U.S. Census Bureau
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Governments Classification System and Research Manual
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Part One: Orientation

Organization Staff
Governments Division
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This manual is intended as an instruction tool for the new employee on the organization staff and as a reference tool for experienced organization staff. The manual also is available to all Governments Division personnel as a reference guide.

How to Use This Manual

Welcome to the organization staff! This manual is an orientation and a reference tool.

The manual is divided into six parts:

Part One	Orientation
Part Two	The Governments Integrated Directory
Part Three	Directory Research
Part Four	Legislative Research
Part Five	Classification
Part Six	Volume 1

All organization analysts need to read Part One, Orientation, and Part Two, The Governments Integrated Directory. You will read the other parts that relate directly to the work you are assigned. It is helpful to also read the remaining parts to better understand the nature of the work performed in the office. Classification analysts must become experts in both legislative research and classification.

Chapter 1. Overview

Introduction

Governments Division collects data on the activities of state and local governments in the United States through censuses and surveys. The universe of governments (the Governments Integrated Directory) serves as the core for all of this work. The universe of governments is identified using the Governments Division classification system.

The objectives of the organization staff are to perpetuate the classification system and to maintain the universe of governments. Analysts research state legal codes to identify laws authorizing potentially governmental entities, either individually or as a class. The analysts then apply the standards contained in the Governments Division's definition of a government to the legislation. These standards are applied through the methodology known as the Governments Division's classification system. The classification system is the science of classifying governments.

The classification system generates classification rulings. Rulings are documented major decisions concerning the governmental nature of legally authorized entities. A summary of the rulings in effect at the time of each census is published in Volume 1 of each census of government series.

For laws authorizing governments, the analysts then conduct research to find the entities created pursuant to the law. These entities are added to the universe of governments. The universe is frozen for each census, and Volume 1 also describes the universe of governments. Classification work continues in the years between censuses, and this work is reflected in the universes used for the surveys.[1]

The Governments Division's statistics on government activities are a resource for many data users. Our statistics provide information needed to compute the public sector component of the Gross Domestic Product. Our classifications as reflected in Volume 1 are also relied on for pay and leave decisions, grants, studies of government services, and other purposes. Thus, it is essential that we have an accurate classification system and a complete and unduplicated list of governments.

Appendix A is a glossary of terms relevant to research and classification work. Appendix B is a list of databases, systems, and text files used by the office.

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[1]The U.S. Census Bureau sends a census form once every 5 years to all members of the governments directory. The Census Bureau sends a survey annually, quarterly, or monthly to a sample of the same directory.

The Process

Directory Research

Directory research is primarily conducted in one year of intensive activity, starting the year before the census year. Directory research is finding new entities and updating the governments directory. Directory research analysts conduct surveys, review state and national listings of governments, and search the Internet.

Directory research is intertwined with legislative research, classification, Volume 1, and the governments directory. Directory research will find entities for which legislation already exists and has been classified. Directory research also will find entities that are newly authorized. These new entities are referred for legislative research and classification. The results of classification will appear in the next Volume 1. Each Volume 1 describes all of the entities found through directory research and listed in the governments directory.

Legislative Research

Legislative research, ideally, is conducted continuously. Each year, the state legislatures issue session laws and these should be reviewed by the analysts for newly authorized entities and revisions to existing legislation authorizing governmental entities. In addition, the state code is reviewed once every 5 years shortly before the census.

Legislative research is intertwined with directory research, classification, Volume 1, and the governments directory. Legislative research analysts complete classification worksheets with the results of their research. Classification analysts then make decisions about classification and issue rulings. Entities ruled to be governments are found through directory research and added to the governments directory. The classification decisions are documented in Volume 1.

Classification

Classification analysts spend most of their time classifying new legislation. The analysts review classification worksheets describing new entities or classes of entities as found in the authorizing legislation. The worksheets are designed to capture information that allows a comparison of the entity's characteristics to the Governments Division's standards for a government. The analysts make decisions that are issued as classification rulings.

Classification is intertwined with directory research, legislative research, Volume 1, and the governments directory. The classification rulings, based on legislative research, are summarized in Volume 1. The types of entities that are determined to be governmental are found through directory research and added to the governments directory.

Censuses and Surveys

The governments directory is used by the division for the census and annual surveys. The survey branches use it as a name and address file to mail questionnaires to governments and dependent agencies. They also will use it as a reference file to supply information needed to process data. For example, a city's population may help determine if its reported employment is reasonable. Another use is sample selection.

