on past performance to anticipate the future.

Academic institutions use the data in economic, public finance, and political science research. Community action agencies, developers, regional planning groups, chambers of commerce, and citizens' groups need data on property values, tax bases, other sources of revenue, amounts spent on public services, and public employment.

The Bureau gets data on governments from censuses, current surveys, and in some cases administrative records. Data cover public employment and government finances, including revenue, expenditures, indebtedness, and cash and security holdings.

Censuses and Surveys

The first data collection on governments occurred as part of the Decennial Census of 1840 when the Census Bureau sought information about the number of schools and pupils. These data collections continued as part of the decennial censuses for the rest of the nineteenth century. The primary concentration of these efforts was information about property values, local property taxes, and schools and their revenues.

Starting in 1902, the Bureau initiated a separate survey, called Wealth, Debt and Taxation to collect limited information about governments. This survey, repeated every 10 years until 1942, added questions about public debt, utility systems, and public finance. From 1942 to 1957, the Bureau conducted a series of annual surveys about specific aspects of State and local government finances that provided the same types of data done previously only at 10 year intervals. Researchers can obtain similar results today from the current annual State and local government finance surveys.

The 1957 Census of Governments marked the first modern attempt to provide a complete accounting of State and local government activity. Every 5 years since, the ''2'' and ''7'' years of the decade, the Bureau has conducted a census of governments. Each quinquennial census of governments has provided information about government organization, taxable property values, employment, and finance. The quinquennial censuses have served also as the base for developing annual sample surveys of State and local government finance and employment.

The expertise gained in the 5-year and annual sample surveys has also fostered expansion of data collection in more specialized ways for other Federal agencies. The two areas where this has occurred to the greatest extent are related to criminal justice activities for the Department of Justice and education and library activities for the Department of Education.

Many of the census and survey data are collected by mail, but some are either extracted from published records, acquired from existing State-sponsored data collection efforts, or obtained by Bureau representatives. The returns from the censuses and surveys of governments (in contrast to others required by Title 13 of the U.S. Code) are voluntary and, except for the sales price of individual property, by law, need not be kept confidential. Careful review helps ensure correct classification and comparability among governments.

The principal types of governments covered are Federal, State, county, municipal, township, school district (dependent and independent), and special district. Throughout this catalog, data and reference products with statistics and other information for States also include the District of Columbia, though it is not specified.

Some governmental topics are covered outside this chapter. For references to payments by governments to welfare or social security recipients and other individuals, look under ''Governments: Benefits, cash or noncash'' in the subject index. For data on governments collected by other agencies, refer to the *Statistical Abstract of the United States.* (See abstract number 90 in the General and Reference chapter). For budgetary and other perspectives on governments, contact: Executive Office of the President, Office of Management and Budget, Old Executive Office Building, Washington, DC 20503. Public Affairs: 202-395-3080. Publications: 202-395-7332.

Census Subjects

The censuses cover the following four major subjects:

Governmental organization—number, characteristics, and descriptions of local governments, by type; and data on popularly elected officials.

Taxable property values—assessed valuations for local general property taxation.

Governmental employment—number of public employees and payrolls for the month of October.

Governmental finances—revenues, by source and type; expenditures, by function, character, and object; debt and debt transactions; and cash and security holdings.

Survey Subjects

The Bureau's regular surveys include the following:

Annual Federal expenditures
Annual financial statistics for State and local governments
Annual finances of employee-retirement systems of State and local governments
Annual public employment
Quarterly summary of State and local tax revenue
Quarterly finances of selected public employee-retirement systems
Quarterly Federal assistance awards

For more recent references to governments data products, see the following section, entitled Data Products Issued October-December 1995. Listings of subsequent releases appear in the *Monthly Product Announcement* and the *Daily List* (see abstracts numbered 44 and 15.5, respectively).

NOTE—The number above the abstracts makes the indexes easier to use. It should not be used for ordering products.

Data Products Issued October-December 1995

The following data products were issued during the last quarter of 1995. Abstracts for some may appear in this chapter; generally, though, they were published too late for an abstract to be prepared. **Unless noted otherwise, these data products may still be available from the Government Printing Office (GPO). Orders should include the GPO Stock Number. However, availability is subject to change and reports may be superseded. For the latest ordering information, contact Customer Services, Bureau of the Census (301-457-4100).**

This list excludes periodicals issued more often than once a year. Any such periodicals are described later in this chapter and listed in appendix A.

