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2007 Census of Government Finance: A Discussion of Response Rate Quality Issues, Data User Concerns, and Plans for Data Improvements

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2007 Census of Government Finance: A Discussion of Response Rate Quality Issues, Data User Concerns, and Plans for Data Improvements --Updated

Introduction

In the release of the preliminary data for the 2007 Census of Governments: Finance in September 2009, we issued a report summarizing the limitations of the preliminary data. While most of the preliminary data for general purpose governments and schools was of good quality, we cautioned the data user when using the preliminary special district data. The impact of the known errors on the released aggregates was discussed in detail in the paper. We also issued a mitigation strategy designed to help address these known limitations. Both long- and short-term strategies were discussed. In this revision of the paper, we are updating the previous report with the results of the additional work done in October and November of 2009. This report will serve as documentation of the initial limitations and the results of our efforts to mitigate some of the errors prior to the release of the final 2007 data.

In the release of the preliminary data for the 2007 Census of Governments: Finance, we cautioned our data users of problems that were to be addressed in subsequent releases of revised data in 2009. Two states had unit response rates around 40 percent (Delaware and New Mexico). The impact of these low response rates was discussed in the initial report. We identified 27 states with other problems at the state by type-of-government level (predominately for special districts).

Background

The U.S. Census Bureau has written quality standards that will ensure compliance with the 2006 Office of Management and Budget's statistical standards. The standard entitled *Quality Requirements for Releasing Data Products* addresses the response rates that must be achieved in order to release Census Bureau data products. If these response rates are not achieved, appropriate steps must be taken to inform the data users of the weaknesses in the data.

In this report we discuss three response rates. Because the data are from a census, weighted and unweighted response rates are the same. The first response rate that is discussed is a unit response rate. This is the count of the respondents divided by the count of all units in the universe of local or state and local governments. A unit is counted as a response if it has responded to at least one data item on the census form.

The second response rate that is discussed is the item response rate. This is the ratio of the number of respondents to an item divided by the number of units who could have responded to that item. For example, a ratio of the counties in the United States that reported revenues to the total number of counties in the United States who could have reported revenue would be an item response rate for county revenues.

The third response rate is the Total Quantity Response Rate (TQRR). This rate is similar to the item response rate, but the value of the item of interest is summed rather than the count. In the above example, the TQRR would be the ratio of the county revenues for county respondents in the United States to the total county revenue in the United States.

The Census Bureau standard on releasing data products stipulates that the unit response rate for its products must be above 60.0 percent. The TQRR for key variables must be above 70.0 percent. Otherwise, the data must be released with warnings to the data user. Key variables are those variables that have been determined to be the most important variables for the survey. For the Census of Government Finance, the key variables are Total Revenue, Total Expenditure, Total Debt, and Total Assets.

Findings of Noncompliance with the Statistical Standards

In analyzing the preliminary data, we found that there were two states that had unit response rates that were under 60 percent, the Census Bureau's quality standard. Delaware with a 40.4 percent response rate and New Mexico with a 43.8 percent response rate did not meet the unit response rate statistical standards. On further examination, it was discovered that for the 2007 state by type-of-government tables, the following groups did not meet the 60 percent response rate standard: Arkansas cities (59.4 percent), South Dakota townships (46.1 percent), and special districts in Connecticut (55.5 percent), Delaware (28.6 percent), Idaho (59.9 percent), Illinois (55.7 percent), Louisiana (56.3 percent), Mississippi (53.8 percent), Nebraska (52.1 percent), New Mexico (28.5 percent), North Dakota (57.8 percent), South Dakota (58.0 percent), and Texas (56.1 percent).

The Census Bureau also has statistical standards on the Total Quantity Response Rates (TQRR). All key items should have TQRR that are above 70 percent. The four main aggregates are Total Revenue, Total Expenditure, Total Debt, and Total Assets. For Total Revenue, the following groups did not pass the 70 percent criterion: Oklahoma counties (67.8 percent); Tennessee municipalities (61.9 percent); townships in Missouri (61.3 percent), North Dakota (52.6 percent), Ohio (67.0 percent), South Dakota (42.3 percent), and Vermont (68.9 percent); and special districts in Arkansas (68.1 percent), Hawaii (0.5 percent), Iowa (68.4 percent), Mississippi (62.2 percent), Montana (61.3 percent), New Mexico (64.3 percent), and South Dakota (58.0 percent), and Vermont (69.2 percent). The list is similar for Total Expenditure with the exceptions of Iowa and New Mexico special districts and Missouri townships, which all have response rates in the acceptable range.

TQRR for Total Debt was identified as problematic for the following groups: Tennessee municipalities (60.0 percent); Missouri (0.6 percent), North Dakota (31.3 percent), Ohio (61.1 percent), South Dakota (32.9 percent), and Vermont townships (68.3 percent); and special districts in Arkansas (66.9 percent), Idaho (61.3 percent), Indiana (58.0 percent), Maine (65.9 percent), Mississippi (60.3 percent), Montana (7.3 percent), Nebraska (69.4 percent), Oklahoma (65.6 percent), Vermont (65.7 percent), West Virginia (61.8 percent) and Wyoming (33.2 percent).

Finally, the TQRR for Total Assets fell below the standard for Tennessee cities (61.0 percent); townships in Missouri (38.6 percent), North Dakota (56.4 percent), Ohio (67.7 percent), South Dakota (46.6 percent), and Vermont (68.3 percent); and special districts in Arkansas (65.3 percent), Hawaii (0.0 percent), Idaho (65.4 percent), Iowa (56.3 percent), Kansas (64.8 percent), Kentucky (63.7 percent), Maine (49.2 percent), Mississippi (42.8 percent), Montana (14.0 percent), Nebraska (47.3 percent), New Mexico (64.1 percent), Pennsylvania (69.2 percent), South Dakota (59.1 percent), Vermont (46.2 percent), and West Virginia (38.0 percent).

These findings are summarized in Table A, which gives the list of all states with statistical compliance issues (for unit response rates and for Total Quantity Response Rates for the key variables) at the state by type-of-government level.

Findings of Noncompliance after Initial Mitigation Efforts

After the implementation of the mitigation strategy in the fall of 2009, a few areas continue to fall below acceptable statistical standards. Those areas that are still noncompliant with the statistical standards after mitigation are highlighted in Table A. Of particular note, we increased the response rate in the South Dakota townships to 96.0 percent after finding a new resource for the townships data. Historically, these townships have been chronic nonrespondents. For noncompliant units, the TQRRs are supplied in parentheses.

It should be noted that although the unit response rates for Delaware and New Mexico remain low, the TQRRs for revenue, expenditure, debt and assets are all above 97 percent for Total Local estimates. It should also be noted that although Missouri townships have a low TQRR for debt, the TQRRs for Missouri's Total Local key variables are all above 93 percent, and the State and Local TQRRs are all above 97 percent. Likewise, the low TQRR for debt for North Dakota townships has little effect on the North Dakota Total Local key variables, which are above 85 percent while the State and Local TQRRs are all above 94 percent. The data user should be cautious of using the Missouri and North Dakota townships' debt data, but the response rates for the state area estimates comply with Census Bureau standards.

Tables A1 and A2 in the Appendix show the Total State and Local and Total Local TQRRs respectively. The other tables in the Appendix show updates to Tables 1 through 4 in the original document.

Table A: Summary of Standards Noncompliance by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf
 [Highlighted cells remained noncompliant after the mitigation strategy in the fall of 2009.]

State	Type of Government	Unit Response	TQRR Revenue	TQRR Expenses	TQRR Debt	TQRR Assets
Arkansas	Cities	X				
Arkansas	Special districts		X	X	X (66.9%)	X (69.7%)
Connecticut	Special districts	X				
Delaware	Total local	X (46.0%)				
Delaware	Special districts	X (35.9%)				
Hawaii	Special districts		X	X	X	X
Idaho	Special districts	X			X (61.3%)	X (65.5%)
Illinois	Special districts	X				
Indiana	Special districts				X (58.0%)	
Iowa	Special districts		X			X
Kansas	Special districts					X
Kentucky	Special districts					X
Louisiana	Special districts	X				
Maine	Special districts				X	X
Mississippi	Special districts	X	X	X	X	X
Missouri	Townships		X		X (28.0%)	X (68.0%)
Montana	Special districts		X	X	X	X
Nebraska	Special districts	X			X	X
New Mexico	Total local	X (45.7%)				
New Mexico	Special districts	X (31.0%)	X			X
North Dakota	Townships		X	X (68.3%)	X (45.9%)	X
North Dakota	Special districts	X				
Ohio	Townships		X	X	X	X
Oklahoma	Counties		X	X		
Oklahoma	Special districts				X	
Pennsylvania	Special districts					X
South Dakota	Townships	X	X	X	X	X
South Dakota	Special districts	X	X	X		X
Tennessee	Municipalities		X	X	X	X
Texas	Special districts	X				
Vermont	Townships		X	X	X	X (55.5%)
Vermont	Special districts		X	X	X	X
West Virginia	Special districts				X	X
Wyoming	Special districts				X	

Effects of Nonresponse on the Data

The unit response rates for Delaware and New Mexico are very low due to the high nonresponse among the numerous drainage ditch districts in the two states. Both states have a relatively small number of governments, so the drainage ditch districts have an effect on the unit response rate. Table 2 verifies that the unit response rate problem is in the special districts. Table 3 shows that for Delaware the TQRRs are acceptable for all types of government for the key variables of interest. New Mexico, on the other hand does not have an acceptable level for the TQRR for the special districts. Further examination of the TQRR by state shows that in New Mexico, poor response by drainage districts, housing and community development districts, solid waste management districts, and water utility districts combined to give a poor TQRR for New Mexico special districts.

An examination of the special district TQRRs by function in Table 4 reveals low TQRRs at a U.S. Total Special District level for Drainage for all key variables. The user should use caution when using these numbers. The user should also use caution when using data from the following special district functions with low TQRRs: education, industrial development, and mortgage credit. Although these functions are questionable for special district estimates, they are often a small part of the local governments total or state and local governments total and usually have little effect on the state area estimates.

An examination of the special districts by state reveals several problematic function codes in the detail variables that led to the special district problems in the key item totals. Table B summarizes these problems. Function codes that had TQRRs under 50 percent were deemed as poor quality in these preliminary data.

Table B: Summary of Special District Functions with Total Quantity Response Rates less than 50 Percent by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf

State	Functions
Alabama	Miscellaneous commercial activity, fire protection, other natural resources, public welfare, fire protection & water multi-function districts, sewer & water multi-function districts, other multi-function districts
Arizona	Health
Arkansas	Fire protection, highways, parks & recreation, flood control, sewerage, sewer & water multi-function districts, other multi-function districts
California	Mortgage credit
Colorado	Flood control
Connecticut	Highways, parks & recreation, other single-function districts
Delaware	Drainage
Georgia	Air transportation, soil & water conservation
Hawaii	Soil & water conservation
Idaho	Health, drainage, parks & recreation, flood control, irrigation, water supply utilities
Illinois	Cemeteries, highways, drainage, other natural resources, flood control, solid waste management, sewer & water multi-function districts

State	Functions
Indiana	Hospitals, other natural resources, parks & recreation, water supply utilities, mass transit
Iowa	Fire protection, health, highways, drainage, flood control, other single-function districts
Kansas	Cemeteries, parks & recreation, sewerage, natural resources & water multi-function districts, sewer & water multi-function districts, other multi-function districts
Kentucky	Highways, solid waste management, water transportation, sewer & water multi-function districts, other multi-function districts
Louisiana	Corrections, solid waste management, water transportation, water supply utilities, natural resources & water multi-function districts
Maine	Other multi-function districts
Maryland	Drainage, other single-function districts
Massachusetts	Fire protection, highways
Michigan	Health
Minnesota	Miscellaneous commercial activity, health
Mississippi	Air transportation, fire protection, drainage, flood control, water transportation
Missouri	Flood control, irrigation
Montana	Air transportation, fire protection, libraries, parks & recreation, irrigation, other single-function districts, water supply utility, mass transit
Nebraska	Hospitals, drainage, irrigation, sewerage, reclamation, water supply utility, sewer & water multi-function districts, other multi-function districts
Nevada	Highways, housing and community development, irrigation
New Hampshire	Soil & water conservation
New Mexico	Housing & community development, drainage, solid waste management, other single function districts, water supply utility
New York	Health
North Carolina	Flood control
North Dakota	Fire protection, health, hospitals, irrigation
Ohio	Other natural resources, water transportation
Oklahoma	Fire protection, health
Oregon	Cemeteries, industrial development, highways
Pennsylvania	Miscellaneous commercial activities, health, industrial development, libraries, flood control
South Dakota	Miscellaneous commercial activities, fire protection, health, other natural resources, flood control, irrigation, sewer & water multi-function
Tennessee	Miscellaneous commercial activities, water transport
Texas	Mortgage credit, drainage, solid waste management
Utah	Highways, parks & recreation, solid waste management, soil & water conservation, other multi-function districts
Vermont	Fire protection, housing and community development, parks & recreation, other multi-function districts
Virginia	Parks & recreation

State	Functions
Washington	Cemeteries, water supply utilities, natural resources & water multi-function district
West Virginia	Water supply utility
Wisconsin	Drainage, housing & community development, reclamation

A review of the response rates by imputation cell reveals that the data from the general purpose governments with smaller population sizes have lower response rates than those imputation cells for larger governments. This is a common finding in the economic data because of the impact of these large units on the estimates of major aggregates and on the TQRR.