Just as the organization work feeds into the survey work, the survey work feeds into the organization work. Survey respondents report status changes for entities such as dissolutions, name changes, or mergers. The directory research analysts research these changes and incorporate the changes into the governments directory.

Volume 1

Volume 1 and the governments directory are the organization staff's main products. A new Volume 1 is issued for each census. The analysts incorporate revisions to the legal codes for existing entities into the Volume 1 descriptions. The analysts add descriptions to Volume 1 for new legislation (after classification rulings are issued).

Volume 1 is intertwined with directory research, legislative research, classification, and the governments directory. Volume 1 is used by the directory research analysts as a list of types of entities to research. The classification and legislative research analysts regularly refer to Volume 1 in their work. Volume 1 describes the governments directory.

Summary

We schedule the work so as to produce the most up-to-date Volume 1 and universe of governments possible for every census. A schedule appears in Appendix C. It may appear that we progress linearly from directory research to legislative research to classification to Volume 1. The work, however, is not linear in nature. Each part may generate work for another part.

The organization activities are interrelated. It is important to recognize this and not view any work in isolation. The relationships are somewhat complicated. To keep yourself straight, keep this in mind:

> All of our work feeds into Volume 1 and the Governments Integrated Directory.
>
> The two are mirrors of each other.
>
> > Everything in the directory must be covered by Volume 1.
>
> The two are based on the classification system.
>
> > Everything in Volume 1 and the directory must be supported by a ruling.

Documentation

You will find a mixture of documents in the historic (pre-2002 census) files. The historic system developed over the years. There are binders labeled as classification rulings and folders labeled as legislative research or directory research. The binders are a combination of rulings and routine maintenance notes. The legislative research folders are a combination of classification worksheets and rulings. The directory research folders contain only directory research. We do not have documented rulings for most of the information in the recent editions of Volume 1.

Good documentation is crucial support for our classification decisions and Volume 1. We are looking into utilizing modern technology. Rulings are now appearing in electronic word processing folders. Routine maintenance notes now appear in the Governments Integrated Directory. The Organization Staff Classification and Research Sources Database lists the multitude of directory sources now available for our work.

The directory research folders and legislative research folders continue in use to some degree. Many directory sources are worked entirely online, but those that are printed out are placed in the directory research folders as in the past. The legislative research folders no longer contain classification worksheets. Instead, these folders contain a variety of notes pertaining to future research.

Proposed electronic systems are in various stages. The Classification and Research Historic Library will collect the historic documents into a searchable database. A proposed Research Request System would control correspondence between the division staffs and the organization staff. A proposed Classification Worksheets and Rulings System would clearly and completely document all legislative research and classification rulings.

We have developed tracking devices. The State Research Status Summary Table tracks overall progress through directory and legislative research and specifies which years of session laws and codes have been reviewed. The state research status individual worksheets are used for detailed documentation of sources worked for directory research.

Other Organization Staff Responsibilities

In addition to staff dedicated to classification and research work, the organization staff includes persons responsible for much of the division's data dissemination and persons maintaining historical databases containing census and survey data. Staff also sometimes conduct survey evaluations. The Census Management Staff is a subgroup of the organization staff. One of their functions is specialization in assisting data users to navigate the Governments Division website and in answering questions about division data. The Census Management staff also will create data extracts for data users.

Chapter 2. Government Defined

Introduction

In this chapter, we define a government and briefly discuss the attributes, activities, and types of governments. We also discuss dependent agencies and Indian tribes. Part Five, Classification, explains the classification of governments and dependent agencies in detail.

Government Attributes

All organization work is based on the definition of a government:

> A government is an organized entity that, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

Basically, a government has a public board or a sovereign power (such as the power to tax) and can determine its own budget.

There are many types of organizations in our nation: corporations, foundations, educational institutions, publicly supported organizations, districts, authorities, counties, cities, and more. Our job is to decide which entities are governmental. We base our decisions on the standards contained in the Governments Division's definition of a government.

We compare these standards to the legal authorization for an entity or class of entities. All entities must have some sort of legal existence such as authorization by state constitutions, state code, or special acts. We compare the legally authorized characteristics of an entity or class of entities to the Governments Division's standards and determine if it is a government, a dependent agency, or out of scope.

We pay special attention to a type of government called a special district. Special districts are independent governments known by a variety of titles including districts, authorities, boards, and commissions. Special districts are the main focus of our classification efforts. Appendix D describes the reasons for the creation of special districts.

