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

<table>
<thead>
<tr>
<th>Period</th>
<th>Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quinquennial – Every 5 Years</td>
<td>• Census of Governments – Years Ending in ‘2’ and ‘7’ (Government Organization, Government Employment, Government Finance)</td>
</tr>
<tr>
<td>Annual</td>
<td>• Federal, State, and Local Government Employment</td>
</tr>
<tr>
<td></td>
<td>• State and Local Government Finance</td>
</tr>
<tr>
<td></td>
<td>• Includes Individual Products on Taxes, Public Pensions, and School Finances</td>
</tr>
<tr>
<td>Quarterly</td>
<td>• State and Local Government Tax Revenues</td>
</tr>
<tr>
<td></td>
<td>• Revenues, Benefits, and Financial Holdings of Public-Employment Retirement Systems</td>
</tr>
</tbody>
</table>
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

Nebraska State Government = Core Government • Attorney General • Secretary of State • Board of Education + Dependent Agencies • Commission on Industrial Engineering • Department of Motor Vehicles • Department of Banking + Semi-Autonomous Authorities • Nebraska Educational Finance Authority • Nebraska State Airline Authority • Small Business Development Authority

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

- 89,526 Government Organizations
  - 89,476 Local Governments
  - 50 State Governments
    - 39,044 General Purpose Governments
      - 3,033 Counties
      - 19,492 Cities
      - 16,519 Townships
    - 50,432 Special Purpose Governments
      - 37,381 Special Districts
      - 13,051 Independent School Districts

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

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:

<table>
<thead>
<tr>
<th>Month</th>
<th>Number of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td>351</td>
</tr>
<tr>
<td>Feb</td>
<td>1,662</td>
</tr>
<tr>
<td>Mar</td>
<td>4,072</td>
</tr>
<tr>
<td>April</td>
<td>2,595</td>
</tr>
<tr>
<td>May</td>
<td>938</td>
</tr>
<tr>
<td>June</td>
<td>33,809</td>
</tr>
<tr>
<td>July</td>
<td>547</td>
</tr>
<tr>
<td>Aug</td>
<td>2,410</td>
</tr>
<tr>
<td>Sept</td>
<td>6,267</td>
</tr>
<tr>
<td>Oct</td>
<td>418</td>
</tr>
<tr>
<td>Nov</td>
<td>304</td>
</tr>
<tr>
<td>Dec</td>
<td>36,153</td>
</tr>
</tbody>
</table>

Source: 2007 Census of Governments
### Annual Survey of Local Government Finances

<table>
<thead>
<tr>
<th>Survey Year</th>
<th>Universe For Census/Sample</th>
<th>Total Unit Response Rate (%)</th>
<th>% Units Reported on Internet</th>
<th>% Units Received Through Central Collection</th>
<th>% Units Received Through Non-Central Collection</th>
<th>Total Response Units</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
</tr>
<tr>
<td>2002</td>
<td>73,971</td>
<td>73.7</td>
<td>4.3</td>
<td>41.8</td>
<td>13.6</td>
<td>40.3</td>
</tr>
<tr>
<td>2003</td>
<td>6,129</td>
<td>80.0</td>
<td>12.3</td>
<td>30.2</td>
<td>10.5</td>
<td>47.0</td>
</tr>
<tr>
<td>2004</td>
<td>11,306</td>
<td>78.8</td>
<td>12.2</td>
<td>32.4</td>
<td>13.7</td>
<td>41.7</td>
</tr>
<tr>
<td>2005</td>
<td>11,293</td>
<td>79.7</td>
<td>13.5</td>
<td>32.5</td>
<td>12.9</td>
<td>41.1</td>
</tr>
<tr>
<td>2006</td>
<td>11,296</td>
<td>79.7</td>
<td>19.3</td>
<td>32.9</td>
<td>12.7</td>
<td>35.1</td>
</tr>
<tr>
<td>2007</td>
<td>76,913</td>
<td>78.7</td>
<td>12.8</td>
<td>36.8</td>
<td>11.9</td>
<td>38.5</td>
</tr>
<tr>
<td>2008</td>
<td>11,481</td>
<td>86.5</td>
<td>22.3</td>
<td>29.3</td>
<td>13.3</td>
<td>35.1</td>
</tr>
<tr>
<td>2009</td>
<td>10,809</td>
<td>86.1</td>
<td>22.9</td>
<td>30.1</td>
<td>11.2</td>
<td>35.8</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Consumption</td>
<td>70.6%</td>
</tr>
<tr>
<td>Private Domestic Investment</td>
<td>12.5%</td>
</tr>
<tr>
<td>Government Expenditure</td>
<td>20.5%</td>
</tr>
<tr>
<td>Net Exports</td>
<td>-3.5%</td>
</tr>
</tbody>
</table>

