Census of Governments

Data for Public Finance, Jennifer Boettcher, Beyond the Numbers Economics and Data for Information Professionals Federal Reserve Bank of St. Louis, 10/06/16

Overview, Pt 1

- Introduction
- Understanding Budgeting
  - Revenues & expenditures
- Organization of U.S. Governments
- Governments as economic entities
- Census of Governments in Context
- Quiz

Overview, pt 2

- Data Collection
  - State & Local Government Finances
- Access of Data
  - Website
  - AFF
  - Flat File
- Bring it home
  - Methods to present (brain storming)- if time allows

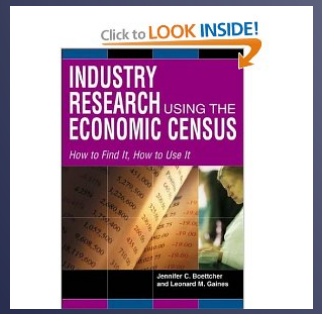
Jennifer C. Boettcher

Jennifer C. Boettcher and Leonard M. Gains. Industry Research Using the Economic Census. Greenwood Press: Phoenix, AZ. 2004

M.B.A., Georgetown University, Washington, D.C., 2005

M.L.S., State University of New York, Albany, N.Y.,1992

B.A., University of New Hampshire, Durham, N. H., 1987



Georgetown Univ 1997-present

Catholic Univ of America, Adjunct Faculty 03-07

Texas A&M Univ 94-97

ALA Member since 1991, Councilor-at-large 2016-present

SLA Member since 1992

Founder of Business Information Finders (BIF) in DC

2013 Emerald Research Grant: Zombie List (reanimated business sources)

2010 Gale Cengage Learning Award for Excellence in Business Librarianship

Librarian & Information Scientist

- As a Librarian, I
  - Understand the source
  - Know how to find the source
  - Know the subjects covered
  - Know how it's connected to other sources
  - Know how to read it
  - Know how to organize the source to reveal patterns
  - Make connections between publisher and researcher
- As a Librarian, I don't
  - Have your context or expertise
  - Do statistical analysis
  - Interpret the data
  - Do data entry
  - Publish the primary source
  - Work for the Census Bureau

Local Finance

- Officials – fiduciary duty & public responsibility to put money to best use by **setting priorities**
- Annual Budget (forward looking) for operation & capital outlay, 1 year
- Comprehensive Annual Financial Reports (**CAFR**)
- Fund Reports: by functional purpose
- Capital Improvement Plan (CIP) 3-5 years out
- Legacy or retirement: cost of public pensions & benefits

GASB's CAFR Financial Statements

- **Statement of Net Position**
  - assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as "**net position**".
  - increases and decreases in the State's net position may serve as a useful indicator of whether the financial position of the State is improving or deteriorating.
- **Statement of Activities**
  - how the net position changed during the most recent fiscal year.
  - **revenues and expenses** are reported. This statement also presents a comparison between direct expenses and program revenues for each function of the State
  - Learning more

