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# Census of Governments State and Local Government Finance

<http://slfdqs.taxpolicycenter.org/>

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# Outline

- Go-to source for consistent information on state and local finances
- Data Query System Tool Description
- Lotteries – An example of adding information
- Unemployment Compensation – Using Census Data to Help Understand Growing Issues



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# Elements of the DQS

<http://slfdqs.taxpolicycenter.org/>

- Census of Governments State and Local Finance Series
  - Revenue
  - Expenditure
  - Debt
- 50 states plus DC
  - State and Local
  - By Type of Government
  - State Aggregates
- 1977 - 2008



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# Data Display

- State options
  - Pre-selected geographic regions
  - Can choose all states
- By revenue type
- By expenditure type
- By year




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# What the DQS Looks Like

[intro](#) [select level](#) [select state](#) [select series](#) [select years](#) [select units](#) [view results](#)

### State & Local Finance Data Query System (SLF-DQS)



This system allows flexible presentation of data from the Census of Governments State and Local Finance series. That series contains detailed revenue, expenditure and debt variables for the United States, each of the 50 states, and the District of Columbia for 1977-2008. The data are available by type of government: state, local, state and local totals, and local government detail. All data presented are state aggregates of finance data for the selected level of government. Users can view the data along different dimensions, in real or nominal dollars, and on a per capita or fraction of personal income, general revenues or total expenditures basis. This tool is useful for comparative, single state, or time series analysis.

*To Use:* Click on "Create a Table!" to begin making tables. On each tab, select desired options and click on "Next >>". If you need help, click on the ? box buttons. If you experience any problems or have comments or suggestions, please email [slfdqs@ui.urban.org](mailto:slfdqs@ui.urban.org)

[Create a Table!](#)  
[Pre-Made Tables](#)  
[Data Definitions](#)  
[Technical Appendix](#)  
[External Links](#)



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# Choose Level of Government

[intro](#) [select level](#) [select state](#) [select series](#) [select years](#) [select units](#) [view results](#)

Government services are provided by governments and agencies at many different levels. The Census Bureau identified 87,525 governments in 2002. In addition to the Federal Government and the 50 state governments, Census recognizes five basic types of local governments. Finances may be aggregated by each type of government, as well as combinations of multiple levels. The sf-dqs system presents state aggregates for the following categories:

Select Level of Government

☒ State and Local

☐ State

☐ Local

☐ County

☐ Municipal

☐ Township

☐ Special District

☐ School District

Finance information for each state (revenues, expenditures or debt) is aggregated for all state and subordinate levels of government. (That is, the sum of state, county, municipal, town, special district and school district finances for the selected variable.) Because states differ in terms of which level of government collects each type of revenues or provides each service, meaningful comparisons across states are only possible at this level of aggregation.

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# Display Units

- Total
  - per capita
  - fraction of personal income
  - fraction of general revenues
  - fraction of total expenditures
- Real / Nominal



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# Output

- Excel spreadsheet
- CSV
- Can customize layout of tables  
By state, year or revenue or  
expenditure item





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# Can Print Specific Revenue Over Time for all States

**State and Local Property Tax Revenue, Selected Years 1977-2008**  
[Millions of Dollars]

Region and State	1977	1982	1987	1992
<b>United States .....</b>	<b>62,527</b>	<b>82,067</b>	<b>121,203</b>	<b>180,337</b>
<b>New England.....</b>	<b>5,165</b>	<b>6,402</b>	<b>9,098</b>	<b>13,513</b>
Connecticut.....	1,281	1,792	2,738	4,116
Maine.....	261	437	645	1,064
Massachusetts.....	2,838	2,916	3,751	5,256
New Hampshire.....	326	534	908	1,497
Rhode Island.....	301	487	645	1,018
Vermont.....	157	236	411	562
<b>Mideast.....</b>	<b>15,240</b>	<b>19,789</b>	<b>28,489</b>	<b>43,475</b>
Delaware.....	78	110	155	229
District of Columbia.....	166	339	546	903
Maryland.....	1,078	1,431	2,103	3,214
New Jersey.....	3,488	4,357	6,508	10,458
New York.....	8,063	10,107	14,252	21,373
Pennsylvania.....	2,367	3,445	4,924	7,298



