

## **Chapter 4. Revenue**

### Introduction

This chapter explains the concept of revenue as it is used in the government finance statistics. This includes the concepts of governmental revenue, revenue transactions between governments, and funds of the same government. This chapter also contains the complete definition of revenue categories used in the classification system. Chapters 8 and 9 contain topics related to the structure and purpose of “receipts” for retirement and social insurance trust systems.

### 4.1 Revenue Definition

Revenue is defined as all amounts of money received by a government from external sources (i.e., those originating from “outside the government”), net of refunds and other correcting transactions, proceeds from issuance of debt, the sale of investments, agency or private trust transactions, and intragovernmental transfers.

#### 4.1.1 Coverage Issues: Revenue

Revenue comprises amounts received by all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 1). Stated in terms of the accounting procedures from which these data originate, revenue covers receipts from all accounting funds of a government, other than intragovernmental service (revolving), agency, and private trust funds.

#### 4.1.2 Measurement Issues: Revenue

The methodology used to measure revenue involves addressing four issues: refunds and correcting transactions; timing; aggregation and tabulation; and government enterprise activities. Each is explained below.

##### 4.1.2.1 Measurement Issues: Refunds and Correcting Transactions

Revenue data are adjusted for refunds and other correcting transactions. However, the rules for refunds of taxes differ from those for other revenues. See Section 4.3.1.2 for details.

##### 4.1.2.2 Measurement Issues: Timing

Revenue is measured over the full fiscal year of the government (see Section 3.2). Revenue received at any time during the fiscal year is included in the measurable amounts reported. Thus total property tax revenue reflects such tax collections received by the government over the full twelve months of its fiscal year. As discussed in Chapter 3, governments often report revenue, and keep their official accounting records, in terms of a modified accrual form of accounting. Where this happens, Census Bureau statistics reflect this accounting approach, even though it does not correspond exactly to the concept of cash received during the fiscal year.

##### 4.1.2.3 Measurement Issues: Aggregation and Tabulation

Aggregate statistics for an individual government reflect the revenue of the parent government and all of its dependent agencies. However, flows of funds between these entities are considered

internal transfers and are excluded, by definition, from revenue totals. These are treated as intragovernmental revenue and are excluded in much the same way as most intragovernmental service (revolving) funds.

Tabulated statistics on revenue for multiple governments reflect the fiscal years of the governments being summed. Since these fiscal years differ, total statistics (such as for all local government in a state, or all townships nationally) reflect a mix of fiscal periods. For the annual surveys of government finance, the Census Bureau makes no effort to adjust aggregates so that they represent a standard time period. The Quarterly Summary of State and Local Tax revenue is an exception, however. For this survey, statistics represent calendar year quarters and are also aggregated for twelve month periods, rather than government fiscal years.

#### 4.1.2.4 Measurement Issues: Government Enterprises Activities

Revenue of business-type activities of governments (utilities and other commercial or auxiliary enterprises) is reported on a gross basis. That is, related expenditures are not deducted from their revenues to derive net revenue amounts.<sup>1</sup> In this regard, the Census Bureau uses a methodology that differs from that used by some other statistical agencies. The most notable of these is the Bureau of Economic Analysis (BEA) and its treatment of government enterprise activities for purposes of the National Income and Product Accounts (NIPAs). The BEA essentially reports government enterprise activities on a net basis.

#### 4.1.3 Exclusions from the Revenue Definition

The definition used for revenue, in combination with coverage and measurement issues, leaves certain types of government revenue to be out-of-scope for Census Bureau surveys. The following types of receipts are excluded from revenue:

- Taxes and other amounts paid under protest and held in suspense accounts subject to possible refund. Such amounts are not reported as revenue unless and until the protest is decided in the government's favor (see Section 3.11.1).
- Proceeds from borrowing, whether short- or long-term, except contingent loans and advances which are reported as intergovernmental revenues (see Section 3.7.1).
- Recoveries or refunds of amounts spent in the same fiscal year, which are deducted from expenditures (see Section 3.10.4).
- Proceeds from the sale of investments and the repayment of loans, except for contingent loans as mentioned above. Any recorded profit or loss from the sale of investments, however, is reported as revenue or expenditure, respectively.
- Transfers from agencies or funds of the same government (see Section 3.9).
- Agency or private trust transactions, where the government is acting on behalf of others (see Section 3.10).

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<sup>1</sup> An exception exists for *Net Lottery Revenue*, code U95, for which the costs of prizes are deducted from gross receipts. See Section 4.9 and the explanation of code U95 for details.

- Noncash transactions, such as receipt of technical services, commodities, property, noncash gifts or bequests, and other “receipts-in-kind.”

## 4.2 The Four Sectors of Government – Revenue Issues

All government finance statistics, including revenue, are categorized within the four basic sectors of government, as explained in Chapter 2. As a result, there are four basic categories of revenue, as shown below with their subcategories (referred to as type of revenue in Census Bureau statistics):

- General Revenue – pertains to the general government sector and is classified by Type
  - Taxes
  - Intergovernmental Revenue
  - Current Charges
  - Miscellaneous General Revenue
- Utility Revenue – pertains to the utility sector and is classified by utility (Type = Current Charges, by definition)
- Liquor Stores Revenue – pertains to the liquor stores sector (Type = Current Charges, by definition, except for exhibit codes)
- Social Insurance Trust Revenue – pertains to social insurance trust systems and is classified by system and by Type.

Sections 4.3 through 4.6 contain explanations of how revenue statistics are categorized in accordance with these four sectors, by type of revenue.

## 4.3 General Revenue

General revenue comprises all revenue except that classified as liquor store, utility, or insurance trust revenue. The basis for this distinction is the nature of the revenue source involved, not the fund or administrative unit established to account for and control a particular activity.

There are four types of revenue within general revenue sector: taxes, intergovernmental revenue, current charges, and miscellaneous general revenue.

### 4.3.1 Taxes

Taxes are compulsory contributions exacted by a government for public purposes, other than for employee and employer assessments and contributions to finance retirement and social insurance trust systems and for special assessments to pay capital improvements. Tax revenue comprises gross amounts collected (including interest and penalties) minus amounts paid under protest and amounts refunded during the same period. It consists of all taxes imposed by a government whether the government collects the taxes itself or relies on another government to act as its collection agent.

#### 4.3.1.1 Special Topics: Assignment of Tax Revenue

For classification decisions involving the assignment of taxes, the Census Bureau typically

examines three factors – imposition, collection, and retention (or distribution) of tax proceeds. The general rule is that tax collection amounts are assigned to the government controlling two of the three factors. In determining the assignment of taxes, the Census Bureau gives primary consideration to the government actually imposing the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate and requiring its payment. Generally, if another government collects a tax for the levying unit, then that government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.

The following examples are relevant.

- A locally-imposed and collected tax whose ordinance or statutory authorization specifies a distribution of funds to other jurisdictions (either mandatory or optional) is credited to the imposing government. In such cases, payments to the other units are treated as intergovernmental transfers.
- Taxes adopted by a government in response to requests from other jurisdictions who may then share in the proceeds also are credited to the imposing government, the distribution being treated as intergovernmental transfers.
- A state-mandated tax required to be levied by a local government and collected by that government is credited to the local government imposing the tax.
- Similarly, that portion of a state-enacted tax which is locally collected and retained is credited as a tax of the collecting agency. This is true even if there is a voluntary sharing of the tax collections, and these transactions are classified as intergovernmental transfers. State or local government legislation which provides that the imposing government waive credit for part or all of the amounts transferred to other jurisdictions does not alter these guidelines.
- A state tax collected locally, and redistributed in accordance with state statute or administrative directive, is the most complex of taxes to assign. In recent years, several states have used their authority to redistribute or redirect property taxes designated for educational purposes. If the state imposes the tax, such as establishing a base millage for a property tax dedicated to public schools, AND there is a mandatory redistribution to other local governments of the taxes collected based on a state-controlled formula, the Census Bureau assigns the tax to the state government. In this example, the state controls two of the three factors used by the Census Bureau to determine tax assignment – imposition and distribution. The local collection of the tax is merely an agency transaction.

The examples below illustrate the various types of arrangements and how they are handled in this classification scheme:

- For a state government, local collection of state-imposed taxes is classified as state tax revenue.

- State government distribution of its tax proceeds to local governments (e.g., on a formula basis) is treated as intergovernmental expenditure of the state and as intergovernmental revenue of the local governments. This is true even for amounts designated as the “local share” of state-imposed taxes so long as the tax proceeds are collected by the state or transferred to the state by local government collection agents before their distribution.
- On the other hand, if the state collects a tax imposed by local governments, the collection and distribution to the imposing local governments is treated as an agency transaction; that is, the receipts are reported entirely as tax revenue of the local governments and not as either a state tax or state intergovernmental expenditure. These situations occur where a local government might impose a “piggyback” tax (always with state approval) onto a state tax of same type. Common examples are local option sales taxes and local option income taxes.
- Proceeds from taxes imposed by one local government but collected for it by another are reported as tax revenue of the imposing government, not the collecting one. Monies retained as a collection fee, however, are reported as tax revenue of the collecting government.

#### 4.3.1.2 Refunds of Taxes

Refunds for taxes originally paid in either the current or prior fiscal years are deducted from gross collections in the same year refunded. Discounts to taxpayers for prompt payment or for collecting consumer taxes also are deducted from gross tax revenue. The cost of collecting and administering taxes, however, is reported as an expenditure, not as an offset to taxes.

#### 4.3.1.3 Taxes on Government Utilities

Taxes usually are imposed on publicly-owned utilities, as well as on private ones. These amounts are reported as tax revenue for Census Bureau purposes. Payments-in-lieu-of-taxes from a utility operated by another government, however, are treated as intergovernmental revenue. (Payments-in-lieu-of-taxes from a private utility are reported under *Miscellaneous General Revenue, NEC*, code U99.) Both taxes and payments-in-lieu-of-taxes received by a government from a utility it operates are treated as an interfund transfer and are not reported as either revenue or utility expenditure.

#### 4.3.2 Intergovernmental Revenue

Intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions or for general financial support; any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments; and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public employee retirement or other insurance trust funds of the recipient government, which are treated as

insurance trust revenue (see Chapter 8).

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., Federal, state, or local). The transfer of Federal aid through the state government to local governments is reported as state intergovernmental revenue at the local level.

#### 4.3.3 Current Charges

This category comprises charges imposed for providing current services or for the sale of products in connection with general government activities. Amounts designated as current charges are reported on a gross basis without offsetting the cost to produce or buy the commodities or services sold. Utility service charges are excluded here and reported under *Utility Revenue*.

For the Federal Government, this category includes revenue from premiums related to non-social insurance programs such as crop and farm mortgage insurance, home mortgage insurance, and the like.

#### 4.3.4 Miscellaneous General Revenue

This category comprises all other general revenue of governments from their own sources (i.e., other than liquor stores, utilities, and social insurance trust revenue).

Effective with the 1988 survey, interest revenue necessary to pay the interest expenditure on all public debt for private purposes is now reported under *Interest Earnings*, code U20. Previously, this treatment was limited to mortgage revenue bonded debt and was classified under *Rents*, code U40.

### 4.4 Liquor Stores Revenue

Liquor store revenue comprises only receipts from sales and associated services or products of liquor stores owned and operated by state and local governments. It excludes any application of general revenue for liquor store operations as well as receipts from licenses or other liquor taxes collected by liquor stores or systems (including general sales tax collections). All taxes collected through liquor store operations are classified as tax revenue.

### 4.5 Utility Revenue

Utility revenue comprises receipts from sales and directly related services and by-products of the four types of state and local government utilities recognized by the Census Bureau: water supply, electric power, gas supply, and public mass transit systems. Utility revenue is reported on a gross amount without deducting its related expenditures. Utility revenue is categorized according to the type of utility involved – water supply, electric power, gas supply, and public mass transit systems.

Utility revenue includes contributions from other governments for construction of a joint utility project (“payments-in-aid-of-construction”) or for debt service of a utility consortium IF the contributions are treated as part of the utility's basic rate structure. (These situations generally arise when a government's electric power utility is a major provider of electricity to other utilities who redistribute it to the ultimate consumers.) If not, then the revenue is reported under intergovernmental revenue.

Utility revenue excludes any identifiable amounts received from sales to the parent government. Assessments or contributions of utility employees that are received by public employee retirement

systems are classified as social insurance trust revenue.

Utility revenue also does not reflect any application of general revenue to utility purposes nor does it include any of the following receipts even when received by utility agencies or funds: interest on investments; rents from leases and other earnings from nonoperating property; grants, shared taxes, or any other form of intergovernmental aid (not to be confused with sales to other governments as customers); taxes imposed by public utilities; and special assessments for utility capital improvements. These are classified in other revenue categories.

