

# The Census of Governments: Cautionary Tales in Analyzing Government Data

Governments Division  
Economic Programs Directorate  
U.S. Census Bureau

Presentation for the Association of Public Data  
User's Annual Conference

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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.

# Overview

- Census of Governments Introduction
- Government Organization:
  - Types of Local Governments
  - Criteria for Classifying Governments
- Making Sense of It All
- How We Collect Our Data
- Cautions in Analyzing Government Data:
  - Dependent Agencies
  - Fiscal Years
  - Service Delivery
    - Public Versus Private
    - Type of Government
- Conclusion
- Census of Governments Upcoming Dates
- How to Access Our Data

# Census of Governments

## *Programs*

### Quinquennial – Every 5 Years

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

### Annual

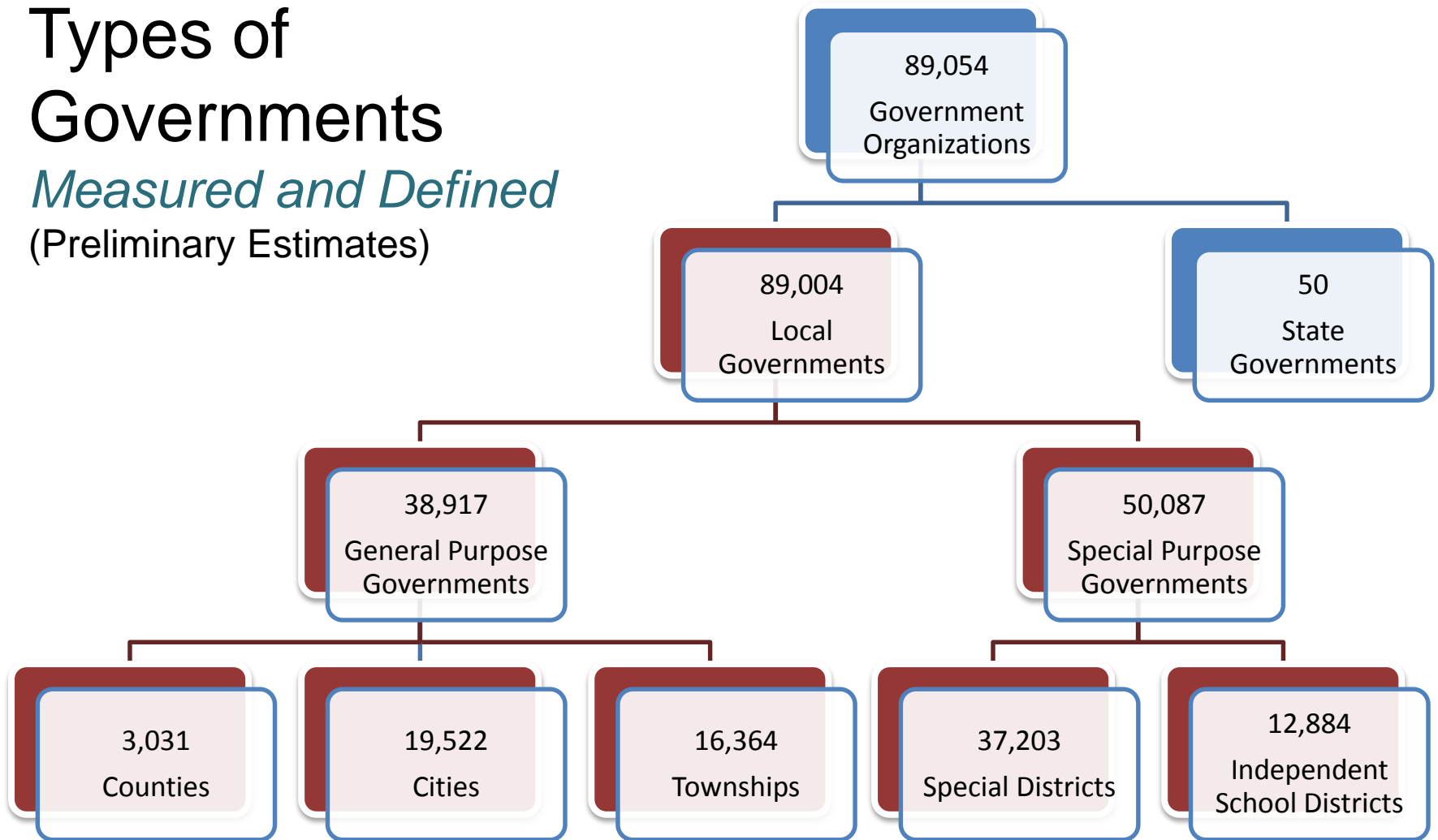
- Federal, State, and Local Government Employment
- State and Local Government Finance
  - Includes Individual Products on Taxes, Public Pensions, and School Finances