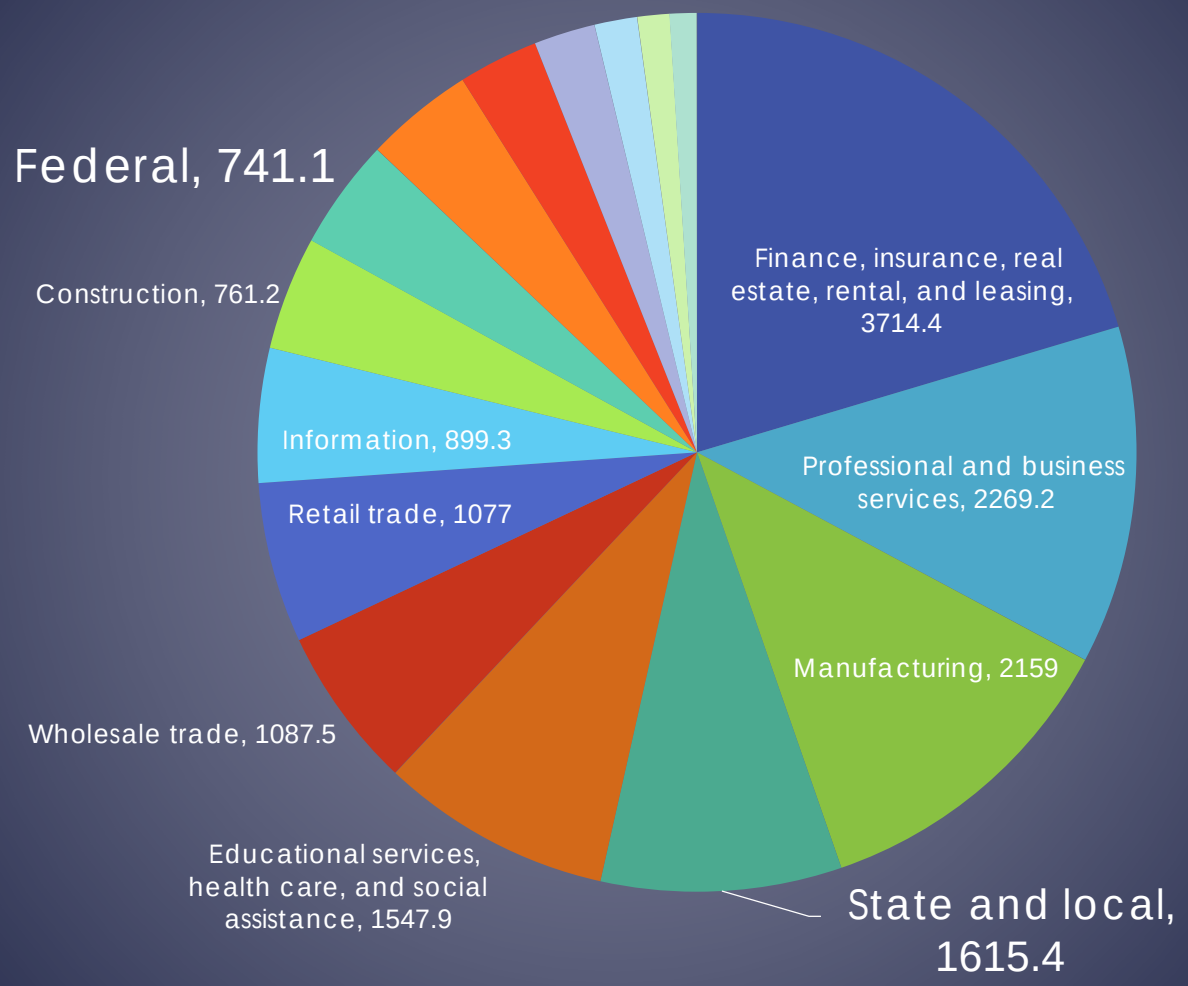
Government/Public Sector/Public Finance

- Understanding federalism and its effects on how local, state, and federal governments provide public services and support communities

- Main purposes of government statistics
  - Act as a public-sector counterpart to economic data of business, industry, and services
  - Track activity of governments over **time**
  - Government is 17.7% of GDP

Value Added by Industry in GDP, 2016 Q1

Billions of dollars



http://www.bea.gov/iTable/iTable.cfm?ReqID=51&step=1#reqid=51&step=51&isuri=1&5114=a&5102=1

US Census Bureau

POPULATION & HOUSING

- Census of Population & Housing, every 10 years
- American Community Survey
- Survey of Income and Program Participation

ECONOMIC

- Economic Census, 5 years
- **Census of Governments**
- Public Education Finance
- Business Dynamic Statistics
- County Business Patterns
- Annual Capital Expenditures
- Annual Survey of Jails

Different from Economic Census

- Responses are voluntary, EC required to answer all questions
- Can't benchmark your governments with CoG
- NOT using NAICS
- From Public Records – NOT confidential
- Federal and State data from electronic records
- State **financial** data updates annually and quarterly
- Local and **school** data updated with survey annually

Census of Governments

- Structure, function, employment, and finances of the United States' 90,106 state and local governments
- Done every 5 years in years ending in "2" and "7."
- The United States Code, Title 13, Section 161, requires that this census be taken.
- Finance and employment data are the same as in **comparable** annual surveys and include revenues, expenditures, debt, assets, number of employees (by full-time and part-time status), payroll, and benefits.
- Government Classification Manual (2006) for nationally consistent definitions and classifications.