#### 4.5.1 Special Topics: Intergovernmental Revenue Codes for Utilities

Effective with fiscal year 1988 data, the Census Bureau created intergovernmental revenue codes for utilities. Despite the fact that these categories possess utility function codes (\*91, \*92, \*93, \*94), they are classified as general revenues. Note that these categories are used to record intergovernmental transactions that were being reported previously under other intergovernmental revenue codes (i.e., B47, B89, C47, C89, D47, or D89). Sale of utility services or commodities to other governments continues to be recorded as utility revenue (i.e., A91, A92, A93, or A94).

#### 4.6 Social Insurance Trust Revenue

Social insurance trust revenue consists of two major types: a) contributions distinctively imposed for the support of public employee retirement and social insurance systems, and b) net earnings on investments

Insurance trust revenue excludes contributions from the government which administers the system, whether they are paid on behalf of its employees covered by the plan or for supplemental support.<sup>2</sup> Also excluded from insurance trust revenue and classified as general revenue are tax receipts credited directly to insurance trust funds and intergovernmental aid, such as grants and shared taxes for support of insurance trust activities.<sup>3</sup> Excluded entirely as revenue (insurance trust or general) are proceeds from borrowing for insurance trust purposes.

Social insurance trust revenue is classified according to the major types of insurance trust systems recognized by the Census Bureau and by type of receipt (contribution or investment earnings).

#### 4.7 Exhibit Statistics for Revenue – Revenue versus Receipts

As noted in Chapter 2, the Census Bureau uses special exhibit codes and derived statistics in its classification system. These provide additional detail about financial transactions that are used to develop special tabulations of government activities.

These special codes are labeled “receipts” to distinguish them from the “revenue” categories used in the Census Bureau’s classification system. These receipt codes are explained briefly in this chapter under their related revenue category. Additional information is contained in Sections 8.2, 9.3, and 10.4.

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<sup>2</sup>Such contributions by the administering government, however, are recorded under special exhibit codes and included in insurance trust revenue when data are published solely for insurance trust systems.

<sup>3</sup>On the other hand, funds from other governments which represent the latter’s employer share of contributions to an insurance trust system to which their employees are members are classified as insurance trust revenue.

The exhibit codes and derived statistics related to revenue are noted in the description sheets for revenue categories (Section 4.9), as well as in the tables that accompany this chapter.

#### 4.8 Explanation of Statistical Codes Used to Identify Revenue Categories

A three character code is used to identify revenue codes. The first character is alphabetic and designates the sector and type of revenue. The second two characters are generally numeric and designate the specific revenue item within the sector and type category. In the key below, “nn” refers to the numeric code assigned to each type of revenue.

- General revenue
  - Taxes = Tnn
  - Intergovernmental Revenue (includes such revenue for utility purposes)
    - From Federal Government = Bnn
    - From state governments = Cnn
    - From local governments = Dnn
  - Current Charges = Ann
  - Miscellaneous General Revenue = Unn (for regular statistics)  
Znn or Cnn (for exhibit statistics)
- Utility Revenue = Ann (since all utility revenue represents charges for services rendered, by definition)
- Liquor Stores Revenue = Ann (for regular statistics)  
Znn (for exhibit statistics)
- Social Insurance Trust Systems Revenue
  - Federal Systems = Xnn or Ynn
  - Employee Retirement = Xnn or Znn
  - Unemployment Compensation = Ynn
  - Workers’ Compensation = Ynn
  - Other Federal and State Social Insurance Trust = Ynn

#### 4.9 Description Pages for Revenue Categories

The following pages contain the detailed revenue code categories used in the Census Bureau’s statistical program on government finances. They include definitions, references, and explanations, plus examples where appropriate. Codes representing exhibit statistics or derived statistics are labeled appropriately. Otherwise, all items listed are regular codes.

## GENERAL REVENUE BY TYPE: TAXES

In Census Bureau statistics on government finances, taxes are compulsory contributions exacted by a government for public purposes, other than from special assessments for capital improvements and from employee and employer contributions or “taxes” for retirement and social insurance systems.

Comprises amounts received (including interest and penalties) from taxes (1) imposed by a government and collected by that government or (2) collected on its behalf by another government serving as its agent. See Section 4.3.1 for additional explanations.

Excludes protested amounts and discounts; special assessments for property improvements (use *Special Assessments*, code U01); compulsory contributions to social insurance systems even if labeled a tax – e.g., Federal Social Security tax, unemployment insurance and workers’ compensation payroll taxes, etc. (report at appropriate *Insurance Trust Revenue* code); taxes collected by a government as an agent for another government which actually imposed the tax (agency transaction) except amounts retained as a fee or shared tax.

Refunds of taxes paid are deducted from gross tax receipts even if they were reported as tax revenue in a prior fiscal year.

Taxes are classified according to the type of tax imposed. Unlike most other Census Bureau finance statistics, they are not categorized along any functional lines.

### CATEGORY

### PROPERTY TAXES

#### Code T01 Property Taxes

Taxes imposed on ownership of property and measured by its value.

**Definition:** Three types of property taxes, all having in common the use of value as a basis for the tax:

- General property taxes, relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures) as well as personal property; personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).
- Special property taxes, levied on selected types of property (e.g., oil and gas properties, house trailers, motor vehicles, and intangibles) and subject to rates not directly related to general property tax rates.
- Taxes based on income produced by property as a measure of its value on the assessment date.

**Includes:** Penalties and interest on delinquent property taxes; proceeds of tax sales and tax redemptions, up to the amount of taxes due plus penalties and interest (report any excess receipts as follows: report amounts retained by the taxing government at *Miscellaneous General Revenue, NEC*, code U99, and exclude any amounts held for or returned to original property owner(s)). For governments collecting taxes as agents for another, includes any commissions, fees, or other items representing collection expenses retained from tax proceeds.

## GENERAL REVENUE BY TYPE: TAXES

## Code T01 Property Taxes - continued

### Excludes:

- Discounts to taxpayers for prompt payment of their tax bill.
- Taxes or other charges on property measured by any basis other than its value, such as area, front footage, or other “special assessments” (use *Special Assessments*, code U01) as well as such measures as corporate stock, bank deposits, or “per head” taxes (see description under *License Taxes*, codes T20 – T29).
- Taxes measured by taxpayer’s income from intangible property (report at *Income Taxes*, codes T40 and T41).
- Taxes paid in protest and held by government in a suspense fund (report as property tax revenue if dispute is settled in government’s favor; do not report as tax revenue any amounts returned to taxpayer). See Section 3.11.1.
- Taxes from utility owned by the taxing government (nonrevenues).
- Payments-in-lieu-of-taxes (if paid by another government, report at *Intergovernmental Revenue*; if paid by a private organization, use *Miscellaneous General Revenue, NEC*, code U99; and if paid by another agency or utility of the same government, exclude entirely from revenue).

## CATEGORY

## SALES AND GROSS RECEIPTS TAXES

Taxes on goods and services, measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold (gallon, package, etc.); and related taxes based upon use, storage, production, importation, or consumption of goods and services. Includes licenses levied at more than minor rates.

Excludes dealer discounts or “commissions” allowed to merchants for collecting taxes; taxes on the severance of natural resources, measured by value or quantity severed (report at *Severance Taxes*, code T53), except when imposed as a part of and at the same rate as general sales or gross receipts taxes.

## Code T08 Federal Customs Duties

**Definition:** Taxes levied on the importation or exportation of goods and services.

### Special Consideration:

This tax category applies only to the Federal Government. State and local governments are excluded by definition.

## Code T09 General Sales and Gross Receipts Taxes

**Definition:** Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

## GENERAL REVENUE BY TYPE: TAXES

### Code T09 General Sales and Gross Receipts Taxes - continued

**Includes:** This includes sales or gross receipts taxes on the purchase or lease of motor vehicles, if there is no specific and separate tax law covering this activity.

**Excludes:** Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses (report at appropriate *Selective Sales and Gross Receipts Taxes*, codes T10 - T19). If a sales tax on vehicles is authorized by a law distinctively separate from a general sales tax law, use *Other Selective Sales and Gross Receipts*, code T19.

### SUB-CATEGORY

### SELECTIVE SALES AND GROSS RECEIPTS TAXES

Taxes imposed on the sale of particular commodities or services or on gross receipts of particular businesses separately and apart from General Sales or Gross Receipts Taxes; and licenses measured by sales or gross receipts and producing more than minor amounts of revenue.

Excludes license fees for commodity inspections at a rate per unit of commodity inspected that produces only minor revenue (report at appropriate *License Taxes*, codes T20 – T29).

### Code T10 Alcoholic Beverages Sales Tax

**Definition:** Taxes on sale of alcoholic beverages, whether collected through government-operated liquor stores or through private outlets.

### Code T11 Amusements Sales Tax

**Definition:** Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

### Code T12 Insurance Premiums Sales Tax

**Definition:** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

### Code T13 Motor Fuels Sales Tax

**Definition:** Taxes on gasoline, diesel oil, aviation fuel, “gasohol,” “ethanol,” and any other fuels used in motor vehicles or aircraft.

**Excludes:** Taxes on sale of fuels other than motor fuels – e.g., for heating, lighting, cooking, etc. (report at *Other Selective Sales Taxes*, code T19); and refunds of fuel taxes (deduct from gross tax proceeds).

## GENERAL REVENUE BY TYPE: TAXES

### Code T14 Pari-mutuels Sales Tax

**Definition:** Taxes measured by amounts wagered or bet on horse-racing, dog racing, jai-lai, etc., including “breakage” collected by the government.

**Excludes:** Race track licenses not based on amounts wagered (report at *Amusement License Taxes*, code T21); sales taxes on race track admissions (use *Amusements Sales Tax*, code T11).

### Code T15 Public Utilities Sales Tax

**Definition:** Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.

**Includes:** Public utilities include passenger and freight transportation companies; telephone (land based and mobile), telegraph, cable television providers, and Internet service providers, in addition to the electric power, gas, mass transit, and water supply utilities defined separately for Census Bureau statistics on government-operated utilities.

**Excludes:** Payments-in-lieu-of-taxes from utilities operated by other governments (report at *Intergovernmental Revenue*); any tax or payment-in-lieu-of-taxes imposed on a government’s own utility gross receipts (interfund transfer); taxes levied on such companies on any other basis (report at appropriate tax related to the type of measurement concerned).

#### **Special Considerations:**

1. Report here taxes imposed by a government on its own utility if they are billed directly to consumers on a percentage or flat rate base and are clearly visible to the consumer as a tax separate from the utility charges. Do not include taxes on the gross receipts of its own utilities.
2. The term “public utility” is applied broadly within this category and is not limited to the four public utility types used in the Census Bureau classification system to define government-operated utilities.

### Code T16 Tobacco Products Sales Tax

**Definition:** Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.

### Code T19 Other Selective Sales and Gross Receipts Taxes

**Definition:** Taxes on specific commodities, businesses, or services not reported separately above (e.g., on contractors, hotel/motel, lubricating oil, fuels other than motor fuel, motor vehicles, meals, soft drinks, margarine, etc.). For state governments, includes sales or use taxes based on sales price, where the authorizing legislation is separate from the state’s general sales and use tax law.

## GENERAL REVENUE BY TYPE: TAXES

### Code T19 Other Selective Sales and Gross Receipts Taxes – continued

**Examples:** For state governments, includes the following:

- Special taxes on car rentals, such as Florida’s Motor Vehicle Car Rental Surcharge.
- State medical provider taxes, such as New Hampshire’s Medicaid Assessment Program and West Virginia’s Health Care Provider Tax.
- If a motor vehicle sales tax is based on the sales price of the vehicle and the authorizing legislation is separate from the general sales tax law, it is coded at T19.

### CATEGORY

### LICENSE TAXES

Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege. Can be levied at a flat rate or by such bases as capital stock or surplus, number of business units, or capacity. Generally, includes taxes on property levied on some basis other than assessed value (e.g., on corporate stock or bank deposits). Also includes “fees” related to licensing activities as well as license taxes producing substantial revenues.

Excludes taxes measured directly by transactions, by gross or net income and receipts, or by value of property, except those with only minor rates (report at appropriate *Tax* code related to the type of measurement concerned).

### Code T20 Alcoholic Beverages License

**Definition:** Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.

**Excludes:** Taxes based on volume or value of transactions (report at *Alcoholic Beverage Sales Taxes*, code T10) or on assessed value of property (report at *Property Taxes*, code T01); and Federal customs duties on alcoholic beverage imports (use *Federal Customs Duties*, code T08).

### Code T21 Amusements License

**Definition:** Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc.).

**Excludes:** “Licenses” based on value or number of admissions (report at *Amusements Sales Taxes*, code T11), on amount of wagers (report at *Pari-mutuels Sales Taxes*, code T14), or on gross or net income and receipts (use code T11).

