

Federal, State, and Local Governments

1997 Census of Governments - Finances

Technical Documentation

Introduction

The United States Bureau of the Census conducts a census of governments at 5-year intervals as required by law under Title 13, United States Code, Section 161. The 1997 census, similar to those taken since 1957, covers the entire range of government financial activities (revenue, expenditure, debt, and assets). The census survey results yield a series of tables and files that provide users with comprehensive statistical information about state and local government economic activity. In non-census years the [Annual Survey of Government Finance](#) is conducted covering equivalent data detail.

Current Dollars

The statistics in these tables and files are in terms of current dollar amounts. They have not been adjusted for price level changes occurring through the years.

Fiscal Years

Data in these tables and files pertain to the governments' 12-month fiscal years. The data for 1996 reflect individual government fiscal years that ended between July 1, 1996 and June 30, 1997.

Collection of Statistics on Governments

The data collection phase for the annual survey made use of two methods to obtain data: mail canvass and central collection from State sources. In about 30 states, all or part of the data for local governments was obtained from cooperative arrangements between the Census Bureau and a state government agency. These usually involved a data collection effort carried out to meet the needs of both agencies -- the state agency for purposes of audit, oversight, or information, and the Census Bureau for statistical purposes.

Data for the balance of local governments in this survey were obtained via mail questionnaires sent directly to county, municipal, township, special district, and school district governments.

Data for state governments were compiled by analysts of the Bureau of the Census, usually with the cooperation and assistance of state officials. The data were compiled from state government audits, budgets, and other financial reports, either in printed or electronic format. The compilation generally involved recasting the state financial records into the classification categories used for reporting by the Census Bureau.

Limitations of Data

Although the data in a census are not subject to sampling error, the data are subject to various nonsampling errors. For this census, these errors may include response errors, errors caused by nonresponse, and

processing errors. Every effort is made to keep these errors at a minimum.

All schedules--mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated, and centrally collected--were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures applied to the 1997 Census of Governments were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Census Bureau, if the tables or data reveal potential problems.

After using the extensive followup efforts detailed in the data collection section, only a minor percentage of the data file--representing nearly all small county, municipal or township governments--remained incomplete. Only nine percent of counties, and fifteen percent of the municipalities and townships, and thirty-one percent were total nonrespondents to the census. Imputations were done for these missing data.

For counties, municipalities and townships that failed to respond, missing data were imputed by using the most recently reported prior year census or annual survey data. These data were adjusted by growth rates calculated from similar types of governments, i.e., in the same state, type, and about the same size. The average growth rates for the reporting governments were calculated for each group. The appropriate average growth rate was applied to the nonreporting government's prior year data to get a current year imputed value. For governments that failed to report in the prior census or subsequent annual surveys, a responding county, municipality or township from the same group as the nonrespondent was randomly selected and per capita values for the respondent were multiplied by the population of the nonrespondent to get imputed values for the nonrespondent.

For special district, because of an initial lower response to the mail canvass than for general purpose governments, the special district government portion of the 1997 Census of Governments employed secondary sources and followups more extensively. These efforts included using: 1996 fiscal year data if they were available; summary financial data obtained during the organization phase of the 1997 Census of Governments; the American Hospital Association; Moody's Investors Services; and various state agencies and departments.

All imputations for special districts were done within a function code, i.e., fire protection districts were not mixed with library districts, etc. For units that responded in 1992 but not in 1997, median growth rates (calculated from similar units who responded in both 1992 and 1997) were applied to the nonrespondents' 1992 data to generate 1997 data. If the 1997 nonresponding special district had no 1992 data available, a random hot-deck method was applied. Since most of the large special districts responded to the survey, these units were left out of the 1997 respondent donor pool. Only 1997 special districts with revenue or expenditure less than \$5 million and debt less than \$15 million were included in the pool. Only units with the same function code were included in the donor pool for the nonrespondents of that function code. In other words, only small respondent library districts were used as donors for small nonrespondent library districts. Because of extreme volatility of the data for gas supply utilities, electric power utilities, water transportation

districts, and hospital districts, prior year data were not used for imputations. The hot-deck method was used to impute data for these units.

File Descriptions and Record Layouts

A listing of Type/Level-of-Government codes and the item code detail is shown at the end of this documentation. It applies to multiple data files and can be loaded into a file for application. A listing of the state names, codes and abbreviations is also located at the end of the documentation.

Viewable tables and Spreadsheet File

The layout of the viewable tables and the spreadsheet are the same. Descriptive text for each row of data is self explanatory. The viewable tables are in html format. The spreadsheet file is in Microsoft Excel format.

Individual Unit File

Also known as the "Public Use" 35-character ASCII text file. This file has a fixed record layout, but contains variable record counts per unit of government. There are no records that contain "zero" dollars for any data item.

Description: 1997 Census of Governments finance detail data (no summary amounts)

File Type: ASCII

Compressed filename and size: FinCensus97.EXE (10.1MB)

Inflated Filenames and sizes:

1997 Census Individual Item Codes.txt (57.1 MB)

1997 Census ID Records.txt (14.8 MB)

1997 Census Record Layouts.txt (694 KB)

INDIVIDUAL UNIT PUBLIC USE DATA FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
Government Code 01-02 State code 03-03 Type code 04-06 County code 07-09 Unit code 10-12 Sup code 13-14 Sub code or for State by Type-of-Government Summary	01 - 14	01	14	Numeric, zero filled

Files 01-02 State code 03-03 Type/Level code				
Item Code	15 - 17	15	3	Alpha numeric
Amount (in \$1000)	18 - 29	18	12	Numeric
Survey Year	30 - 31	30	2	Numeric
Year of Data	32 - 33	32	2	Numeric
Origin Code	34 - 35	34	2	Alpha numeric

State by Type-of-Government Summary Detail File

This file contains the same record layout as the Individual Unit, described above. It has a fixed record layout, but contains variable record counts per type of government. There are no records that contain "zero" dollars for any data item. This file is the individual unit file summed to state- area and type of government.

File Type: ASCII

Inflated Filenames and sizes: 97CensusStateType.txt (2.3 MB)

County-Area Item Code File

This file contains the same record layout as the Individual Unit, described above. It has a fixed record layout, but contains variable record counts per type of government. There are no records that contain "zero" dollars for any data item. This file is the individual unit file summed to the 3,136 county-areas.

