Municipal Financial Data from the Census of Governments and Annual Survey of State and Local Government Finances

Compiled by

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General description of dataset:

The dataset contains financial information (revenues, expenditures, and debt) for municipal governments from the U.S. Bureau of Census's a) Census of Governments and b) Annual Survey of State and Local Government Finances. The dataset covers the years 1980-2012. All finance data are in thousands of dollars e.g. 1027008 represents $1,027,008,000.

Data source description:

U.S. Census Bureau's internal data base on individual local government finances ("IndFin")

Sample:

The U.S. Census Bureau conducts a Census of Governments at 5-year intervals, as authorized by Title 13, United States Code, Section 161. Thus, in years ending in '2' and '7' the entire universe of governments is canvassed.

In off-census years, the U.S. Census Bureau conducts the Annual Survey of State and Local Government Finances. Only a sample of the population of interest is surveyed.

Time period:

The dataset covers the years 1980-2012.

Additional information:

The following publications from the U.S. Census Bureau provide additional information about the data.

1. Federal, State, and Local Governments State and Local Government Finances Technical Documentation
2. Census of Governments: Finance Methodology
3. Government Finance and Employment Classification Manual Covering the activities of the Federal, state, and local governments.

Data dictionary:

Variable name	Variable label
d_muid	unique id for place = (state fips x 100000) + place fips
year	year of data
placename	place name
countyname	county name
statename	state name abbreviation
d_state	state fips (federal information processing standards)
d_county	county fips (federal information processing standards)
d_muni	place fips (federal information processing standards)
g_state	u.s. census bureau state code
g_county	u.s. census bureau county code
pop_	population
Revenues	
tot_rev_	total revenue
tot_own_rev_	total revenue own sources
gen_rev_	general revenue
gen_own_rev_	gen revenue - own sources
tot_tax_	total taxes
prop_tax_	property tax
inc_tax_	total income taxes
sales_tax_	tot sales & general receipts tax
corp_tax_	corporate net income tax
other_tax_	death and gift, documentary and stock transfer, severance, nec
liquor_rev_	liquor stores revenue
retire_rev_	total employee retirement revenue
chargemis_	total charges and miscellaneous revenue
charges_	total general charges
chgairtranspo_	charges - air transportation
chgmisccom_	charges - misc com activ
chgelem_	charges - elem ed - sch lunch
chgelemedtui_	charges - elem ed - tuition
chgelemednec_	charges - elem ed - nec
chgtotalhighed_	charges - total high ed
chghospitals_	charges - hospitals
chgregularhig_	charges - regular highways
chgtollhighwa~_	charges - toll highways
chghousingcom_	charges - housing & comm dev
chgtotalnatres_	charges - total nat res
chgparking_	charges - parking

chgpark_	charges - parks & recreation
chgsewerage_	charges - sewerage
chgsolidwaste_	charges - solid waste mgmt
chgwatertrans_	charges - water transport
chgallothernec_	charges - all other nec
misc_	total miscellaneous general revenue
specialassess_	special assessments
propsalehousc_	prop sale - other
propsaleother_	prop sale - hous/com dev
interestreven~_	interest revenue
finesandforfe_	fines and forfeits
rentsandroyal_	rents and royalties
netlotteryrev_	net lottery revenue
miscgeneralre_	misc general rev nec
license_	total licensing and permit taxes
alcoholicbeve_	alcoholic beverage license
amusementlice_	amusement license
corporationli_	corporation license
huntingfishin_	hunting & fishing license
motorvehiclel_	motor vehicle license
motorvehoperl_	motor veh oper license
publicutility_	public utility license
occupandbusli_	occup and bus license nec
otherlicenset_	other license taxes
util_rev_	total utility revenue
waterutilityr_	water utility revenue
electricutili_	electric utility revenue
gasutilityrev_	gas utility revenue
transitutilit_	transit utility revenue
igr_tot_	total intergovernmental revenue
igr_fed_	total federal intergovernmental revenue
igr_state_	total state intergovernmental revenue
igr_loc_	total local intergovernmental revenue
fedigrairtran_	federal intergovernmental revenue - air transport
fedigreduc_	federal intergovernmental revenue - education
fedigrempsa_	federal intergovernmental revenue - emp sec adm
fedigrgensupp_	federal intergovernmental revenue - gen support
fedigrhealt_	federal intergovernmental revenue - health & hos
fedigrhighways_	federal intergovernmental revenue - highways
fedigrgenrevs_	federal intergovernmental revenue - gen rev shar // obsolete
fedigrtransit_	federal intergovernmental revenue - transit sub
fedigrhouscom_	federal intergovernmental revenue - hous/com dev
fedigrnatural_	federal intergovernmental revenue - natural res

