

**TECHNICAL DOCUMENTATION:  
2007 Public Use Files for Local and State Government Organization**

The Governments Integrated Directory is a list of all governments in the United States.

**PURPOSE**

The purpose of this collection is to provide a current and comprehensive database of U.S. state and local governments, and their major agencies for statistical program use. The United States Code Title 13 Section 161 authorizes the U.S. Census Bureau to conduct this program.

**COVERAGE**

All state and independent local governments are represented including counties, municipalities, townships, school districts, and special districts. As enumerated for the 2007 Census of Governments there were 89,526 of these entities. In addition major agencies of these governments are covered when needed for Census operations.

The following paragraphs summarize the characteristics for each of the five major types of local governments. See "Criteria for Classifying Governments," below, for a statement of the criteria used for the classification of governments in census statistics on governments. See the individual state descriptions for an application of these criteria to the local governmental structure in each state.

County Governments

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government. In Louisiana, the county governments are officially designated as "parish" governments, and the "borough" governments in Alaska resemble county governments in other states. Both are classified as county governments for Census Bureau statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are counted as municipal governments in Census Bureau statistics on governments. Moreover, the cities of Baltimore and St. Louis are outside the areas of the adjacent counties of Baltimore and St. Louis, and a similar situation exists among 38 independent cities in Virginia.

Municipal and Township Governments

The 36,011 sub-county general-purpose governments enumerated in 2007 include 19,492 municipal governments and 16,519 town or township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In many states, most notably in the Northeast, municipal and township governments have similar powers and perform similar functions. The scope of governmental services provided by these two types of governments varies widely from

one state to another, and even within the same state. The area served by municipal and town or township governments may overlap in 11 states, as noted below.

As defined for Census Bureau statistics on governments, the term "municipal governments" refers to political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area, and includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, and in Minnesota, New York, and Wisconsin) and villages. This concept corresponds generally to the "incorporated places" that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification--the count of municipal governments in this report excludes places that are currently governmentally inactive.

#### Definition of Township Government

The term "town or township governments" is applied to 16,519 organized governments located in the following 20 states in the northeast and the Midwest:

Connecticut	Minnesota	Ohio
Illinois	Missouri	Pennsylvania
Indiana	Nebraska	Rhode Island
Kansas	New Hampshire	South Dakota
Maine	New Jersey	Vermont
Massachusetts	New York	Wisconsin
Michigan	North Dakota	

This category includes governmental units officially designated as "towns" in the six New England states, New York, and Wisconsin and some "plantations" in Maine, as well as townships in other areas. In Minnesota, the terms "town" and "township" are used interchangeably with regard to township governments. Although towns in the six New England states and New York, and townships in New Jersey and Pennsylvania are legally termed "municipal corporations," they perform municipal-type functions, and frequently serve densely populated urban areas; they have no necessary relation to concentration of population, and are thus counted for Census Bureau purposes as town or township governments.

Excluded from this count of town or township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, townships known to have ceased performing governmental functions, and townships in Iowa, which are not counted as separate governments, but are classified as subordinate agencies of county governments.

Only one state, Indiana, has township governments covering all its area and population. In five states (Massachusetts, New Jersey, Pennsylvania, Rhode Island, and Wisconsin), operating towns or townships comprise all territory other than that

served by municipalities. The same is true for Maine and New Hampshire, except for "unorganized territory" which lacks any local government. Of the remaining 12 town or township states, there are 10 where this type of government occurs only in certain county or county-type geographic areas as of early 2007: Illinois, in 85 of the 102 county-type areas; Kansas, in 95 of 105; Minnesota, in 85 of 87; Missouri, in 22 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

The area served by municipal and town or township governments may overlap in 11 states. All municipal governments in Indiana, and some, but not all, municipalities in 10 other town or township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is served also by town or township governments. In the remaining 9 of the 20 town or township states, (Maine, Massachusetts, New Hampshire, New Jersey, North Dakota, Pennsylvania, Rhode Island, South Dakota, and Wisconsin), there is no geographic overlapping of these two kinds of units.

Town or township governments vary widely between states, and sometimes even within the same state, in the scope of services they provide. Thus, some town or township governments provide a wide range of public services, whereas some other town or township governments provide only a limited range of public services.

### Special District Governments

Special district governments are independent, special-purpose governmental units (other than school district governments), that exist as separate entities with substantial administrative and fiscal independence from general-purpose local governments. As defined for Census Bureau purposes, the term "special district governments" excludes school district governments.

Special district governments provide specific services that are not being supplied by existing general-purpose governments. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries.

The Census Bureau classification of special district governments covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governments. Many entities that carry the designation "district" or "authority" are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in Census Bureau statistics on governments and are not counted as separate special district governments.