Further Research

Further research is needed to explain some of the anomalies found in the response rates (i.e., the extremely low TQRR for Missouri townships and Montana special districts and the low TQRR for assets in the Montana special districts). This will be a near-term project. Some anomalies have already been researched and explained, like Hawaii special districts. For Hawaii, one sizeable special district that responded in 2006 did not respond in 2007. Because we were able to find a Comprehensive Annual Financial Report (CAFR) for this district, analysts will compile the data from this district, and it will be released in the revision. Similar targeted research must take place.

The problems found in these preliminary data should also be used to assist in the questionnaire redesign for the next Census of Government Finance and the Annual Finance Survey. Item response rates for each variable will be completed in the future and will be used to give insight into the detailed items that are problematic. This should help guide the work of the Government Finance Questionnaire Redesign effort.

Further analyses of the data should be undertaken for a more thorough nonresponse bias study.

Mitigation Strategy

While it appears that there are major problems with the data, many of the states are relatively close to meeting the statistical standards. The data that are being released are preliminary and revised data will be released in November 2009. We will be creating two teams to focus on 1) bringing states that are close to compliance into compliance and 2) examining anomalies like the Hawaii discovery discussed in the Further Research section. Prior to the release of the revised data, the first team of analysts will compile further information from Comprehensive Annual Financial Reports (CAFR) for the following state by type of government groups: Arkansas and Tennessee municipalities, Oklahoma counties, Ohio and Vermont townships, and special districts in Arkansas, Hawaii, Iowa, Nebraska, South Dakota, and Vermont. As time permits, further work will be done.

The second team, which will include mathematical statisticians and analysts, will be working concurrently to investigate the low TQRR for debt for Missouri townships and Montana special districts as well as the low TQRR for assets in Montana special districts. They will determine if there are imputation or reported data problems or if a large unit

was missing, as in Hawaii. The team will suggest a strategy for addressing each problem and, upon approval, implement the strategy to correct each problem.

In processing the 2008 survey, the response rates will be monitored more closely. There will be new training to educate the analysts and supervisors about nonresponse follow-up of the weighted units, like the smaller townships and special districts. The current processing system gives unweighted response rates which gives a false reading when trying to monitor response rates. Each analyst will be taught to monitor the weights of the nonrespondents also. Work will begin with a new team to build a dashboard that will give a more accurate picture of the final response rates by using weighted response rates in the monitoring tool. The dashboard tool will also monitor imputation cell unit response rates as well as simple TQRR estimates for each of the major variables of interest.

In early fiscal year 2010, a series of workshops will be held with data users and data providers. The content of the new finance questionnaires will be determined from work that will start with these workshops. A study of the item response rates that are available from this Census will be used to determine where data providers are having difficulty with the questions. For example, in Table B, it is apparent that several special districts that should be reporting sewer and water are not reporting. This corroborates internal anecdotes from analysts who have said that respondents cannot report sewer and water totals separately. It is apparent from the response rates that natural resources reporting is problematic in several states. There is some evidence that health and hospitals reporting is also challenging.

It is apparent from these preliminary data that drainage ditch districts and other small special districts are not reporting directly. The sample that will be used to estimate the 2009 Annual Finance Survey has been designed to take far fewer small special districts and townships. Extra efforts will be taken to reach those small governments that have been selected for the new sample since their weights will be large. Analysts will try to identify central sources of data that may be able to supply drainage ditch district data.

For the 2012 Census of Governments, we may also examine the possibility of sampling the nonresponse and adjusting estimates using the results of the nonresponse sample.

Update on Mitigation Strategies

As discussed previously, to implement the mitigation strategy, two teams of analysts and mathematical statisticians were formed in the fall of 2009. The results of their efforts are evident in the reduction of the number of noncompliant cells in Table A. Further research is still needed after the initial mitigation. The results of initial studies of the Total Quantity Response Rates point to a need to research ways to improve the imputation methodology, particularly for debt. With an investment in another resource for obtaining actual debt issued and debt retired data, the quality of the debt data should improve.

Tracking of response rates will be improved through the use of a dashboard for nonresponse follow-up efforts. A team is developing a dashboard for tracking the 2010 process. We are making efforts to improve the follow-up for 2009, but the dashboard tool will not be available to the analysts for 2009.

As noted in the initial mitigation strategy, we will be addressing content and forms changes. As a part of this effort, data user exchanges were held in the Fall of 2009, and these discussions will continue through 2010. We are now starting interagency working groups with the Bureau of Economic Analysis and the Federal Reserve Board to address content and forms design issues that will hopefully alleviate some of the problems with nonresponse. We will also be working with the Census Bureau's Office of Economic Planning and Innovation to guide us in our contacts with data providers in an effort to understand their records and their processes for filling out the Finance Survey's forms.

Conclusion

Better methods of flagging the data have allowed for a nonresponse study. The adoption of the full range of edit and imputation flags will allow us to do an extensive edit evaluation and nonresponse bias study in the future. The findings are not surprising as they corroborate much of the anecdotal data from analysts in the past. These data can be used though to pinpoint the source of many of the anecdotal problems that we have historically heard. This information will be valuable in retraining analysts and in redesigning the questionnaire. Efforts will be taken to provide more data where possible prior to the November release of the revised data.

Table 1: Unit Response Rates by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Unit Response Rate
Alabama	66.9%
Alaska	77.1%
Arizona	84.0%
Arkansas	67.3%
California	96.6%
Colorado	77.5%
Connecticut	61.7%
Delaware	40.4%
D.C.	100.0%
Florida	90.7%
Georgia	86.2%
Hawaii	70.0%
Idaho	65.7%
Illinois	75.9%
Indiana	79.7%
Iowa	90.3%
Kansas	83.1%
Kentucky	79.7%
Louisiana	73.3%
Maine	90.6%
Maryland	85.6%
Massachusetts	81.6%
Michigan	93.3%
Minnesota	95.4%
Mississippi	70.8%
Missouri	70.7%
Montana	76.5%
Nebraska	74.7%
Nevada	75.9%
New Hampshire	97.1%
New Jersey	93.4%
New Mexico	43.8%
New York	94.9%
North Carolina	87.7%
North Dakota	66.0%
Ohio	80.1%
Oklahoma	76.4%