fedigrpublicw_	federal intergovernmental revenue - public welfare
fedigrsewerage_	federal intergovernmental revenue - sewerage
fedigrother_	federal intergovernmental revenue - other
stateigreduca_	state intergovernmental revenue - education
stateigrtaxre_	state intergovernmental revenue - tax relief
stateigrhealt_	state intergovernmental revenue - health & hos
stateigrhighw_	state intergovernmental revenue - highways
stateigrtrans_	state intergovernmental revenue - transit sub
stateigrhousc_	state intergovernmental revenue - hous/com dev
stateigrpubli_	state intergovernmental revenue - public welfare
stateigrsewer_	state intergovernmental revenue - sewerage
stateigrothge_	state intergovernmental revenue - oth gen sup
stateigrother_	state intergovernmental revenue - other
Expenditures	
tot_spn_	total expenditure
direct_spn_	direct expenditure
tot_cur_spn_	total current expenditure
tot_cur_opr_	total current operating expenditure
tot_cap_	total capital outlays
tot_cons_	total construction
tot_subsidy_	total assistance & subsidies
tot_interest_	total interest on debt
ig_spn_	total intergovernmental expenditure
igto_state_	intergovernmental expenditure to state govt
igto_loc_	intergovernmental expenditure to local govts
igto_fed_	intergovernmental expenditure to federal govt
gen_spn_	general expenditure
dir_gen_spn_	direct general expenditure
gen_cur_spn_	general current expenditure
gen_cur_opr_	general current operating expenditure
gen_cap_	general capital outlay
gen_cons_	general construction
gen_subsidy_	general assistance & subsidies
gen_interest_	general debt interest
util_spn_	total utility expenditure
liquor_spn_	liquor stores - expenditure
emp_retire_spn_	employee retirement - total expenditure
airtran_cap_	air transportation-capital outlay (construction + capital outlay)
airtran_opr_	air transportation-current operations
miscom_cap_	misc commercial activites-capital outlay (construction + capital outlay)
miscom_opr_	misc commercial activites-current operations
correct_cap_	corrections-capital outlay (construction + capital outlay)

correct_opr_	corrections-current operations
elem_cap_	elementary educ-capital outlay (construction + capital outlay)
elem_opr_	elementary educ-current operations
highed_cap_	higher educ-capital outlay (construction + capital outlay)
highed_opr_	higher educ-current operations
educnec_cap_	educ-nec (not elsewhere classified)-capital outlay (construction + capital outla
educnec_opr_	educ-nec (not elsewhere classified)-current operations
emp_cap_	employment security administration-capital outlay (construction + capital outlay
emp_opr_	employment security administration-current operations
fin_cap_	financial administration-capital outlay (construction + capital outlay)
fin_opr_	financial administration-current operations
fire_cap_	fire protection-capital outlay (construction + capital outlay)
fire_opr_	fire protection-current operations
jud_cap_	judicial and legal-capital outlay (construction + capital outlay)
jud_opr_	judicial and legal-current operations
staff_cap_	central staff-capital outlay (construction + capital outlay)
staff_opr_	central staff-current operations
bldg_cap_	general public buildings-capital outlay (construction + capital outlay)
bldg_opr_	general public buildings-current operations
health_cap_	health-capital outlay (construction + capital outlay)
health_opr_	health-current operations
hos_cap_	total hospital-capital outlay (construction + capital outlay)
hos_opr_	total hospital-current operations
reghwy_cap_	regular highways-capital outlay (construction + capital outlay)
reghwy_opr_	regular highways-current operations
tollhwy_cap_	total highways-capital outlay (construction + capital outlay)
tollhwy_opr_	total highways-current operations
comdev_cap_	housing and community devt-capital outlay (construction + capital outlay)
comdev_opr_	housing and community devt-current operations
lib_cap_	libraries-capital outlay (construction + capital outlay)
lib_opr_	libraries-current operations
natres_cap_	natural resources-capital outlay (construction + capital outlay)
natres_opr_	natural resources-current operations
parking_cap_	parking-capital outlay (construction + capital outlay)
parking_opr_	parking-current operations
parks_cap_	parks and recreation-capital outlay (construction + capital outlay)
parks_opr_	parks and recreation-current operations
police_cap_	police protection-capital outlay (construction + capital outlay)
police_opr_	police protection-current operations

insp_cap_	protective inspection and regulation-capital outlay (construction + capital outl
insp_opr_	protective inspection and regulation-current operations
welfcat_ast_	public welfare-categorical assistance programs
welfcash_ast_	public welfare-other assistance programs
welfvend1_opr_	public welfare, vendor payments for medical care
welfvend2_opr_	public welfare, vendor payments for other purposes
welfins_cap_	public welfare-institutions-capital outlay (construction + capital outlay)
welfins_opr_	public welfare-institutions-current operations
welfnec_cap_	public welfare-nec-capital outlay (construction + capital outlay)
welfnec_opr_	public welfare-nec-current operations
sewer_cap_	sewerage-capital outlay (construction + capital outlay)
sewer_opr_	sewerage-current operations
waste_cap_	solid waste management-capital outlay (construction + capital outlay)
waste_opr_	solid waste management-current operations
watran_cap_	water transportation-capital outlay (construction + capital outlay)
watran_opr_	water transportation-current operations
gennec_cap_	general nec-capital outlay (construction + capital outlay)
gennec_opr_	general nec-current operations
liquor_cap_	liquor store-capital outlay (construction + capital outlay)
liquor_opr_	liquor store-current operations
watutl_cap_	water utilities-capital outlay (construction + capital outlay)
watutl_opr_	water utilities-current operations
elecutl_cap_	electric utilities-capital outlay (construction + capital outlay)
elecutl_opr_	electric utilities-current operations
gasutl_cap_	gas utilities-capital outlay (construction + capital outlay)
gasutl_opr_	gas utilities-current operations
transutl_cap_	transit utilities-capital outlay (construction + capital outlay)
transutl_opr_	transit utilities-current operations
salary_	total salaries & wages
Debt	
debt_st_	short term debt outstanding - end of fiscal year
debt_lt_priv_	long - term debt issue - public debt for private purpose
debt_lt_other_	long - term debt issue - unspecified public purpose