Three parts of Census of Governments (CoG)

- Government Organization
  - Numbers of governments by type and by state
  - Descriptions of the responsibilities and authority of local G
- Government Employment and Payroll
  - Federal (civilian only) and State
  - Local governments (counties, municipalities, townships, school districts, and special districts)
- **Government Finance**
  - State and local government finance
  - State tax collection (not fees, assets, & other revenues)
  - Public employee-retirement systems
  - Public elementary-secondary education finance

Government Financial Data Collection

- Mutually developed questionnaires
- Find all the governments GUS>GID
- Modes:
  - central collection from state sources (as much as possible)
  - Mail canvas
  - Internet collection
- If not received , taken from Comprehensive Annual Financial Reports (CAFRs)
- Some debt data from Mergent & Thomson Financial

How it's done: 3 phases

- Phase one is a pre-census directory survey of the more than 90,000 local governments.
- Phase two covers all of the Federal civilian, state and local governments and expands the census-year annual employment survey from about 10,000 to the more than 90,000 local governments
- Phase three covers all of the state and local governments, and expands the census year annual finance survey from about 14,000 to the more than 90,000 state and local governments.
- State Fiscal years end on June 30
  - Except: Alabama & Michigan (September 30), New York(March 31) and Texas (August 31)

www.census.gov/govs/

Federal, State, & Local Governments

Governments Main | Get Forms | Definitions | FAQs

Site Resources

- What's New
- Press Releases
- Build-a-Table
- Program Overview

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

Contact Information

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Government Employment Snapshot [PDF, 348KB]

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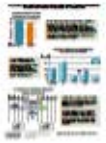

State Finance Revenue Snapshot [PDF, 87KB]

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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.

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
- Current Forms and Information Collected

Government Units Survey (GUS)

- The "Individual State Descriptions" provides information about the organization of state and local governments.
- There is a separate summary for each state and the District of Columbia.
- The Census Bureau established these five types for classifying government units— county, municipal, township, school district, and special district governments.

Types of Governments

- Federal
- 50 States and DC
- 5 types of local governments
  - County
  - Municipalities, **not** the same as Metropolitan Areas
  - Towns/Townships
  - Special Purpose Districts, single- or limited-purpose
  - School Districts

- First Nations and Reservations are not included
- Outlying areas, no longer collected after 1987

Defining a government

- 3 criteria for defining a government:
  - Existence as an organized entity- legal organization & corporate powers
  - Governmental character – public officers & accountability
  - Substantial autonomy
    - Fiscal independence
    - Administrative independence

State Government

- Term “state government” refers not only to the executive, legislative, and judicial branches of a given state,
- but also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government, but where the state government maintains administrative or fiscal control over their activities.

Change in Number of Gov by Types

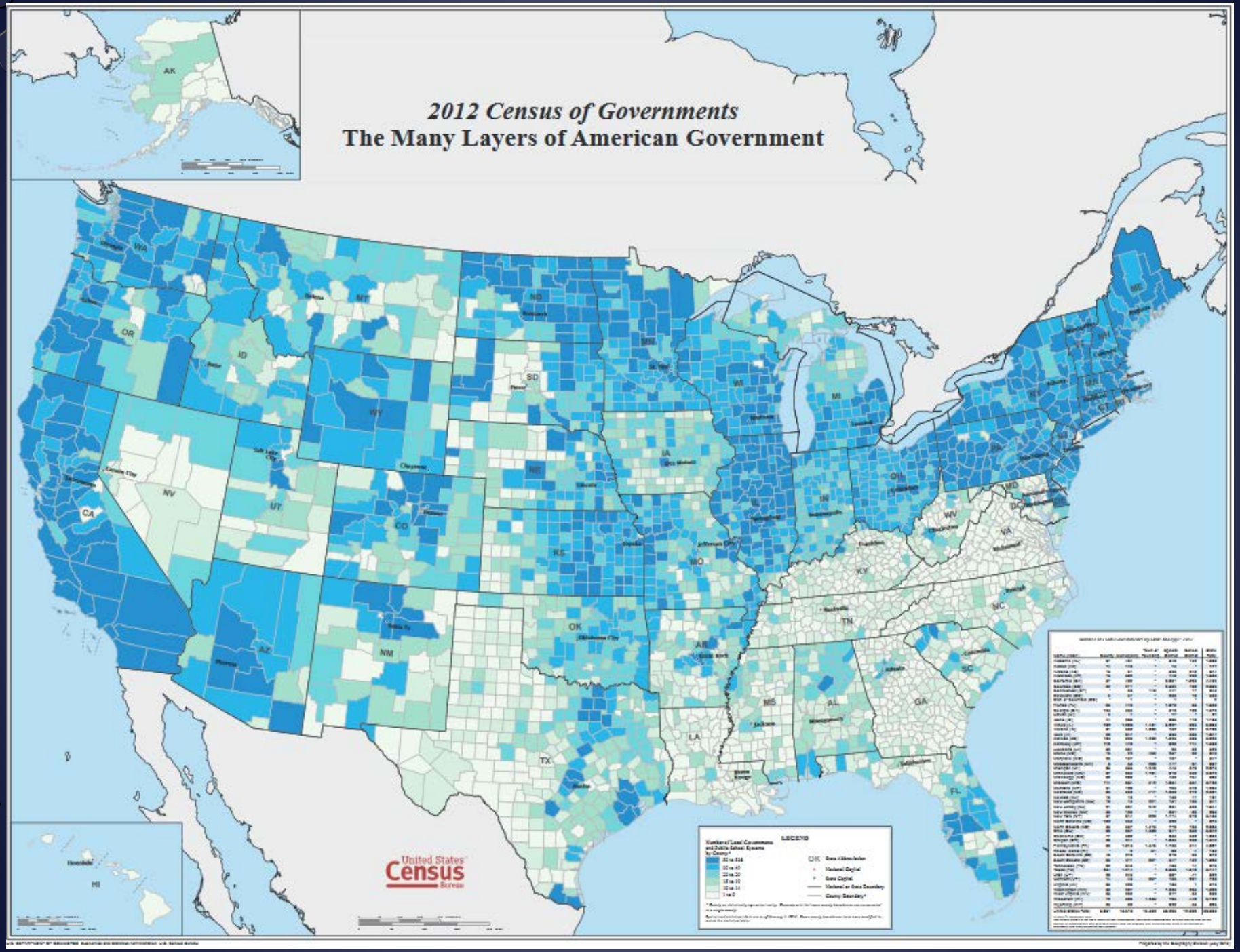
	2012	1942
Total Governments	90,107	155,116
US	1	1
States & DC	51	49
Counties	3,031	3,050
Municipalities	19,519	16,220
Townships	16,360	18,919
School Districts	12,880	108,579
Special Districts	38,266	8,299