Table 1: Unit Response Rates by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Unit Response Rate
Oregon	78.4%
Pennsylvania	86.7%
Rhode Island	78.0%
South Carolina	74.1%
South Dakota	61.7%
Tennessee	76.5%
Texas	70.2%
Utah	83.1%
Vermont	82.5%
Virginia	72.3%
Washington	77.8%
West Virginia	71.4%
Wisconsin	93.4%
Wyoming	91.7%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Alabama	State	100.0%
Alabama	County	71.6%
Alabama	Municipality	60.4%
Alabama	Special District	63.7%
Alabama	School District	100.0%
Alaska	State	100.0%
Alaska	County	92.9%
Alaska	Municipality	76.5%
Alaska	Special District	66.7%
Arizona	State	100.0%
Arizona	County	80.0%
Arizona	Municipality	91.1%
Arizona	Special District	69.6%
Arizona	School District	100.0%
Arkansas	State	100.0%
Arkansas	County	76.0%
Arkansas	Municipality	59.4%
Arkansas	Special District	60.3%
Arkansas	School District	100.0%
California	State	100.0%
California	County	100.0%
California	Municipality	98.3%
California	Special District	94.9%
California	School District	100.0%
Colorado	State	100.0%
Colorado	County	79.0%
Colorado	Municipality	67.9%
Colorado	Special District	76.4%
Colorado	School District	100.0%
Connecticut	State	100.0%
Connecticut	Municipality	73.3%
Connecticut	Township	72.5%
Connecticut	Special District	55.5%
Connecticut	School District	100.0%
Delaware	State	100.0%
Delaware	County	100.0%
Delaware	Municipality	70.2%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Delaware	Special District	28.6%
Delaware	School District	100.0%
D.C.	Municipality	100.0%
D.C.	Special District	100.0%
Florida	State	100.0%
Florida	County	100.0%
Florida	Municipality	98.5%
Florida	Special District	86.2%
Florida	School District	100.0%
Georgia	State	100.0%
Georgia	County	99.4%
Georgia	Municipality	92.5%
Georgia	Special District	72.0%
Georgia	School District	100.0%
Hawaii	State	100.0%
Hawaii	County	100.0%
Hawaii	Municipality	100.0%
Hawaii	Special District	60.0%
Idaho	State	100.0%
Idaho	County	84.1%
Idaho	Municipality	67.5%
Idaho	Special District	59.9%
Idaho	School District	100.0%
Illinois	State	100.0%
Illinois	County	99.0%
Illinois	Municipality	89.9%
Illinois	Township	90.1%
Illinois	Special District	55.7%
Illinois	School District	100.0%
Indiana	State	100.0%
Indiana	County	85.7%
Indiana	Municipality	83.1%
Indiana	Township	91.9%
Indiana	Special District	63.2%
Indiana	School District	100.0%
Iowa	State	100.0%
Iowa	County	86.9%
Iowa	Municipality	99.9%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Iowa	Special District	66.6%
Iowa	School District	100.0%
Kansas	State	100.0%
Kansas	County	98.1%
Kansas	Municipality	98.2%
Kansas	Township	90.5%
Kansas	Special District	65.8%
Kansas	School District	100.0%
Kentucky	State	100.0%
Kentucky	County	100.0%
Kentucky	Municipality	79.6%
Kentucky	Special District	70.5%
Kentucky	School District	100.0%
Louisiana	State	100.0%
Louisiana	County	71.7%
Louisiana	Municipality	72.9%
Louisiana	Special District	56.3%
Louisiana	School District	100.0%
Maine	State	100.0%
Maine	County	100.0%
Maine	Municipality	100.0%
Maine	Township	98.7%
Maine	Special District	70.2%
Maine	School District	100.0%
Maryland	State	100.0%
Maryland	County	91.3%
Maryland	Municipality	94.3%
Maryland	Special District	65.8%
Massachusetts	State	100.0%
Massachusetts	County	80.0%
Massachusetts	Municipality	100.0%
Massachusetts	Township	100.0%
Massachusetts	Special District	63.0%
Massachusetts	School District	100.0%
Michigan	State	100.0%
Michigan	County	91.6%
Michigan	Municipality	94.2%
Michigan	Township	92.9%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Michigan	Special District	84.6%
Michigan	School District	100.0%
Minnesota	State	100.0%
Minnesota	County	82.8%
Minnesota	Municipality	97.2%
Minnesota	Township	98.8%
Minnesota	Special District	77.1%
Minnesota	School District	100.0%
Mississippi	State	100.0%
Mississippi	County	92.7%
Mississippi	Municipality	75.0%
Mississippi	Special District	53.8%
Mississippi	School District	100.0%
Missouri	State	100.0%
Missouri	County	72.8%
Missouri	Municipality	65.4%
Missouri	Township	60.6%
Missouri	Special District	66.4%
Missouri	School District	100.0%
Montana	State	100.0%
Montana	County	70.4%
Montana	Municipality	73.6%
Montana	Special District	66.6%
Montana	School District	100.0%
Nebraska	State	100.0%
Nebraska	County	75.3%
Nebraska	Municipality	100.0%
Nebraska	Township	94.3%
Nebraska	Special District	52.1%
Nebraska	School District	100.0%
Nevada	State	100.0%
Nevada	County	87.5%
Nevada	Municipality	78.9%
Nevada	Special District	71.2%
Nevada	School District	100.0%
New Hampshire	State	100.0%
New Hampshire	County	100.0%
New Hampshire	Municipality	100.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
New Hampshire	Township	100.0%
New Hampshire	Special District	88.7%
New Hampshire	School District	100.0%
New Jersey	State	100.0%
New Jersey	County	100.0%
New Jersey	Municipality	97.5%
New Jersey	Township	100.0%
New Jersey	Special District	69.3%
New Jersey	School District	100.0%
New Mexico	State	100.0%
New Mexico	County	78.8%
New Mexico	Municipality	75.2%
New Mexico	Special District	28.5%
New Mexico	School District	100.0%
New York	State	100.0%
New York	County	100.0%
New York	Municipality	96.6%
New York	Township	98.9%
New York	Special District	87.2%
New York	School District	100.0%
North Carolina	State	100.0%
North Carolina	County	99.0%
North Carolina	Municipality	96.4%
North Carolina	Special District	69.1%
North Dakota	State	100.0%
North Dakota	County	71.7%
North Dakota	Municipality	78.4%
North Dakota	Township	61.5%
North Dakota	Special District	57.8%
North Dakota	School District	100.0%
Ohio	State	100.0%
Ohio	County	89.8%
Ohio	Municipality	77.2%
Ohio	Township	73.9%
Ohio	Special District	73.3%
Ohio	School District	100.0%
Oklahoma	State	100.0%
Oklahoma	County	71.4%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Oklahoma	Municipality	71.6%
Oklahoma	Special District	60.7%
Oklahoma	School District	100.0%
Oregon	State	100.0%
Oregon	County	94.4%
Oregon	Municipality	76.4%
Oregon	Special District	73.4%
Oregon	School District	100.0%
Pennsylvania	State	100.0%
Pennsylvania	County	84.8%
Pennsylvania	Municipality	91.6%
Pennsylvania	Township	95.8%
Pennsylvania	Special District	71.1%
Pennsylvania	School District	100.0%
Rhode Island	State	100.0%
Rhode Island	Municipality	100.0%
Rhode Island	Township	100.0%
Rhode Island	Special District	68.0%
Rhode Island	School District	100.0%
South Carolina	State	100.0%
South Carolina	County	80.4%
South Carolina	Municipality	72.0%
South Carolina	Special District	66.9%
South Carolina	School District	100.0%
South Dakota	State	100.0%
South Dakota	County	87.9%
South Dakota	Municipality	88.0%
South Dakota	Township	46.1%
South Dakota	Special District	58.0%
South Dakota	School District	100.0%
Tennessee	State	100.0%
Tennessee	County	95.7%
Tennessee	Municipality	73.5%
Tennessee	Special District	74.3%
Tennessee	School District	100.0%
Texas	State	100.0%
Texas	County	72.0%
Texas	Municipality	70.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Texas	Special District	56.1%
Texas	School District	100.0%
Utah	State	100.0%
Utah	County	100.0%
Utah	Municipality	95.5%
Utah	Special District	68.9%
Utah	School District	100.0%
Vermont	State	100.0%
Vermont	County	78.6%
Vermont	Municipality	71.1%
Vermont	Township	72.6%
Vermont	Special District	62.3%
Vermont	School District	100.0%
Virginia	State	100.0%
Virginia	County	73.7%
Virginia	Municipality	70.3%
Virginia	Special District	73.7%
Virginia	School District	100.0%
Washington	State	100.0%
Washington	County	100.0%
Washington	Municipality	96.4%
Washington	Special District	67.7%
Washington	School District	100.0%
West Virginia	State	100.0%
West Virginia	County	72.7%
West Virginia	Municipality	64.2%
West Virginia	Special District	71.4%
West Virginia	School District	100.0%
Wisconsin	State	100.0%
Wisconsin	County	100.0%
Wisconsin	Municipality	100.0%
Wisconsin	Township	100.0%
Wisconsin	Special District	73.4%
Wisconsin	School District	100.0%
Wyoming	State	100.0%
Wyoming	County	100.0%
Wyoming	Municipality	100.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Wyoming	Special District	89.0%
Wyoming	School District	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Alabama	State	100.0%	100.0%	100.0%	100.0%
Alabama	County	81.8%	81.1%	95.6%	87.8%
Alabama	Municipality	84.3%	85.0%	83.7%	78.7%
Alabama	Special District	86.8%	85.4%	87.3%	84.7%
Alabama	School District	100.0%	100.0%	100.0%	100.0%
Alaska	State	100.0%	100.0%	100.0%	100.0%
Alaska	County	99.4%	99.4%	99.8%	99.7%
Alaska	Municipality	95.8%	95.8%	94.4%	92.6%
Alaska	Special District	71.5%	72.8%	81.4%	87.9%
Arizona	State	100.0%	100.0%	100.0%	100.0%
Arizona	County	95.9%	95.8%	96.4%	94.7%
Arizona	Municipality	98.2%	98.4%	98.9%	98.6%
Arizona	Special District	98.9%	99.1%	97.3%	96.0%
Arizona	School District	100.0%	100.0%	100.0%	100.0%
Arkansas	State	100.0%	100.0%	100.0%	100.0%
Arkansas	County	87.6%	88.5%	78.3%	78.9%
Arkansas	Municipality	95.9%	95.9%	95.7%	96.9%
Arkansas	Special District	68.1%	69.5%	66.9%	65.3%
Arkansas	School District	100.0%	100.0%	100.0%	100.0%
California	State	100.0%	100.0%	100.0%	100.0%
California	County	100.0%	100.0%	100.0%	100.0%
California	Municipality	99.7%	99.6%	97.6%	99.6%
California	Special District	99.2%	99.2%	99.2%	98.7%
California	School District	100.0%	100.0%	100.0%	100.0%
Colorado	State	100.0%	100.0%	100.0%	100.0%
Colorado	County	93.5%	93.5%	98.3%	95.2%
Colorado	Municipality	96.4%	96.8%	98.0%	95.3%
Colorado	Special District	91.4%	92.2%	88.3%	91.2%
Colorado	School District	100.0%	100.0%	100.0%	100.0%
Connecticut	State	100.0%	100.0%	100.0%	100.0%
Connecticut	Municipality	92.4%	91.6%	95.8%	88.5%
Connecticut	Township	75.9%	75.7%	78.4%	75.4%
Connecticut	Special District	82.1%	84.4%	88.5%	80.2%
Connecticut	School District	100.0%	100.0%	100.0%	100.0%
Delaware	State	100.0%	100.0%	100.0%	100.0%
Delaware	County	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Delaware	Municipality	94.7%	96.3%	87.0%	93.1%
Delaware	Special District	83.5%	84.5%	99.6%	90.1%
Delaware	School District	100.0%	100.0%	100.0%	100.0%
D.C.	Municipality	100.0%	100.0%	100.0%	100.0%
D.C.	Special District	100.0%	100.0%	100.0%	100.0%
Florida	State	100.0%	100.0%	100.0%	100.0%
Florida	County	100.0%	100.0%	100.0%	100.0%
Florida	Municipality	99.9%	99.9%	99.9%	99.9%
Florida	Special District	98.4%	98.9%	96.2%	92.9%
Florida	School District	100.0%	100.0%	100.0%	100.0%
Georgia	State	100.0%	100.0%	100.0%	100.0%
Georgia	County	100.0%	100.0%	100.0%	100.0%
Georgia	Municipality	97.8%	97.9%	98.4%	97.8%
Georgia	Special District	95.1%	95.7%	94.8%	90.2%
Georgia	School District	100.0%	100.0%	100.0%	100.0%
Hawaii	State	100.0%	100.0%	100.0%	100.0%
Hawaii	County	100.0%	100.0%	100.0%	100.0%
Hawaii	Municipality	100.0%	100.0%	100.0%	100.0%
Hawaii	Special District	0.5%	0.8%	.	0.0%
Idaho	State	100.0%	100.0%	100.0%	100.0%
Idaho	County	93.6%	93.3%	91.3%	93.9%
Idaho	Municipality	86.4%	85.7%	81.3%	81.2%
Idaho	Special District	72.3%	76.0%	61.3%	65.4%
Idaho	School District	100.0%	100.0%	100.0%	100.0%
Illinois	State	100.0%	100.0%	100.0%	100.0%
Illinois	County	100.0%	100.0%	100.0%	100.0%
