State and Local Government Finances Summary: 2011

Governments Division Briefs

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INTRODUCTION

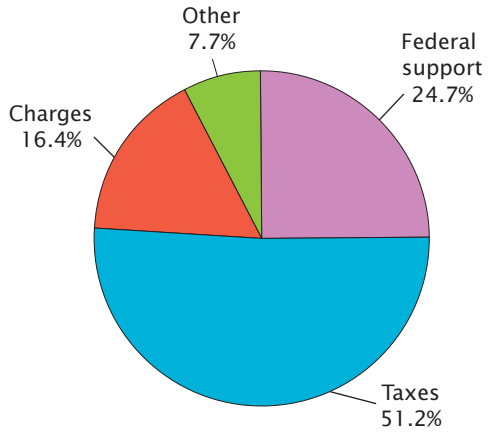
This report is part of a continuing series designed to provide information on the structure, function, finances, and employment of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments for years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal 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 and local government finances based on information collected from the 2010 and 2011 Annual Surveys of State and Local Government Finances. The 2010 and 2011 surveys cover the following government finance activities: revenue by source, expenditures by character and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to government fiscal years that ended between July 1, 2009, and June 30, 2010 (FY 2010), and July 1, 2010, and June 30, 2011 (FY 2011). The majority of state governments (46 of 50) have a consistent fiscal year running from July 1 through June 30; however, four state governments have a different fiscal year (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 summation of finances for all agencies with a fiscal period ending between July 1, 2009, and June 30, 2010 (FY 2010), and July 1, 2010, and June 30, 2011

Figure 1.
Source of State and Local Government General Revenue: 2011



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

DID YOU KNOW?

State and local government individual income tax and corporate income tax receipts increased 9.5 percent and 10.7 percent, respectively, in 2011.

Source: 2011 Annual Surveys of State and Local Government Finances.

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU
census.gov

The data and technical documentation for this release can be found at <www.census.gov/govs/local/>.

United States Census Bureau

(FY 2011).[1] Government financial data are presented in four broad activity sectors: general government, utilities, liquor stores, and insurance trust activities. The general government sector includes all government revenue and expenditure activities that are consistent with government functions, such as public safety, education, health, and welfare. These activities are distinct from business-like activities presented in the remaining three sectors. The utility sector includes water supply, electric power, gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm, while the government maintains day-to-day financial oversight. The liquor store sector includes dispensaries operated by 17 state governments and by local governments in five states.[2] The insurance trust sector includes publicly-funded retirement systems for public employees and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, federal social security (Old Age, Survivors, and Disability Insurance [OASDI]), and state medical and disability funds.[3]

STATE AND LOCAL GOVERNMENT FINANCES SUMMARY

The data indicate that state and local governments have seen improvements. Tax revenue increased in 2011 for the first time in 2 years, led by gains in sales and gross receipt taxes and individual income taxes. Insurance trust revenue increased for the second straight year due to continued improvement in the financial markets. Additionally, unemployment compensation declined for the first time in 4 years.

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including government-operated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

- State and local government revenues increased 8.4 percent from 2010 to $3.4 trillion in 2011. The increase was driven in part by insurance trust revenue, which increased 29.4 percent in 2011 from $512.8 billion, in 2010, to $663.6 billion. State and local government general revenues totaled $2.6 trillion in 2011. The major shares of general revenue for state and local governments were taxes (51.2 percent), federal support (24.7 percent), charges (16.4 percent), and other revenue (7.7 percent) as shown in Figure 1. State and local government general revenue from own sources increased 4.6 percent from 2010 to $2.0 trillion.
- Expenditures increased 1.5 percent to $3.2 trillion for state and local governments in 2011. Education and public welfare comprised 42.8 percent of total state and local government expenditures, accounting for 27.2 percent and 15.6 percent, respectively.
- During the same time period, state and local government indebtedness increased 2.3 percent to $2.9 trillion, with local governments accounting for 61.0 percent of the total amount of state and local government debt outstanding.
- Cash and security holdings of state and local governments rose 8.3 percent to $5.2 trillion in 2011, with state governments accounting for 70.2 percent of the total and local governments accounting for the remainder. Public employee retirement funds comprised the largest source of cash and security holdings at $2.9 trillion.

STATE AND LOCAL GOVERNMENT REVENUE

DID YOU KNOW?

Property taxes comprised the largest share percentage of taxes received for local governments at 74.2 percent.

Source: 2011 Annual Surveys of State and Local Government Finances.