Reports carried in full or in part on CENDATA, our online information service, are identified by the word ''CENDATA'' in brackets at the end of the report listing.

(700)

◎ CD-CFFR-94. Consolidated Federal Funds Reports, 1985-1994. $150. Order from Customer Services.

Consolidated Federal Funds Report (CFFR), 1985-1994 on CD-ROM Technical Documentation. 52 pp. $10. Order from Customer Services.

1992 Census of Governments

The 1992 Census of Governments data focus on State and local governments in the United States, featuring such subjects as value of taxable property, number of public employees, payrolls, revenue, expenditures, debts, and financial assets.

Census data products released through September 1995 are described below. More recent products may be listed in the Data Products Issued October-December 1995 section above.

For information about products from the 1987 census, see the *Census Catalog and Guide: 1994* or contact Customer Services (301-457-4100).

(700.1)

Government Units in 1992 *(GC92-1(P)), Preliminary Report*

Data time span—1992, with some comparative data for 1987.

Geographic areas covered—United States and States.

Subject content—Provides preliminary information on the number of local governments by type and function. The report includes the number of counties, municipalities, townships, school districts, and special districts. The report covers single- and multiple-function special districts providing such services as education, libraries, hospitals, health, and transportation (highway and airports).

NOTE—This report has been replaced by *Government Organization,* Volume 1, No. 1, 1992 Census of Governments (abstract number 704).

GPO Stock No. 003-024-06703-0.

8 pp. 1993. $1.

Contact Customer Services for the latest ordering information.

(704)

Government Organization *(GC92(1)-1)*

Data time span—1992, with some comparative data for earlier years.

Geographic areas covered—United States, States, and counties.

Subject content—Provides information on the number and selected characteristics of governmental units and public school systems as of the beginning of 1992.

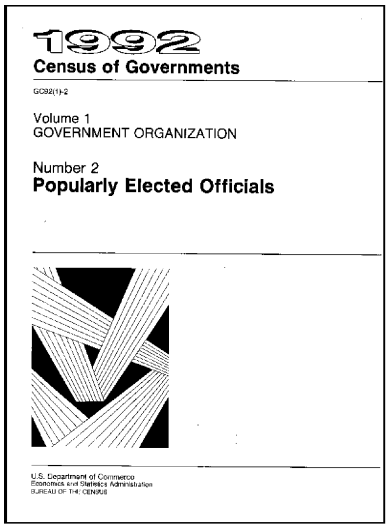
Data are shown on number of county, municipal, and township governments, by selected type of service, and their 1990 populations, by population-size classes; school districts and other public school

Figures 22, 23, and 24 are not available.

systems by selected characteristics such as type of system, enrollment, size, number of schools operated, grades provided, and areas served; special district governments by function performed and amount of debt and with or without property-taxing power; and intercounty local governments, by type.

376 pp. 1994. $23.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).



New! (705)

Popularly Elected Officials of State and Local Governments *(GC92(1)-2)*

Data time span—1992, with some comparative data for earlier years.

Geographic areas covered—United States, States, and counties.

Subject content—Furnishes information on the number of popularly elected officials of State and local governments. Data are given on the number of popularly elected governing bodies, other elected boards, and other popularly elected officials of State, county, municipal, and township governments. The average number of elected officials per government for each of these types of governments is provided.

Detailed tables also provide statistics on number of popularly elected governing body members, appointed or *ex officio* governing body members, and other popularly elected officials of school district governments, dependent school systems, and special district governments. In addition, information is presented on the number of popularly elected officials, by race, sex, and Hispanic origin.

An appendix contains State-by-State descriptive tables of the legally-authorized elective offices of State and local governments, including term of office, election area, and method of compensation.

276 pp. 1995. $13.

Contact Customer Services for the latest ordering information.

New! (706)

Popularly Elected Officials in 1992 *(GC92-2(P)), Preliminary Report Number 2*

Data time span—1992.

Geographic areas covered—United States and States.