Government Activities

Governments Division collects data for all government activities in the 50 states and the District of Columbia. The Supreme Court of Florida in Trianon v. Hialeah presented the functions and activities of government as follows:

- legislative, permitting, licensing, and executive officer functions

- enforcement of laws and the protection of the public safety
- capital improvements and property control operations
- professional, educational, and general services for the health and welfare of the citizens

In Governments Division data collection, we group government activities as utilities, liquor stores, insurance trust systems (for government employees), and state and local general government functions. Utilities include water supply, electric utility, gas supply, and public mass transit. Liquor stores must be owned and operated by a government to be counted in Governments Division statistics. Insurance trust systems are public employees' retirement, unemployment compensation, workers' compensation, and so forth that are administered by a government. We describe general government as functions such as airports, fire protection, police protection, hospitals, industrial development, irrigation, and solid waste management.

Most of these activities also are conducted privately. To be governmental, the activities must meet Governments Division standards for government classification as contained in the definition of a government.

Types of Governments

Governmental activities are conducted through a complex structure made up of numerous public bodies and agencies. The Governments Division collects data for the state governments and the five basic types of local governments: counties, municipalities, towns or townships, special districts, and school districts. There also are dependent school systems, state dependent agencies, and local dependent agencies, for which the data are typically reported with the parent government's data. Counties, municipalities, and towns or townships are general purpose governments. Special districts and independent school districts are special purpose governments created by state or general purpose local governments.

The following are brief definitions of the types of local governments. For complete descriptions, see Volume 1.

County governments

> These are organized local entities authorized in state constitutions and statutes. They are established to provide general government for a defined area. These include governments designated as boroughs in Alaska, parishes in Louisiana, and counties in other states.

Municipalities

These are organized local entities authorized in state constitutions and statutes. They are established to provide general government for a defined area. These include governments designated as cities, villages, boroughs (except in Alaska), and towns (except in Minnesota, New York, Wisconsin, and the six New England states).

Towns or townships

These are organized local entities authorized in state constitutions and statutes. They are established to provide general government for a defined area. Towns are found in Minnesota, New York, Wisconsin, and the six New England states: Connecticut, Rhode Island, Vermont, Massachusetts, Maine (including organized "plantations"), and New Hampshire (including organized "locations"). Townships are found in other states.

School districts

These are organized local entities that directly provide public elementary, secondary, or higher education and have sufficient administrative and fiscal autonomy under state law to qualify as separate governments. These exclude dependent public school systems of county, municipal, town or township, or state governments.

Special districts

These are organized local entities, other than the four categories listed above, that are authorized by state law to provide only one or a limited number of designated functions and have sufficient administrative and fiscal autonomy to qualify as separate governments. These entities are known by a variety of titles, including districts, authorities, boards, and commissions, as specified in the enabling state legislation.

We classify all of these types of governments. County, municipal, and town or township governments are readily recognized and usually easy to classify. Municipal and town/township governments are distinguished primarily by the historical circumstances surrounding their incorporation.

Legislative provisions for school district and special district governments are diverse. The numerous single-function and multiple-function districts, authorities, commissions, boards, and other entities have varying degrees of governmental character and autonomy. States vary in the

classes of entities they legislate. Also, entities created under the same state law may vary in their names or characteristics.

Dependent Agencies

The Governments Division also collects data for all of a government's dependent agencies. Governments Division defines a government as including the central government and its dependent agencies. The central government is referred to as the parent government.

Dependent agencies have certain governmental characteristics but are subject by law to control by the authorizing government. A board or commission handles operations. Financial records may be combined with or kept separately from the creating government's records.

Indian Tribes

Governments Division classifies federally recognized Indian tribes as federally dependent. In the legal sense, federally recognized tribes are dependent agencies of the federal government. This is supported by numerous court rulings. Tribal activities, however, are out of scope in the Governments Division measurements of government finances and employment. Governments Division does not classify or count state recognized or unrecognized tribes.

Most tribes have a governmental structure that often resembles a municipality. A couple tribes in Maine have full municipal powers and may issue bonds, levy taxes, and operate schools.

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Chapter 3. Organization Work as Related to the Censuses and Surveys

Introduction

The basic types of surveys and censuses conducted by Governments Division are: government finance, government employment, schools, government retirement systems, and justice systems. Governments Division also has federal programs surveys that use the governments directory to identify the location of federal funds recipients.

