

Data User's Guide to the Justice Expenditure and Employment Data Series

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DATA USER'S GUIDE TO THE JUSTICE EMPLOYMENT AND EXPENDITURE DATA SERIES

HISTORICAL OVERVIEW OF THE JUSTICE EXPENDITURE AND EMPLOYMENT DATA SERIES

The Bureau of Justice Statistics (BJS) first published justice expenditure and employment data in fiscal year (FY) 1971 using data collected through the U.S. Census Bureau's Survey of Criminal Justice Expenditure and Employment (JEE Survey). The JEE Surveys were collected annually from 1971 to 1979 and provided detailed, comprehensive statistics on the justice activities of the federal, state, and local governments. Detailed estimates and findings from each survey were published as a BJS preliminary report or BJS bulletin.

In 1980, the JEE Survey was discontinued for budgetary reasons. However, special JEE Surveys, discussed in more detail below, were collected in 1985, 1988, and 1990. The cancellation of the JEE Survey left a gap in national criminal justice expenditure and employment statistics. To fill this void, BJS began extracting justice data from the Census Bureau's annual surveys of government finances and public employment (referred to as "annual surveys" throughout) in 1980. This data was then published as BJS' Justice Expenditure and Employment Extracts (JEE Extracts) series.

Traditionally, the Census Bureau's annual surveys provided limited data on the justice activities of police protection (since 1902) and corrections (since 1954), with slightly more data collected for state and the largest local governments. In 1982, these surveys began collecting judicial and legal services data as its own category, which allowed for the estimation of total justice expenditure and employment.

METHODOLOGY

DATA COLLECTION

JEE Extracts are compiled from data collected through the U.S. Census Bureau's annual surveys of government finance and employment. These surveys provide data on expenditure and employment by function of the federal, state, and local governments.

Annual Survey of State and Local Government Finances

Federal government financial data comes from the Budget of the U.S. Government. From 1980 to 1996, data were extensively compiled from the budget to align with the U.S. Census Bureau's definitions of justice functions. These definitions included justice expenditures of nonjustice agencies.

Starting in 1997, the federal government financial data has been taken directly from the budget using the definitions of justice functions contained therein. In comparison to Census Bureau definitions, the budget codes most of the justice expenditures of nonjustice agencies as "other than justice functions." Therefore, JEE Extracts expenditure data for "all governments" and "federal government" from 1997 to the present are not directly comparable to 1980-96 data.

Finance statistics for states, large counties, and cities are primarily gathered by a mail canvass of relevant state government offices that are directly involved with their government's finances. The 50 state governments and 48 large local governments provide most of these data from central accounting systems for all or most of their agencies. In many cases, this process is performed electronically, using data files provided by the state or local government.

Data for other state-level entities, such as state institutions, commissions, component units, public authorities, and other state-level dependent government organizations, are obtained from financial records of those individual entities. Census Bureau employees then compile statistics on state government indebtedness, cash and security holdings from state governments' Comprehensive Annual Financial Reports (CAFRs), and financial statements of their dependent entities.

Data for local governments in about 28 states are consolidated and submitted by state agencies (central collections). Each of these central collection arrangements is unique, conforming to both the Census Bureau and the local government's requirements. Data are usually submitted electronically or through mutually developed questionnaires.

Data for the remaining local governments are obtained via mail questionnaires sent directly to county, municipal, township, special district, and school district governments. In some cases, data from central collections and mail canvass procedures are incomplete or require follow up. If Census Bureau analysts are unable to obtain corrected data from original sources, they attempt to obtain data from CAFRs.

Through these efforts, current year expenditure information is obtained for federal, state, and large county and city governments. For small local governments that do not respond, the prior year's data or data from a similar jurisdiction are imputed. See the *Nonresponding Governments* section below for a detailed overview of this process.

Annual Survey of Public Employment and Payroll

Federal public employment and payroll data are compiled by the U.S. Census Bureau staff from Office of Personnel Management (OPM) records. However, OPM records do not provide the information necessary to compute federal full-time equivalent (FTE) employment. As such, 45 of the state governments provide data from central payroll records for all or most of their agencies and institutions. Data for agencies and institutions for the remaining state governments are obtained by mail questionnaires. Local governments are also sent a mail questionnaire. All respondents who received the mail questionnaire have the option of completing the survey with a web-based survey instrument developed for reporting data.

SAMPLE DESIGN

The samples of local governments for the Census Bureau's annual surveys are drawn from the Quinquennial Census of Governments. The samples consist of all large local general purpose governments above a certain population threshold (certainty units), plus a sample of localities below the certainty level. The sample also includes certain independent school and special districts. However, these are excluded from JEE Extracts because justice data are not collected from these entities. For detailed information about the sample for a given year, visit the [U.S. Census Bureau's Census of Governments website](#)

SURVEY PERIOD

The federal government expenditure data are for the FY, which ends on September 30 of the year indicated. For example, 2012 data capture the period from October 1, 2011, to September 30, 2012.

The state expenditure data covers FYs ending June 30 for all states except four, whose FYs end as follows: New York, March 31; Texas, August 31; and Alabama and Michigan, September 30. For local governments, the reported FYs are from July 1 to June 30.

Most municipalities and counties end their FYs on December 31 or June 30. Thus, some local jurisdictions that ended their FY in December 2011 are included in the 2012 spreadsheets. The FYs reported for the District of Columbia end on September 30 of the year indicated. JEE Extracts' tables 14 and 15 indicate the month the FY closed for local governments.

Some agencies operate on a different FY basis from the rest of the parent government. In such instances, figures include the agency's FY that ended within the parent government's regular FY. Since 1997, the employment data are for March of the year indicated. Prior to 1997, the reference month was October.