Subject content—Presents the number of local governments and the number of elected officials for State and local governments by State. The report also provides separate totals for State, local, county, municipal, and township governing boards as well as boards for special districts and school systems.

The report also includes statistics on the number of local elected officials by sex, race, and Hispanic origin.

NOTE—Superseded by GC92(1)-2. See abstract number 705.

6 pp. 1995. $1.

Contact Customer Services for the latest ordering information.

New! (708)

Taxable Property Values: Assessed Valuations for Local General Property Taxation *(GC92(2)-1)*

Data time span—1991 and 1992.

Geographic areas covered—United States, counties, selected major cities, and selected local areas.

Subject content—Includes data for the amount of assessed value for local general property taxation, for counties and for each city having an April 1, 1990, population of 50,000 or more, with totals for States. Also, included for a group of large assessing jurisdictions are estimates of numbers of parcels and assessed value of locally assessed realty, distributed among major property use categories.

GPO Stock No. 003-024-08764-2.

112 pp. 1994. $7.50.

Contact Customer Services for the latest ordering information.

New! (718)

Employee-Retirement Systems of State and Local Governments *(GC92(4)-6)*

Data time span—1991-1992 (fiscal year), with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Provides statistics on the financial transactions and characteristics of State and local government retirement systems, by State and level of government, and for individual retirement systems with cash and investment holdings of $20 million or more.

Tables show cash and investment holdings, revenue and types of expenditures (benefits paid, withdrawals, and other payments), and distributions by financial characteristics of the retirement systems.

U.S. and State summaries furnish statistics on the number of systems and membership, and monthly payments received by certain classes of beneficiaries, such as those retired on account of age or disability, and cash and investment holdings.

GPO Stock No. 003-024-08786-3.

64 pp. 1995. $4.50.

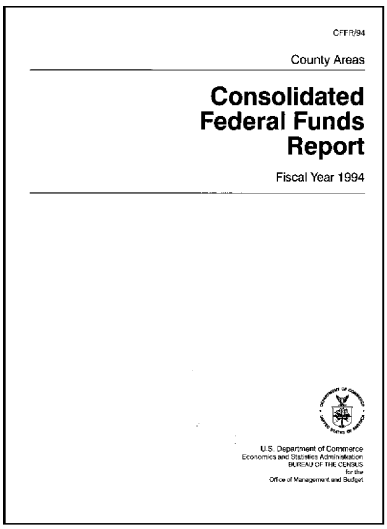
Contact Customer Services for the latest ordering information.

SURVEYS OF GOVERNMENTS

The statistics described below are derived from surveys conducted by the Bureau of the Census in the years between each Census of Governments. Data cover the finances and employment of the Federal Government and State and local governments throughout the country.

The statistics with a primary concentration on State and local governments appear in four data series (GE, GF, GR, and GT). The GE and GF data series appear annually and the GR and GT series quarterly. Two data series (FES and CFFR) focus on Federal Government expenditures. The FES series appears annually and the CFFR series quarterly. The data releases include both printed and electronic formats; the series descriptions provide details about these formats.

Abstracts of survey products appear in this order: 1) Federal expenditures, 2) government employment, and 3) government finance.



New! (732)

Consolidated Federal Funds Report, Fiscal Year 1994: County Areas

Data time span—1993-1994 (fiscal year).

Geographic areas covered—United States, States, and counties; Puerto Rico and municipios; and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands).

Subject content—Presents data on Federal Government expenditures or obligations. Statistics cover grants to State and local governments, salaries and wages, procurement contracts, direct payments for individuals, and some other major programs. The report also includes government loans and insurance, as well as total direct spending for defense and nondefense functions. NOTE—Unlike previous editions, this edition is not designated ''volume'' because the Census Bureau has stopped preparing a printed volume II with subcounty data. See abstract number 734.

GPO Stock No. 003-034-08779-1.

116 pp. 1995. $7.

Contact Customer Services for the latest ordering information. Also available on 3 1/2-inch high-density diskettes (contact Governments Division at 301-457-1565) and in full or in part online (see page 2).

Cited in the 1995 Catalog—Earlier issue, similar scope and same title except date: 1993, Volume I, 116 pp. Contact Customer Services for the latest ordering information.