Special Districts: Examples

- Government
  - Water systems
  - Pest control districts
  - Fire districts
  - Airport authorities
  - Library districts
- Geography in Missouri

Regional Cultural and Performing Arts Development District

This district to encourage cultural institutions in St. Louis city and St. Louis County was established by a 1984 special act. A board of commissioners appointed by the governing bodies of St. Louis city and St. Louis County governs the district. The district may accept funds and grants and, after voter approval, levy a hotel-motel sales tax.


2012 Census of Governments
The Many Layers of American Government
United States Census Bureau
LEGEND

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Questions & Quiz (3 min)

	Item	Rev	Exp	Debt	Cash & Sec
1	Total Corporate Bonds				
2	Hospitals				
3	Capital Outlay- Construction				
4	Intergovernmental - Education				
5	Education School Lunches				
6	Short-Term – Outstanding				
7	Tobacco Products				
8	Space Research & Technology				
9	Interest on General Debt				
10	Police Protection				
11	Severance				

Questions & Quiz

	Item	Rev	Exp	Debt	Cash & Sec
1	Total Corporate Bonds				X
2	Hospitals (health & hospitals or public hospitals - Revenue)		X		
3	Capital Outlay- Construction		X		
4	Intergovernmental - Education	X			
5	Education School Lunches	X			
6	Short-Term **Debt** – Outstanding			X	
7	Tobacco Products **Sales Tax**	X			
8	Space Research & Technology		X		
9	Interest on General Debt		X		
10	Police Protection		X		
11	Severance **Taxes**	X			

Government Financial Activities

- Revenue
  - Taxes
  - Charges
  - Interest
  - Intergovernmental revenue
  - Other earnings
- Financial Assets
  - Cash
  - Securities holdings
- Expenditures
  - By function (education, etc)
  - By character (current operations and capital outlays)
- Debt
  - Issuance
  - Retirement of debt
  - Amounts outstanding

State and Local Government Data: Uses

- Federal Government
  - Allocation of certain federal grant funds
- Calculation of important economic measures
  - GDP: Bureau of Economic Analysis
  - Flow of Funds: Federal Reserve Board
- State and local governments
  - develop programs and budgets, assess financial conditions, etc
- Academics, journalists, policy analysts
  - Tax, health, education, welfare, transit, etc.
- Time series analysis (across time)
- Comparative analysis (across govs or categories or functions)

State and Local Government Finance

- Government Employment & Payroll
  - Federal, state, local (county, muni, townships, special districts, school districts) governments
  - For the month of **March**
  - Full time, part time
  - Payroll, not benefits
  - By **functional** category
  - Contracted employees not included
  - Not counted: CIA, NSA, DIA, and Active military

