

TECHNICAL DOCUMENTATION:

2017 Public Use Files for State and Local Government Organization

The Governments Master Address File (GMAF) is a master list of all governments in the United States.

PURPOSE

The purpose of this collection is to provide a current and comprehensive database of U.S. state and local governments, and their major agencies for statistical program use. The United States Code Title 13 Section 161 authorizes the U.S. Census Bureau to conduct this program.

COVERAGE

All state and independent local governments are represented including counties, municipalities, townships, school districts, and special districts. As enumerated for the 2017 Census of Governments there were 90,125 of these entities. In addition, major agencies of these governments are covered when needed for Census operations.

The following paragraphs summarize the characteristics for each of the five major types of local governments. See "Criteria for Classifying Governments," below, for a statement of the criteria used for the classification of governments in census statistics on governments. See the [Individual State Descriptions](#) for an application of these criteria to the local governmental structure in each state.

Counties

Three thousand thirty-one (3,031) organized county governments are found throughout the nation, except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government for 2017. In Louisiana, the county governments are officially designated as "parish" governments, and in Alaska they are designated as "borough" governments. Both parish and borough governments are classified as county governments for Census Bureau statistics on governments.

There are some cases where municipal and county governments have been consolidated or substantially merged. The composite units are counted as municipal governments in Census Bureau statistics on governments.

Some examples include:

- City and borough of Juneau, Alaska
- City and county of San Francisco, California
- City and county of Denver, Colorado
- Unified Government of Wyandotte County and city of Kansas City, Kansas

There also exist cities that are located outside of any “county” area and are administering functions elsewhere commonly performed by counties. This includes the cities of Baltimore and St. Louis, which are outside the areas of the adjacent counties of Baltimore and St. Louis. Carson City, Nevada is an independent city that borders three counties: Douglas, Lyon, and Washoe. In Virginia, there are 38 independent cities that are not part of any county. For further information on county-type areas without county governments, see Appendix A of 2017 [Individual State Descriptions](#).

[Tables displaying the 2017 counts of state and local governments within the United States.](#)

Municipal and Township Governments

There are two types of subcounty general purpose governments, municipalities and townships. The 35,748 subcounty general purpose governments enumerated in 2017 include 19,495 municipal governments and 16,253 town or township governments. These two types of governments are distinguished by both the historical circumstances surrounding their incorporation and geographic distinctions. That is, incorporated places are generally associated with municipalities, whereas townships are generally associated with minor civil divisions (MCDs). As defined by the Census Bureau, “[an] incorporated place is established to provide governmental functions for a concentration of people as opposed to a minor civil division, which generally is created to provide services or administer an area without regard necessarily to population.”

Municipal Governments

As defined for Census Bureau statistics on governments, the term “municipal governments” refers to political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. This definition includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, and in Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.

Township Governments

Town or township governments vary widely between states, and sometimes even within the same state, in the scope of services they provide. Thus, some town or township governments provide a wide range of public services, whereas some town or township governments provide only a limited range of public services.

States that Have Townships - The term “town or township governments” is applied to organized governments located in the following 20 states in the Northeast and the Midwest. In states designated with the symbol (T), they are typically referred to as towns: Connecticut (T), Massachusetts (T), New Hampshire (T), Pennsylvania, Illinois, Michigan, New Jersey, Rhode Island (T), Indiana, Minnesota, New York (T), South Dakota, Kansas, Missouri, North Dakota, Vermont (T), Maine (T), Nebraska, Ohio, Wisconsin (T).

Terms that States Use for "Township"- Although towns in the six New England states and New York, and townships in New Jersey and Pennsylvania are legally termed “municipal corporations,” they perform municipal-type functions and frequently serve densely populated urban areas; they have no necessary relation to concentrations of population, and are thus counted for Census Bureau statistics on governments as town or township governments.

Excluded from this count of town or township governments are:

- Unorganized township areas;
- Townships, coextensive with cities where the city governments have absorbed the township functions;
- Townships known to have ceased performing governmental functions; and
- Townships in Iowa, which are not counted as separate governments, but are classified as subordinate agencies of county governments.

About Township Governments

There are 11 states that have township governments in all of their counties or county-type geographic areas. There are nine where this type of government occurs only in certain county or county-type geographic areas. As of 2017:

- In Illinois, 85 of the 102 county-type areas had township governments;
- In Kansas, 95 of 103;
- In Massachusetts, 13 of the 14;
- In Minnesota, in 84 of 87;
- In Missouri, in 20 of 114;
- In Nebraska, in 23 of 93;
- In North Dakota, in 48 of 53;
- In South Dakota, in 52 of 66;
- In Wisconsin, 71 of 72.
- In New York, town governments exist in each county outside New York City.