All surveys and censuses conducted by the Governments Division are voluntary. This is because states are sovereign governments and local governments are their subdivisions and not directly responsible to the federal government. Our censuses and surveys, nonetheless, receive a high response rate because public agencies and officials widely recognize the importance of the information we collect.

Surveys and censuses conducted by the rest of the Census Bureau are subject to confidentiality concerns. Governments Division data are not. Official records for governments and their dependent agencies are public information.

We interact with the survey staffs a great deal. We receive research requests from them - asking us to make a change to the governments directory or to classify a new entity. Our classification decisions directly affect their data collection. The following discusses some of these surveys.

Finance and Employment CensuSurveys

A census is conducted once every 5 years and cover all governments and dependent agencies. Annual surveys are mailed to a sample of the government universe. Much of the data are pulled from state records. States where most of the data are pulled from state records are called central collection states. For other states, census and survey forms are mailed as needed.

The F-33 Survey

The F-33 survey covers finances for the school districts. Most of the data are collected from the state education agencies. The Elementary and Secondary Education Statistics Branch mails supplemental forms to a few thousand individual school districts in certain states.

Medical Expenditures Panel Survey

The Medical Expenditures Panel Survey (MEPS) is an annual voluntary survey. The survey covers governments, unions, railroads, private establishments from the business register (also

known as the Standard Statistical Establishment List), and households. The data are not publicly distributed but are kept in the chief economist's office.

The MEPS uses many of the same governments and dependent agencies that the finance and employment surveys use. In addition, some trust funds are added to the governments directory specifically for the MEPS.

Appendix A. Glossary

ad valorem	In proportion to the value; used especially of a tax or duty fixed as a percentage of the value of the property or goods sold.
administrative independence	Independence from the creating agency is shown by (1) a governing body that is popularly elected or elected by benefitted citizens, (2) a governing body composed of representatives from two or more state or local governments, or (3) in the event the entity's governing body is appointed, functions that are essentially different from those of and are not subject to specification by the creating government.
appoint	Selected by other officials, including by vote of other officials.
audit	Government financial statements. Available online in many states.
area agencies on aging	Plan and coordinate nutrition, transportation, and recreation services; some directly provide services. Most are part of a state or local government or a general purpose organization.
back door referendum	The governing body gives notice of intent to levy a tax or issue a bond. If more than a specified percentage of voters petition for one, a special election must be held to determine if the tax levy or bond issue can be made.
blended component unit	(accounting terminology) Legally separate entities that are in substance part of the primary government's operations. The data for these units are combined with the data for the primary government.
blue book	State manuals describing the state organization. Also, the directory of central collection arrangements and coverages maintained by the finance staff.
bond banks and pooled debt	To reduce the cost of issuing debt and to achieve a lower interest rate, governments sometimes agree to issue debt jointly. For example, a state government may create a bond bank that issues debt in the state's name that is then used to purchase securities from local governments. Local governments also may create their own bond banks or enter into pooled debt arrangements where one member issues debt and others borrow from the proceeds.
The Bond Buyer	A daily publication reporting development in public finance and bond issues of state and local governments.

bonds, general obligation	Principal and interest are secured by the full faith and credit of the issuing government and by its full taxing power.
bonds, limited obligation	Principal and interest are secured by revenue from fees and rents paid by users or by specified types of taxes.
bonds, refunding	Bonds that are issued to refinance existing debt at a more favorable interest rate.
bonds, revenue	Bonds that are secured by revenue from service charges or other nontax revenue.
bonds, special assessment	Bonds that are secured solely by revenue from special assessments (on front footage or benefit derived to a property owner from a given improvement).
borough	Political description applicable to county-type units in Alaska and some municipalities in Connecticut, New Jersey, and Pennsylvania.
Boundary and Annexation Survey	A survey of all or selected incorporated places and minor civil divisions, all or selected federally recognized American Indian reservations and off-reservation trust land areas, and all counties. This survey determines the correct legal limits and related information as of January 1 of the survey year.
census	A complete enumeration of a population or the business and commercial establishments, farms, or governments in an area.
Census Bureau	The nation's preeminent statistical collection and dissemination agency. It publishes a wide variety of statistical data about people, housing, and the economy of the nation. The Census Bureau conducts approximately 200 annual surveys and conducts the decennial census of the United States population and the quinquennial census of business and manufacturing.
central collection state	Cooperative local government data programs run by many state governments. These states report for all or a segment of their local governments on the Governments Division finance survey. The states also may have guidelines on where to include payrolls of various employees.
certificate of participation	A joint bond issue of a group of local governments. It is not a special district.