## GENERAL REVENUE BY TYPE: TAXES

### Code T22 Corporations in General License

**Definition:** Franchise license taxes; organization, filing and entrance fees; taxes on property measured by amount of corporate stock, debt, or other basis besides assessed value of property; and other licenses applicable with few, specified exceptions to all corporations.

**Excludes:** Taxes on corporations based on value of property (use *Property Taxes*, code T01), on net income (report at *Corporation Net Income Taxes*, code T41), or on gross receipts from sales, other than at minor rates (use *General Sales and Gross Receipt Taxes*, code T09); and taxes distinctively imposed on particular kinds of businesses, such as public utilities, insurance companies, etc. (report at appropriate *Selective Sales Tax*, codes T10 – T19).

### Code T23 Hunting and Fishing License

**Definition:** Licenses for commercial and noncommercial hunting and fishing permits.

### Code: T24 Motor Vehicles License

**Definition:** Licenses imposed on owners or operators of motor vehicles for the right to use public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes, and off-highway fees.

**Excludes:** Personal property taxes on motor vehicles (use *Property Taxes*, code T01); sales or gross receipts taxes on the sale of motor vehicles (use *General Sales and Gross Receipts Taxes*, code T09); taxes on motor carriers based on assessed value of property (use code T01), gross receipts (use code T09), net income (use *Corporation Net Income Taxes*, code T41); and other taxes on the business of motor transport (use *Occupation and Business Licenses, NEC*, code T28).

### Code T25 Motor Vehicle Operators License

**Definition:** Licenses for the privilege of driving motor vehicles, both commercial and private.

### Code T27 Public Utilities License

**Definition:** Licenses distinctively imposed on public utilities, whether privately- or publicly-owned.

**Includes:** Public utilities include passenger and freight transportation companies; telephone (land based and mobile), telegraph, cable television providers, and Internet service providers, in addition to the electric power, gas, mass transit, and water supply utilities defined separately for Census Bureau statistics on government-operated utilities.

## GENERAL REVENUE BY TYPE: TAXES

### Code T27 Public Utilities License - continued

**Excludes:** Taxes measured by gross or net income, units of service sold, value of property (report previous items at appropriate *Tax* code related to the type of measurement concerned); and payments-in-lieu-of-taxes received from other government-owned utilities (report at *Intergovernmental Revenue*).

### Code T28 Occupation and Businesses License, NEC

**Definition:** Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations; taxes on insurance companies based on value of their policies; such taxes on businesses not elsewhere classified; and charges or fees relating to the inspection and marketing of commodities (e.g., seed, feed, fertilizer, gasoline, oil, citrus fruit, etc.).

### Code T29 Other License Taxes

**Definition:** Licenses not listed separately above (e.g., animal licenses including “per head” levies on livestock, health permits, marriage licenses, building and equipment permits, individual permits to purchase liquor, registration fees on aircraft and pleasure boats, impact fees paid in connection with issuance of building permits, and other nonbusiness privileges).

## CATEGORY

## INCOME TAXES

Taxes levied on the gross income of individuals or on the net income of corporations and businesses (i.e., after allowable deductions).

Deduct refunds of taxes from gross collections even if they were recorded as tax revenue in a previous fiscal year.

### Code T40 Individual Income Taxes

**Definition:** Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.).

**Includes:** For local governments, includes wages, salaries, and other compensation earned by both residents and nonresidents, that are subject to tax collections by the reporting government.

**Excludes:** Taxes using income from intangible property as a measure of its value as of assessment date (report at *Property Taxes*, code T01); income taxes on unincorporated businesses (report at *Corporation Net Income*, code T41); payroll taxes to finance insurance trusts programs, such as Social Security taxes (report at appropriate *Social Insurance Trust Revenue* code); and city gross earnings taxes (report at *Taxes, NEC*, code T99).

## GENERAL REVENUE BY TYPE: TAXES

### Code T40 Individual Income Taxes - continued

**Special Consideration:**

This category includes combined individual and corporation income taxes where proceeds could not be separated in older, historical data.

### Code T41 Corporation Net Income Taxes

**Definitions:** Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions.

**Excludes:** Income taxes on gross income or receipts of corporations (report at *Sales and Gross Receipts Taxes*, codes T09 – T19) and combined corporation and individual income taxes not separable by type in older, historical data (report at *Individual Income Taxes*, code T40).

**Examples:** State governments – Michigan’s VAT tax (Single Business Tax) is classified here.

**Special Consideration:**

Although such taxes may be called “license” or “franchise taxes,” they are classified here if measured by net income.

## CATEGORY

## OTHER TAXES

### Code T50 Death and Gift Taxes

**Definition:** Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).

### Code T51 Documentary and Stock Transfer Taxes

**Definition:** Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities.

**Excludes:** Taxes on recording or transfer of motor vehicle titles (report at *Motor Vehicle Licenses*, code T24).

### Code T53 Severance Taxes

**Definition:** Taxes imposed distinctively on removal (severance) of natural resources (e.g., oil, gas, coal, other minerals, timber, fish, etc.) from land or water and measured by the value or quantity of products removed or sold.

## GENERAL REVENUE BY TYPE: TAXES

### Code T99 Taxes, NEC

**Definition:** Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value).

**Examples:** Local governments – Pennsylvania townships commonly impose a “Per Capita Tax” that is based strictly on residency within a community

**Special Consideration:**

For local governments, this category includes local “gross earnings” taxes, which are paid by employers’ based on their total payroll (not to be confused with individual income taxes imposed on employees and reported at *Individual Income Taxes*, code T40).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

The intergovernmental revenue category consists of amounts received from other governments, whether for use in performing specific activities, for general financial assistance, or as a share of tax proceeds.

This category includes the following types of transactions:

- Grants-in-aid
- Shared taxes
- Payments-in-lieu-of-taxes on public property exempt from taxation
- Contingent loans and advances (see Section 3.7.1)
- Significant and identifiable reimbursements from other governments for performing governmental functions
- Aid from other governments representing their share of the costs to finance activities administered by the receiving government

The intergovernmental revenue category can be further characterized by the types of transactions that are excluded. Two general types of financial transactions between governments are excluded from intergovernmental revenue:

- 1) Transactions that represent money exchanged in business-type activities. Type 1 transactions are amounts received from sale of buildings, property or commodities (report at appropriate *Miscellaneous General Revenue* code) and charges for utility services to other governments (report at appropriate *Utility Revenue* code).
- 2) Transactions involving the receipt of funds in an agency capacity. Type 2 transactions are the retention of taxes collected on behalf of another government which actually imposed the tax (report at appropriate *Tax* code), transactions between governments involving marketable securities or debt instruments (nonrevenues except for earnings, reported at *Interest Earnings*, code U20), and contributions received from other governments for employee retirement and other insurance trust funds (report at appropriate *Social Insurance Trust Revenue* code).

All intergovernmental revenue, regardless of its use, is classified as general revenue. Thus, the intergovernmental revenue codes for utilities that were added to the classification system effective with fiscal year 1988 data are treated as general revenue.

Intergovernmental revenue is classified two ways: (1) by the type of government from which the money is received, and (2) by its purpose or function.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### CATEGORY INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT

Amounts received directly from the Federal Government. For states, this includes Federal grants and aid, payments-in-lieu-of-taxes on Federal property, reimbursements for state activities, and revenue received but later transmitted through the state to local governments. For local governments, includes only direct aid from the Federal Government. Report Federal grants “passed-through” the states as *Intergovernmental Revenue from State Governments* at the local government level.

Excludes amounts received by state governments that are distributed to individuals without discretion as to how they are disbursed (e.g., certain veterans benefits); rental or sale of buildings, property, or commodities to the Federal Government (report at appropriate *General Charges* or *Miscellaneous General Revenue* code); taxes on Federal property (report at *Property Taxes*, code T01); and proceeds from sale, liquidation, or earnings of Federal securities (nonrevenues except for earnings, reported at *Interest Earnings*, code U20).

Also excludes charges for utility services to Federal Government (report at appropriate *Utility Revenue* code); payments-in-lieu-of-taxes from independent special district housing authorities even though they may be designated locally as “Federal” agencies (report at *Intergovernmental Revenue from Local Governments*); and value of noncash assistance (e.g., gifts of food, property, land, etc.).

#### Code B01 Air Transportation

**Definition:** Federal aid for construction, operation, and support of public airports; and other distributions from the Federal Airport and Airway Trust Fund.

#### Code B21 Education

**Definition:** Federal aid for Federally-impacted areas; migrant and bilingual education; Indian education; Head Start program; Federal grants for school nutrition and milk programs (use B21 for state and *Intergovernmental Revenue From State Government*, code C21, for local and special districts); and grants and contractual amounts received by institutions of higher education for education or for research and development programs.

**Excludes:** Grants for agricultural experiment stations and extensions (use *Natural Resources*, code B59) and aid for library services (use *All Other*, code B89).

#### Code B22 Employment Security Administration

**Definition:** Federal aid for administration of the cooperative Federal-state unemployment compensation system, public employment offices and related services, and veterans’ readjustment allowances; and determination of eligibility for Social Security disability benefits.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code B22 Employment Security Administration – continued

**Excludes:** Workforce Investment Act - WIA (formerly the Job Training Partnership Act - JTPA) and Federal grants for occupational health and safety (use *All Other*, code B89, for both).

**Special Consideration:**

Valid for statistics on state governments and Washington, DC, only.

### Code B30 General Local Government Support

**Definition:** Federal aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for Federal programs or facilities which have resulted in loss of state or local tax revenue.

**Excludes:** School aid in Federally-affected areas (use *Education*, code B21) and shared revenues from national forests, grazing lands, mineral leases, etc. (use *All Other*, code B89).

**Special Consideration:**

Effective with fiscal year 1988 data, includes amounts for Federal tax relief programs previously reported at code B28.

### Code B42 Health and Hospitals

**Definition:** Federal aid for alcohol, drug abuse, and mental health; communicable disease control; maternal and child health; special supplemental food program (WIC); environmental health; and care of veterans in state hospitals, including construction of facilities.

**Excludes:** Federal aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, or for payments to vendors for medical care in public assistance cases (use *Public Welfare*, code B79); and hospital charges received on behalf of individuals under Medicare or other Federal insurance-type arrangements (report at *Public Hospital*, code A36).

**Examples:** Federal EPA Superfund grants.

### Code B46 Highways (including roads and streets)

**Definition:** Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety.

**Excludes:** Federal grants for urban mass transit (use *Public Mass Transit Systems*, code B94).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code B50 Housing and Community Development

**Definition:** Federal aid for construction or operation of public housing; rent subsidy programs (e.g., “Section 8” funds); and rural, urban, and community development.

### Code B59 Natural Resources

**Definition:** Federal aid for forests and grasslands; soil, water, and energy conservation; flood prevention and drainage; fish and wildlife management; and mine reclamation and safety.

**Includes:** Federal aid for agricultural experiment stations and extension services; inspection of meat, poultry, and other agricultural products; and agricultural research.

**Excludes:** Federal aid for parks and recreation and shared revenue from national forests, grazing lands, mineral leasing, flood control lands, etc. (use *All Other*, code B89 for both). Also excludes Federal grants for school nutrition and milk programs (use *Education*, code B21, for states and *Education*, code C21, for local and special district governments); special supplemental food program, or WIC (use *Health and Hospitals*, code B42); food stamp program (use *Public Welfare*, code B79); and value of food commodities distributed to states.

**Special Consideration:**

Effective 2005, this category includes transactions formerly reported under code B54, Agriculture.

### Code B79 Public Welfare

**Definition:** Federal aid for categorical programs – Temporary Assistance for Needy Families - TANF (formerly Aid to Families with Dependent Children - AFDC); medical assistance programs (Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; food stamp administration; child welfare services; low-income energy assistance; social and community services block grants; refugee assistance; work incentives program (WIN); and related administration.

**Excludes:** Federal aid for school nutrition and milk programs (use *Education*, code B21, for states and *Education*, code C21, for local and special district governments) and special supplemental food program, or WIC (use *Health and Hospitals*, code B42).

### Code B80 Sewerage

**Definition:** Federal aid for construction, operation, and maintenance of sanitary and storm water sewer systems, and sewage disposal and treatment facilities.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code B89 All Other

**Definition:** Federal aid for specified purposes other than categories shown above (e.g., economic development, libraries, civil defense and militias, disaster assistance, public broadcasting, parks and recreation, water transportation) and for multipurpose activities.

**Examples:**

- Workforce Investment Act (formerly the Job Training Partnership Act - JTPA).
- Shared revenue from national forests, grazing lands, mineral leasing, and flood control lands, even though such funds must be spent on specified types of activities, such as schools and roads.
- Disaster Assistance (FEMA).