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# Can Normalize By Revenues or Population, Real or Nominal

**Local Property Taxes as a Percentage of Total Local Tax Revenue,  
Selected Years 1977-2008**

Region and State	2008	2007	2006	2005
<b>United States .....</b>	<b>72.3%</b>	<b>71.7%</b>	<b>71.7%</b>	<b>72.4%</b>
<b>New England.....</b>	<b>97.3</b>	<b>97.3</b>	<b>97.2</b>	<b>97.1</b>
Connecticut.....	97.7	97.9	97.8	97.9
Maine.....	98.7	98.8	98.3	98.1
Massachusetts.....	96.5	96.6	96.3	96.3
New Hampshire.....	98.4	98.4	98.3	98.3
Rhode Island.....	97.6	97.1	97.3	97.2
Vermont.....	93.8	93.7	93.5	94.0
<b>Mideast.....</b>	<b>62.8</b>	<b>62.5</b>	<b>63.5</b>	<b>64.2</b>
Delaware.....	77.4	75.6	70.1	70.7
District of Columbia.....	32.0	29.2	26.6	26.9
Maryland.....	50.1	49.7	48.2	48.8
New Jersey.....	98.0	97.9	97.6	97.8
New York.....	53.6	53.7	55.5	56.4
Pennsylvania.....	70.4	69.8	70.7	71.1



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# Or As a Percent of Personal Income

**State and Local Direct General Expenditures as a Percentage of Personal  
Income, Selected Years 1977-2008**

Region and State	1977	1982	1987	1992
<b>United States .....</b>	<b>16.8%</b>	<b>15.8%</b>	<b>16.7%</b>	<b>18.3%</b>
<b>New England.....</b>	<b>17.0</b>	<b>14.7</b>	<b>14.9</b>	<b>17.7</b>
Connecticut.....	13.6	12.4	13.4	16.6
Maine.....	17.7	16.9	17.4	20.8
Massachusetts.....	18.7	15.2	15.2	16.8
New Hampshire.....	15.9	13.2	12.4	18.5
Rhode Island.....	17.6	17.9	17.0	22.6
Vermont.....	20.8	18.7	18.9	21.2
<b>Mideast.....</b>	<b>18.5</b>	<b>16.8</b>	<b>17.5</b>	<b>19.6</b>
Delaware.....	18.1	17.1	17.2	18.7
District of Columbia.....	22.7	23.4	25.2	25.8
Maryland.....	17.2	15.1	14.4	15.1
New Jersey.....	15.9	14.0	15.2	17.7
New York.....	21.6	19.8	20.5	22.7
Pennsylvania.....	15.6	14.0	15.1	17.5



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# Some Pre-Made Tables Available