Taxes

Taxes consist of compulsory contributions exacted by governments for public purposes, including general revenue and/or regulation. This reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

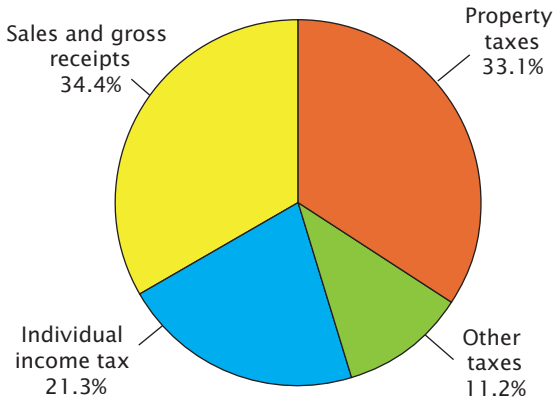
After 2 consecutive years of decline, tax revenue increased 5.3 percent in 2011 to $1.3 trillion. Tax

[1] Throughout this report, all references to years (i.e., 2010 or 2011) refer to fiscal years.

[2] The state governments with liquor store operations are Alabama, Idaho, Iowa, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming. The local governments with liquor store operations are in Alaska, Maryland, Minnesota, North Carolina, and South Dakota.

[3] For more information, please refer to the Government Finance and Employment Classification Manual at <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

Figure 2.
State and Local Government Tax Revenue: 2011



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

revenue received from individual and corporate income taxes saw increases in 2011 of 9.5 percent and 10.7 percent, respectively.

The composition of state and local government tax revenue is shown in Figure 2.

Taxes represented the largest source of general revenue for both state and local governments in 2011, representing 46.0 percent of general revenue at the state government level and 39.6 percent of general revenue for local governments.

- Among local governments, property taxes were most prominent, accounting for $429.1 billion (74.2 percent) of the $578.2 billion in tax revenue received.
- Property tax receipts increased 0.7 percent in 2011 for local governments.
- For state governments, sales and gross receipt taxes and individual income taxes were most prominent accounting for 82.5 percent of total state government tax revenue.
- As part of the selective sales tax category, motor fuel, alcoholic beverage, and tobacco product taxes were overwhelmingly collected by state governments, with state governments collecting 96.5 percent of the state and local government total.
- Similarly, motor vehicle license and corporate income taxes were largely a state function, with state governments collecting 92.8 percent and 85.2 percent of the respective state and local government total.

Federal Intergovernmental Revenues

In 2011, local governments received 5.0 percent of their general revenue directly from the federal government. State governments received 34.7 percent of their general revenue directly from the federal government. It is important to note, however, that a portion of federal support is passed through to the local governments; these pass-through funds are not measured separately in our statistics, and are instead classified as revenue from the state government.

DID YOU KNOW?

Spending on local government capital outlay for elementary and secondary education declined for the third year in a row, posting an 11.8 percent decline in 2011.

Source: 2011 Annual Surveys of State and Local Government Finances.

Other Revenues

The balance of state and local government revenue included revenue from current charges, miscellaneous revenue, utility revenue, liquor store revenue, and insurance trust revenue, with insurance trust revenue being the largest of these other revenues for state and local governments at $663.6 billion, followed by current charges at 428.9 billion.

Current charges include revenue from entities such as higher education institutions and hospitals. Insurance trust revenue includes public-employee retirement systems, unemployment compensation systems, state government workers' compensation systems, and other state government social insurance trusts.[4]

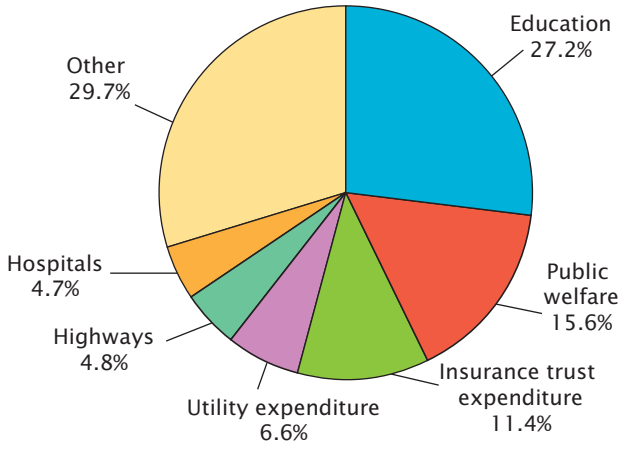
STATE AND LOCAL GOVERNMENT EXPENDITURES

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Expenditures are comprised of a variety of functions as illustrated in Figure 3.

- State and local government spending increased by 1.5 percent from 2010 to $3.2 trillion in 2011. Education topped government spending (861.1

[4] Data users should note that unrealized gains or losses on cash and security holdings are included as revenue for public-employee retirement systems in Census Bureau statistics. As such, data users should consider market variation when examining statistics on insurance trust revenue and total revenues.

Figure 3.
State and Local Government Expenditures: 2011



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

billion), followed by public welfare ($492.0 billion), insurance trust expenditures ($361.4 billion), and utilities ($207.2 billion).

- Public welfare and education were the largest expenditures for state governments in 2011 at $439.3 billion and $261.9 billion, respectively. Public welfare includes support of and assistance to needy persons and the administration of such assistance. Vendor payments comprised the largest source of state public welfare spending at $378.9 billion, or 86.2 percent of the total.