### Quarterly

- State and Local Government Tax Revenues
- Revenues, Expenditures, and Composition of Assets of the Largest Defined Benefit Public Employee Pension Systems

# Types of Governments

*Measured and Defined*  
(Preliminary Estimates)



Source: 2012 Census of Governments (preliminary estimates)

# Criteria for Classifying Governments

## Existence as an Organized Entity

- Possesses Legal Organization and Corporate Power

## Governmental Character

- Public Officers and Accountability

## Substantial Autonomy

- Fiscal Independence
- Administrative Autonomy

# Making Sense of it All

## Across 50 Different Political Structures

Thorough Study into Government Structure, and Function

Uniform Classification of Government Structure

- Types of Governments
- Defined set of Criteria

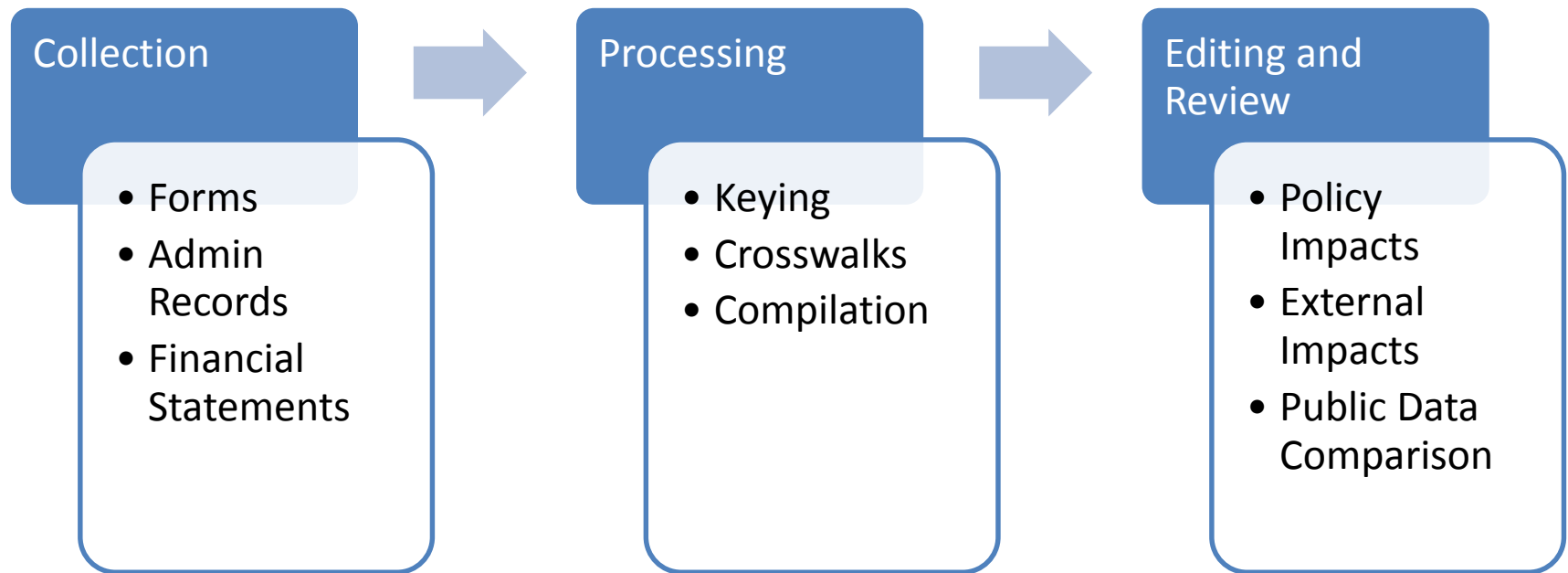
Uniform Classification of Government Functions