### SUB-CATEGORY

### UTILITIES

Federal aid received in support of utility projects, other than receipt of charges for utility services and commodities provided to the Federal Government, which are classified as *Utility Charges* (A91 - A94).

These codes were added to the *Classification Manual* effective with fiscal year 1988 data, as a service to users who wanted to track the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., *All Other*, B89 and Public Transportation, code B47). Despite their utility suffixes, however, these codes continue to be classified as general revenue.

### Code B91 Water Supply Systems

**Definition:** Federal aid for maintenance, operation, and construction of public water supply systems, whether for distribution of water to the general public or to other public or private utilities.

**Excludes:** Reimbursements for sale of water to Federal Government as a regular utility customer (use *Water Supply Systems*, code A91) and grants related to water irrigation, conservation, and management even if project is designed for future water supply uses (use *Natural Resources*, code B59).

### Code B92 Electric Power Systems

**Definition:** Federal aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

**Excludes:** Reimbursements for sale of electric power to Federal Government as a regular utility customer (use *Electric Power Systems*, code A92) and grants for water development projects which have an electricity generating component (use *Natural Resources*, code B59).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code B93 Gas Supply Systems

**Definition:** Federal aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

**Excludes:** Reimbursements for sale of natural gas to Federal Government as a regular utility customer (use *Gas Supply Systems*, code A93).

### Code B94 Public Mass Transit Systems

**Definition:** Federal aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

**Excludes:** Grants for other modes of transportation, such as airports (use *Airports*, code B01) and highways (use *Highways*, code B46).

**Special Consideration:**

Prior to fiscal year 1988, these revenues were classified at Public Transportation, code B47.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### CATEGORY INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENTS

Amounts received directly from the state government, including Federal aid passed through the state government and state aid channeled through intermediate local governments (e.g., counties), which have no discretion as to its distribution.

Includes state grants-in-aid, regardless of basis of distribution; local share of state-collected taxes (see Section 4.3.1.1); payments-in-lieu-of-taxes on state property; and reimbursement for services performed for state government (e.g., care of state prisoners in local jails, construction or maintenance of state highway facilities, etc.).

Excludes proceeds from sale of buildings, property, or commodities (report at appropriate *Miscellaneous General Revenue* code); charges for utility services to state government (report at appropriate *Utility Revenue* code); taxes on state government facilities (use *Property Taxes*, code T01); contributions from state for locally-administered employee retirement systems (use *Contributions From Other Governments*, code X05); and retained share or collection “fee” on state-imposed taxes collected by local governments (report at appropriate *Tax* code).

Also excludes proceeds from the sale, liquidation, or earnings of state government securities held by local governments (nonrevenues except for earnings, reported at *Interest Earnings*, code U20); receipt of locally-imposed taxes collected by the state acting as an agent for local governments (report at appropriate *Tax* code); agency receipts (i.e., amounts received for transmittal to other governments or individuals without discretion as to how they are disbursed by the agent government); and value of noncash assistance (e.g., gifts of property, commodities, etc.).

This category applies only to Federal and local government finances. The Census Bureau’s classification system does not recognize state-to-state payments as intergovernmental transactions.

#### Code C21 Education

**Definition:** State aid for support of local schools; redistribution of Federal aid for education; handicapped, special, and vocational education and rehabilitation; student transportation; equalization aid; school health; local community colleges; adult education; school buildings; and property tax relief related strictly to school funding.

**Excludes:** State grants for libraries (use *All Other*, code C89); state expenditures on behalf of local schools for textbooks, buses, school buildings, etc. (report as state direct expenditure for education); and value of donated food commodities (nonrevenue).

**Examples:** Federal pass-through programs – Chapter 1, Individuals with Disabilities Education Act, Eisenhower Math and Science, Safe and Drug Free Schools, Chapter 2 Block Grants, and Child Nutrition Act funds.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code C30 General Local Government Support

**Definition:** State aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; local share of state-imposed taxes or of profits from alcoholic beverage monopolies; per capita aid; state revenue sharing; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for state-mandated tax relief programs or for facilities which have resulted in loss of local tax revenue (e.g., property tax relief, homestead exemptions, etc.).

**Excludes:** Amounts received as reimbursement for services performed by local governments for the state government (report at appropriate *Intergovernmental Revenue from State Government* code); shared state taxes or property tax relief related strictly to school funding (use *Education*, code C21); shared state taxes with specific uses, such as gasoline taxes designated for highway purposes (report those with single uses at appropriate *Intergovernmental Revenue from State Government* code and those with multipurpose uses at *All Other*, code C89); and share of state taxes expressly for local employee retirement systems even if they are first passed through the parent government (report at *Contributions from Other Governments*, code X05).

**Special Consideration:**

Effective with fiscal 1988 data, includes amounts for state tax relief programs previously reported at code C28.

### Code C42 Health and Hospitals

**Definition:** State aid for local health programs; maternal and child health; alcohol, drug abuse, and mental health; environmental health; superfunds; nursing aid; hospital financing (including construction); and hospitalization of patients in local government hospitals.

**Excludes:** State aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, and for payments to vendors for medical care in public assistance cases (use *Public Welfare*, code C79); and hospital charges received on behalf of individuals under state insurance-type arrangements (use *Public Hospitals*, code A36).

### Code C46 Highways

**Definition:** State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes; and aid for debt service on local highway debt.

**Excludes:** State grants for urban mass transit (use *Public Mass Transit Systems*, code C94).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code C50 Housing and Community Development

**Definition:** State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.

### Code C79 Public Welfare

**Definition:** State aid for public welfare purposes; medical care and related administration under public assistance programs (including Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; Federal categorical assistance; noncategorical assistance (e.g., home relief, emergency assistance); and administration of local welfare programs. For Federal Government (intergovernmental revenue from the states), this category includes revenue from state governments for increased benefits under the Supplemental Security Income program (SSI).

**Examples:** Federal pass-through categorical assistance programs, such as Temporary Assistance to Needy Families - TANF (formerly Aid to Families with Dependent Children, AFDC).

### Code C80 Sewerage

**Definition:** State aid for construction, operation, and maintenance of sanitary and storm water sewer systems, and sewage disposal and treatment facilities.

### Code C89 All Other

**Definition:** State aid for specific purposes other than categories shown above and for multipurpose activities, such as public works in general.

**Excludes:** State aid (other than shared taxes reported at *General Local Government Support*, code C30) expressly for local employee retirement systems even if they are first passed through the parent government (report at *Employee Retirement Contributions from Other Governments*, code X05).

### SUB-CATEGORY

### UTILITIES

State aid received in support of utility projects other than receipt of charges for utility services and commodities provided to the state government.

Excludes contributions from parent government (interfund transfers) and contributions from other participating public utilities for the construction of a joint utility project or for debt service on such a project **IF** the monies are treated as part of the recipient utility's basic rate structure (report at appropriate *Utility Revenue* code).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., *All Other*, code C89, and Public Transportation, code C47). Despite their utility suffixes, however, these codes continue to be classified as general revenue.

### Code C91 Water Supply Systems

**Definition:** State aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

**Excludes:** Reimbursements for sale of water to state government as a regular utility customer (use *Water Supply Systems*, code A91) and water conservation unrelated to utility operations (use *All Other*, code C89).

### Code C92 Electric Power Systems

**Definition:** State aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

**Excludes:** Reimbursements for sale of electric power to state government as a regular utility customer (use *Electric Power Systems*, code A92).

### Code C93 Gas Supply Systems

**Definition:** State aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

**Excludes:** Reimbursements for sale of natural gas to state government as a regular utility customer (use *Gas Supply Systems*, code A93).

### Code C94 Public Mass Transit Systems

**Includes:** State aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

**Excludes:** Grants for other modes of transportation, such as airports (use *All Other*, code C89) or highways and ferries (use *Highways*, code C46); and for pupil transportation (use *Education*, code C21).

#### **Special Consideration:**

Prior to fiscal year 1988, these revenues were classified at Public Transportation, code C47.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### CATEGORY INTERGOVERNMENTAL REVENUE FROM LOCAL GOVERNMENTS

Amounts received from local governments for use in performing specific functions, for general financial assistance, or as share of tax proceeds.

For state governments, includes local government share of state-administered programs requiring local financial participation; reimbursements from locals for services provided to them by the state, such as auditing local accounts; monies from localities to pay debt service on state debt issued for the benefit of local governments; and repayments of contingent loans and advances previously extended to local governments.

For state governments, excludes monies received from local governments and held in an agency capacity on their behalf (e.g., to repay interest and principal on local debt); receipt of state-imposed taxes or other state revenues collected by local governments acting as agents for state (report at appropriate *Tax* code); taxes on local government facilities (report at appropriate *Tax* code); proceeds from the sale, liquidation, or earnings of local government securities held by the state (nonrevenues except for earnings, reported at *Interest Earnings*, code U20); proceeds from sale of buildings, property, or commodities (report at appropriate *Miscellaneous General Revenue*, code U99); charges for utility services to local governments (report at appropriate *Utility Revenue* code); and contributions from local governments for employee retirement or other insurance trust systems (report at appropriate *Social Insurance Trust Revenue* code).

For local governments, includes financial support from other local governments for activities administered by recipient locality, including its dependent agencies; state aid channeled through other local governments which have some discretion as to its distribution; reimbursements for services provided to other local governments (other than for utility services); and payments-in-lieu-of-taxes on other local governments' property.

For local governments, excludes state grants or shared taxes to be transmitted through government with no discretion as to their distribution (report at *Intergovernmental Revenue From State Governments* for final recipient local government); receipt of taxes or other charges collected by another local government acting as the receiving government's agent (report at appropriate *Tax* code); proceeds from sale, liquidation, or earnings of local government securities held by other localities (nonrevenues except for earnings, reported at *Interest Earnings*, code U20); taxes on facilities of other local governments (use *Property Tax*, code T01); proceeds from sale of buildings, property, or commodities (report at appropriate *Miscellaneous General Revenue* code); charges for utility services to other local governments (report at appropriate *Utility Revenue* code); and payments-in-lieu-of-taxes from private organizations like private colleges (use *Miscellaneous General Revenue, NEC*, code U99).

#### Code D11 Interschool System Revenue

**Definition:** Local aid received by a school district from other school districts.

**Special Considerations:**

1. This category applies only to the finances of individual independent school districts. It is not used for other types of governments, but is necessary for accurate measurement of totals for individual units.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code D11 Interschool System Revenue - continued

**Special Considerations:** (continued)

2. Similarly, this category is not included in any Census Bureau statistics that present totals for more than a single government, such as state area or national totals (tabulated or estimated). The exclusion is conceptual, reflecting the fact that this is an intergovernmental code.

### Code D21 Education

**Definition:** For state governments, rental on school buildings constructed by state school building authorities and leased to local governments; and local share of school building construction projects.

**Excludes:** Local aid received by an independent school district from other school systems (use *Interschool System Revenue*, code D11) and contributions from parent government of a dependent school system (nonrevenues).

### Code D30 General Local Government Support

**Definition:** Local aid that may be applied at the discretion of the receiving government to any of its basic functions or purposes, including payments-in-lieu-of-taxes.

### Code D42 Health and Hospitals

**Definition:** Local aid for hospitalization of patients in other government hospitals and local share of state or other local government-administered programs.

**Excludes:** Care in nursing homes not associated with hospitals (use *Public Welfare*, code D79) and payments from parent government of a dependent hospital (nonrevenues).

### Code D46 Highways

**Definition:** Local aid as reimbursement for signals and traffic lights maintenance and for share of costs of joint highway projects.

### Code D50 Housing and Community Development

**Definition:** Local aid as share of joint housing projects, and intergovernmental payments for community development projects.

**Special Consideration:**

This code is valid for state governments in fiscal year 2006.

### Code D79 Public Welfare

**Definition:** Local aid as share of state-administered welfare programs.

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code D80 Sewerage

**Definition:** Local aid as contributions or share of joint sewer projects; and charges for sewer services provided to local governments.

### Code D89 All Other

**Definition:** Local aid received for specific purposes other than categories shown above and for multipurpose activities, such as public works in general and share of costs for courts, central computer services, etc.

**Excludes:** Aid received for public utility purposes, use *Utility*, codes D91 – D94.

### SUB-CATEGORY

### UTILITIES

Local aid received in support of utility projects other than receipt of charges for utility services and commodities provided to local governments.

Excludes contributions from parent government (interfund transfers) and contributions from other participating public utilities for the construction of a joint utility project or for debt service on such a project IF the monies are treated as part of the recipient utility's basic rate structure (report at appropriate *Utility Revenue* code).

These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., *All Other*, code D89, and Public Transportation, code D47). Despite their utility suffixes, however, these codes continue to be classified as general revenue.