In order to be counted as a special district government, rather than be classified as a subordinate agency, an entity must possess three attributes--existence as an organized entity, governmental character, and substantial autonomy. See "Criteria for Classifying Governments," below, for an explanation of the criteria for determining whether an entity is counted as a separate government. The individual state descriptions explain how these criteria were applied; including a summary description in each state of legally authorized special district governments. These descriptions also list in each state various statutory authorities, commissions, corporations, and other forms of organizations that have certain governmental characteristics, but are subject by law to administrative or fiscal control by the state or by independent local governments, and are, therefore, classified as subordinate agencies of those governments.

### School District Governments and Public School Systems

Of the 14,561 public school systems in the United States in 2007, only the 13,051 that are independent school districts are included in the count of governments. The other 1,510 "dependent" public school systems are classified as agencies of other governments--state, county, municipal, or town or township--and are not counted as separate governments.

Because of the variety of state legislative provisions for the administration and operation of public schools, marked diversity is found in school organization throughout the United States. The number of states providing for public schools solely through independent school districts numbered 31 in 2007. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A "mixed" situation is found in 15 states, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, town or township, or state government. In the District of Columbia and in four states (Alaska, Hawaii, Maryland, and North Carolina), there are no independent school districts; all public schools in those jurisdictions are administered by systems that are agencies of the county, municipal, or state government.

Alaska, Hawaii, Maine, Massachusetts, Michigan, New Jersey, Rhode Island, and Texas each have at least one state-dependent public school system.

### Criteria for Classifying Governments

Census Bureau statistics on governments are designed to account for the totality of public sector activity without omission or duplication. Governmental services in the United States are provided through a complex structure made up of numerous public bodies and agencies. In addition to the Federal Government and the 50 state governments, the U.S. Census Bureau recognizes five basic types of local governments. Of these five types,

three are general-purpose governments—county, municipal and township governments. The other two types are special-purpose governments--school district governments and special district governments.

County, municipal, and township governments are readily recognized and generally present no serious problem of classification. However, legislative provisions for school district and special district governments are diverse. Numerous single-function and multiple-function districts, authorities, commissions, boards, and other entities, which have varying degrees of autonomy, exist in the United States. The basic pattern of these entities varies widely from state to state. Moreover, various classes of local governments within a particular state also differ in their characteristics.

Before attempting to identify and count governments, therefore, it is necessary to define what is to be counted and to establish standards for classifying the various types of governmental entities that exist. The discussion below sets forth the definitions and criteria that the U.S. Census Bureau has used in classifying and counting governments for this report. A summary definition is as follows:

A government is an organized entity that, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

To be counted as a government, any entity must possess all three of the attributes reflected in the foregoing definition: Existence as an organized entity, governmental character, and substantial autonomy. Some of the characteristics that are taken as evidence of these attributes are described below.

#### Existence as an Organized Entity

Evidence of this attribute is provided by the presence of some form of organization and the possession of some corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property, and the like.

Designation of a class of governments in law as "municipal corporations," "public corporations," "bodies corporate and politic," and the like indicates that such units are organized entities. On the other hand, some entities not so specifically stated by law to be corporations do have sufficient powers to be counted as governments.

Obviously, the mere right to exist is not sufficient. Where a former government has ceased to operate--i.e., receives no revenue, conducts no activities, and has no officers at present--it is not counted as an active government.

#### Governmental Character

This characteristic is indicated where officers of the entity are popularly elected or are appointed by public officials. A high degree of responsibility to the public, demonstrated

by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

Governmental character is attributed to any entities having power to levy property taxes, power to issue debt-paying interest exempt from Federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of these attributes or of evidence about them does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability. Thus, some special district governments that have no taxing powers and provide electric power or other public utility services also widely rendered privately are counted as local governments because of provisions as to their administration and public accountability.

### Substantial Autonomy

This requirement is met where, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence. Fiscal independence generally derives from power of the entity to determine its budget without review and detailed modification by other local officials or governments, to determine taxes to be levied for its support, to fix and collect charges for its services, or to issue debt without review by another local government.

Administrative independence is closely related to the basis for selection of the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers, and, in addition has the following: (1) a popularly elected governing body; (2) a governing body representing two or more state or local governments; or (3) even in the event its governing body is appointed, performs functions that are essentially different from those of, and are not subject to specification by, its creating government.

Conversely, separate existence is not attributed to entities that lack either fiscal or administrative independence. Some local government agencies having considerable fiscal autonomy are therefore not counted as governments, but are classified as dependent agencies of another government where one or more of the following characteristics is present:

1. Control of the agency by a board composed wholly or mainly of parent government officials;
2. Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government;
3. Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid;
4. Requirement for approval of agency plans by the creating government;

5. Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain;
6. Dependence of an agency for all or a substantial part of its revenue on appropriations or allocations made at the discretion of another state, county, municipality, township, school district, or special district government; or
7. Provision for the review and the detailed modification of agency budgets by another local government. However, county review of agency budgets in connection with statutory limitations on tax rates is not, by itself, sufficient to establish lack of fiscal autonomy.