In order to better understand the frame that the Census Bureau uses to survey governments, and to understand the scope of service provision by local governments, data users would do well to

appreciate the ways in which township governments overlap with other governments. There are several dimensions to consider:

- Whether townships are present within the state (20 states have them, 30 states do not);
- Whether townships are present within all or merely some counties or county-type areas within a state (in 11 states they are present in all county-type areas, but in 9 they only appear in some county-type areas);
- Whether or not townships overlap municipalities (in 11 states they do, but in 9 they do not); and
- Whether or not townships cover all geographic areas within the state that are not already covered by municipalities.

The area served by municipal and town or township governments may overlap in 11 states: Connecticut, Illinois, Indiana, Kansas, Michigan, Missouri, Minnesota, Nebraska, New York, Ohio, and Vermont. Some, but not all, municipalities in these town or township states operate within a territory that is served also by town or township governments. In the remaining 9 of the 20 town or township states there is no geographic overlapping of these 2 kinds of units. In 5 of those states, Massachusetts, New Jersey, Pennsylvania, Rhode Island, and Wisconsin, operating towns or townships comprise all territory other than that serviced by municipalities. The same is true for Maine, New Hampshire, North Dakota, and South Dakota, except for “unorganized territory” which lacks any local government.

Overlapping areas

Twenty (20) states have town or township governments.

In 11 of those states, the areas served by municipal governments and town or township governments may overlap. All municipal governments in Indiana, and some, but not all, municipalities in 10 other town or township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is served also by town or township governments.

In the remaining nine town or township states (Maine, Massachusetts, New Hampshire, New Jersey, North Dakota, Pennsylvania, Rhode Island, South Dakota, and Wisconsin), there is no geographic overlapping between township and municipal governments.

[Tables displaying the 2017 counts of state and local governments within the United States.](#)

The other two types are special-purpose governments:

Special districts

There were 38,542 special district governments enumerated in 2017. Special district governments are independent, special purpose governmental units that exist as separate entities with substantial

administrative and fiscal independence from general purpose local governments. As defined for Census Bureau statistics on governments, the term “special district governments” excludes school district governments as they are defined as a separate governmental type.

Special district governments provide specific services. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from basic social needs, such as hospitals and fire protection, to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries.

The Census Bureau classification of special district governments covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governments. Many entities that carry the designation “district” or “authority” are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in Census Bureau statistics on governments.

School districts

Of the 14,061 public school systems in the United States in 2017, only the 12,754 that are independent school districts are included in the count of governments. The other 1,307 “dependent” public school systems are classified as agencies of other state, county, municipal, or town or township governments and are not counted as separate governments. Charter schools are not included unless they meet the Census Bureau’s definition of a government (see “Charter Schools” below).

The description of public school systems is subdivided into three parts—school district governments, dependent public school systems, and other educational activities.

For school district governments, the description includes a brief explanation of how school district governments, as defined for Census Bureau statistics on governments, are designated under state law; the nature and manner of selection of the governing body; and authorized financing methods.

Dependent public school systems are part of county, municipal, township, or state governments, and are not counted as school district governments. For these systems, the description includes a brief explanation of which public school systems are classified as dependent agencies for Census Bureau statistics on governments; the nature and manner of selection of the governing body; and authorized financing methods.

The subcategory “Other Educational Activities” covers agencies that perform activities related to education but do not operate schools. Examples of other educational activities include such entities as technical college districts, regional educational service centers, and career centers. Such agencies are not counted as school district governments, and their activities are briefly described in this section.

Noticeable diversity is found in school organization throughout the United States because of the variety of state legislative provisions for the administration and operation of public schools. The states providing for public schools solely through independent school districts numbered 30 in 2017. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 16 states, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, town or township, or state government. In the District of Columbia and in 4 states, there are no independent school districts; all public schools in those jurisdictions are administered by systems that are agencies of the county, municipal, or state government.

Alaska, Hawaii, Louisiana, Maine, Massachusetts, New Jersey, Rhode Island, and Texas each have state dependent public school systems.

Public school systems operating as dependent agencies of county governments appear predominantly in North Carolina (174), Tennessee (91), and Virginia (95), which contain nearly two-thirds of all county-dependent systems. However, California has 57 county-dependent systems and New Jersey has 51. Other states with public school systems operating as dependent agencies of county governments are Alaska (16), Arizona (12), Maryland (38), Massachusetts (2), Mississippi (3), New Hampshire (1), New York (28), and Wisconsin (3). Systems associated with town or township governments are found only in Connecticut, Maine, Massachusetts, New Jersey, and Rhode Island. There are public school systems operated by municipal governments in 12 states and the District of Columbia, but in most of these states, some other pattern predominates, and only in the District of Columbia are all public schools operated by a municipally dependent system.