New! (734)

Consolidated Federal Funds Report, Fiscal Year 1994: Subcounty Areas

Data time span—1993-1994 (fiscal year).

Geographic areas covered—United States, States, counties, municipalities and townships; Puerto Rico and municipios; and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands).

Subject content—Presents data on Federal Government expenditures or obligations. Statistics include grants to State and local governments, procurement contracts, direct loans, and guaranteed loans and insurance. Data cover all general purpose local governments.

NOTE—Beginning with the 1994 edition, this report is no longer offered as a printed volume.

3 1/2-inch high-density diskette. Released 1995. (Contact Governments Division at 301-457-1565.)

Also available in full or in part online (see page 2).

Cited in the 1995 Catalog—Earlier issue, similar scope and same title except date: 1993, Volume II, 356 pp. Contact Customer Services for the latest ordering information.

New! (736)

Consolidated Federal Funds Report (CFFR): Fiscal Year 1993

Data time span—1992-1993 (fiscal year).

Geographic areas covered—States, counties, and subcounty areas (municipalities and townships). U.S. territories are also included.

Subject content—Contains statistics on Federal expenditures or obligations for States and local governments by the f ollowing categories: grants, salaries and wages, procurement contracts, direct payments for individuals, direct loans, guaranteed or insured loans, and insurance. Dollar amounts reported represent actual expenditures or obligations. Data for State and local governments are identified by program identification titles and codes, and object/assistance type codes.

In addition, the file contains associated geographic codes (FIPS, GSA, Census), 1990 population, and the U.S. congressional district code for each governmental unit.

Reference materials—Consolidated Federal Funds Report (CFFR), Fiscal Year 1993 Technical Documentation (GOV-CFFR) contains descriptive information about the file, record layouts, and code lists. One free copy accompanies each file order. When ordered separately, it is available for $10 from Customer Services.

Computer tape. $175. Released 1994. Order from Customer Services. See Ordering Products section.

New! (736.5)

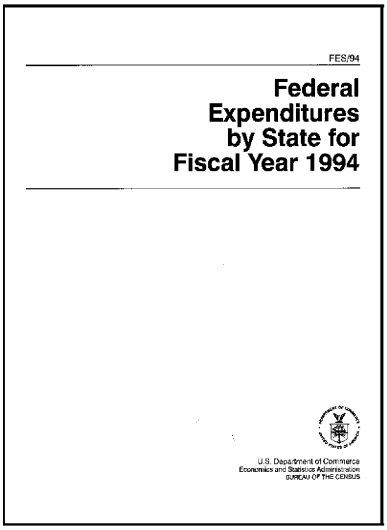
Consolidated Federal Funds Report (CFFR): Fiscal Years 1985-1994

Data time span—1985-1994 (fiscal years).

Geographic areas covered and subject content—See abstract number 736.

Reference materials—Consolidated of Federal Funds Report on CD-ROM, Fiscal Years 1985-1994 Technical Documentation contains descriptive information about the file, record layouts, and code lists. One free copy accompanies each file order. When ordered separately, it is available for $10 from Customer Services.

One compact disc (CD-ROM). $150. Released 1995. Order from Customer Services. See Ordering Products section.



New! (738)

Federal Expenditures by State for Fiscal Year 1994 *(FES-94)*

Data time span—1993-1994 (fiscal year) with comparative data for 1985 and subsequent years.

Geographic areas covered—United States, States, Puerto Rico, and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands).

Subject content—Presents data on Federal Government expenditures for grants to State and local governments, salaries and wages, procurement contracts, direct payments to individuals, and some other major programs. The report also includes government loans and insurance as well as spending for defense and nondefense functions.

76 pp. 1995. $5.50. Specify code M-FES-94 when ordering.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

Cited in the 1995 Catalog—Earlier issue, similar scope and same title except date: 1993, FES-93(RV), 76 pp. Contact Customer Services for the latest ordering information.

New! (739)

Federal Assistance Award Data System (FAADS) File

Frequency of issue—Quarterly.

Geographic areas covered—States, counties, and places.

Subject content—Provides data on domestic financial assistance programs, including grants and payments; direct, guaranteed and insured loans to individuals, governments, small businesses, and other qualified recipients; direct payments for specified or unrestricted use; and insurance and other types of assistance.

