

Federal, State, and Local Governments

State and Local Government Finances

2003 Technical Documentation

Introduction

The United States Census Bureau conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. Alternatively, every five years, in years ending in a `2` or `7`, a Census of Governments, including a Finance portion, is conducted under Title 13, Section 161. The survey coverage includes all state and local governments in the United States. For both the Census and annual survey, the finance detail data is equivalent, encompassing the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables and files contained here provide a comprehensive summary of the annual survey findings for state and local governments. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose.

For the 2001 and 2003 annual finance surveys, the sample was redesigned to provide only national by level/type of government estimates with municipalities and towns combined into one category, therefore state level estimates for these years were not developed.

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 28 states, all or part of the general purpose finance 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 annual survey were obtained via mail questionnaires sent directly to county, municipal, township, special district, and school district governments. School district data in 49 states were collected via cooperative arrangements with state education agencies (only Hawaii and the District of Columbia completed mail questionnaires).

Data for state governments were compiled by analysts of the Census Bureau, 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.

Current Dollars

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

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 2002, and June 30, 2003. The following governments are exceptions, and are included as though they were part of the June 30 group: ending September 30, 2002, the state governments of Alabama and Michigan, the District of Columbia and Alabama school districts; and ending August 31, 2002, the state government of Texas and Texas, Nebraska and Chicago school districts. New York state ends its fiscal year on March 31, 2002, and beside those already mentioned, is the only other exception to the June 30 ending for state governments.

Not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period ending between July 1, 2002, and June 30, 2003.

Nearly one-half of all county governments in the nation had a fiscal year corresponding directly with the calendar year 2002 – i.e., they ended their fiscal year on December 31, 2002. Over one-third of county governments ended their fiscal year in June. September and November were other common months in which county governments ended their fiscal years.

About three-fourths of all municipal governments in the nation had a fiscal year ending in either December (40 percent) or June (33 percent). September and April were the next most common months in which municipal governments ended their fiscal years. Two-thirds of all townships had a fiscal year corresponding directly with calendar year 2002 – i.e., they ended their fiscal year on December 31, 2002. March, February, and June had the next most common fiscal year ending dates for townships.

For special district governments there is a wide variety in fiscal year ending dates, with June 30 and December 31 being the most common. There is, however, no predominant pattern. By contrast, for school districts, June 30 predominates overwhelmingly, with the only exceptions being in Alabama, Nebraska, and Texas states, and Chicago city as noted previously.

Limitations of Data

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. This uniformity helps ensure comparable measures among the many governments covered in the survey, and also enables data to be aggregated by state area and nationally. Each category is defined using established criteria. Each state and local government financial item is analyzed and assigned to a classification category in accordance with the standard definition and criteria. While often similar to, or identical to, the classification used by the state or local government, there could be instances where a significant difference exists between the name of a state or local financial item and the final category to which it is assigned by the Census Bureau.

Within the uniform, or standard, categories, like financial transactions are combined. For revenue, the financial categories involve grouping of items by source of revenue. Revenue items of the same kind are merged. For example, revenue amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

For expenditure items, financial transactions are classified both by function (police, highways, and the like), and by object category (capital outlay, current operation, and so forth).

Debt items are classified by term (short and long-term), as well as by type of debt (guaranteed, revenue bonds) and to a limited extent, by purpose (function).

Assets (or cash and security holdings) also are put into uniform categories. These items are grouped by type of holding, with holdings for insurance trust systems grouped separately from those of the general government.

In spite of the effort to standardize the statistics to ensure comparability, users should be cautious about attempting to draw conclusions from direct comparisons of financial amounts for individual governments. Governments vary greatly in the types of services they provide, with patterns often, but not always, evident by state area. For example, some local governments directly finance and administer activities that elsewhere are undertaken by state governments. The share of government sector financial totals contributed by a state government or by local governments, therefore, differs materially from one state to another. Users can review the [Government Finance and Employment Classification Manual](#) for additional information about the financial categories contained in the tables and files. The manual contains definitions of the general and specific categories. It also contains examples of the types of financial transactions for the categories, including many specific programmatic expenditures.

Users need to keep in mind that the financial amounts in the tables and files are statistical in nature. They do not represent accounting statements or conditions.

Statistical Reliability

The local government statistics in this survey are developed from a sample survey. Therefore, the local totals, as well as national or state and local aggregates, are considered estimated amounts subject to sampling error.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments, but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. Each viewable table contains a column that gives users the coefficients of variation that have been computed for these estimates. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, State-local aggregates shown here are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major United States totals for local governments are subject to a computed sampling

variability of less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing. Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from misreported data, errors from miscoding, and difficulties in identifying every unit that should be included in the report. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data reported by government officials.

