

Federal, State, and Local Governments

1992 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 1992 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 1992 reflect individual government fiscal years that ended between July 1, 1991 and June 30, 1992.

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 35 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 1992 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 primarily small county, municipal or township governments--remained incomplete and were then imputed for.

For counties, municipalities, and townships for which we had no data, we used the following imputation method: We searched through past data (the 1987 Census of Governments, and the 1989-1991 Annual Surveys of Local Governments) to find the most recent response from the nonresponding government. The prior year response was updated to 1992 using average growth rates established from responding units that were from the same state, type of government, and similar size stratum as the nonresponding government. For governments for which we had no prior year data, we randomly selected a government of the same state, type, and size class and multiplied its per capita data by the nonrespondent's population to get data for the nonrespondent. The response rate for counties was 80 percent; for municipalities and townships, 90 percent; for special districts, 80 percent; and for schools, 100 percent.

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: 1992 Census of Governments finance detail data (no summary amounts)

File Type: ASCII

Compressed filename and size: 92CENSUSINDUNIT.EXE (10.1MB)

Inflated Filenames and sizes: - 92CENSUSINDUNIT.TXT (76 MB)

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 Files 01-02 State code 03-03 Type/Level code	01 - 14	01	14	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	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: 92CensusStateTypepu.exe inflates into 92CensusStateTypepu.txt (2.9 meg)

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

Inflated Filename and size: 92CensusCountyArea.exe inflates into 92CensusCountyArea.txt (16.3 meg)

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	04 - 06	04	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:

(92CensusStateTypepcd.exe inflates into 8 type-of-government files:

92CensusTotCitiescd.txt

92CensusTotCountiescd.txt

92CensusTotLocalscd.txt

92CensusTotSchoolscd.txt

92CensusTotSpDistscd.txt

92CensusTotStateLocalcd.txt

92CensusTotStatescd.txt

92CensusTotTownshipscd.txt

in a fixed length comma-delimited format.

Field	Length	From	To	Delimiter Position
Item Code	3	1	3	4
United States	10	5	14	15
Alabama	10	16	25	26
Alaska	10	27	36	37
Arizona	10	38	47	48
Arkansas	10	49	58	59
California	10	60	69	70
Colorado	10	71	80	81
Connecticut	10	82	91	92
Delaware	10	93	102	103
District of Columbia	10	104	113	114
Florida	10	115	124	125
Georgia	10	126	135	136
Hawaii	10	137	146	147
Idaho	10	148	157	158
Illinois	10	159	168	169
Indiana	10	170	179	180
Iowa	10	181	190	191
Kansas	10	192	201	202
Kentucky	10	203	212	213
Louisiana	10	214	223	224
Maine	10	225	234	235
Maryland	10	236	245	246

Massachusetts	10	247	256	257
Michigan	10	258	267	268
Minnesota	10	269	278	279
Mississippi	10	280	289	290
Missouri	10	291	300	301
Montana	10	302	311	312
Nebraska	10	313	322	323
Nevada	10	324	333	334
New Hampshire	10	335	344	345
New Jersey	10	346	355	356
New Mexico	10	357	366	367
New York	10	368	377	378
North Carolina	10	379	388	389
North Dakota	10	390	399	400
Ohio	10	401	410	411
Oklahoma	10	412	421	422
Oregon	10	423	432	433
Pennsylvania	10	434	443	444
Rhode Island	10	445	454	455
South Carolina	10	456	465	466
South Dakota	10	467	476	477
Tennessee	10	478	487	488
Texas	10	489	498	499
Utah	10	500	509	510
Vermont	10	511	520	521
Virginia	10	522	531	532

Washington	10	533	542	543
West Virginia	10	544	553	554
Wisconsin	10	555	564	565
Wyoming	10	566	575	

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 1992 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 - 109	80	30	Alpha-Numeric
FIPS State code	110 - 111	110	02	Numeric