Federal
40.5% of govt (8.3% of GDP)

State & local
59.5% of govt (12.2% of GDP)
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

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

Source: 2007 Census of Governments
Details may not add to totals due to rounding
## Annual Tax Statistics
### Variety Among States

<table>
<thead>
<tr>
<th>Fiscal Year 2010</th>
<th>Sales and Gross Receipts</th>
<th>License Taxes</th>
<th>Income Taxes</th>
<th>All Other Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sales Total</td>
<td>General Sales</td>
<td>Selective Sales</td>
<td>License Taxes Total</td>
</tr>
<tr>
<td>U.S. Average</td>
<td>48.8</td>
<td>31.8</td>
<td>17.0</td>
<td>7.1</td>
</tr>
<tr>
<td>Nebraska</td>
<td>49.1</td>
<td>34.8</td>
<td>14.3</td>
<td>6.0</td>
</tr>
<tr>
<td>Iowa</td>
<td>46.8</td>
<td>31.2</td>
<td>15.6</td>
<td>10.3</td>
</tr>
<tr>
<td>South Dakota</td>
<td>82.2</td>
<td>56.9</td>
<td>25.3</td>
<td>14.7</td>
</tr>
<tr>
<td>New York</td>
<td>33.6</td>
<td>17.0</td>
<td>16.6</td>
<td>2.5</td>
</tr>
</tbody>
</table>

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

Direct General Government Expenditures

**United States**

- **Governmental Administration** $119.4 Billion (4%)
- **Transportation** $171 Billion (8%)
- **Environment and Housing** $179.2 Billion (8%)
- **Hospitals and Health** $193.1 Billion (9%)
- **Public Safety** $203.3 Billion (9%)
- **Public Welfare** $384.8 Billion (17%)
- **Education** $774.4 Billion (35%)
- **Other** $139.6 Billion (6%)

**Interest on General Debt** $93.6 Billion (4%)

**Nebraska**

- **Governmental Administration** $521 Million (4%)
- **Interest on General Debt** $275 Million (2%)
- **Public Welfare** $2.1 Billion (17%)
- **Public Safety** $203.3 Billion (9%)
- **Hospitals and Health** $1.2 Billion (10%)
- **Transportation** $1.1 Billion (9%)
- **Environment and Housing** $925 Million (7%)
- **Other** $729 Million (6%)
- **Education** $4.7 Billion (38%)

Source: 2007 Census of Governments – Finance Component
# Annual Public Pension Statistics
## Variety Among States

<table>
<thead>
<tr>
<th>Fiscal Year 2009</th>
<th>Contributions (in Millions of Dollars)</th>
<th>Cash and Investment Holdings (in Millions of Dollars)</th>
<th>Membership</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employee</td>
<td>State Government</td>
<td>Local Government</td>
</tr>
<tr>
<td>Nebraska</td>
<td>137.6</td>
<td>114.7</td>
<td>55.4</td>
</tr>
<tr>
<td>Iowa</td>
<td>297.8</td>
<td>394.4</td>
<td>81.3</td>
</tr>
<tr>
<td>South Dakota</td>
<td>95.5</td>
<td>59.0</td>
<td>35.2</td>
</tr>
<tr>
<td>New York</td>
<td>411.6</td>
<td>1,846.8</td>
<td>2,107.0</td>
</tr>
</tbody>
</table>

Source: 2009 Annual Survey of Public-Employee Retirement Systems

[United States Census Bureau](https://www.census.gov)
Annual Education Finance Statistics
Percent Distribution of Total Public Elementary-Secondary School System Expenditure: 2009

Total U.S. Expenditure $604.9 Billion

- Instruction: 51%
- Support Services: 30%
- Capital Outlay: 11%
- Other: 8%

Total Nebraska Expenditure $68.0 Billion

- Instruction: 54%
- Support Services: 26%
- Capital Outlay: 14%
- Other: 6%

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 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.