class of entities	Organizations authorized under a general law that allows the creation of organizations performing a certain function or functions. For example, organizations created under a general law authorizing water authorities.
classification ruling	The results of an analysis of the authorizing legislation for an entity or class of entities to determine whether the entity is a special district or a dependent agency of another government.
code	Legal rules known as statutes, regulations, or ordinances.
commonwealth	"Commonwealth of [state]" is the official title of some states.
community action agencies	Entities created in response to a federal low-income assistance program. The local government designates which entity, usually private with some public officials, administers the local community action program.
component unit	(accounting terminology per the GASB statement 14) Legally separate entities for which the primary government is financially accountable (as defined by the GASB).
consolidated government	A governmental unit for which the functions of an incorporated place and its county or minor civil division have merged to form a common government; for example, a consolidated city-county government.
constituency	A body of constituents; the voters or residents in a district represented by an elective official.
county governments	Organized local governments authorized in state constitutions and statutes and established to provide general government; includes those governments designated as boroughs in Alaska, as parishes in Louisiana, and as counties in other states.
court en banc	A term used in Louisiana law to mean a meeting of all of the judges of the court. These judges are state officials.
criminal justice planning agencies	Entities established by the states for regional criminal justice planning. Some of the agencies are part of a state or local government or a general purpose planning organization.
de facto	Corporations organized in certain unsuccessful attempts to comply with existing laws. These corporations cannot be challenged in court.

de jure	Corporations organized in compliance with existing law. The legality of the organization can be challenged in court in a direct proceeding.
debt	The Census Bureau's concept of public debt is an inclusive one. Public debt consists of all long-term credit obligations of a government or its agencies, whether backed by the government's full faith and credit or or nonguaranteed, and all interest-bearing short-term credit obligations. Public debt includes judgments, mortgages, revenue bonds, general obligation bonds, notes, and interest-bearing warrants. It includes tax exempt as well as taxable public debt. It includes public debt for public improvements (roads, sewers, airports, and so forth) and public debt issued for the direct benefit of the private sector (industrial development, mortgage revenue, pollution control, and so forth). Public debt excludes noninterest-bearing short-term obligations, interfund obligations, amounts held in trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee retirement funds.
depag	A listing of state and local dependent agencies used by the survey staff when working in the field.
dependent agency	Entities created by a government and having certain governmental characteristics but subject by law to control by the authorizing government.
differential taxation	The application of more than one level of taxation or services throughout the area the government serves.
directory research	Finding new entities through the G-24 survey and state and national sources.
discretely presented component unit	(accounting terminology) The data for these units are reported in a separate column in the city's or county's financial statements to emphasize that the units are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from the primary government.
disincorporation date	Legally, the date the dissolution of the government is effective. In practice, if the actual date is not known, July 1 of the year preceding the latest completed survey year is used.
e-15	Governments Division employment surveys for a group of agencies mailed to one government office.

Economic Statistical Methods and Programming Division (ESMPD)	Conducts statistical work for the economic directorate.
education service agencies	Provide coordination and services to schools. They function at the state level. They do not operate schools.
elect	see popularly elected
electors of the district	A person who elects or may elect.
enterprise fund	(accounting terminology) Used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.
equipment	Apparatus, furnishings, motor vehicles, office machine, and the like, having an expected life of more than 5 years.
ex officio	By virtue of office or official position.
financial reporting entity	(accounting terminology per the GASB statement 14) Consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
financially accountable	(accounting terminology per the GASB statement 14) A primary government is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if it appoints a voting majority of the entity's governing body and one of the following: the primary government has the ability to impose its will on the entity or there exists a financial benefit/burden relationship. A primary government also may be financially accountable for entities that are fiscally dependent on it.

fiscal independence	This generally derives from the power of the entity to determine its budget without review and detailed modification by other state or local officials or governments, to determine taxes to be levied for its support, to fix and collect charges for its services, or to issue debt without review by another local government.
fiscal year	The 12-month period at the end of which any government or any government agency determines its financial condition and the results of its operations and closes it books.
ff	Abbreviation for "following."
full faith and credit debt	Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources but representing a liability payable from any other available resources if the pledged sources are insufficient.
fund	Accounting devices through which governments administer their finances. Funds support specific activities or attain certain objectives.
(g)	Abbreviation for "paragraph."
G-24 survey	Also called the Prelist of Governments. A survey sent to most counties and independent cities requesting an update of their lists of special districts. It is sent prior to the directory survey and the census of governments to update their mailing lists. It also is the basic information gathering effort for special districts.
GASB	Governments Accounting Standards Board.
general laws	These authorize a class of entities, such as water districts. These laws appear in the state codes (that is, the codified laws).
Geography Division	Defines decennial census geography; creates and maintains the Master Address File; spatially locates addresses using the TIGER® database; maintains and updates the TIGER®; and provides geographic support for other business, economic, and government surveys and censuses.
government	A government is an organized entity that, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