File Type: ASCII

Filename and size: 97CensusCountyArea.txt (10.7MB)

COUNTY-AREA PUBLIC USE DATA FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
State code	01 - 02	01	02	Numeric, zero filled
County code	03 - 05	03	03	Numeric, zero filled
Item Code	15 - 17	15	3	Alpha numeric

Amount (in \$1000)	18 - 29	18	12	Numeric
Survey Year	30 - 31	30	2	Numeric
Year of Data	32 - 33	32	2	Numeric
Origin Code	34 - 35	34	2	"CA"

State by Type-of-Government Summaries (Comma Delimited File)

The record layout for this file (97STLTYP.TXT) is shown below. The file is in a fixed length comma-delimited format.

Field	Length	From	To	Delimiter Position
Item Code	3	1	3	4
United States: State and Local	12	5	16	17
United States: State Govt	12	18	29	30
United States: Local Govts	12	31	42	43
Alabama: State and Local	12	44	55	56
Alabama: State Govt	12	57	68	69
Alabama: Local Govts	12	70	81	82
Alaska: State and Local	12	83	94	95
Alaska: State Govt	12	96	107	108
Alaska: Local Govts	12	109	120	121
Arizona: State and Local	12	122	133	134
Arizona: State Govt	12	135	146	147
Arizona: Local Govts	12	148	159	160
Arkansas: State and Local	12	161	172	173
Arkansas: State Govt	12	174	185	186
Arkansas: Local Govts	12	187	198	199

California: State and Local	12	200	211	212
California: State Govt	12	213	224	225
California: Local Govts	12	226	237	238
Colorado: State and Local	12	239	250	251
Colorado: State Govt	12	252	263	264
Colorado: Local Govts	12	265	276	277
Connecticut: State and Local	12	278	289	290
Connecticut: State Govt	12	291	302	303
Connecticut: Local Govts	12	304	315	316
Delaware: State and Local	12	317	328	329
Delaware: State Govt	12	330	341	342
Delaware: Local Govts	12	343	354	355
District of Columbia	12	356	367	368
District of Columbia	12	369	380	381
District of Columbia	12	382	393	394
Florida: State and Local	12	395	406	407
Florida: State Govt	12	408	419	420
Florida: Local Govts	12	421	432	433
Georgia: State and Local	12	434	445	446
Georgia: State Govt	12	447	458	459
Georgia: Local Govts	12	460	471	472
Hawaii: State and Local	12	473	484	485
Hawaii: State Govt	12	486	497	498
Hawaii: Local Govts	12	499	510	511
Idaho: State and Local	12	512	523	524
Idaho: State Govt	12	525	536	537

Idaho: Local Govts	12	538	549	550
Illinois: State and Local	12	551	562	563
Illinois: State Govt	12	564	575	576
Illinois: Local Govts	12	577	588	589
Indiana: State and Local	12	590	601	602
Indiana: State Govt	12	603	614	615
Indiana: Local Govts	12	616	627	628
Iowa: State and Local	12	629	640	641
Iowa: State Govt	12	642	653	654
Iowa: Local Govts	12	655	666	667
Kansas: State and Local	12	668	679	680
Kansas: State Govt	12	681	692	693
Kansas: Local Govts	12	694	705	706
Kentucky: State and Local	12	707	718	719
Kentucky: State Govt	12	720	731	732
Kentucky: Local Govts	12	733	744	745
Louisiana: State and Local	12	746	757	758
Louisiana: State Govt	12	759	770	771
Louisiana: Local Govts	12	772	783	784
Maine: State and Local	12	785	796	797
Maine: State Govt	12	798	809	810
Maine: Local Govts	12	811	822	823
Maryland: State and Local	12	824	835	836
Maryland: State Govt	12	837	848	849
Maryland: Local Govts	12	850	861	862
Massachusetts: State and Local	12	863	874	875

Massachusetts: State Govt	12	876	887	888
Massachusetts: Local Govts	12	889	900	901
Michigan: State and Local	12	902	913	914
Michigan: State Govt	12	915	926	927
Michigan: Local Govts	12	928	939	940
Minnesota: State and Local	12	941	952	953
Minnesota: State Govt	12	954	965	966
Minnesota: Local Govts	12	967	978	979
Mississippi: State and Local	12	980	991	992
Mississippi: State Govt	12	993	1004	1005
Mississippi: Local Govts	12	1006	1017	1018
Missouri: State and Local	12	1019	1030	1031
Missouri: State Govt	12	1032	1043	1044
Missouri: Local Govts	12	1045	1056	1057
Montana: State and Local	12	1058	1069	1070
Montana: State Govt	12	1071	1082	1083
Montana: Local Govts	12	1084	1095	1096
Nebraska: State and Local	12	1097	1108	1109
Nebraska: State Govt	12	1110	1121	1122
Nebraska: Local Govts	12	1123	1134	1135
Nevada: State and Local	12	1136	1147	1148
Nevada: State Govt	12	1149	1160	1161
Nevada: Local Govts	12	1162	1173	1174
New Hampshire: State and Local	12	1175	1186	1187
New Hampshire: State Govt	12	1188	1199	1200
New Hampshire: Local Govts	12	1201	1212	1213

New Jersey: State and Local	12	1214	1225	1226
New Jersey: State Govt	12	1227	1238	1239
New Jersey: Local Govts	12	1240	1251	1252
New Mexico: State and Local	12	1253	1264	1265
New Mexico: State Govt	12	1266	1277	1278
New Mexico: Local Govts	12	1279	1290	1291
New York: State and Local	12	1292	1303	1304
New York: State Govt	12	1305	1316	1317
New York: Local Govts	12	1318	1329	1330
North Carolina: State and Local	12	1331	1342	1343
North Carolina: State Govt	12	1344	1355	1356
North Carolina: Local Govts	12	1357	1368	1369
North Dakota: State and Local	12	1370	1381	1382
North Dakota: State Govt	12	1383	1394	1395
North Dakota: Local Govts	12	1396	1407	1408
Ohio: State and Local	12	1409	1420	1421
Ohio: State Govt	12	1422	1433	1434
Ohio: Local Govts	12	1435	1446	1447
Oklahoma: State and Local	12	1448	1459	1460
Oklahoma: State Govt	12	1461	1472	1473
Oklahoma: Local Govts	12	1474	1485	1486
Oregon: State and Local	12	1487	1498	1499
Oregon: State Govt	12	1500	1511	1512
Oregon: Local Govts	12	1513	1524	1525
Pennsylvania: State and Local	12	1526	1537	1538
Pennsylvania: State Govt	12	1539	1550	1551

