

Utilizing the Census of Governments

Governments Division
Economic Programs Directorate
U.S. Census Bureau

Presented at
the Nebraska State Data Center
22nd Annual Summer Data Conference

August 16, 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 authors and not necessarily those of the U.S. Census Bureau.

Introduction

Government Statistics Data

Main Purposes of Government Statistics

- Provide Economic Statistics about Governments
- Act as a Public-sector Counterpart to Economic Data of Business, Industry, and Services
- Track Activity of Governments over Time

Response is Voluntary

Virtually no Confidentiality Restriction

Government Statistics Programs

Provide Information on the Structure, Function, Finances, Taxation, Employment, and Retirement Systems Within our Nation's Almost 90,000 State and Local Governments

Data are Publicly Available and Used by Other Federal Agencies, State and Local Legislators, Researchers, Businesses, and Individuals

Of Primary Importance, is the Timely Delivery of These Data to the Bureau of Economic Analysis for use in Estimating the Gross Domestic Product

Government Statistics Programs

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

Census of Governments Programs

Background

- Provide the Only Source for Comprehensive Uniform Statistics on the Economic Activity of State and Local Governments
- Tell the Story of the Fiscal Condition of State and Local Government
- Follow the Activity of Governments Over Time
- Scope of Programs Compliment Other Operations
- “Gold Standard” of Government Statistics Data

Aggregate and Local Statistics

- Governments Division Data Serve two Main Communities:
 - Users of Aggregate Estimates (Macro-Data)
 - Users of Individual State and Local Government Data (Micro-Data)
- Unique Compared to Most Census Bureau Programs
- Part of our History for the Last 109 Years

History of the Census of Governments

1840 Decennial Census Collected Some Data on the Number and Types of Schools and Pupils

1850 Information Collected in the Decennial Census Included tax Levies, Governmental Debt, and Wealth, and the Number and Types of Schools and Their Pupils

1880 Inquiries Included the Number of Schools , Details About Cities Including Sewage and Drainage, Utilities, and Public Services and 105 Additional Questions That Assessed Governments' Financial Conditions

1902 First Comprehensive Compilation of Governmental Data by the new "Census Office"

1950 Congress Enacted Legislation Which Provided That a "Census of Governments" be Taken Every 5 Years, for Years Ending in "2" and "7" (Title 13, Section 161, U.S. Code)

1957 First Census of Governments Focusing on Four Major Areas of Data Collection

- Governmental Organization
- Taxable Property Values
- Employment
- Finances

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

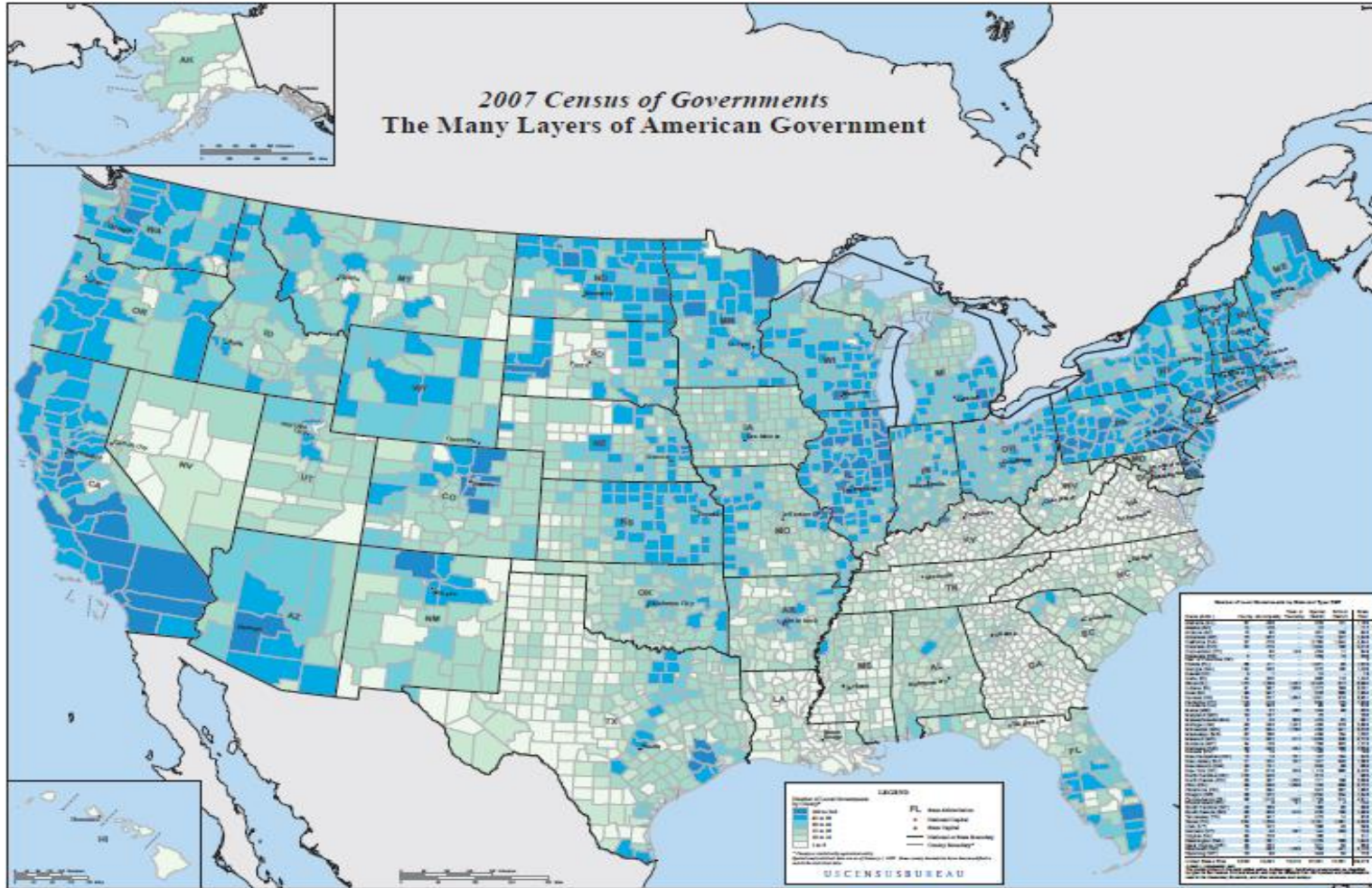
- Fiscal Independence
- Administrative Independence

Government Structure



Note, Government examples are illustrative and not meant to be an exhaustive list of all governmental entities.