Response to the sample survey is an important consideration in evaluating the quality of the estimates. The following table shows usable responses for the annual finance surveys:

Survey Year	Response Rate
1999	90 %
2000	87 %
2001	89 %
2002	77.4 %
2003	90.9 %

File Descriptions

There are two types of available data, viewable summary files and microdata. Each contains the comparable financial statistics. The types and number of files vary somewhat depending upon the survey year.

Viewable Summary Tables

The viewable summary tables contain aggregated summary data for the U.S. The summary data include items such as revenue by type, expenditures by function, indebtedness, and cash and security holdings.

For 2003, the file names are:

03sl00us.html
03gp00us.html
03sp00us.html

Summary Table Spreadsheet File

In addition to the individual viewable tables and files described above, the tables also are available for

downloading in a spreadsheet format.

For 2003, the file name is:

03stl001.xls

The record content, as described in the next section, is nearly identical to that of the viewable tables, with self explanatory descriptive text for each row of data.

National-State by Level/Type-of-Government Summaries (Non-delimited) - Item Code Detail File

This is an ASCII text, non-delimited file, but with a variable number of records per state and level combination. The file, with a single amount and associated coefficient of variation (CV) per record, can be useful for database and programming applications.

This file contains detailed finance summary estimates and associated coefficients-of-variation for national summaries, levels and types of governments, or each state, and the District of Columbia summary, by State and Local Governments Total, State Government Only, Local Governments Only. The record layout and item code descriptions for this file are contained in the next sections. There are no summary totals (such as total revenue) in this file for any record.

For 2003, the file name is:

03statetypepu.txt

National-State by Level/Type-of-Government Summaries - (Comma-Delimited Data File and CV's)

These downloadables are ASCII text, comma delimited files. They contain item code detail, each item code representing a financial category and transaction (property tax revenue, highway capital outlay, and so forth). For 2003, we utilized a national sample by level/type of government and each record contains seven amounts; state and local governments, state governments only, local governments only, all counties, city-towns, special districts, and school districts.

The file name is:

03statetypecd.txt

The record layout is contained in the next section. 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.

Also available for downloading, is the corresponding Coefficient-of-Variation (CV) file. This file, in the same format as the data, shows the relative standard error (the standard error as a percent of the estimated amount) for every estimated amount shown.

For 2003, the file name is:

03statetypecdcv.txt

Individual Unit File (Public Use Format)

This is a Zip or self-extracting Zip file. When opened, it becomes an ASCII fixed length text file. It contains corresponding amounts for each finance item code within each government unit for all respondent records in the sample. This large file can be useful for programming and database applications.

For 2003, the file name is:

03indunit.zip

It contains the standard 31-character Public Use format Record Layout . When inflated, this file will be about 15-25 megabytes.

Directory Information File (Basic identifier information for corresponding finance survey)

This file is a Zip or self-extracting Zip file. When opened, it expands into an ASCII fixed length text file.

For 2003, the file name is:

fin03gid.zip

Record Layouts and Data Dictionary

The detailed record layouts for the files are described below. These are presented by file.

National-State by Level/Type-of-Government Summaries (Comma-Delimited Files) - Data and Coefficients-of-Variation (CV`s)

For National by Level/Type of Governments Sample
(Comma-Delimited Files) -
Data and Coefficients-of-Variation (CV`s)

The record layout for these files are shown below. Files are in a fixed-length comma-delimited format. Record 1 contains field labels. All amounts in the data file are in thousands of dollars (right-justified, zero filled). For the CV file (only available in some years), values are shown with 2-decimal places (right-justified, zero filled).

Field	Length	From	To	Delimiter Position
Item Code	3	1	3	4

United States: State and Local Govts	12	5	16	17
United States: State Govts	12	18	29	30
United States: Local Govts	12	31	42	43
United States: County Govts	12	44	55	56
United States: City-Town Govts	12	57	68	69
United States: Special District Govts	12	70	81	82
United States: Independent School District Govts	12	83	94	

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.

An item-code is a 3 character Census Bureau name representing a particular financial activity. An example of an item code is "T01". T01 is a variable name the Census Bureau uses to represent Property Tax. In general, item-codes fall into 4 categories, revenues, expenditures, assets, and long-term debt.

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the three types of files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the [Government Finance and Employment Classification Manual](#).

Public Use File, ASCII Text Format

Beginning with the fiscal year 1996 survey, this public use format became the standard format for all of the individual unit government finance series files containing detailed statistics by item code and individual government unit.

Characteristic	Value
File Type	ASCII
Rec Length	31 characters
Data Fields per Record	1
Record Type	Fixed Length, No Delimiter

The 35 character record layout is described below.