DID YOU KNOW?

Spending on state and local government unemployment compensation declined 10.0 percent from 2010.

Source: 2011 Annual Surveys of State and Local Government Finances.

- Insurance trust expenditures are comprised mostly of state government expenditures at 88.7 percent of the state and local government total. Unemployment expenditures for state governments saw the largest decrease in this category, decreasing 10.0 percent from $134.9 billion to $121.4 billion.
- For local governments, education and utility expenditures topped their spending at $599.3 billion and $183.7 billion, respectively. The percentage of spending on education differed for state and local governments, with education comprising 17.4 percent of state governments direct spending and 36.3 percent of local government direct spending.
- Public safety spending (comprised of police, fire, and corrections) was dominated by local governments, with the exception of spending on corrections. Local governments comprised 86.7 percent of the state and local government total spending on police protection. Spending on fire protection was an entirely local government function. State government spending comprised 63.9 percent of state and local government spending on correction.
- Utility spending was also dominated by local governments, with spending on water supply and gas supply almost entirely conducted by local governments, at 99.4 percent and 99.8 percent, respectively.

STATE AND LOCAL GOVERNMENT DEBT

State and local debt comprises all interest-bearing short-term credit obligations and all long-term obligations incurred in the name of the government and all its dependent agencies, whether used for public or private purposes.

- State and local governments combined had total debt outstanding of $2.9 trillion in 2011, with the local government share of the debt total at 61.0 percent, compared with the state government share at 39.0 percent.

STATE AND LOCAL GOVERNMENT CASH AND SECURITY HOLDINGS

DID YOU KNOW?

Spending on fire protection by local governments totaled $42.3 billion in 2011.

Source: 2011 Annual Surveys of State and Local Government Finances.

Cash and security holdings is predominately comprised of public-employee retirement trust funds which comprise 55.7 percent of the total category. It includes only the cash or security holdings of governments, excluding nonfinancial assets such as real or personal property.

- State and local government cash and security holdings increased 8.3 percent to $5.2 trillion in 2011, with state governments representing 70.2 percent of the total and local governments with 29.8 percent of the total.

- Insurance trust funds for state and local governments increased 12.6 percent in 2011 to $3.0 trillion.
- In 2011, the largest share of all state government cash and security holdings was in public-employee retirement trust funds, which accounted for 66.5 percent of state government cash and investments at $2.4 trillion. For local governments, public-employee retirement trust funds made up 30.3 percent of local government cash and security holdings.

SOURCE AND ACCURACY OF THE DATA

The 2011 local government statistics in this survey are developed from a sample survey. Therefore, the local government totals, as well as national or state and local aggregates, are estimated amounts subject to sampling error.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. The coefficient of variation is the estimated standard error expressed as a percentage of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, aggregates of state and local estimates displayed in this report are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major national totals for local governments are subject to a computed sampling variability of generally less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent for each state.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. For instance, the difference between a government's total revenue and total expenditure cannot be construed to be a "surplus" or "deficit."[5]

The Census Bureau develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.

For more information, see <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

The Census Bureau collects state and local government finance data by law under Title 13, U.S. Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the data are subject to nonsampling errors such as the inability to obtain data for every variable from all units in the population of interest, inaccuracies in classification, response errors, misinterpretation of questions, mistakes in keying and coding, and coverage errors. Response to the sample survey is an important consideration in evaluating the quality of the estimates.

OVERALL UNIT RESPONSE RATE

The unit response rate of the 2011 Annual Survey of Local Government Finances was 93.1 percent. The overall unit response rate of the Annual Survey of State Government Finances was 100.0 percent for 2011.

TOTAL QUANTITY RESPONSE RATE

The total quantity response rate (TQRR) was calculated for certain key variables for the nation as a whole. This response rate is computed separately for each key variable by calculating an estimate for the respondents for the key variable and dividing this estimated total by the estimate of the key variables for all units in the sample; the result is multiplied by 100 (Table1).

Table 1.
Annual Surveys of State and Local Government Finances: 2011 U.S. Summary Total Quantity Response Rates (TQRR)
(TQRR in percent)

Item	TQRR
Revenue	99.0
Expenditure	99.1
Long-term debt at end of fiscal year	98.9
Cash and security holdings[1]	98.7

[1] Excludes insurance trust assets.

CONTACT INFORMATION

For additional information on state government finances data, please visit <www.census.gov/govs/state/>.

For additional information on local government finances data, please visit <www.census.gov/govs/local/>.

Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail at <govs.cms.inquiry@census.gov> with any inquiries about these data.

