

# Federal, State, and Local Governments

## 2015 State and Local Government Finances

### Technical Documentation

#### Individual Unit Data File (Public Use Format)

This is an ASCII fixed length text file. It contains amount for each finance item code within each government unit for all respondents and non-respondents in the sample. This large file can be useful for programming and database applications.

For 2015, the file name is **2015FinEstDAT\_10162019modp\_pu.txt** and contains a standard 34-character public-use format record layout. The file is about 23 megabytes. Below is a detailed record layout for the file.

Characteristic	Value
File Type	ASCII
Rec Length	34 characters
Data Fields per Record	1 (each record shows an amount for one item code for one government)
Record Type	Fixed Length, No Delimiter

	Description	Positions	Length	Value
1	ID (positions 1-2 = state, position 3 = type, positions 4-6 = county or county-type area where government is located, positions 7-9 = unit identifier, positions 10-14 should be 00000 to indicate that the unit is not part of another government)	1-14	14	Char
2	Item code	15-17	3	Char
3	Amount (in thousands of dollars; 1027008 represents \$1,027,008,000)	18-29	12	Num
4	Year of data	30-33	4	Char
5	Imputation type/item data flag	34	1	Char

## Public-use Format File (State by level of estimate)

This file is an ASCII fixed length text file. It contains aggregated estimates of item codes by level of estimate for each state.

For 2015, the file name is **15statetypepu.txt** and contains a standard 35-character format record layout. It is about 1 megabyte. Below is a detailed record layout for the file.

	Description	Positions	Length	Value
1	State code	1-2	2	Char
2	Level of estimate code	3	1	Char
3	Item code	5-7	3	Char
4	Amount (in thousands of dollars)	9-20	12	Num
5	Coefficient of variation	23-32	10	Num
6	Last two digits of survey year	34-35	2	Char

State code – see “State Code Definitions” below.

Level of Estimate Codes	
Level Code	Description
1	State and local government total
2	State government total
3	Local government total
5	County government total
6	City/municipality government total
7	Township government total
8	Special district government total
9	School district government total

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

This file is an ASCII fixed length text format. It contains basic identifier information for each unit of government in the corresponding individual unit file in the annual finance survey.

For 2015, the file name is ***Fin\_GID\_2015.txt*** and contains a standard 153-character public-use format record layout. The file is about 4 megabytes. Below is a detailed record layout for the file.

	Description	Positions	Length	Value
1	ID code	1-14	14	Char
2	ID name	15-78	64	Char
3	County name	79-113	35	Char
4	Federal Information Processing Standards state code	114-115	2	Char
5	Federal Information Processing Standards county code	116-118	3	Char
6	Federal Information Processing Standards place code	119-123	5	Char
7	Population	124-132	9	Num
8	Population year	133-134	2	Char
9	Enrollment	135-141	7	Num
10	Enrollment year	142-143	2	Char
11	Function code for special districts	144-145	2	Char
12	School level code	146-147	2	Char
13	Fiscal year ending	148-151	4	Char
14	Survey year	152-153	2	Char

## State Code Definitions

### State Abbreviations (used in first two digits of ID)

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 (3<sup>rd</sup> digit of ID)**

Type Code	Description
0	State
1	County
2	City
3	Township
4	Special District
5	Independent School District or Educational Service Agency

Below are item codes and their titles, as included in the Census of Governments 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
19T	Beg LTD O/S-NG-public debt for private purpose
19U	Beg LT Debt O/S NEC
24T	LTD Iss-NG-public debt for private purpose
29U	LTD ISS-Unsp-Other NEC
34T	LTD Ret-NG-public debt for private purpose
39U	LTD Ret-Unsp-Other NEC
44T	LT Dbt O/S-NG-Industrial Rev
49U	LTD Debt O/S-Unsp-Other NEC
61V	Short Term Debt O/S-Beginning
64V	Short Term Debt O/S-End of FY
A01	Air Transportation Charges
A03	Misc Comrcial Act NEC Charges
A09	Elem Sec Ed Sch Lunch Charges
A10	Elem Sec Educ Tuition and Transportation Charges
A12	Elem Sec Educ NEC Charges
A16	Higher Educ Auxiliary Charges
A18	Higher Educ Tuition Charges
A21	Education Other State Charges NEC
A36	Hospital Charges
A44	Regular Highway Charges
A45	Toll Highway Charges
A50	Housing & Comm Dev Charges
A59	Nat Resources NEC Charges
A60	Parking Facilities Charges
A61	Parks & Recreation Charges
A80	Sewerage Charges
A81	Solid Waste Charges
A87	Water Trans & Terminal Charges
A89	All Other NEC Charges
A90	Liquor Stores Revenue

