

U.S. Census Bureau

Federal, State, and Local Governments

State and Local Government Finances: 2005

Chapter 14 - Methodology for Summary Tabulations

The chart below contains the most common aggregate finance categories that are used in tables and special tabulations containing government finance statistics. For each category, there is a corresponding listing of the detailed finance item codes that comprise the aggregate. To derive the totals for a financial category, it is necessary to tabulate the individual item codes associated with the category as shown below.

This methodology applies equally to individual governments and to groups of governments, with two notable exceptions for the latter. When aggregating by level of government (all local governments or all state governments), any corresponding intergovernmental revenue from other same-level governments or intergovernmental expenditure to other same-level governments must be excluded from the totals. Thus for the total revenue category for all local governments, no item codes of the type Dnn (nn being any numeric) should be tabulated, since intergovernmental revenues from local governments are netted from aggregates.

Similarly for state and local government aggregates, intergovernmental transactions among same-level governments and between levels of government must be excluded. Thus for the total revenue category for all state and local governments, no item codes of the type Cnn (from State governments) and Dnn (from local governments) should be tabulated. Corresponding expenditure aggregates must follow the same methodology and exclude the appropriate intergovernmental expenditure item codes (those with alpha prefixes of L, M, & Q for state and local government totals).

Users should note that this chart contains every possible item code for each category. Even though an item code is listed below, there are several cases where it might not be included in an aggregate amount. These cases are as follows:

1. For an individual government, a specific type of revenue might not exist or an expenditure activity might not be one that is performed by a government. For example, most local governments do not have the full range of taxes represented by the item codes, nor do they necessarily provide each and every function of expenditure.
2. The same might be true of groups of governments. One example would be that there are no local government workers compensation systems, so that the revenue and expenditure codes dealing with this activity would be excluded from the totals for local governments.
3. Over time, a limited number of classification changes have resulted in the introduction of new item codes or the removal of other codes. While these have been kept to minimum, they might come into play for a user working with historical data sets.

Codes that were used to create State and Local Government Finance tables on the Census Bureau web site.

- Letters represent the **category** of revenue or expenditure (such as "tax revenues" (T) or "current operations expenditures" (E)).
- Numbers specify the **type of revenue** or **function of expenditure** (such as "natural resources revenue," "hospitals," or "police protection").
- See the [Government Finance and Employment Classification Manual](#) for detailed explanations of the codes.

Revenues (This heading not shown on table)**Total Revenue****A sum of:**

- Intergovernmental revenue (B = from federal government, C = from state government, D = from local government)
- Taxes (T)
- Charges and miscellaneous general revenue (A01-A89 = current charges, U = miscellaneous)
- Liquor store revenue (A90)
- Utility revenue (A91-A94)
- Social insurance trust revenue (X, Y)

B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
 B93 B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93
 C94 D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94
 T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22
 T23 T24 T25 T27 T28 T29 T40 T41 T50 T51 T53 T99 A01
 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56 A59
 A60 A61 A80 A81 A87 A89 U01 U11 U20 U21 U30 U40 U41
 U50 U95 U99 A90 A91 A92 A93 A94 X01 X02 X05 X08 Y01
 Y02 Y04 Y11 Y12 Y51 Y52

General Revenue**(Total revenue minus Utilities, Liquor Stores, and Social Insurance Trust revenue)**

B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92 B93
 B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93 C94 D21
 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94 T01 T09 T10
 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23 T24 T25 T27
 T28 T29 T40 T41 T50 T51 T53 T99 A01 A03 A09 A10 A12 A16
 A18 A21 A36 A44 A45 A50 A56 A59 A60 A61 A80 A81 A87 A89
 U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Intergovernmental revenue

B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
 B93 B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93
 C94 D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94

From federal

B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
 B93 B94

From state

C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93 C94

From local

D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94

General revenue own sources

A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56 A59
A60 A61 A80 A81 A87 A89 T01 T09 T10 T11 T12 T13 T14 T15
T16 T19 T20 T21 T22 T23 T24 T25 T27 T28 T29 T40 T41 T50 T51
T53 T99 U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Taxes

T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23
T24 T25 T27 T28 T29 T40 T41 T01 T50 T51 T53 T99