Provides data on Federal Government award recipients including the agency making the award. Federal program numbers (including the *Catalog of Federal Domestic Assistance* codes) and geographic codes, program descriptions, funding amounts, and date of award issuance are included.

Reference materials—Federal Assistance Award Data System Users' Guide for Federal Fiscal Year (Yr.) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for $10 from Customer Services.

Computer tape. Cost varies by quarter. Contact Customer Services for ordering information.

Government Employment (GE Series)

Printed Formats. Starting with the 1993 GE data series, users can find these data in a published format only in the report No. 1, *Public Employment in 1993.* Besides *Public Employment,* the 1992 and prior annual employment series included two reports that have been discontinued. They were No. 2, *City Employment* and No. 3, *County Employment.* Users can develop data comparable to the information in the discontinued reports by using the electronic data files.

Electronic Formats. For the 1993 data series, the data will be available electronically through the Internet and on a variety of media through the Census Bureau's Customer Services Branch. The Internet files include summary information by State area similar to the State and local government employment data found in the report *Public Employment.* The electronic file from the Customer Services Branch provide access to the detailed information for each government in the survey panel.

For More Information. The following abstracts provide more information about government employment data products. If further information is needed, contact Henry Wulf, Governments Division. (Phone: 301-457-1523 or 800-242-2184; fax: 301-457-1472; E-mail: hwulf@census.gov.)

(740)

Public Employment in 1992 *(GE92 No. 1)*

Data time span—October 1992, with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Describes government employment and payrolls by function, level and type of government, and combinations of these categories. Statistics are also presented, by type of State and local government, on employment and payrolls and average earnings of full-time employees; payrolls of State and local governments by function; and full-time equivalent employment of State and local governments by function and per 10,000 population.

Summary data are also tabulated on employment and payrolls for State and local governments by type of government for a 35-year period and for Federal civilian employees by function.

50 pp. 1994. $4.25.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(742)

City Employment in 1992 *(GE92 No. 2)*

Data time span—October 1992, with some comparative data for earlier years. (See note, below.)

Geographic areas covered—United States and cities of 75,000 population or more.

Subject content—Provides summary data on city government employment and payrolls by function and by population-size groups for the United States, with some comparative figures for earlier years. Similar statistics are shown for individual cities having 75,000 population or more.

The tabulations for individual cities cover number of employees, October payroll, employment and payroll in selected functions, and full-time average October earnings. The 1990 population figures are also included.

Text tables trace trends in city employment from 1961 and include more recent rates of change both in employment and in pay.

NOTE—The 1992 edition marks the final printed annual version. The summary information for the total of all cities is found in the GE series report *Public Employment: 1992.* Users can develop data generally comparable to the individual city information by using available electronic data files (see abstract number 748).

41 pp. 1994. $3.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(746)

County Government Employment in 1992 *(GE92 No. 4)*

Data time span—October 1992, with some comparative data for earlier years. (See note, below.)

Geographic areas covered—United States and counties of 100,000 population or more.

Subject content—Presents employment and payroll statistics, by function and population-size group, for all county governments. Figures are provided individually for each county government that had 100,000 population or more. Summary data are also shown on all county governments, for employment and payrolls, by function.

NOTE—The 1992 edition marks the final printed annual version. The summary information for the total of all counties is found in the GE series report *Public Employment: 1992.* Users can develop data generally comparable to the individual county information by using available electronic data files (see abstract number 748).

41 pp. 1994. $2.25.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

New! (748)

Survey of Governments, 1992: Annual Employment Statistics

Data time span—October 1992.

Geographic areas covered—State and local governmental units.

Subject content—Provides data on full- and part-time employment and payrolls of all State governments and 22,000 sampled local governments (that is, county, city, township, special district, and school district) by function. Function categories include police protection, higher education, local schools, fire protection, financial administration, central administration, judicial and legal, highways, public welfare, solid waste management, sewerage, parks and recreation, health, and hospitals. Other function categories include water supply,

electric power, gas supply, transit systems, natural resources, corrections, libraries, airports, water transportation, other education, State liquor stores, employment security administration, and housing and urban renewal.