The Many Layers of American Government



Source: 2007 Census of Governments

Census of Governments

Data Collected Through the Census of Governments Programs

Census of Governments

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

Government Organization

2012 Census of Governments

Data Collection

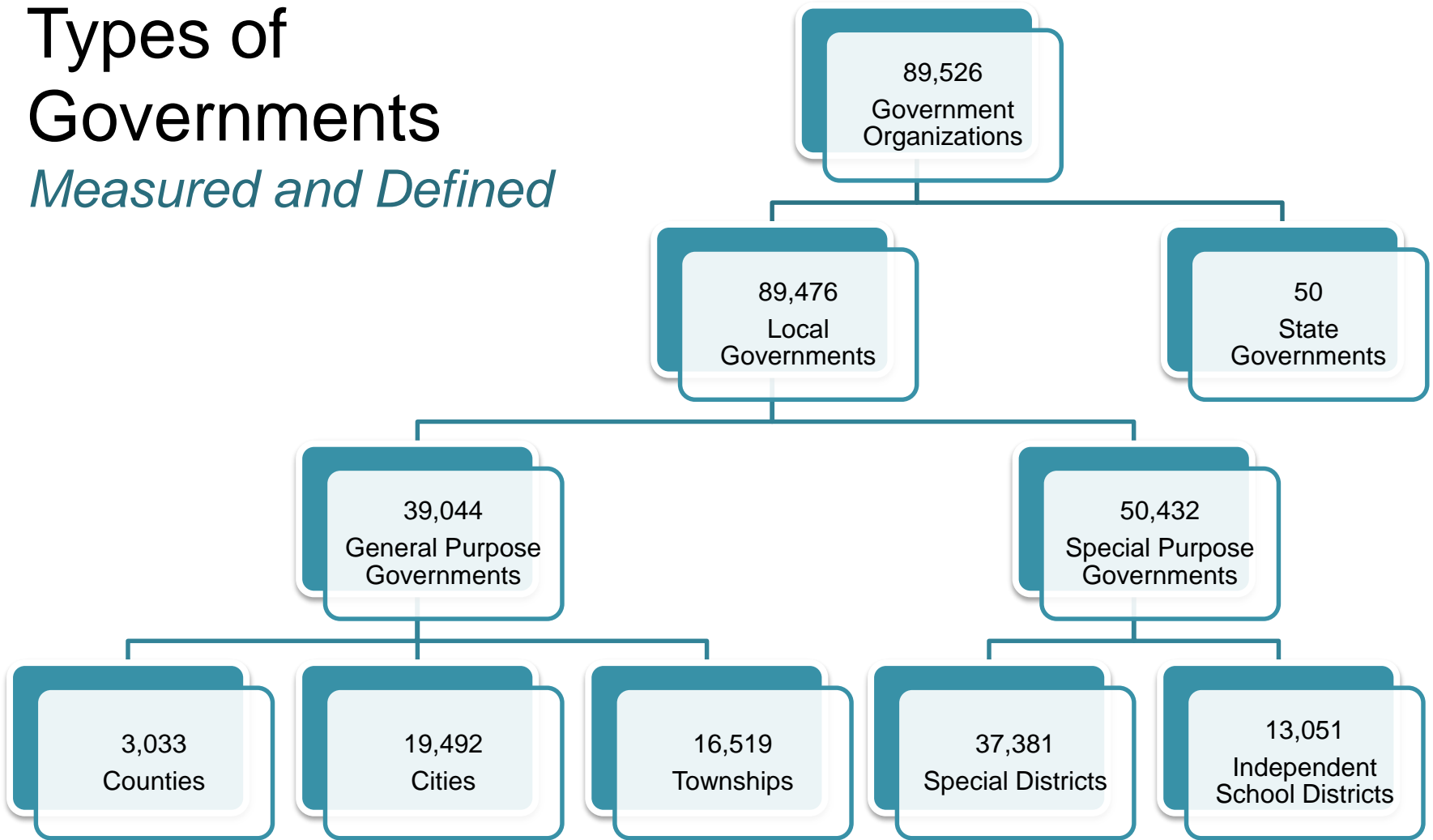
- Reference Period: Status as of October 11, 2011
- Survey of Local Governments in the United States
- Legal Research

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

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

Rankings / NE
▪ 38 th in population.
▪ 14 th in overall number of local governments (2,659).
▪ 10 th in number of counties (93).
▪ 16 th in number of municipalities (530).
▪ 13 th in number of townships (454).
▪ 8 th in number of special district governments (1,294).
▪ 19 th in number of independent school districts (288).
▪ 39 th in total amount of taxes collected.
▪ 37 th in expenditures on education.

Other Facts
▪ There are 89,476 local governments in the United States.
▪ Highest number of local governments—Douglas County area (214).
▪ Lowest number of local governments—McPherson County area (3).

Source: 2007 Census of Governments

Government Finance

Data Collection

- Measures Revenues, Expenditures, Indebtedness, 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

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

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

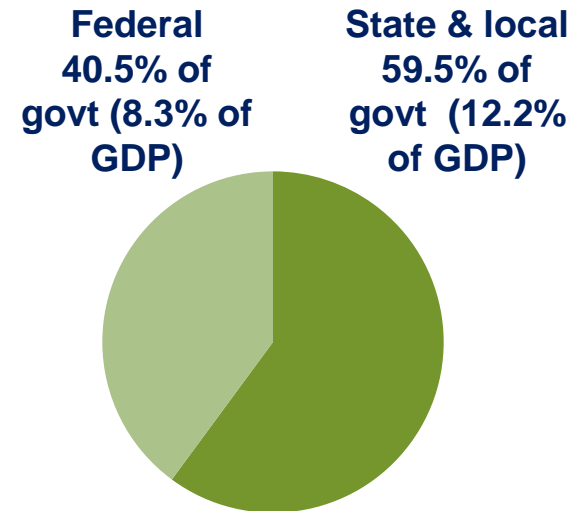
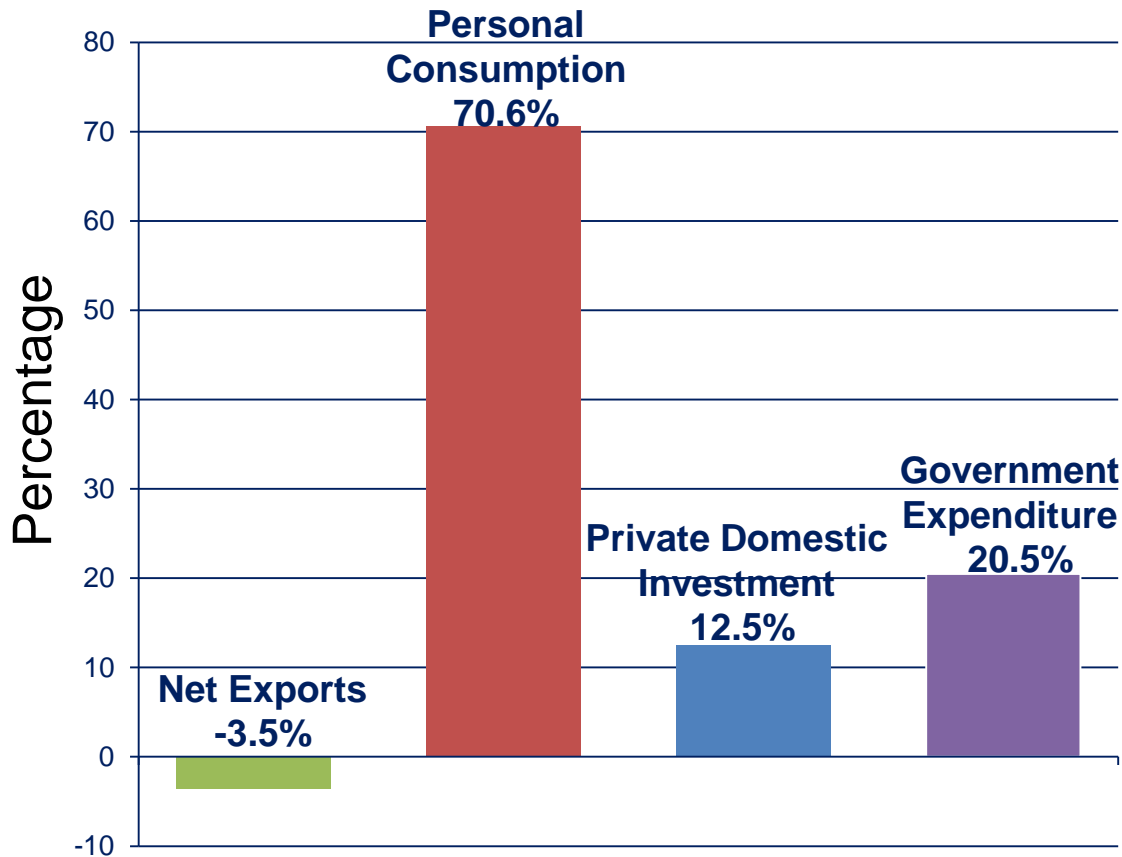
Government Finance