A91	Water Utilities Revenue
A92	Electric Utilities Revenue
A93	Gas Utilities Revenue
A94	Transit Utilities Revenue
B01	Federal IG Air Transportation
B21	Federal IG Education
B22	Federal IG Emp Security Admin 1/
B30	Federal IG General Support
B42	Federal IG Health & Hospitals
B46	Federal IG Highways
B50	Fed IG Housing & Comm Dev
B59	Fed IG Other Natural Resources
B79	Fed IG Public Welfare
B80	Federal IG Sewerage
B89	Federal IG Other
B91	Federal IG Water Utilities
B92	Federal IG Electric Utilities
B93	Federal IG Gas Utilities
B94	Federal IG Transit Utilities
C21	State IG Education
C30	State IG Other General Support
C42	State IG Health & Hospitals
C46	State IG Highways
C50	State IG Housing & Comm Dev
C79	State IG Public Welfare
C80	State IG Sewerage
C89	State IG Other
C91	State IG Water Utilities
C92	State IG Electric Utilities
C93	State IG Gas Utilities
C94	State IG Transit Utilities
D11	School Intergovernmental - Interschool System
D21	Local IG Education
D30	Local IG General Support
D42	Local IG Health & Hospitals
D46	Local IG Highways
D50	Local IG Housing & Comm Dev
D79	Local IG Public Welfare

D80	Local IG Sewerage
D89	Local IG Other
D91	Local IG Water Utilities
D92	Local IG Electric Utilities
D93	Local IG Gas Utilities
D94	Local IG Transit Utilities
E01	Air Trans Current Operation
E03	Misc Comm Act-Current Oper
E04	Correction Insts-Current Oper
E05	Correction NEC-Current Oper
E12	Elem Sec Educ-Current Oper
E16	Higher Education-Aux-Cur Oper
E18	Higher Educ Current Operation
E21	State Education-NEC-Current Oper
E22	Employment Sec Admin-Cur Op 1/
E23	Financial Adm-Curr Operation
E24	Local Fire Protection Curr Operation
E25	Judicial-Current Operation
E29	Central Staff-Curr Operation
E31	General Public Bldg-Curr Oper
E32	Health-Current Operation
E36	Hospitals-Current Oper
E44	Regular Highways-Current Oper
E45	Toll Highways-Current Oper
E50	Housing & Comm Dev-Curr Oper
E52	Libraries-Current Operation
E59	Natural Resources NEC-Cur Op
E60	Parking-Current Operation
E61	Parks & Rec-Current Operation
E62	Police Protection-Current Oper
E66	Protective Inspection-Curr Op
E74	Welfare-Vendor Payments-Med
E75	Welfare-Vendor Payments-NEC
E77	Welfare Insts-Curr Operation
E79	Welfare NEC-Current Operation
E80	Sewerage-Current Operation
E81	Solid Waste Mgt - Current Oper
E85	State Veterans' Assistance-Current Op



E87	Water Transport-Current Oper
E89	General NEC-Current Operation
E90	Liquor Stores-Current Oper
E91	Water Utilities-Current Oper
E92	Electric Utilities-Current Op
E93	Gas Utilities-Current Oper
E94	Transit Utilities-Current Op
F01	Air Trans Construction
F03	Misc Comm Act-Construction
F04	Correction Insts-Construction
F05	Correction-NEC-Construction
F12	Elem Sec Educ-Construction
F16	Higher Education-Aux-Constr
F18	Higher Educ Construction
F21	State Education-NEC-Construction
F22	Employment Sec Adm-Const
F23	Financial Adm-Construction
F24	Local Fire Protection Construction
F25	Judicial-Construction
F29	Central Staff-Construction
F31	General Public Bldg-Constr
F32	Health-Construction
F36	Hospitals-Construction
F44	Regular Highways-Construction
F45	Toll Highways-Construction
F50	Housing & Comm Dev-Constr
F52	Libraries-Construction
F59	Natural Resources NEC-Constr
F60	Parking-Construction
F61	Parks & Rec-Construction
F62	Police Protection-Construction
F66	Protective Inspection-Constr
F77	Welfare Insts-Construction
F79	Welfare NEC-Construction
F80	Sewerage-Construction
F81	Solid Waste Mgt-Construction
F85	State Veterans' Assistance-Construction
F87	Water Transport-Construction