Pennsylvania: Local Govts	12	1552	1563	1564
Rhode Island: State and Local	12	1565	1576	1577
Rhode Island: State Govt	12	1578	1589	1590
Rhode Island: Local Govts	12	1591	1602	1603
South Carolina: State and Local	12	1604	1615	1616
South Carolina: State Govt	12	1617	1628	1629
South Carolina: Local Govts	12	1630	1641	1642
South Dakota: State and Local	12	1643	1654	1655
South Dakota: State Govt	12	1656	1667	1668
South Dakota: Local Govts	12	1669	1680	1681
Tennessee: State and Local	12	1682	1693	1694
Tennessee: State Govt	12	1695	1706	1707
Tennessee: Local Govts	12	1708	1719	1720
Texas: State and Local	12	1721	1732	1733
Texas: State Govt	12	1734	1745	1746
Texas: Local Govts	12	1747	1758	1759
Utah: State and Local	12	1760	1771	1772
Utah: State Govt	12	1773	1784	1785
Utah: Local Govts	12	1786	1797	1798
Vermont: State and Local	12	1799	1810	1811
Vermont: State Govt	12	1812	1823	1824
Vermont: Local Govts	12	1825	1836	1837
Virginia: State and Local	12	1838	1849	1850
Virginia: State Govt	12	1851	1862	1863
Virginia: Local Govts	12	1864	1875	1876
Washington: State and Local	12	1877	1888	1889

Washington: State Govt	12	1890	1901	1902
Washington: Local Govts	12	1903	1914	1915
West Virginia: State and Local	12	1916	1927	1928
West Virginia: State Govt	12	1929	1940	1941
West Virginia: Local Govts	12	1942	1953	1954
Wisconsin: State and Local	12	1955	1966	1967
Wisconsin: State Govt	12	1968	1979	1980
Wisconsin: Local Govts	12	1981	1992	1993
Wyoming: State and Local	12	1994	2005	2006
Wyoming: State Govt	12	2007	2018	2019
Wyoming: Local Govts	12	2020	2031	

Directory File for the Individual Unit File

The record layout is below. This file is an ASCII text, fixed length record format. It contains basic identifier information for each unit of government canvassed in the 1997 Census of Governments.

INDIVIDUAL UNIT - DIRECTORY FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
State code	01 - 02	01	02	Numeric, zero filled
Type code	03 - 03	03	01	Numeric, zero filled
County code	04 - 06	04	03	Numeric, zero filled
Unit code	07 - 09	07	03	Numeric, zero filled
Supplement (SUP) code	10 - 12	10	03	Numeric, zero filled
Sub code	13 - 14	13	02	Numeric, zero filled
Government Name	15 - 78	15	64	Alpha-Numeric

Region Code	79 - 79	79	01	Numeric
County Name	80 - 114	80	35	Alpha-Numeric
FIPS State code	115 - 116	115	02	Numeric
FIPS County code	117 - 119	117	03	Numeric
FIPS Place code	120 - 124	120	05	Numeric
FIPS MSA code	125 - 128	125	04	Numeric
FIPS CMSA code	129 - 130	129	02	Numeric
Population	131 - 139	131	09	Numeric
Population Year	140 - 141	140	02	Numeric
Enrollment	142 - 148	142	07	Numeric
School Level code	149 - 150	149	02	Alpha-Numeric
Weight (for sample years)	151 - 157	151	07	Numeric
Fiscal Year	158 - 161	158	04	Numeric
Survey Year	162 - 163	162	02	Numeric
Status Flag	164 - 165	164	02	Numeric

Directory File for County-Areas

The record layout is below. This file is an ASCII text, fixed length record format. It contains basic identifier information for each of the 3,136 county-areas identified in the 1997 Census of Governments.

File name and size: 97CountyAreaDirectory.txt (179 KB)

COUNTY-AREA - DIRECTORY FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
State code	01 - 02	01	02	Numeric, zero filled

County code	03 - 05	03	03	Numeric, zero filled
County Name	06 - 35	06	30	Alpha-Numeric
State Abbreviation	36 - 37	36	02	Alpha-Numeric
Population Year	38 - 41	38	04	Numeric
Population	42 - 51	42	10	Numeric
FIPS State code	52 - 53	52	02	Numeric
FIPS County code	54 - 56	54	03	Numeric

Code Definitions

State Abbreviations		
State Name	Abbreviation	State Code
United States	US	00
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	03
Arkansas	AR	04
California	CA	05
Colorado	CO	06
Connecticut	CT	07
Delaware	DE	08
District of Columbia	DC	09
Florida	FL	10

Georgia	GA	11
Hawaii	HI	12
Idaho	ID	13
Illinois	IL	14
Indiana	IN	15
Iowa	IA	16
Kansas	KS	17
Kentucky	KY	18
Louisiana	LA	19
Maine	ME	20
Maryland	MD	21
Massachusetts	MA	22
Michigan	MI	23
Minnesota	MN	24
Mississippi	MS	25
Missouri	MO	26
Montana	MT	27
Nebraska	NE	28
Nevada	NV	29
New Hampshire	NH	30
New Jersey	NJ	31
New Mexico	NM	32

New York	NY	33
North Carolina	NC	34
North Dakota	ND	35
Ohio	OH	36
Oklahoma	OK	37
Oregon	OR	38
Pennsylvania	PA	39
Rhode Island	RI	40
South Carolina	SC	41
South Dakota	SD	42
Tennessee	TN	43
Texas	TX	44
Utah	UT	45
Vermont	VT	46
Virginia	VA	47
Washington	WA	48
West Virginia	WV	49
Wisconsin	WI	50
Wyoming	WY	51

Estimates - Type/Level-of-Government Summary Codes

Type-Codes	Description
0	National Summary

1	State and Local Total
2	State Government Total
3	Local Government Total
4	Federal and Indian Total
5	County Government Total
6	Municipal Government Total
7	Township Government Total
8	Special District Total
9	School District Total

Origin Codes

Origin Codes and Short Descriptions

Not all of these codes are used every year. "Cut data" means that the data are in dollars, not thousands. "Multiple entries" means that like codes must be summed.