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

Governments as Producers

Percent of Gross Domestic Product



Components of Gross Domestic Product

Source: Bureau of Economic Analysis

Measurement of Fiscal Condition

Individual Units

- Not Accounting Data
- Fiscal Statistics
- Provides Data Regardless of Fund or Program
- Sectoral Data Divide Activities of Governments into Four Areas

Measurement of Fiscal Condition

Functionality

- No two Governments are Directly Comparable
- Cannot Compare Fund or Program
- Developed Classification Methodology to Recast Fund and Program into Activity-Based Statistics
- Limited Function for Revenues
- Great Detail on Intergovernmental Functional Expenditures

Measurement of Fiscal Condition

Intergovernmental Transactions

Data on Intergovernmental Transactions

- National and State-Area Aggregates
- Individual Governments

Intergovernmental Revenues

- Direct From Federal
- From State to Local
- From Local to Local and State

Intergovernmental Expenditures

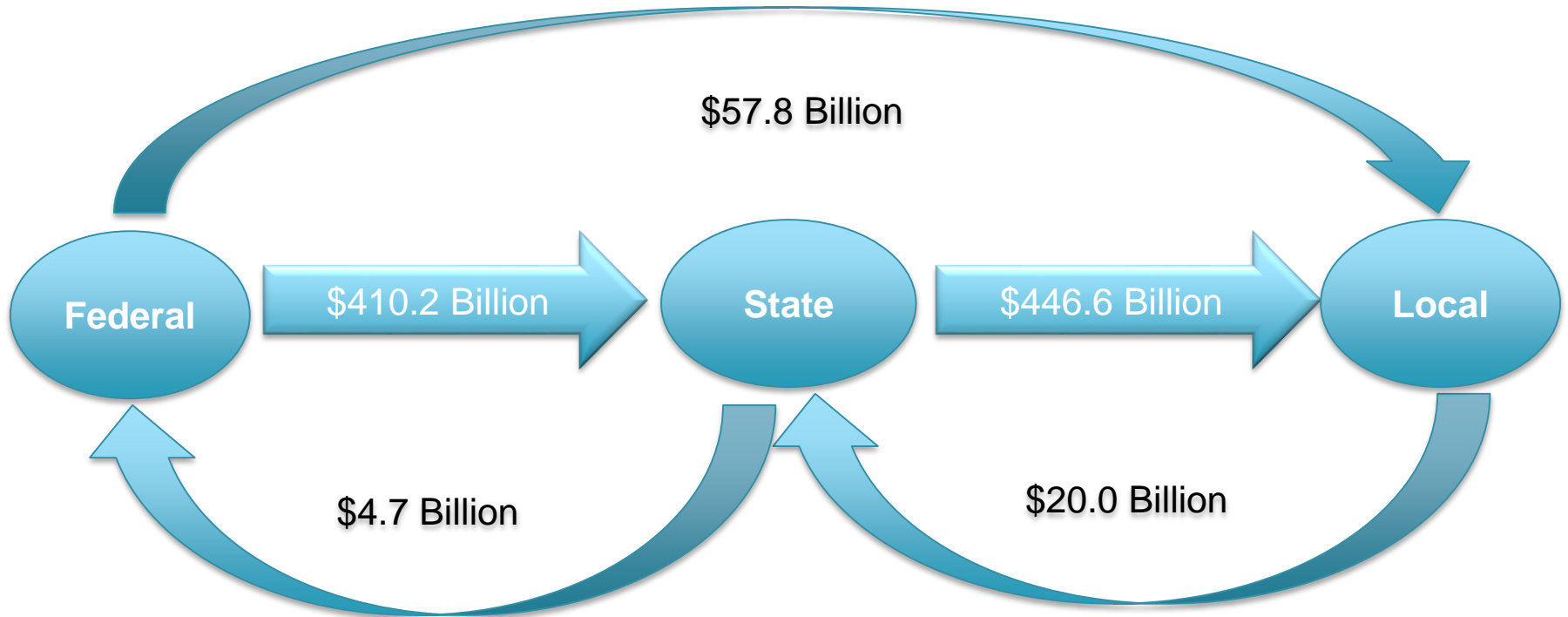
- To Federal (few)
- To State
- To Other Locals

Sectoring of Data

- Allows for Distinction Between Direct and Direct General
- Important for Understanding Intergovernmental Flows
- Separates IG for Utilities from General Government

Intergovernmental Fiscal Flows

Federal, State, and Local



Source: 2007 Census of Governments
Intergovernmental Revenues & Expenditures

Intergovernmental Fiscal Flows

As a Percent of General Revenue

	State	County	Municipal	Township	Special District	Independent School District
Direct From Federal	28.1	3.2	5.3	1.2	15.8	1.0
From State	NA	30.7	18.7	18.6	8.6	53.2
From Local	1.4	1.9	2.4	2.5	7.3	1.2
Total	29.5	35.8	26.4	22.3	31.8	55.3

Source: 2007 Census of Governments
 Details may not add to totals due to rounding