F89	General NEC-Construction
F90	Liquor Stores-Construction
F91	Water Utilities-Construction
F92	Electric Utilities-Constr
F93	Gas Utilities-Construction
F94	Transit Utilities-Construction
G01	Air Trans Other Capital Outlay
G03	Misc Comm Act-Other Cap
G04	Correction Insts-Other Cap Out
G05	Correction-NEC-Other Cap Out
G12	Elem Sec Educ-Other Cap Outlay
G16	Higher Education-Aux-Other Cap
G18	Higher Educ Other Capital Out
G21	State Education-NEC-Other Cap Out
G22	Employment Sec Admin-Other Cap
G23	Financial Adm-Other Cap Outlay
G24	Local Fire Proction Other Cap Outlay
G25	Judicial-Other Capital Outlay
G29	Central Staff-Other Cap Out
G31	General Public Bldg-Other Cap
G32	Health-Other Capital Outlay
G36	Hospitals-Other Cap Out
G44	Regular Highways-Other Cap Out
G45	Toll Highways-Other Cap Outlay
G50	Housing & Comm Dev-Other Cap
G52	Libraries-Other Capital Outlay
G59	Natural Resource NEC-Other Cap
G60	Parking-Other Capital Outlay
G61	Parks & Rec-Other Capital Out
G62	Police Protection-Othr Cap Out
G66	Protective Inspec-Othr Cap Out
G77	Welfare Insts-Other Cap Outlay
G79	Welfare NEC-Other Capital Out
G80	Sewerage-Other Capital Outlay
G81	Solid Waste Mgt-Other Cap Out
G85	State 'Veterans' Assistance-Other Cap Out
G87	Water Transport-Other Cap out
G89	General NEC-Other Capital Out

G90	Liquor Stores-Other Cap Out
G91	Water Utilities-Other Cap Out
G92	Electric Utilities-Other Cap
G93	Gas Utilities-Other Cap Out
G94	Transit Utilities-Othr Cap Out
I89	General Interest on Debt
I91	Water Utilities-Interest
I92	Electric Utilities-Interest
I93	Gas Utilities-Interest on Debt
I94	Transit Utilities-Interest
J19	Scholarships & Other Subsidies
J67	Welfare-Categorical Cash Asst
J68	Welfare-Cash Assistance
J85	State Veterans' Assistance-Current Op
L01	Air Trans IG to State
L04	Correctional Instituions IG to State
L05	Correction-NEC-IG to State
L12	Elem Sec Educ-IG to State
L18	Higher Education IG to State
L23	Financial Adm-IG to State
L25	Judicial-IG to State
L29	Central Staff-IG to State
L32	Health-IG to State
L36	Hospitals-IG to State
L44	Regular Highways-IG to State
L50	Housing & Comm Dev-IG to State
L52	Libraries-IG to State
L59	Natural Res NEC-IG to State
L60	Parking-IG to State
L61	Parks & Recreation-IG to State
L62	Police Protection-IG to State
L66	Protective Insp-IG to State
L67	Welfare-Categorical-IG to St
L79	Welfare NEC-IG to State
L80	Sewerage-IG to State
L81	Solid Waste Mgt-IG to State
L87	Water Transport-IG to State
L89	General NEC-IG to State

L91	Water Utilities-IG to State
L92	Elec Utilities-IG to State
L93	Gas Utilities-IG to State
L94	Transit Utilities-IG to State
M01	Air Trans IG to Local NEC
M04	Correctional Instituions IG to Local
M05	Correction-NEC-IG to Local NEC
M12	Elem Sec Educ-IG to Local NEC
M18	Higher Educ IG to Local NEC
M21	State Education-NEC-IG to Local NEC
M23	Financial Adm-IG-Local NEC
M24	Fire Protect IG to Local NEC
M25	Judicial-IG to Local NEC
M29	Central Staff-IG to Local NEC
M30	General Support-IG-Local NEC
M32	Health-IG to Local NEC
M36	Hospitals-IG to Local
M44	Regular Highways-IG-Local Nec
M50	Housing & Comm Dev-IG-Loc NEC
M52	Libraries-IG to Local NEC
M59	Natural Rec NEC-IG-Local NEC
M60	Parking-IG to Local NEC
M61	Parks & Rec-IG to Local NEC
M62	Police Protect-IG to Local NEC
M66	Protective Insp-IG-Local Nec
M67	Welfare-Categorical-IG to Loc
M68	Welfare-Cash-IG-Local NEC
M79	Welfare NEC-IG to Local NEC
M80	Sewerage-IG to Local NEC
M81	Solid Waste Mgt-IG to Locl NEC
M87	Water Transport-IG-Local NEC
M89	General NEC-IG-Local NEC
M91	Water Utilities-IG to Local
M92	Elec Utilities-IG to Local
M93	Gas Utilities-IG to Local
M94	Transit Utilities-IG to Local
Q12	Elem Sec Educ-State IG to Sch Dists (Was this ever decided?)
Q18	Higher Educ State IG to Sch Dists