### Code D91 Water Supply Systems

**Definition:** Local aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

**Excludes:** Reimbursements for sale of water to local governments as regular utility customers (use *Water Supply Systems*, code A91).

### Code D92 Electric Power Systems

**Definition:** Local aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

**Excludes:** Reimbursements for sale of electric power to local governments as regular utility customers (use *Electric Power Systems*, code A92).

## GENERAL REVENUE BY TYPE: INTERGOVERNMENTAL REVENUE

### Code D93 Gas Supply Systems

**Definition:** Local aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

**Excludes:** Reimbursements for sale of natural gas to local governments as regular utility customers (use *Gas Supply Systems*, code A93).

### Code D94 Public Mass Transit Systems

**Definition:** Local aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

**Excludes:** Grants for other modes of transportation, such as airports (use *All Other*, code D89) and highways (use *Highways*, code D46).

**Special Consideration:**

Prior to fiscal year 1988, these revenues were classified at Public Transportation, code D47.

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

The concept of current charges covers amounts received from the public for performance of specific services which benefit the person charged and from the sale of commodities or services other than utilities and liquor stores. Includes fees, maintenance assessments, and other reimbursements for current services; rents and sales derived from commodities or services furnished incident to the performance of particular functions; gross income of commercial enterprises; and the like. Charges are distinguished from license taxes, which are privileges granted by a government or fees collected to finance regulatory activities.

The category of current charges excludes special assessments (use *Special Assessments*, code U01), amounts received from other governments in return for services provided (report at appropriate *Intergovernmental Revenue* code), and interdepartmental charges and intragovernmental transfers within the same government (see Section 3.9).

Report current charges on a gross basis without deducting the cost of providing related services.

### Code A01 Air Transportation (Airports)

**Definition:** Hangar rentals, landing fees, terminal and concession rents, sale of aircraft fuel and oil, parking fees at airport lots, and other charges for use of airport facilities or for services associated with their use.

### Code A03 Miscellaneous Commercial Activities

**Definition:** Charges of publicly-owned commercial enterprises not classified elsewhere, such as markets, cement plants, cemeteries, etc.

**Excludes:** Charge revenues from utilities (use *Utility Revenue*, codes A91 – A94); liquor stores (use *Liquor Store Revenue*, code A90); sewerage facilities (use *Sewerage*, code A80); and landfills, garbage collection, and other solid waste management activities (use *Solid Waste Management*, code A81).

### Code A06 Federal National Defense and International Relations

**Definition:** Proceeds from the sale of defense materials and stocks to non-Federal sources.

### Code A09 Elementary-Secondary Education School Lunch

**Definition:** Gross receipts from sale of milk and school lunches.

### Code A10 Elementary-Secondary Education School Tuition

**Definition:** Amounts from pupils and parents for tuition and transportation.

**Excludes:** Tuition received from other governments (report at appropriate *Education* code, B21, C21, or D21).

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

### Code A12 Other Elementary-Secondary Education

**Definition:** Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.

### Code A14 Federal Postal Service

**Definition:** Sale of postage and commemorative stamps, postal insurance fees, fees for certified and registered mail, and other charges by the U.S. Postal Service.

### Code A16 Higher Education Auxiliary Enterprises

**Includes:** Gross receipts from sales and charges by dormitories, cafeterias, athletic contests, lunchrooms, student activities, bookstores, and similar commercial activities financed wholly or largely through these charges.

**Excludes:** Receipts from sale of products incidental to operation of a higher education program (use *Other Higher Education Charges*, code A18).

### Code A18 Other Higher Education Charges

**Includes:** Tuition, laboratory fees, and other charges of higher education facilities other than auxiliary enterprises.

**Excludes:** Charges of hospitals for general public operated by universities (use *Public Hospitals*, code A36).

### Code A21 Federal and State Education Charges, NEC

**Definition:** Fees of state schools for blind, deaf, and handicapped; and tuition and fees of state vocational-technical schools which award certificates equal to less than two years of college.

**Excludes:** Library charges and fees (use *All Other*, code A89); payments from local governments for state school building authorities (use *Education*, code D21); and charges of university-operated hospitals and of handicapped institutions primarily for physical rehabilitation or care (use *Public Hospitals*, code A36).

#### **Special Considerations:**

This code applies to Federal and state governments. Allocate all local government education charges among *Elementary-Secondary School Lunch*, code A09, *Elementary-Secondary School Tuition*, code A10, *Other Elementary-Secondary Education*, code A12, and *Other Higher Education*, code A18.

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

### Code A36 Public Hospitals

**Definition:** Charges from patients, private insurance companies, and public insurance programs (such as Medicare) of public hospitals and of institutions for care and treatment of the handicapped; and receipts of hospital canteens, cafeterias, gift shops, etc.

**Excludes:** Revenues received from other governments for care of patients (report at health and hospitals *Health and Hospitals*, codes B42, C42, or D42); fees of state schools for blind, deaf, or handicapped (use *Federal and State Education Charges, NEC*, code A21); and health clinics operating on outpatient basis only (use *All Other*, code A89).

**Special Consideration:**

As of fiscal year 1974 data, intergovernmental aid for hospital medical care under public assistance programs (such as Medicaid) has been reported at *Public Welfare*, code B79 or C79, rather than code A36; all other intergovernmental aid for hospital medical care should be reported at *Health and Hospitals*, code B42, C42, or D42. Other than insurance-type programs cited above, do not report payments from other governments at this code.

### Code A44 Regular Highways

**Definition:** Reimbursements for street construction and repairs; fees for street cuts and special traffic signs; and maintenance assessments for street lighting, snow plowing, and other highway or street services unrelated to toll facilities.

**Excludes:** Excludes special assessments levied on homeowners who benefit from specific street or sidewalk improvements and impact fees to build roads in new developments (use *Special Assessments*, code U01).

### Code A45 Toll Highways

**Definition:** Fees from turnpikes, toll roads, bridges, ferries, and tunnels; rents and other revenue from concessions (service stations, restaurants, etc.); and other charges for use of toll facilities.

**Includes:** Lease of toll roads.

### Code A50 Housing and Community Development Charges

**Definition:** Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans).

**Excludes:** Receipts from sale of property (use *Sale of Property*, code U11) and payments-in-lieu-of-taxes from housing projects operated by other governments, whether independent housing authorities (special districts) or dependent housing agencies of general purpose governments (report at *Housing and Community Development*, codes B50, C50, or D50).

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

### Code A56 Federal and State Forestry

**Definition:** Sale of timber, nursery stock, and other products from Federal and state forests; and reimbursements for forest fire suppression services.

### Code A59 Other Natural Resources

**Definition:** Sale of minerals and other natural products (other than forestry products) from public lands. For Federal Government also includes fees and rentals from public grazing and grasslands, fees for uranium enrichment, and sale of electric power (e.g., by Bonneville Power Administration and Tennessee Valley Authority).

**Includes:** Receipts from sale of products from agricultural experiment station farms; revenue from agricultural fairs and shows; agricultural laboratory charges (such as milk testing fees); Federal Government sale of surplus crops and commodities; and other related agricultural charges.

**Excludes:** Royalties for privilege of developing public land (use *Royalties*, code U41); and taxes on the removal (severance) of natural resources measured by value or quantity (use *Severance Taxes*, code T53). Revenue from the sale of forestry products (report at *Federal and State Forestry*, code A56). Also excludes fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28); and special assessments for capital outlay improvements benefiting specific agricultural land owners (use *Special Assessments*, code U01).

### Code A60 Parking Facilities

**Definition:** Revenue from on-street and off-street parking meters and charges and rentals from government-owned parking lots or public garages.

**Special Consideration:**

Effective 2005, this code is valid for state governments.

### Code A61 Parks and Recreation

**Definition:** Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities.

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

### Code A80 Sewerage

**Definition:** Charges for sewage collection and disposal, including sewer connection fees.

**Excludes:** Impact fees to build sewers in new developments (use *Special Assessments*, code U01).

**Special Considerations:**

For combined water-sewer system, include segregable amounts derived from sewerage activities.

### Code A81 Solid Waste Management

**Definition:** Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or cogeneration facilities.

**Excludes:** Fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28).

**Special Consideration:**

Effective with 1988 data, this category was expanded to include the Federal and state governments, formerly classed at *All Other*, code A89, and renamed from "Other Sanitation Charges."

### Code A87 Sea and Inland Port Facilities

**Definition:** Canal tolls, rents from leases, concession rents, and other charges for use of commercial or industrial water transport and port terminal facilities and related services.

**Excludes:** Fees and rents related to water facilities provided for recreational purposes, such as marinas, public docks, etc. (use *Parks and Recreation*, code A61); and toll ferries (use *Toll Highways*, code A45).

**Special Consideration:**

Effective 2005, the title of this category was changed from Water Transport and Terminals.

## GENERAL REVENUE BY TYPE: CURRENT CHARGES

### Code A89 All Other General Current Charges

**Definition:** Charges not covered by any of the above categories, such as those derived from court and recording fees, police, fire, correction, defense, public welfare, public nursing homes, public libraries, and health activities. For Federal Government also includes fees on utilities for nuclear waste disposal and assessments on banks and savings and loans institutions for insurance on savers' deposits.

**Excludes:** Reimbursements and special assessments for capital outlay improvements which benefit specific property owners (use *Special Assessments*, code U01) and sale of used vehicles, surplus equipment, scrap materials, etc., which do not relate to any specific function or service (report at *Sale of Property*, code U11, or *Miscellaneous General Revenue*, code U99).

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

Miscellaneous General Revenue is comprised of general revenue that does not fall into one of the above *Tax*, *Intergovernmental Revenue*, or *Current Charges* categories.

### Code U01 Special Assessments

**Definition:** Compulsory contributions and reimbursements from owners of property who benefit from specific public improvements; and impact fees to fund extension of water, sewer, roads, and other infrastructure facilities in new developments. These contributions and reimbursements are designed to defray all or part of the cost of such improvements, either directly or through payment of principal and interest on debt issued to finance them. Generally, special assessments are apportioned according to assumed benefits to the property affected by the improvements. They cover not only general improvements – such as street paving, sidewalks, highway construction, sewer lines, drainage and irrigation projects – but also utility improvements, such as water lines.

**Excludes:** Proceeds from sale of special assessment bonds (report at appropriate *Debt* code); maintenance assessments for recurrent services such as street lighting, leaf removal, and weed control (report at appropriate *Current Charges* code); and reimbursements or contributions for capital outlays incurred under voluntary agreements, such as cooperative state government construction projects (use *Miscellaneous General Revenue, NEC*, code U99) and joint state-local or local-local construction projects (report at appropriate *Intergovernmental Revenue* code).

#### Special Considerations:

1. Special assessments and property taxes are distinguished from each other by these features: taxes are levied on all property owners on the basis of the property's assessed value and are generally used to support a wide range of public activities. In contrast, special assessments are levied on just certain property owners who have benefited from specific public improvements and are used to fund or repay their costs.
2. Special assessments and current charges are distinguished from each other by these features: special assessments are generally for one-time capital improvements, such as paving a street, installing street lights or sidewalks, etc. Current charges, on the other hand, are for ongoing, recurrent services such as street cleaning, street lighting, leaf removal, etc., even though they may be labeled as "maintenance assessments" or even just "assessments."
3. This code does not apply to Federal Government financial statistics.

### Code U11 Sale of Property

**Definition:** Amounts received from sale of real property, buildings, improvements to them, land easements, rights-of-way, and other capital assets (buses, automobiles, etc.), including proceeds from sale of operating and nonoperating property of utilities.

**Includes:** Proceeds from sale of land and improvements associated with housing and community development programs, proceeds from sale of toll roads. Includes sale of property to other governments.

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

### Code U11 Sale of Property - continued

**Excludes:** Excludes proceeds from sale of securities (nonrevenues); sale of property to meet delinquent taxes or tax liens (report at *Property Tax*, code T01); and sale of commodities, unclaimed or confiscated property, and minor personal property (use *Miscellaneous General Revenue, NEC*, U99).

**Special Consideration:**

Prior to the 2005 fiscal year, the Census Bureau classification system included two categories for sale of property. Code U10 was Housing and Community Development and represented revenue from the sale of property associated with housing and community development programs only. Code U11 was All Other and represented revenue from the sale of all other types of government owned land or property. These two categories were merged, effective with fiscal year 2005.

### Code U20 Interest Earnings

**Definition:** Amounts from interest on all interest-bearing deposits and accounts; accrued interest on investment securities sold; interest on funds held for construction; and interest related to public debt for private purposes.