Illinois	Municipality	95.9%	95.9%	95.6%	95.4%
Illinois	Township	95.7%	96.0%	98.6%	95.6%
Illinois	Special District	96.1%	96.4%	96.7%	91.7%
Illinois	School District	100.0%	100.0%	100.0%	100.0%
Indiana	State	100.0%	100.0%	100.0%	100.0%
Indiana	County	83.3%	83.4%	85.5%	85.3%
Indiana	Municipality	97.4%	97.4%	97.3%	97.2%
Indiana	Township	93.0%	93.9%	91.8%	90.3%
Indiana	Special District	73.7%	83.5%	58.0%	74.1%
Indiana	School District	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Iowa	State	100.0%	100.0%	100.0%	100.0%
Iowa	County	91.8%	92.3%	95.0%	93.3%
Iowa	Municipality	100.0%	100.0%	100.0%	100.0%
Iowa	Special District	68.4%	78.0%	72.3%	56.3%
Iowa	School District	100.0%	100.0%	100.0%	100.0%
Kansas	State	100.0%	100.0%	100.0%	100.0%
Kansas	County	99.4%	99.4%	99.7%	99.8%
Kansas	Municipality	99.5%	99.5%	99.8%	99.7%
Kansas	Township	93.1%	92.2%	100.0%	93.1%
Kansas	Special District	81.9%	83.2%	74.2%	64.8%
Kansas	School District	100.0%	100.0%	100.0%	100.0%
Kentucky	State	100.0%	100.0%	100.0%	100.0%
Kentucky	County	100.0%	100.0%	100.0%	100.0%
Kentucky	Municipality	92.7%	91.6%	92.1%	93.6%
Kentucky	Special District	81.5%	83.8%	87.5%	63.7%
Kentucky	School District	100.0%	100.0%	100.0%	100.0%
Louisiana	State	100.0%	100.0%	100.0%	100.0%
Louisiana	County	88.0%	88.0%	82.9%	83.4%
Louisiana	Municipality	93.8%	93.4%	95.4%	94.1%
Louisiana	Special District	77.9%	75.4%	74.2%	72.2%
Louisiana	School District	100.0%	100.0%	100.0%	100.0%
Maine	State	100.0%	100.0%	100.0%	100.0%
Maine	County	100.0%	100.0%	100.0%	100.0%
Maine	Municipality	100.0%	100.0%	100.0%	100.0%
Maine	Township	99.7%	99.6%	100.0%	99.8%
Maine	Special District	83.0%	84.4%	65.9%	49.2%
Maine	School District	100.0%	100.0%	100.0%	100.0%
Maryland	State	100.0%	100.0%	100.0%	100.0%
Maryland	County	98.0%	98.0%	98.5%	98.2%
Maryland	Municipality	99.7%	99.7%	99.3%	99.0%
Maryland	Special District	92.1%	92.8%	100.0%	70.0%
Massachusetts	State	100.0%	100.0%	100.0%	100.0%
Massachusetts	County	97.3%	95.4%	92.1%	98.3%
Massachusetts	Municipality	100.0%	100.0%	100.0%	100.0%
Massachusetts	Township	100.0%	100.0%	100.0%	100.0%
Massachusetts	Special District	90.7%	92.1%	87.3%	70.8%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Massachusetts	School District	100.0%	100.0%	100.0%	100.0%
Michigan	State	100.0%	100.0%	100.0%	100.0%
Michigan	County	96.1%	96.1%	96.9%	96.4%
Michigan	Municipality	98.8%	99.0%	98.4%	98.3%
Michigan	Township	96.1%	95.8%	97.2%	96.6%
Michigan	Special District	96.0%	96.2%	96.1%	93.2%
Michigan	School District	100.0%	100.0%	100.0%	100.0%
Minnesota	State	100.0%	100.0%	100.0%	100.0%
Minnesota	County	91.9%	92.8%	93.7%	92.5%
Minnesota	Municipality	94.0%	93.6%	95.0%	95.3%
Minnesota	Township	98.2%	98.4%	99.3%	98.7%
Minnesota	Special District	86.4%	86.4%	98.8%	94.3%
Minnesota	School District	100.0%	100.0%	100.0%	100.0%
Mississippi	State	100.0%	100.0%	100.0%	100.0%
Mississippi	County	96.9%	96.7%	98.4%	98.0%
Mississippi	Municipality	87.5%	87.6%	89.3%	88.0%
Mississippi	Special District	62.2%	64.6%	60.3%	42.8%
Mississippi	School District	100.0%	100.0%	100.0%	100.0%
Missouri	State	100.0%	100.0%	100.0%	100.0%
Missouri	County	87.6%	86.6%	85.5%	83.3%
Missouri	Municipality	95.4%	95.1%	95.4%	94.7%
Missouri	Township	61.3%	72.8%	0.6%	38.6%
Missouri	Special District	78.7%	78.8%	92.8%	86.2%
Missouri	School District	100.0%	100.0%	100.0%	100.0%
Montana	State	100.0%	100.0%	100.0%	100.0%
Montana	County	79.5%	79.8%	95.1%	80.8%
Montana	Municipality	75.5%	73.3%	87.3%	79.0%
Montana	Special District	61.3%	69.7%	7.3%	14.0%
Montana	School District	100.0%	100.0%	100.0%	100.0%
Nebraska	State	100.0%	100.0%	100.0%	100.0%
Nebraska	County	87.4%	87.2%	95.9%	88.9%
Nebraska	Municipality	100.0%	100.0%	100.0%	100.0%
Nebraska	Township	95.8%	95.9%	100.0%	96.9%
Nebraska	Special District	87.9%	91.4%	69.4%	47.3%
Nebraska	School District	100.0%	100.0%	100.0%	100.0%
Nevada	State	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Nevada	County	99.3%	99.2%	99.7%	99.5%
Nevada	Municipality	97.5%	97.3%	99.1%	98.6%
Nevada	Special District	88.7%	90.7%	99.8%	97.7%
Nevada	School District	100.0%	100.0%	100.0%	100.0%
New Hampshire	State	100.0%	100.0%	100.0%	100.0%
New Hampshire	County	100.0%	100.0%	100.0%	100.0%
New Hampshire	Municipality	100.0%	100.0%	100.0%	100.0%
New Hampshire	Township	100.0%	100.0%	100.0%	100.0%
New Hampshire	Special District	84.6%	84.1%	95.0%	88.2%
New Hampshire	School District	100.0%	100.0%	100.0%	100.0%
New Jersey	State	100.0%	100.0%	100.0%	100.0%
New Jersey	County	100.0%	100.0%	100.0%	100.0%
New Jersey	Municipality	99.5%	99.5%	98.9%	99.3%
New Jersey	Township	100.0%	100.0%	100.0%	100.0%
New Jersey	Special District	94.4%	93.9%	99.3%	96.2%
New Jersey	School District	100.0%	100.0%	100.0%	100.0%
New Mexico	State	100.0%	100.0%	100.0%	100.0%
New Mexico	County	93.9%	95.0%	99.0%	97.3%
New Mexico	Municipality	98.1%	98.4%	99.0%	99.0%
New Mexico	Special District	64.3%	70.9%	87.5%	64.1%
New Mexico	School District	100.0%	100.0%	100.0%	100.0%
New York	State	100.0%	100.0%	100.0%	100.0%
New York	County	100.0%	100.0%	100.0%	100.0%
New York	Municipality	100.0%	99.9%	99.9%	99.9%
New York	Township	99.7%	99.7%	99.9%	99.9%
New York	Special District	98.4%	98.6%	99.7%	98.8%
New York	School District	100.0%	100.0%	100.0%	100.0%
North Carolina	State	100.0%	100.0%	100.0%	100.0%
North Carolina	County	99.9%	99.9%	100.0%	99.9%
North Carolina	Municipality	99.5%	99.4%	99.7%	99.5%
North Carolina	Special District	94.5%	94.7%	97.2%	95.1%
North Dakota	State	100.0%	100.0%	100.0%	100.0%
North Dakota	County	79.6%	79.6%	83.1%	80.9%
North Dakota	Municipality	84.2%	81.5%	87.8%	83.9%
North Dakota	Township	52.6%	48.0%	31.3%	56.4%
North Dakota	Special District	71.4%	73.7%	92.8%	78.9%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
North Dakota	School District	100.0%	100.0%	100.0%	100.0%
Ohio	State	100.0%	100.0%	100.0%	100.0%
Ohio	County	97.8%	97.7%	99.0%	98.5%
Ohio	Municipality	93.8%	93.7%	94.5%	94.5%
Ohio	Township	67.0%	65.9%	61.1%	67.7%
Ohio	Special District	90.0%	90.7%	86.5%	82.6%
Ohio	School District	100.0%	100.0%	100.0%	100.0%
Oklahoma	State	100.0%	100.0%	100.0%	100.0%
Oklahoma	County	67.8%	69.1%	92.7%	83.6%
Oklahoma	Municipality	83.5%	82.9%	86.3%	89.1%
Oklahoma	Special District	73.3%	73.4%	65.6%	71.9%
Oklahoma	School District	100.0%	100.0%	100.0%	100.0%
Oregon	State	100.0%	100.0%	100.0%	100.0%
Oregon	County	99.3%	99.4%	99.5%	99.4%
Oregon	Municipality	93.5%	93.8%	94.7%	92.7%
Oregon	Special District	93.7%	93.7%	94.9%	91.3%
Oregon	School District	100.0%	100.0%	100.0%	100.0%
Pennsylvania	State	100.0%	100.0%	100.0%	100.0%
Pennsylvania	County	92.3%	92.0%	88.7%	89.0%
Pennsylvania	Municipality	99.1%	98.7%	98.4%	98.6%
Pennsylvania	Township	93.4%	92.7%	89.7%	95.5%
Pennsylvania	Special District	85.5%	86.8%	80.2%	69.2%
Pennsylvania	School District	100.0%	100.0%	100.0%	100.0%
Rhode Island	State	100.0%	100.0%	100.0%	100.0%
Rhode Island	Municipality	100.0%	100.0%	100.0%	100.0%
Rhode Island	Township	100.0%	100.0%	100.0%	100.0%
Rhode Island	Special District	84.4%	83.7%	87.8%	83.0%
Rhode Island	School District	100.0%	100.0%	100.0%	100.0%
South Carolina	State	100.0%	100.0%	100.0%	100.0%
South Carolina	County	90.1%	89.4%	96.4%	95.8%
South Carolina	Municipality	90.9%	90.4%	91.0%	87.9%
South Carolina	Special District	96.1%	96.4%	97.7%	95.4%
South Carolina	School District	100.0%	100.0%	100.0%	100.0%
South Dakota	State	100.0%	100.0%	100.0%	100.0%
South Dakota	County	92.8%	93.0%	99.8%	94.3%
South Dakota	Municipality	97.2%	97.4%	94.8%	97.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
South Dakota	Township	42.3%	44.0%	32.9%	46.6%
South Dakota	Special District	58.0%	56.9%	77.7%	59.1%
South Dakota	School District	100.0%	100.0%	100.0%	100.0%
Tennessee	State	100.0%	100.0%	100.0%	100.0%
Tennessee	County	98.5%	98.4%	98.6%	99.1%
Tennessee	Municipality	61.9%	62.2%	60.0%	61.0%
Tennessee	Special District	90.9%	96.1%	95.9%	95.1%
Tennessee	School District	100.0%	100.0%	100.0%	100.0%
Texas	State	100.0%	100.0%	100.0%	100.0%
Texas	County	96.0%	96.2%	98.9%	98.4%
Texas	Municipality	98.3%	98.4%	98.4%	98.6%
Texas	Special District	85.8%	88.0%	84.5%	82.4%
Texas	School District	100.0%	100.0%	100.0%	100.0%
Utah	State	100.0%	100.0%	100.0%	100.0%
Utah	County	100.0%	100.0%	100.0%	100.0%
Utah	Municipality	99.0%	99.0%	99.3%	98.4%
Utah	Special District	90.4%	87.3%	92.1%	87.0%
Utah	School District	100.0%	100.0%	100.0%	100.0%
Vermont	State	100.0%	100.0%	100.0%	100.0%
Vermont	County	87.5%	83.3%	98.8%	98.8%
Vermont	Municipality	95.8%	95.3%	97.4%	95.1%
Vermont	Township	68.9%	69.5%	68.3%	68.3%
Vermont	Special District	69.2%	68.0%	65.7%	46.2%
Vermont	School District	100.0%	100.0%	100.0%	100.0%
Virginia	State	100.0%	100.0%	100.0%	100.0%
Virginia	County	94.0%	94.0%	94.2%	94.8%
Virginia	Municipality	97.5%	97.5%	97.2%	97.9%
Virginia	Special District	95.7%	96.3%	96.7%	95.3%
Virginia	School District	100.0%	100.0%	100.0%	100.0%
Washington	State	100.0%	100.0%	100.0%	100.0%
Washington	County	100.0%	100.0%	100.0%	100.0%
Washington	Municipality	98.1%	98.1%	99.0%	97.8%
Washington	Special District	91.0%	92.5%	94.4%	85.0%
Washington	School District	100.0%	100.0%	100.0%	100.0%
West Virginia	State	100.0%	100.0%	100.0%	100.0%
West Virginia	County	74.6%	75.8%	75.6%	75.1%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
West Virginia	Municipality	80.8%	78.5%	86.5%	84.8%
West Virginia	Special District	76.5%	82.0%	61.8%	38.0%
West Virginia	School District	100.0%	100.0%	100.0%	100.0%
Wisconsin	State	100.0%	100.0%	100.0%	100.0%
Wisconsin	County	100.0%	100.0%	100.0%	100.0%
Wisconsin	Municipality	100.0%	100.0%	100.0%	100.0%
Wisconsin	Township	100.0%	100.0%	100.0%	100.0%
Wisconsin	Special District	89.4%	93.1%	86.6%	73.0%
Wisconsin	School District	100.0%	100.0%	100.0%	100.0%
Wyoming	State	100.0%	100.0%	100.0%	100.0%
Wyoming	County	100.0%	100.0%	100.0%	100.0%
Wyoming	Municipality	100.0%	100.0%	100.0%	100.0%
Wyoming	Special District	98.6%	94.8%	33.2%	96.2%
Wyoming	School District	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Alabama	State	100.0%	100.0%	100.0%	100.0%
Alabama	County	71.6%	71.6%	67.2%	67.2%
Alabama	Municipality	60.0%	59.8%	42.6%	48.5%
Alabama	Special District	60.9%	60.7%	31.8%	57.0%
Alabama	School District	100.0%	100.0%	96.9%	100.0%
Alaska	State	100.0%	100.0%	100.0%	100.0%
Alaska	County	85.7%	85.7%	85.7%	78.6%
Alaska	Municipality	76.5%	76.5%	17.4%	57.0%
Alaska	Special District	66.7%	66.7%	40.0%	66.7%
Arizona	State	100.0%	100.0%	100.0%	100.0%
Arizona	County	80.0%	80.0%	73.3%	80.0%
Arizona	Municipality	91.1%	91.1%	83.3%	87.8%
Arizona	Special District	67.7%	65.3%	22.1%	59.1%
Arizona	School District	100.0%	100.0%	55.1%	99.6%
Arkansas	State	100.0%	100.0%	100.0%	100.0%
Arkansas	County	76.0%	76.0%	45.3%	74.7%
Arkansas	Municipality	59.2%	59.0%	37.1%	50.4%
Arkansas	Special District	53.8%	47.8%	11.9%	47.5%
Arkansas	School District	100.0%	100.0%	95.4%	99.2%
California	State	100.0%	100.0%	100.0%	100.0%
California	County	100.0%	100.0%	94.7%	100.0%
California	Municipality	98.3%	98.3%	91.6%	98.3%
California	Special District	93.2%	93.1%	34.6%	93.6%
California	School District	99.9%	100.0%	66.1%	99.6%