  - Updated with Annual Survey of Public Employment & Payroll

Data Function (Item) Codes

- 000 = Totals for Government
- 001 = Airports
- 002 = Space Research & Technology (Federal)
- 005 = Correction
- 006 = National Defense and International Relations (Federal)
- 012 = Elementary and Secondary - Instruction
- 112 = Elementary and Secondary - Other Total
- 014 = Postal Service (Federal)
- 016 = Higher Education - Other
- 018 = Higher Education - Instructional
- 021 = Other Education (State)
- 022 = Social Insurance Administration (State)
- 023 = Financial Administration
- 024 = Firefighters
- 124 = Fire - Other
- 025 = Judical & Legal
- 029 = Other Government Administration
- 032 = Health
- 040 = Hospitals
- 044 = Streets & Highways
- 050 = Housing & Community Development (Local)
- 052 = Local Libraries
- 059 = Natural Resources
- 061 = Parks & Recreation
- 062 = Police Protection - Officers
- 162 = Police-Other
- 079 = Welfare
- 080 = Sewerage
- 081 = Solid Waste Management
- 087 = Water Transport & Terminals
- 089 = Other & Unallocable
- 090 = Liquor Stores (State)
- 091 = Water Supply
- 092 = Electric Power
- 093 = Gas Supply
- 094 = Transit

Releases Formats

- Finance
  - Internet tables: state tax, state and local combined, employee retirement systems, public school finances
  - Flat file: individual government units

State Government Tax Collections

- Property Taxes—Taxes imposed on the ownership of property and measured by its value.
- Sales and Gross Receipts Taxes—Taxes on goods and services measured on the basis of the volume or value of their transfer,
- License Taxes—Taxes exacted as a condition to the exercise of a business or nonbusiness privilege.
- Income Taxes—Taxes levied on the gross income of individuals or on the net income of corporations and businesses.
- Other Taxes—Taxes include death and gift taxes, documentary and stock transfer taxes, severance taxes, and all other taxes not elsewhere classified.

Public Education Finance

- State data for enrollment size: groups of school systems and individual school systems enrolling 5,000 or more pupils.
- Includes both independent and dependent school systems, not private school or most charter schools.
- 100 largest public elementary-secondary school systems
- Provides information on revenue, expenditure, debt, and financial assets of public school systems.
- Collected centrally from state education.
- Not higher education
- Per pupil presentations

Public-Employee Retirement System

- State- and locally-administered defined benefit data
- Financial holdings data show assets in various types of securities such as stocks, bonds, federal notes, and mortgages.
- Revenue data consist of earnings, as well as contributions from governments and employees.
- Retirement reports include receipts by source, payments, financial holdings, membership, and benefit payments.
- Tables summarize data on financial activities and cover state and local, state-only, and local-only governments.
- In 2012, there were 227 state-administered and 3,771 locally-administered defined benefit public pension systems.

Financing Government

- expenditures with capital outlay identified separately;
- debt outstanding, by purpose;
- amounts borrowed and repaid during the year;
- revenues by type and sources;
- cash and security holdings by purpose and type of holdings.