S67	Welfare-Categorical-IG to Fed
S89	General NEC-IG to Federal
T01	Property Tax
T09	Total General Sales Taxes
T10	Alcoholic Beverage Sales Tax
T11	Amusement Tax
T12	Insurance Premium Tax
T13	Motor Fuels Sales Tax
T14	Parimutuels Tax
T15	Public Utilities Tax
T16	Tobacco Sales Tax
T19	Other Selective Sales Taxes
T20	Alcoholic Beverage License Tax
T21	Amusement License Tax
T22	Corporation License Tax
T23	Hunting & Fishing License
T24	Motor Vehicle License
T25	Motor Vehicle Operators Lic
T27	Public Utility License Tax
T28	Occup & Business License, NEC
T29	Other License Tax
T40	Indiv Income Tax
T41	Corporation Net Income Tax
T50	Death & Gift Tax
T51	Documentary & Stock Trans Tax
T53	Severance Tax
T99	Taxes, NEC
U01	Special Assessments
U11	Sale of Property 2/
U20	Interest Earnings
U30	Fines & Forfeits
U40	Rents
U41	Royalties
U50	Donations From Private Sources
U95	Net Lottery Revenue
U99	Misc General Revenue NEC
W01	Sinking Fund-Cash & Deposits
W31	Bond Fund-Cash & Deposits

W61	Other Funds-Cash & Deposits
X01	Emp Ret-Loc Emp Contribution
X02	Emp Ret-State Emp Contribution
X05	Emp Ret-From Other Govt
X08	Emp Ret - Earnings on Investments (calculated)
X11	Emp Ret-Benefit Payments
X12	Emp Ret - Withdrawalss
X21	Empl Ret-Total Cash & Deposits
X30	Empl Ret-Total Fed Securities
X42	Empl Ret-Securities-Mortgages
X44	Empl Ret-Total Othr Securities
X47	Empl Ret-Othr Investmnts-Other
Y01	Unemployment-Contribution
Y02	Unemployment-Interest Revenue
Y04	Unemployment-Federal Advances
Y05	Unemployment-Benefit Payments
Y06	Unemployment-Ext & Spec Pmts
Y07	Unemployment-Bal In US Treas
Y08	Unempl-Other Bal-Pos or Neg
Y11	Workers Comp-Other Contribs
Y12	Workers Comp-Interest Earnings
Y14	Workers Comp-Benefit Pmts
Y21	'Workers Comp-Cash & Assets
Y51	Other In Trst-Other Ctrb
Y52	Other In Trust-Interest Rev
Y53	Other Ins Trst-Benefit Paymts
Y61	Other Ins Trust-Cash&Deposits
Z00	Total Salaries & Wages
Z77	Corporate bonds - Total (Market)
Z78	Corporate Stocks (Market)

**Function Code for Special Districts**

Indicates type of service provided; this field applies only to special districts (records with type=4).

01	Air transportation (airports)
02	Cemeteries
03	Miscellaneous commercial activities
04	Correctional institutions
05	Other corrections
09	Education (school building authorities)
24	Fire protection
32	Health
40	Hospitals
41	Industrial development
42	Mortgage credit
44	Regular highways
45	Toll highways
50	Housing and community development
51	Drainage
52	Libraries
59	Other natural resources
60	Parking facilities
61	Parks and recreation
62	Police protection
63	Flood control
64	Irrigation
77	Public welfare institutions
79	Other public welfare
80	Sewerage
81	Solid waste management
86	Reclamation
87	Sea and inland port facilities
88	Soil and water conservation
89	Other single-function districts
91	Water supply utility
92	Electric power utility
93	Gas supply utility
94	Mass transit system utility
96	Fire protection and water supply - combination of services
97	Natural resources and water supply - combination of services
98	Sewerage and water supply - combination of services
99	Other multifunction districts

### Imputation Type/Item Data Flags

Flags	Description
I	Imputed
R	Reported

### Sources and Contacts

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 the Census Bureau:

[Govs.Finstaff@Census.Gov](mailto:Govs.Finstaff@Census.Gov)

The telephone number is (800) 242-4523. The address is:

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