The total of public school systems includes some systems that do not provide elementary-secondary or postsecondary education services. There are 109 public school systems, located in 16 separate states, that do not operate schools. Instead, these “non-operating” systems are responsible for providing transportation and paying tuition or reimbursement to other school systems for public school students who live in their respective areas, or for providing special services to those systems that operate schools.

Charter Schools

Census Bureau statistics on governments include only those charter schools established and administratively controlled by another government entity (e.g., universities, cities, counties, or public school systems). The data for these “public charter schools” are collected as separate individual units or are included with the data for their chartering government. Charter schools that do not meet Census Bureau criteria for classification as a government entity are considered “private charter schools” and are not included in Census Bureau statistics on governments.

In order for a charter school to be classified as a “public charter school,” it must meet the same requirements as any other government. For more information on that criteria, see the section “Criteria for Classifying Governments.”

[Tables displaying the 2017 counts of state and local governments within the United States.](#)

POPULATION OF INTEREST

Criteria for classifying governments

Census Bureau statistics on governments are designed to account for the totality of public sector activity without omission or duplication. Governmental services in the United States are provided through a complex structure made up of numerous public bodies and agencies. In addition to the federal government and the 50 state governments, the Census Bureau recognizes five basic types of local governments. Of these five types, three are general purpose governments: County, municipal, and township governments are readily recognized and generally present no serious problem of classification. However, legislative provisions are diverse for school district and special district governments. Numerous single-function and multiple-function districts, authorities, commissions, boards, and other entities, which have varying degrees of autonomy, exist in the U.S. The basic pattern of these entities varies widely from state to state. Moreover, various classes of local governments within a particular state also differ in their characteristics.

Definitions and criteria

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

To be counted as a government, any entity must possess all three of the attributes reflected in the above definition:

1. Existence as Organized Entity
2. Governmental Character
3. Substantial Autonomy

Existence as an organized entity

Evidence of this attribute is provided by the presence of some form of organization and the possession of some corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property.

Designation of a class of governments in law such as "municipal corporations," "public corporations," "bodies corporate and politic," indicates that such units are organized entities. On the other hand, some entities not so specifically stated by law to be corporations do have sufficient powers to be counted as governments.

The mere right to exist is not sufficient. Where a former government has ceased to operate – i.e., receives no revenue, conducts no activities, and has no officers at present – it is not counted as an active government.

Governmental character

This characteristic is indicated where officers of the entity are popularly elected or are appointed by public officials. A high degree of responsibility to the public, demonstrated by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

Governmental character is attributed to any entities having power to levy property taxes, power to issue debt-paying interest exempt from federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of these attributes or of evidence about them does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability. Thus, some special district governments that have no taxing powers and provide electric power or other public utility services also widely rendered privately are counted as local governments because of provisions as to their administration and public accountability.

Substantial Autonomy

This requirement is met where, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence.

Fiscal independence generally derives from power of the entity to determine its budget without review and detailed modification by other local officials or governments, to determine taxes to be levied for its support, to fix and collect charges for its services, or to issue debt without review by another local government.

Administrative independence is closely related to the basis for selection of the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers and in addition it has at least one of the following:

- a popularly elected governing body;
- a governing body representing two or more state or local governments; or
- functions that are essentially different from those of, and are not subject to specification by, its creating government, even if its governing body is appointed.

An entity must have both fiscal and administrative independence to be considered a government. Therefore, local government agencies having considerable fiscal autonomy may be classified as dependent agencies of another government, where one or more of the following characteristics is present:

1. Control of the agency by a board composed wholly or mainly of parent government officials.
2. Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.

3. Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.
4. Requirement for approval of agency plans by the creating government.
5. Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.
6. Dependence of an agency for all or a substantial part of its revenue on appropriations or allocations made at the discretion of another state, county, municipal, township, school district, or special district government.
7. Provision for the review and the detailed modification of agency budgets by another local government. However, county review of agency budgets in connection with statutory limitations on tax rates is not, by itself, sufficient to establish lack of fiscal autonomy.

DATA QUALITY

Surveys are subject to two types of error, sampling error and non-sampling error. There is no sampling error because the Census of Governments covers all governments. However, the data are subject to non-sampling error, which includes all other sources of survey error such as nonresponse, incorrect reporting, coverage, misclassification of governments, and inaccurate coding or processing of data.

A variety of procedures were applied to keep non-sampling errors to a minimum, including the following:

1. Review of state legislation for all Government Units Survey (GUS) responses that indicated that the entity was no longer a government
2. Review of secondary sources
3. Reviews of lists of governments supplied by the states, when available
4. Nonresponse follow-up calls to encourage response
5. Extensive research on addresses for Undeliverable As Addressed (UAAs) units and others lacking adequate contact information
6. Use of advance and reminder notice cards and letters for the GUS

The final response rate for the 2017 GUS was 85.4 percent with 70.9 percent of the responding units responding via web, 10.5 percent responding via paper, and 18.6 percent responding via some other means (including fax and telephone responses).