DATA REVIEW AND ADJUSTMENTS

Data editing is the process of ensuring the accuracy, completeness, and consistency of survey data. Efforts are made at all phases of data collection, processing, and tabulation to minimize reporting, keying, and processing errors. Although some edits are built into the U.S. Census Bureau's internet data collection instrument and data entry programs, the majority of data edits are performed after collection. The government finance and public employment surveys use two types of edits: consistency and ratio. Additionally, the government finance survey uses current year ratio edits and balance checks.

Data that are extracted from the Census Bureau's annual surveys for the purposes of producing the JEE Extracts receive additional examination. After compiling the government finance survey, a Census Bureau reviewer carefully examines the expenditure data for state and large local governments, investigates special data compilation problems, and adjusts data as needed. The local government expenditure and employment estimates are also reviewed, potential problems investigated, and data revised where necessary.

Data for each of the states and large counties and cities that are displayed individually in the JEE Extracts tables are scrutinized and compared to the prior year's data. Where possible, both expenditure and employment data are adjusted to correct errors and reclassify activities. Specific procedures include referring to alternate sources of data, estimating missing data, and refining data through proration (e.g., sheriffs' offices are unique in that some employees perform police functions, others perform judicial functions (bailiffs), and some perform corrections (jail) functions).

NONRESPONDING GOVERNMENTS

The Census Bureau makes every effort to get completed responses from all of the sampled respondents. However, sometimes respondents fail to return the questionnaire or do not answer all of the items, and missing data are imputed. Imputation is the process of filling in missing or invalid data with reasonable values to create a complete analytical data set. For census years, a complete data set is also needed for sample design purposes. For nonresponding general purpose governments, imputations for missing units are based on recently reported historical data from either a prior year's annual survey or the most recent census, adjusted by a growth rate. If no historical data are available, or the unit has not responded in more than 5 years, data from a randomly selected similar unit are adjusted by the ratio of nonresponding and randomly selected donor government populations.

DATA LIMITATIONS OF JEE EXTRACTS

Data users should be generally cautious when comparing governments to each other. Differences among state and local governments in functional responsibilities, governmental structure, degree of urbanization, and population density may affect the comparability of expenditure and employment data. For example, some state governments directly administer certain activities that elsewhere are undertaken by local governments, with or without fiscal aid. There is also variation in the division of responsibilities that exist for counties and cities.

The survey sample for the local government's JEE Extracts was not specifically designed to produce data on their expenditure or employment activities. Thus, the sampling variability, or standard error, for the justice sectors is apt to be larger than for the major categories in the Census Bureau's annual surveys.

The standard error is a measurement of variation among the estimates from all possible samples, one of which is the selected sample. Estimates derived from the different samples would vary from each other (and also from a complete census using the same data collection procedures). Therefore, the standard error measures the precision with which an estimate from one sample approximates the average result of all the possible samples.

Coefficients of variation (CVs) expressed as percentages are available on the [Census Bureau's Governments Division website](#), along with instructions on how to use them. These are excluded in the JEE Extracts files.

Interval estimates with a prescribed confidence level may be calculated for each statistic by using the sample estimate and standard error as estimated from the sample. For example, a 90% confidence interval may be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals are constructed in such a manner for all possible samples of the same design and size, about 90% of them would include the complete enumeration statistic.

When reviewing the sample-based estimates in this report, note that because state government figures are not subject to sampling variation, the state-local aggregates shown for individual states are more reliable (on a relative standard error basis) than the local government estimates they include.

Conversely, the sampling variability for smaller components, such as type of local government detail, is likely to be greater than for the state and local total estimates. Because the national estimates of local government expenditure and employment are based on summations of individual state data, they are more reliable than state-area data.

Data also are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating data submitted by government officials. Follow-up procedures are used extensively to clarify inadequate and inconsistent survey returns.

DATA DIFFERING FROM OTHER CENSUS PUBLICATIONS

In some cases, JEE Extracts data may differ from data in the Census Bureau's annual finance and employment surveys. This is because of the more extensive review procedures used to produce the JEE Extracts, necessary refinements of data, and definition differences between JEE Extracts and the JEE Surveys that are discussed in the *Comparability Issues* section below.

The JEE Extracts data that are labeled as final are not subject to change. The JEE Extracts data that are labeled as preliminary are subject to change. They will be superseded by data released approximately 1

year from their initial publications. Federal data are updated for 2 years after the initial preliminary release.

DEFINITIONS OF TERMS AND CONCEPTS

The following definitions are based largely on those used in the Census Bureau’s governmental finances and employment statistics program, the JEE Extracts’ data source. The justice functional definitions were originally developed for the JEE Surveys, as described in more detail in the *Comparability Issues* section below. As such, the justice definitions cannot always be fully operationally implemented in the JEE Extracts series.

These terms are grouped into five categories:

- population
- governmental—
 - units and types of governments
 - expenditure
 - employment
 - functions.

GOVERNMENTAL UNITS AND TYPES OF GOVERNMENTS

A government is defined here as an organized entity characterized by popular election of the officials or their appointment by public officials, a high degree of public accountability, and the power to raise revenue to provide authorized services. In addition, a governmental unit must have sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit. For detailed information concerning the identification and classification of governments, see the [U.S. Census Bureau's government website](#).

Federal government: The term federal encompasses all activities of the U.S. government, except for employment of the Armed Forces. District of Columbia data are excluded from this category and included with data for municipalities. U.S. territories are also excluded from the federal category.

State governments: This category refers to the governments of the 50 states that constitute the United States.

Local governments: The U.S. Census Bureau classifies local governments into five major types:

- county
- municipality
- township
- independent school district
- special district.

Counties: Organized county governments are found throughout the nation, except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government. In Louisiana, the county governments are officially designated as “parish” governments. In Alaska, the “borough” governments resemble county governments found in other states. Both parishes and boroughs are classified as county governments for Census Bureau statistics on governments.