FIPS County code	112 - 114	112	03	Numeric
FIPS Place code	115 - 119	115	05	Numeric
FIPS MSA code	120 - 123	120	04	Numeric
FIPS CMSA code	124 - 125	124	02	Numeric
Population/Enrollment/Function Code	126 - 134	126	09	Numeric
Population/Enrollment Year	135 - 136	135	02	Numeric
School Level code	137 - 1138	137	02	Alpha-Numeric
NCES code (Schools only)	139 - 145	139	07	Alpha-Numeric
Weight (for sample years)	146 - 150	146	06	Numeric
Fiscal Year End	153 - 156	153	04	Numeric
Multi-County Code	157 - 186	157	30	Numeric
Reciprocal Weight	187 - 188	187	02	Numeric
Reciprocal Weight	187 - 188	187	02	Numeric
Weekly Hours Code (Employment)	189 - 189	189	01	Numeric
Full-Time Pay Code (Employment)	190 - 190	190	01	Numeric
Part-Time Pay Code (Employment)	191 - 191	191	01	Numeric
Number of Months Teachers Paid (Employment)	192 - 193	192	02	Numeric
Number of Months School Admin Paid (Employment)	194 - 195	194	02	Numeric
Number of Months School Other Paid (Employment)	196 - 197	196	02	Numeric
Year of Data (except dependent schools)	198 - 199	198	02	Numeric

Year of Dependent School Data	200 - 201	200	02	Numeric
Year of Retirement Data (Finance)	202 - 203	202	02	Numeric
Finance Survey Edit Flag	204 - 204	204	01	Numeric
Survey Form Type	205 - 206	205	02	Alpha-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 1992 Census of Governments.

File name and size: CensusCountyAreaDirectory.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	04 - 06	04	03	Numeric, zero filled
County Name	15 - 78	15	64	Alpha-Numeric
FIPS State code	110 - 111	110	02	Numeric
FIPS County code	112 - 114	112	03	Numeric
Population	126 - 134	126	09	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](#).

Item Code Description:

POP Population (thousands)

I99 State Personal Income

A01 Charges - Air Transportation

A03 Charges - Miscellaneous Commercial Activities

A07 Charges - A10 Subcode-Tuition Fees

A08 Charges - A10 Subcode-Transportation Fees

A09 Charges - Elementary & Secondary Education School Lunch

A10 Charges - Elementary & Secondary Education School Tuition

A11 Charges - A12 Subcode-Textbook Sales>Returns

A12 Charges - Elementary & Secondary Education - Other

A13 Charges - A12 Subcode-Student Activity

A15 Charges - A10 Subcode-Undistributed-Student Fees

A16 Charges - Higher Education Auxiliary Enterprises

A18 Charges - Higher Education - Other

A20 Charges - A12 Subcode-Other Sales/Services

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 - Water Transport & Terminals