**Excludes:** Interest on deposits and investments of employee retirement and other insurance trust funds (report at appropriate *Social Insurance Trust Revenue* code); dividends from investments (use *State Government Other Dividends*, code U21, for state governments and *Miscellaneous General Revenue, NEC*, code U99 for local governments); accrued interest on bonds issued by the government (deduct from *Interest on Debt*, codes I89 or I91 - I94); recorded profits on sale of investments (use code U99 except for profits from sale of investments by Social Insurance Trust Systems); and accrued interest on the purchase of investments (deduct from *Interest Earnings* reported for those investments).

**Special Consideration:**

Effective with fiscal year 1988 data, the treatment of interest revenue related to public debt for private purposes was changed. Now, report interest revenue in an amount equal to the interest payments (*Interest on Debt*, code I89) on this type of debt. Previously, this treatment was limited to mortgage revenue bonds and was classified at *Rents*, code U40.

### Code U21 State Government – Other Dividends

**Definition:** Revenue from the distribution of earnings by a corporation for which the government has an ownership claim, based on the purchase of investments (such as stocks) in that corporation.

**Excludes:** Interest earnings (report at U20, *Interest earnings*).

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

### Code U21 State Government – Other Dividends - continued

#### Special Considerations:

1. This classification category was introduced effective with fiscal year 2005. Previously, dividends were reported at *Miscellaneous General Revenue NEC*, code U99.
2. This code applies only to state governments.
3. This code applies to general sector dividends only. For Public Employee Retirement Systems, dividends are reported at code Z72.

### Code U30 Fines and Forfeits

**Definition:** Revenue from penalties imposed for violations of law; civil penalties (e.g., for violating court orders); court fees if levied upon conviction of a crime or violation; court-ordered restitutions to crime victims where government actually collects the monies; and forfeits of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral).

**Excludes:** Penalties relating to tax delinquency (report at appropriate *Tax* code); library fines (report at *All Other General Current Charges*, code A89); and sale of confiscated property (use *Miscellaneous General Revenue, NEC*, code U99).

### Code U40 Rents

**Definition:** Revenue from allowing temporary possession of government-owned buildings, land, or other fixed properties, such as from grazing fees, timberland leases, rental of unused land or property (including nonoperating property of a government utility), and revenue from leases (or lease bonus payments) of land relating to natural resource exploration and production.

**Excludes:** Rental revenue from functionally classified facilities, such as rent of airport hangars, or where the government provides services in return, such as public housing rents (report at appropriate *Current Charge* code); and rental revenue from other governments (report at appropriate *Intergovernmental Revenue* code).

#### Special Considerations:

1. Prior to FY 1988 data, this code included interest on mortgage revenue bonds equal to the amount reported for interest payments on this type of debt. (See note under *Interest Earnings*, code U20.)
2. Rents reported here are revenues for which there are little or no related services provided by the government.
3. This code does not apply to Federal Government financial statistics, nor to special district or school district governments.

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

### Code U41 Royalties

**Definition:** Compensation or portion of proceeds received by a state or local government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights.

**Excludes:** Sale of timber and other forestry products from state forests (report at *Federal and State Forestry Charges*, code A56).

**Special Considerations:**

1. Prior to 2005, this code applied only to state governments. Local government royalties were reported at *Rents*, code U40.
2. Rents and royalties are distinguished from each other by these features: rents are compensation for the temporary possession of a building, land, or some other fixed or immovable object, usually with specific payments over a specified period of time. Royalties are compensation for the use or development of land and property or for operating under a right (such as a mineral right) and are usually based on a share of the proceeds the payer earns from these.
3. This code does not apply to Federal Government financial statistics.

### Code U50 Donations from Private Sources

**Definition:** Gifts of cash or securities from private individuals or corporations.

**Excludes:** Noncash gifts and donations, such as food, property, buildings, land, commodities, etc. (nonrevenues).

**Special Considerations:**

1. Report the entire receipt of nonexpendable bequests even if only the interest income from it can be spent at the government's discretion.
2. This code does not apply to Federal Government financial statistics.

### Code U95 Net Lottery Revenue

**Definition:** Proceeds from the operation of government-sponsored lotteries after deducting the cost of prizes.

**Special Considerations:**

1. In terms of lottery exhibit codes, this item is computed by subtracting *Prizes Awarded*, exhibit code Z52 from *Total Ticket Sales*, exhibit code Z51. Thus, it includes amounts used for administration that are reported at *Administrative Expenses*, exhibit code Z53.
2. This code does not apply to Federal Government financial statistics.

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

## Code U95 Net Lottery Revenue - continued

### Special Considerations: (continued)

3. Note that the list of exhibit codes below includes those related to receipts and to expenses. The latter are included here because there is no equivalent lottery expenditure code, since U95 is a net amount that already takes into account the lottery costs and expenditures.

### Exhibit Code Statistics Related to Lottery Revenue (Summarized – see Chapter 10 for detail)

<u>Code and Description</u>	<u>Formula, If Calculated</u>
Code Z51      Total Ticket Sales	
Code Z52      Prizes Awarded	
Code Z53      Administrative Expenses	
Code Z54      Proceeds Available	+Z51 - (Z52 + Z53)

### Special Considerations:

1. Codes Z51 and Z54 pertain to “receipts,” while Z52 and Z53 pertain to “expenses.”
2. These exhibit codes are valid for state governments and Washington, DC only.
3. See Chapter 10 for full definitions and additional explanations of these lottery exhibit codes.

## Code U99 Miscellaneous General Revenue, NEC

**Definition:** Recovery of losses charged off in a prior fiscal year; insurance adjustments; payments-in-lieu-of-taxes from private sources; voluntary contributions or reimbursements to defray construction costs of capital improvement projects such as in joint state construction projects; premiums on bonds issued; revenues from sponsorship agreements; unemployment compensation contributions from employers for servicing debt issued to cover deficits in these trust funds; recoveries of expenditures made in a prior fiscal year; receipts from escheats and other unclaimed monies; recorded profits from sale of investments; and any other receipts within the definition of general revenue but not classifiable as a *Tax*, *Intergovernmental Revenue*, or *Current Charge*.

**Includes:** Tobacco Lawsuit Settlement revenue or proceeds of bond sales made by a private corporation, IF the government has entered into a Tobacco Securitization Agreement with the private corporation (see also *Tobacco Lawsuit Settlements - Receipts*, exhibit code CGR); dividends for local governments.

**Excludes:** Proceeds from borrowing (report at appropriate *Debt* code); sale of investment securities (nonrevenue); interfund transfers or loans (nonrevenue); transfers from other agencies of same government (nonrevenue); and discounts on bonds issued (noncash transaction).

## GENERAL REVENUE BY TYPE: MISCELLANEOUS GENERAL REVENUE

### Code U99 Miscellaneous General Revenue, NEC - continued

#### **Special Consideration:**

Prior to fiscal year 2005, this category included dividends earned by a state government (except for dividends earned by a public employee retirement system). Effective 2005, dividends of state governments are reported at *State Government – Other Dividends*, code U21.

#### **Exhibit Codes Related to Miscellaneous General Revenue**

##### Code and Description

CGR Tobacco Lawsuit Settlement – Receipts

**Definition:** Total amount received during the fiscal year, from proceeds of master settlement agreement between the state governments' and the major tobacco manufacturers, pursuant to Federal judicial proceedings.

**Includes:** Total amount received, regardless of whether such receipts were expended during the fiscal year.

#### **Special Considerations:**

1. All amounts reported here also are reported at *Miscellaneous General Revenue, NEC*, code U99, except annual payments for securitization through a private corporation.
2. This exhibit code applies only to state governments and to Washington, DC, by definition. The Census Bureau does not track the total amount of lawsuit proceeds expended at the local government level, but rather reports such expenditure by function only.
3. Excludes the lump sum proceeds from tobacco securitization IF handled via a private corporation. Continue to report at code U99.
4. The related expenditure exhibit code for these receipts is *Tobacco Lawsuit Settlement – Expenditure of Proceeds*, code CGE. See Chapter 5 for details.

## LIQUOR STORES REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY

### LIQUOR STORES

Liquor stores revenue comprises only receipts from sales and associated services or products of liquor stores owned and operated by state and local governments. It excludes any application of general revenue for liquor store operations as well as receipts from licenses or other liquor taxes collected by liquor stores or systems (including general sales tax collections). All taxes collected through liquor store operations are classified as *Tax Revenue*.

#### Code A90 Liquor Stores Revenue - Current Charges

**Definition:** Gross receipts (less discounts and any sales taxes included in receipts) from sale of alcoholic beverages and related operations revenue of publicly-owned and operated liquor stores, Alcoholic Beverage Control (ABC) stores, and their variously-named equivalents.

**Excludes:** Sales and license taxes on alcoholic beverages collected through these stores (report at *Alcoholic Beverages Sales Tax*, code T10, or at *Alcoholic Beverages License Tax*, code T20); contributions from parent government (nonrevenues); receipt of state liquor store profits distributed to local governments (if unrestricted in use, report at *General Local Government Support*, code C30).

**Examples:** State governments – West Virginia Alcohol Beverage Control Administration, which controls the wholesale distribution of alcoholic beverages in that state. Pennsylvania Liquor Control Board, which controls the sale of alcoholic beverages in that state.

#### Special Consideration:

The exhibit codes and derived statistics shown below apply only to state government liquor stores. There are no such codes reported for local governments.

#### Exhibit Codes and Derived Statistics Related to Liquor Stores Revenue (Summarized – see Chapter 10 for detail)

<u>Code and Description</u>	<u>Formula, If Calculated</u>
Z41 Net Sale of Goods	
Z44 Other Income	
Z48 Receipts from Sales Taxes, Licenses, and Permits	
.... Gross Profit on Sales	+ Z41 - Z42
.... Net Operating Revenue	+ Z41 - (Z42 + Z43)
.... Net Income	+ Z41 - (Z42 + Z43) + Z44 - Z45

## UTILITY REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY

### UTILITY REVENUE

Gross receipts from sale of utility commodities or services to the public or other governments by publicly-owned and controlled utilities.

Includes receipts from direct sales of commodities and services; rentals from operating property; customers' forfeitures and penalties; and charges for installing and servicing connections and meters. Excludes identifiable amounts for commodities or services furnished to the parent government, its agencies, or other utilities of the same government (intragovernmental transfers); revenue from investments or other capital transactions (report *Interest Earnings*, at code U20 and recorded profits on their sale at *Miscellaneous General Revenue, NEC*, code U99); and lease rentals or other earnings from nonoperating utility property (use *Rents*, code U40).

Also excludes special assessments for utility improvements, including water impact fees (report at *Special Assessments*, code U01); contributions from parent government (another intragovernmental transfer); financial aid from other governments not representing sale of utility good or services (report at appropriate *Intergovernmental Revenue* code); taxes imposed on sale of utility commodities and services (report at *Public Utilities Tax*, code T15); and contributions from utility employees for retirement system administered by same government (report at *Employee Contributions*, code X01 or X02).

#### Code A91 Water Supply Systems

**Definition:** Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and "tap" fees; sprinkler fees; meter inspection fees; late payment penalties; and other operations revenues.

**Excludes:** Water impact fees (use *Special Assessments*, code U01), contributions-in-aid-of-construction (use code U01), and other special assessments (use code U01); sale of water to parent government or its agencies, including fire hydrants (nonrevenues); and rent or other income from nonoperating property (use *Rent*, code U40).

**Special Consideration:**

For combined water-sewer systems include here segregable amounts related to water supply and report sewer portion at *Sewerage*, code A80.

#### Code A92 Electric Power Systems

**Definition:** Revenue from operations of public electric power supply systems, such as sale of electricity to residential, commercial, and industrial customers (including electricity for resale by other private or public electric utilities); and other operations revenues.

**Excludes:** Sale of electricity to parent government or its agencies, including street lights and traffic signals (nonrevenues); rent or other income from nonoperating property (use *Rents*, code U40); and sale of electricity produced as a by-product by resource recovery facilities (report at *Solid Waste Management Charges*, code A81).

## UTILITY REVENUE BY TYPE: REGULAR AND EXHIBIT

### Code A92 Electric Power Systems - continued

#### **Special Consideration:**

Contributions from other governmental electric utilities for construction of joint utility projects or for debt service on them may be classified as either *Intergovernmental Revenue* or *Utility Revenue* depending on the nature of the contributions. If they are treated as part of the utility's basic rate structure, then report them as a utility revenue, *Electric Power Systems*, code A92. Otherwise, report them as *Electric Power Systems*, codes B92, C92, or D92.

### Code A93 Gas Supply Systems

**Definition:** Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other operations revenues.

**Excludes:** Sale of natural gas to parent government or its agencies (nonrevenues); rent or other income from nonoperating property (use *Rents*, code U40); and sale of natural gas produced as a by-product by resource recovery facilities (use *Solid Waste Management*, code A81).