Governments Division	Conducts surveys of local governments, schools, criminal justice organizations, and federal funding programs.
governments integrated directory (GID)	The universe file of governments in the United States. It is maintained by the Governments Division of the Census Bureau. It is used both as a name and address file (to mail questionnaires to respondents) and as a reference file (to supply information needed to process data). It is also sometimes called the Directory of Governments file.
health systems agencies	Entities engaging in area-wide health planning. The majority of each agency's governing body is private individuals, the balance of the membership includes health care providers and local elected officials. Most of these agencies are established as private nonprofit corporations.
incorporation date	Legally, the date that the creation of the government is effective. In the governments directory, if the actual data is not known, we use July 1 of the survey year the entity was added to the directory as active.
independent city	An incorporated place that is independent - that is, not part - of any county. All incorporated places classified as cities in Virginia are independent cities, as are Baltimore, Maryland; St. Louis, Missouri; and Carson City, Nevada.
interstate compact	Two or more governments create an interstate entity that is usually a planning agency. Some are special districts.
institutions	For Governments Division, institutions are physical entities. They may be organizationally under a state agency or department. Institutions include institutions of higher education, hospitals (including mental hospitals), correctional institutions, welfare institutions (veterans' homes, nursing homes, and the like), and special schools (schools for the deaf and blind, vocational schools, and the like).
joint exercise of powers agreement	Two or more governments create an entity that may be a special district or a dependent agency. These are usually classified as special districts for data collection purposes.
joint meetings agreement	Multiple governments (states or local) create a dependent agency.

joint venture	(accounting terminology) A contractual arrangement that is owned, operated, or governed by two or more participants as a separate activity subject to joint control, in which all participants retain an ongoing financial interest or responsibility.
jointly governed	(accounting terminology) Entities governed by representatives from each of the creating governments. These entities are similar to joint ventures except there is no ongoing financial interest or responsibility by the participating governments.
jus privatum	Private property rights that may exist in the use and possession of trust lands. The state may convey the jus privatum to private owners, but this private interest is subservient to the jus publicum, which is the state's inalienable interest that it continues to hold in the trust land or water.
jus publicum	The public's right to use and enjoy public trust lands.
legislative research	Reviewing state codes for changes affecting existing entities and laws authorizing new classes of entities.
Lexis	An online database of legal codes, session laws, and bills among other legislative materials.
local education agencies	Operation of elementary/secondary public schools. In the education community, local education agencies (LEA) are synonymous with school district. For Governments Division: School district governments exclude dependent school systems but can include higher education. LEA refers to elementary/secondary public education. LEAs include both dependent and independent public school systems.
local governments	Includes counties, municipalities, towns or townships, special districts, and school districts.
Mergent's	Short for Mergent's Municipal and Government Manual. Formerly known as Moody's. Provides listings of bonds for governments and sometimes provides brief descriptions

municipal governments	Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as cities, villages, boroughs (except in Alaska), towns (except in the six New England States, Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the "incorporated places" designation used in Census Bureau reporting of population and housing statistics, subject to an important qualification -- census statistics on governments exclude places that are currently governmentally inactive.
National Center for Education Statistics (NCES)	The federal entity fulfilling a Congressional mandate to collect, collate, analyze, and report complete statistics on the condition of American education.
Nonguaranteed debt	Long-term debt payable solely from pledged specific sources; for example, from earnings of revenue-producing activities (utilities, toll bridges, and so forth), from special assessments, or from nonspecific property taxes. Includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.
notes, temporary	Short-term debt with a maturity of less than one year, often issued in anticipation of a tax levy or a bond issue.
ordinance	An official, permanent (unless repealed) law created by a municipality. A few examples of subjects of ordinances include special districts, zoning, and building codes.
P.L.	Abbreviation for public law.
parcel fee	A parcel fee may be a tax, if it taxes all in the governmental area based on property value and benefits the community, or it may be a fee, if it taxes and benefits a specific property with capital improvements.
popularly elected	Popularly elected means the electors represent everyone legally entitled to vote in a governmental area or a taxing district. Popular election is necessary to prove governmental authority. However, election by corporation members, property owners, or stockholders not representing the entire governmental area or taxing district is evidence of administrative independence.
private-use airport	(aviation terminology) An airport that is not open for the use of the general public.