In some cases, municipal and county governments have been consolidated or substantially merged. These composite units are counted as municipal governments in the Census Bureau's statistics on governments. There are also cities that are located outside of any "county" area and are administering functions commonly performed by counties elsewhere. These local governments that combine area and governmental characteristics of both counties and municipalities or townships are excluded from county government data.

Municipalities and townships: Municipalities are defined in the JEE Extracts program to include two of the Census Bureau's separate classes of local governments: municipalities and townships. A municipality refers to political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. This definition includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages.

This concept corresponds generally to the "incorporated places" as recognized in the Census Bureau's reporting of population and housing statistics, subject to excluding places that are currently governmentally inactive. Included in this category are certain cities that are completely or substantially consolidated with their county governments, operate outside the geographic limits of any county, or have no organized county government operations within their boundaries for other reasons.

In the individual city tables, certain cities displayed are either independent, being wholly outside any county area, or operating entirely or in part as a consolidated city-county government. These governments are classified as municipalities by the Census Bureau and are included as municipalities in the tables presenting data by type of government. In general, these cities are more similar to large counties than to other large cities in the scope of their justice responsibilities. In addition to police protections, which is the primary justice function of most municipalities, these cities also operate extensive judicial and correctional systems and may have significant public defense expenditures.

The JEE Extracts tables 15-17 and table 20 display data for the independent cities of Washington, DC (which also has state-type responsibilities); Baltimore, MD; and St. Louis, MO; and for the consolidated city-county governments of San Francisco, CA; Denver, CO; Jacksonville, FL; Honolulu, HI; Indianapolis, IN; Baton Rouge and New Orleans, LA; Boston, MA; New York City, NY; Philadelphia, PA; and Nashville-Davidson, TN.

The term "town or township governments" is applied to organized governments located in 20 states in the Northeast and Midwest, including government units officially designated as towns in the six New England states, New York, and Wisconsin; some plantations in Maine; and some locations in New Hampshire. In Minnesota, the terms "town" and "township" are used interchangeably. Data for townships are included under the municipalities category.

Independent school districts: These governments are organized local entities providing public elementary, secondary, or higher education, which, under state law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excluded are dependent public school systems of county, municipal, townships, or state governments. Justice data are not collected for these independent school districts because these governments generally perform no justice functions. However, data for these governments are included in the denominator when justice expenditure is presented as a percentage of all government expenditure to allow comparisons across states and governments that make varying use of these districts.

Special districts: These are independent, special purpose governmental units that exist as separate entities with substantial administrative and fiscal independence from general purpose local governments. They are authorized by state law to provide a limited number of designated functions and

with sufficient autonomy to qualify as separate governments. They are known by a variety of names, including districts, authorities, boards, and commissions.

Justice data are only collected for these districts where their primary purpose is either law enforcement or corrections. Data for these governments are included in the denominator when justice expenditure is presented as a percentage of all government expenditure to allow comparisons across states and governments that make varying use of these districts.

POPULATION

The resident population data used are for July 1 of each year from the U.S. Census Bureau's Population Estimates Program. They are consistent with the 2000 and 2010 decennial enumerations, and they exclude adjustments for census coverage errors. They were the most current estimates available when the tables were assembled. Trend table data may differ from population data used in the single year tables earlier in this series and in other sources that used estimates available at the time they were prepared.

GOVERNMENTAL EXPENDITURE

Expenditure includes all amounts of money paid out by a government during its FY—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Under this definition, expenditure relates to external payments of a government and excludes amounts transferred to funds or agencies of the same government.

Expenditure includes payments from all sources of funds, including not only current revenues but also proceeds from borrowing and prior year fund balances. In several instances, two governments or more share the expense of maintaining a court or justice agency. In these cases, the allowable direct expenditure amount is reported for each government in the appropriate category.

When a government pays pensions directly to retired employees from appropriated funds, such payments are included as expenditure of the government concerned. However, state and local government contributions to retirement systems they operate are excluded in expenditure data. Many governments make lump sum contributions to plans covering all government employees and cannot report separately for justice employees. Neither in governments' basic accounting records (from which criminal justice expenditures figures are drawn) nor in the records of their general-coverage employee benefit systems are there usually any breakdowns of amounts contributed in terms of the agencies or functions involved.

An adequate procedure for calculating the proportion of such contributions allocable to justice employees has also not been developed because of the wide variation in the coverage of plans, employee status requirements, and benefit rates.

Expenditure is divided into major categories by character and object. Direct expenditure is all expenditure, except those classified as intergovernmental and is further divided into two categories:

- Direct current includes salaries, wages, fees, commissions, and the purchase of supplies, materials, and contractual services.
- Capital outlay includes expenditure for the three object categories of construction, equipment, and purchase of land and existing structures.

Data are presented separately in the JEE Extracts program for state construction of correctional institutions. The other category in those tables includes equipment and the purchase of land and existing structures.

Construction: Production, additions, replacements, or major structural alterations to fixed works, undertaken either on a contractual basis by private contractors or through a government's own staff.

Equipment: Purchase and installation of apparatus, furnishings, motor vehicles, office equipment, and the like having a life expectancy of more than 5 years.

Land and existing structures: Acquisition of these assets as such by outright purchase; payments on capital lease-purchase agreements or installment purchase contracts; costs associated with eminent domain (including the purchase of rights of way); and tax or special assessment foreclosure.

Expenditure for interest on general debt, assistance and subsidies, and insurance benefits are not applied to specific functions because they are not ordinarily available on a functional basis from government financial reports. In instances where bonded or mortgaged general indebtedness is identified for specific purposes, the interest payments are aggregated with other interest expenditures, which makes reliable and consistent breakouts of such data during a long period of time impossible.