Colorado	State	100.0%	100.0%	100.0%	100.0%
Colorado	County	79.0%	79.0%	56.5%	75.8%
Colorado	Municipality	67.5%	66.8%	54.6%	62.0%
Colorado	Special District	70.2%	70.0%	34.2%	66.2%
Colorado	School District	100.0%	100.0%	64.2%	100.0%
Connecticut	State	100.0%	100.0%	100.0%	100.0%
Connecticut	Municipality	73.3%	73.3%	66.7%	73.3%
Connecticut	Township	72.5%	72.5%	65.1%	71.8%
Connecticut	Special District	49.8%	49.8%	15.3%	46.8%
Connecticut	School District	100.0%	96.0%	88.0%	60.0%
Delaware	State	100.0%	100.0%	100.0%	100.0%
Delaware	County	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Delaware	Municipality	70.2%	70.2%	45.6%	61.4%
Delaware	Special District	25.1%	22.4%	1.9%	23.9%
Delaware	School District	100.0%	100.0%	100.0%	47.4%
D.C.	Municipality	100.0%	100.0%	100.0%	100.0%
D.C.	Special District	100.0%	100.0%	100.0%	100.0%
Florida	State	100.0%	100.0%	100.0%	100.0%
Florida	County	100.0%	100.0%	98.5%	100.0%
Florida	Municipality	98.1%	98.1%	81.8%	97.6%
Florida	Special District	81.1%	80.7%	47.6%	72.9%
Florida	School District	100.0%	100.0%	83.2%	74.7%
Georgia	State	100.0%	100.0%	100.0%	100.0%
Georgia	County	99.4%	99.4%	83.2%	98.7%
Georgia	Municipality	92.5%	92.5%	69.6%	91.6%
Georgia	Special District	63.5%	62.1%	27.0%	63.1%
Georgia	School District	100.0%	100.0%	73.5%	100.0%
Hawaii	State	100.0%	100.0%	100.0%	100.0%
Hawaii	County	100.0%	100.0%	100.0%	100.0%
Hawaii	Municipality	100.0%	100.0%	100.0%	100.0%
Hawaii	Special District	60.0%	60.0%	0.0%	46.7%
Idaho	State	100.0%	100.0%	100.0%	100.0%
Idaho	County	84.1%	84.1%	54.5%	79.5%
Idaho	Municipality	67.0%	67.0%	44.5%	59.0%
Idaho	Special District	55.2%	54.4%	11.3%	50.1%
Idaho	School District	100.0%	100.0%	78.4%	100.0%
Illinois	State	100.0%	100.0%	100.0%	100.0%
Illinois	County	99.0%	99.0%	58.8%	99.0%
Illinois	Municipality	89.9%	89.9%	62.1%	89.9%
Illinois	Township	90.1%	90.1%	15.9%	89.6%
Illinois	Special District	55.4%	55.4%	20.5%	51.6%
Illinois	School District	100.0%	100.0%	78.4%	99.1%
Indiana	State	100.0%	100.0%	100.0%	100.0%
Indiana	County	85.7%	85.7%	71.4%	85.7%
Indiana	Municipality	83.1%	83.1%	66.0%	82.9%
Indiana	Township	91.7%	91.9%	13.1%	91.9%
Indiana	Special District	54.9%	54.8%	27.1%	49.4%
Indiana	School District	100.0%	100.0%	89.5%	99.7%
Iowa	State	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Iowa	County	86.9%	86.9%	70.7%	86.9%
Iowa	Municipality	99.8%	99.9%	72.2%	99.5%
Iowa	Special District	56.0%	54.5%	8.3%	52.6%
Iowa	School District	100.0%	100.0%	84.7%	98.7%
Kansas	State	100.0%	100.0%	100.0%	100.0%
Kansas	County	98.1%	98.1%	68.3%	98.1%
Kansas	Municipality	98.2%	98.1%	65.1%	97.6%
Kansas	Township	84.9%	82.5%	0.1%	85.7%
Kansas	Special District	61.9%	61.3%	10.8%	56.4%
Kansas	School District	100.0%	100.0%	63.5%	97.5%
Kentucky	State	100.0%	100.0%	100.0%	100.0%
Kentucky	County	100.0%	100.0%	92.4%	100.0%
Kentucky	Municipality	79.3%	79.3%	52.7%	70.1%
Kentucky	Special District	67.3%	66.7%	28.3%	63.3%
Kentucky	School District	99.4%	99.4%	100.0%	98.9%
Louisiana	State	100.0%	100.0%	100.0%	100.0%
Louisiana	County	71.7%	71.7%	70.0%	71.7%
Louisiana	Municipality	72.9%	72.9%	54.1%	72.3%
Louisiana	Special District	47.9%	50.0%	19.8%	43.8%
Louisiana	School District	100.0%	100.0%	94.1%	100.0%
Maine	State	100.0%	100.0%	100.0%	100.0%
Maine	County	100.0%	100.0%	75.0%	100.0%
Maine	Municipality	100.0%	100.0%	100.0%	100.0%
Maine	Township	98.7%	98.7%	58.4%	94.0%
Maine	Special District	65.7%	65.3%	50.0%	65.3%
Maine	School District	100.0%	100.0%	64.3%	100.0%
Maryland	State	100.0%	100.0%	100.0%	100.0%
Maryland	County	91.3%	91.3%	91.3%	91.3%
Maryland	Municipality	94.3%	94.3%	54.1%	94.3%
Maryland	Special District	63.2%	60.5%	14.5%	57.9%
Massachusetts	State	100.0%	100.0%	100.0%	100.0%
Massachusetts	County	80.0%	80.0%	60.0%	80.0%
Massachusetts	Municipality	100.0%	100.0%	100.0%	100.0%
Massachusetts	Township	100.0%	100.0%	96.1%	100.0%
Massachusetts	Special District	58.1%	57.4%	23.2%	56.9%
Massachusetts	School District	100.0%	100.0%	81.7%	63.4%
Michigan	State	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Michigan	County	91.6%	91.6%	86.7%	91.6%
Michigan	Municipality	94.2%	94.2%	81.8%	94.2%
Michigan	Township	92.9%	92.9%	36.6%	92.4%
Michigan	Special District	82.0%	82.0%	28.5%	80.0%
Michigan	School District	100.0%	100.0%	93.1%	98.0%
Minnesota	State	100.0%	100.0%	100.0%	100.0%
Minnesota	County	82.8%	82.8%	74.7%	82.8%
Minnesota	Municipality	97.2%	97.2%	78.7%	74.7%
Minnesota	Township	98.8%	98.8%	12.2%	77.0%
Minnesota	Special District	74.2%	74.0%	23.6%	71.4%
Minnesota	School District	99.3%	100.0%	80.0%	96.8%
Mississippi	State	100.0%	100.0%	100.0%	100.0%
Mississippi	County	92.7%	92.7%	90.2%	92.7%
Mississippi	Municipality	75.0%	75.0%	60.8%	74.3%
Mississippi	Special District	46.4%	44.9%	11.7%	44.1%
Mississippi	School District	100.0%	100.0%	95.1%	99.4%
Missouri	State	100.0%	100.0%	100.0%	100.0%
Missouri	County	72.8%	72.8%	36.8%	69.3%
Missouri	Municipality	65.4%	65.4%	39.2%	61.9%
Missouri	Township	60.6%	60.6%	1.9%	56.4%
Missouri	Special District	64.1%	63.7%	20.7%	55.7%
Missouri	School District	100.0%	100.0%	77.2%	99.8%
Montana	State	100.0%	100.0%	100.0%	100.0%
Montana	County	70.4%	70.4%	38.9%	70.4%
Montana	Municipality	73.6%	73.6%	59.7%	72.9%
Montana	Special District	61.5%	60.8%	17.0%	54.8%
Montana	School District	100.0%	100.0%	40.2%	100.0%
Nebraska	State	100.0%	100.0%	100.0%	100.0%
Nebraska	County	75.3%	75.3%	39.8%	74.2%
Nebraska	Municipality	99.8%	99.8%	50.1%	99.6%
Nebraska	Township	91.2%	90.5%	2.0%	85.5%
Nebraska	Special District	50.1%	49.2%	21.6%	47.2%
Nebraska	School District	100.0%	100.0%	72.9%	93.9%
Nevada	State	100.0%	100.0%	100.0%	100.0%
Nevada	County	87.5%	87.5%	81.3%	87.5%
Nevada	Municipality	78.9%	78.9%	73.7%	78.9%
Nevada	Special District	67.8%	67.1%	27.4%	60.3%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Nevada	School District	100.0%	100.0%	82.4%	100.0%
New Hampshire	State	100.0%	100.0%	100.0%	100.0%
New Hampshire	County	100.0%	100.0%	70.0%	100.0%
New Hampshire	Municipality	100.0%	100.0%	100.0%	100.0%
New Hampshire	Township	100.0%	100.0%	71.0%	100.0%
New Hampshire	Special District	80.9%	81.6%	35.5%	64.5%
New Hampshire	School District	100.0%	100.0%	68.9%	100.0%
New Jersey	State	100.0%	100.0%	100.0%	100.0%
New Jersey	County	100.0%	100.0%	100.0%	100.0%
New Jersey	Municipality	97.5%	97.5%	94.4%	97.2%
New Jersey	Township	100.0%	100.0%	93.4%	99.6%
New Jersey	Special District	58.2%	58.2%	33.2%	55.7%
New Jersey	School District	100.0%	100.0%	84.1%	99.6%
New Mexico	State	100.0%	100.0%	100.0%	100.0%
New Mexico	County	78.8%	78.8%	51.5%	57.6%
New Mexico	Municipality	75.2%	75.2%	42.6%	58.4%
New Mexico	Special District	19.3%	19.6%	4.1%	16.6%
New Mexico	School District	100.0%	100.0%	89.6%	99.0%
New York	State	100.0%	100.0%	100.0%	100.0%
New York	County	100.0%	100.0%	100.0%	100.0%
New York	Municipality	96.6%	96.6%	84.8%	96.4%
New York	Township	98.9%	98.9%	74.8%	98.8%
New York	Special District	86.6%	86.3%	38.7%	86.6%
New York	School District	100.0%	99.9%	93.8%	96.3%
North Carolina	State	100.0%	100.0%	100.0%	100.0%
North Carolina	County	99.0%	99.0%	97.0%	99.0%
North Carolina	Municipality	96.4%	96.4%	61.5%	96.4%
North Carolina	Special District	65.6%	65.0%	22.4%	52.1%
North Dakota	State	100.0%	100.0%	100.0%	100.0%
North Dakota	County	71.7%	71.7%	34.0%	66.0%
North Dakota	Municipality	78.4%	78.2%	24.1%	77.9%
North Dakota	Township	61.5%	61.5%	2.2%	60.2%
North Dakota	Special District	55.3%	54.9%	10.9%	49.6%
North Dakota	School District	100.0%	100.0%	26.0%	87.9%
Ohio	State	100.0%	100.0%	100.0%	100.0%
Ohio	County	89.8%	89.8%	88.6%	89.8%
Ohio	Municipality	77.1%	77.1%	55.3%	75.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Ohio	Township	73.9%	73.9%	29.8%	72.9%
Ohio	Special District	71.3%	71.9%	23.8%	67.0%
Ohio	School District	100.0%	100.0%	78.8%	100.0%
Oklahoma	State	100.0%	100.0%	100.0%	100.0%
Oklahoma	County	71.4%	71.4%	20.8%	70.1%
Oklahoma	Municipality	71.4%	71.6%	44.9%	67.2%
Oklahoma	Special District	58.1%	58.2%	23.9%	55.6%
Oklahoma	School District	100.0%	100.0%	69.5%	99.8%
Oregon	State	100.0%	100.0%	100.0%	100.0%
Oregon	County	94.4%	94.4%	80.6%	91.7%
Oregon	Municipality	76.0%	76.0%	62.4%	72.3%
Oregon	Special District	69.6%	67.9%	25.5%	65.3%
Oregon	School District	100.0%	100.0%	65.4%	100.0%
Pennsylvania	State	100.0%	100.0%	100.0%	100.0%
Pennsylvania	County	84.8%	84.8%	81.8%	84.8%
Pennsylvania	Municipality	91.6%	91.6%	56.0%	91.3%
Pennsylvania	Township	95.8%	95.8%	47.1%	95.1%
Pennsylvania	Special District	68.1%	67.7%	49.7%	66.1%
Pennsylvania	School District	100.0%	100.0%	92.5%	100.0%
Rhode Island	State	100.0%	100.0%	100.0%	100.0%
Rhode Island	Municipality	100.0%	100.0%	100.0%	100.0%
Rhode Island	Township	100.0%	100.0%	96.8%	100.0%
Rhode Island	Special District	61.9%	60.8%	33.0%	58.8%
Rhode Island	School District	100.0%	100.0%	75.0%	25.0%
South Carolina	State	100.0%	100.0%	100.0%	100.0%
South Carolina	County	80.4%	80.4%	78.3%	80.4%
South Carolina	Municipality	72.0%	72.0%	41.4%	68.3%
South Carolina	Special District	64.9%	64.9%	40.6%	61.7%
South Carolina	School District	100.0%	100.0%	90.6%	95.8%
South Dakota	State	100.0%	100.0%	100.0%	100.0%
South Dakota	County	87.9%	87.9%	25.8%	87.9%
South Dakota	Municipality	88.0%	87.7%	51.5%	87.4%
South Dakota	Township	44.9%	43.7%	1.2%	38.9%
South Dakota	Special District	51.0%	46.7%	13.7%	43.9%
South Dakota	School District	100.0%	100.0%	61.3%	100.0%
Tennessee	State	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Tennessee	County	95.7%	95.7%	95.7%	95.7%
Tennessee	Municipality	73.2%	73.2%	53.3%	62.8%
Tennessee	Special District	71.0%	69.9%	36.7%	64.9%
Tennessee	School District	100.0%	100.0%	85.7%	100.0%
Texas	State	100.0%	100.0%	100.0%	100.0%
Texas	County	72.0%	72.0%	54.3%	72.0%
Texas	Municipality	69.8%	69.6%	49.3%	64.5%
Texas	Special District	53.1%	52.8%	22.7%	50.1%
Texas	School District	100.0%	100.0%	87.3%	99.6%
Utah	State	100.0%	100.0%	100.0%	100.0%
Utah	County	100.0%	100.0%	96.6%	100.0%
Utah	Municipality	95.5%	95.5%	86.8%	94.6%
Utah	Special District	67.6%	65.5%	31.1%	68.3%
Utah	School District	100.0%	100.0%	90.0%	100.0%
Vermont	State	100.0%	100.0%	100.0%	100.0%
Vermont	County	78.6%	78.6%	28.6%	64.3%
Vermont	Municipality	71.1%	71.1%	60.0%	64.4%
Vermont	Township	72.6%	72.6%	48.9%	69.2%
Vermont	Special District	58.9%	58.9%	32.9%	54.1%
Vermont	School District	99.7%	99.7%	67.1%	27.2%
Virginia	State	100.0%	100.0%	100.0%	100.0%
Virginia	County	73.7%	73.7%	72.6%	73.7%
Virginia	Municipality	70.3%	70.3%	51.1%	67.2%
Virginia	Special District	69.9%	69.9%	30.6%	68.3%
Virginia	School District	100.0%	100.0%	100.0%	100.0%
Washington	State	100.0%	100.0%	100.0%	100.0%
Washington	County	100.0%	100.0%	89.7%	100.0%
Washington	Municipality	96.4%	96.4%	87.5%	96.1%
Washington	Special District	63.5%	63.4%	30.9%	59.3%
Washington	School District	100.0%	100.0%	78.7%	99.3%
West Virginia	State	100.0%	100.0%	100.0%	100.0%
West Virginia	County	72.7%	72.7%	41.8%	70.9%
West Virginia	Municipality	64.2%	64.2%	34.9%	55.6%
West Virginia	Special District	69.8%	69.5%	38.5%	65.2%
West Virginia	School District	100.0%	100.0%	38.2%	98.2%
Wisconsin	State	100.0%	100.0%	100.0%	100.0%