**Total Government Expenditures, Per Capita, 1977-2008**  
[Dollars]

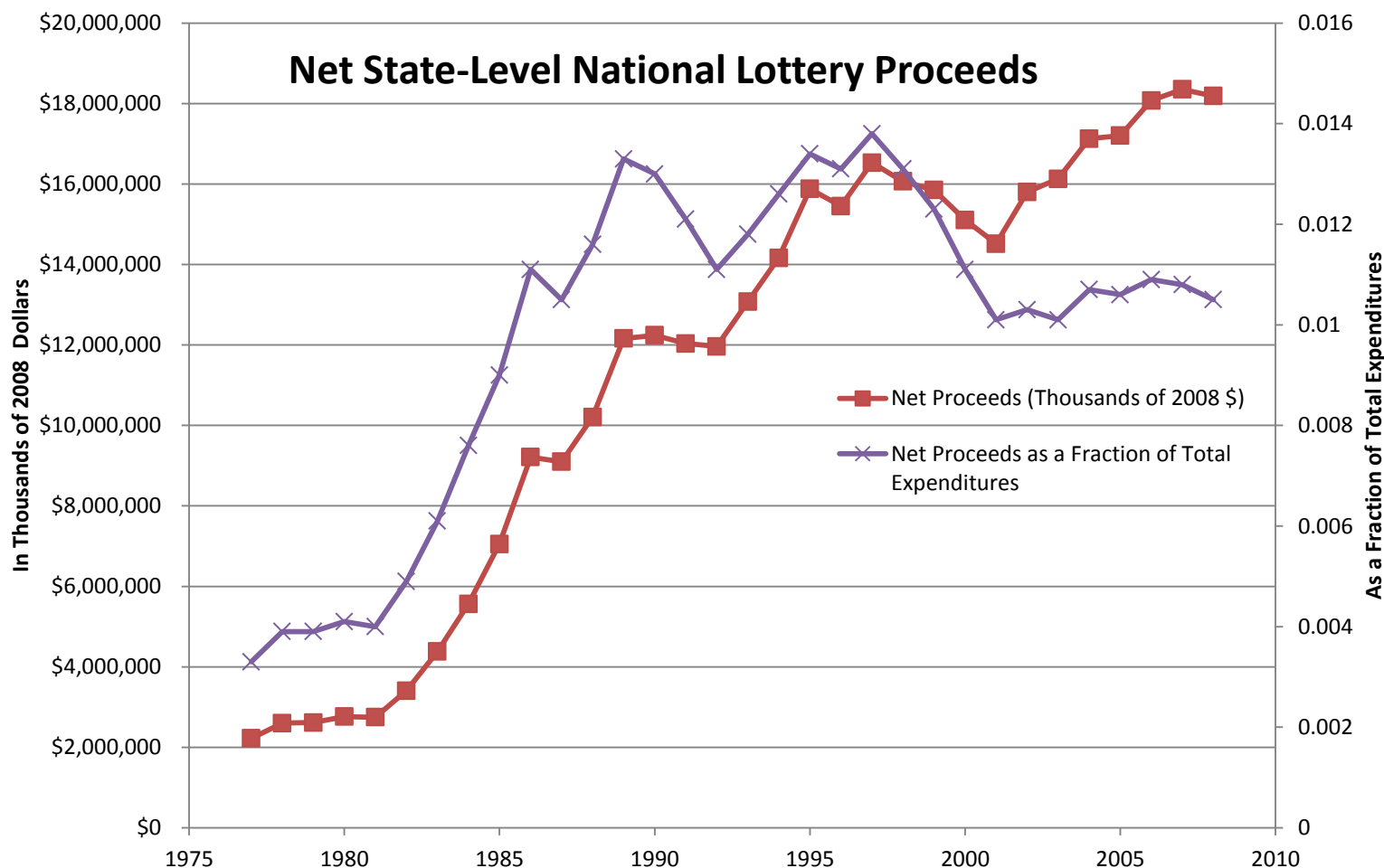
Year	State and Local			State		
	Total [1]	Direct	Inter- governmental	Total	Direct	Inter- governmental
1977	1,477	1,471	6	870	586	284
1978	1,561	1,555	7	918	615	303
1979	1,700	1,694	7	1,000	662	338
1980	1,916	1,908	8	1,138	765	373
1981	2,123	2,114	8	1,270	864	406
1982	2,264	2,257	8	1,339	912	426
1983	2,424	2,416	8	1,427	996	432
1984	2,545	2,538	7	1,489	1,030	460
1985	2,765	2,757	8	1,642	1,131	511
1986	2,988	2,979	9	1,767	1,217	550
1987	3,207	3,197	10	1,881	1,298	583



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# Finance Data Changed As Revenues Change (new)

