

USA **FACTS**

# Methodology



# Federal Spending

The functional categories include direct expenditures of the federal government (i.e., non-grant). Grants and non-grant assistance to other governments are included as one category with detail provided as a memo line.

## Provide for the Common Defense

### National Defense and Support for Veterans

- National defense – includes all national defense activities (OMB functional category 050). Common defense and security of the US encompasses the raising, equipping, and maintaining of armed forces (including civilian support activities); development and utilization of weapons systems (including nuclear weapons) and related programs; direct compensation and benefits paid to active military and civilian personnel and contributions to their retirement, health, and life insurance funds; defense research, development, testing, and evaluation; procurement, construction, stockpiling, and other activities undertaken to directly foster national security. This includes subfunction codes 051 (Department of Defense – Military), 053 (Atomic energy defense activities), and 054 (Defense-related activities).
  
- Support for Veterans
  - Veterans' housing – includes all outlays in OMB functional category 704 (veterans' housing), defined as: Housing loan and guarantee programs for veterans and dependents. The budget records pre-1992 housing loans and guarantees on a cash basis, but post-1991 loans and guarantees based on the credit subsidy cost of the activity.

- Veterans' medical care – includes all outlays in OMB functional category 703 (hospital and medical care for veterans), defined as: Medical care and research financed by the Department of Veterans Affairs.
- Veterans' pension and disability benefits – includes all outlays in OMB functional category 701 (income security for veterans), defined as: Veterans' compensation, life insurance, pensions, and burial benefits.
- Veterans' readjustment benefits – includes all outlays in OMB functional category 702 (veterans' education, training, and rehabilitation), composed primarily of the G.I. Bill readjustment, vocational rehabilitation benefits, and related programs.
- Other veterans' services – includes all outlays in OMB functional category 705 (other veterans' benefits and services), defined as: Administrative expenses of the Department of Veterans Affairs.

## Foreign Affairs

- International development and humanitarian assistance – includes all outlays in OMB functional categories 151 (international development and humanitarian assistance) and 152 (international security assistance). International development and humanitarian assistance is defined as: humanitarian assistance; development assistance; security-support assistance; grants to and investments in international financial and development institutions, and the budgetary costs associated with concessionary agricultural exports. International security assistance is defined as: the transfer of defense articles and services to foreign governments, including grants, credit sales, and training.

- Other foreign affairs – includes all outlays in OMB functional categories 154 (foreign information and exchange activities) and 155 (international financial programs), offsetting receipts (negative outlays) of the Export-Import Bank and the Overseas Private Investment Corporation, and all outlays from OMB functional category 153 (conduct of foreign affairs) except those classified as immigration and border security (see below). Conduct of foreign affairs is defined as: diplomatic and consular operations of the Department of State; assessed contributions to international organizations, and closely related activities in other agencies (such as the Arms Control and Disarmament Agency). Foreign information and exchange activities is defined as: student and cultural exchange programs and foreign library, radio, or other media-information activities designed to promote mutual understanding between the people of the US and other nations. International financial programs are defined as: export credit; the Foreign Military Sales Trust Fund; international commodity agreements; international monetary programs, and other programs designed to improve the functioning of the international financial system. Pre-1992 direct loans or loan guarantees include the total cash flows on these loans and guarantees. Post-1991 loans or loan guarantees instead include the credit subsidy costs of the loans or guarantees.

### **Immigration and border security**

Includes outlays for Consular and Border Security Programs, H&L Fraud Prevention and Detection, Customs and Border Protection, Border Enforcement Program, Citizen and Immigration Services, US Immigration and Customs Enforcement, and offsetting receipts/collections for immigration, customs, and visa program fees.

## **Establish Justice and Ensure Domestic Tranquility**

### **Crime and Disaster**

- Law enforcement and corrections – includes all outlays in OMB functional categories 753 (federal correctional activities) and 754 (criminal justice assistance), and all outlays in OMB functional category 751 (federal law enforcement activities) except those relating to immigration and border security (see above). Federal law enforcement activities are defined as: the costs of operating the Federal Bureau of Investigation, Drug Enforcement Administration, and police and crime-prevention activities in other programs. Also includes the readily identifiable enforcement cost of civil rights activities. Federal correctional activities are defined as: the costs of incarceration, supervision, parole, and rehabilitation of federal prisoners. Criminal justice assistance are defined as: grants to state and local governments to assist them in operating and improving their law enforcement and justice systems.
- Justice system – includes all outlays in OMB functional category 752 (federal litigation and judicial activities), defined as: The cost of the judiciary, the cost of prosecution, and federal expenses connected with financing legal-defense activities.
- Disaster relief - includes all outlays in OMB functional category 453 (disaster relief), defined as: Helping communities and families recover from natural disasters. It includes primarily spending by FEMA and the Small Business Administration.