Intergovernmental expenditure is defined as amounts paid to other governments for performance of specific functions or for general financial support. It includes grants, shared taxes, contingent loans and advances, and any significant and identifiable amounts or reimbursement paid to other governments for performance of general government services or activities (e.g., payments by one government to another for boarding prisoners). By definition, it excludes amounts paid to other governments for purchase of commodities, property, or utility services and for any tax levied as such on facilities of the government (e.g., local government payments to state-operated retirement systems on behalf of their employees and contributions to the federal government for old age, survivors, disability, and health insurance).

Total expenditure includes direct and intergovernmental expenditure of a government. In the expenditure tables, certain totals have been adjusted to exclude duplicative intergovernmental expenditure amounts. For example, money paid by a state government to a county government within that state is reported by the state government as an intergovernmental expenditure and the county government as a direct expenditure when the money is spent (e.g., salaries, wages, and equipment).

Therefore, to arrive at a combined state-local government total that does not duplicate these transactions, intergovernmental expenditure amounts are deducted from the state-local total. Those amounts also are reflected in the direct expenditure of the recipient government. The same treatment is used for intergovernmental payments between counties and municipalities in the same state when computing local totals. Totals reported for all governments also are adjusted to exclude duplicative intergovernmental expenditure involving the federal government.

The column labeled total direct expenditure in the JEE Extracts table 3 presents data for all government functions, including justice and nonjustice activities. The comparable tables for the 1971-79 JEE Survey reports limited these columns to general expenditure, which excluded utility system, liquor store, and insurance trust expenditures. The change to the all-inclusive total expenditure category was made in 1981 to allow comparison of justice expenditure with all government spending. Comparable data for all years may be found on the [U.S. Census Bureau's Government Finance Statistics website](#).

Character and object classifications reflect the time period benefited by the expenditure and type of expenditure payment involved. Expenditure character defines the nature of the expenditure payment and refers to the broad group of related expenditure types.

The four character groupings are—

- current operating expenses
- capital outlays, presumed to benefit the current and future periods
- intergovernmental, when one government transfers resources to another
- debt service, presumed to benefit prior, current, and future fiscal periods.

Debt service is not applicable to available justice expenditure data. Object applies to the article purchased or the service obtained, e.g., personal services, contractual services, equipment, and construction. Definitions were adapted from Government Finance Officers Association (1994), “Government Accounting, Auditing, and Financial Reporting,” pages 319 and 343, as provided by the U.S. Census Bureau.

Variable pass-through expenditure data were collected through the JEE Surveys. Those data were developed to comply with the Omnibus Crime Control and Safe Streets Act of 1968, as amended, which required the block grants made by the Law Enforcement Assistance Administration, and later by the Bureau of Justice Assistance. The Act specified each state be allocated between the state and local governments on the basis of the ratio of state-to-local law enforcement expenditure from their own revenue sources. The Justice System Improvement Act of 1979 changed the distribution formula and based the new version on expenditure from general purpose revenue sources. The Justice Assistance Act of 1984 returned to the variable pass-through formula. Subsequently, justice expenditure data cannot be produced on either basis from the JEE Extracts.

GOVERNMENTAL EMPLOYMENT

Employment refers to all persons gainfully employed by and performing services for a government. State and local government employees include all persons paid for personal services performed, including persons paid from federally funded programs, paid elected or appointed officials, persons in a paid leave status, and persons paid on a per meeting, annual, semiannual, or quarterly basis. Unpaid officials, pensioners, persons whose work is performed on a fee basis, and contractors and their employees are excluded from the count of employees.

For federal employees, employee counts are the on-board “head count” as of the end of the report period. Data collected for this survey include all federal civilian employees, including seasonal and intermittent employees, and employees on foreign assignments residing outside the 50 states and the District of Columbia. Employees of the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence Agency are excluded in any data presented by government function. Federal judges, members of Congress and their staffs, employees of the Congressional Budget Office, and elected (with the exception of the president) and appointed officials of the Executive Branch are included. Employees of nonappropriated funds of defense activities are not classified as federal employees. Therefore, they are excluded.

Under this definition are two classes of employees, full-time and FTE. From 1980 to 1997, full-time employees were defined as those persons whose hours of work represented full-time employment in their employing government during the pay period, including October 12 of the year specified in the table. In 1997, the reference month changed to March.

Part-time employees are those persons who work less than the standard number of hours for full-time work in their employing government. FTE employment is a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been work by full-time employees. This statistic was calculated separately for each

function of a government by dividing the part-time hours paid by the standard number of hours for full-time employees in the particular government, then adding the resulting quotient to the number of full-time employees.

Prior to 1986, the formula for computing FTE employment was payroll based. Specifically, it was calculated by dividing the total payroll amount (full-time plus part-time) by the full-time payroll amount and multiplying the resulting quotient by the number of full-time employees.

In 1986, the formula for computing FTE employment was changed because the previously used payroll-based formula necessarily assumed that there was little or no difference between average wage rates for full-time and part-time workers. However, this is seldom the case. Part-time pay scales are generally below those for full-time workers, thus resulting in an underestimate of FTE employment. The underestimate was between 2.8% and 3.8% at the national level.

The previously used payroll-based methodology may also produce a trend bias if the rate of change in part-time employment is different from that in full-time employment. Data users should keep in mind the expected understatement of FTE in years prior to 1986 when making trend comparisons.

Both October and March payroll amounts represent gross payrolls for the 1-month period of October or March (31 days). The gross payroll includes all salaries, wages, fees, commissions, bonuses, or awards paid to employees during the pay period that includes the date of October 12 (prior to 1997) or March 12 (after 1997).

Conversion of a reported payroll to a payroll amount that would have been paid during a 31-day month is accomplished by multiplying the reported payroll by an appropriate factor. For example, a 2-week payroll is multiplied by the ratio of 31/14, a 1-week payroll is multiplied by the ratio of 31/7, and twice-a-month payroll is multiplied by 2. Average monthly salaries are for full-time employees only and are calculated by dividing full-time employee payrolls by the number of full-time employees for October or March of the year indicated.