Appendix Table A-1

State and Local Government Finances by Level of Government: 2011[1]

(Dollars in thousands. Coefficients of variation in percentages)

Description	State and local government amount	State and local government amount coefficient of variation	State government amount	Local government amount	Local government amount coefficient of variation
Revenue	**3,433,535,571**	**0.07**	**2,265,212,581**	**1,669,420,996**	**0.15**
General revenue	2,612,776,883	0.08	1,654,313,442	1,459,561,447	0.16
Intergovernmental revenue	645,961,684	0.07	592,997,583	554,062,107	0.17
From federal government	645,961,684	0.07	573,403,505	72,558,179	0.66
From state government	X	X	X	481,503,928	0.17
From local government	X	X	19,594,078	X	X
General revenue from own sources	1,966,815,199	0.11	1,061,315,859	905,499,340	0.24
Taxes	1,338,436,677	0.14	760,259,286	578,177,391	0.33
Property	443,259,172	0.41	14,172,905	429,086,267	0.42
Sales and gross receipts	460,824,492	0.11	367,745,688	93,078,804	0.52
General sales	301,370,080	0.14	235,939,298	65,430,782	0.65
Selective sales	159,454,412	0.14	131,806,390	27,648,022	0.83
Motor fuel sales	41,227,355	0.10	39,883,017	1,344,338	3.05
Alcoholic beverage sales	6,240,300	0.26	5,728,581	511,719	3.16
Tobacco product sales	17,653,708	0.02	17,250,498	403,210	0.85
Public utilities	28,729,514	0.61	14,673,215	14,056,299	1.26
Other selective sales	65,603,535	0.22	54,271,079	11,332,456	1.25
Individual income tax	284,937,822	0.05	259,309,028	25,628,794	0.60
Corporate income tax	48,546,867	0.01	41,383,096	7,163,771	0.07
Motor vehicle license	23,205,141	0.09	21,542,759	1,662,382	1.21
Other taxes	77,663,183	0.27	56,105,810	21,557,373	0.99
Charges and miscellaneous general revenue	628,378,522	0.16	301,056,573	327,321,949	0.31
Current charges	428,851,762	0.22	181,100,664	247,751,098	0.39
Education	129,895,599	0.03	102,080,075	27,815,524	0.12
Institutions of higher education	114,539,023	0.03	100,757,503	13,781,520	0.21
School lunch sales (gross)	6,370,879	0.13	27,730	6,343,149	0.13
Hospitals	116,737,904	0.33	45,391,752	71,346,152	0.54
Highways	12,675,265	0.62	7,085,913	5,589,352	1.40
Air transportation (airports)	18,839,444	0.43	1,375,173	17,464,271	0.47
Parking facilities	2,182,534	2.08	16,776	2,165,758	2.09
Sea and inland port facilities	4,172,910	1.69	1,180,391	2,992,519	2.35
Natural resources	4,773,499	1.96	3,097,481	1,676,018	5.57
Parks and recreation	9,384,643	1.55	1,476,800	7,907,843	1.84
Housing and community development	5,978,003	1.99	613,576	5,364,427	2.22
Sewerage	46,301,700	1.45	601,063	45,700,637	1.47
Solid waste management	16,143,292	1.33	419,622	15,723,670	1.37
Other charges	61,766,969	0.72	17,762,042	44,004,927	1.02
Miscellaneous general revenue	199,526,760	0.18	119,955,909	79,570,851	0.46
Interest earnings	57,577,755	0.20	34,287,061	23,290,694	0.50
Special assessments	7,025,426	2.75	35,770	6,989,656	2.76
Sale of property	2,846,033	1.31	766,244	2,079,789	1.79
Other general revenue	132,077,546	0.22	84,866,834	47,210,712	0.61
Utility revenue	149,215,501	0.59	14,542,366	134,673,135	0.66
Water supply	51,331,596	1.32	255,621	51,075,975	1.32
Electric power	76,654,819	0.61	11,505,474	65,149,345	0.72
Gas supply	7,958,383	4.09	11,215	7,947,168	4.09
Transit	13,270,703	0.36	2,770,056	10,500,647	0.45
Liquor store revenue	7,983,598	1.26	6,739,028	1,244,570	8.10
Insurance trust revenue[2]	663,559,589	0.01	589,617,745	73,941,844	0.09
Unemployment compensation	87,577,550	X	87,410,032	167,518	0.00
Employee retirement	553,134,963	0.01	479,360,637	73,774,326	0.09
Workers' compensation	15,201,536	X	15,201,536	X	X
Other insurance trust revenue	7,645,540	X	7,645,540	X	X

See notes at end of table.

Appendix Table A-1

State and Local Government Finances by Level of Government: 2011—Con.