INDIVIDUAL UNIT - PUBLIC USE DATA FILE FORMAT
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Field Name	Positions	Start Position	Length	Characteristic
Government Code or for National-State by Level/Type-of- Government Summary Files 2-digit State (U.S. Summary = 00),Level/Type-of-Government (left- justified)	01 - 14	01	14	Alpha numeric
Item Code	15 - 17	15	3	Alpha numeric
Amount	18 - 29	18	12	Numeric
Survey Year	30 - 31	30	2	Numeric

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the [Government Finance and Employment Classification Manual](#).

National-State by Level/Type-of-Government Summary File, ASCII Text Format

Characteristic	Value
File Type	ASCII
Rec Length	35 characters
Data Fields per Record	One weighted amount and associated Coefficient-of-Variation (CV) per Item Code within each ID. The CV is the estimated standard error expressed as a percent of the estimated total or proportion
Record Type	Fixed Length, No Delimiter

NATIONAL-STATE BY LEVEL/TYPE-OF-GOVERNMENT SUMMARIES NON-DELIMITED DATA FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
ID National-State Level/Type-of-	01 - 03 01 - 02 03 - 03	01	03	Alpha numeric

Government				
Blank	04 - 04	04	1	-
Item Code	05 - 07	05	3	Alpha numeric
Blank	08 - 08	08	1	-
Amount	09 - 20	09	12	Numeric - Right-Justified, leading spaces
Coefficient-of-Variation (CV)	21 - 32	21	12	Numeric - Right-Justified, leading spaces (2-decimal places)
Blank	33 - 33	33	1	-
Year of Survey	34 - 35	34	2	Numeric

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the [Government Finance and Employment Classification Manual](#).

Directory Information File, ASCII Text Format

The record layouts are below. Files are an ASCII text, fixed length record format. They contain basic identifier information for each unit of government in the corresponding Individual Unit File in the annual finance survey.

DIRECTORY INFORMATION 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
County Name	79 - 113	79	35	Alpha-Numeric
FIPS State code	114 - 115	114	02	Numeric
FIPS County code	116 - 118	116	03	Numeric
FIPS Place code	119 - 123	119	05	Numeric
Population	124 - 132	124	09	Numeric
Population Year	133 - 134	133	02	Numeric
Enrollment	135 - 141	135	07	Numeric
Enrollment Year	142 - 143	142	02	Numeric
Function code	144 - 145	144	02	Numeric
School Level code (for schools)	146 - 147	146	02	Alpha-Numeric
Weight (for sample years)	148 - 154	148	07	Numeric
Fiscal Year End	155 - 158	155	04	Numeric
Survey Year	159 - 160	159	02	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

Individual Unit - Type-of-Government Codes

Type-Codes	Description
0	State
1	County
2	City
3	Township
4	Special District
5	Independent School District

Estimates - Level/Type-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 Note - For National sample years, Municipalities and Towns combined
7	Township Government Total
8	Special District Total
9	School District Total

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

Item Codes and Short Descriptions	
Item Code	Description
A01	Charges - Air Transportation
A03	Charges - Miscellaneous Commercial Activities
A09	Charges - Elementary and Secondary Education School Lunch
A10	Charges - Elementary and Secondary Education School Tuition
A12	Charges - Elementary and 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 and Community Development
A54	Charges - Natural Resources, Agriculture
A56	Charges - Natural Resources, Forestry
A59	Charges - Natural Resources - Other
A60	Charges - Parking Facilities
A61	Charges - Parks and 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 and Hospitals
B46	Federal Intergovernmental - Highways
B50	Federal Intergovernmental - Housing and 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 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
CGE	Cigarette Lawsuit - Expenditures (1999)