GOVERNMENTAL FUNCTIONS

General government functions include all activities other than those classified as public utilities (water supply, electric power, gas supply, and transit systems), liquor stores, and insurance trust systems (no employment data are associated with insurance trusts). All government functions include the latter.

Justice is the combined functions of police protection, judicial and legal services, and corrections as defined in detail below. As noted below, it consistently includes civil justice functions and criminal justice functions where criminal functions cannot be segregated in available source documents.

Police protection is the function of enforcing the law, preserving order and traffic safety, and apprehending those who violate the law, whether these activities are performed by a police department, a sheriff's department, or a special police force maintained by an agency whose primary responsibility is outside the justice system, but has a police force to perform these activities in its specialized area (geographic or functional). See the *Comparability Issues Between the JEE Survey and the JEE Extracts Programs* section below for more information.

The category of police protection includes—

- regular police services
- police patrols and communications
- crime prevention activities

- temporary lockups and holding tanks
- traffic safety and engineering (but not highway planning and engineering)
- vehicular inspection and licensing
- buildings used exclusively for police purposes
- maintenance of buildings used for police purposes
- medical examiners and coroners
- law enforcement activities of sheriffs' offices
- unsworn school crossing guards, parking meter readers, and animal wardens, if employed by a police agency.

Private security police are outside the scope of the Census Bureau's expenditure and employment surveys. The special police forces included in the data are only those that are part of a general purpose government. Those special police forces that are part of independent school districts or special districts are excluded in the data, as these districts are not general purpose governments.

Police protection employment data are further divided between—

- sworn employees, which represent persons with the power of arrest
- nonsworn employees, which are all others.

In most states, sheriffs' departments are multifunctional agencies providing police protection, judicial, or correctional services. To allocate expenditure and employment data to the proper activity, data for sheriffs' departments are prorated, resulting in differences with other police reporting programs such as BJS's Law Enforcement, Management, and Administrative Statistics program and the FBI's Uniform Crime Reporting program, which report the number of employees in law enforcement agencies regardless of function performed.

Short-term custody and detention are considered part of the police protection function. Data for lockups or tanks holding prisoners fewer than 48 hours are included in the police protection category. Data for institutions with authority to hold prisoners 48 hours or more are included in the corrections category.

"Judicial and legal services" covers all civil and criminal activities associated with courts, including prosecution and public defense. See the *Comparability Issues* section below for areas where this definition is difficult to apply in the JEE Extracts series.

The judicial and legal services category in the JEE Extracts includes the following court functions, which are treated as a separate category in the JEE Survey:

- civil and criminal functions of courts at all levels of legal jurisdiction, and limited jurisdiction activities associated with courts, such as law libraries, grand juries, petit juries, and medical and social service activities (except probation, which is classified as corrections where separately identifiable)
- court reporters, judicial councils, bailiffs, and register of wills and similar probate functions, court (civil) activities of sheriffs' offices in some jurisdictions.

Also included in the JEE Extracts' judicial and legal category are all civil and criminal justice activities of prosecution and legal service agencies. It includes the following prosecution and legal service activities, which are treated as a separate category in the JEE Survey:

- attorneys general, district attorneys, state's attorneys, and their named equivalents
- corporation counsels, solicitors, and legal departments with different names, including those providing legal advice to the chief executives and subordinate departmental officers,

representation of the government in lawsuits, and the prosecution of accused violators of criminal law

- investigative agencies having full arrest powers and attached to offices of attorneys general, district attorneys, or their named equivalents.

The above activities are included whether performed by one office or several. In some jurisdictions, a single office provides all legal services. In others a prosecutor's office handles only criminal matters, and a separate attorney's office performs all civil legal services.

Also included in the JEE Extracts' judicial and legal category are the civil and criminal justice activities of public defenders, other agencies that provide legal counsel and representation in either criminal or civil proceedings, and other government programs that pay the fees of court-appointed counsel. This category excludes—

- monetary judgments and claims or other payments of a government as a defendant in judicial or administrative proceedings
- legal units of noncriminal justice agencies, whose functions may be performed by a legal service department in other jurisdictions (such as a county counsel).

It also includes the following public defense activities, which were treated as a separate category in the JEE Survey:

- court-paid fees to individually retained counsel
- fees paid by the court to court-appointed counsel
- government contributions to private legal aid societies and bar association-sponsored programs
- activities of an established public defender office or program.

Corrections is defined here as the function of government involving the confinement and rehabilitation of adults and juveniles convicted of offenses against the law and the confinement of persons suspected of a crime and awaiting adjudication. See the *Comparability Issues* section below for areas where this definition is difficult to apply in the JEE Extracts series.

In the JEE Extracts, corrections direct expenditure for state governments is further divided into two subcategories:

- correctional institutions
- other corrections.

Correctional institutions are defined as any facility used for the confinement and correction of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of those adults and juveniles accused of a crime and awaiting trial or a hearing. Data for lockups or tanks holding prisoners fewer than 48 hours are included in the police protection category.

In the JEE Extracts, correctional institutions include—

- prisons and penitentiaries
- reformatories
- jails
- houses of correction
- other named correctional institutions, such as correctional farms, workhouses, industrial schools, and training schools
- institutions and facilities exclusively for the confinement of the criminally insane

- institutions and facilities for the examination, evaluation, classification, and assignment of inmates
- facilities for the confinement, treatment, and the rehabilitation of persons with drug or alcohol use disorders, if the institution is administered by a correctional agency.

When an institution maintains a prison industry or agricultural program, data on the cost of production or the value of prison labor used by agencies of the same government, if identifiable, are excluded (and classified as expenditure for the function using the product or services). Expenditure for the manufacture, production, sale, and distribution of goods produced for sale or use outside the government is included under this heading. It excludes the cost of maintaining prisoners in institutions of other governments. These costs are classified as an intergovernmental expenditure for which the institutions compared to other corrections distinctions are not applied.