Table 3a: Item Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Wisconsin	County	100.0%	100.0%	98.6%	100.0%
Wisconsin	Municipality	100.0%	100.0%	93.2%	99.0%
Wisconsin	Township	100.0%	100.0%	47.2%	96.0%
Wisconsin	Special District	62.2%	59.7%	28.1%	61.9%
Wisconsin	School District	100.0%	100.0%	98.9%	100.0%
Wyoming	State	100.0%	100.0%	100.0%	100.0%
Wyoming	County	100.0%	100.0%	82.6%	100.0%
Wyoming	Municipality	100.0%	100.0%	56.6%	100.0%
Wyoming	Special District	87.1%	86.9%	26.0%	87.1%
Wyoming	School District	100.0%	100.0%	53.6%	100.0%

Table 4: Special District Total Quantity Response Rates by Function Code - U.S. Total
Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

Function Code	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Air Transportation	95.3%	97.0%	91.0%	82.3%
Cemeteries	70.1%	65.1%	94.9%	76.3%
Misc Comm Act	97.8%	97.3%	99.8%	98.2%
Correctional Insts	94.4%	97.8%	98.9%	96.8%
Other Corrections	100.0%	100.0%	.	100.0%
Education	64.3%	77.9%	52.6%	65.1%
Fire Protection	89.0%	89.2%	93.5%	89.3%
Health	87.0%	87.5%	75.2%	84.0%
Hospitals	93.4%	93.5%	89.5%	87.4%
Industrial Development	53.5%	60.5%	49.8%	35.6%
Mortgage Credit	54.6%	56.8%	69.3%	58.7%
Highways	78.5%	79.9%	94.7%	90.1%
Toll Highways	98.1%	94.3%	90.0%	96.8%
Housing & Comm Devpment	84.6%	85.2%	86.5%	81.3%
Drainage	48.2%	49.1%	49.8%	33.9%
Libraries	91.7%	92.1%	91.5%	91.6%
Other Natural Resources	86.2%	86.0%	99.2%	78.5%
Parking Facilities	85.9%	92.7%	79.4%	73.8%
Parks and Recreation	94.9%	94.6%	97.2%	93.1%
Police Protection	82.1%	78.3%	84.3%	76.4%
Flood Control	74.5%	80.6%	79.0%	69.2%
Irrigation	87.1%	90.3%	93.3%	87.4%
Public Welfare Institutions	75.3%	78.9%	70.0%	73.4%
Public Welfare	100.0%	100.0%	.	100.0%
Sewerage	91.1%	93.0%	92.8%	91.9%
Solid Waste Management	90.8%	87.6%	93.4%	87.6%
Reclamation	94.7%	95.9%	91.5%	92.1%
Water Transport	90.0%	91.7%	88.8%	84.2%
Soil and Water Consvtion	80.4%	82.1%	94.6%	87.8%
Other 1 func Districts	90.1%	93.6%	94.7%	93.3%
Water Supply Utility	90.5%	91.4%	89.3%	88.3%
Electric Power Utility	98.5%	98.8%	97.7%	93.2%
Gas Supply Utility	95.4%	98.3%	99.9%	99.5%
Mass Transit	97.7%	98.1%	94.9%	91.2%
Fire Protection/Water	78.8%	84.8%	90.5%	71.9%
Nat. Res./Water	99.3%	99.4%	98.6%	98.9%

Table 4: Special District Total Quantity Response Rates by Function Code - U.S. Total
Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

Function Code	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Sewerage/Water	85.3%	89.4%	83.7%	82.4%
Other Multi-Func Dist	96.5%	97.1%	95.5%	94.1%

Table 4a: Special District Item Response Rates by Function Code - U.S. Total

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

Function Code	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Air Transportation	68.1%	66.9%	39.4%	62.0%
Cemeteries	68.6%	68.1%	1.4%	61.5%
Misc Comm Act	76.5%	75.2%	5.8%	74.3%
Correctional Insts	70.4%	70.4%	55.6%	70.4%
Other Corrections	100.0%	100.0%	0.0%	100.0%
Education	28.7%	30.0%	31.9%	21.4%
Fire Protection	70.9%	70.5%	27.8%	66.4%
Health	68.9%	68.1%	17.1%	65.5%
Hospitals	73.0%	72.2%	55.8%	71.6%
Industrial Development	54.7%	53.2%	36.3%	55.8%
Mortgage Credit	47.6%	47.6%	28.6%	45.2%
Highways	57.0%	52.6%	9.1%	48.1%
Toll Highways	81.3%	81.3%	75.0%	81.3%
Housing & Comm Devpment	66.5%	66.4%	21.7%	63.8%
Drainage	22.4%	20.4%	2.3%	22.1%
Libraries	80.2%	79.8%	19.1%	75.9%
Other Natural Resources	68.4%	64.6%	10.4%	67.6%
Parking Facilities	75.0%	75.0%	43.8%	71.9%
Parks and Recreation	69.5%	69.4%	27.5%	63.5%
Police Protection	72.0%	72.0%	20.0%	72.0%
Flood Control	57.3%	54.9%	9.4%	54.4%
Irrigation	64.9%	64.0%	23.9%	63.5%
Public Welfare Institutions	76.0%	76.0%	44.0%	72.0%
Public Welfare	91.7%	100.0%	0.0%	91.7%
Sewerage	69.9%	69.1%	47.1%	67.9%
Solid Waste Management	67.4%	68.7%	20.8%	64.6%
Reclamation	85.2%	85.2%	16.1%	87.1%
Water Transport	69.8%	69.8%	39.1%	68.6%
Soil and Water Consvtion	72.6%	71.8%	3.0%	64.2%
Other 1 func Districts	60.2%	59.2%	24.7%	51.6%
Water Supply Utility	67.4%	67.2%	45.6%	65.6%
Electric Power Utility	82.2%	82.8%	68.2%	84.1%
Gas Supply Utility	87.9%	87.9%	65.5%	86.2%
Mass Transit	78.8%	79.1%	26.6%	76.4%
Fire Protection/Water	71.9%	71.9%	54.7%	70.3%
Nat. Res./Water	74.4%	73.3%	23.3%	72.2%

Table 4a: Special District Item Response Rates by Function Code - U.S. Total

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

Function Code	Revenue Item RR	Expenditure Item RR	Debt Item RR	Assets Item RR
Sewerage/Water	60.8%	60.8%	47.8%	59.8%
Other Multi-Func Dist	58.0%	57.8%	37.9%	54.0%

Appendix

Table A1: Total Quantity Response Rates for State and Local Governments

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf

State	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Alabama	95.4%	95.5%	93.5%	93.7%
Alaska	99.0%	98.8%	98.5%	99.7%
Arizona	99.3%	99.3%	98.8%	98.2%
Arkansas	98.4%	98.5%	95.9%	95.6%
California	99.9%	99.9%	99.2%	99.7%
Colorado	97.9%	98.0%	96.8%	97.6%
Connecticut	95.1%	95.6%	97.7%	97.4%
Delaware	99.2%	99.3%	99.4%	99.5%
D.C.	100.0%	100.0%	100.0%	100.0%
Florida	99.9%	99.9%	99.4%	99.2%
Georgia	99.3%	99.3%	98.3%	97.9%
Hawaii	100.0%	100.0%	100.0%	100.0%
Idaho	96.4%	96.6%	95.5%	95.5%
Illinois	99.5%	99.5%	99.3%	99.2%
Indiana	96.7%	97.2%	90.2%	97.2%
Iowa	99.0%	99.1%	99.6%	99.1%
Kansas	99.4%	99.4%	99.6%	99.3%
Kentucky	98.7%	98.7%	97.9%	98.0%
Louisiana	97.9%	97.8%	96.3%	96.3%
Maine	99.5%	99.5%	99.1%	99.5%
Maryland	99.1%	99.1%	99.4%	99.2%
Massachusetts	99.6%	99.6%	99.8%	99.8%
Michigan	99.3%	99.3%	99.0%	98.7%
Minnesota	98.1%	98.2%	98.1%	97.7%
Mississippi	98.0%	98.0%	97.1%	97.8%
Missouri	97.5%	97.6%	97.7%	97.3%
Montana	95.5%	95.1%	97.8%	96.0%
Nebraska	97.5%	97.6%	94.6%	93.0%
Nevada	99.1%	99.1%	99.8%	99.4%
New Hampshire	99.8%	99.8%	100.0%	99.9%
New Jersey	99.9%	99.9%	100.0%	99.9%
New Mexico	99.1%	99.3%	99.6%	99.7%
New York	100.0%	99.9%	100.0%	99.9%
North Carolina	99.6%	99.6%	99.5%	99.4%
North Dakota	96.1%	95.7%	94.4%	96.8%
Ohio	98.4%	98.4%	98.0%	97.7%
Oklahoma	95.9%	95.7%	95.3%	95.8%
Oregon	98.7%	98.7%	98.4%	97.7%
Pennsylvania	99.2%	99.3%	97.9%	97.9%
Rhode Island	99.7%	99.7%	99.9%	99.8%
South Carolina	98.2%	98.2%	98.5%	97.5%
South Dakota	98.2%	98.3%	99.1%	98.7%
Tennessee	97.8%	97.9%	97.2%	97.0%
Texas	98.8%	98.9%	97.5%	98.2%
Utah	99.1%	98.8%	97.5%	98.4%
Vermont	98.6%	98.6%	98.4%	98.0%
Virginia	97.8%	97.7%	97.4%	98.3%
Washington	98.6%	98.8%	98.2%	96.6%
West Virginia	97.3%	97.1%	93.6%	94.5%
Wisconsin	99.8%	99.9%	99.1%	98.7%
Wyoming	99.9%	99.8%	98.8%	99.9%

Table A2: Total Quantity Response Rates for Total Local Governments

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf

State	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Alabama	90.2%	90.5%	90.9%	86.6%
Alaska	96.1%	96.2%	95.8%	95.7%
Arizona	98.5%	98.7%	98.4%	97.3%
Arkansas	95.8%	96.2%	93.5%	91.0%
California	99.8%	99.8%	98.8%	99.5%
Colorado	96.2%	96.5%	95.3%	95.2%
Connecticut	88.1%	89.3%	91.2%	87.3%
Delaware	97.4%	98.0%	97.6%	97.2%
D.C.	100.0%	100.0%	100.0%	100.0%
Florida	99.8%	99.8%	99.2%	98.7%
Georgia	98.7%	98.8%	97.8%	97.5%
Hawaii	99.9%	99.9%	100.0%	100.0%
Idaho	91.6%	92.2%	90.4%	87.1%
Illinois	99.0%	99.1%	98.8%	98.4%
Indiana	93.1%	94.4%	81.8%	91.1%
Iowa	97.9%	98.2%	99.3%	97.9%
Kansas	98.8%	98.9%	99.4%	98.9%
Kentucky	96.5%	96.4%	97.0%	96.6%
Louisiana	94.6%	94.6%	92.5%	91.1%
Maine	98.6%	98.7%	97.3%	97.6%
Maryland	98.1%	98.1%	98.7%	97.8%
Massachusetts	99.1%	99.1%	99.0%	98.7%
Michigan	98.5%	98.6%	98.4%	96.8%
Minnesota	95.8%	96.1%	97.5%	96.2%
Mississippi	94.9%	95.0%	94.5%	95.1%
Missouri	94.8%	95.1%	95.6%	93.7%
Montana	87.6%	87.2%	90.9%	84.7%
Nebraska	95.4%	95.9%	93.3%	86.1%
Nevada	98.4%	98.4%	99.7%	99.1%
New Hampshire	99.6%	99.6%	99.8%	99.5%
New Jersey	99.8%	99.9%	99.9%	99.6%
New Mexico	97.6%	98.1%	99.0%	98.2%
New York	99.9%	99.9%	99.9%	99.8%
North Carolina	99.2%	99.2%	99.3%	98.8%
North Dakota	89.0%	88.9%	89.0%	85.5%
Ohio	96.7%	96.7%	96.8%	96.1%
Oklahoma	89.6%	89.7%	90.1%	89.4%
Oregon	97.1%	97.3%	97.4%	95.4%
Pennsylvania	98.2%	98.4%	96.8%	96.1%
Rhode Island	99.1%	99.1%	99.4%	98.5%
South Carolina	95.7%	95.8%	97.4%	95.8%
South Dakota	96.0%	96.2%	97.3%	95.4%
Tennessee	95.8%	96.3%	96.8%	95.9%
Texas	97.7%	98.0%	97.2%	96.7%
Utah	97.9%	97.3%	96.1%	96.3%
Vermont	95.5%	96.0%	93.6%	81.9%
Virginia	95.3%	95.4%	95.7%	95.9%
Washington	97.1%	97.5%	97.2%	93.8%
West Virginia	90.9%	91.5%	83.0%	81.6%
Wisconsin	99.6%	99.7%	98.2%	97.1%
Wyoming	99.8%	99.7%	97.4%	99.4%

Table 1: Unit Response Rates by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Unit Response Rate
Alabama	66.9%
Alaska	77.1%
Arizona	84.0%
Arkansas	67.8%
California	96.6%
Colorado	77.5%
Connecticut	65.8%
Delaware	46.0%
D.C.	100.0%
Florida	90.7%
Georgia	86.2%
Hawaii	75.0%
Idaho	65.8%
Illinois	78.0%
Indiana	79.7%
Iowa	90.4%
Kansas	83.7%
Kentucky	79.9%
Louisiana	79.4%
Maine	91.1%
Maryland	85.6%
Massachusetts	81.8%
Michigan	93.3%
Minnesota	95.4%
Mississippi	74.1%
Missouri	71.2%
Montana	77.1%
Nebraska	79.5%
Nevada	75.9%
New Hampshire	97.1%
New Jersey	94.0%
New Mexico	45.7%
New York	94.9%
North Carolina	87.7%
North Dakota	71.1%
Ohio	80.3%
Oklahoma	76.6%