Annual Tax Statistics

Variety Among States

Percent Distribution of State Government Tax Revenue

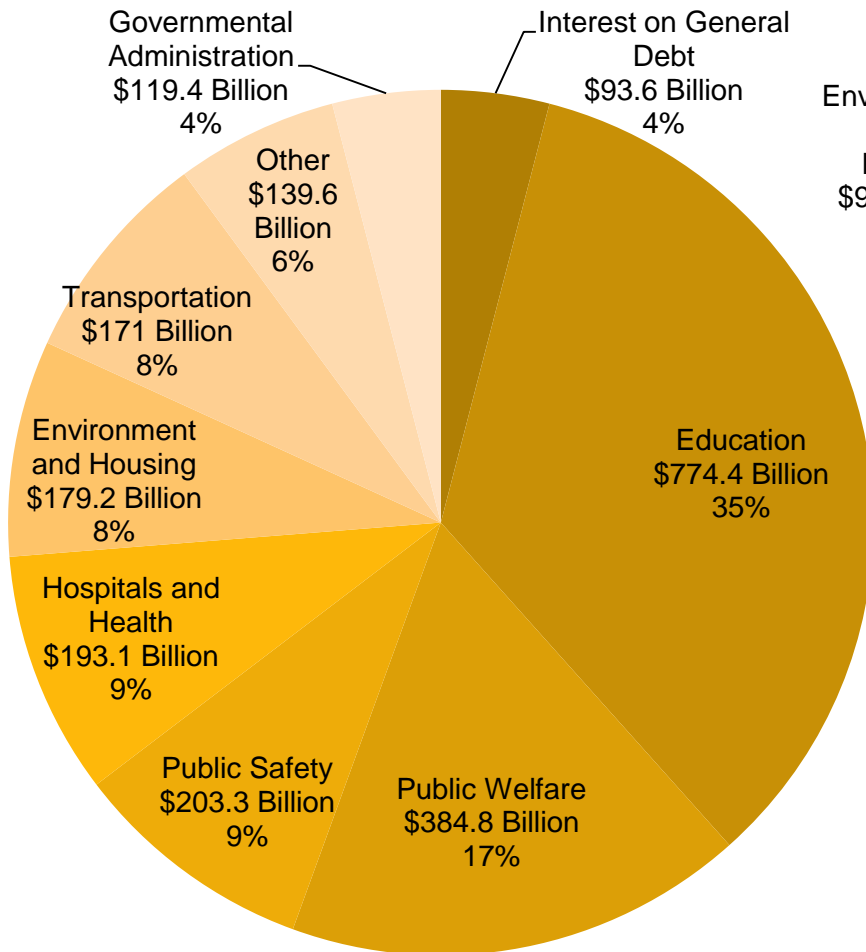
Fiscal Year 2010	Sales and Gross Receipts			License Taxes	Income Taxes			All Other Taxes		
	Sales Total	General Sales	Selective Sales	License Taxes Total	Income Taxes Total	Individual Income	Corporation Income	All Other Taxes Total	Property Taxes	Other Taxes
U.S. Average	48.8	31.8	17.0	7.1	39	33.5	5.4	5	2	3
Nebraska	49.1	34.8	14.3	6.0	44.5	40.3	4.1	0.4	>.01	0.4
Iowa	46.8	31.2	15.6	10.3	41.7	38.9	2.8	1.2	X	1.2
South Dakota	82.2	56.9	25.3	14.7	2.4	X	2.4	0.7	X	0.7
New York	33.6	17.0	16.6	2.5	62.1	55.8	6.3	3.9	X	3.9

Source: 2010 Annual Survey of State Government Tax Collections
 Abbreviations and Symbols: X - Not Applicable

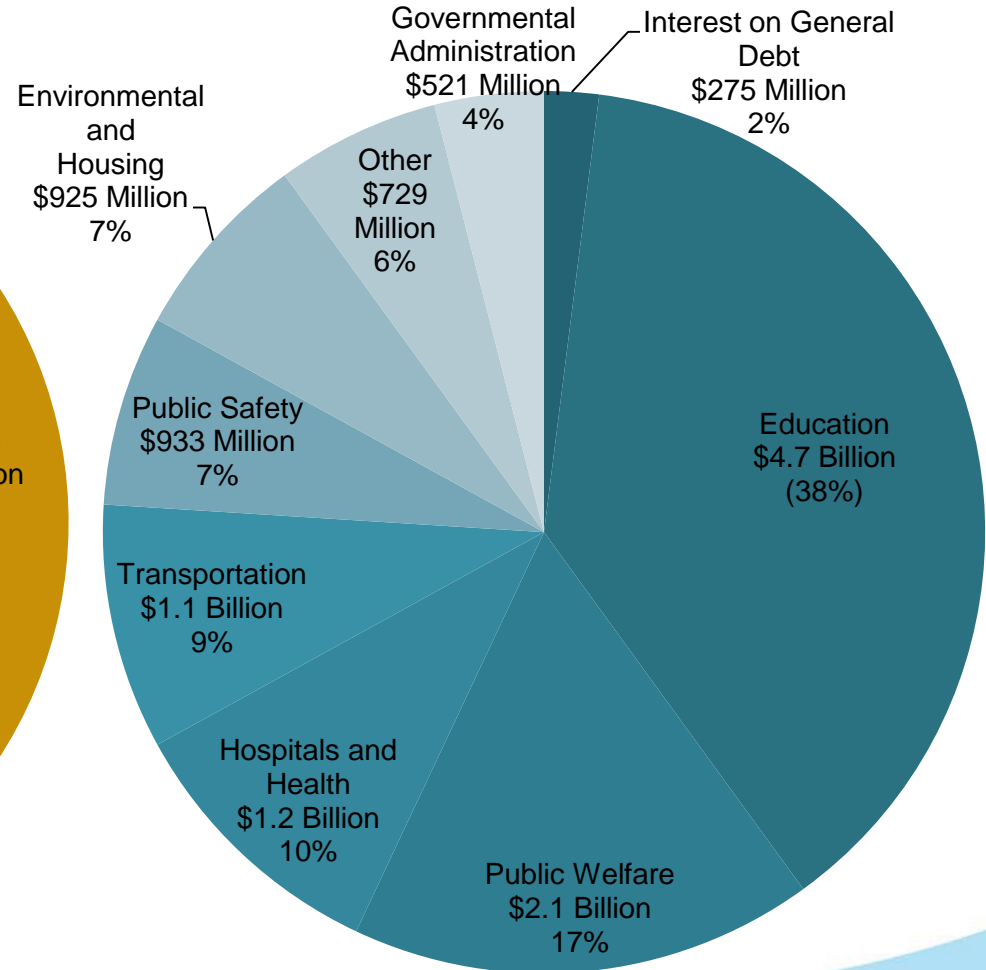
Annual Finance Statistics

Direct General Government Expenditures

United States



Nebraska



Source: 2007 Census of Governments – Finance Component

Annual Public Pension Statistics

Variety Among States

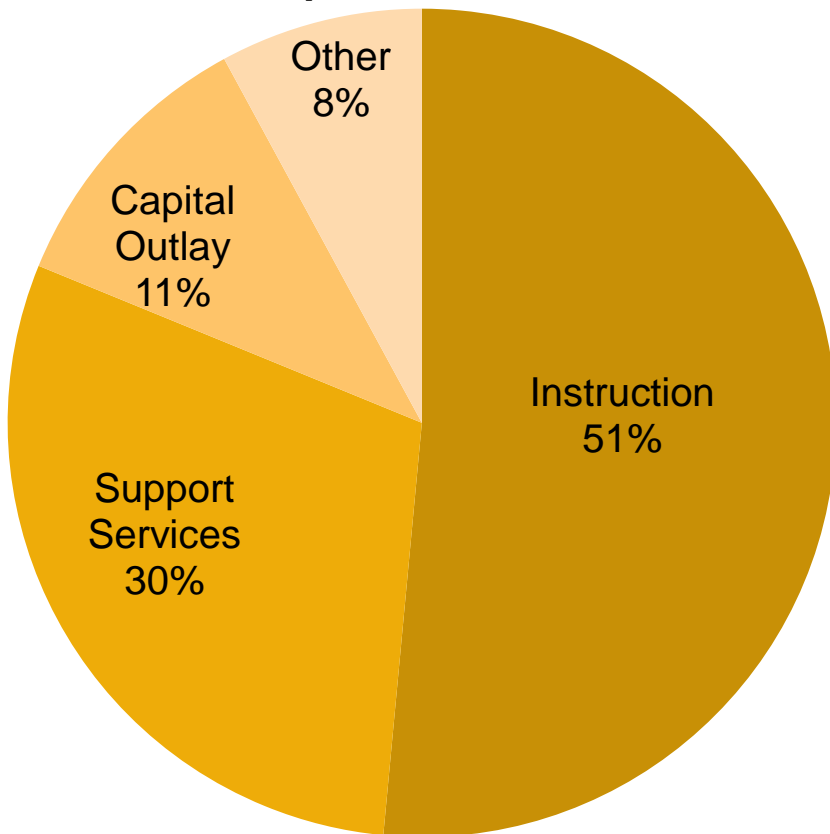
Characteristics of State Public-Employee Retirement Systems										
Fiscal Year 2009	Contributions (in Millions of Dollars)			Cash and Investment Holdings (in Millions of Dollars)				Membership		
	Employee	State Government	Local Government	Total Cash and Short-Term investments	Total Securities	Total Other Investments	Number of Systems	Total	Active Members	Inactive Members
Nebraska	137.6	114.7	55.4	92.3	6,041.9	184.6	5	86,903	63,069	23,834
Iowa	297.8	394.4	81.3	399.6	17,151.6	1,927.1	4	205,115	172,465	32,650
South Dakota	95.5	59.0	35.2	236.4	4,481.5	1,017.3	2	52,582	38,596	13,986
New York	411.6	1,846.8	2,107.0	4,462.2	161,404.3	20,300.6	2	960,402	841,361	119,041

