

# Statistics of Governments: A General Overview

Governments Division  
Economic Programs Directorate  
U.S. Census Bureau

Webinar Presented to  
The Association of Public Data Users

June 15, 2011

Disclaimer: This report is released to inform interested parties of research and to encourage discussion of work in progress. The views expressed are those of the author and not necessarily those of the U.S. Census Bureau.

# Census of Governments Programs

Provide the Only Source for Comprehensive Uniform Statistics on the Economic Activity of State and Local Governments

- State and Local Governments are Unique
- No Other Direct Comparison is Possible

Tell the Story of the Fiscal Condition of State and Local Government

Called the “Gold Standard” of Government Statistics Data

Primary Inputs Into Gross Domestic Product and Flow of Funds

# Census of Governments Programs

One of the Oldest Programs at the Census Bureau

- Origins Date to 1840 Decennial Census
- Annual Surveys Began in 1902 as Part of the New “Census Office”
- State Government Finance Conducted Continuously Since 1915

Follow the Activity of Governments Over Time

Provide the Public Counterpart to Business, Industry, and Services Economic Data

Willingness to Participate

Public Nature of the Data

# What is a Government?

## Census Bureau Definition

### Existence as an Organized Entity

- Right of Perpetual Succession
- Right to Make Contracts
- Right to Sue and be Sued