“Other corrections” consists of all noninstitutional correctional activities, including—

- parole boards and programs
- pardon boards
- nonresidential resettlement or halfway houses for those not in need of institutionalization
- probation activities and programs, even if administered by a court, but see the *Comparability Issues Between the JEE Survey and the JEE Extracts Programs* section below for areas where this definition is difficult to apply in the JEE Extracts series
- correctional administration not directly connectable to institutions
- payments to another government for boarding prisoners classified as intergovernmental expenditure for which the institutions and “other corrections” distinctions discussed above are not applied. In practice, intergovernmental payments of this type are difficult to detect for insignificant amounts between local governments
- miscellaneous items that cannot be directly related to institutional care.

COMPARABILITY ISSUES BETWEEN THE JEE SURVEY AND THE JEE EXTRACTS PROGRAM

The changes involved with adopting an alternate statistical source for judicial and legal services data resulted in differences between the JEE Survey and the JEE Extracts data. These may be classified into five broad groups of differences in—

- coverage
- detail
- sample design
- survey procedures
- operational definition.

DIFFERENCES IN COVERAGE

Federal government: For the JEE Extract series, limited data are available on the justice activities of the federal government: major totals for police protection, judicial and legal services, and corrections from the Budget of the U.S. Government and the OPM. During 1971-79, the JEE Survey collected federal data through a mail canvass that allowed the inclusion of some agencies’ data not available separately through the source documents used for the JEE Extracts series.

State governments: For state governments, JEE Extracts data are not available on the activities of universities, including campus police and university-based medical examiners and legal aid clinics. No justice data are currently reported on the Commonwealth of Puerto Rico. Data from Puerto Rico were last published in the 1978 JEE Survey report.

Local governments: Justice expenditure and employment data were available from the 1971-79 annual JEE Surveys for considerably more individual local jurisdictions than from the JEE Extracts series, or from the periodic 1985, 1988, and 1990 JEE Surveys. For example, in 1979, JEE Survey data were published for 349 large counties and 415 large cities. In comparison, the JEE Extracts only produce data for 68 large county governments and 49 large city governments. Individual unit data are available on the [U.S. Census Bureau's Government Employment and Payroll website](#) for local jurisdictions, public employment, and government finance data.

DIFFERENCES IN DETAIL

The JEE Surveys collected data separately for courts, prosecution and legal services, and public defense. This court data is further separated into varying subfunctional categories based on the type and size of government. In comparison, the JEE Extracts combine data for courts, prosecution and legal services, and public defense into a single category of judicial and legal services. Additionally, no court data are available at the subfunctional level in the JEE Extracts series.

The JEE Survey subfunctions of courts were—

- state governments:
 - appellate courts
 - courts of last resort
 - intermediate appellate courts
 - courts of general jurisdiction
 - courts of limited jurisdiction
 - miscellaneous
- large county governments:
 - courts of general jurisdiction
 - courts of limited jurisdiction
 - miscellaneous.

The JEE Survey program also presented more subfunctional detail for corrections. In the JEE Extracts, subfunctional detail is only provided for state government correctional expenditures for institutions, compared to all other corrections. Beginning in 2005, the Census Bureau offered an “other corrections” subfunctional category to local governments for their finance survey.

The JEE Surveys’ corrections subfunctions were—

- state governments:
 - institutions for—
 - males
 - females
 - juveniles
 - other/combined
 - corrections administration
 - probation and parole
 - miscellaneous

- large county governments:
 - institutions for—
 - juveniles
 - other/combined
 - probation and parole
 - miscellaneous
- large city governments:
 - institutions
 - probation and parole
 - miscellaneous.

The JEE Survey program included a residual other category that is not available in the JEE Extracts series. This category included expenditure and employment data that were not elsewhere classified, cut across more than one category, or were not allocable to separate categories, such as operating state criminal justice planning agencies and crime commissions. Much of the data included in this category reflected block grants from the federal government. In the JEE Extracts series, activities that were included in the JEE Survey other category are now classified under one of the three major categories, wherever possible.

The JEE Survey publications display more detailed expenditure categories than those in the JEE Extracts products. In the JEE Survey, capital outlays were subdivided into equipment, construction, and purchase of land and existing structure. These breakdowns are not available from the JEE Extracts except for construction outlays for the justice activities of state and large local governments. Equipment and purchase of land and existing structures are combined in an “other” category. In the JEE Survey, intergovernmental expenditures are divided into payments to state and local governments, categories which are combined in JEE Extracts.

DIFFERENCES IN SAMPLE DESIGN

Unlike the JEE Survey, the sample used to produce the JEE Extracts estimates of justice expenditure and employment data is not specifically designed to provide data on any particular function. The JEE Survey samples were also larger than those used in the JEE Extracts program. The JEE Survey sample was comprised of approximately 12,000 general purpose local governments, while the regular sample used for the Census Bureau’s 1992 government finance and employment surveys consisted of about 10,000 counties, cities, and townships.

Subsequent sample cuts reduced the JEE Extracts sample size further. In 1993, the sampling methodology was changed, and the samples for the public employment and government finance surveys were drawn separately. The most recent sample sizes, based on the 2012 Census of Governments, had about 5,000 counties, cities, and townships for the Annual Survey of Public Employment and Payroll and 6,000 counties, cities, and townships for the Annual Survey of Local Government Finance.

The survey sample for the local government's JEE Extracts was not specifically designed to produce data on expenditure or employment activities. Thus, the sampling variability, or standard error, for the justice sectors is apt to be larger than for the same functions in the JEE Survey series.