Source: 2009 Annual Survey of Public-Employee Retirement Systems

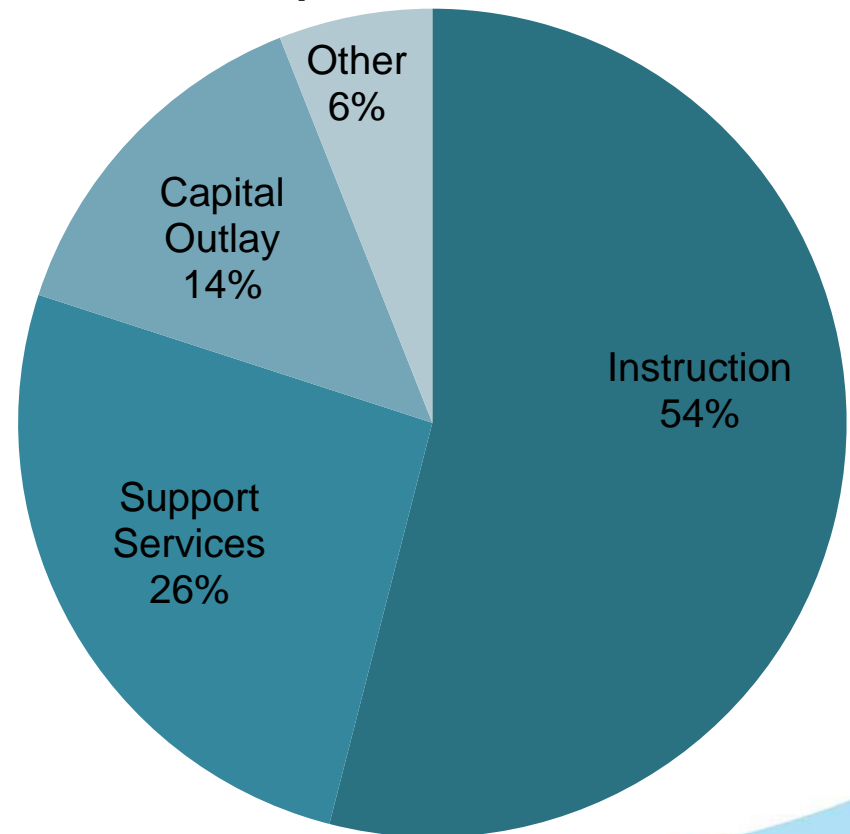
Annual Education Finance Statistics

Percent Distribution of Total Public Elementary-Secondary School System Expenditure: 2009

Total U.S. Expenditure \$604.9 Billion



Total Nebraska Expenditure \$68.0 Billion



Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances-School Systems

Government Employment

Data Collection

- Reference Period: Pay Period Including March 12
- 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:
 - 2007 – 88.5 Percent
 - 2008 – 90.1 Percent
 - 2009 – 88.5 Percent

Content and Products

- Census of Governments – Released in Fall 2013
- Annual Survey of Public Employment and Payroll – Preliminary Release in August

Annual Employment Statistics

Staffing and Expenditures

- 51.7 Percent of all Government Employees are Employed in Public Education Systems
 - 6,077,218 or 41.4 Percent are in K-12
 - 1,424,675 are in Higher Education
- Expenditures Include Both School System and State Expenditures Into Pension and Retirement Funds

Fiscal Year 2009

State Governments Expended \$10.9 Billion on Behalf of Their Public School Systems



Majority of These Expenditure Payments Were Into School System Employee Retirement or Pension Funds

Source: U.S. Census Bureau, 2009 Annual Survey of Public Employment and Payroll

Nebraska Employment and Payroll

2007 Census of Governments

Nebraska Employment and Payroll Data		
By State and By Government Function: March 2007		
SOURCE: This table was user generated from the Census Bureau's Build-a-Table tool with data from the Census of Government Employment.		
Select the link for information about the data's sampling error, nonsampling error, and definitions. http://www.census.gov/govs/apes/cog_employment_methodology.html		
Note: Data is in whole numbers.		
	Function	March 2007 Total Employees
State and All Local	Total	139,462
	Education Total	77,448
	Elementary and Secondary Instructional Employees	40,382
	All Other Higher Education	15,736
	All Other Elementary and Secondary Education	14,818
	Hospitals	9,562
	Electric Power	6,936
	Higher Education Instructional Employees	5,915
	Highways	5,406
	Police Protection Total	5,155
	Other Government Administration	4,446
	Corrections	4,368
	Police Officers Only	3,716
	Public Welfare	3,698
All Other and Unallocable	3,295	
Natural Resources	3,060	

Source: 2007 Census of Governments

Quarterly Public Pensions Statistics

100 Largest Public Retirement Systems

First Quarter 2011:

- Total Cash and Security Increased 253.5 Millions (10.2 percent) (from First Quarter 2010 to the First Quarter 2011)
- Government Contributions Decreased 1.3 Million (-5.7 Percent) and Total Payments Increased 2.6 Million (5.5 Percent) (for the 12 Month Period Ending March 31, 2011)
- Corporate Stocks Comprised 32.8 Percent of Cash and Security Holdings Down From 34.0 Percent in the Same Quarter 2010

Pensions & Investments

100 largest public pension plans' assets reach \$2.7 trillion in Q1

By Hazel Bradford

Source: Pensions & Investments

Date: July 5, 2011

The 100 largest public retirement systems in the U.S. had a combined \$2.7 trillion in the first quarter of 2011, an increase of 3.6% from the start of 2011 and 10.2% above the first quarter last year, according to a U.S. Census Bureau report.

The asset total for the quarter was the highest since mid-2008. The first quarter marked the sixth consecutive three-month period with a year-to-year increase, and the third consecutive quarter of increases, according to the report.

Overall contributions to the plans dipped 5.3% for the 12 months ended March 31, while government contributions declined by 5.7% and employee contributions fell at a year-to-year rate of 4%. Keith Brainard, research director for the National Association of State Retirement Administrators, attributes that mostly to declining government payrolls, with 500,000, or 2.9%, fewer workers than in September 2008.