### **Child safety and miscellaneous social services**

Includes all outlays in OMB functional category 506 (social services) and some select items within the “other income security” functional category, including enforcement for child support, payments for foster care and permanency, and children’s research and technical assistance. OMB functional category 506 (social services) is defined as: Programs that provide a broad range of services to individuals to help them improve their vocational capabilities (such as vocational rehabilitation) or family status; services to the poor and elderly that are not primarily for income support and that are not an integral part of some other function (such as social-services block grants).

## Safeguarding consumers and employees

- Consumer protection – includes Food and Drug Administration; Consumer Product Safety Commission; Consumer Financial Protection Bureau; Food Safety and Inspection Service; Securities and Exchange Commission; Securities Investor Protection Corporation; HHS research related to product safety, and the Special Action Office for Drug Abuse Prevention.
- Employee protection – includes the Occupational Safety and Health Administration; the Mine Safety and Health Administration; the Office of the American Workplace; the Office of Workers' Compensation Programs; the Wage and Hour Division; the Employment Standards Administration; federal mediation boards, and the Department of Labor management.
- Patents and copyrights – includes Library of Congress outlays for the Copyright Office and payments to copyright owners; patent and trademark surcharges (negative outlays), and the US Patent and Trademark Office.
- Other business regulation – includes outlays for the operations of the Bureau of Industry and Security and of the Federal Trade Commission and the legislative boards pertaining to business regulation.

## Promote the General Welfare

### Economy and Infrastructure

- Transportation and Transportation Safety
  - Air transportation – includes all outlays in OMB functional category 402 (air transportation), defined as: Aid for and/or regulation of air transportation, including aeronautical research conducted by the National Aeronautics and Space Administration.

- General and other transportation – includes all outlays in OMB functional category 407 (other transportation), defined as: General transportation programs and overhead not readily allocable to any of the preceding sub-functions.
- Highway & railroad transportation unallocated – includes all outlays in OMB functional category 401 (ground transportation) not allocated to either highway or railroad, except Border Enforcement Program, which is included with immigration and border security (see above). There is not enough information to allocate between highway and railroad; or, an agency/department engaged in ground transportation serves both highway and railroad.
- Highway transportation – includes those outlays in OMB functional category 401 (ground transportation) that are related to highway and road transportation.
- Railroad transportation – includes those outlays in OMB functional category 401 (ground transportation) that are related to railroad transportation, including mass transit and Amtrak. Includes the gross expenditures of Amtrak, which is calculated by adding the net outlay for Amtrak from the budget and the operating revenues reported by Amtrak.
- Water transportation – includes all outlays in OMB functional category 403 (water transportation), defined as: Aid for and/or regulation of maritime commerce.
- General commerce – activities of the Department of Commerce that have not been allocated to any specific area, such as the Census Bureau; loans to certain businesses such as steel, oil, and gas; the Economics and Statistics Administration; the International Trade Administration; the Minority Business Development Agency; the United States Travel and Tourism Administration, and



general departmental management. Also includes outlays of the Small Business Administration.

- Banking and Finance
  - Deposit insurance – includes all outlays in OMB functional category 373 (deposit insurance), defined as: Insurance programs protecting deposits in certain financial institutions and programs to resolve failed institutions. As deposit insurance activities are not subject to credit reform, the budget records them by cash flows rather than subsidy values.
  - Other banking and finance – includes net outlays from Treasury Department policies designed to stabilize the financial system, such as: The Troubled Asset Relief Program; the Federal Financial Institutions Examination Council; the Commodity Futures Trading Commission; and outlays from the National Commission on Migrant Education relating to banking.
- General science and basic research – includes all outlays in OMB functional category 251 (general science and basic research), defined as: Conducting National Science Foundation programs and the general science activities of the Department of Energy.
- Space – includes all outlays in OMB functional category 252 (space flight, research, and supporting activities), defined as: Development and operation of space-transportation systems; basic scientific research connected with outer space; research and demonstrations designed to promote terrestrial applications of technology developed through space research, and development of new space technologies for future flight missions. Also includes costs of tracking and data-relay support for the National Aeronautics and Space Administration space science and applications for flight missions.