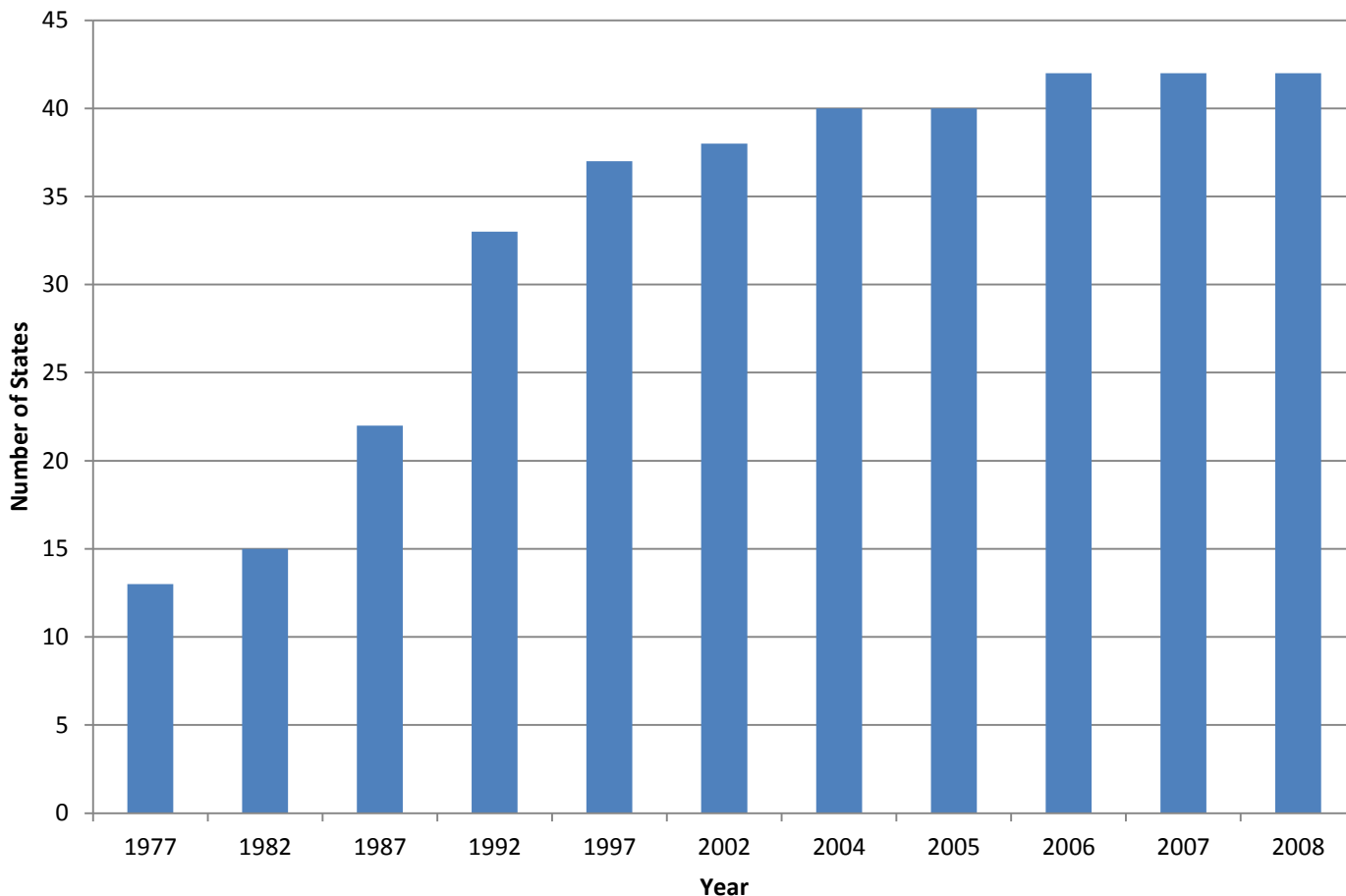




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# Number of States with Lottery Revenues