DIFFERENCES IN SURVEY PROCEDURES

To collect data for the JEE Surveys, specially trained field representatives visited every state government and the largest counties and municipalities to compile justice data from government records. In the JEE Surveys, U.S. Census Bureau field representatives were trained to allocate that portion of general governments services (e.g., building maintenance, computer services, and communications) attributable to justice activities. No field visits to state and local governments were made for the JEE Extracts. As such JEE Extracts data are more likely than JEE Survey data to be aggregated into miscellaneous categories.

The Census Bureau's annual surveys, which are used to produce the JEE Extracts, expend less effort to allocate data than the JEE Survey. The JEE Survey often relied on prorating the expenditure and employment of agencies or activities among justice activities (e.g., sheriffs' offices, which often have police, judicial, and corrections functions) or between in-scope and out-of-scope activities (e.g., special police forces of nonjustice agencies). In cases where the regular surveys allocate data, the allocation factors may not be identical to those used in the JEE Survey, as the regular surveys focus more on the governmental function than on the agency involved. For instance, expenditure may be classified by function (e.g., general control) rather than agency (e.g., district attorney, formerly classified as a general control activity).

Each JEE Survey had its own complement of questionnaires, whereas no separate mail canvass forms were used to produce data for the JEE Extracts. Instead, the Census Bureau's regular finance and employment surveys were made up of three modes: mail canvass, internet collection, and central collection from state sources. Collection methods varied by state and type of government. Reviews of government account records provided data for most state government agencies and large county and city governments. Data for local governments in 27 states were consolidated and submitted by state agencies. Data for the remaining local governments were obtained via mail questionnaires sent directly to the local governments.

Compared to individual compilation, the mail canvass approach had some limitations:

- It limited the amount of instructions that may be provided.
- Respondents were less likely to separate police protection employment into sworn and nonsworn personnel.
- Juvenile detention facilities were less likely to be recorded in the corrections sector, while court-operated probation was sometimes included in the judicial and legal sector.

The U.S. Census Bureau's public employment and payroll data was mainly conducted by mail canvass. However, 45 state governments provided data from central payroll records for all, or most, of their agencies and institutions. The Census Bureau staff then pulled the necessary data to produce the JEE Extracts.

DIFFERENCES IN OPERATIONAL DEFINITIONS

The JEE Survey definitions were based largely on those used in the Census Bureau's governmental finances and employment statistics programs. However, there were some significant differences in how the definitions were operationally applied in the collection. This had an impact on the comparability of the classification of data in the JEE Survey to the JEE Extracts.

In reviewing these differences, one should bear in mind the purpose of each data source. The JEE Survey had a functional approach centered on a narrow range of a specific portion of the activities of the

country's governments. In comparison, the Census Bureau's governmental expenditure and employment surveys (which produces the JEE Extracts data) was designed to produce general purpose global statistics on government finances, including revenue, expenditure, indebtedness, cash and security holdings, and employment—and to classify these along broad functional lines. This global approach was sometimes at odds with the functional scope of the JEE Survey.

The JEE Extracts often classify the entire expenditure and employment of a criminal justice agency or activity according to its major purpose, while some of the expenditures and employment may be partially excluded in a JEE Survey. For instance, JEE Extracts may classify all of a highway patrol as police protection, whereas the JEE Survey excludes expenditures and employment related to driver licensing.

Additionally, the JEE Extracts generally do not require that the minor portion of a noncriminal justice agency allocated to a justice sector in a JEE Survey be separately identified, such as park rangers for a parks department or a law library connected to a larger facility. In the JEE Surveys, certain activities are classified for justice purposes only when performed by a justice agency, such as child support enforcement, whereas classification in the JEE Extracts may be more variable.

The methodological differences between the JEE Extracts data and the JEE Surveys resulted in a net effect on the data, with some differences forcing data in one direction and others moving data in the opposite direction. The final effect depended on factors such as the—

- organizational structure of a government (e.g., whether court clerical operations are handled by the court itself or a county clerk's office)
- assignment of responsibility for nonjustice activities (e.g., whether driver licensing is assigned to a police or motor vehicle department)
- state and local laws (e.g., whether regular or special police have authority to make arrests on park property)
- detail available in financial records (e.g., whether court probation expenditures are listed separately)
- fiscal structure of a state (e.g., whether local employees belong to a state- or locally administered retirement system).

Some of the differences were narrowed during the intense review of the state and large local government data for the JEE Extracts. Changes made to the regular surveys in 1980 further reduced the differences (e.g., by revising instructions on survey forms or the move away from mail canvass), but the differences still affected trend analyses of the JEE Extracts data.

As a service to users, the effect of each definitional difference is indicated below with a plus sign (+), negative sign (-), or asterisk (*). The sign indicates the general direction toward which the difference tends to push data in JEE Extracts:

- (+) means the difference generally makes the JEE Extracts data higher than in the JEE Survey
- (-) means that it makes data lower
- (*) indicates that either effect is likely or not applicable.

For example, exclusion of special police forces in the U.S. Census Bureau's regular programs' police protection category receives a minus sign (-) because it results in the JEE Extracts data being lower compared to the JEE Survey definition.

Police protection

(+) The JEE Extracts include unsworn school crossing guards, parking meter readers, and animal wardens if employed by a police agency, which the JEE Survey excluded unless they possessed general arrest powers. However, the expenditure and FTE employment for these are probably not substantial.

(+) The JEE Extracts include motor vehicle inspection and driver licensing activities of police agencies, which were excluded from the JEE Survey. The effect of this difference would depend on each government's (primarily state) division of responsibility for those activities.

(+) The police protection definition in the JEE Extracts includes "traffic control and traffic safety, including related traffic engineering activities (but not highway planning and engineering)," which were outside the scope of the JEE Survey. The impact of including these activities would vary among governments.

(+) In the regular employment mail survey used to produce the JEE Extracts data, respondents are instructed to include constables, which the JEE Survey may have classified as judicial employees in some states.