Origin-Code	Description
11	Form F11
12	Form F12
21	Form F21
22	Form F22
23	Federal Data
24	Jacket unit state
25	Jacket unit city
26	Jacket unit county

28	Form F28
29	Form F29
32	Form F32
33	Form F33
42	Form F42
62	Central Collection, cut data, multiple codes
63	Central Collection, cut data
66	IPED data, multiple entries, from NCES database
67	IPED data from NCES database
70	Central Collection, multiple codes
71	Central Collection
82	Central Collection Pennsylvania, cut data
AD	Analyst Decision to change data
BC	Batch Correction
CC	Prior Census data with inflation factor applied
CT	Calculated Total (used for schools and retirement only)
DU	Dummy Unit
GG	Government Organization
MA	Missing on incoming data - Added
MC	Missing on incoming data - Changed
MI	Missing on incoming file, imputed later
MR	Missing on incoming data

NR	Non-respondant - Imputed
OV	Overlay from school or retirement files
PL	Prior year data
PY	Prior year data with inflation factor applied
TR	Total recalculated after batch correction

Data Dictionary

Below are item codes and their titles, as included in the annual state finance survey data files. Additional information about these codes, as well as descriptions and definitions, can be found in the [Governments Finance and Employment Classification Manual](#).

DATA DICTIONARY	
Item Code	Description
A01	Charges - Air Transportation
A03	Charges - Miscellaneous Commercial Activities
A09	Charges - Elementary & Secondary Education School Lunch
A10	Charges - Elementary & Secondary Education School Tuition
A12	Charges - Elementary & Secondary Education - Other
A16	Charges - Higher Education Auxiliary Enterprises
A18	Charges - Higher Education - Other
A21	Charges - Education - Other, NEC
A36	Charges - Hospital Public
A44	Charges - Regular Highways
A45	Charges - Toll Highways
A50	Charges - Housing & Community Development
A54	Charges - Natural Resources, Agriculture
A56	Charges - Natural Resources, Forestry

A59	Charges - Natural Resources - Other
A60	Charges - Parking Facilities
A61	Charges - Parks & Recreation
A80	Charges - Sewerage
A81	Charges - Solid Waste Management
A87	Charges - Sea and Inland Port Facilities
A89	Charges - All Other
A90	Revenue - Liquor Stores
A91	Revenue - Water Utilities
A92	Revenue - Electric Utilities
A93	Revenue - Gas Utilities
A94	Revenue - Transit Utilities
B01	Federal Intergovernmental - Air Transportation
B21	Federal Intergovernmental - Education
B22	Federal Intergovernmental - Employment Security Administration
B30	Federal Intergovernmental - General Support
B42	Federal Intergovernmental - Health & Hospitals
B46	Federal Intergovernmental - Highways
B50	Federal Intergovernmental - Housing & Community Development
B54	Federal Intergovernmental - Natural Resources, Agriculture
B59	Federal Intergovernmental - Other Natural Resources
B79	Federal Intergovernmental - Public Welfare
B80	Federal Intergovernmental - Sewerage
B89	Federal Intergovernmental - All Other
B91	Federal Intergovernmental - Water Utilities
B92	Federal Intergovernmental - Electric Utilities

B93	Federal Intergovernmental - Gas Utilities
B94	Federal Intergovernmental - Transit Utilities
C21	State Intergovernmental - Education
C30	State Intergovernmental - General Support
C42	State Intergovernmental - Health & Hospitals
C46	State Intergovernmental - Highways
C50	State Intergovernmental - Housing & Community Development
C79	State Intergovernmental - Public Welfare
C80	State Intergovernmental - Sewerage
C89	State Intergovernmental - All Other
C91	State Intergovernmental - Water Utilities
C92	State Intergovernmental - Electric Utilities
C93	State Intergovernmental - Gas Utilities
C94	State Intergovernmental - Transit Utilities
CGE	Cigarette Lawsuit - Expenditures (1999)
CGR	Cigarette Lawsuit - Revenues (1999)
D21	Local Intergovernmental - Education
D30	Local Intergovernmental - General Support
D42	Local Intergovernmental - Health & Hospitals
D46	Local Intergovernmental - Highways
D50	Local Intergovernmental - Housing & Community Development
D79	Local Intergovernmental - Public Welfare
D80	Local Intergovernmental - Sewerage
D89	Local Intergovernmental - All Other
D91	Local Intergovernmental - Water Utilities
D92	Local Intergovernmental - Electric Utilities

D93	Local Intergovernmental - Gas Utilities
D94	Local Intergovernmental - Transit Utilities
E01	Current Operations - Air Transportation
E03	Current Operations - Miscellaneous Commercial Activities, NEC
E04	Current Operations - Correctional Institutions
E05	Current Operations - Corrections - Other
E12	Current Operations - Elementary & Secondary Education
E16	Current Operations - Higher Education Auxiliary Enterprises
E18	Current Operations - Other Higher Education
E19	Current Operations - Educational Scholarships, Assistance, & Subsidies
E21	Current Operations - Other Education
E22	Current Operations - Social Insurance Administration
E23	Current Operations - Financial Administration
E24	Current Operations - Fire Protection
E25	Current Operations - Judicial and Legal Services
E26	Current Operations - Legislative Services
E29	Current Operations - Central Staff Services
E31	Current Operations - General Public Buildings
E32	Current Operations - Health Services - Other
E36	Current Operations - Own Hospitals
E38	Current Operations - Other Hospitals
E44	Current Operations - Regular Highways
E45	Current Operations - Toll Highways
E47	Current Operations - Private Transit Subsidies
E50	Current Operations - Housing & Community Development
E52	Current Operations - Libraries