### Code A94 Public Mass Transit Systems

**Includes:** Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues.

**Excludes:** Toll ferries, turnpikes, toll roads and bridges, and other fees on personal highway transportation (report at *Toll Highways*, code A45) and subsidies from other governments to support either operations or capital projects (report at *Public Mass Transit Systems*, codes B94, C94, or D94).

## **SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT**

Revenue of social insurance trust systems includes amounts derived from contributions, assessments, premiums, or payroll taxes required of employers, employees, and others to finance compulsory or voluntary social insurance programs operated by the public sector; and any earnings on assets held or invested by such funds. In the case of public employee retirement systems, revenue also includes unrealized gains (or losses, which are deducted from revenue), based on the change in value of their investment holdings annually. (The methodology for measuring unrealized gains or losses is described more completely in Section 8.4.1.1)

Chapters 8 and 9 contain separate discussions of insurance trust systems, including a formal definition of a social insurance trust and the full definitions of the various exhibit codes for these activities.

Some of the contributions allocated to these categories are considered to be taxes (e.g., unemployment compensation payroll taxes, Social Security taxes) by many economists. However, for Census Bureau purposes these are treated as insurance trust revenues, not tax revenues.

Excluded from social insurance trust revenue are general tax proceeds, donations, and other revenue except that enumerated below even if such amounts are levied specifically for insurance trust purposes (report at appropriate *General Revenue* code); grants and shared taxes for support of insurance trusts other than employee retirement systems, whether received directly or through the parent government (report at appropriate *Intergovernmental Revenue* code); borrowing of funds (non-revenues); transfers or contributions from parent government which administers the social insurance system (either as employer contributions or for general financial support); rentals from real property leased to other agencies of the parent government (latter two are intragovernmental transfers).

These categories also exclude interest earnings on Federal securities held by the three Federal-only insurance trusts enumerated below, since these are intragovernmental transfers. In the case of state and local government insurance trusts, however, interest earnings on their own or other governments' securities held for investment are included because of the difficulty in identifying such transactions.

Moreover, not all revenues received by an insurance trust fund are classified as insurance trust revenues for Census Bureau purposes. Such receipts as grants-in-aid, charges for miscellaneous services, fines and penalties, and other miscellaneous revenues are treated as general revenues.

Statistics for social insurance trusts are comprised of regular and exhibit codes. Both types of statistics are used to measure the full set of financial transactions (revenues for this chapter) undertaken by these systems. However, only the "regular" finance codes are used for Census Bureau reports on the overall finances of a government (e.g., to derive total revenue). The exhibit codes represent financial receipts not included with revenues in the regular finances (e.g., transfers or contributions from parent government), but which are needed if users want to analyze the insurance trust independently. While both regular and exhibit statistics are included in this chapter, the latter are covered only via reference. See Chapters 8 and 9.

## SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY FEDERAL-ONLY SOCIAL INSURANCE TRUST SYSTEMS

Contributions for social insurance programs administered by the Federal Government. These systems are described in more detail in Chapters 8 and 9. Note that these Federal-only systems exclude “earnings on investments” from revenue, since the assets of these trust funds are invested solely in Federal securities (thereby making them intragovernmental transfers).

#### Code X03 Contributions From Federal Government Employees

**Definition:** Amounts contributed by, or withheld from, salaries and wages of employees, and voluntary employee contributions, to provide for retirement or survivors’ benefits. Includes reimbursements for disability payments, interest on employee loans, and interest on buyback contributions.

**Includes:** Employee contributions under the Federal supplemental retirement portion of the Federal Employee Retirement System (FERS).

**Excludes:** Voluntary contributions made by Federal employees to the Thrift Savings Plan portion of the FERS.

#### Code Y20 Federal Social Security and Medicare

**Definition:** Contributions (employee, employer, and self-employed payroll taxes) to provide for benefits under the Federal Old-Age, Survivors, and Health and Disability Insurance Programs, commonly referred to as Social Security and Medicare.

#### Code Y31 Federal Veterans’ Life Insurance

**Definition:** Insurance premiums from veterans for purchase of annuities in life insurance programs administered by the U.S. Department of Veterans Affairs (formerly, U.S. Veterans Administration).

**Excludes:** Appropriations from general and special revenue funds (intragovernmental transfers).

#### Code Y41 Federal Railroad Retirement

**Definition:** Contributions (employee and employer) to provide for benefits under the Federal Railroad Retirement and Disability System.

**Excludes:** Contributions from Social Security trusts, tax subsidies, and any other Federal receipts representing interfund transfers; and contributions for Federal railroad unemployment compensation (use *Unemployment Compensation - Contributions*, code Y01).

## SOCIAL INSURANCE TRUST REVENUE: BY TYPE

### Exhibit Code Statistics Related to Federal-Only Social Insurance Trust Revenues (Summarized – see Chapters 8 and 9 for detail)

#### Code and Description

Code X99	Interest on U.S. Securities Held By Federal Retirement Systems
Code Y22	Interest on U.S. Securities Held By Federal Social Security and Medicare Accounts
Code Y32	Interest on U.S. Securities Held By Federal Veterans' Life Insurance Funds
Code Y42	Interest on U.S. Securities Held By Railroad Retirement Fund Accounts
Code Y99	Interest on U.S. Securities Held By Federal Government Unemployment Compensation Accounts

#### CATEGORY

#### PUBLIC EMPLOYEE RETIREMENT SYSTEMS

Contributions from employees and other governments (as employers or as grants-in-aid and shared taxes); and interest earnings on investments of retirement systems administered by governments for public employees.

These data are collected by a separate mail canvass survey of state and local government-administered public employee retirement systems.

See Chapter 8 for a full discussion of exhibit codes and calculated statistics for employee retirement systems.

#### **SUB-CATEGORY: Employee Contributions**

Amounts contributed or withheld from salaries and wages of employees, and voluntary employee contributions, to provide for retirement or survivors' benefits. Includes reimbursements for disability payments, interest on employee loans, and interest on buyback contributions.

Also includes contributions from general employees as well as those of public colleges and other institutions or dependent agencies.

#### **Code X01 Contributions From Local Government Employees**

#### **Code X02 Contributions From State Government Employees**

#### **Special Consideration:**

This code applies to state governments only. No locally-administered employee retirement systems cover state government employees.

## SOCIAL INSURANCE TRUST REVENUE: BY TYPE

### SUB-CATEGORY: Employer (Government) Contributions

#### Code X05 Contributions from Other Governments

**Definition:** For local governments, amounts received either from the state or from other local governments as employer contributions for their own employees. Contributions from state governments to local retirement systems includes not only employer contributions but also state aid (e.g., contributions on behalf of local teachers) and shared taxes (e.g., portion of taxes imposed on insurance companies), even if such amounts are received through the parent government. For state governments, includes amounts received from local governments as employer contributions for their own employees.

**Excludes:** Contributions from parent government that administers the employee retirement system, including its share as an employer (use exhibit codes *From Parent Local Government*, code X04, or *State Contributions To Own System, Total*, code X06 – see Chapter 8 for details) and repayment of loans made to members (nonrevenue).

### SUB-CATEGORY: Other Revenue (Other Receipts)

#### Code X08 Total Earnings on Investments

**Definition:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments. Includes unrealized gains (and losses), as reported for accounting purposes.

**Excludes:** Rental of property owned by a retirement system and leased to its parent government, and amortization of discounts (nonrevenues).

#### Special Considerations:

1. This is a calculated statistic only. It is the sum of the following five exhibit codes (see Chapter 8 for additional definitions).
  - + Z71 Interest Earnings
  - + Z72 Dividend Earnings
  - + Z73 Other Investment Earnings
  - + Z96 Gains on Investments, (Realized and Unrealized)
  - Z91 Losses on Investments (Realized and Unrealized)
2. For Retirement Survey purposes, X08 includes another exhibit code in the calculation as well, *Rentals from State Government*, code Z98. However, such receipts reflect an intragovernmental transaction and thus cannot be included as revenue for a government. See Chapter 8.

## SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT

### Code X08 Total Earnings on Investments - continued

#### Special Considerations: (continued)

3. Previous versions of the *Classification Manual* separated earnings on investments between interest income (code X08) and other types of investment earnings (X09). Since this distinction was not made on the survey schedules themselves, these two codes were consolidated effective with fiscal year 1990.

### Exhibit Codes Related to Public Employee Retirement Systems Receipts (Summarized – see Chapter 8 for detail)

#### Code and Description

Code X04	From Parent Local Government
Code Z71	Interest Earnings
Code Z72	Dividend Earnings
Code Z73	Other Investment Earnings
Code Z91	Losses on Investments (Realized and Unrealized)
Code Z95	Other Receipts, NEC
Code Z96	Gains on Investments, (Realized and Unrealized)
Code Z98	Rentals from State Government
Code X06	State Contributions To Own System, Total
Code V87	State Contributions to Own System, on Behalf of Local Employees
Code Z99	State Contributions to Own System, on Behalf of State Employees

## SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY

### UNEMPLOYMENT COMPENSATION SYSTEMS

Contributions from employees and governments (as employers) and interest earnings on deposits in the U.S. Treasury for the cooperative Federal-state unemployment compensation insurance system and for Federal railroad unemployment compensation. This category applies only to the Federal Government, state governments, and the District of Columbia. For a description of how this system operates, see Chapter 9.

Note that these data are obtained largely from the Employment and Training Administration of the U.S. Department of Labor.

#### Code Y01 Contributions

**Definition:** Payroll levies (or “taxes”) collected from private and public employers (and in some cases employees) to provide for unemployment compensation benefits.

**Excludes:** Borrowing of funds (nonrevenues) and contributions (including special payroll levies) to pay debt service on loans issued to cover fund deficits (report at *Miscellaneous General Revenue, NEC*, code U99).

#### Code Y02 Interest Credited by U.S. Government

**Definition:** Interests earned on deposits held in the Unemployment Trust Fund of the U.S. Treasury and credited to individual state governments and to the District of Columbia.

#### Code Y04 Federal Advances and Contributions

**Definition:** Net amounts credited to the accounts of the individual state governments and District of Columbia during periods where contributions and interest are insufficient to pay benefits due. Report repayment of advances as deductions to this code, not as unemployment compensation expenditures.

#### Exhibit Codes Related to Unemployment Compensation System Receipts (Summarized – see Chapter 9 for detail)

##### Code and Description

Code Y99	Interest on U.S. Securities Held by Federal portion of the Unemployment Compensation Trust Funds.
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## SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY

### WORKERS' COMPENSATION SYSTEMS

Contributions and interest earnings of state government-operated insurance trust funds to provide accident, disability, and death benefits for private and public employees. This category applies solely to state governments.

These data are collected largely by a separate mail canvass survey of state workers' compensation systems. See Chapter 9 for a detailed discussion of exhibit codes for workers' compensation systems.

#### Code Y11 Contributions

**Definition:** Premiums, assessments, payroll "taxes" or other contributions collected from employers and employees to provide for workers' compensation benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

**Excludes:** Contributions from state government administering insurance trust system (use *Own Contributions from Administering Government*, code Y10); policy dividends or return of excess premiums (report as a deduction from revenues); penalties and fines (use *Fines and Forfeits*, code U30); charges for such services as copying documents (report at *All Other General Charges*, code A89); recovery of benefits and other miscellaneous revenues (use *Miscellaneous General Revenue, NEC*, code U99); and Federal grants (report at appropriate *Intergovernmental Revenue from the Federal Government* code).

#### Code Y12 Earnings on Investments

**Definition:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

**Special Considerations:**

1. Report losses on investments at expenditure exhibit *Administrative Expenses*, code Y15 (see Chapter 5).
2. Previous manuals separated earnings on investments between interest income (code Y12) and other types of investment earnings (code Y13). Since this distinction was not made on the survey schedules themselves, these two codes were consolidated effective with fiscal year 1990.

#### Exhibit Codes Related to Workers' Compensation Systems Revenue (Summarized – see Chapter 9 for detail)

##### Code and Description

Code Y10      Own Contribution from Administering Government

## SOCIAL INSURANCE TRUST REVENUE BY TYPE: REGULAR AND EXHIBIT

### CATEGORY OTHER STATE SOCIAL INSURANCE TRUST SYSTEMS

Contributions and earnings on investments for state-administered social insurance systems for health benefits, disability benefits, and other purposes. This category applies solely to state governments.

These data are collected largely by a separate mail canvass survey of state miscellaneous insurance trust systems. See Chapter 9 for additional detail on exhibit codes for other Federal and state social insurance trust systems.

#### Code Y51 Contributions

**Definition:** Premiums, assessments, or contributions collected from members to provide for benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

**Excludes:** Contributions from state government administering insurance trust system (use *Contributions to Own System*, code Y50).