### Governmental Character

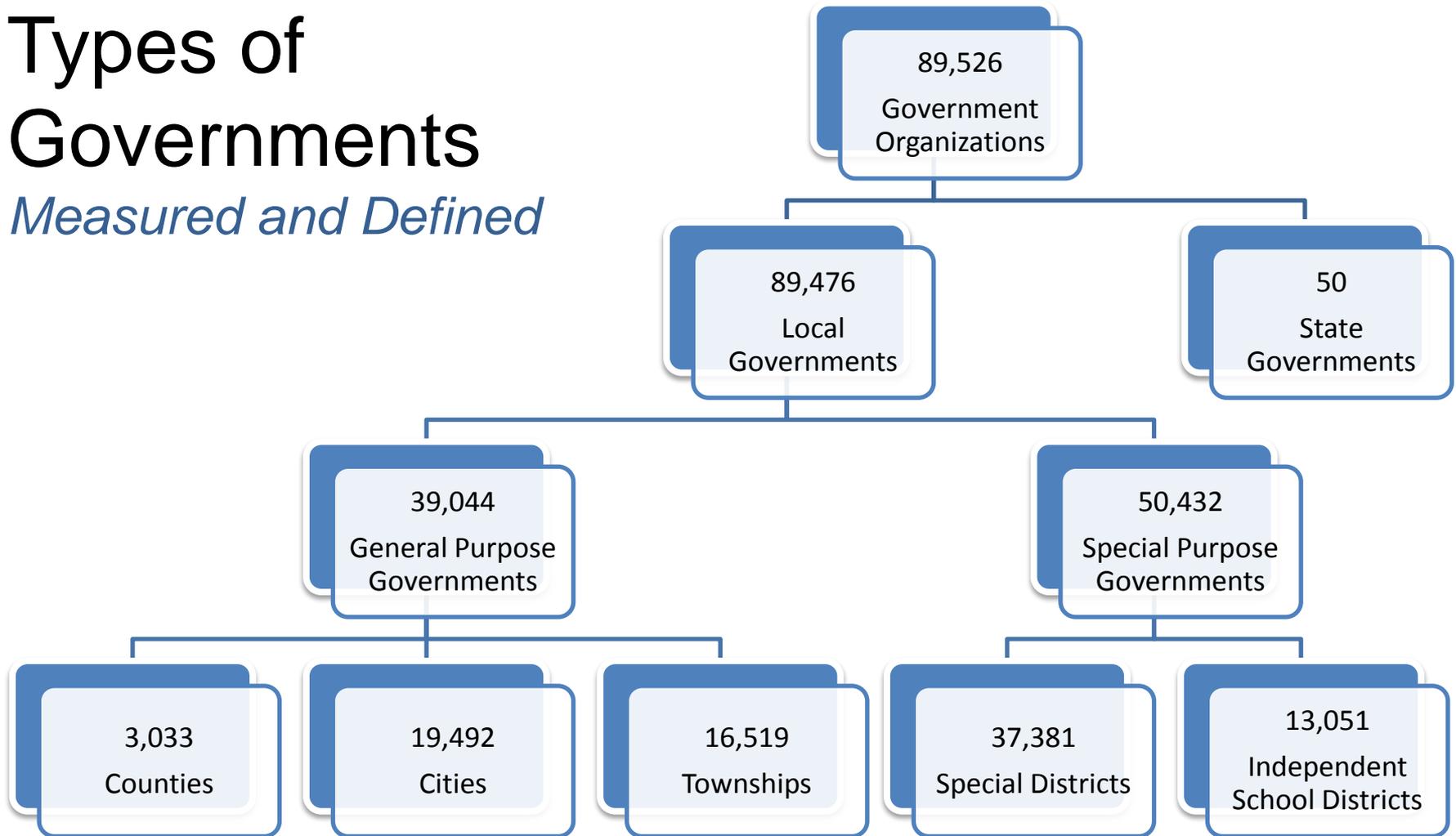
- Public Accountability
- Power to Tax

### Substantial Autonomy

- Fiscal Independence
- Administrative Independence

# Types of Governments

*Measured and Defined*



Source: 2007 Census of Governments

# Diversity of Governments

Illinois had the Most Governments (6,994) and Hawaii the Fewest (19)

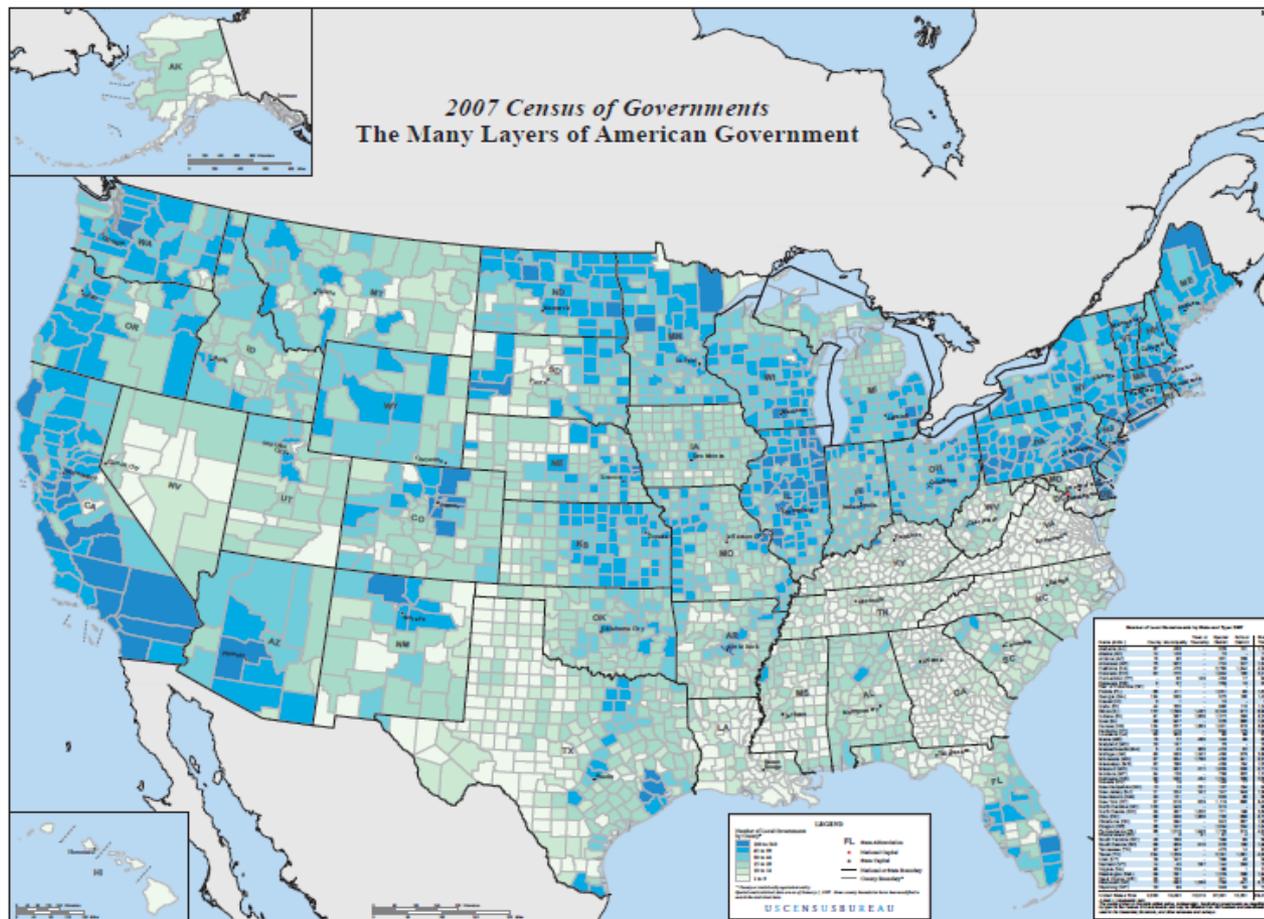
Cook County, Illinois, had More Governments Than any Other County (539)