Let's look at some data

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Financial Caveats

COMMON MISTAKES

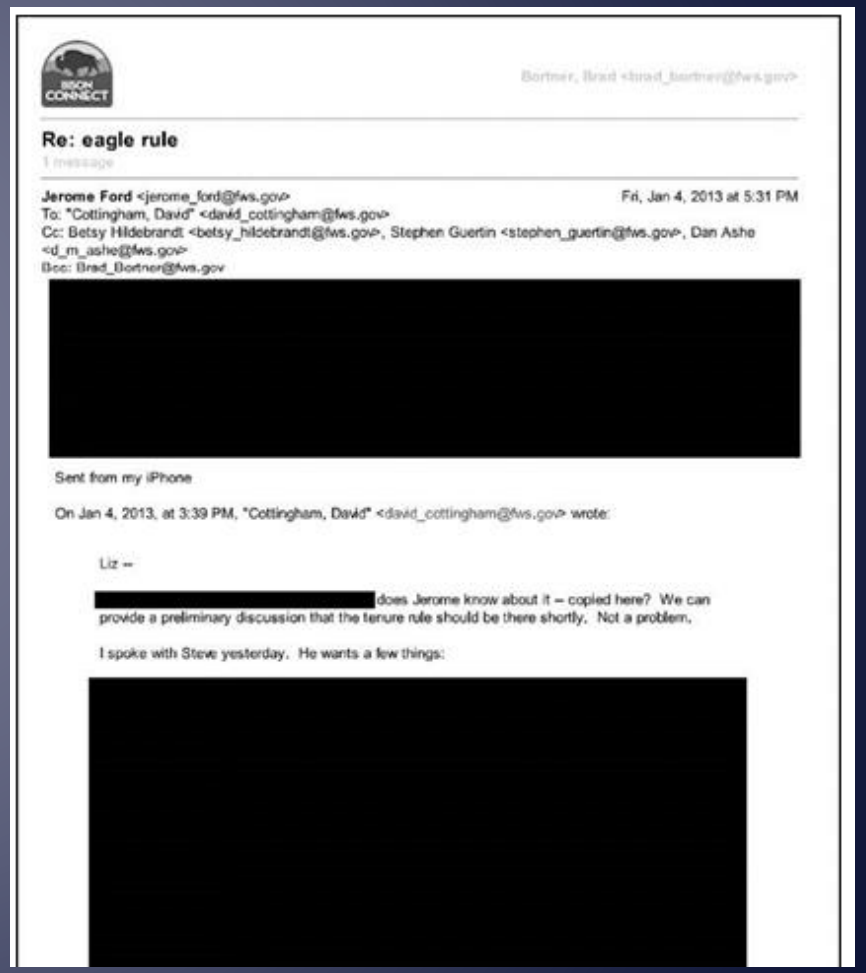
- Totaling tables
- Looking at State or Local or Both
- Can't be used as financial statements or to measure gov fiscal condition.
  - Extra revenue NOT surplus
  - Extra expenditures NOT deficit
- Response is voluntary, so local data may not be current

COMPATIBILITY ISSUES

- Bureau excludes accounting measures like future liability, future solvency
- Definitional differences in:
  - Coverage (what is gov entity)
  - Function activity
  - Financial transactions
  - Cash vs accrual accounting
- Includes dependent agencies

Not in Census of Governments

- Military and intelligence employees
- Physical assets
- Actual revenue inflow and outflow of the U.S. Federal Government
- Consolidated Federal Funds Report
- Federal Audit Clearinghouse



Bortner, Brad <brad_bortner@fws.gov>

Re: eagle rule

1 message

Jerome Ford <jerome_ford@fws.gov> Fri, Jan 4, 2013 at 5:31 PM
To: "Cottingham, David" <david_cottingham@fws.gov>
Cc: Betsy Hildebrandt <betsy_hildebrandt@fws.gov>, Stephen Guertin <stephen_guertin@fws.gov>, Dan Ashe <d_m_ashe@fws.gov>
Bcc: Brad_Bortner@fws.gov

[redacted]

Sent from my iPhone

On Jan 4, 2013, at 3:39 PM, "Cottingham, David" <david_cottingham@fws.gov> wrote:

Liz --

[redacted] does Jerome know about it -- copied here? We can provide a preliminary discussion that the tenure rule should be there shortly. Not a problem.

I spoke with Steve yesterday. He wants a few things:

[redacted]

Ways to describe the data

- Data shown by state include revenue of county governments by source,
- percent distribution of revenue by source,
- amount and percent distribution of general expenditure by function,
- indebtedness and debt transactions,
- cash and security holdings,
- finances for population-size groups of counties.
- Financial statistics for individual county governments are also shown.

Other

- Annual Survey of Public Employment and Payroll
- Quarterly Survey of Public Pensions
- Quarterly Summary of State & Local Tax Revenue
- State Government Tax Collections
- State & Local Government Finance
- Public Education Finances
- Historical

Starts with Gov Organizations

- Why is understanding government structure important?
- What is included and what isn't?
- How are basic services provided in each state and sometimes each locality?
- Which comparisons are valid and which are not?

For more information

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Twitter: @jennywombat

http://guides.library.georgetown.edu/tax

http://www.census.gov/govs/cog/

http://www.governing.com/papers

http://www.ala.org/rusa/sections/brass/archives#2006

Revenues of State Governments

- If gov revenue were measured in the Fortune 500, 47 states would make the list (2009):
  - California and NY among the top twenty
  - South Dakota (state with lowest revenue) would rank 792nd
- Large local governments (2008) including:
  - NYC
  - Washington, DC
- School districts (2008), including:
  - Chicago Public Schools
  - Los Angeles Unified School District

- https://www.irs.gov/uac/soi-tax-stats-tax-exempt-bonds-studies-terms-and-concepts
- Survey of Current Business