- E.g., Public Health, Welfare, Utilities, Highways

Uniform Set of Definitions Applied Across all States

- Take 50 Different States and Make Them Comparable

# How The Data Are Collected and Processed



# How The Data Are Collected and Processed

<< 1 - 18 of 51 >>

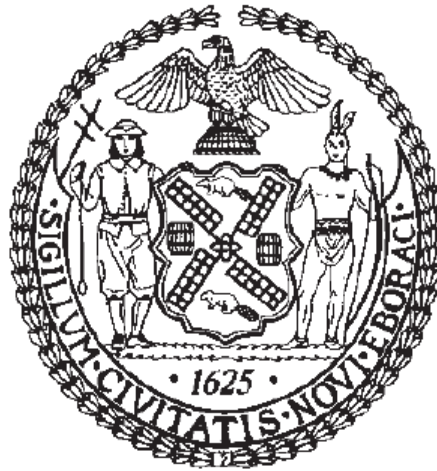
| Tax Category                                   | United States | Alabama   | Alaska    | Arizona    | Arkansas  | California  | Colorado   | Connecticut | Delaware  | Florida    | Georgia    | Hawaii    | Idaho     | Illinois   | Indiana    |
|------------------------------------------------|---------------|-----------|-----------|------------|-----------|-------------|------------|-------------|-----------|------------|------------|-----------|-----------|------------|------------|
| Total Taxes                                    | 794,570,079   | 9,052,880 | 7,049,398 | 12,973,265 | 8,287,744 | 112,372,263 | 10,250,628 | 15,419,556  | 3,360,235 | 32,997,012 | 16,576,903 | 5,516,146 | 3,374,304 | 36,437,803 | 15,704,800 |
| Property Taxes                                 | 12,994,218    | 325,116   | 215,407   | 754,428    | 1,008,707 | 2,079,878   | 0          | 0           | 0         | 140        | 68,951     | 0         | 0         | 65,106     | 1,000,000  |
| Sales and Gross Receipts Taxes                 | 374,763,421   | 4,626,357 | 248,432   | 8,066,124  | 3,982,832 | 38,623,797  | 4,090,645  | 6,677,074   | 491,044   | 27,267,196 | 7,253,554  | 3,581,652 | 1,664,615 | 14,295,688 | 9,172,000  |
| General Sales and Gross Receipts Taxes         | 242,697,113   | 2,274,658 | 0         | 6,210,756  | 2,809,416 | 28,536,238  | 2,302,333  | 3,758,881   | 0         | 19,403,788 | 5,303,524  | 2,697,951 | 1,224,656 | 8,034,466  | 6,621,900  |
| Selective Sales and Gross Receipts Taxes       | 132,066,308   | 2,351,699 | 248,432   | 1,855,368  | 1,173,416 | 10,087,559  | 1,788,312  | 2,918,193   | 491,044   | 7,863,408  | 1,950,030  | 883,701   | 439,959   | 6,261,222  | 2,550,100  |
| Alcoholic Beverages Sales Tax                  | 6,018,645     | 173,251   | 40,230    | 68,379     | 48,803    | 346,000     | 38,817     | 60,595      | 17,654    | 527,016    | 175,051    | 48,854    | 8,099     | 279,270    | 44,000     |
| Amusements Sales Tax                           | 6,755,494     | 53        | 7,712     | 521        | 27,640    | 0           | 93,223     | 379,333     | 0         | 157,108    | 0          | 0         | 0         | 546,819    | 822,000    |
| Insurance Premiums Sales Tax                   | 16,659,800    | 278,242   | 61,684    | 426,497    | 156,828   | 2,416,073   | 197,914    | 205,587     | 91,763    | 704,760    | 309,193    | 122,401   | 69,722    | 369,117    | 203,000    |
| Motor Fuels Sales Tax                          | 39,914,893    | 541,499   | 40,980    | 896,983    | 467,055   | 5,544,530   | 630,573    | 487,104     | 112,908   | 2,273,685  | 880,987    | 93,349    | 236,769   | 1,290,266  | 783,000    |
| Pari-mutuels Sales Tax                         | 135,752       | 1,841     | 0         | 254        | 3,526     | 15,838      | 595        | 6,876       | 96        | 9,360      | 0          | 0         | 1,269     | 7,212      | 3,800      |
| Public Utilities Sales Tax                     | 14,477,708    | 736,533   | 4,114     | 21,339     | 0         | 766,361     | 11,974     | 251,168     | 59,694    | 3,162,560  | 0          | 150,528   | 2,983     | 1,750,459  | 216,000    |
| Tobacco Products Sales Tax                     | 17,086,174    | 126,151   | 67,382    | 319,467    | 246,976   | 895,677     | 203,399    | 418,231     | 120,850   | 381,485    | 227,146    | 121,971   | 48,461    | 606,422    | 465,200    |
| Other Selective Sales and Gross Receipts Taxes | 31,017,842    | 494,129   | 26,330    | 121,928    | 222,588   | 103,080     | 611,817    | 1,109,299   | 88,079    | 647,434    | 357,653    | 346,598   | 72,656    | 1,411,657  | 11,200,000 |