#### Other Factors

Application of the foregoing criteria involves little difficulty in many instances, but the variety of provisions regarding local government entities and particularly some of the resultant shadings of autonomy leave the classification of some types of entities subject to considerable judgment. In such cases, the U.S. Census Bureau has taken account of (1) local attitudes as to whether the type of unit involved is independent or not, and (2) the effect of the decision on collection and presentation of statistics of governmental finances and employment.

#### Noncritical Characteristics

In addition to the essential characteristics described above, there are other common attributes that are not essential for the identification of governments. Among such noncritical attributes are geographical area, population, taxing power, and internal uniformity of taxation and services.

Most governments, but not all, serve and operate primarily within a specific geographical area for which a population can be determined. However, some entities having all essential characteristics of local governments do not possess this attribute, but at best can be associated only with an area unrelated to a specific population concentration. An example is a special district government providing toll road and bridge facilities. Even those governments which can be directly associated with a defined territory for certain purposes, such as property taxation, often own and operate facilities or provide services on one basis or another to residents of adjoining territory.

Most governments have the authority to levy taxes. Again, however, this is not an essential attribute. Even for those governments that have property taxing powers and serve a precisely determined area, it cannot always be said that a single level of taxation and services applies throughout the area concerned. Differential taxation often occurs legally where annexation or other boundary changes place a burden of debt service on some but not all of the territory. Moreover, subordinate "districts" are sometimes

provided for, with regard to particular types of improvements or governmental services, resulting in differences of tax level within the total area served by the government.

## **CONTENT**

Governments Integrated Directory (GID) information is government based and includes government location, organization type (e.g. subsidiary or parent), government function code, population and school enrollment information, and contact information. The scope and detail for GID information varies by government type and the source of list information.

## **FREQUENCY**

The Governments Integrated Directory is updated continuously with the latest and best information available from the Census Bureau and other federal, state, and local statistical administrative records and programs. The frequency for updating individual data items varies from annually to every 5 years.

## **METHODS**

The Governments Integrated Directory is updated periodically to add newly established units that meet Census Bureau criteria for independent governments and to delete dissolved or inactive units. A governmental unit is considered inactive if it has no activity, receives no revenue, and has no officers currently. The procedures used to update the universe list for the 2007 Census of Governments varied according to the type of government.

### **General-Purpose Governments**

The universe list of county, municipal, and township governments is continuously updated as these units of governments became established, dissolved, or reorganized. Decisions to add or delete a county, municipal, or township governments are made on the basis of information obtained through the annual Boundary and Annexation Survey, which is conducted by the Geography Division of the Bureau of the Census.

### **Public School Systems**

The universe list of public school systems, including both independent school district governments and dependent school systems, is updated using directory files of local education agencies maintained by the U.S. Department of Education, National Center for Education Statistics. Discrepancies between the various files are examined and the GID is revised as necessary following U.S. Census Bureau classification criteria. In addition the GID is updated based on information obtained directly from various state education agencies.

## Special District Governments

The process of updating the universe list of special district governments involved several steps as follows:

1. Review of state legislation creating or authorizing various types of special district governments.
2. Review of published Federal, state, and private sources that list special district governments.
3. Frequent contact with state and local officials
4. Review of state and local taxation materials as they relate to special districts with the power to levy taxes.
5. Review of election results as they relate to the universe of special districts.

The Governments Integrated Directory is further refined on the basis of information obtained through various annual government surveys and censuses.

One such survey was the Local Government Directory Survey conducted as part of the 2007 Census of Governments. While the primary purpose of this survey was to collect Employment data from special district governments it was also used to collect information on the characteristics of special districts. Special district government officials were asked to confirm and clarify the functional activities that their districts were performing, the manner of selection of their governing bodies, and their legal basis for existence. These data were checked against existing records, and adjustments were made when warranted.

### Limitations of Data

Surveys are subject to two types of error, sampling error and nonsampling error. Since the Governments Integrated Directory covers all governments in the universe, there is no sampling error to be accounted for. However, the data are subject to nonsampling error, which includes all other sources of survey error such as nonresponse, incorrect reporting, coverage, misclassification of governments, and inaccurate coding of data.

A variety of procedures were applied to keep nonsampling errors to a minimum, including the following:

1. Review of Federal, state, and local legislation to insure that newly authorized types of entities were accounted for, established entities were being correctly classified, and abolished entities were removed from the universe.

2. Review of secondary sources--final data were compared with data from outside sources that contained similar information.

## **PRODUCTS**

The Governments Integrated Directory is used throughout the Governments Division data programs, and data for individual governments are available for public use. The Governments Integrated Directory is also a primary source of summary statistics produced through the Annual Survey of Government Finance, the Annual Survey of Government Employment, and their related products.

## **USES**

The Governments Integrated Directory is integral to the Census Bureau's census of governments, and most government related surveys. It provides the frame including information for name and address, contacts, government function, and size.

In addition the Governments Integrated Directory is utilized to update samples, and provides administrative data for use in editing and imputation.

## **SPECIAL FEATURES**

The GID provides the most complete, current and consistent source of government-based information about U.S. state and local governments, and is essential to assuring full coverage, and high quality in Federal governmental statistics programs.