#### Code Y52 Earnings on Investments

**Definition:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

**Special Consideration:**

1. Report losses on investments at exhibit *Other Payments*, code Y54 (see Chapter 5).
2. Previous manuals separated earnings on investments between interest income (code Y52) and other types of investment earnings (code Y55). Since this distinction was not made on the survey schedules themselves, these two codes were consolidated effective with fiscal year 1990.

#### Exhibit Codes Related to Other State Social Insurance Trust Systems Revenue (Summarized – see Chapter 9 for detail)

Code and Description

Code Y50 Contributions from Administering Government

#### 4.10 Tables

These tables show how the revenue codes used in the Census Bureau's government finance statistical program apply to the three levels and all types of governments. The tables are shown here and repeated in Appendix 2. The revenue codes are split into the three tables for ease of reference. Table 4.1 covers the general government sector, Table 4.2 the utilities and liquor stores sectors, and Table 4.3 the social insurance trust sector (and the sub-sectors by type of social insurance trust system).

**Table 4.1**  
**Revenue Code Validity by Level and Type of Government: General Revenue – page 1 of 3**

Revenue Type	Level and Type of Government						
	Federal	State	County	Municipal	Township	Special Districts	School Districts
<b>Taxes</b>							
Regular statistics:							
T01	X	Valid	Valid	Valid	Valid	Valid	Valid
T08	Valid	X	X	X	X	X	X
T09	X	Valid	Valid	Valid	Valid	Valid	Valid
T10	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T11	X	Valid	Valid	Valid	Valid	Valid	Valid
T12	X	Valid	Valid	Valid	Valid	Valid	Valid
T13	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T14	X	Valid	Valid	Valid	Valid	Valid	Valid
T15	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T16	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T19	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T20	X	Valid	Valid	Valid	Valid	Valid	Valid
T21	X	Valid	Valid	Valid	Valid	Valid	Valid
T22	X	Valid	Valid	Valid	Valid	Valid	Valid
T23	X	Valid	Valid	Valid	Valid	Valid	Valid
T24	X	Valid	Valid	Valid	Valid	Valid	Valid
T25	X	Valid	Valid	Valid	Valid	Valid	Valid
T27	X	Valid	Valid	Valid	Valid	Valid	Valid
T28	X	Valid	Valid	Valid	Valid	Valid	Valid
T29	X	Valid	Valid	Valid	Valid	Valid	Valid
T40	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T41	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T50	Valid	Valid	Valid	Valid	Valid	Valid	Valid
T51	X	Valid	Valid	Valid	Valid	Valid	Valid
T53	X	Valid	Valid	Valid	Valid	Valid	Valid
T99	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Exhibit statistics: None							
<b>Intergovernmental From Federal</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special Districts</b>	<b>School Districts</b>
Regular statistics:							
B01	X	Valid	Valid	Valid	Valid	Valid	X
B21	X	Valid	Valid	Valid	Valid	Valid	Valid
B22 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X
B30	X	Valid	Valid	Valid	Valid	X	X
B42	X	Valid	Valid	Valid	Valid	Valid	X
B46	X	Valid	Valid	Valid	Valid	Valid	X
B50	X	Valid	Valid	Valid	Valid	Valid	X
B59	X	Valid	Valid	Valid	Valid	Valid	X
B79	X	Valid	Valid	Valid	Valid	Valid	X
B80	X	Valid	Valid	Valid	Valid	Valid	X
B89	X	Valid	Valid	Valid	Valid	Valid	X
B91	X	Valid	Valid	Valid	Valid	Valid	X
B92	X	Valid	Valid	Valid	Valid	Valid	X
B93	X	Valid	Valid	Valid	Valid	Valid	X
B94	X	Valid	Valid	Valid	Valid	Valid	X
Exhibit statistics: None							

**Notes:**

<sup>1</sup>B22 is a valid code at the local government level for Washington DC, only.

**Table 4.1**  
**Revenue Code Validity by Level and Type of Government: General Revenue**  
page 2 of 3

Revenue Type	Level and Type of Government						
Intergovernmental From State	Federal	State	County	Municipal	Township	Special District	School District
Regular statistics:							
C21 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	Valid
C30 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	X	X
C42 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C46 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C50 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C79 <sup>2</sup>	Valid	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C80 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C89 <sup>2</sup>	Valid	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C91 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C92 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C93 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
C94 <sup>2</sup>	X	X	Valid	Valid <sup>2</sup>	Valid	Valid	X
Exhibit statistics: None							
Intergovernmental From Local	Federal	State	County	Municipal	Township	Special District	School District
Regular statistics:							
D11 <sup>3</sup>	X	X	X	X	X	X	Valid <sup>3</sup>
D21	X	Valid	Valid	Valid	Valid	Valid	Valid
D30	X	Valid	Valid	Valid	Valid	X	X
D42	X	Valid	Valid	Valid	Valid	Valid	X
D46	X	Valid	Valid	Valid	Valid	Valid	X
D50 <sup>4</sup>	X	Valid <sup>4</sup>	Valid	Valid	Valid	Valid	X
D79	X	Valid	Valid	Valid	Valid	Valid	X
D80	X	Valid	Valid	Valid	Valid	Valid	X
D89	X	Valid	Valid	Valid	Valid	Valid	X
D91	X	Valid	Valid	Valid	Valid	Valid	X
D92	X	Valid	Valid	Valid	Valid	Valid	X
D93	X	Valid	Valid	Valid	Valid	Valid	X
D94	X	Valid	Valid	Valid	Valid	Valid	X
Exhibit statistics: None							

**Notes:**

<sup>2</sup>Although valid for municipal governments, this code is not valid for Washington, DC, by definition.

<sup>3</sup>This code is valid only for school districts. It is not used in aggregate statistics by level or type of government.

<sup>4</sup>This code becomes valid for state government effective with 2006 statistics.

**Table 4.1**  
**Revenue Code Validity by Level and Type of Government: General Revenue**  
page 3 of 3

Revenue Type	Level and Type of Government						
	Federal	State	County	Municipal	Township	Special District	School District
<b>Current Charges</b>							
Regular statistics:							
A01	Valid	Valid	Valid	Valid	Valid	Valid	X
A03	X	Valid	Valid	Valid	Valid	Valid	X
A06	Valid	X	X	X	X	X	X
A09	X	Valid	Valid	Valid	Valid	X	Valid
A10	X	Valid	Valid	Valid	Valid	X	Valid
A12	X	Valid	Valid	Valid	Valid	X	Valid
A14	Valid	X	X	X	X	X	X
A16	X	Valid	Valid	Valid	Valid	X	Valid
A18	X	Valid	Valid	Valid	Valid	Valid	Valid
A21	Valid	Valid	X	X	X	X	X
A36	Valid	Valid	Valid	Valid	Valid	Valid	Valid
A44	X	Valid	Valid	Valid	Valid	Valid	X
A45	X	Valid	Valid	Valid	Valid	Valid	X
A50	Valid	Valid	Valid	Valid	Valid	Valid	X
A56	Valid	Valid	X	X	X	X	X
A59	Valid	Valid	Valid	Valid	Valid	Valid	X
A60	X	Valid	Valid	Valid	Valid	Valid	X
A61	Valid	Valid	Valid	Valid	Valid	Valid	X
A80	X	Valid	Valid	Valid	Valid	Valid	X
A81	Valid	Valid	Valid	Valid	Valid	Valid	X
A87	Valid	Valid	Valid	Valid	Valid	Valid	X
A89	Valid	Valid	Valid	Valid	Valid	Valid	X
Exhibit statistics: None							
<b>Miscellaneous</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>
Regular statistics:							
U01	X	Valid	Valid	Valid	Valid	Valid	Valid
U11	Valid	Valid	Valid	Valid	Valid	Valid	Valid
U20	Valid	Valid	Valid	Valid	Valid	Valid	Valid
U21	X	Valid	X	X	X	X	X
U30	Valid	Valid	Valid	Valid	Valid	Valid	Valid
U40	X	Valid	Valid	Valid	Valid	X	X
U41	X	Valid	Valid	Valid	Valid	Valid	Valid
U50	X	Valid	Valid	Valid	Valid	Valid	Valid
U95	X	Valid	Valid	Valid	Valid	Valid	Valid
U99	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Exhibit statistics:							
CGR <sup>5</sup>	X	Valid	X	X <sup>5</sup>	X	X	X
Z51 <sup>5</sup>	X	Valid	X	X <sup>5</sup>	X	X	X
Z54 <sup>5</sup>	X	Valid	X	X <sup>5</sup>	X	X	X

**Key:**

Valid Statistics can be reported for these governments.

X Statistics cannot be reported for these governments.

**Notes:**

<sup>5</sup>Valid code at the local government level for Washington, DC, only.

Table 4.2 Revenue Code Validity by Level and Type of Government: Liquor Stores and Utilities Sectors							
Revenue Category	Level and Type of Government						
Liquor Stores Sector	Federal	State	County	Municipal	Township	Special District	School District
Regular statistics:							
A90	X	Valid	Valid	Valid	Valid	X	X
Exhibit statistics:							
Z41	X	Valid	X	X	X	X	X
Z44	X	Valid	X	X	X	X	X
Z48	X	Valid	X	X	X	X	X
Utilities Sector	Federal	State	County	Municipal	Township	Special District	School District
Regular statistics:							
A91	X	Valid	Valid	Valid	Valid	Valid	X
A92	X	Valid	Valid	Valid	Valid	Valid	X
A93	X	Valid	Valid	Valid	Valid	Valid	X
A94	X	Valid	Valid	Valid	Valid	Valid	X
Exhibit statistics: None							

**Key:**

Valid Statistics can be reported for these governments.

X Statistics cannot be reported for these governments.

**Table 4.3 Revenue Code Validity by Level and Type of Government:  
Social Insurance Trust Sector – page 1 of 2**

<b>Revenue Category</b>	<b>Level and Type of Government</b>						
<b>Federal Only Categories</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>
<b>Regular Statistics:</b>							
Y20	Valid	X	X	X	X	X	X
Y31	Valid	X	X	X	X	X	X
Y41	Valid	X	X	X	X	X	X
<b>Exhibit Statistics:</b>							
Y22	Valid	X	X	X	X	X	X
Y32	Valid	X	X	X	X	X	X
Y42	Valid	X	X	X	X	X	X
<b>Employee Retirement</b>							
<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>	
<b>Regular statistics:</b>							
X01	X	Valid	Valid	Valid	Valid	Valid	Valid
X02	X	Valid	X	X	X	X	X
X03	Valid	X	X	X	X	X	X
X05	X	Valid	Valid	Valid	Valid	Valid	Valid
X08	X	Valid	Valid	Valid	Valid	Valid	Valid
<b>Exhibit statistics:</b>							
V87	X	Valid	X	X	X	X	X
X04	X	X	Valid	Valid	Valid	Valid	Valid
X06	X	Valid	X	X	X	X	X
X99	Valid	X	X	X	X	X	X
Z71	X	Valid	Valid	Valid	Valid	Valid	Valid
Z72	X	Valid	Valid	Valid	Valid	Valid	Valid
Z73	X	Valid	Valid	Valid	Valid	Valid	Valid
Z91	X	Valid	Valid	Valid	Valid	Valid	Valid
Z95	X	Valid	Valid	Valid	Valid	Valid	Valid
Z96	X	Valid	Valid	Valid	Valid	Valid	Valid
Z98	X	Valid	X	X	X	X	X
Z99	X	Valid	X	X	X	X	X

**Table 4.3 Revenue Code Validity by Level and Type of Government:  
Social Insurance Trust Sector – page 2 of 2**

<b>Revenue Category</b>	<b>Level and Type of Government</b>						
<b>Unemployment Compensation</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>
Regular statistics:							
Y01 <sup>1</sup>	Valid	Valid	X	X <sup>1</sup>	X	X	X
Y02 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X
Y04 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X
Exhibit statistics:							
Y99	Valid	X	X	X	X	X	X
Workers' Compensation							
<b>Workers' Compensation</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>
Regular statistics:							
Y11	X	Valid	X	X	X	X	X
Y12	X	Valid	X	X	X	X	X
Exhibit statistics:							
Y10	X	Valid	X	X	X	X	X
Other State Social Insurance Trusts							
<b>Other State Social Insurance Trusts</b>	<b>Federal</b>	<b>State</b>	<b>County</b>	<b>Municipal</b>	<b>Township</b>	<b>Special District</b>	<b>School District</b>
Regular statistics:							
Y51 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X
Y52 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X
Exhibit statistics:							
Y50 <sup>1</sup>	X	Valid	X	X <sup>1</sup>	X	X	X

**Key:**

Valid Statistics can be reported for these governments.

X Statistics cannot be reported for these governments.

**Notes:**

<sup>1</sup>These codes are valid for Washington, DC, only at the local level.