privately owned airport	(aviation terminology) An airport that is owned by a private individual or corporation.
property taxes	Taxes conditioned on ownership of property and measured by its value.
public airport or public general aviation airport	(aviation terminology) An airport used for public purposes under the control of a public agency, and the landing area of which is publicly owned.
publicly owned airport	(aviation terminology) An airport that is publicly owned and under the control of a public agency.
public-use airport	(aviation terminology) An airport open to public use without prior permission and without restrictions withing the physical capabilities of the facility. It may or may not be publicly owned.
quasi-public	A privately founded entity for which the primary purpose is to enter into contracts or agreements with governmental entities or that performs a public function.
reciprocal weight	The number of times figures for the unit are blown up to derive state and national totals.
Regional organizations	Includes general purpose organizations and special purpose organizations. Both engage in multijurisdictional planning and coordination. General purpose organizations are involved in programs of area-wide concern. Special purpose organizations focus on a single area such as aging or health and may also deliver services. Special purpose organizations include community action agencies, area agencies on aging, health system agencies, and criminal justice planning agencies, and other special purpose organizations.
repeal	To revoke or annul a law, tax, and so forth by express legislative enactment
resolution	Governments express intentions or opinions with resolutions. Resolutions are regarded as temporary. A few examples of subjects of resolutions include approval of a contract or recognition of a citizen for distinguished service to the city.
sale of property	Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

school district governments	Organized local entities providing public elementary, secondary, and/or higher education that, under state law, have sufficient administrative and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or state governments.
session law	These are uncodified state laws that change, repeal, or add to the state code. They may become codified.
special acts	These create a specific entity. The entity may be named in the act. Special acts may appear in the state codes or in the session laws as uncodified laws.
special assessments	Compulsory contributions and reimbursements from property owners who benefit from specific public improvements to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected by the improvements. Also impact fees to fund the extension of water, sewer, roads, and other infrastructure facilities in new developments.
special district governments	All organized local entities, other than counties, municipalities, towns or townships, and school districts, authorized by state law to provide only one or a limited number of designated functions and with sufficient administrative and fiscal autonomy to qualify as separate governments. These are known by a variety of titles including districts, authorities, boards, commissions, and so forth as specified in the enabling state legislation.
subcounty general purpose governments	These include municipal and township governments. Municipal and township governments are distinguished primarily by the historical circumstances surrounding their incorporation.
taxes	Compulsory contributions exacted by a government for public purposes.
town or township governments	Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as towns in Connecticut, Maine (including organized "plantations"), Massachusetts, Minnesota, New Hampshire (including organized "locations"), New York, Rhode Island, Vermont, and Wisconsin, and townships in other states.
trust and agency funds	Funds used solely for the accounting of transactions that a government undertakes for private individuals (trust funds) or another government (agency funds).

unorganized	The geographic area has no government.
void	Corporations organized without attempting to comply with an existing law. These corporations may be challenged in court by persons affected.
Volume 1	Volume 1 is a census of governments publication that contains government counts by state, type, and other characteristics and descriptions of the local government structure for each state. Pre-2002 versions refer to the individual state descriptions as Volume 1 Appendix A.
watershed districts	These districts build, replace, or repair small dams. The primary purpose of these dams is flood control. According to the United States Department of Agriculture, the districts also can provide municipal water supply, wildlife habitat, water for livestock, and recreational opportunities.

Appendix B. Organization of the Office Files

Servers

Governments Division server

The Governments Division share directory is on GOVS07.

Governments directory server

The Governments Integrated Directory database is on GOVS06.

Organization staff server

The organization staff's files are on GOVS05.

Systems and Databases

Classification and Research Historic Library

Under construction. This will be a database of scanned classification worksheets and rulings. Presently this information is found in a variety of binders, paper files, and electronic folders.

Governments Integrated Directory

The division's list of governments is kept in a database format in Oracle. It is known as the Governments Integrated Directory or GID.