Table 1: Unit Response Rates by State

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Unit Response Rate
Oregon	78.4%
Pennsylvania	86.9%
Rhode Island	78.0%
South Carolina	74.1%
South Dakota	85.4%
Tennessee	76.9%
Texas	72.6%
Utah	83.1%
Vermont	83.9%
Virginia	72.3%
Washington	77.8%
West Virginia	72.0%
Wisconsin	93.4%
Wyoming	91.7%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Alabama	State	100.0%
Alabama	County	71.6%
Alabama	Municipality	60.4%
Alabama	Special District	63.7%
Alabama	School District	100.0%
Alaska	State	100.0%
Alaska	County	92.9%
Alaska	Municipality	76.5%
Alaska	Special District	66.7%
Arizona	State	100.0%
Arizona	County	80.0%
Arizona	Municipality	91.1%
Arizona	Special District	69.6%
Arizona	School District	100.0%
Arkansas	State	100.0%
Arkansas	County	76.0%
Arkansas	Municipality	60.6%
Arkansas	Special District	60.5%
Arkansas	School District	100.0%
California	State	100.0%
California	County	100.0%
California	Municipality	98.3%
California	Special District	94.9%
California	School District	100.0%
Colorado	State	100.0%
Colorado	County	79.0%
Colorado	Municipality	67.9%
Colorado	Special District	76.4%
Colorado	School District	100.0%
Connecticut	State	100.0%
Connecticut	Municipality	73.3%
Connecticut	Township	72.5%
Connecticut	Special District	61.3%
Connecticut	School District	100.0%
Delaware	State	100.0%
Delaware	County	100.0%
Delaware	Municipality	70.2%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Delaware	Special District	35.9%
Delaware	School District	100.0%
D.C.	Municipality	100.0%
D.C.	Special District	100.0%
Florida	State	100.0%
Florida	County	100.0%
Florida	Municipality	98.5%
Florida	Special District	86.2%
Florida	School District	100.0%
Georgia	State	100.0%
Georgia	County	99.4%
Georgia	Municipality	92.5%
Georgia	Special District	72.0%
Georgia	School District	100.0%
Hawaii	State	100.0%
Hawaii	County	100.0%
Hawaii	Municipality	100.0%
Hawaii	Special District	66.7%
Idaho	State	100.0%
Idaho	County	84.1%
Idaho	Municipality	67.5%
Idaho	Special District	60.0%
Idaho	School District	100.0%
Illinois	State	100.0%
Illinois	County	99.0%
Illinois	Municipality	89.9%
Illinois	Township	90.1%
Illinois	Special District	60.5%
Illinois	School District	100.0%
Indiana	State	100.0%
Indiana	County	85.7%
Indiana	Municipality	83.1%
Indiana	Township	91.9%
Indiana	Special District	63.2%
Indiana	School District	100.0%
Iowa	State	100.0%
Iowa	County	86.9%
Iowa	Municipality	99.9%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Iowa	Special District	67.2%
Iowa	School District	100.0%
Kansas	State	100.0%
Kansas	County	98.1%
Kansas	Municipality	98.2%
Kansas	Township	92.1%
Kansas	Special District	66.0%
Kansas	School District	100.0%
Kentucky	State	100.0%
Kentucky	County	100.0%
Kentucky	Municipality	79.6%
Kentucky	Special District	70.8%
Kentucky	School District	100.0%
Louisiana	State	100.0%
Louisiana	County	71.7%
Louisiana	Municipality	72.9%
Louisiana	Special District	89.6%
Louisiana	School District	100.0%
Maine	State	100.0%
Maine	County	100.0%
Maine	Municipality	100.0%
Maine	Township	98.7%
Maine	Special District	71.8%
Maine	School District	100.0%
Maryland	State	100.0%
Maryland	County	91.3%
Maryland	Municipality	94.3%
Maryland	Special District	65.8%
Massachusetts	State	100.0%
Massachusetts	County	80.0%
Massachusetts	Municipality	100.0%
Massachusetts	Township	100.0%
Massachusetts	Special District	63.2%
Massachusetts	School District	100.0%
Michigan	State	100.0%
Michigan	County	91.6%
Michigan	Municipality	94.2%
Michigan	Township	92.9%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Michigan	Special District	84.6%
Michigan	School District	100.0%
Minnesota	State	100.0%
Minnesota	County	82.8%
Minnesota	Municipality	97.2%
Minnesota	Township	98.8%
Minnesota	Special District	77.1%
Minnesota	School District	100.0%
Mississippi	State	100.0%
Mississippi	County	92.7%
Mississippi	Municipality	75.0%
Mississippi	Special District	60.9%
Mississippi	School District	100.0%
Missouri	State	100.0%
Missouri	County	72.8%
Missouri	Municipality	65.4%
Missouri	Township	67.3%
Missouri	Special District	66.4%
Missouri	School District	100.0%
Montana	State	100.0%
Montana	County	70.4%
Montana	Municipality	73.6%
Montana	Special District	67.6%
Montana	School District	100.0%
Nebraska	State	100.0%
Nebraska	County	75.3%
Nebraska	Municipality	100.0%
Nebraska	Township	94.3%
Nebraska	Special District	62.1%
Nebraska	School District	100.0%
Nevada	State	100.0%
Nevada	County	87.5%
Nevada	Municipality	78.9%
Nevada	Special District	71.2%
Nevada	School District	100.0%
New Hampshire	State	100.0%
New Hampshire	County	100.0%
New Hampshire	Municipality	100.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
New Hampshire	Township	100.0%
New Hampshire	Special District	88.7%
New Hampshire	School District	100.0%
New Jersey	State	100.0%
New Jersey	County	100.0%
New Jersey	Municipality	100.0%
New Jersey	Township	100.0%
New Jersey	Special District	69.6%
New Jersey	School District	100.0%
New Mexico	State	100.0%
New Mexico	County	78.8%
New Mexico	Municipality	75.2%
New Mexico	Special District	31.0%
New Mexico	School District	100.0%
New York	State	100.0%
New York	County	100.0%
New York	Municipality	96.6%
New York	Township	98.9%
New York	Special District	87.2%
New York	School District	100.0%
North Carolina	State	100.0%
North Carolina	County	99.0%
North Carolina	Municipality	96.4%
North Carolina	Special District	69.1%
North Dakota	State	100.0%
North Dakota	County	71.7%
North Dakota	Municipality	78.4%
North Dakota	Township	70.2%
North Dakota	Special District	60.9%
North Dakota	School District	100.0%
Ohio	State	100.0%
Ohio	County	89.8%
Ohio	Municipality	77.2%
Ohio	Township	74.7%
Ohio	Special District	73.3%
Ohio	School District	100.0%
Oklahoma	State	100.0%
Oklahoma	County	74.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Oklahoma	Municipality	71.6%
Oklahoma	Special District	60.9%
Oklahoma	School District	100.0%
Oregon	State	100.0%
Oregon	County	94.4%
Oregon	Municipality	76.4%
Oregon	Special District	73.4%
Oregon	School District	100.0%
Pennsylvania	State	100.0%
Pennsylvania	County	84.8%
Pennsylvania	Municipality	91.6%
Pennsylvania	Township	95.9%
Pennsylvania	Special District	71.6%
Pennsylvania	School District	100.0%
Rhode Island	State	100.0%
Rhode Island	Municipality	100.0%
Rhode Island	Township	100.0%
Rhode Island	Special District	68.0%
Rhode Island	School District	100.0%
South Carolina	State	100.0%
South Carolina	County	80.4%
South Carolina	Municipality	72.0%
South Carolina	Special District	66.9%
South Carolina	School District	100.0%
South Dakota	State	100.0%
South Dakota	County	87.9%
South Dakota	Municipality	88.0%
South Dakota	Township	96.0%
South Dakota	Special District	60.8%
South Dakota	School District	100.0%
Tennessee	State	100.0%
Tennessee	County	95.7%
Tennessee	Municipality	74.6%
Tennessee	Special District	74.3%
Tennessee	School District	100.0%
Texas	State	100.0%
Texas	County	72.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Texas	Municipality	70.1%
Texas	Special District	61.0%
Texas	School District	100.0%
Utah	State	100.0%
Utah	County	100.0%
Utah	Municipality	95.5%
Utah	Special District	68.9%
Utah	School District	100.0%
Vermont	State	100.0%
Vermont	County	78.6%
Vermont	Municipality	71.1%
Vermont	Township	75.9%
Vermont	Special District	64.4%
Vermont	School District	100.0%
Virginia	State	100.0%
Virginia	County	73.7%
Virginia	Municipality	70.3%
Virginia	Special District	73.7%
Virginia	School District	100.0%
Washington	State	100.0%
Washington	County	100.0%
Washington	Municipality	96.4%
Washington	Special District	67.7%
Washington	School District	100.0%
West Virginia	State	100.0%
West Virginia	County	72.7%
West Virginia	Municipality	64.2%
West Virginia	Special District	72.6%
West Virginia	School District	100.0%
Wisconsin	State	100.0%
Wisconsin	County	100.0%
Wisconsin	Municipality	100.0%
Wisconsin	Township	100.0%
Wisconsin	Special District	73.4%
Wisconsin	School District	100.0%
Wyoming	State	100.0%
Wyoming	County	100.0%
Wyoming	Municipality	100.0%