# Cautions in Analyzing Data

## *Dependent Agencies*

- Census Bureau Definition of a Government
- “Legally Separate Entities”
- Example: New York City



# Cautions in Analyzing Data

## *Dependent Agencies*

- **Research:** Comparing New York City Census Bureau Financial Data to the New York City Comprehensive Annual Financial Report (CAFR)
- They Don't Match!
- 40 Dependent Agencies Including
  - New York City Off-Track Betting Corporation
  - Triborough Bridge and Tunnel Authority
  - United Nations Development District and Corporation

# Cautions in Analyzing Data

## *Fiscal Years*

### Varying Fiscal Year End Dates Lead to Complications in Defining Reference Period

- States Will Vary on Requirements for Fiscal Years
- Majority End on June 30
- Others May End in August, March, February, etc.

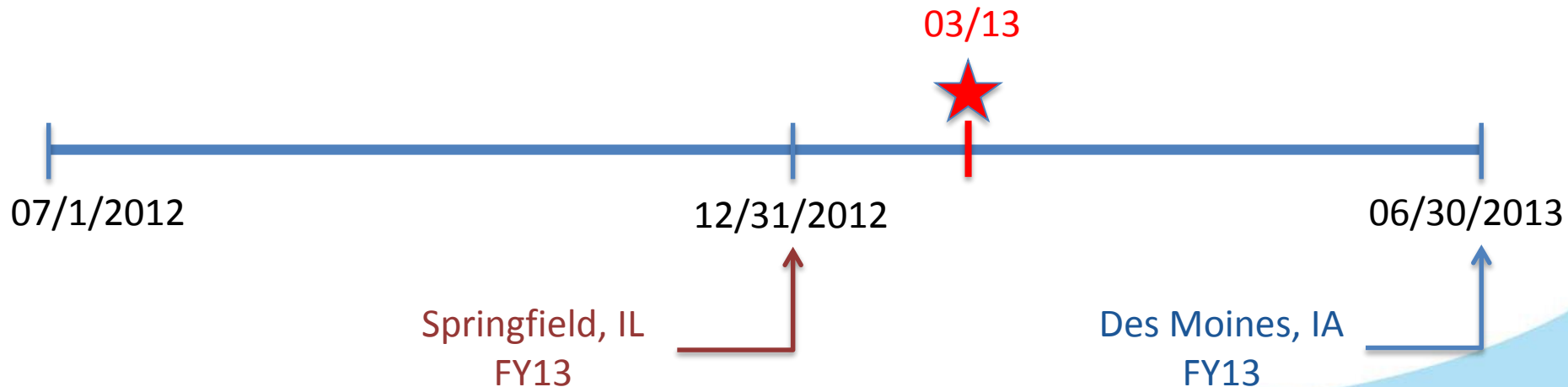
### Challenge to Collect Snapshot

- Census Defined Reference Period
- July 1 through June 30
- Some Exceptions

# Cautions in Analyzing Data

## *Fiscal Years*

**Research:** Using Census Bureau Data to Analyze Government Revenues and Expenditures After a Natural Disaster



# Cautions in Analyzing Data

## *Service Delivery: Public versus Private*

**Research:** Using Census Bureau Data to Compare Electric Utility Expenditures Across States

|                       | Michigan State & Local<br>Government Amount | Nebraska State & Local<br>Government Amount |
|-----------------------|---------------------------------------------|---------------------------------------------|
| Electric Power Supply | 975,025                                     | 3,300,044                                   |