Organization Staff Classification and Research Sources Database

This database is in Access and located at GOVS05research tools/resources. The database is for all organization analysts to list all sources used during directory research. You also should create a state research status individual worksheet for each of your states. The database and the worksheets will be a valuable starting point for the next census.

Research Request System

Under construction. This will be a database of all requests for research from the division and the responses from the organization staff. The system will organize communication between the division and the organization staff.

Documentation

Classification rulings (paper and electronic)

Rulings from before 1998 are in paper binders and may be in GOVS05/research/tools/rulings/history. Rulings since 1998 are filed in paper folders and may be in GOVS05/research tools/rulings. The information in these old filing systems is being scanned into an electronic library, the Classification and Research Historic Library. Rulings for the 2007 census are kept in GOVS05/Volume1. Some of the 2002 rulings also may be found in GOVS05/Volume1.

Depag files (electronic)

These files contain lists of dependent agencies. The finance and employment staff use these files, particularly on field trips. We help update them. They are kept in GOVS07/share/govs/depag.

Directory research files (paper)

These contain lists of special districts collected from state and national sources. The analyst will want to check the lists from the previous census for notes on particular entities. If so, the analyst may not need to repeat the research.

Legislative research files (paper)

The folders since 2002 contain notes concerning such issues as entities that have not been classified because of lack of information or that have been classified but need to be found for addition to the governments directory. The pre-2002 folders are a mixture of notes, worksheets, and rulings.

State research status individual worksheets (electronic)

These are detailed reports for directory and legislative research for individual states. These forms are in GOVS05/research tools/state research status.

State Research Status Summary Table (electronic)

This excel worksheet is in GOVS05/research tools/state research status. It allows you to document your overall progress through directory and legislative research for each state, thus, providing a summary for the branch chief and a record for the next analyst. The branch chief uses this worksheet to monitor the office's progress.

Volume 1 (electronic)

State descriptions for the 2002 census edition of Volume 1 are kept in GOVS05/Volume1. Descriptions for the 1997 census are kept in GOVS05/research tools/97volume1.

Surveys

Directory survey (electronic)

The census of governments directory survey is conducted as part of directory research. The materials are kept in GOVS05/peb surveys/directory survey.

G-24 survey (electronic)

The G-24 survey is conducted as part of directory research. The instructions and other G-24 materials are kept in GOVS05/peb surveys/G-24.

Popularly elected officials

This survey is conducted when funding is available.

Miscellaneous

Courts (electronic)

GOVS05/research tools/courts contains the results of a project done for the Department of Justice. It is a listing of all state courts by state.

Local governments portals and directories

Local governments portals and directories are available at GOVS05research tools/local government portals and directories.

Appendix C. Schedule

Activity	Completion Date
Directory research - Mergent's Municipal and Government Manual	annual
Legislative research - state session laws	annual
Directory research - G-24 survey	in the year before the census year[2] before the mailout of the directory survey
Directory research - state and national sources	in the year before the census year
Directory research - Internet sources	in the year before the census year
Directory research - directory survey	in the year before the census year
Legislative research - state code review	in the year before the census year and during the census year before Volume 1 is sent out for review
Preliminary counts released	summer of the census year
Volume 1 state description reviewed by state officials	fall/winter of the census year
Volume 1 state descriptions finalized	spring following the census year
Incorporate census counts into Volume 1state descriptions	spring following the census year
Final reports released	spring following the census year

[2]Census years are those ending in two and seven.

Appendix D. Reasons for the Creation of Special Districts

Much of classification focuses on special districts. It is helpful to understand why governments create special districts.

Problem: State and local governments do not coincide with geographical boundaries.

Solution: Special districts can meet regional needs.

Problem: Some services are inefficient when performed on a small scale.

Solution: Special districts can be formed by two or more local governments.

Problem: Some local governments are not equipped financially or administratively within their traditional framework to handle some tasks.

Solution: Special districts can pull together experts and concentrate on a task.

Problem: The debt issuance and taxing powers of local governments are limited. There may be a constitutional debt limit or a property tax cap.

Solution: Special districts are independent of established governments and may have taxing or other revenue powers.

Problem: Some areas have special needs, and the population of the entire local government should not be affected.

Solution: Special districts can collect revenue and provide services for a specified area.

Problem: A task requires specialized personnel, knowledge, technology, or procedures.

Solution: Special districts provide a separate organization in which the governing board and management can focus on one specific function.

Problem: Some state statutes or municipal charters limit the functions the local government may perform.

Solution: Special districts enable the performance of new functions without altering the statutes or charter.