Property taxes

T01

Sales and gross receipts

T09 T10 T11 T12 T13 T14 T15 T16 T19

General sales taxes

T09

Selective sales taxes

T10 T11 T12 T13 T14 T15 T16 T19

Motor Fuel

T13

Alcoholic beverage sales

T10

Tobacco Sales

T16

Public Utility

T15

Other selective sales

T11 T12 T14 T19

Individual income tax

T40

Corporate income tax

T41

Motor vehicle license

T24

Other Taxes

T20 T21 T22 T23 T25 T27 T28 T29 T50 T51 T53 T99

Charges and miscellaneous general revenue

A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56
A59 A60 A61 A80 A81 A87 A89 U01 U11 U20 U21 U30 U40
U41 U50 U95 U99

Current charges

A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56
A59 A60 A61 A80 A81 A87 A89

Education

A09 A10 A12 A16 A18 A21

Institutions of higher education

A16 A18

School lunch sales

A09

Hospitals

A36

Highways

A44 A45

Airports

A01

Parking facilities

A60

Sea and inland port facilities

A87

Natural resources

A56 A59

Parks and recreations

A61

Housing and community development

A50

Sewerage

A80

Solid waste management

A81

Other charges

A89 A03

Miscellaneous general revenue

U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Interest earnings

U20

Special assessments

U01

Sale of property

U11

Other general revenue

U21 U30 U40 U41 U50 U95 U99

Utility revenue

A91 A92 A93 A94

Water supply

A91

Electric power

A92

Gas supply

A93

Transit

A94

Liquor store revenue

A90

Insurance Trust Revenue

X01 X02 X05 X08 Y01 Y02 Y04 Y11 Y12 Y51 Y52

Unemployment compensation

Y01 Y02 Y04

Employee retirement

X01 X02 X05 X08

Workers' compensation

Y11 Y12

Other insurance trust revenue

Y51 Y52

Expenditures (This heading not shown on table)

Total expenditure

A sum of:

- Current Operations (E)
- Interest on Debt (I)
- Assistance and Subsidies (J)
- Insurance Benefits and Repayment (X=Public Employees' retirement systems, Y=All other insurance systems)
- Capital Outlays (F,G,K), and
- Intergovernmental Expenditures (L=to state government, M=to local government, Q=to independent school districts, S=to the federal government).

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
 E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
 E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
 E94 I89 I91 I92 I93 I94 J19 J67 J68 J85 X11 X12 Y05 Y06
 Y14 Y53 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25
 F26 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
 F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94
 G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29
 G31 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66
 G77 G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 L01
 L04 L05 L12 L18 L23 L25 L29 L32 L36 L44 L52 L59 L60 L61
 L62 L66 L67 L79 L80 L81 L87 L89 L91 L92 L93 L94 M01 M04 M05
 M12 M18 M21 M23 M24 M25 M29 M30 M32 M36 M44 M50 M52
 M55 M56 M59 M60 M61 M62 M66 M67 M68 M79 M80 M81 M87
 M89 M91 M92 M93 M94 Q12 Q18 S67 S74 S89

Intergovernmental expenditure

L01 L04 L05 L12 L18 L23 L25 L29 L32 L36 L44 L52 L59 L60 L61 L62
 L66 L67 L79 L80 L81 L87 L89 L91 L92 L93 L94 M01 M04 M05 M12 M18
 M21 M23 M24 M25 M29 M30 M32 M36 M44 M50 M52 M55 M56 M59 M60
 M61 M62 M66 M67 M68 M79 M80 M81 M87 M89 M91 M92 M93 M94
 Q12 Q18 S67 S74 S89

Direct expenditure

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
 E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
 E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
 E94 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61 F62
 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94 G01
 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
 G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 X11 X12 Y05
 Y06 Y14 Y53 J19 J67 J68 J85 I89 I91 I92 I93 I94

Current operations

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
 E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61
 E62 E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91
 E92 E93 E94

Capital outlay

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
 F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93
 F94 G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25
 G26 G29 G31 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60
 G61 G62 G66 G77 G79 G80 G81 G85 G87 G89 G90 G91 G92
 G93 G94

Construction

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
 F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93
 F94

Other capital outlay

G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25
 G26 G29 G31 G32 G36 G44 G45 G50 G52 G55 G56 G59
 G60 G61 G62 G66 G77 G79 G80 G81 G85 G87 G89 G90
 G91 G92 G93 G94

Assistance and Subsidies

J19 J67 J68 J85

Interest on Debt

I89 I91 I92 I93 I94

Insurance Benefits and Repayments

X11 X12 Y05 Y06 Y14 Y53

Exhibit: Salaries and wages

Z00

Direct expenditure by function (repeat of "direct expenditure" above)

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
 E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
 E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
 E94 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61 F62
 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94 G01
 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
 G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 X11 X12 Y05