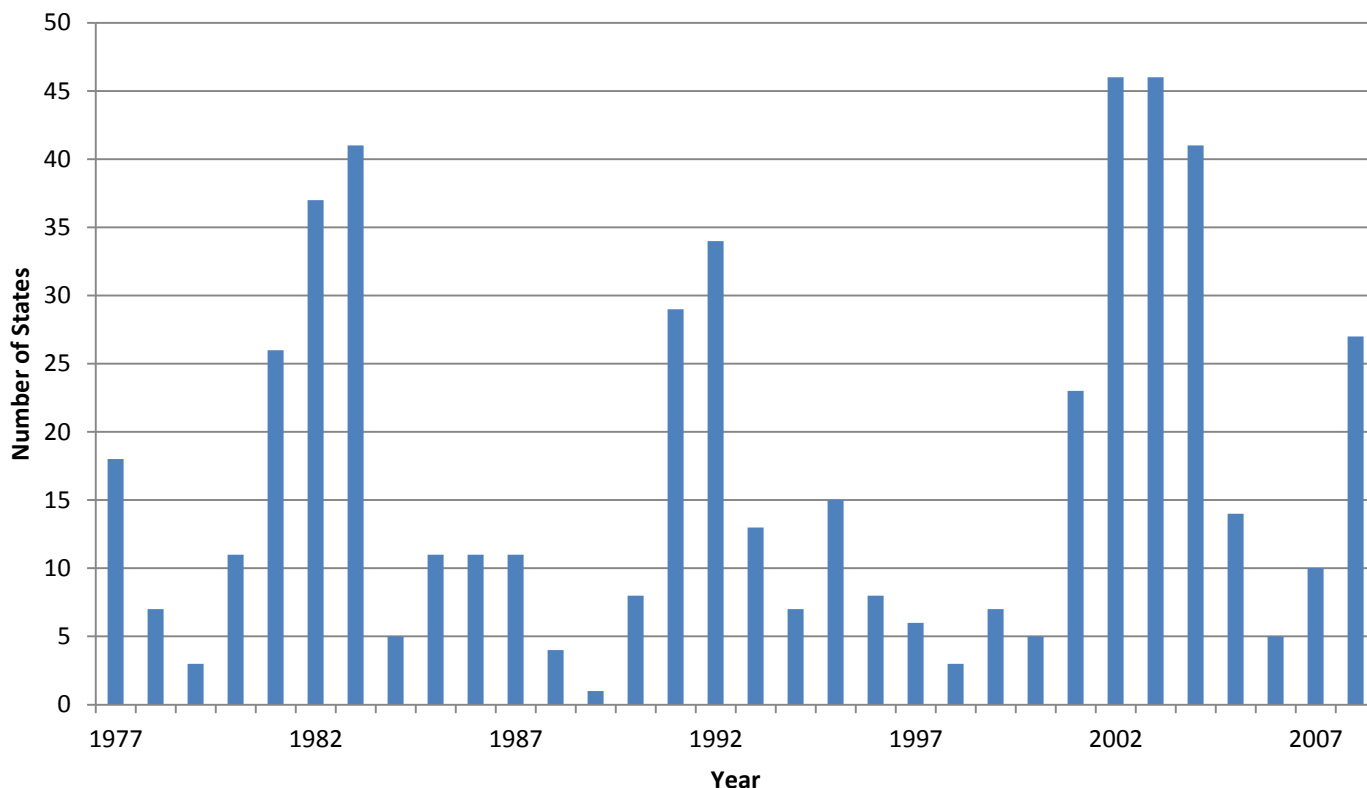


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# Can Use Information to Examine Growing Issues