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

B10 Federal Intergovernmental - B21 Subcode-Direct Federal

-ES-Impact

B11 Federal Intergovernmental - B21 Subcode-Direct Federal

-ES-Billing

B12 Federal Intergovernmental - B21 Subcode-Direct Federal

-ES-Indian

B13 Federal Intergovernmental - B21 Subcode-Direct Federal

-ES-Other

B21 Federal Intergovernmental - Education

B22 Federal Intergovernmental - Employment Security

Administration

B23 Federal Intergovernmental - B21 Subcode-Revenue on Behalf

of School

B25 Federal Intergovernmental - B21 Subcode-Direct Federal

-High Ed

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

C01 State Intergovernmental - C21 Subcode-State IG-General
Formula

C04 State Intergovernmental - C21 Subcode-State IG-Staff
Improvements

C05 State Intergovernmental - C21 Subcode-State IG-Staff Impr

C06 State Intergovernmental - C21 Subcode-State IG-Comp/Basic

C07 State Intergovernmental - C21 Subcode-State IG-Billing
Education

C08 State Intergovernmental - C21 Subcode-State IG-Gifted/
Talented

C09 State Intergovernmental - C21 Subcode-State IG-Vocational
Education

C10 State Intergovernmental - C21 Subcode-School Lunch

C11 State Intergovernmental - C21 Subcode-Capital Outlay/Debt

C12 State Intergovernmental - C21 Subcode-Transportation

C13 State Intergovernmental - C21 Subcode-Other

C14 State Intergovernmental - C21 Subcode-Federal-Chapter 1

C15 State Intergovernmental - C21 Subcode-Federal-Disable Child

C16 State Intergovernmental - C21 Subcode-Federal- Math & Science

C17 State Intergovernmental - C21 Subcode-Federal-Drug Free
Schools

C18 State Intergovernmental - C21 Subcode-Federal-Chapter 2

Block

C19 State Intergovernmental - C21 Subcode-Federal-Vocational
Education

C20 State Intergovernmental - C21 Subcode-Federal-Other

C21 State Intergovernmental - Education

C22 State Intergovernmental - C21 Subcode-State IG-Higher
Education

C24 State Intergovernmental - Census State Revenue, NCES
Local Revenue

C25 State Intergovernmental - C21 Subcode-Federal School Lunch

C30 State Intergovernmental - General Local Support

C35 State Intergovernmental - C21 Subcode-Undistributed-State IG

C36 State Intergovernmental - C21 Subcode-Undistributed-Federal

C38 State Intergovernmental - State Revenue on Behalf--Emp

Benefit

C39 State Intergovernmental - State Revenue on Behalf--Other

C42 State Intergovernmental - Health and Hospitals

C46 State Intergovernmental - Highways

C50 State Intergovernmental - Housing and 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

D11 Local Intergovernmental - Interschool Transfer

D21 Local Intergovernmental - Education

D22 Local Intergovernmental - D21 Subcode-Higher Education

D23 Local Intergovernmental - D21 Subcode-Elementary/Secondary

Education

D30 Local Intergovernmental - General Support

D42 Local Intergovernmental - Health & Hospitals

D46 Local Intergovernmental - Highways

D50 Local Intergovernmental - Housing and 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

E07 Current Operations - Instructional Staff Services Exp

E08 Current Operations - General Administration Exp

E09 Current Operations - School Administration Exp

E11 Current Operations - E12 Subcode-Food Services

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 - Water Transport and Terminals

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 - Water Transport & Terminals

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

G15 Other Capital Outlay - G12 Subcode-Land

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 - Water Transport and Terminals

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

I86 Interest - I89 Subcode-Interest on debt-Elementary/Secondary

I88 Interest - I89 Subcode-Interest on debt-Higher Education

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

J10 Elementary/Secondary Exp on Behalf-Other

J11 School Retirement Fund Transfer-Suport Service

J12 School Retirement Fund Transfer

J13 Elementary/Secondary Exp on Behalf-Instructional

J15 Elementary/Secondary on Behalf-Support Service

K01 Equipment Only - Air Transportation

K03 Equipment Only - Miscellaneous Commercial Activities, NEC

K04 Equipment Only - Correctional Institutions

K05 Equipment Only - Correction - Other

K09 Equipment Only - G12 Subcode-Instructional

K10 Equipment Only - G12 Subcode-Other

K11 Equipment Only - G12 Subcode-Undistributed

K12 Equipment Only - G12 Subcode

K16 Equipment Only - Higher Education - Auxiliary Enterprises

K18 Equipment Only - Higher Education - Other

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

K29 Equipment Only - Central Staff Services

K31 Equipment Only - General Public Building

K32 Equipment Only - Health - Other

K36 Equipment Only - Own Hospitals

K38 Equipment Only - Hospitals - Other

K44 Equipment Only - Regular Highways

K45 Equipment Only - Toll Highways

K50 Equipment Only - Housing & Community Development

K52 Equipment Only - Libraries

K54 Equipment Only - Agriculture - Other

K55 Equipment Only - Fish & Game

K56 Equipment Only - Forestry

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 - Water Transport & Terminals

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 - Other Corrections

L12 Intergovernmental to State - Elementary & Secondary Education

L18 Intergovernmental to State - Other Higher 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 - Other Health

L38 Intergovernmental to State - Other Hospitals

L44 Intergovernmental to State - Regular Highways

L50 Intergovernmental to State - Housing & Community Development

L52 Intergovernmental to State - Libraries

L59 Intergovernmental to State - Other Natural Resources

L60 Intergovernmental to State - Parking Facilities

L61 Intergovernmental to State - Parks and Recreation

L62 Intergovernmental to State - Police Protection

L66 Intergovernmental to State - Protective Inspection &

Regulation

L67 Intergovernmental to State - Federal Categorical Assistance
Programs

L79 Intergovernmental to State - Public Welfare

L80 Intergovernmental to State - Sewerage

L81 Intergovernmental to State - Solid Waste Management

L87 Intergovernmental to State - Water Transport & Terminals

L89 Intergovernmental to State - Other and Unallocable

L91 Intergovernmental to State - Water Utilities

L92 Intergovernmental to State - Electrical 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 - Water Transport & Terminals