(Dollars in thousands. Coefficients of variation in percentages)

Description	State and local government amount	State and local government amount coefficient of variation	State government amount	Local government amount	Local government amount coefficient of variation
Expenditure	**3,162,628,274**	**0.08**	**2,004,325,002**	**1,664,493,675**	**0.16**
Intergovernmental expenditure	4,295,922	0.00	496,755,963	13,730,362	0.26
Direct expenditure	3,158,332,352	0.08	1,507,569,039	1,650,763,313	0.16
Current operation	2,287,230,761	0.10	982,437,476	1,304,793,285	0.18
Capital outlay	335,860,599	0.35	115,827,897	220,032,702	0.54
Construction	268,613,127	0.41	98,325,043	170,288,084	0.64
Other capital outlay	67,247,472	0.66	17,502,854	49,744,618	0.90
Assistance and subsidies	50,267,751	0.10	39,879,710	10,388,041	0.48
Interest on debt	123,571,596	0.18	48,936,353	74,635,243	0.30
Insurance benefits and repayments	361,401,645	0.01	320,487,603	40,914,042	0.09
Exhibit: salaries and wages	848,104,895	0.18	252,054,164	596,050,731	0.26
Direct expenditure by function	3,158,332,352	0.08	1,507,569,039	1,650,763,313	0.16
Direct general expenditure	2,583,100,739	0.09	1,158,125,621	1,424,975,118	0.17
Capital outlay	288,333,567	0.36	110,773,248	177,560,319	0.59
Other direct general expenditure	2,294,767,172	0.09	1,047,352,373	1,247,414,799	0.17
Education	861,130,583	0.05	261,865,860	599,264,723	0.07
Capital outlay	86,356,110	0.17	29,036,833	57,319,277	0.26
Higher education	252,270,144	0.03	211,193,467	41,076,677	0.19
Capital outlay	31,811,084	0.01	26,734,492	5,076,592	0.08
Elementary and secondary education	564,862,357	0.07	6,674,311	558,188,046	0.08
Capital outlay	52,989,740	0.28	747,055	52,242,685	0.29
Other education	43,998,082	X	43,998,082	X	X
Libraries	11,580,046	2.28	421,564	11,158,482	2.36
Public welfare	492,007,114	0.04	439,318,569	52,688,545	0.37
Cash assistance payments	23,886,992	0.21	13,498,951	10,388,041	0.48
Vendor payments	385,404,265	0.00	378,887,611	6,516,654	0.26
Other public welfare	82,715,857	0.22	46,932,007	35,783,850	0.52
Hospitals	148,136,412	0.30	61,195,174	86,941,238	0.51
Capital outlay	8,313,314	0.94	2,738,480	5,574,834	1.41
Health	82,369,241	0.45	41,243,319	41,125,922	0.89
Social insurance administration	5,255,857	0.00	5,214,711	41,146	0.00
Veterans' services	940,672	X	940,672	X	X
Highways	153,004,749	0.32	92,086,275	60,918,474	0.80
Capital outlay	85,856,253	0.40	62,625,643	23,230,610	1.46
Air transportation (airports)	22,719,318	0.85	1,794,186	20,925,132	0.92
Parking facilities	1,627,215	1.66	7,558	1,619,657	1.67
Sea and inland port facilities	5,168,451	1.48	1,395,723	3,772,728	2.03
Police protection	96,331,999	0.45	12,857,062	83,474,937	0.52
Fire protection	42,252,441	3.43	X	42,252,441	3.43
Correction	73,150,911	0.24	46,711,103	26,439,808	0.68
Capital outlay	2,926,677	0.84	1,613,697	1,312,980	1.87
Protective inspection and regulation	13,847,453	0.51	8,966,199	4,881,254	1.45
Natural resources	29,070,782	1.16	19,271,866	9,798,916	3.43
Capital outlay	5,349,715	2.40	2,410,848	2,938,867	4.36
Parks and recreation	38,693,851	0.92	4,829,354	33,864,497	1.05
Capital outlay	9,205,528	2.08	888,734	8,316,794	2.30
Housing and community development	56,121,299	1.06	11,350,459	44,770,840	1.33
Sewerage	54,866,630	1.84	1,299,192	53,567,438	1.88
Capital outlay	23,299,139	3.68	670,574	22,628,565	3.79
Solid waste management	23,879,562	0.81	2,531,481	21,348,081	0.91
Capital outlay	1,886,053	2.51	194,101	1,691,952	2.80
Financial administration	39,688,669	0.32	22,226,324	17,462,345	0.72
Judicial and legal	42,921,162	0.25	21,045,486	21,875,676	0.48
General public buildings	13,788,769	0.88	3,536,655	10,252,114	1.18
Other governmental administration	28,112,754	1.07	4,685,727	23,427,027	1.29
Interest on general debt	108,657,586	0.19	46,834,028	61,823,558	0.33
Miscellaneous commercial activities	7,019,689	1.77	1,863,798	5,155,891	2.41
Other and unallocable	130,757,524	0.66	44,633,276	86,124,248	1.01

See notes at end of table.

Appendix Table A-1

State and Local Government Finances by Level of Government: 2011—Con.