E54	Current Operations - Natural Resources, Agriculture-Other
E55	Current Operations - Natural Resources, Fish & Game
E56	Current Operations - Natural Resources, Forestry
E59	Current Operations - Natural Resources - Other
E60	Current Operations - Parking Facilities
E61	Current Operations - Parks & Recreation
E62	Current Operations - Police Protection
E66	Current Operations - Protective Inspection and Regulation, NEC
E67	Current Operations - Welfare, Federal Categorical Assistance Programs
E68	Current Operations - Welfare, Cash Assistance - Other
E74	Current Operations - Welfare, Vendor Payments for Medical Care
E75	Current Operations - Welfare, Vendor Payments for Other Purposes
E77	Current Operations - Welfare Institutions
E79	Current Operations - Welfare - Other
E80	Current Operations - Sewerage
E81	Current Operations - Solid Waste Management
E84	Current Operations - Veterans' Bonuses
E85	Current Operations - Other Veterans Services
E87	Current Operations - Sea and Inland Port Facilities
E89	Current Operations - General - Other
E90	Current Operations - Liquor Stores
E91	Current Operations - Water Utilities
E92	Current Operations - Electric Utilities
E93	Current Operations - Gas Utilities
E94	Current Operations - Transit Utilities
F01	Construction - Air Transportation

F03	Construction - Miscellaneous Commercial Activities, NEC
F04	Construction - Correctional Institutions
F05	Construction - Corrections - Other
F12	Construction - Elementary & Secondary Education
F16	Construction - Higher Education - Auxiliary Enterprises
F18	Construction - Higher Education - Other
F21	Construction - Education - Other
F22	Construction - Social Insurance Administration
F23	Construction - Financial Administration
F24	Construction - Fire Protection
F25	Construction - Judicial & Legal
F26	Construction - Legislative
F29	Construction - Central Staff Services
F31	Construction - General Public Buildings
F32	Construction - Health - Other
F36	Construction - Own Hospitals
F38	Construction - Hospitals - Other
F44	Construction - Regular Highways
F45	Construction - Toll Highways
F50	Construction - Housing & Community Development
F52	Construction - Libraries
F54	Construction - Agriculture - Other
F55	Construction - Fish & Game
F56	Construction - Forestry
F59	Construction - Natural Resources - Other
F60	Construction - Parking Facilities

F61	Construction - Parks & Recreation
F62	Construction - Police Protection
F66	Construction - Protective Inspection & Regulation, NEC
F77	Construction - Welfare Institutions
F79	Construction - Welfare - Other
F80	Construction - Sewerage
F81	Construction - Solid Waste Management
F85	Construction - Other Veterans Services
F87	Construction - Sea and Inland Port Facilities
F89	Construction - General
F90	Construction - Liquor Stores
F91	Construction - Water Utilities
F92	Construction - Electric Utilities
F93	Construction - Gas Utilities
F94	Construction - Transit Utilities
G01	Other Capital Outlay - Air Transportation
G03	Other Capital Outlay - Miscellaneous Commercial Activities, NEC
G04	Other Capital Outlay - Correctional Institutions
G05	Other Capital Outlay - Corrections - Other
G12	Other Capital Outlay - Elementary and Secondary Education
G16	Other Capital Outlay - Higher Education - Auxiliary Enterprises
G18	Other Capital Outlay - Other Higher Education
G21	Other Capital Outlay - Education - Other
G22	Other Capital Outlay - Social Insurance Administration
G23	Other Capital Outlay - Financial Administration
G24	Other Capital Outlay - Fire Protection

G25	Other Capital Outlay - Judicial
G26	Other Capital Outlay - Legislative
G29	Other Capital Outlay - Central Staff
G31	Other Capital Outlay - General Public Building
G32	Other Capital Outlay - Health - Other
G36	Other Capital Outlay - Own Hospitals
G38	Other Capital Outlay - Hospitals - Other
G44	Other Capital Outlay - Regular Highways
G45	Other Capital Outlay - Toll Highways
G50	Other Capital Outlay - Housing & Community Development
G52	Other Capital Outlay - Libraries
G54	Other Capital Outlay - Agriculture - Other
G55	Other Capital Outlay - Fish & Game
G56	Other Capital Outlay - Forestry
G59	Other Capital Outlay - Natural Resource - Other
G60	Other Capital Outlay - Parking Facilities
G61	Other Capital Outlay - Parks & Recreation
G62	Other Capital Outlay - Police Protection
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC
G77	Other Capital Outlay - Welfare Institutions
G79	Other Capital Outlay - Welfare - Other
G80	Other Capital Outlay - Sewerage
G81	Other Capital Outlay - Solid Waste Management
G85	Other Capital Outlay - Other Veterans Services
G87	Other Capital Outlay - Sea and Inland Port Facilities
G89	Other Capital Outlay - General - Other

G90	Other Capital Outlay - Liquor Stores
G91	Other Capital Outlay - Water Utilities
G92	Other Capital Outlay - Electric Utilities
G93	Other Capital Outlay - Gas Utilities
G94	Other Capital Outlay - Transit Utilities
I89	General - Interest on Debt
I91	Water Utilities - Interest on Debt
I92	Electric Utilities - Interest on Debt
I93	Gas Utilities - Interest on Debt
I94	Transit Utilities - Interest on Debt
K01	Equipment Only - Air Transportation
K02	Equipment Only - Federal Space Research
K03	Equipment Only - Miscellaneous Commercial Activities, NEC
K04	Equipment Only - Correctional Institutions
K05	Equipment Only - Correction - Other
K06	Equipment Only - Federal National Defense
K09	Instructional Equipment - G12 Subcode
K10	Other Equipment - G12 Subcode
K11	Undistributed Equipment - G12 Subcode
K12	Equipment Only - G12 Subcode
K14	Equipment Only - Federal Postal Service
K16	Equipment Only - Higher Education - Auxiliary Enterprises
K18	Equipment Only - Higher Education - Other
K20	Equipment Only - Federal Veterans Education
K21	Equipment Only - Education - Other
K22	Equipment Only - Social Insurance Administration