Texas led the Nation with 254 County Governments, Connecticut and Rhode Island Have no County Governments

Source: 2007 Census of Governments

County Does Not Equal County Area

# The Many Layers of American Government



Source: 2007 Census of Governments

# Periodicity of Data Products

## Quinquennial – Every 5 Years

- Census of Governments – Years Ending in ‘2’ and ‘7’ (Government Organization, Government Employment, Government Finance)

## Annual

- Federal, State, and Local Government Employment
- State and Local Government Finance
- Includes Individual Products on Taxes, Public Pensions, and School Finances

## Quarterly

- State and Local Government Tax Revenues
- Revenues, Benefits, and Financial Holdings of Public-Employment Retirement Systems

# Three Main Components

## Government Organization

- Number of and Type
- Characteristics of Local Governments by State and Type

## Government Employment

- Number of Employees Part-Time and Full-Time
- One Month Payroll

## Government Finance

- Revenues
- Expenditures
- Debt
- Cash and Securities
- Taxes
- Pensions
- Education Finances

# 2012 Census of Governments

## Government Organization

# Government Organization

## Data Collection

- Reference Period: Status as of October 11, 2011
- Survey of Local Governments in the United States
- Legal Research

## Content and Products

- Counts of Local Governments by State and by Type of Government – Released in August 2012
- Individual State Descriptions – Released in July 2013

# 2012 Census of Governments

## Government Employment

# Government Employment

## Data Collection

- Standard Weekly Hours Worked for Full-Time Employees
- Pay-Period Intervals for Full-Time and Part-Time
- Full-Time and Part-Time Employees and Payroll by Functional Activity
- State Governments – Central (Single Point) Collection
- Local Governments – Mail Canvass
- Response Rates

## Content and Products

- Annual Survey of Public Employment and Payroll – Preliminary Release in August

# 2012 Census of Governments

## Government Finance

# Government Finance: Data Collection

Reference Period: Fiscal Years Ending Between July 1,  
and June 30

The Number of Governments Whose Fiscal Year Ends in  
the Month of:

• Jan .....	351	• July .....	547
• Feb .....	1,662	• Aug .....	2,410
• Mar .....	4,072	• Sept .....	6,267
• April .....	2,595	• Oct .....	418
• May .....	938	• Nov .....	304
• June .....	33,809	• Dec .....	36,153

Source: 2007 Census of Governments

# Government Finance

## Data Collection

- Measures Revenues, Expenditures, Debt, Cash and Security Holdings, Taxes, and Pensions
- Does not Measure Programs or Funds
- Compilation from Administrative Records
- Data for Nearly 15,000 School Districts from State Government Data Coordinators
- Direct Collection
- Joint Census Bureau-State Government Data Collection (Central Collection)
- Response Rates Vary by: Survey Component, Product, State, and Type of Government

# Government Finance: Modal Response Distributions – Local

## Annual Survey of Local Government Finances

Survey Year	Universe For Census/ Sample	Total Unit Response Rate (%)	% Units Reported on Internet	% Units Received Through Central Collection		% Units Received Through Non-Central Collection	Total Response Units
			Electronic	Electronic	Paper	Paper	
A	B	C	D	E	F	G	H
2002	73,971	73.7	4.3	41.8	13.6	40.3	54,550
2003	6,129	80.0	12.3	30.2	10.5	47.0	4,906
2004	11,306	78.8	12.2	32.4	13.7	41.7	8,910
2005	11,293	79.7	13.5	32.5	12.9	41.1	8,998
2006	11,296	79.7	19.3	32.9	12.7	35.1	9,007
2007	76,913	78.7	12.8	36.8	11.9	38.5	60,496
2008	11,481	86.5	22.3	29.3	13.3	35.1	9,936
2009	10,809	86.1	22.9	30.1	11.2	35.8	9,305

Numbers do not include independent schools (type 5) and local Jackets, only local governments with type 1, 2, 3, and 4. For Central Collection statistics, numbers are estimates.