CGR	Cigarette Lawsuit - Revenues (1999)
D21	Local Intergovernmental - Education
D30	Local Intergovernmental - General Support
D42	Local Intergovernmental - Health and 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
E12	Current Operations - Elementary and Secondary Education
E16	Current Operations - Higher Education Auxiliary Enterprises
E18	Current Operations - Other Higher Education
E19	Current Operations - Educational Scholarships, Assistance, and 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 and Community Development
E52	Current Operations - Libraries
E54	Current Operations - Natural Resources, Agriculture-Other
E55	Current Operations - Natural Resources, Fish and Game
E56	Current Operations - Natural Resources, Forestry
E59	Current Operations - Natural Resources - Other
E60	Current Operations - Parking Facilities
E61	Current Operations - Parks and 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 and 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 and 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 and Community Development
F52	Construction - Libraries
F54	Construction - Agriculture - Other
F55	Construction - Fish and Game
F56	Construction - Forestry
F59	Construction - Natural Resources - Other
F60	Construction - Parking Facilities
F61	Construction - Parks and Recreation
F62	Construction - Police Protection
F66	Construction - Protective Inspection and 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 and Community Development
G52	Other Capital Outlay - Libraries
G54	Other Capital Outlay - Agriculture - Other
G55	Other Capital Outlay - Fish and Game
G56	Other Capital Outlay - Forestry
G59	Other Capital Outlay - Natural Resource - Other
G60	Other Capital Outlay - Parking Facilities
G61	Other Capital Outlay - Parks and Recreation
G62	Other Capital Outlay - Police Protection
G66	Other Capital Outlay - Protective Inspection and 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
K03	Equipment Only - Miscellaneous Commercial Activities, NEC
K04	Equipment Only - Correctional Institutions
K05	Equipment Only - Correction - Other
K09	Instructional Equipment - G12 Subcode
K10	Other Equipment - G12 Subcode
K11	Undistributed Equipment - G12 Subcode
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 and Community Development

K52	Equipment Only - Libraries
K54	Equipment Only - Agriculture - Other
K55	Equipment Only - Fish and Game
K56	Equipment Only - Forestry
K59	Equipment Only - Natural Resources - Other
K60	Equipment Only - Parking Facilities
K61	Equipment Only - Parks and 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 and Community Development
L52	Intergovernmental to State - Libraries

L59	Intergovernmental to State - 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 and 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 and Community Development
M52	Intergovernmental to Local NEC - Libraries
M54	Intergovernmental to Local NEC - Agriculture
M55	Intergovernmental to Local NEC - Fish and 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 and Recreation
M62	Intergovernmental to Local NEC - Police Protection
M66	Intergovernmental to Local NEC - Protective Inspection and 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 and Community Development
N52	Intergovernmental to General Purpose - Libraries
N54	Intergovernmental to General Purpose - Agriculture - Other
N55	Intergovernmental to General Purpose - Fish and Game
N56	Intergovernmental to General Purpose - Forestry
N59	Intergovernmental to General Purpose - Natural Resources - Other
N61	Intergovernmental to General Purpose - Parks and 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 and Community Development
R52	Intergovernmental to Special District - Libraries
R54	Intergovernmental to Special District - Agriculture - Other
R55	Intergovernmental to Special District - Fish and Game
R56	Intergovernmental to Special District - Forestry
R59	Intergovernmental to Special District - Natural Resources - Other
R61	Intergovernmental to Special District - Parks and 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 and Fishing License
T24	Tax - Motor Vehicle License
T25	Tax - Motor Vehicle Operators License
T27	Tax - Public Utility License
T28	Tax - Occupation and Business License, NEC
T29	Tax - Other License
T40	Tax - Individual Income
T41	Tax - Corporation Net Income
T50	Tax - Death and Gift
T51	Tax - Documentary and 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
U30	Miscellaneous - Fines and 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 and Deposits
W31	Bond Fund - Cash and Deposits
W61	Other Funds - Cash and 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 and 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 and 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 and 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 and Deposits
Z00	Total Salaries and 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 and 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 and Credit - Water Utilities
21B	Long Term Debt Issue - Full Faith and Credit - Electric Utilities
21C	Long Term Debt Issue - Full Faith and Credit - Gas Utilities
21D	Long Term Debt Issue - Full Faith and Credit - Transit Utilities
21F	Long Term Debt Issue - Full Faith and Credit - Elementary and Secondary Education
21G	Long Term Debt Issue - Full Faith and Credit - Higher Education
21X	Long Term Debt Issue - Full Faith and 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 and Credit - Water Utilities
31B	Long Term Debt Retired - Full Faith and Credit - Electric Utilities
31C	Long Term Debt Retired - Full Faith and Credit - Gas Utilities
31D	Long Term Debt Retired - Full Faith and Credit - Transit Utilities
31F	Long Term Debt Retired - Full Faith and Credit - Elementary and Secondary Education
31G	Long Term Debt Retired - Full Faith and Credit - Higher Education
31X	Long Term Debt Retired - Full Faith and 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 and Credit - Water Utilities
41B	Long Term Debt Outstanding - Full Faith and Credit - Electric Utilities
41C	Long Term Debt Outstanding - Full Faith and Credit - Gas Utilities
41D	Long Term Debt Outstanding - Full Faith and Credit - Transit Utilities
41F	Long Term Debt Outstanding - Full Faith and Credit - Elementary and Secondary Education
41G	Long Term Debt Outstanding - Full Faith and Credit - Higher Education
41X	Long Term Debt Outstanding - Full Faith and 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 and 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 [2002 Census of](#)

[Governments 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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