(Dollars in thousands. Coefficients of variation in percentages)

Description	State and local government amount	State and local government amount coefficient of variation	State government amount	Local government amount	Local government amount coefficient of variation
Expenditure—Con.					
Utility expenditure	207,221,739	0.46	23,548,960	183,672,779	0.52
Capital outlay	47,487,882	1.14	5,025,445	42,462,437	1.28
Water supply	62,437,964	1.24	349,350	62,088,614	1.25
Electric power	78,411,264	0.57	11,640,718	66,770,546	0.67
Gas supply	7,624,116	3.58	12,021	7,612,095	3.58
Transit	58,748,395	0.32	11,546,871	47,201,524	0.40
Liquor store expenditure	6,608,229	1.52	5,406,855	1,201,374	8.37
Insurance trust expenditure	361,401,645	0.01	320,487,603	40,914,042	0.09
Unemployment compensation	121,869,972	X	121,384,316	485,656	0.00
Employee retirement	221,089,919	0.02	180,661,533	40,428,386	0.10
Workers' compensation	11,576,668	X	11,576,668	X	X
Other insurance trust	6,865,086	X	6,865,086	X	X
Debt outstanding	**2,907,756,031**	**0.18**	**1,132,814,566**	**1,774,941,465**	**0.30**
Short-term debt outstanding	34,738,603	1.06	5,316,160	29,422,443	1.25
Long-term debt outstanding	2,873,017,428	0.19	1,127,498,406	1,745,519,022	0.31
Public debt for private purposes	615,899,152	0.32	388,263,402	227,635,750	0.87
Long-term debt issued	360,066,431	0.57	136,645,986	223,420,445	0.92
Long-term debt retired	274,116,683	0.34	111,861,948	162,254,735	0.58
Cash and security holdings	**5,220,196,934**	**0.08**	**3,664,909,840**	**1,555,287,094**	**0.28**
Insurance trust funds	2,992,135,770	0.02	2,520,098,082	472,037,688	0.10
Unemployment compensation	–18,499,848	X	–18,830,490	330,642	0.00
Employee retirement	2,908,750,953	0.02	2,437,043,907	471,707,046	0.10
Workers' compensation	94,631,802	X	94,631,802	X	X
Miscellaneous	7,252,863	X	7,252,863	X	X
Other than insurance trust funds	2,228,061,164	0.20	1,144,811,758	1,083,249,406	0.40
Offsets to debt	799,888,700	0.27	491,576,425	308,312,275	0.70
Bond funds	209,316,774	0.47	50,616,404	158,700,370	0.63
Other	1,218,855,690	0.30	602,618,929	616,236,761	0.59

X Not applicable.

[1] Duplicative intergovernmental transactions are excluded.

[2] Within insurance trust revenue, net earnings of state retirements systems is a calculated statistic and thus can be positive or negative. Net earnings is the sum of earnings on investments plus gains on investments minus losses on investments. The change made in 2002 for asset valuation from book to market value in accordance with Statement 34 of the Governmental Accounting Standards Board is reflected in the calculated statistics.

Note: These data may not be comparable with statistics previously released under the State Government Finance Summary Report due to differences in the data collection and revision cycle.

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

Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. The state government data in this table comes from a survey of all state governments and are not subject to sampling error. The 2011 local government data in this table are from a sample of local governments, and as such, are subject to sampling variability. Additional information on sampling and nonsampling error, response rates, and definitions may be found at <www2.census.gov /govs/local/2011_local_finance_methodology.pdf> and <www2.census.gov/govs/state/10_methodology.pdf>.

Appendix Table A-2.

State and Local Government Finances: 2011 and 2010[1, 2]

(Dollars in thousands)