Table 2: Unit Response Rates State by Type of Government

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type	Unit Response Rate
Wyoming	Special District	89.0%
Wyoming	School District	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Alabama	State	100.0%	100.0%	100.0%	100.0%
Alabama	County	81.5%	81.5%	95.6%	87.8%
Alabama	Municipality	84.3%	85.3%	83.7%	78.7%
Alabama	Special District	86.8%	85.4%	87.3%	84.7%
Alabama	School District	100.0%	100.0%	100.0%	100.0%
Alaska	State	100.0%	100.0%	100.0%	100.0%
Alaska	County	99.4%	99.4%	99.8%	99.7%
Alaska	Municipality	95.7%	95.8%	94.4%	92.6%
Alaska	Special District	71.5%	72.8%	81.4%	87.9%
Arizona	State	100.0%	100.0%	100.0%	100.0%
Arizona	County	95.9%	95.8%	96.4%	93.3%
Arizona	Municipality	98.1%	98.4%	98.9%	98.6%
Arizona	Special District	98.9%	99.1%	97.3%	96.0%
Arizona	School District	100.0%	100.0%	100.0%	100.0%
Arkansas	State	100.0%	100.0%	100.0%	100.0%
Arkansas	County	87.6%	88.5%	78.3%	73.7%
Arkansas	Municipality	96.6%	96.8%	96.7%	97.6%
Arkansas	Special District	72.7%	74.4%	66.9%	69.7%
Arkansas	School District	100.0%	100.0%	100.0%	100.0%
California	State	100.0%	100.0%	100.0%	100.0%
California	County	100.0%	100.0%	100.0%	100.0%
California	Municipality	99.7%	99.6%	97.6%	99.6%
California	Special District	99.2%	99.2%	99.2%	98.7%
California	School District	100.0%	100.0%	100.0%	100.0%
Colorado	State	100.0%	100.0%	100.0%	100.0%
Colorado	County	93.4%	93.5%	98.3%	95.2%
Colorado	Municipality	96.8%	97.3%	98.3%	95.7%
Colorado	Special District	91.4%	92.2%	88.3%	91.2%
Colorado	School District	100.0%	100.0%	100.0%	100.0%
Connecticut	State	100.0%	100.0%	100.0%	100.0%
Connecticut	Municipality	97.5%	99.2%	99.1%	97.7%
Connecticut	Township	80.9%	81.8%	83.6%	81.0%
Connecticut	Special District	84.7%	86.8%	89.7%	84.3%
Connecticut	School District	100.0%	100.0%	100.0%	100.0%
Delaware	State	100.0%	100.0%	100.0%	100.0%
Delaware	County	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Delaware	Municipality	94.5%	96.3%	87.0%	93.1%
Delaware	Special District	83.6%	84.6%	99.6%	90.9%
Delaware	School District	100.0%	100.0%	100.0%	100.0%
D.C.	Municipality	100.0%	100.0%	100.0%	100.0%
D.C.	Special District	100.0%	100.0%	100.0%	100.0%
Florida	State	100.0%	100.0%	100.0%	100.0%
Florida	County	100.0%	100.0%	100.0%	100.0%
Florida	Municipality	99.9%	99.9%	99.9%	100.0%
Florida	Special District	98.4%	98.9%	96.2%	92.9%
Florida	School District	100.0%	100.0%	100.0%	100.0%
Georgia	State	100.0%	100.0%	100.0%	100.0%
Georgia	County	100.0%	100.0%	100.0%	100.0%
Georgia	Municipality	97.7%	97.8%	98.5%	98.6%
Georgia	Special District	95.1%	95.7%	94.8%	90.2%
Georgia	School District	100.0%	100.0%	100.0%	100.0%
Hawaii	State	100.0%	100.0%	100.0%	100.0%
Hawaii	County	100.0%	100.0%	100.0%	100.0%
Hawaii	Municipality	100.0%	100.0%	100.0%	100.0%
Hawaii	Special District	98.4%	96.2%	.	100.0%
Idaho	State	100.0%	100.0%	100.0%	100.0%
Idaho	County	93.6%	93.3%	91.3%	93.9%
Idaho	Municipality	86.4%	85.7%	81.3%	81.2%
Idaho	Special District	72.4%	76.1%	61.3%	65.5%
Idaho	School District	100.0%	100.0%	100.0%	100.0%
Illinois	State	100.0%	100.0%	100.0%	100.0%
Illinois	County	100.0%	99.9%	100.0%	100.0%
Illinois	Municipality	98.8%	98.9%	98.5%	99.1%
Illinois	Township	95.7%	96.0%	98.6%	95.6%
Illinois	Special District	96.5%	96.9%	97.1%	92.9%
Illinois	School District	100.0%	100.0%	100.0%	100.0%
Indiana	State	100.0%	100.0%	100.0%	100.0%
Indiana	County	83.3%	83.4%	85.5%	85.3%
Indiana	Municipality	97.5%	97.6%	97.5%	97.3%
Indiana	Township	93.0%	93.9%	91.8%	90.3%
Indiana	Special District	73.8%	83.5%	58.0%	74.1%
Indiana	School District	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Iowa	State	100.0%	100.0%	100.0%	100.0%
Iowa	County	91.8%	92.3%	95.0%	93.3%
Iowa	Municipality	100.0%	100.0%	100.0%	100.0%
Iowa	Special District	72.3%	83.2%	97.4%	77.6%
Iowa	School District	100.0%	100.0%	100.0%	100.0%
Kansas	State	100.0%	100.0%	100.0%	100.0%
Kansas	County	99.4%	99.4%	99.7%	99.8%
Kansas	Municipality	99.5%	99.5%	99.8%	99.7%
Kansas	Township	93.1%	92.0%	100.0%	93.1%
Kansas	Special District	81.8%	83.2%	88.7%	79.4%
Kansas	School District	100.0%	100.0%	100.0%	100.0%
Kentucky	State	100.0%	100.0%	100.0%	100.0%
Kentucky	County	100.0%	100.0%	100.0%	100.0%
Kentucky	Municipality	93.6%	92.8%	93.0%	94.2%
Kentucky	Special District	82.7%	84.5%	91.5%	76.2%
Kentucky	School District	100.0%	100.0%	100.0%	100.0%
Louisiana	State	100.0%	100.0%	100.0%	100.0%
Louisiana	County	88.0%	88.0%	82.9%	83.3%
Louisiana	Municipality	93.9%	93.4%	95.5%	94.3%
Louisiana	Special District	99.2%	99.7%	99.2%	98.9%
Louisiana	School District	100.0%	100.0%	100.0%	100.0%
Maine	State	100.0%	100.0%	100.0%	100.0%
Maine	County	100.0%	100.0%	100.0%	100.0%
Maine	Municipality	100.0%	100.0%	100.0%	100.0%
Maine	Township	99.7%	99.6%	100.0%	99.8%
Maine	Special District	85.1%	86.3%	86.0%	82.0%
Maine	School District	100.0%	100.0%	100.0%	100.0%
Maryland	State	100.0%	100.0%	100.0%	100.0%
Maryland	County	97.9%	97.9%	98.5%	98.2%
Maryland	Municipality	99.6%	99.7%	99.3%	99.0%
Maryland	Special District	92.1%	92.8%	100.0%	70.0%
Massachusetts	State	100.0%	100.0%	100.0%	100.0%
Massachusetts	County	100.0%	98.9%	100.0%	100.0%
Massachusetts	Municipality	100.0%	100.0%	100.0%	100.0%
Massachusetts	Township	100.0%	100.0%	100.0%	100.0%
Massachusetts	Special District	92.0%	92.6%	96.9%	94.5%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Massachusetts	School District	100.0%	100.0%	100.0%	100.0%
Michigan	State	100.0%	100.0%	100.0%	100.0%
Michigan	County	95.9%	96.0%	96.9%	96.4%
Michigan	Municipality	99.2%	99.3%	99.2%	99.4%
Michigan	Township	96.0%	95.7%	97.2%	96.6%
Michigan	Special District	95.4%	96.1%	89.2%	83.3%
Michigan	School District	100.0%	100.0%	100.0%	100.0%
Minnesota	State	100.0%	100.0%	100.0%	100.0%
Minnesota	County	91.9%	92.8%	93.7%	92.5%
Minnesota	Municipality	95.7%	95.7%	96.2%	96.1%
Minnesota	Township	98.2%	98.4%	99.3%	98.7%
Minnesota	Special District	86.4%	86.4%	98.8%	94.3%
Minnesota	School District	100.0%	100.0%	100.0%	100.0%
Mississippi	State	100.0%	100.0%	100.0%	100.0%
Mississippi	County	96.9%	96.7%	98.4%	98.0%
Mississippi	Municipality	87.5%	87.6%	89.3%	88.0%
Mississippi	Special District	78.3%	80.7%	87.4%	84.8%
Mississippi	School District	100.0%	100.0%	100.0%	100.0%
Missouri	State	100.0%	100.0%	100.0%	100.0%
Missouri	County	87.3%	86.5%	85.5%	83.3%
Missouri	Municipality	95.6%	95.5%	95.7%	94.9%
Missouri	Township	70.3%	80.9%	28.0%	68.0%
Missouri	Special District	81.1%	81.6%	92.8%	86.5%
Missouri	School District	100.0%	100.0%	100.0%	100.0%
Montana	State	100.0%	100.0%	100.0%	100.0%
Montana	County	79.5%	79.8%	95.1%	80.8%
Montana	Municipality	75.5%	73.3%	87.3%	79.0%
Montana	Special District	74.0%	74.9%	79.4%	73.6%
Montana	School District	100.0%	100.0%	100.0%	100.0%
Nebraska	State	100.0%	100.0%	100.0%	100.0%
Nebraska	County	87.4%	87.2%	95.9%	88.9%
Nebraska	Municipality	100.0%	100.0%	100.0%	100.0%
Nebraska	Township	95.8%	95.9%	100.0%	96.9%
Nebraska	Special District	90.8%	92.7%	87.3%	70.4%
Nebraska	School District	100.0%	100.0%	100.0%	100.0%
Nevada	State	100.0%	100.0%	100.0%	100.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
Nevada	County	99.3%	99.2%	99.7%	99.5%
Nevada	Municipality	97.5%	97.2%	99.1%	98.6%
Nevada	Special District	88.7%	90.7%	99.8%	97.7%
Nevada	School District	100.0%	100.0%	100.0%	100.0%
New Hampshire	State	100.0%	100.0%	100.0%	100.0%
New Hampshire	County	100.0%	100.0%	100.0%	100.0%
New Hampshire	Municipality	100.0%	100.0%	100.0%	100.0%
New Hampshire	Township	100.0%	100.0%	100.0%	100.0%
New Hampshire	Special District	84.6%	84.1%	95.0%	88.2%
New Hampshire	School District	100.0%	100.0%	100.0%	100.0%
New Jersey	State	100.0%	100.0%	100.0%	100.0%
New Jersey	County	100.0%	100.0%	100.0%	100.0%
New Jersey	Municipality	100.0%	100.0%	100.0%	100.0%
New Jersey	Township	100.0%	100.0%	100.0%	100.0%
New Jersey	Special District	94.3%	93.9%	99.3%	96.1%
New Jersey	School District	100.0%	100.0%	100.0%	100.0%
New Mexico	State	100.0%	100.0%	100.0%	100.0%
New Mexico	County	93.9%	95.0%	99.0%	97.3%
New Mexico	Municipality	98.0%	98.4%	99.0%	99.0%
New Mexico	Special District	70.8%	77.2%	90.3%	70.0%
New Mexico	School District	100.0%	100.0%	100.0%	100.0%
New York	State	100.0%	100.0%	100.0%	100.0%
New York	County	100.0%	100.0%	100.0%	100.0%
New York	Municipality	99.9%	99.9%	99.9%	99.9%
New York	Township	99.7%	99.7%	99.9%	99.9%
New York	Special District	98.4%	98.6%	99.7%	98.8%
New York	School District	100.0%	100.0%	100.0%	100.0%
North Carolina	State	100.0%	100.0%	100.0%	100.0%
North Carolina	County	99.9%	99.9%	100.0%	99.9%
North Carolina	Municipality	99.4%	99.4%	99.7%	99.5%
North Carolina	Special District	94.5%	94.7%	97.2%	95.1%
North Dakota	State	100.0%	100.0%	100.0%	100.0%
North Dakota	County	79.6%	79.6%	83.1%	80.9%
North Dakota	Municipality	83.7%	81.3%	87.8%	83.9%
North Dakota	Township	71.6%	68.3%	45.9%	76.2%
North Dakota	Special District	72.3%	74.5%	93.1%	79.6%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
North Dakota	School District	100.0%	100.0%	100.0%	100.0%
Ohio	State	100.0%	100.0%	100.0%	100.0%
Ohio	County	97.8%	97.7%	99.0%	98.5%
Ohio	Municipality	93.8%	93.7%	94.5%	94.5%
Ohio	Township	78.1%	78.3%	72.9%	78.4%
Ohio	Special District	90.0%	90.7%	86.5%	82.6%
Ohio	School District	100.0%	100.0%	100.0%	100.0%
Oklahoma	State	100.0%	100.0%	100.0%	100.0%
Oklahoma	County	70.1%	72.2%	92.7%	84.7%
Oklahoma	Municipality	84.9%	84.2%	87.5%	90.3%
Oklahoma	Special District	76.8%	77.7%	77.6%	72.6%
Oklahoma	School District	100.0%	100.0%	100.0%	100.0%
Oregon	State	100.0%	100.0%	100.0%	100.0%
Oregon	County	99.3%	99.4%	99.5%	99.4%
Oregon	Municipality	93.3%	93.7%	94.7%	92.7%
Oregon	Special District	93.7%	93.7%	94.9%	89.4%
Oregon	School District	100.0%	100.0%	100.0%	100.0%
Pennsylvania	State	100.0%	100.0%	100.0%	100.0%
Pennsylvania	County	98.3%	98.8%	98.4%	99.5%
Pennsylvania	Municipality	99.5%	99.4%	99.2%	99.1%
Pennsylvania	Township	98.6%	98.7%	99.2%	99.3%
Pennsylvania	Special District	89.6%	90.9%	93.4%	93.6%
Pennsylvania	School District	100.0%	100.0%	100.0%	100.0%
Rhode Island	State	100.0%	100.0%	100.0%	100.0%
Rhode Island	Municipality	100.0%	100.0%	100.0%	100.0%
Rhode Island	Township	100.0%	100.0%	100.0%	100.0%
Rhode Island	Special District	84.4%	83.7%	87.8%	83.0%
Rhode Island	School District	100.0%	100.0%	100.0%	100.0%
South Carolina	State	100.0%	100.0%	100.0%	100.0%
South Carolina	County	90.1%	89.4%	96.4%	95.8%
South Carolina	Municipality	90.9%	90.4%	91.0%	87.9%
South Carolina	Special District	96.1%	96.4%	97.7%	95.4%
South Carolina	School District	100.0%	100.0%	100.0%	100.0%
South Dakota	State	100.0%	100.0%	100.0%	100.0%
South Dakota	County	92.8%	93.0%	99.8%	94.3%
South Dakota	Municipality	97.1%	97.4%	94.8%	97.0%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
South Dakota	Township	96.9%	97.5%	100.0%	97.1%
South Dakota	Special District	71.3%	70.8%	95.3%	71.3%
South Dakota	School District	100.0%	100.0%	100.0%	100.0%
Tennessee	State	100.0%	100.0%	100.0%	100.0%
Tennessee	County	98.5%	98.4%	98.6%	99.1%
Tennessee	Municipality	94.2%	94.4%	96.0%	93.5%
Tennessee	Special District	92.0%	96.6%	95.9%	95.1%
Tennessee	School District	100.0%	100.0%	100.0%	100.0%
Texas	State	100.0%	100.0%	100.0%	100.0%
Texas	County	96.0%	96.2%	98.9%	98.4%
Texas	Municipality	98.3%	98.4%	98.4%	98.6%
Texas	Special District	89.0%	91.1%	86.5%	83.2%
Texas	School District	100.0%	100.0%	100.0%	100.0%
Utah	State	100.0%	100.0%	100.0%	100.0%
Utah	County	100.0%	100.0%	100.0%	100.0%
Utah	Municipality	99.0%	99.0%	99.3%	98.4%
Utah	Special District	90.4%	87.3%	92.1%	87.0%
Utah	School District	100.0%	100.0%	100.0%	100.0%
Vermont	State	100.0%	100.0%	100.0%	100.0%
Vermont	County	87.5%	83.3%	98.8%	98.8%
Vermont	Municipality	95.7%	95.3%	97.4%	95.1%
Vermont	Township	84.6%	84.4%	88.3%	81.6%
Vermont	Special District	85.1%	83.9%	70.4%	55.5%
Vermont	School District	100.0%	100.0%	100.0%	100.0%
Virginia	State	100.0%	100.0%	100.0%	100.0%
Virginia	County	93.8%	93.9%	94.2%	94.8%
Virginia	Municipality	97.5%	97.4%	97.2%	97.9%
Virginia	Special District	95.7%	96.3%	96.7%	95.3%
Virginia	School District	100.0%	100.0%	100.0%	100.0%
Washington	State	100.0%	100.0%	100.0%	100.0%
Washington	County	100.0%	100.0%	100.0%	100.0%
Washington	Municipality	99.3%	99.3%	99.3%	99.0%
Washington	Special District	90.9%	92.5%	94.4%	84.9%
Washington	School District	100.0%	100.0%	100.0%	100.0%
West Virginia	State	100.0%	100.0%	100.0%	100.0%
West Virginia	County	74.6%	75.8%	75.6%	75.1%

Table 3: Total Quantity Response Rates State by Type of Government with Total Revenue, Total Expenditures, Assets and Debt

Source: U.S. Census Bureau. 2007 Census of Government Finances. For information on nonsampling error and definitions, see http://www2.census.gov/govs/estimate/2007_Local_Finance_Methodology.pdf.

State	Type of Government	Revenue Total Quantity RR	Expenditure Total Quantity RR	Debt Total Quantity RR	Assets Total Quantity RR
West Virginia	Municipality	84.8%	84.6%	92.5%	92.9%
West Virginia	Special District	79.0%	82.4%	81.4%	75.5%
West Virginia	School District	100.0%	100.0%	100.0%	100.0%
Wisconsin	State	100.0%	100.0%	100.0%	100.0%
Wisconsin	County	100.0%	100.0%	100.0%	100.0%
Wisconsin	Municipality	100.0%	100.0%	100.0%	100.0%
Wisconsin	Township	100.0%	100.0%	100.0%	100.0%
Wisconsin	Special District	89.4%	93.1%	86.6%	73.0%
Wisconsin	School District	100.0%	100.0%	100.0%	100.0%
Wyoming	State	100.0%	100.0%	100.0%	100.0%
Wyoming	County	100.0%	100.0%	100.0%	100.0%
Wyoming	Municipality	100.0%	100.0%	100.0%	100.0%
Wyoming	Special District	98.6%	97.8%	89.9%	96.2%
Wyoming	School District	100.0%	100.0%	100.0%	100.0%