<table>
<thead>
<tr>
<th>Function</th>
<th>March 2007 Total Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>139,462</td>
</tr>
<tr>
<td>Education Total</td>
<td>77,448</td>
</tr>
<tr>
<td>Elementary and Secondary Instructional Employees</td>
<td>40,382</td>
</tr>
<tr>
<td>All Other Higher Education</td>
<td>15,736</td>
</tr>
<tr>
<td>All Other Elementary and Secondary Education</td>
<td>14,818</td>
</tr>
<tr>
<td>Hospitals</td>
<td>9,562</td>
</tr>
<tr>
<td>Electric Power</td>
<td>6,936</td>
</tr>
<tr>
<td>Higher Education Instructional Employees</td>
<td>5,915</td>
</tr>
<tr>
<td>Highways</td>
<td>5,406</td>
</tr>
<tr>
<td>Police Protection Total</td>
<td>5,155</td>
</tr>
<tr>
<td>Other Government Administration</td>
<td>4,446</td>
</tr>
<tr>
<td>Corrections</td>
<td>4,368</td>
</tr>
<tr>
<td>Police Officers Only</td>
<td>3,716</td>
</tr>
<tr>
<td>Public Welfare</td>
<td>3,698</td>
</tr>
<tr>
<td>All Other and Unallocable</td>
<td>3,295</td>
</tr>
<tr>
<td>Natural Resources</td>
<td>3,060</td>
</tr>
</tbody>
</table>

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

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 2011
  - 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
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

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 various data elements throughout the country.

The Build-A-Table system will allow you to query the Census of Government Employment data for any state or group of states, across the country. Data for the Census years 2004 and 2005 will be available.

There are three basic categories of data:

- **Level of Government**: State government data (48 states), local government data (city, county, district, and school district data) and state and local government data combined
- **State**: Data for a specific state in the U.S.
- **Government Function**: Data for a specific government function e.g., education, health, defense, etc.

### Scenario Outcomes

Please select which category you would like to base your table on.

- Level of Government
- State

You must make one selection from one of the three basic categories.

---

### Variables

- **Level of Government**
  - State
  - County
  - City
  - School District

- **Government Function**
  - Education
  - Health
  - Defense
  - etc.

### Level of Employment

- Total
- Full Time
- Part Time

### Select Category

### Select Variables

### Retrieve Data
Accessing the Data

Data Products
Accessing the Data

www.census.gov/govs
## Data Releases

### Over the Next 12 Months

<table>
<thead>
<tr>
<th>Census of Governments Component</th>
<th>Tentative Release Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009 Education Finance</td>
<td>May 2011</td>
</tr>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Quarter 2011 – Taxes and Retirement</td>
<td>June 2011</td>
</tr>
<tr>
<td>2010 Public Employment and Payroll</td>
<td>August 2011</td>
</tr>
<tr>
<td>2009 State and Local Government Finance</td>
<td>September 2011</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Quarter 2011 – Taxes and Retirement</td>
<td>September 2011</td>
</tr>
<tr>
<td>2010 State Government Finance</td>
<td>December 2011</td>
</tr>
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<td>3&lt;sup&gt;rd&lt;/sup&gt; Quarter 2011 – Taxes and Retirement</td>
<td>December 2011</td>
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<td>2010 State Government Retirement Systems</td>
<td>January 2012</td>
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<td>2011 State Government Tax Collections</td>
<td>March 2012</td>
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<td>4&lt;sup&gt;th&lt;/sup&gt; Quarter 2011 – Taxes and Retirement</td>
<td>March 2012</td>
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Government Statistics in the News

**The New York Times**

Pension Fund Losses Hit States Hard, Data Show

**The Wall Street Journal**

Local Revenues Climb as Economy Recovers

**United States Census Bureau**

Economic Statistics

**The New York Times**

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

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**The Washington Post**

When total state government revenues across the nation plummeted by a record 20.5 percent in the third quarter, the state economies were hit hard. This is the first time in recent memory that state governments have experienced such a significant drop in revenue. The losses are particularly severe for states with large public pension systems, which are now under pressure from rising health care costs and a lack of sufficient revenue to fund their obligations. Some states are also facing a funding gap due to traditional defined-benefit pensions, which are recognized as a significant risk in the public sector.

**The New York Times**

Pensions & Investments

Top 100 public pensions up 6.2% in Q3

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**The Wall Street Journal**

State and local tax revenues continue to recover as the economy improves, but remain below pre-recession levels and are likely to face continued pressure in 2011. Combined state and local tax revenues rose 9.5% to $1.4 trillion in the third quarter of 2010 from the same period a year ago, according to the Census Bureau. That was a big reversal from the third quarter of 2009, when tax revenues fell by 5.6% from the year-earlier period.

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"Better times are ahead," said William Fox, an economic professor at the University of Tennessee who specializes in state and local taxes. "The recovery continues, but it's not as fast as we had hoped. We're still facing significant challenges, but the outlook is promising."
Thank You

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