(Data in thousands)

**Hypothesis:** Michigan is More Efficient in Providing Electric Power to its Residents

Source: U.S. Census Bureau, 2011 Annual Surveys of State and Local Government Finances

# Cautions in Analyzing Data

*Service Delivery: Public versus Private*

**False!**

## Majority of Electric Power in Michigan Provided by Private Corporations

- 8 Private Corporations Provide Majority of Electric Power
- Some Municipally Run Utilities
- 2 Special Districts Provide Sole Function of Electric Power

## Majority of Electric Power in Nebraska Provided by Government Entities

- Largest Provider of Electric Power is a Special District
- 35 Special Districts Provide Sole Function of Electric Power

# Cautions in Analyzing Data

## *Service Delivery: Type of Government*

**Research:** Using Census Bureau Data to Compare Public Education Expenditures Across Cities

|                                       | Chicago City<br>Expenditure Amount | New York City<br>Expenditure Amount |
|---------------------------------------|------------------------------------|-------------------------------------|
| Elementary and Secondary<br>Education | 0                                  | 18,655,319                          |

(Data in thousands)

**Hypothesis:** ?!

Source: U.S. Census Bureau, 2011 Annual Surveys of State and Local Government Finances

# Cautions in Analyzing Data

## *Service Delivery: Type of Government*

**New York City Provides Public Education Through a Dependent Public School System:** Community School District

**Illinois Has No Dependent Public School Systems:**

Illinois had 912 School District Governments in 2007

Majority of Public Education in Chicago Provided by Chicago City School District 299

|                                       | Chicago City SD 299<br>Expenditure Amount | New York City<br>Expenditure Amount |
|---------------------------------------|-------------------------------------------|-------------------------------------|
| Elementary and Secondary<br>Education | 4,779,770                                 | 18,655,319                          |

(Data in thousands)

Source: U.S. Census Bureau, 2011 Annual Surveys of State and Local Government Finances



# Conclusion

- Census of Governments and Related Programs Provide a Rich Source of Data
  - Collect Publicly Available Government Data and Create a Dataset that is Comparable Across 50 States
- Appreciate Complexities of American Political Systems
- Intricacies and Complications Should Lead to Follow-up Questions:
  - Is it an Independent Government or Dependent Agency?
  - When did the Fiscal Year End?
  - How is the Service Provided?

# 2012 Census of Governments

Provides Economic Statistics about Governments  
Acts as a Public-sector Counterpart to Economic Census  
Tracks Activity of Governments Over Time

**Organization** — Number of and Type of Governments; Characteristics of Local Governments by State and Type

- September 2013

**Employment** — Number of Part-Time and Full-Time Employees; One Month Payroll

- March 2014

**Finance** — Revenues, Expenditures, Debt, Cash and Securities, Taxes, Pensions

- State Tax Collections: April 2013
- State-Administered Pensions: August 2013
- State Government Finances: December 2013
- State- and Locally-Administered Pensions: April 2014
- State and Local Government Finances: April 2015

# How to Access Our Data

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

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## Federal, State, & Local Governments

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**Site Resources**

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

**Reference Documents**

- Government Finance & Employment Classification Manual
- Reports & References

**Census of Governments**


- 2012
- 2007
- 2002
- 1997
- 1992

**Respondent Tools**

- Federal Audit Clearinghouse Submission
- Get Forms

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**2012 Census of Governments**

The U.S. Census Bureau conducts a [Census of Governments](#) of all state and local government organization units every 5 years, for years ending in 2 and 7, as required by law under Title 13, U.S. Code, Section 161. The collection of these data will

- Identify the scope and nature of the nation's state and local governments.
- Classify local government organizations, powers, and activities.
- Provide authoritative benchmark data on public finance and public employment.
- Measure state and local governments' fiscal relationships.
- [Video: Factfinder for the Nation -- Census of Governments](#)

**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](#)  
[Current Forms and Information Collected](#)
- Customize a data table with [Build-a-Table](#)