Reference materials—Survey of Governments, 1992: Annual Employment Statistics Technical Documentation (GOV-ASG-92-E) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for $10 from Customer Services.

Computer tape. $375. Released 1994. Order from Customer Services. See Ordering Products section.

Government Finances (GF, GR, and GT Series)

Quarterly Data Series—Quarterly Retirement (GR) and Quarterly Taxation (GT). Both quarterly data series no longer appear in a printed format. The *Quarterly Summary of Federal, State and Local Tax Revenue* was discontinued after the October-December 1993 report. The final printed version of *Finances of Selected Public Employee Retirement Systems* appeared for the quarter ending in June 1994. Users can obtain comparable current data in an electronic tabular format through the Internet.

Annual Data Series—Government Finance (GF Series).

Printed Formats. Starting with the 1993 GF data series, users can access these data through three printed reports: No. 3, *State Government Finance: 1993*; No. 5, *Government Finances: 1992-93*; and No. 10, *Public Education Finances.* The 1992 and prior annual finance series included four reports that the Bureau of the Census will no longer publish. The discontinued reports are No. 1 *State Government Tax Collections;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments;* No. 4, *City Government Finances;* and No. 8, *County Government Finances.* Though there is a loss of some information, users can develop data generally comparable to the information in the discontinued reports by using the electronic data files.

Electronic Formats. For the 1993 data series, the data are available electronically through the Internet and on a variety of media through the Census Bureau's Customer Services Branch. The Internet files include summary and detailed information by State areas and for large individual governments. These Internet data are similar to the finance data found in the three currently published reports and the four discontinued ones. There is no information that corresponds to the detail in table 9 of *State Government Tax Collections.* The electronic files from the Customer Services Branch provide access to the detailed information for each government in the annual sample survey panel.

For More Information. The following abstracts provide more information about Government Finances data products. If further information is needed, contact Henry Wulf, Governments Division. (Phone: 301-457-1523 or 800-242-2184; fax: 301-457-1472; E-mail: hwulf@census.gov.)

(750)

State Government Tax Collections: 1992 *(GF92 No. 1)*

Data time span—1991 and 1992, with some comparative data for 1990. (See note, below.)

Geographic areas covered—United States and States.

Subject content—Includes data on State tax revenue, by type of tax; sales and gross receipts tax revenue; license tax revenue; percent distribution of tax revenue for selected taxes; population and personal income; State excises on general sales, motor fuel, and cigarettes; and State tax collections in detail. The report also provides State per capita tax rankings and a national summary of State government tax revenue, by type of tax.

NOTE—The 1992 edition marks the final printed version of the *State Government Tax Collection* report. Most of these data are still available, with one exception: the Census Bureau no longer produces State government tax detail using unique State-by-State nomenclature such as that seen in table 9 of the 1992 report. Users will find comparable summary tax data in the printed report, *State Government Finances,* and online.

57 pp. 1994. $3.25.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(752)

Finances of Employee-Retirement Systems of State and Local Governments: 1990-91 *(GF91 No. 2)*

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years. (See note, below.)

Geographic areas covered—United States and States.

Subject content—Provides national and State totals of employee-retirement system finances of State and local governments, covering such items as receipts, benefits and withdrawal payments, and cash and security holdings at the end of the fiscal year. The report also provides comparative data for selected individual employee-retirement systems, including membership and benefit operations.

NOTE—The 1991-92 report appears with the same title in the 1992 Census of Government series as Volume 4, No. 6. However, the 1990-91 edition marks the final printed annual edition. Users will still find comparable annual employee-retirement system data in the printed report, *State Government Finances: 1993,* and online.

58 pp. 1993. $4.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(754)

State Government Finances: 1992 *(GF92 No. 3)*

Cited in the 1995 Catalog.

Data time span—1992, with some comparative data for 1990 and 1991.

Geographic areas covered—United States and States.

Subject content—Includes summary data for State government finances on revenue by source; expenditures by character, object, type, and function; indebtedness and debt transactions; and cash and security holdings.

Detailed tables by State also provide statistics on revenue by source including intergovernmental revenue, tax revenue, charges, insurance trust, and other revenue; expenditure by character and object, by function including thirty categories with some subordinate detail; intergovernmental expenditure by type of receiving government and function, and by capital outlay and function; indebtedness and debt transactions; and cash and security holdings by purpose and type of asset.