Holdings in corporate stocks comprised 32.8% of the plans' holdings, up 3.4% to \$896.4 billion from the last quarter and 6.3% over first quarter 2010. Corporate bonds, at 15.7% of plan holdings, were down 0.1% from three months earlier, but still 2.4% higher than the year-ago quarter.

International securities, which comprised 18.5% of combined assets, increased 3.8% over first quarter 2010, to \$507.6 billion, the highest level since the bureau began collecting data on that category in late 2002. That represents a 18.3% year-to-year increase.

Source: Finances of Selected State and Local Government Employee Retirement Systems

Quarterly Tax Statistics

First Quarter 2011:

- Total State and Local Property Taxes
 - Decreased 63.7 Million (36.0 Percent) from Fourth Quarter 2010 to First Quarter 2011
 - Decreased 2.0 Million (1.7 Percent) for the 12 Month Period Ending March 31, 2011
- Nebraska's State Government Tax Collections
 - Totaled 905.5 Million
 - Increase of 900 Thousand From Fourth Quarter 2010
 - A 78.4 Million Increased (9.5 Percent) for the 12 Month Period Ending March 31, 2011

Source: Quarterly Summary of State and Local Government Tax Revenue

THE WALL STREET JOURNAL

WSJ.com

ECONOMY | JULY 16, 2011

Fall in Property-Tax Revenue Squeezes Cities

By KELLY NOLAN

Local governments have endured the first back-to-back declines in quarterly property-tax revenue on record, Census Bureau data show, in part because some have been unable or unwilling to raise tax rates fast enough to offset drops in home prices.

Property taxes bring in more than a quarter of local-government revenue, according to Moody's Investors Service. And until recently, they had been a steadier and more reliable income source than sales and income taxes, which react faster to current economic conditions.

But total revenue from property taxes across the U.S. fell 3% in the fourth quarter of 2010 and 1.7% in the first quarter of 2011, compared with a year earlier. Consecutive declines hadn't happened before in census data stretching back to 1963. That has put a squeeze on already-strapped cities, counties and school districts.

Unlike the early years of the most recent recession, property taxes aren't providing "the relief governments are looking for to get them out of their fiscal doldrums," said Richard Ciccarone, chief research officer at McDonnell Investment Management in Oak Brook, Ill.

One reason is the sharp decline in property values, on which the taxes are based. Another factor: Statutory property tax caps in some states and taxpayer resistance to higher property-tax rates in others have prevented local officials from trying to raise rates enough to compensate for falling assessed values of homes, Mr. Ciccarone said.

Property taxes had shown resilience until now because municipalities charge tax rates on assessed real-estate values that often lag market values by at least few years. So the sharp decline seen in property values during the recession is just starting to be reflected in some valuations.

And while the pace of the decline in home prices has eased, tens of thousands of foreclosures and faltering consumer confidence are expected to leave housing markets bumping near their current level for the rest of the year.

Nationally, home prices were down 4% in April from year-ago levels, according to the Standard & Poor's Case-Shiller 20-City index.

Still, said Bob Kurtter, managing director of public finance at Moody's, local governments can offset declining home-value assessments by charging a higher tax rate.

For example, Washington's King County, home to Seattle, increased its tax rate 14.6% but saw its tax levy—or target for property-tax revenue—increase just 0.5% in calendar 2010, according to Moody's.

Such large property-tax increases aren't always politically palatable, though.

Honolulu experienced a 7.6% decline in property assessments for fiscal 2011, Moody's said. Although the city raised its average property tax rate to \$5.21 per \$1,000 of property value from \$5.05, the higher rate wasn't enough to offset the decline in assessed values. Honolulu's tax levy shrank 4.6%.

Government Statistics at Work

Case Studies

Government Accountability Office Report

- Analyzed how State and Local Government Budgets are Affected During National Recessions
- Identified Strategies to Provide Fiscal Assistance to State and Local Governments
- Identified Indicators Policymakers Could use to Time and Target Assistance
- Using State and Local Government Finance Data, Described Trends in Revenues and Expenditures

Government Statistics at Work

Case Studies

Dr. Ronald Fisher, Michigan State University

- An Overview and Analysis of State Intergovernmental Aid Programs
- Analyzed 2007 Census of Governments Data
- Focused on State Intergovernmental Payments to Counties and Municipalities
- State Revenue Sharing Provides at Least 10 Percent of Local Revenue in Only Ten States

Government Statistics at Work

Case Studies

Dr. Leah Brooks, University of Toronto

- “Using Census of Governments Data to Study Municipal Political Economy”
- Various Research Conducted Using Census of Governments Data
- Local Government Finance Data Used to Determine the Extent to Which Business Improvement Districts Impact a City’s Fiscal Position
- Also Used Data to Show that State-Imposed Tax and Expenditure Limits can Explain why Cities Don’t Return Grant Funds to Voters

Accessing the Data

Data Access and Usability

Census Bureau has Been Increasing Use of Data Access and Visualization Tools

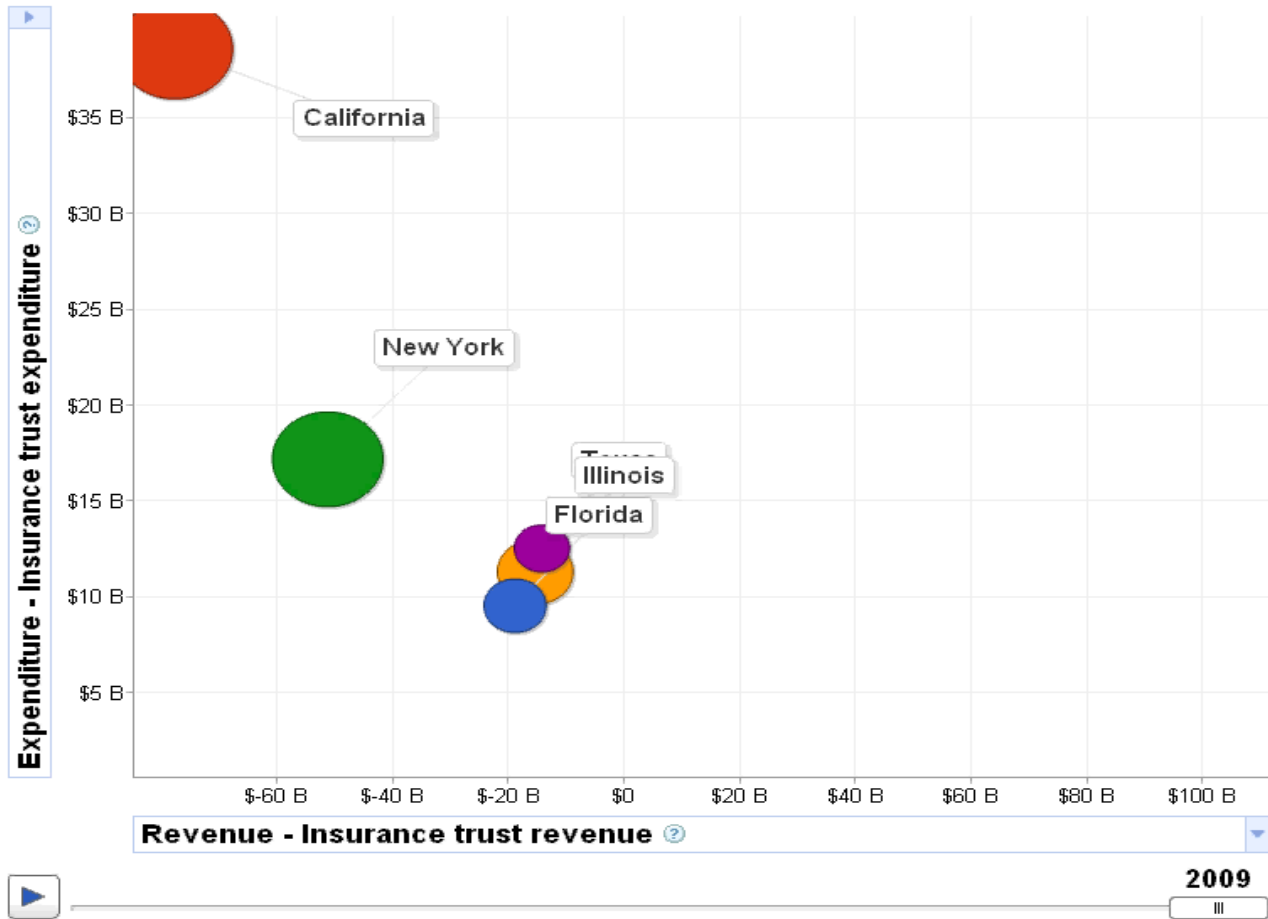
- Build-A-Table
- American FactFinder (AFF)
- DataFerret
- Central Indicator Data Repository (CIDR)