Description	2011 amount	2010 amount	Year-to-year change amount	Percent change
Revenue	**3,433,535,571**	**3,168,241,879**	**265,293,692**	**8.4**
General revenue	2,612,776,883	2,502,548,170	110,228,713	4.4
Intergovernmental revenue	645,961,684	623,080,560	22,881,124	3.7
From federal government	645,961,684	623,080,560	22,881,124	3.7
General revenue from own sources	1,966,815,199	1,879,467,610	87,347,589	4.6
Taxes	1,338,436,677	1,270,895,793	67,540,884	5.3
Property	443,259,172	440,576,997	2,682,175	0.6
Sales and gross receipts	460,824,492	432,469,789	28,354,703	6.6
General sales	301,370,080	285,363,306	16,006,774	5.6
Selective sales	159,454,412	147,106,483	12,347,929	8.4
Motor fuel sales	41,227,355	37,937,514	3,289,841	8.7
Alcoholic beverage sales	6,240,300	6,027,269	213,031	3.5
Tobacco product sales	17,653,708	17,267,496	386,212	2.2
Public utilities	28,729,514	28,464,714	264,800	0.9
Other selective sales	65,603,535	57,409,490	8,194,045	14.3
Individual income tax	284,937,822	260,314,566	24,623,256	9.5
Corporate income tax	48,546,867	43,864,929	4,681,938	10.7
Motor vehicle license	23,205,141	22,343,231	861,910	3.9
Other taxes	77,663,183	71,326,281	6,336,902	8.9
Charges and miscellaneous general revenue	628,378,522	608,571,817	19,806,705	3.3
Current charges	428,851,762	409,490,133	19,361,629	4.7
Education	129,895,599	121,693,925	8,201,674	6.7
Institutions of higher education	114,539,023	106,054,418	8,484,605	8.0
School lunch sales (gross)	6,370,879	6,614,251	–243,372	–3.7
Hospitals	116,737,904	110,767,950	5,969,954	5.4
Highways	12,675,265	12,086,316	588,949	4.9
Air transportation (airports)	18,839,444	18,011,093	828,351	4.6
Parking facilities	2,182,534	3,241,773	–1,059,239	–32.7
Sea and inland port facilities	4,172,910	3,878,684	294,226	7.6
Natural resources	4,773,499	4,649,803	123,696	2.7
Parks and recreation	9,384,643	9,367,945	16,698	0.2
Housing and community development	5,978,003	5,873,180	104,823	1.8
Sewerage	46,301,700	43,490,369	2,811,331	6.5
Solid waste management	16,143,292	15,704,697	438,595	2.8
Other charges	61,766,969	60,724,398	1,042,571	1.7
Miscellaneous general revenue	199,526,760	199,081,684	445,076	0.2
Interest earnings	57,577,755	60,771,631	–3,193,876	–5.3
Special assessments	7,025,426	7,348,303	–322,877	–4.4
Sale of property	2,846,033	2,953,342	–107,309	–3.6
Other general revenue	132,077,546	128,008,408	4,069,138	3.2
Utility revenue	149,215,501	145,090,199	4,125,302	2.8
Water supply	51,331,596	48,810,402	2,521,194	5.2
Electric power	76,654,819	74,691,220	1,963,599	2.6
Gas supply	7,958,383	8,582,577	–624,194	–7.3
Transit	13,270,703	13,006,000	264,703	2.0
Liquor store revenue	7,983,598	7,801,064	182,534	2.3
Insurance trust revenue[3]	663,559,589	512,802,446	150,757,143	29.4
Unemployment compensation	87,577,550	75,191,454	12,386,096	16.5
Employee retirement	553,134,963	414,936,100	138,198,863	33.3
Workers' compensation	15,201,536	15,294,306	–92,770	–0.6
Other insurance trust revenue	7,645,540	7,380,586	264,954	3.6
Expenditure	**3,162,628,274**	**3,116,306,863**	**46,321,411**	**1.5**
Intergovernmental expenditure	4,295,922	4,339,166	–43,244	–1.0
Direct expenditure	3,158,332,352	3,111,967,697	46,364,655	1.5
Current operation	2,287,230,761	2,228,861,528	58,369,233	2.6
Capital outlay	335,860,599	356,104,705	–20,244,106	–5.7
Construction	268,613,127	284,260,568	–15,647,441	–5.5
Other capital outlay	67,247,472	71,844,137	–4,596,665	–6.4
Assistance and subsidies	50,267,751	47,631,817	2,635,934	5.5
Interest on debt	123,571,596	120,007,347	3,564,249	3.0
Insurance benefits and repayments	361,401,645	359,362,300	2,039,345	0.6
Exhibit: salaries and wages	848,104,895	844,699,862	3,405,033	0.4

See notes at end of table.

Appendix Table A–2.

State and Local Government Finances: 2011 and 2010—Con.

(Dollars in thousands)