Other tables contain information on finances of liquor stores; financial transactions of alcoholic beverage monopolies; revenue and expenditures of State-operated utilities; and finances of State-administered public-employee retirement systems, unemployment compensation systems, worker compensation systems, and miscellaneous State-administered insurance trust systems.

Derivative statistics include both per capita and per $1000 of personal income for revenue, expenditure, indebtedness, and asset data. This

information appears in tables, unranked and ranked. Other supplementary tables present data on lotteries, population, and personal income.

88 pp. 1993. $5.50.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(756)

City Government Finances: 1990-91
(GF91 No. 4)

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years. (See note, below.)

Geographic areas covered—United States and selected cities, towns, and townships.

Subject content—Presents a summary of city government finances as well as data on finances of city-operated utilities; supplementary detail on other utilities for individual cities and selected urban towns and townships of over 75,000 population; city finance items and per capita amounts of these items, by population-size groups; finances of individual cities and selected urban towns and townships of over 75,000 population; per capita amounts of financial items; and finances of individual city governments having 300,000 population or more, in detail.

NOTE—The 1991-92 edition, due early in 1996, will mark the final printed annual version. The summary information for the total of all cities is found in the GF series report *Government Finances*. Users can develop data generally comparable to the individual city information by using available electronic data files (see abstract number 770).

126 pp. 1993. $7.50.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(758)

Government Finances: 1990-91
(GF91 No. 5)

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Summarizes Federal, State, and local government finances for fiscal years 1987-1988 through 1990-1991. These data, along with per capita figures, reflect recent trends in revenue, expenditures, and indebtedness of all governments. Data on revenue are shown by source and level of government; expenditures, by function, object and level of government; indebtedness, by long- and short-term debt; and cash and security holdings, by purpose and type. Summary statistics also cover government-administered insurance trust and employee-retirement systems.

State and local government data include expenditures by function; indebtedness and debt transactions; capital outlay in total and for selected functions; per capita amounts for selected financial items; and relation of selected items to personal income.

This report also details Federal expenditures for selected categories; utility revenue, expenditures, and indebtedness by type; revenue and expenditures, by State, of locally operated public utilities; and selected items of finances by type of local government. Population estimates as of April 1, 1990, and July 1, 1991, and personal income for calendar year 1990 are also included.

152 pp. 1993. $10.

Contact Customer Services for the latest ordering information. Also available in full or in part online (see page 2).

(758.1)

Government Finances: 1991-92
(GF92 No. 5P) (Preliminary Report)

Cited in the 1995 Catalog.

Data time span—1991-1992 (fiscal year).

Geographic areas covered and subject content—Similar to GF91 No. 5, but is for the next fiscal year and provides less detailed data.

56 pp. 1994. $3.

Contact Customer Services for the latest ordering information.

(762)

County Government Finances: 1990-91
(GF91 No. 8)

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year), with national summary data for 3 preceding years.

Geographic areas covered—United States, counties, and city-counties over 100,000 population.

Subject content—Provides a summary of county government finances, such as data on revenue and expenditures, finances of county governments by population-size groups, finances of individual county governments in counties of over 100,000 population, per capita amounts of selected financial items by county, and detailed finances of individual counties of over 500,000 population. The report also shows finances of individual city-counties of over 100,000 population.

NOTE—The 1991-92 edition, due early in 1996, will mark the final printed annual version. The summary information for the total of all counties is found in the GF series report *Government Finances*. Users can develop data generally comparable to the individual county information by using available electronic data files (see abstract number 770).

156 pp. 1993. $10.

Contact Customer Services for the latest ordering information. Also available in whole or in part online (see page 2).

(764)

Public Education Finances: 1990-91
(GF91 No. 10)

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year).

Geographic areas covered—United States and States.

Subject content—Includes the finances of publicly operated educational agencies classified by the Census Bureau as school systems. These encompass both school systems operating as independent governmental districts and those that are dependent units of the city, county, or State governments. In addition to elementary and secondary school systems, there are approximately 500 local institutions of higher education.

Tables provide summary financial data on the revenue and expenditures of dependent and independent school systems and enrollment-size groups for all school systems.