Google Effort to Take Public Data and Make it Accessible

- Piloted State Finance

Working with the Data

Data Access and Usability



Accessing the Data Build-A-Table

U.S. Census Bureau
Public Employment and Payroll Build-a-Table

The U.S. Census Bureau conducts an annual survey of government employment as authorized by Title 13, United States Code. This survey measures the number of government civilian employees and their gross payrolls for one month. Data are for the month of March.

The Build-a-Table system will allow you to query the Census of Government Employment data for governments across the country were surveyed for the Census years.

There are three basic categories of data:

- Level of Government:** State government data (all 50 states), local government data (county, special district, and school district data) or state and local government data combined.
- State:** Data for a specific state or DC.
- Government Function:** Data on a specific government function e.g., education, health, or corrections.

Please select which category you would like to base your table. You must make one selection from one of the three basic categories.

Level of Government State

Next

Select category

U.S. Census Bureau
Public Employment and Payroll Build-a-Table

BACK TO Build-a-Table Main

Please select the variables you would like the table to display

Year

2002 1997 Add All >> Add Add > < Remove << Remove All 2007

Variables

Full-Time Employees Full-Time Pay Part-Time Employees Part-Time Pay Total Pay Full-Time Equivalent Add All >> Add Add > < Remove << Remove All Total Employees

Level of Government

State and All Local All Local Add All >> Add Add > < Remove << Remove All State

Government Function

Add All >> Add Add > < Remove << Remove All Total Education Total Higher Education Instructional Employees All Other Higher Education Elementary and Secondary Instructional All Other Elementary and Secondary Education

Submit

Select variables

U.S. Census Bureau
Public Employment and Payroll Build-a-Table

Main Site Map Contact Us

Click your browsers back button to update selection criteria or [Start Over](#)

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[PDF] or [Excel] denotes a file in Adobe's [Portable Document Format](#). To view the file, you will need the [Adobe® Acrobat® Reader](#) available for free from Adobe.
[Excel] or the letters [xls] indicate a document is in the Microsoft® Excel® Spreadsheet Format (XLS). To view the file, you will need the [Microsoft® Excel® Viewer](#) available for free from Microsoft.

US Total Government Employment and Payroll Data
By Level of Government and By Government Function: 2007
SOURCE: This table was generated from the Census Bureau's Build-a-Table tool with data from the [Census of Government Employment](#). For information about the data's sampling error, nonsampling error, and definitions, select the appropriate link.
Note: Data is in whole numbers.

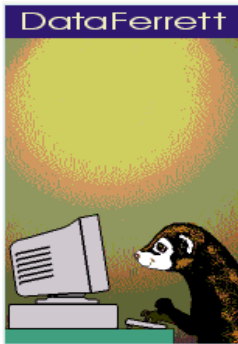
Function	2007 Total Employees
Total	5,201,871
Education Total	2,538,370
Higher Education Instructional Employees	768,228
All Other Higher Education	1,807,066
Elementary and Secondary Instructional Employees	45,622
All Other Elementary and Secondary Education	18,013
Other Education	98,441
Libraries	778
Public Welfare	238,834
Hospitals	444,148
Health	189,970
Social Insurance Administration	81,376
Highways	241,463
Air Transportation	3,443
Water Transport and Terminals	4,993
Police Protection Total	108,672
Police Officers Only	67,724
Other Police Employees	40,848
Fire Protection Total	N/A
Firefighters Only	N/A
Other Fire Employees	N/A
Corrections	475,022
Natural Resources	159,216
Parks and Recreation	40,725
Housing and Community Development	0
Sewerage	1,765
Solid Waste Management	1,975
Financial Administration	177,339
Judicial and Legal	177,423
Other Government Administration	61,811
Water Supply	721
Electric Power	4,073
Gas Supply	0
Total	5,201,871
State	4,000,000
All Other	1,201,871

Retrieve data

'N/A': Data is not applicable

Retrieve data

Accessing the Data Data Products

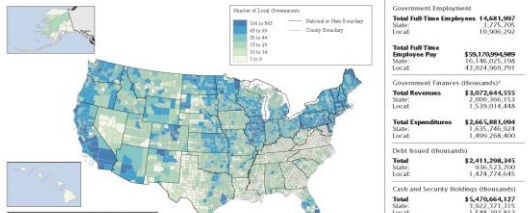


American FactFinder



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 federalism is no longer the case. We now live in a time when all the layers of government are intertwined and dependent upon one another. Providing every American with the most comprehensive, comparable, and precise account of government financial activity is what the U.S. Census Bureau strives to accomplish with the release of every product. With the release of each product from the Governments Division, we provide policy analysts, researchers, and the general public with a more complete and clearer picture of the U.S. government. Whether it is public employment, government finance, or federal government grants, the picture is complete with the cooperation of thousands of federal, state, and local governments and dependent agencies who supply their data to the Census Bureau quarterly or annually for our surveys, or unannounced for the Census of Governments. By providing us with these data, we can address the issues that concern state and local governments as well as their relationships to each other and the federal government.

How the Data Are Used

Governments Division's data 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 as important indicators for national economic and public policy. Governments Division's data serve as the foundation for developing national policy and analysis by a variety of entities:

- State and Local Governments: Policy Research and Analysis, Allocating Funds, Comparative Analysis, U.S. Congress: Policy Research and Analysis
- Private Sector: Research and Comparative Analysis
- Teachers and Students: Educational Purposes
- Academic: Professionals: Policy Research and Analysis, Public Finance
- Federal Reserve: Development of the Flow of Funds Accounts
- Bureau of Economic Analysis: Development of the Public Sector Component of Gross Domestic Product
- Other Federal Agencies: Measure Government Activities, Policy Research and Analysis
- General Public: Research and Comparative Analysis

USCENSUSBUREAU
U.S. Department of Commerce, Economic and Statistics Administration
U.S. Census Bureau
Helping You Make Informed Decisions

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 a part of the Census of Governments (COG) in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercal 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 are 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.