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, N

N67 Intergovernmental to General Purpose - Welfare - Categorical Assistance Progra

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 - Water Transport &

Terminals

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

O12 Intergovernmental to Cities-Elementary/Secondary Education

O18 Intergovernmental to Cities-Higher Education

P12 Intergovernmental to Towns-Elementary/Secondary Education

P18 Intergovernmental to Towns-Higher Education

Q11 Intergovernmental to School-Interschool Transfer

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, N

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 - Water Transport and
Terminals

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

T02 Taxes - Parent Government Contribution-Elementary Secondary

T04 Taxes - T01 Subcode-Property Tax-Higher Education

T05 Taxes - Parent Government Contribution-Higher Education

T06 Taxes - T01 Subcode-Property Tax-Elementary/Secondary

T07 Taxes - Census Local Revenue, NCES State Revenue

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 and Community Development Sale

U11 Miscellaneous - Property Sale Other

U20 Miscellaneous - Interest Earnings

U21 Miscellaneous - U20 Subcode-Interest Earnings-Higher

Education

U22 Miscellaneous - U20 Subcode-Interest Earnings-Elementary/

Secondary

U30 Miscellaneous - Fines & Forfeits

U40 Miscellaneous - Rents

U41 Miscellaneous - Royalties

U50 Miscellaneous - Donations From Private Sources

U95 Miscellaneous - Net Lottery Revenue

U97 Miscellaneous - U99 Subcode-Miscellaneous Rev-

Elementary/Secondary

U98 Miscellaneous - U99 Subcode-Miscellaneous Rev

-Higher Education

U99 Miscellaneous - General Revenue, NEC

V10 Elementary/Secondary Inst-Employee Benefits

V11 Elementary/Secondary Support Service Pupil-Salaries

V12 Elementary/Secondary Support Service Pupil-Employee Benefits

V13 Elementary/Secondary Support Service Instructional Staff

-Salaries

V14 Elementary/Secondary Support Service Instructional Staff-Emp. Benefi

V15 Elementary/Secondary Support Service General Admin-Salaries

V16 Elementary/Secondary Support Service General Admin-Emp.

Benefits

V17 Elementary/Secondary Support Service School Admin-Salaries

V18 Elementary/Secondary Support Service School Admin-Emp.

Benefits

V19 Elementary/Secondary Support Service Business-Salaries

V20 Elementary/Secondary Support Service Business-Emp. Benefits

V21 Elementary/Secondary Support Service Plant Operations

& Maintenance-Salaries

V22 Elementary/Secondary Support Service Plant Operations

& Maintenance-Emp. Benefits

V23 Elementary/Secondary Support Service Student Trans-Salaries

V24 Elementary/Secondary Support Service Student Trans

-Emp Benefits

V25 Elementary/Secondary Support Service Central-Salaries

V26 Elementary/Secondary Support Service Central-Emp Benefits

V27 Elementary/Secondary Support Service Other-Salaries

V28 Elementary/Secondary Support Service Central-Emp Benefits

V29 Elementary/Secondary Food Service-Salaries

V30 Elementary/Secondary Food Service-Emp Benefits

V32 Elementary/Secondary Enterprise Operations-Salaries

V33 Enrollment - Elementary/Secondary Education

V34 Enrollment - Higher Education

V35 Education - E12 Subcode-Support Service Business

V40 Education - E12 Subcode-Support Service Operations
& Maintenance

V45 Education - E12 Subcode-Support Service Trans

V50 Education - E12 Subcode-Support Service Central

V55 Education - E12 Subcode-Support Service Other

V60 Education - E12 Subcode-Enterprise Operations

V65 Education - E12 Subcode-Other Non-instructional

V70 Education - E12 Subcode-Community Service

V75 Education - E12 Subcode-Adult Education

V80 Education - E12 Subcode-Other

V85 Education - E12 Subcode-Undistributed-Support Service

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

Z32 Elementary/Secondary Salaries-Total Subcode Z00

Z33 Elementary/Secondary Salaries-Instructional Subcode Z00

Z34 Elementary/Secondary Total Employee Benefits

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

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:

Public Finance Analysis Branch, Governments Division – Govs.Finstaff@Census.Gov

The telephone number is 301-457-1502. The address is:

Finance Branch
Governments Division
Bureau of the Census

Washington, DC 20233