## Number of States Running Deficits on Unemployment Insurance



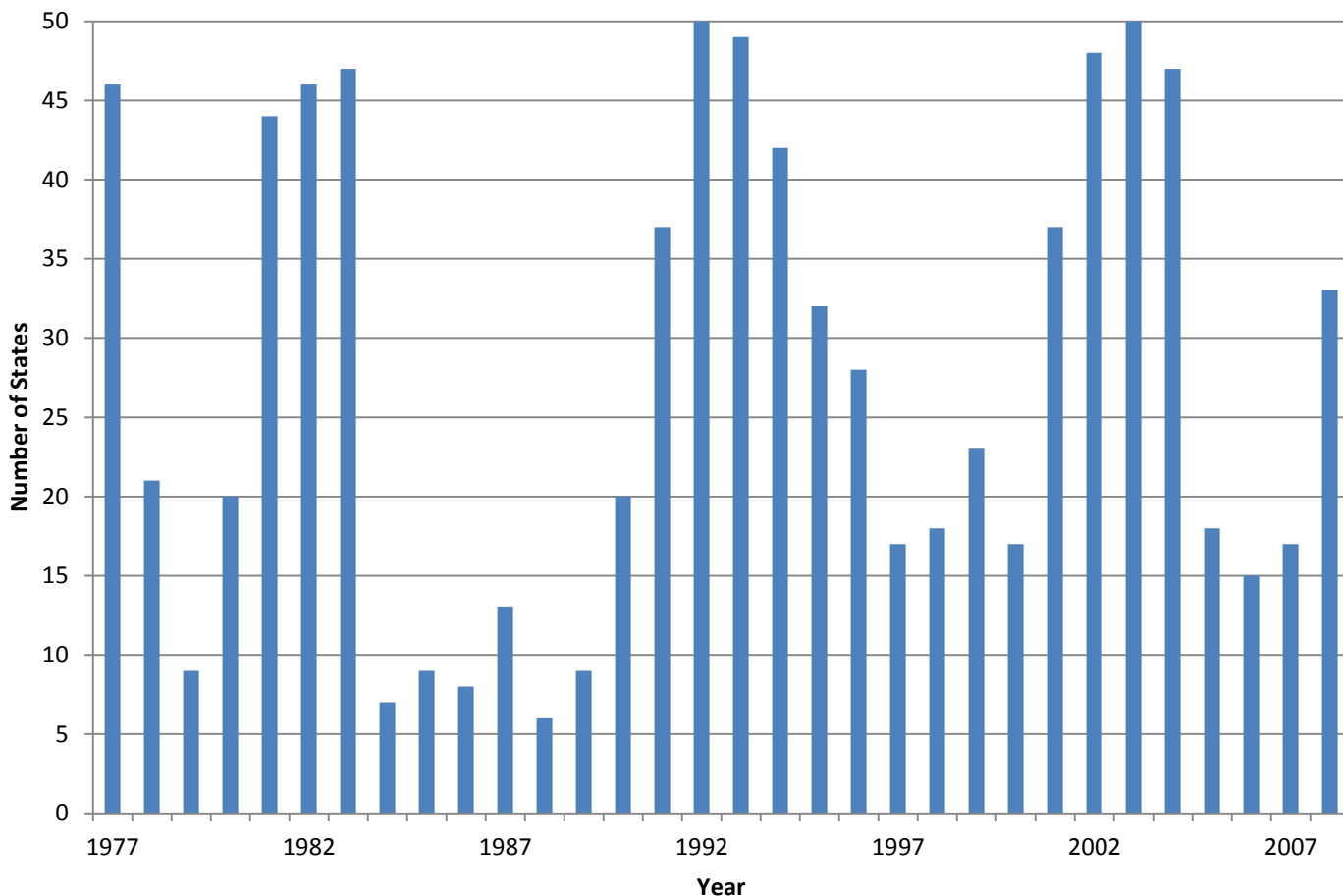
Notes: Deficits are defined as spending more on unemployment insurance than the state takes in for unemployment insurance.