Col. D: Percent of units submitted by respondents via web-based form; Col. E: Percent of units submitted by central collection states via electronic files; Col. F: Percent of units submitted by central collection states via mutually agreed paper forms; Col. G: Percent of units received via the "F" forms in the mail.

No statistics is available for responses via telephone follow-ups or CAFRs. New Hampshire was counted as CC-electronic in earlier version, but should have been CC-paper as it is now. Maryland began CC-electronic in 2005 and thereafter.

Created: 09-15-2009

Updated: 05-17-2011

# Government Finance

## Content and Products

- Census of Governments
- Annual Surveys of State and Local Government Finances
- State Government Tax Revenues – About 9 months Following Reference Period
- State Government Finances – About 18 Months Following Reference Period
- Public-Employee Retirement Systems
- Public Education Finances – About 23 Months Following Reference Period
- State and Local Finance – About 24 Month Following Reference Period
- Quarterly Summary of State and Local Government Tax Revenues – Within 90 Days of Reference Period
- Finances of Selected Public-Employee Retirement Systems – Within 90 Days of Reference Period

# Data Products

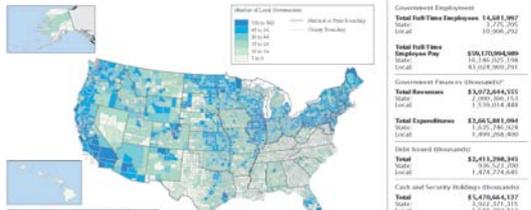


## AMERICAN FactFinder



### Exploring the Intricate Layers of State and Local Governments: United States

The Governments Division of the U.S. Census Bureau



**Importance of the Data**  
Government is an intricate and perplexing subject to understand at every level. Traditional education is no longer the case. We now live in a time when all the layers of government are intertwined and dependent upon one another. Processing events across on with the local, state, congressional, and private sectors of government. It is important to understand the intricate layers of government. It is important to understand the intricate layers of government. It is important to understand the intricate layers of government.

**How the Data Are Used**  
Governments throughout the state are used to account for about 12 percent of the nation's Gross Domestic Product and are the basis for the flow of funds for the Federal Reserve and the National Income and Product Accounts for the Bureau of Economic Analysis. These data serve an important role in the national economic and public policy. Governments' financial data serve as the foundation for developing national policy and analysis by a variety of entities.

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U.S. Department of Commerce, Economic and Statistics Administration  
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### State Government Finances Summary: 2009

Governments Division Briefs

#### INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quarterly as part of the Census of Governments (COG) in years ending in "2" and "7". Additional statistics are produced annually and quarterly during the intercalated period from data collected in sample surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

For Census Bureau statistical purposes, a government is defined as an organized entity subject to public accountability, whose officials are popularly elected or appointed by public officials, and which has sufficient discretion in the management of its affairs to distinguish it as separate from the administrative structure of any other government unit.

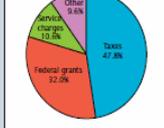
This report presents data on state government finances based on information collected from the 2009 Annual Survey of State Government Finances. This survey covers the following government finance activities: revenues by source, expenditures by characteristic, and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to state government fiscal years that ended between July 1, 2008 and June 30, 2009. In fact, 46 of the 50 state governments have a

**DID YOU KNOW?**  
State government general revenue was composed of 47.8 percent from taxes, 32.0 percent from federal grants, 10.6 percent from service charges, and 9.6 percent from other revenue in 2009.

Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

Figure 1. Source of State Government Revenue: 2009



Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

### Quarterly Summary of the Finances of Selected State and Local Government Employee Retirement Systems

TOTAL HOLDINGS AND INVESTMENTS OF MAJOR PUBLIC-EMPLOYEE RETIREMENT SYSTEMS REACH HIGHEST LEVEL SINCE SECOND QUARTER 2008

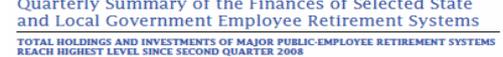
**2010 Quarter 4**  
For the 100 largest public-employee retirement systems in the country, total holdings and investments were up two consecutive quarters. With a quarter-over-quarter increase of 5.3 percent, total holdings and investments rose from \$2,498.6 billion in the third quarter of 2010 to \$2,636.6 billion in the fourth quarter of 2010, reaching the highest level since the second quarter of 2008. Total holdings and investments continued to show a year-to-year increase for the fifth consecutive quarter, rising 7.6 percent from \$2,451.4 billion in the fourth quarter of 2009.

**Corporate Stocks**  
Holdings of corporate stocks were up 4.4 percent from \$819.1 billion in the fourth quarter of 2009 to \$853.1 billion in the fourth quarter of 2010, compared to last quarter's year-to-year decline of 2.4 percent. Corporate stocks rose 6.3 percent from \$802.8 billion last quarter (2010:3). Corporate stocks comprised just under a third (32.4 percent for 2010:4) of the total cash and security holdings of major public-employee retirement systems.

**Federal Government Securities**  
Federal government securities fell 3.2 percent from \$164.1 billion in the third quarter of 2010 to \$158.8 billion in the fourth quarter of 2010. Federal government securities continued a year-to-year increase for the third consecutive quarter, rising 6.3 percent from \$148.4 billion in the fourth quarter of 2009. Federal government securities comprised 6.0 percent of the total cash and security holdings for the fourth quarter of 2010.

**Total Contributions**  
Employee and government combined contributions increased \$2.0 billion in the fourth quarter of 2010, an increase of 18.1 percent from \$27.1 billion last year (2009:4). While both employee and government contributions increased, government contributions grew at the faster rate of 22.3 percent compared to employee contributions, which grew at a rate of 9.2 percent. This resulted in a 2.4-point shift in the composition of contributions toward higher government contributions and

FOR PLACEMENT



Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems.

For further information on public-employee retirement systems, please visit our Web site at [www.census.gov/govs](http://www.census.gov/govs) or contact Governments Division, U.S. Census Bureau, at 1-888-525-1963 or by e-mail at [govs.ref@uscensus.gov](mailto:govs.ref@uscensus.gov).

The data and related documentation for this release can be found at [www.census.gov/govs/gfns](http://www.census.gov/govs/gfns).

**United States Census Bureau**

### 2010 State Government Tax Collections



The Census Bureau regularly conducts censuses and surveys that provide information on the structure, function, finances, taxation, employment, and retirement systems of our nation's almost 90,000 state and local governments.

### 2010 Totals for Selected U.S. Collections

General Sales and Gross Receipts Tax	Individual Income Tax	Corporation Net Income Tax	Total Licenses
~\$1,200 billion	~\$1,000 billion	~\$500 billion	~\$100 billion

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

The data presented on this product are selected variables from the Annual Survey of State Government Tax Collections. The U.S. Census Bureau's statistics on state tax revenues reflect the taxes state collects from activity within the state, not necessarily from the individuals within a state. Visit [www.census.gov/govs](http://www.census.gov/govs) for more information.

[www.census.gov/govs](http://www.census.gov/govs) **United States Census Bureau**

# Governments Data

[www.census.gov/govs/](http://www.census.gov/govs/)

The screenshot shows the U.S. Census Bureau website for "Federal, State, & Local Governments" data. The page features a navigation bar with links for "People", "Business", "Geography", "Newsroom", "Subjects A to Z", and "Search@Census". Below the navigation bar is a red header with the title "Federal, State, & Local Governments" and three small images: the U.S. Capitol, a city hall, and a gavel. A breadcrumb trail reads "You are here: Census.gov > Business & Industry > Federal, State, & Local Governments". A secondary navigation bar includes "Governments Main", "Get Forms", "Definitions", and "FAQs".