**Government Finance Statistics**

**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.

- [2012 State](#) by type counts
- [2007 edition](#) of Governments Integrated Directory
- [Descriptions by state](#) of how governments are organized [PDF, 3,045MB]

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# How to Access Our Data

## American Fact Finder

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Advanced Search - Search all data in American FactFinder

1 Advanced Search 2 Table Viewer

Result 1 of 1

VIEW ALL AS PDF

STC001

State Government Tax Collections: 2012  
2012 Annual Survey of State Government Tax Collections

Table View

BACK TO ADVANCED SEARCH

Actions: Modify Table Bookmark Print Download Create a Map

This table is displayed with default geographies. ?

Not all columns may be displayed below.

Click Back to Search to select other geographies using the search options on the left.

View Geography Notes

View Table Notes

The table contains a total of 53 data columns.

State Government Tax Collections: 2012

(Amounts in thousands)

<< 1 - 18 of 51 >>

<< 1 - 18 of 51 >>

| Tax Category                             | United States | Alabama   | Alaska    | Arizona    | Arkansas  | California  | Colorado   | Connecticut | Delaware  | Florida    | Georgia    | Hawaii    | Idaho     | Illinois   | Indiana    | Iowa      | Kansas    | Kentucky   |
|------------------------------------------|---------------|-----------|-----------|------------|-----------|-------------|------------|-------------|-----------|------------|------------|-----------|-----------|------------|------------|-----------|-----------|------------|
| Total Taxes                              | 794,570,079   | 9,052,880 | 7,049,398 | 12,973,265 | 8,287,744 | 112,372,263 | 10,250,628 | 15,419,556  | 3,360,235 | 32,997,012 | 16,576,903 | 5,516,146 | 3,374,304 | 36,437,803 | 15,704,680 | 7,832,388 | 7,418,341 | 10,418,341 |
| Property Taxes                           | 12,994,218    | 325,116   | 215,407   | 754,428    | 1,008,707 | 2,079,878   | 0          | 0           | 0         | 140        | 68,951     | 0         | 0         | 65,106     | 173        | 0         | 74,413    | 52,413     |
| Sales and Gross Receipts Taxes           | 374,763,421   | 4,626,357 | 248,432   | 8,066,124  | 3,982,832 | 38,623,797  | 4,090,645  | 6,677,074   | 491,044   | 27,267,196 | 7,253,554  | 3,581,652 | 1,664,615 | 14,295,688 | 9,172,715  | 3,532,811 | 3,685,595 | 5,032,811  |
| General Sales and Gross Receipts Taxes   | 242,697,113   | 2,274,658 | 0         | 6,210,756  | 2,809,416 | 28,536,238  | 2,302,333  | 3,758,881   | 0         | 19,403,788 | 5,303,524  | 2,697,951 | 1,224,656 | 8,034,466  | 6,621,954  | 2,423,160 | 2,825,880 | 3,052,811  |
| Selective Sales and Gross Receipts Taxes | 132,066,308   | 2,351,699 | 248,432   | 1,855,368  | 1,173,416 | 10,087,559  | 1,788,312  | 2,918,193   | 491,044   | 7,863,408  | 1,950,030  | 883,701   | 439,959   | 6,261,222  | 2,550,761  | 1,109,651 | 859,715   | 1,980,000  |
| Alcoholic Beverages Sales Tax            | 6,018,645     | 173,251   | 40,230    | 68,379     | 48,803    | 346,000     | 38,817     | 60,595      | 17,654    | 527,016    | 175,051    | 48,854    | 8,099     | 279,270    | 44,155     | 14,727    | 118,202   | 118,202    |
| Amusements Sales Tax                     | 6,755,494     | 53        | 7,712     | 521        | 27,640    | 0           | 93,223     | 379,333     | 0         | 157,108    | 0          | 0         | 0         | 546,819    | 822,881    | 294,886   | 389       | 389        |
| Insurance Premiums Sales Tax             | 16,659,800    | 278,242   | 61,684    | 426,497    | 156,828   | 2,416,073   | 197,914    | 205,587     | 91,763    | 704,760    | 309,193    | 122,401   | 69,722    | 369,117    | 203,123    | 101,406   | 166,405   | 166,405    |

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Thank You

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