FREQUENCY

The Governments Master Address File (GMAF) is updated continuously to add newly-established units that meet Census Bureau criteria for independent governments, and to delete dissolved or inactive units. A governmental unit is considered inactive if it has no activity, receives no revenue, and has no officers currently. The final counts of governments released Summer 2019 will result from a survey of all local governments (cities, counties, townships, and special districts) in the United States. The method of identification of school districts is detailed on the next page.

METHODS

The Governments Unit Survey (GUS) obtained information from each governmental unit reflecting an active government's status on the GMAF as of February 2016. The survey form is available under the Questionnaires tab. The information collected on the form included the status of the governments on the survey reference date, activities, and functions of the government, and basic financial information to yield an estimate of the size of the governmental unit. Governments receiving the GUS form could choose to return their information either via mail or the GUS web instrument. The data obtained from the GUS were verified and supplemented by in-depth research performed by Census Bureau analysts

performed between April 2013 and March 2018. Specifically, analysts looked for newly-created units that would not have received the GUS forms. Analysts used web research and contacted state government officials who monitor the creation of new governments to find these new units. These new units were then added to the final counts when appropriate. The final counts reflect the number of governments in scope, i.e., active on June 30, 2017, for the final component of the 2017 Census of Governments, the Finance component.

General Purpose Governments

The GMAF universe of county, municipal, and township governments is continuously updated as these units of governments become established, dissolved, or reorganized. Decisions to add or delete county, municipal, or township governments are made on the basis of information obtained through the annual Boundary and Annexation Survey, which the Census Bureau's Geography Division conducts. These units were included in the 2017 Government Units Survey.

Special District Governments

The process of updating the universe list of special district governments involves several steps as follows:

1. Review of state legislation creating or authorizing various types of special district governments
2. Review of published Federal, state, and private sources that list special district governments
3. Determination as to the independent status of special districts. Many entities that carry the designation "district" or "authority" are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in Census Bureau statistics on governments.
4. Frequent contact with state and local officials
5. Review of state and local taxation materials as they relate to special districts with the power to levy taxes
6. Review of election results as they relate to the universe of special districts

All special districts that have been identified by December 2015 will receive a GUS form. Extensive research to locate new units will be conducted between April 2013 and March 2018 to determine units that were active on June 30, 2017. The resulting counts are the official final counts of the 2017 Census of Governments.

Public School Systems

The universe of public school systems, including both independent school district governments and dependent school systems, is updated using directory files of local education agencies maintained by the U.S. Department of Education, National Center for Education Statistics. Discrepancies between

the various files are examined and the GMAF is revised as necessary following Census Bureau classification criteria. In addition, the GMAF is updated based on information obtained directly from various state education agencies. These units are included in the final Census counts. Dependent public school systems are part of county, municipal, township, or state government, and are not counted as school district governments. The only charter schools included in Census Bureau statistics are those established and administratively controlled by another government entity (e.g. universities, cities, counties, or public school systems). More information is provided in the 2017 [Individual State Descriptions](#) report.

Data Collection Schedule

Data collection for the GUS followed this schedule:

Advanced Email for GUS	January 11, 2016
Advanced Letter for GUS	January 29, 2016
Initial mailout of GUS	February 29, 2016
Due date for GUS	April 29, 2016
1st Follow-Up	May 2, 2016
2nd Follow-Up	June 14, 2016
3rd Follow-Up	July 19, 2016
End of collection period for final counts	February 28, 2017

The Governments Master Address File is further refined on the basis of information obtained through various annual surveys and censuses, as well as via directory research and Quality Improvement Program trips to state agencies to obtain listings of special purpose governments, names of associations, and contact information for the state offices that oversee the activity of the special districts.

PRODUCTS

The Governments Master Address File (GMAF) is used for public sector survey data programs, and data for individual governments are available for public use. The GMAF is also a primary source of summary statistics produced through the Annual Survey of Government Finance, the Annual Survey of Government Employment, and their related products.

USES

The Governments Master Address File is integral to the Census Bureau’s census of governments, and most public sector related surveys. It provides the frame including information for name and address, contacts, government function, and size.

In addition, the Governments Master Address File is utilized to update samples, and provides administrative data for use in editing and imputation.

SPECIAL FEATURES

The GMAF provides the most complete, current and consistent source of government-based information about U.S. state and local governments, and is essential to assuring full coverage, and high quality in Federal governmental statistics programs.