K23	Equipment Only - Financial Administration
K24	Equipment Only - Fire Protection
K25	Equipment Only - Judicial and Legal
K26	Equipment Only - Legislative
K28	Equipment Only - Federal Health - Veterans
K29	Equipment Only - Central Staff Services
K31	Equipment Only - General Public Building
K32	Equipment Only - Health - Other
K36	Equipment Only - Own Hospitals
K37	Equipment Only - Own Hospitals - Federal Veterans
K38	Equipment Only - Hospitals - Other
K39	Equipment Only - Hospitals - Other - Federal Veterans
K44	Equipment Only - Regular Highways
K45	Equipment Only - Toll Highways
K50	Equipment Only - Housing & Community Development
K52	Equipment Only - Libraries
K53	Equipment Only - Federal Agriculture Farm Income
K54	Equipment Only - Agriculture - Other
K55	Equipment Only - Fish & Game
K56	Equipment Only - Forestry
K57	Equipment Only - Federal Energy
K58	Equipment Only - Federal Mineral Resources
K59	Equipment Only - Natural Resources - Other
K60	Equipment Only - Parking Facilities
K61	Equipment Only - Parks & Recreation
K62	Equipment Only - Police Protection

K66	Equipment Only - Protective Inspection and Regulation, NEC
K77	Equipment Only - Welfare Institutions
K79	Equipment Only - Welfare - Other
K80	Equipment Only - Sewerage
K81	Equipment Only - Solid Waste Management
K85	Equipment Only - Other Veterans Services
K87	Equipment Only - Sea and Inland Port Facilities
K89	Equipment Only - General - Other
K90	Equipment Only - Liquor Stores
K91	Equipment Only - Water Utilities
K92	Equipment Only - Electric Utilities
K93	Equipment Only - Gas Utilities
K94	Equipment Only - Transit Utilities
L01	Intergovernmental to State - Air Transportation
L05	Intergovernmental to State - Corrections
L12	Intergovernmental to State - Elementary and Secondary Education
L18	Intergovernmental to State - Higher Education
L21	Intergovernmental to State - Education
L23	Intergovernmental to State - Financial Administration
L24	Intergovernmental to State - Fire Protection
L25	Intergovernmental to State - Judicial and Legal
L29	Intergovernmental to State - Central Staff Services
L32	Intergovernmental to State - Health
L38	Intergovernmental to State - Hospitals
L44	Intergovernmental to State - Regular Highways
L50	Intergovernmental to State - Housing & Community Development

L52	Intergovernmental to State - Libraries
L59	Intergovernmental to State - Natural Resources
L60	Intergovernmental to State - Parking Facilities
L61	Intergovernmental to State - Parks & Recreation
L62	Intergovernmental to State - Police Protection
L66	Intergovernmental to State - Protective Inspection & Regulations
L67	Intergovernmental to State - Welfare - Categorical Assistance Programs
L79	Intergovernmental to State - Welfare
L80	Intergovernmental to State - Sewerage
L81	Intergovernmental to State - Solid Waste Management
L87	Intergovernmental to State - Sea and Inland Port Facilities
L89	Intergovernmental to State - General
L91	Intergovernmental to State - Water Utilities
L92	Intergovernmental to State - Electric Utilities
L93	Intergovernmental to State - Gas Utilities
L94	Intergovernmental to State - Transit Utilities
M01	Intergovernmental to Local NEC - Air Transportation
M05	Intergovernmental to Local NEC - Corrections
M12	Intergovernmental to Local NEC - Elementary and Secondary Education
M18	Intergovernmental to Local NEC - Higher Education
M21	Intergovernmental to Local NEC - Education
M23	Intergovernmental to Local NEC - Financial Administration
M24	Intergovernmental to Local NEC - Fire Protection
M25	Intergovernmental to Local NEC - Judicial and Legal
M29	Intergovernmental to Local NEC - Central Staff Services
M30	Intergovernmental to Local NEC - General Support

M32	Intergovernmental to Local NEC - Health
M38	Intergovernmental to Local NEC - Hospitals
M44	Intergovernmental to Local NEC - Regular Highways
M50	Intergovernmental to Local NEC - Housing & Community Development
M52	Intergovernmental to Local NEC - Libraries
M54	Intergovernmental to Local NEC - Agriculture
M55	Intergovernmental to Local NEC - Fish & Game
M56	Intergovernmental to Local NEC - Forestry
M59	Intergovernmental to Local NEC - Natural Resources
M60	Intergovernmental to Local NEC - Parking Facilities
M61	Intergovernmental to Local NEC - Parks & Recreation
M62	Intergovernmental to Local NEC - Police Protection
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations
M67	Intergovernmental to Local NEC - Welfare - Categorical Assistance Programs
M68	Intergovernmental to Local NEC - Welfare - Cash Assistance Programs
M79	Intergovernmental to Local NEC - Welfare
M80	Intergovernmental to Local NEC - Sewerage
M81	Intergovernmental to Local NEC - Solid Waste Management
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities
M89	Intergovernmental to Local NEC - General
M91	Intergovernmental to Local NEC - Water Utilities
M92	Intergovernmental to Local NEC - Electric Utilities
M93	Intergovernmental to Local NEC - Gas Utilities
M94	Intergovernmental to Local NEC - Transit Utilities
N01	Intergovernmental to General Purpose - Air Transportation
N05	Intergovernmental to General Purpose - Corrections

N12	Intergovernmental to General Purpose - Elementary and Secondary Education
N18	Intergovernmental to General Purpose - Higher Education
N21	Intergovernmental to General Purpose - Education - Other
N23	Intergovernmental to General Purpose - Financial Administration
N25	Intergovernmental to General Purpose - Judicial and Legal
N29	Intergovernmental to General Purpose - Central Staff Services
N30	Intergovernmental to General Purpose - General Support
N32	Intergovernmental to General Purpose - Health - Other
N38	Intergovernmental to General Purpose - Hospitals - Other
N44	Intergovernmental to General Purpose - Regular Highways
N50	Intergovernmental to General Purpose - Housing & Community Development
N52	Intergovernmental to General Purpose - Libraries
N54	Intergovernmental to General Purpose - Agriculture - Other
N55	Intergovernmental to General Purpose - Fish & Game
N56	Intergovernmental to General Purpose - Forestry
N59	Intergovernmental to General Purpose - Natural Resources - Other
N61	Intergovernmental to General Purpose - Parks & Recreation
N62	Intergovernmental to General Purpose - Police Protection
N66	Intergovernmental to General Purpose - Protective Inspection and Regulation, NEC
N67	Intergovernmental to General Purpose - Welfare - Categorical Assistance Programs
N68	Intergovernmental to General Purpose - Welfare - Cash Assistance Programs
N79	Intergovernmental to General Purpose - Welfare - Other
N80	Intergovernmental to General Purpose - Sewerage
N81	Intergovernmental to General Purpose - Solid Waste Management
N87	Intergovernmental to General Purpose - Sea and Inland Port Facilities
N89	Intergovernmental to General Purpose - General - Other