Detailed data are presented on general revenue and expenditures, indebtedness, and cash and security holdings. Also shown are finances of individual public school systems and per pupil amounts of selected financial items for individual public school systems of over 15,000 enrollment.

116 pp. 1993. $7.

Contact Customer Services for the latest ordering information. Also available in whole or in part online (see page 2).

(764.2)

Survey of Governments, 1991: Education Finance (91SCH-File C)

Cited in the 1995 Catalog.

Data time span—1990-1991 (fiscal year).

Geographic areas covered and subject content—Similar to *Public Education Finances, 1990-91* (GF91, No. 10) (see abstract number 764). The tape file contains statistics on the finances for all elementary and secondary school systems in most States and a sample in the remainder and for local government post-secondary institutions, State universities, community colleges, and other degree-conferring public colleges.

Reference materials—Survey of Governments, 1991: Education Finance (91SCH-File C) Technical Documentation contains descriptive information about the file and a record layout. One free copy accompanies each file order. Separately, it is available for $10.

Computer tape. $175. Released 1994. Order from Customer Services. See Ordering Products section. Also available in whole or in part online (see page 2).

New! (766)

***Finances of Selected Public Employee-Retirement Systems** (GR)*

Frequency of issue—Quarterly. (Beginning with the third quarter 1994, available only online through the Internet—see page 2.)

Geographic areas covered—United States.

Subject content—Provides summary data on cash and security holdings of about 100 major public employee retirement systems of State and local governments for the current quarter and earlier periods specified. The report includes data on cash holdings; Federal, State, and local government securities; corporate bonds and stocks; mortgages; and other securities.

NOTE—The quarterly GR data series no longer appears in print. The report for the quarter ending June 1994 was the final printed version of *Finances of Selected Public Employee Retirement Systems.* Users can obtain comparable current data in an electronic tabular format through the Internet (see page 2).

4 pp. Quarterly, $1.50 per issue. Single copies, through second quarter 1994, available from Customer Services.

New! (768)

***Quarterly Summary of Federal, State, and Local Tax Revenue** (GT)*

Frequency of issue—Quarterly. (Beginning with the first quarter 1994, available only online through the Internet—see page 2.)

Geographic areas covered—United States, States, and selected counties.

Subject content—Presents data for the current quarter and specified prior periods on national totals of Federal, State, and local tax revenue, by level of government and by type of tax; property tax collections in selected county areas; and collections of seven types of taxes for States. Tax revenue is reported by quarters and by 12-month totals. The report also presents some comparative data for earlier years.

NOTE—The quarterly GT data series no longer appears in print. The report for the October-December 1993 quarter was the final printed version of *Quarterly Summary of Federal, State and Local Tax Revenue.* Users can obtain comparable current data, with one significant exception, in an electronic tabular format through the Internet (see page 2). The electronic GT data series includes data for State and local governments. Federal tax information, previously included in the printed reports, is no longer available.

20 pp. Quarterly, $1.50 per issue. Single copies, through the fourth quarter 1993, available from Customer Services, except reports GT92-Q2 through GT93-QT2 which were not issued.

(770)

Survey of Governments, 1991: Annual Finance Statistics

Data time span—1990-1991 (fiscal year).

Geographic areas covered—State and local governmental units.

Subject content—Provides, in a two-file set, finance data on revenue, expenditure, indebtedness and debt transactions, and cash and security holdings. Revenue data are provided by source; expenditures are shown by function such as education, highways, and public welfare and also by type including intergovernmental, current operation, and capital outlay. The file shows outstanding debt by type of debt and debt transactions. The asset data appear by purpose and type of financial asset. In addition, the financial statistics of employee-retirement systems and of utilities operated by State and local governments are shown.

File 91 SAM includes all State governments and a sample of all local government types. File 91 EST provides national and State figures by level and type of government.

Reference materials—Survey of Governments, 1991: Annual Finance Statistics Technical Documentation (GOV-ASG-91-F2) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for $10 from Customer Services.

Three tape reels for $575 (both files); File 91 SAM on three reels at $575; or File 91 EST on one reel for $175. Released 1994. Order from Customer Services. See Ordering Products section.

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