(+) The judicial employees of sheriff offices (e.g., bailiffs) were frequently reported under police protection in the employment survey used for the JEE Extracts because data are gathered entirely by mail survey and the general questionnaire did not explicitly state to report them elsewhere. To address this, beginning in 1983 the special supplement form sent to sheriff offices in certain states did ask for a more detailed breakdown. However, the JEE Survey reported them under the judicial category.

(-) The annual surveys used for the JEE Extracts generally exclude special police forces that are organizationally part of a nonjustice agency under "police," although the counties and cities on the finance survey mail panel were instructed to include them. These were picked up in the JEE Survey if they possessed general arrest powers. The effect of this difference would vary according to the government involved, being on the whole greater for state governments than for localities. To address this, the regular survey forms were revised in 1984 to include these police forces.

Judicial and legal services

(+) Although not strictly a difference in definitions, the annual surveys' judicial data used for the JEE Extracts may include probation (especially juvenile) when it is an unrecognizable part of the courts in source documents used to compile data. This applies predominantly to the mail panel.

(+) The annual surveys used for the JEE Extracts definition of judicial activities includes "register of wills and similar probate functions," which may have been partly or entirely excluded by the JEE Survey program in some states depending on whether it was a court activity (included) or an administrative activity (excluded).

(-) The annual surveys used for the JEE Extracts generally would exclude the judicial activities of local sheriffs' offices in the judicial category unless the records used separated out this activity. (This applies mostly to the smaller mail panel units.) Beginning in 1983 the special supplement finance form sent to sheriffs' offices in certain states asked for a more detailed breakdown. In the JEE Survey, much effort was made to allocate the activities of sheriffs' offices among the police protection, corrections, and judicial categories.

Corrections

(-) The annual surveys used for the JEE Extracts exclude state hospitals for the criminally insane in the corrections category unless operated by a correctional agency. In the JEE Survey, these were covered even if part of a mental health agency.

(-) The scope of correctional facilities covered in the annual surveys used for the JEE Extracts is not as broad as in the JEE Survey. The JEE Survey included every public institution identified by the biennial Census of Juvenile Detention and Correctional Facilities. This census lists a facility if it had at least one juvenile who was a committed or detained delinquent or status offender, the balance of its population consisting of dependent, neglected, abused, emotionally disturbed, or mentally retarded juveniles. In the regular programs, some of these facilities are classified as welfare institutions.

(-) Until fiscal 1982, the finance survey mail forms used for the JEE Extracts for municipalities and towns with fewer than 300,000 persons did not list probation and parole under the instructions for reporting corrections expenditure. This activity comprised 14% of all municipal corrections outlays in fiscal 1979 (the last year these data were collected separately for municipalities) and probably even less a proportion of the expenditure of smaller places.

(*) The annual finance survey used for the JEE Extracts includes all the costs of prison industries other than those goods and services purchased by the government. The JEE Survey included only the supervision costs.

Finance

(*) The annual finance survey that is used for the JEE Extracts' functional data include employer contributions for all employee benefits except to self-administered retirement systems, which are, in effect, interfund transfers. In the JEE Survey series, payments for such fringe benefits as employer contributions to retirement plans and for health, hospital, disability, and life insurances were excluded. This difference probably affects data for state governments less than local governments because states administer employee retirement systems accounting for more than 85% of the total membership in such plans (which often include local employees). Thus, in both the JEE Survey and annual finance surveys, data for most states exclude the single largest employee benefit. On the other hand, more members of police pension funds belong to locally administered systems than to state systems.

(*) In the JEE Survey, payments by states, counties, and municipalities to school districts, special districts, and the federal government were treated as direct expenditure rather than intergovernmental expenditure. Complicating this difference is that in the regular finance program, unusual or rare financial transactions are sometimes treated as impossible codes. For instance, payments to the federal government for boarding state prisoners fall under an impossible code category and would be classified as a miscellaneous intergovernmental expenditure, not corrections. However, the number of such transactions in the justice field is probably quite small and was investigated during the special review procedures described elsewhere. For purposes of JEE Extracts, payments to the federal government for justice activities are included with direct current expenditures for that function (usually corrections).

(*) Compilation of the entire finances of a government is sometimes at odds with a study focusing on specific functions. For example, a global compilation necessarily deducts interagency reimbursements from an expenditure to avoid duplication. To illustrate, expenses of a county counsel may be shown in fiscal reports as being the net of reimbursements from other agencies for whom the agency provides legal advice. This is also a common occurrence with state correctional agencies (and not limited to

prison industries). For the state governments and large cities and counties shown individually in JEE Extracts products, a special effort was made to add back in these interagency reimbursements.

JEE SURVEY AND JEE EXTRACTS TREND ANALYSIS

There were several differences between the JEE Survey and JEE Extracts that limited trend analyses. First, the current JEE Extracts methodology produced considerably less detailed information than the special JEE Surveys. Another significant difference related to the comparability of the variables in the JEE Extracts to those in the JEE Surveys. In many instances, variables by the same name were not comparable between the JEE Surveys and JEE Extracts. While great care was taken to adjust the source data to maximize comparability with the JEE Survey data, some irreducible differences remained.

Although it was cancelled in 1980, special JEE Surveys were collected in 1985, 1988, and 1990. These data are only comparable to JEE Survey data collected from 1971 to 1979. However, the JEE Survey data from 1985, 1988, and 1990 are not comparable to JEE Extracts data from these same years. JEE Extracts from 1985, 1988, and 1990 should only be used in trend analyses with other JEE Extracts data.

In making trend comparisons, users should limit their analysis to one of the two sources:

- historical trends for 1971-79, 1985, 1988, and 1990 using the JEE Survey series data
- trends from 1980 to the present using the JEE Extracts data.

Only JEE Extracts data are available from the [BJS Expenditures and Employment website](#).