**Site Resources**

- What's New
- Press Releases
- Build-a-Table
- Program Overview
- Census of Governments Modernization & Re-engineering
- Summary Reports

**Reference Documents**

- Government Finance & Employment Classification Manual
- Reports & References

**Census of Governments**

- 2007
- 2002
- 1997
- 1992

**Respondent Tools**

- Single Audit Submission
- Get Forms

**Contact Information**

**Government Employment & Payroll**

Statistics on the number of federal, state, and local government civilian employees and their gross payrolls by functional category. Data are available online from 1992 and on:

- Annual: [Government Employment & Payroll](#)
- Customize a data table with [Build-a-Table](#)

**Government Finance Statistics**

Financial activity of governments including revenues, expenditures, debt and assets. Data are available online from 1992 and on:

- Annual: [State Government Finances](#)
- Annual: [State & Local Government Finances](#)

Financial statistics of public school systems, including data on revenues, expenditures, debt, and assets. Data are available online from 1992 and on:

- Annual: [Public Elementary – Secondary Education Finances](#)

Financial statistics on state and local government employee retirement systems. Annual data are available online from 1993 and on. Quarterly data for the last five years are available online.

- Annual:
  - [State Public-Employee Retirement Systems](#)
  - [State & Local Public-Employee Retirement Systems](#)
- Quarterly: [Finances of Selected Public Employee Retirement Systems](#)

**Federal Spending**

Federal spending on selected programs:

- Annual: [Consolidated Federal Funds Report \(CFFR\)](#)
- Quarterly: [Federal Assistance Award Data System \(FAADS\)](#)
- [Federal Audit Clearinghouse](#)

**Tax Statistics**

Annual survey of state government tax revenue and quarterly survey of tax revenue for state & local governments. Annual data are available online from 1992 and on. Quarterly data are available online from 1993 and on:

- Annual: [State Government Tax Collections](#)
- Quarterly: [State & Local Government Tax Revenue](#)

**Lists & Structure of Governments**

Information about state & local governments, including the number of governments in the U.S.

- [2007 edition](#) of Governments Integrated Directory
- [Descriptions by state](#) of how governments are organized [PDF, 2.94MB]

**Special Topics**

The Census Bureau also conducts surveys about special topics related to government activity for other federal agencies.

- [Criminal Justice Statistics](#)
- [Elementary – Secondary Education Statistics](#)
- [Library Statistics](#)

[PDF] or denotes a file in Adobe's [Portable Document Format](#). To view the file, you will need the [Adobe® Reader®](#) available free from Adobe.

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Source: U.S. Census Bureau | Governments Division | (800) 242-2184 | [govs\\_cms\\_inquiry@census.gov](mailto:govs_cms_inquiry@census.gov) | Last Revised: May 12, 2011

# Data Releases

## Over the Next 12 Months

Census of Governments Component	Tentative Release Date
2009 Education Finance	May 2011
1 <sup>st</sup> Quarter 2011 – Taxes and Retirement	June 2011
2010 Public Employment and Payroll	August 2011
2 <sup>nd</sup> Quarter 2011 – Taxes and Retirement	September 2011
2009 State and Local Government Finance	October 2011
2010 State Government Finance	December 2011
3 <sup>rd</sup> Quarter 2011 – Taxes and Retirement	December 2011
2010 State Government Retirement Systems	January 2012
2011 State Government Tax Collections	March 2012
4 <sup>th</sup> Quarter 2011 – Taxes and Retirement	March 2012

# What Story Do These Data Tell?

## Recent News on Governments

Home News by country News by category Features Supplements Round Tables Country Analysis

Africa Asia Central & Eastern Europe Central & South America Europe North America Global

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The largest gathering of the corporate pensions industry in the UK

The New York Times U.S.

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U.S. NEWS | DECEMBER 30, 2010

### Local Revenues Climb as Economy Recovers

By CONOR DOUGHERTY

State and local tax revenues continue to recover as the economy improves, but remain below pre-recession peaks and are likely to face continued pressure in 2011.

Combined state and local tax revenues rose 5.2% to \$284.3 billion in the third quarter of 2010 from the same period a year ago, the Census Bureau reported Wednesday. That was a big reversal from the third quarter of 2009, when tax revenues fell by 5.4% from the year-earlier period.

#### States in the Red

See state-by-state details on tax revenue shortfalls and budget gaps.