N91	Intergovernmental to General Purpose - Water Utilities
N92	Intergovernmental to General Purpose - Electric Utilities
N93	Intergovernmental to General Purpose - Gas Utilities
N94	Intergovernmental to General Purpose - Transit Utilities
Q12	Intergovernmental to School District - Elementary and Secondary Education
Q18	Intergovernmental to School District - Higher Education - Other
R01	Intergovernmental to Special District - Air Transportation
R12	Intergovernmental to Special District - Elementary and Secondary Education
R18	Intergovernmental to Special District - Higher Education - Other
R30	Intergovernmental to Special District - General Support
R32	Intergovernmental to Special District - Health - Other
R38	Intergovernmental to Special District - Hospitals - Other
R44	Intergovernmental to Special District - Regular Highways
R50	Intergovernmental to Special District - Housing & Community Development
R52	Intergovernmental to Special District - Libraries
R54	Intergovernmental to Special District - Agriculture - Other
R55	Intergovernmental to Special District - Fish & Game
R56	Intergovernmental to Special District - Forestry
R59	Intergovernmental to Special District - Natural Resources - Other
R61	Intergovernmental to Special District - Parks & Recreation
R62	Intergovernmental to Special District - Police Protection
R66	Intergovernmental to Special District - Protective Inspection and Regulation, NEC
R79	Intergovernmental to Special District - Welfare - Other
R80	Intergovernmental to Special District - Sewerage
R81	Intergovernmental to Special District - Solid Waste Management
R87	Intergovernmental to Special District - Sea and Inland Port Facilities

R89	Intergovernmental to Special District - General - Other
R91	Intergovernmental to Special District - Water Utilities
R92	Intergovernmental to Special District - Electric Utilities
R93	Intergovernmental to Special District - Gas Utilities
R94	Intergovernmental to Special District - Transit Utilities
S67	Intergovernmental to Federal - Welfare - Categorical Assistance Programs
S89	Intergovernmental to Federal - General - Other
T01	Tax - Property
T09	Tax - Total General Sales
T10	Tax - Alcoholic Beverage Sales
T11	Tax - Amusement
T12	Tax - Insurance Premiums
T13	Tax - Motor Fuels Sales
T14	Tax - Pari-mutuels
T15	Tax - Public Utilities
T16	Tax - Tobacco Sales
T19	Tax - Other Selective Sales
T20	Tax - Alcoholic Beverage License
T21	Tax - Amusement License
T22	Tax - Corporation License
T23	Tax - Hunting & Fishing License
T24	Tax - Motor Vehicle License
T25	Tax - Motor Vehicle Operators License
T27	Tax - Public Utility License
T28	Tax - Occupation & Business License, NEC
T29	Tax - Other License

T40	Tax - Individual Income
T41	Tax - Corporation Net Income
T50	Tax - Death & Gift
T51	Tax - Documentary & Stock Transfer
T53	Tax - Severance
T99	Tax - NEC
U01	Miscellaneous - Special Assessments
U10	Miscellaneous - Housing & Community Development Sale
U11	Miscellaneous - Property Sale Other
U20	Miscellaneous - Interest Earnings
U30	Miscellaneous - Fines & Forfeits
U40	Miscellaneous - Rents
U41	Miscellaneous - Royalties
U50	Miscellaneous - Donations From Private Sources
U95	Miscellaneous - Net Lottery Revenue
U99	Miscellaneous - General Revenue, NEC
V34	Enrollment - Higher Education
V98	Total Computed Capital Outlay
W01	Sinking Fund - Cash & Deposits
W31	Bond Fund - Cash & Deposits
W61	Other Funds - Cash & Deposits
X01	Employee Retirement - Local Employee Contribution
X02	Employee Retirement - State Employee Contribution
X04	Employee Retirement - From Local Government
X05	Employee Retirement - From Other Government
X06	Employee Retirement - State to State System

X08	Employee Retirement - Interest Revenue
X09	Employee Retirement - Other Investment
X11	Employee Retirement - Benefit Payments
X12	Employee Retirement - Withdrawals
X14	Employee Retirement - Other Payments
X21	Employee Retirement - Total Cash & Deposits
X30	Employee Retirement - Total Federal Securities
X40	Employee Retirement - Securities - Corporate Bonds
X41	Employee Retirement - Securities - Corporate Stocks
X42	Employee Retirement - Securities - Mortgages
X44	Employee Retirement - Total Other Securities
X47	Employee Retirement - Other Investments - Other
Y01	Unemployment Compensation - Contribution
Y02	Unemployment Compensation - Interest Revenue
Y04	Unemployment Compensation - Federal Advances
Y05	Unemployment Compensation - Benefit Payments
Y06	Unemployment Compensation - Extended & Special Payments
Y07	Unemployment Compensation - Balance In US Treasury
Y08	Unemployment Compensation - Other Balance (+ or-)
Y10	Workers Compensation - Own Contribution
Y11	Workers Compensation - Other Contributions
Y12	Workers Compensation - Interest Earnings
Y13	Workers Compensation - Other Investment Earnings
Y14	Workers Compensation - Benefit Payments
Y15	Workers Compensation - Other Payments
Y21	Workers Compensation - Cash & Assets