Description	2011 Amount	2010 Amount	Year–to–year change amount	Percent change
Expenditure—Con.				
Direct expenditure by function	3,158,332,352	3,111,967,697	46,364,655	1.5
Direct general expenditure	2,583,100,739	2,538,213,909	44,886,830	1.8
Capital outlay	288,333,567	305,555,622	–17,222,055	–5.6
Other direct general expenditure	2,294,767,172	2,232,658,287	62,108,885	2.8
Education	861,130,583	858,258,722	2,871,861	0.3
Capital outlay	86,356,110	92,825,473	–6,469,363	–7.0
Higher education	252,270,144	242,763,447	9,506,697	3.9
Capital outlay	31,811,084	30,853,001	958,083	3.1
Elementary and secondary education	564,862,357	572,533,563	–7,671,206	–1.3
Capital outlay	52,989,740	60,294,489	–7,304,749	–12.1
Other education	43,998,082	42,961,712	1,036,370	2.4
Libraries	11,580,046	12,013,564	–433,518	–3.6
Public welfare	492,007,114	456,803,643	35,203,471	7.7
Cash assistance payments	23,886,992	22,640,146	1,246,846	5.5
Vendor payments	385,404,265	351,376,733	34,027,532	9.7
Other public welfare	82,715,857	82,786,764	–70,907	–0.1
Hospitals	148,136,412	142,668,005	5,468,407	3.8
Capital outlay	8,313,314	8,545,497	–232,183	–2.7
Health	82,369,241	81,558,541	810,700	1.0
Social insurance administration	5,255,857	5,156,720	99,137	1.9
Veterans' services	940,672	793,609	147,063	18.5
Highways	153,004,749	155,687,503	–2,682,754	–1.7
Capital outlay	85,856,253	90,152,369	–4,296,116	–4.8
Air transportation (airports)	22,719,318	24,216,080	–1,496,762	–6.2
Parking facilities	1,627,215	1,680,195	–52,980	–3.2
Sea and inland port facilities	5,168,451	5,340,666	–172,215	–3.2
Police protection	96,331,999	94,981,160	1,350,839	1.4
Fire protection	42,252,441	42,426,205	–173,764	–0.4
Correction	73,150,911	72,999,757	151,154	0.2
Capital outlay	2,926,677	3,120,904	–194,227	–6.2
Protective inspection and regulation	13,847,453	14,186,989	–339,536	–2.4
Natural resources	29,070,782	29,284,409	–213,627	–0.7
Capital outlay	5,349,715	5,182,327	167,388	3.2
Parks and recreation	38,693,851	40,189,390	–1,495,539	–3.7
Capital outlay	9,205,528	10,711,191	–1,505,663	–14.1
Housing and community development	56,121,299	53,459,761	2,661,538	5.0
Sewerage	54,866,630	52,743,427	2,123,203	4.0
Capital outlay	23,299,139	21,818,122	1,481,017	6.8
Solid waste management	23,879,562	23,788,549	91,013	0.4
Capital outlay	1,886,053	2,092,448	–206,395	–9.9
Financial administration	39,688,669	40,519,196	–830,527	–2.0
Judicial and legal	42,921,162	43,045,538	–124,376	–0.3
General public buildings	13,788,769	14,974,044	–1,185,275	–7.9
Other governmental administration	28,112,754	28,675,696	–562,942	–2.0
Interest on general debt	108,657,586	105,765,367	2,892,219	2.7
Miscellaneous commercial activities	7,019,689	6,971,331	48,358	0.7
Other and unallocable	130,757,524	130,025,842	731,682	0.6
Utility expenditure	207,221,739	207,964,457	–742,718	–0.4
Capital outlay	47,487,882	50,526,700	–3,038,818	–6.0
Water supply	62,437,964	61,985,456	452,508	0.7
Electric power	78,411,264	77,059,350	1,351,914	1.8
Gas supply	7,624,116	8,353,643	–729,527	–8.7
Transit	58,748,395	60,566,008	–1,817,613	–3.0
Liquor store expenditure	6,608,229	6,427,031	181,198	2.8
Insurance trust expenditure	361,401,645	359,362,300	2,039,345	0.6
Unemployment compensation	121,869,972	135,366,835	–13,496,863	–10.0
Employee retirement	221,089,919	205,138,398	15,951,521	7.8
Workers' compensation	11,576,668	12,025,824	–449,156	–3.7
Other insurance trust	6,865,086	6,831,243	33,843	0.5

See notes at end of table.

Appendix Table A–2.

State and Local Government Finances: 2011 and 2010—Con.

(Dollars in thousands)

Description	2011 Amount	2010 Amount	Year–to–year change amount	Percent change
Debt outstanding	**2,907,756,031**	**2,842,321,729**	**65,434,302**	**2.3**
Short-term debt outstanding	34,738,603	45,209,375	–10,470,772	–23.2
Long-term debt outstanding	2,873,017,428	2,797,112,354	75,905,074	2.7
Public debt for private purposes	615,899,152	626,907,302	–11,008,150	–1.8
Long-term debt issued	360,066,431	397,977,310	–37,910,879	–9.5
Long-term debt retired	274,116,683	274,942,094	–825,411	–0.3
Cash and security holdings	**5,220,196,934**	**4,822,049,634**	**398,147,300**	**8.3**
Insurance trust funds	2,992,135,770	2,658,102,841	334,032,929	12.6
Unemployment compensation	–18,499,848	–17,301,122	–1,198,726	6.9
Employee retirement	2,908,750,953	2,577,753,382	330,997,571	12.8
Workers' compensation	94,631,802	91,235,883	3,395,919	3.7
Miscellaneous	7,252,863	6,414,698	838,165	13.1
Other than insurance trust funds	2,228,061,164	2,163,946,793	64,114,371	3.0
Offsets to debt	799,888,700	810,176,860	–10,288,160	–1.3
Bond funds	209,316,774	207,074,707	2,242,067	1.1
Other	1,218,855,690	1,146,695,226	72,160,464	6.3

[1] Coefficients of variation may be found at <www.census.gov/govs/local/>.

[2] Duplicative intergovernmental transactions are excluded.

[3] Within insurance trust revenue, net earnings of state retirements systems is a calculated statistic, and thus can be positive or negative. Net earnings is the sum of earnings on investments plus gains on investments minus losses on investments. The change made in 2002 for asset valuation from book to market value in accordance with Statement 34 of the Governmental Accounting Standards Board is reflected in the calculated statistics.

Note: These data may not be comparable with statistics previously released under the State Government Finance Summary Report due to differences in the data collection and revision cycle.

Source: U.S. Census Bureau, Governments Division, 2011 and 2010 Annual Surveys of State and Local Government Finances.

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