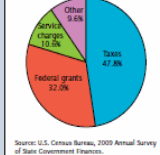
Data in this report refer to state government fiscal years that ended between July 1, 2008 and June 30, 2009. In fact, 46 of the 50 state governments have a

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.

fiscal year that runs from July 1 to June 30. However, four state governments are exceptions to the June 30 fiscal year end date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state government. Totals for an individual government, in those instances, are the

Figure 1. Source of State Government Revenue: 2009



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

Issued January 2011

02932

By Christopher Pitts, Cheryl H. Lee, and Nancy S. Higgins

C10-0814
Released March 2011

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

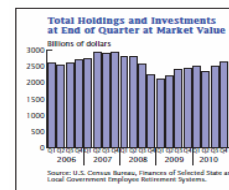
TOTAL HOLDINGS AND INVESTMENTS OF MAJOR PUBLIC-EMPLOYEE RETIREMENT SYSTEMS REACH HIGHEST LEVEL SINCE SECOND QUARTER 2008

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.



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

Corporate Bonds

Corporate bonds were up 0.6 percent from \$428.9 billion in the third quarter of 2010 to \$431.5 billion in the fourth quarter of 2010. Corporate bonds increased 2.7 percent from \$420.0 billion in the same quarter 1 year ago (2009:3:4). Corporate bonds comprised just under a sixth (16.4 percent for 2010:4) of the total cash and security holdings of major public-employee retirement systems.

International Securities

International securities reached the highest level since the beginning of this investment category's data collection 8 years ago (2002:4), increasing 6.8 percent from \$452.0 billion in the third quarter of 2010 to \$482.8 billion in the fourth quarter of 2010. International securities showed a year-to-year increase for the fifth consecutive quarter, rising 13.7 percent from \$424.8 billion in the same quarter 1 year ago (2009:2:4). International securities comprised 18.3 percent of the total cash and security holdings of major public-employee retirement systems for the fourth quarter of 2010, the highest percent distribution for international securities since the beginning of this investment category's data collection 8 years ago (2002:4).

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.

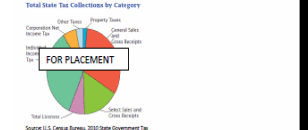
Total Contributions

Employee and government combined contributions totaled \$22.0 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 further information on public-employee retirement systems, please visit our Web site at 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.

United States Census Bureau
The data and technical documentation for this release can be found at www.census.gov/govs/gfns/.

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
1,000,000,000,000	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000

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 a state collects from activity within the state, not necessarily from the individuals within a state. Visit www.census.gov/govs/ for more information.

www.census.gov/govs **United States Census Bureau**

Accessing the Data

www.census.gov/govs

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Federal, State, & Local Governments

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- 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 | 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 st Quarter 2011 – Taxes and Retirement	June 2011
2010 Public Employment and Payroll	August 2011
2009 State and Local Government Finance	September 2011
2 nd Quarter 2011 – Taxes and Retirement	September 2011
2010 State Government Finance	December 2011
3 rd Quarter 2011 – Taxes and Retirement	December 2011
2010 State Government Retirement Systems	January 2012
2011 State Government Tax Collections	March 2012
4 th Quarter 2011 – Taxes and Retirement	March 2012

Government Statistics in the News

REUTERS

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

Wed, 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 \$180 billion during the financial meltdown from a peak of \$280 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.

The New York Times

U.S.

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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 10.5 percent in 2009, losses of that magnitude offers the data release

States reported a loss of \$1.1 trillion a

The Washington Post

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CLARIFICATION TO THIS ARTICLE

This article about the impact of the recession on state finances between 2008 and 2009 included a D.C. revenue figure that is not directly comparable to the Maryland and Virginia numbers cited. As the article said, the Census Bureau reported that revenue fell 28.4 percent in Virginia and 15.9 percent in Maryland from fiscal 2008 to fiscal 2009, and the District said that its revenue fell 5.2 percent. The two states' figures include losses in pension investments. Because of a 1997 federal takeover of some D.C. pension liabilities, the city's investment performance is not comparable.

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

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

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 percent from three months earlier and up 5.2 percent 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 percent, while corporate bonds investments were \$427.3 billion, a 3.2 percent gain, the report said.

THE WALL STREET JOURNAL
WSJ.com

U.S. NEWS | DECEMBER 30, 2010

Local Revenues Climb as Economy Recovers

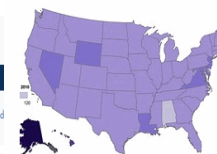
By CONOR DOUGHERTY

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."

This gain in third-quarter revenues was driven in part by increases in income- and sales-tax receipts, which have rebounded along with Americans' salaries and spending. Many cities and states have also passed income- and sales-tax increases to battle falling receipts during the recession. Personal income tax receipts rose 4.8% in the third quarter while sales taxes rose 4%, according to the Census. Corporate income tax collections, which

U.S. schools spent more than \$10,000 per student in 2008: How about MD.?

By Richard Webster, Hartford County Education Headlines Blogger

The next time your kids complain about having to get up for school, remind them how much we invest in their education. In 2008, U.S. public school systems spent an average of \$10,289 per student, a 6.1 percent increase over 2007. Eighteen states and the District of Columbia spent above this amount. 32 states spent less.

This according to Public Education Finance: 2008, which provides tables on revenues, expenditures, debt and assets of elementary and secondary public school systems with data for the nation, states and school districts.

Tables more detailed data on spending, such as instruction, school lunches, transportation and other categories.

"As school spending shows no long-term ceiling to being spent on education," said Lisa Blakeslee, executive director of the U.S. Census Bureau. "Public education is the single largest category of all state and local expenditures. These data provide a detailed picture of how available resources are spent within the states."

MDs received \$592.1 billion in funding in 2008, up 4.5 percent from 2007. Of that, payments contributed 5.3 percent, followed by local sources, which contributed 43.7 percent at sources, which made up the remaining 51.1 percent.

MDs' spending was up 6.0 percent in 2008, totaling \$593.2 billion. Total current spending was \$6 billion (85.4 percent), of which \$304.8 billion went to instruction, followed by \$175.5 billion to support services, such as transportation and school maintenance.

1st cost increased by 7.9 percent in 2008 to \$377.4 billion.

The report includes:

equivalents that spent the most per pupil were New York (\$17,175), New Jersey (\$16,491), Alaska (\$14,830), the District of Columbia (\$14,200) and Connecticut (\$13,868).

MDs in 10th in this category, spending a respective \$12,366 per student.

the least per pupil were Utah (\$5,765), Idaho (\$6,931), Arizona (\$7,608), Oklahoma (\$7,685) and Tennessee (\$7,739).

MDs made up the largest spending category for public elementary and secondary education at \$209.5 billion (40.2 percent) in 2008.

If public school funding from the federal government was highest in Louisiana (14.8 percent), Mississippi (14.6 percent) and 2 percent) and lowest in New Jersey (3.9 percent), Connecticut (4.2 percent) and Massachusetts (5.1 percent).

MDs received a mere 5.4 percent of their public school funding from the federal government in 2008.





Thank You

Lisa M. Blumerman
Chief, Governments Division

Brigitte Wehrs
Chief, Outreach and Education Branch

Elizabeth Accetta
Government Organization Branch

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