Y50	Other In Trust - Own Contributions
Y51	Other In Trust - Other Contributions
Y52	Other In Trust - Interest Revenue
Y53	Other In Trust - Benefit Payment
Y54	Other In Trust - Other Payments
Y55	Other In Trust - Other Investments
Y61	Other In Trust - Cash & Deposits
Z00	Total Salaries & Wages
Z18	Higher Education Salaries
Z41	Liquor Stores - Net Sales
Z42	Liquor Stores - Cost of Goods
Z43	Liquor Stores - Operating Expenditures
Z44	Liquor Stores - Other Income
Z45	Liquor Stores - Nonoperating Expenditures
Z46	Liquor Stores - Transfer to General Funds
Z47	Liquor Stores - License & Enforcement
Z48	Liquor Stores - Liquor Taxes
Z51	Lotteries Exhibit - Ticket Sales
Z52	Lotteries Exhibit - Prizes
Z53	Lotteries Exhibit - Administration in Expenditures
Z54	Lotteries Exhibit - Proceeds
Z61	Transit Subsidy Contribution
19A	Long Term Debt Beginning Outstanding - Water Utilities
19B	Long Term Debt Beginning Outstanding - Electric Utilities
19C	Long Term Debt Beginning Outstanding - Gas Utilities
19D	Long Term Debt Beginning Outstanding - Transit Utilities

19H	Long Term Debt Beginning Outstanding, Education, NEC
19T	Long Term Debt Beginning Outstanding - Industrial Revenue
19X	Long Term Debt Beginning Outstanding, NEC
21A	Long Term Debt Issue - Full Faith & Credit - Water Utilities
21B	Long Term Debt Issue - Full Faith & Credit - Electric Utilities
21C	Long Term Debt Issue - Full Faith & Credit - Gas Utilities
21D	Long Term Debt Issue - Full Faith & Credit - Transit Utilities
21F	Long Term Debt Issue - Full Faith & Credit - Elementary & Secondary Education
21G	Long Term Debt Issue - Full Faith & Credit - Higher Education
21X	Long Term Debt Issue - Full Faith & Credit - Other NEC
24A	Long Term Debt Issue, Nonguaranteed - Water Utilities
24B	Long Term Debt Issue, Nonguaranteed - Electric Utilities
24C	Long Term Debt Issue, Nonguaranteed - Gas Utilities
24D	Long Term Debt Issue, Nonguaranteed - Transit Utilities
24F	Long Term Debt Issue, Nonguaranteed - Elementary and Secondary Education
24G	Long Term Debt Issue, Nonguaranteed - Higher Education
24T	Long Term Debt Issue, Nonguaranteed - Industrial Revenue
24X	Long Term Debt Issue, Nonguaranteed - Other NEC
29A	Long Term Debt Issue, Unspecified - Water Utilities
29B	Long Term Debt Issue, Unspecified - Electric Utilities
29C	Long Term Debt Issue, Unspecified - Gas Utilities
29D	Long Term Debt Issue, Unspecified - Transit Utilities
29F	Long Term Debt Issue, Unspecified - Elementary and Secondary Education
29G	Long Term Debt Issue, Unspecified - Higher Education
29X	Long Term Debt Issue, Unspecified - Other NEC
31A	Long Term Debt Retired - Full Faith & Credit - Water Utilities

31B	Long Term Debt Retired - Full Faith & Credit - Electric Utilities
31C	Long Term Debt Retired - Full Faith & Credit - Gas Utilities
31D	Long Term Debt Retired - Full Faith & Credit - Transit Utilities
31F	Long Term Debt Retired - Full Faith & Credit - Elementary & Secondary Education
31G	Long Term Debt Retired - Full Faith & Credit - Higher Education
31X	Long Term Debt Retired - Full Faith & Credit - Other, NEC
34A	Long Term Debt Retired Nonguaranteed - Water Utilities
34B	Long Term Debt Retired Nonguaranteed - Electric Utilities
34C	Long Term Debt Retired Nonguaranteed - Gas Utilities
34D	Long Term Debt Retired Nonguaranteed - Transit Utilities
34F	Long Term Debt Retired Nonguaranteed - Elementary and Secondary Education
34G	Long Term Debt Retired Nonguaranteed - Higher Education
34T	Long Term Debt Retired Nonguaranteed - Industrial Revenue
34X	Long Term Debt Retired Nonguaranteed - Other, NEC
39A	Long Term Debt Retired Unspecified - Water Utilities
39B	Long Term Debt Retired Unspecified - Electric Utilities
39C	Long Term Debt Retired Unspecified - Gas Utilities
39D	Long Term Debt Retired Unspecified - Transit Utilities
39F	Long Term Debt Retired Unspecified - Elementary and Secondary Education
39G	Long Term Debt Retired Unspecified - Higher Education
39X	Long Term Debt Retired Unspecified - Other, NEC
41A	Long Term Debt Outstanding - Full Faith & Credit - Water Utilities
41B	Long Term Debt Outstanding - Full Faith & Credit - Electric Utilities
41C	Long Term Debt Outstanding - Full Faith & Credit - Gas Utilities
41D	Long Term Debt Outstanding - Full Faith & Credit - Transit Utilities
41F	Long Term Debt Outstanding - Full Faith & Credit - Elementary & Secondary Education

41G	Long Term Debt Outstanding - Full Faith & Credit - Higher Education
41X	Long Term Debt Outstanding - Full Faith & Credit - Other, NEC
44A	Long Term Debt Outstanding Nonguaranteed - Water Utilities
44B	Long Term Debt Outstanding Nonguaranteed - Electric Utilities
44C	Long Term Debt Outstanding Nonguaranteed - Gas Utilities
44D	Long Term Debt Outstanding Nonguaranteed - Transit Utilities
44F	Long Term Debt Outstanding Nonguaranteed - Elementary and Secondary Education
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC
52T	Long Term Debt Refunded - Issued
53T	Long Term Debt Refunded - Retired
61V	Short Term Debt Outstanding - Beginning
64V	Short Term Debt Outstanding - End of Fiscal Year
71W	Long Term Debt Offsets - Full Faith & Credit
74W	Long Term Debt Offsets - Nonguaranteed

Sources and Contacts

The Internet site for the Census Bureau's Governments Division contains other information that could be useful for interpreting and analyzing these data (tables and files), such as the [Annual Survey of State and Local Government Finances](#). An important information source for detailed definitions, classification issues, etc. is the [Government Finance and Employment Classification Manual](#)

For information about the tables, data files, or the state and local government finance survey program, users can contact us at:

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