Y06 Y14 Y53 J19 J67 J68 J85 I89 I91 I92 I93 I94

Direct general expenditure

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26 E29
 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62 E66
 E74 E75 E77 E79 E80 E81 E85 E87 F01 F03 F04 F05 F12 F16
 F18 F21 F22 F23 F24 F25 F26 F29 F31 F32 F36 F44 F45 F50 F52
 F55 F56 F59 F60 F61 F62 F66 F77 F79 F80 F81 F85 F87 F89 G01
 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
 G79 G80 G81 G85 G87 G89 I89 J19 J67 J68 J85

Capital outlay

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
 F62 F66 F77 F79 F80 F81 F85 F87 F89 G01 G03 G04 G05
 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31 G32
 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66
 G77 G79 G80 G81 G85 G87 G89

Other direct general expenditure

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26 E29
 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62 E66
 E74 E75 E77 E79 E80 E81 E85 E87 E89 I89 J19 J67 J68 J85

General Expenditures, by function:**Education**

E12 F12 G12 E16 F16 G16 E18 F18 G18 J19 E21 F21 G21

Capital Outlay

F12 F16 F18 F21 G12 G16 G18 G21

Higher education

E16 E18 F16 F18 G16 G18

Capital outlay

F16 F18 G16 G18

Elementary and secondary education

E12 F12 G12

Capital outlay

F12 G12

Other education

E19 E21 F21 G21

Libraries

E52 F52 G52

Public Welfare

J67 J68 E74 E75 E77 F77 G77 E79 F79 G79

Cash assistance

J67 J68

Vendor payments

E74 E75

Other public welfare

E77 E79 F77 F79 G77 G79

Hospitals

E36 F36 G36

Capital outlay

F36 G36

Health

E32 F32 G32

Employment security administration

E22 F22 G22

Veterans' services

E85 F85 G85 J85

Highways

E44 F44 G44 E45 F45 G45

Capital outlay

F44 F45 G44 G45

Air transportation

E01 F01 G01

Parking facilities

E60 F60 G60

Sea and inland port facilities

E87 F87 G87

Police Protection

E62 F62 G62

Correction

E04 F04 G04 E05 F05 G05

Capital outlay

F04 F05 G04 G05

Protective inspection

E66 F66 G66

Natural resources

E55 F55 G55 E56 F56 G56 E59 F59 G59

Capital outlay

F55 F56 F59 G55 G56 G59

Parks and recreation

E61 F61 G61

Capital outlay

F61 G61

Housing and community development

E50 F50 G50

Sewerage

E80 F80 G80

Capital outlay

F80 G80

Solid waste management

E81 F81 G81

Capital outlay

F81 G81

Financial administration

E23 F23 G23

Judicial and legal

E25 F25 G25

General public buildings

E31 F31 G31

Other governmental administration

E26 E29 F26 F29 G26 G29

Interest on general debt

I89

Miscellaneous commercial activities

E03 F03 G03

Other and unallocable

E89 F89 G89

Utility Expenditure

E91 F91 G91 I91 E92 F92 G92 I92 E93 F93 G93 I93 E94 F94
G94 I94

Capital outlay

F91 F92 F93 F94 G91 G92 G93 G94

Water supply

E91 F91 G91 I91

Electric power

E92 F92 G92 I92

Gas supply

E93 F93 G93 I93

Transit

E94 F94 G94 I94

Liquor store expenditure

E90 F90 G90

Insurance trust expenditure

X11 X12 Y05 Y06 Y14 Y53

Unemployment compensation

Y05 Y06

Employee retirement

X11 X12

Workers' compensation

Y14

Other insurance trust

Y53

Debt (This heading not shown on table)

Debt outstanding

44T 49U 64V

Short-term debt outstanding

64V

Long-term debt outstanding

44T 49U

Public debt for private purposes

44T

Long-term debt issued

24T 29U

Long-term debt retired

34T 39U

Assets (This heading not shown on table)

Cash and security holdings

W01 W31 W61 X21 X30 Z77 Z78 X42 X44 X47 Y07 Y08 Y21 Y61

Insurance trust funds

X21 X30 Z77 Z78 X42 X44 X47 Y07 Y08 Y21 Y61

Unemployment compensation

Y07 Y08

Employee retirement

X21 X30 Z77 Z78 X42 X44 X47

Workers' compensation

Y21

Miscellaneous

Y61

Other than trust funds

W01 W31 W61

Offsets to debt

W01

Bond funds

W31

Other

W61