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# Number of States Spending More on Unemployment Insurance than Receiving in Unemployment Payroll Taxes



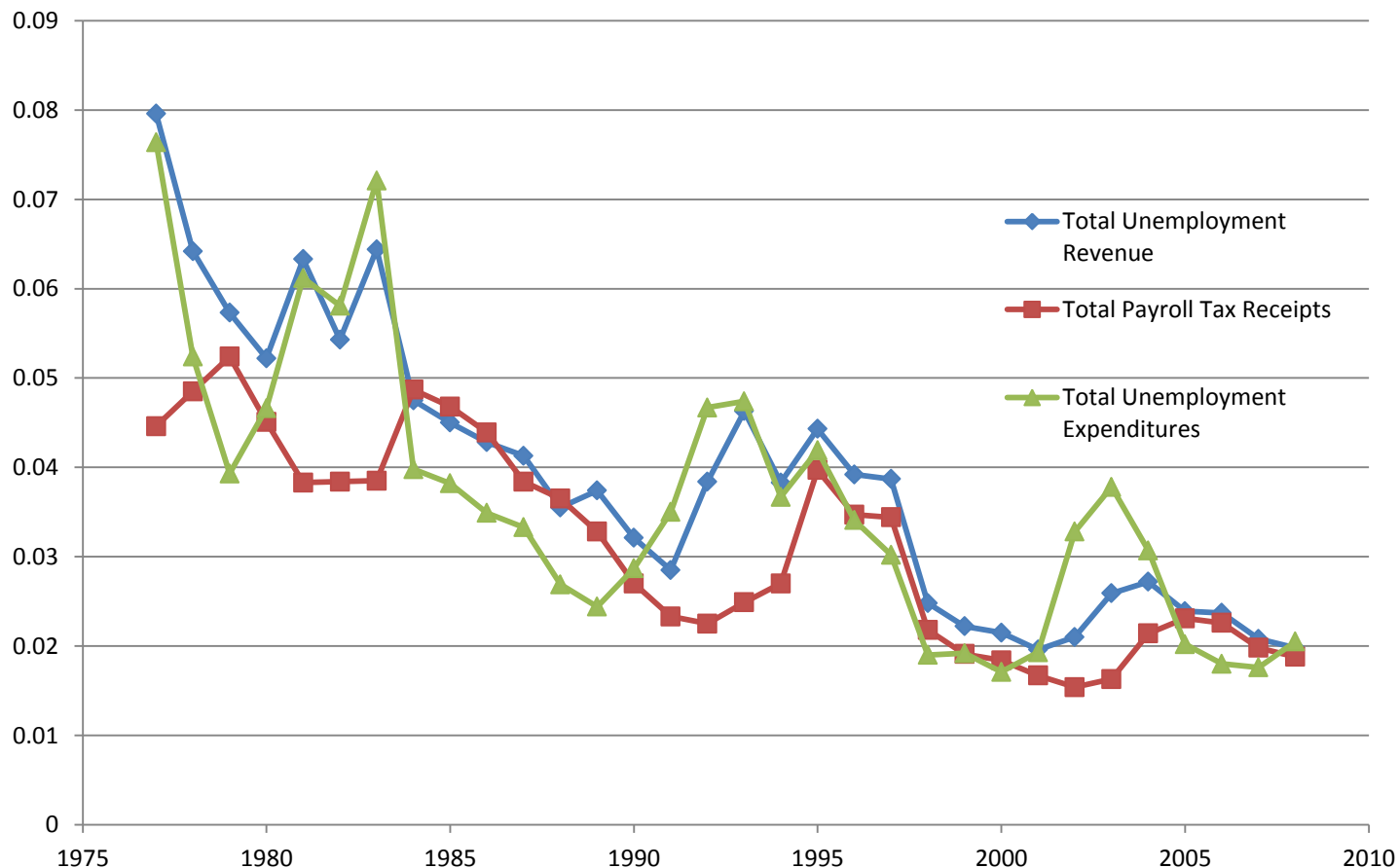




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# National Revenues and Expenditures on Unemployment Insurance as a Fraction of Total State Expenditures





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# Unemployment Insurance Net Surplus/Deficit for Select States