"Revenue wise they're turning the corner," said William Fox, an economics professor at the University of Tennessee who specializes in state and local taxes. But, he said, "fiscal stress is likely to continue in many states because spending is still out of line with lower revenues."

Where am I? Home > Regions > North America > US

NEWS - US

### Assets on the rise at top US public funds

Global Pensions | 14 Oct 2010 | 12:07  
Chris Pantel

Categories: US  
Tags: Public sector pensions

US - The 100 largest US public pension funds saw their assets rise 6.6% for the 12 months to June, the first fiscal-year gain since 2007, research shows.

The Census Bureau report said the state and local government funds held \$2.35tn as of June 30, up from

### Pension Fund Losses Hit States Hard, Data Show

By MICHAEL COOPER  
Published: January 5, 2011

When total state government revenues across the nation plummeted by a record-breaking 30.8 percent in 2009, the steep investment losses of pension funds proved to be an even bigger drain on state coffers than recession-battered tax collections, according to census data released Wednesday.

State revenues in 2009, down from \$1.6 trillion in 2008, dropped the United States Census Bureau's annual report on collecting data on state

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driven in part by tax cuts, which have led to increased spending. Many states have also raised sales taxes and sales-tax increases. Personal income tax collections rose 4% in 2010, while sales taxes rose 4%, and state income tax collections, which

### Recession-bruised states' revenue sank 30 percent in 2009, Census Bureau reports

By Michael A. Fletcher  
Washington Post Staff Writer  
Wednesday, January 5, 2011, 11:09 PM

The recession blew a huge hole in the already shaky finances of U.S. states, a report by the U.S. Census Bureau released Wednesday.

The severe drop in revenue resulted largely from the big investment losses of pension funds, tax revenue slipped while surging demand from new workers' compensation.

Overall, total state government revenue dropped 30.8 percent, the report said.

The economy has improved since the depths of the recession as recession's lingering effects - particularly a national unemployment deficit and increasing service demands.

REUTERS

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### Assets of U.S. public pension funds up 6.2 pct in Q3

Viet, Dec 29 2010

SAN FRANCISCO, Dec 29 (Reuters) - The value of assets held by the 100 largest U.S. public pension funds rose 6.2 percent in the third quarter from the prior quarter, reaching their highest level in two years, a report by the U.S. Census Bureau said on Wednesday.

The value of the assets held by the state and local pension funds also rose 5.2 percent from the same period a year earlier, marking their fourth consecutive year-over-year quarterly increase, the report said.

The report said the value of the investments, whose returns help pay for the pension benefits of millions of retired public-sector workers, was more than \$2.5 trillion last quarter.

Public-sector retirement systems across the nation have been clawing their way out of deep financial holes created by the recession and turbulent financial markets, and at the same time have been facing increased scrutiny about their current and future costs.

The California Public Employees' Retirement System, the biggest U.S. public pension fund, for instance, saw the value of its assets fall to as low as \$160 billion during the financial meltdown from a peak of \$260 billion. The pension fund's assets currently stand at about \$221 billion.

The recent losses by public pension funds and the size of their projected liabilities are fueling debates in statehouses and local government chambers across the nation over requiring public employees to contribute more to their pensions and reducing benefits for future public-sector workers.

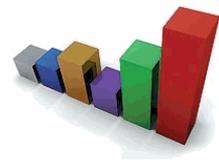
Some officials are also calling for doing away with traditional defined-benefit pensions altogether for government workers and offering government employees retirement accounts similar to 401(k)s common in the private sector.

Produced By James Jacoby THE DAY OF RECKONING

## Pensions & Investments

### Top 100 public funds up 6.2% in Q3

By Doug Halonen  
Source: Pensions & Investments  
Date: January 10, 2011



Total assets of the 100 largest public pension funds were \$2.495 trillion in the third quarter, up 6.2% from three months earlier and up 5.2% from a year earlier, according to a report issued by the U.S. Census Bureau.

The third-quarter asset amount is the highest level in two years, since the third quarter of 2008, the report said.

Investments in corporate stocks among the 100 funds totaled \$798.3 billion for the quarter ended Sept. 30, up 9.8%, while corporate bonds investments were \$427.3 billion, a 3.2% gain, the report said.



Thank You

# Christopher Pece

Senior Technical Advisor

Governments Division

Christopher.Pece@census.gov

301-763-7330