- Technology infrastructure – includes outlays in OMB functional category 376 (other advancement of commerce), defined as: Various entities within the Department of Commerce, including the Technology Administration, National Technical Information Service, the National Institute of Standards and Technology, and National Telecommunications and Information Administration. Also includes outlays within OMB functional category 376 by the Federal Communications Commission and the Telecommunications Development Fund.
- Postal Service – includes all outlays in OMB functional category 372 (postal service), defined as: Any net outlays of the Postal Service included in the budget (or off budget). This is effectively expenditures less receipts for the postal service on a cash basis. This may differ from the USPS Annual Financial Statement, which operates on an accrual basis.
- Community and regional development – includes all outlays in OMB categories 451 (community development) and 452 (area and regional development). The Tennessee Valley Authority is not included, even though OMB classified portions of it under “area and regional development.” Instead, it is included in the Energy category. OMB defines community development as: Grants and related programs designed to aid largely urban community development. Includes community development block grants and predecessor activities, such as the urban renewal and model cities programs. These programs are generally carried out by the Department of Housing and Urban Development. OMB defines area and regional development as: Grants, loans, subsidies, and related aids for the economic development of depressed areas. For pre-credit reform loans, includes the total cash flows of the loans; for loans under credit reform, includes the credit subsidy cost of the loans. All these aids are generally for rural areas or are more regional than the community development programs. Area and regional development programs are generally carried out by agencies other than the Department of Housing and Urban Development, such as the Farmers Home Administration, Economic Development Administration, and Bureau of Indian Affairs.

## Health

- Medicare & Medicaid not allocable – includes all outlays by the Centers for Medicare & Medicaid Services that are not allocable to Medicare and Medicaid. In other words, it cannot be determined how much of the spending within a given category is for Medicare and Medicaid administration.
- Other health – includes primarily outlays for general departmental management of the Department of Health and Human Services.
- Other medical assistance to persons – includes medical assistance that is not included in other categories, such as: Negative subsidies of Consumer Operated and Oriented Plan Program; Pre-Existing Condition Insurance Plan Program; Early Retiree Reinsurance Program; Affordable Insurance Exchange Grants, and the Consumer Operated and Oriented Plan Program. Also includes United Mine Workers of America Benefit Funds payments.
- Public health – includes all outlays in OMB functional category 552 (health research and training), defined as: All research programs – whether basic or applied – that are financed specifically as health or medical research. Excludes research that is an integral part of other functions (such as biomedical research in the space program). Also includes select outlays in OMB functional category 551 (health-care services), such as those by the Health Resources and Services Administration; HHS contributions to medical facilities; outlays of the Centers for Disease Control and Prevention, the Substance Abuse and Mental Health Services Administration, and other HHS outlays specifically for public-health causes such as the Public Health and Social Services Emergency Fund, the Prevention and Public Health Fund, Pregnancy Assistance Fund, etc.

## Standard of living and aid to the disadvantaged

- Unemployment insurance – includes outlays for benefits paid and administration of unemployment-insurance programs through the Department of Labor in association with states. Benefit outlays are classified as direct spending by the federal government and not grants to state governments. This includes all unemployment insurance programs, including extended and emergency program benefits.
- Employment and training – includes all outlays in OMB functional category 504 (training and employment), as well as outlays by the President's Council on Youth Opportunities. Training and employment includes job or skill training; employment services and placement, and payments to employers to subsidize employment.
- Other tax credits – includes refundable portion of tax credits that are not included in other categories, such as: payment where tax credit for certain government retirees exceeds liability for tax; and payment where alternative minimum tax credit exceeds liability for tax.
- Cash Programs for Aid to the Disadvantaged – includes outlays (both benefits and administrative costs) for programs in which recipients are directly given cash benefits.
  - Child Tax Credit (refundable portion) – includes the outlay portion of the Child Tax Credit, commonly referred to as the Additional Child Tax Credit. Defined in the budget as “payment where child tax credit exceeds liability for tax.”
  - EITC (refundable portion) – includes the outlay portion of the Earned Income Tax Credit. Defined in the budget as “payment where earned income credit exceeds liability for tax.”

- Refugee assistance – includes Refugee and Entrant Assistance from the Administration for Children and Families; gifts and donations for refugee assistance, and special assistance to refugees from Cambodia and Vietnam.
- SSI – includes outlays for both benefits and administration of the Supplemental Security Income program to assist low-income Americans who are aged, blind or disabled.
- TANF – includes outlays for both benefits and administration of programs under Temporary Assistance for Needy Families. This includes the Contingency Fund account.
- Other cash programs – includes outlays from OMB functional category 609 (other income security), including: payment where recovery rebate exceeds liability for tax (Treasury Department), and payment where making work pay credit exceeds liability for tax (Treasury Department).
- Non-cash programs for aid to the disadvantaged – includes outlays (both benefits and administrative costs) for programs in which recipients receive in-kind benefits.
  - Child-care assistance – includes payments to states for the Child Care and Development Block Grant and the Child Care Entitlement to States.
  - Housing assistance – includes mortgage credit for Office of Public and Indian Housing programs and all outlays included in OMB functional category 604 (housing assistance), defined as: Federal income support and related expenses that are specifically for financing or providing housing for individuals and families. Excludes loans, loan guarantees, and insurance.
  - Medicaid and CHIP – includes outlays by the Medicaid and CHIP Payment and Access Commission (legislative board), and outlays from the following accounts:

Grants to states for Medicaid; Children's Health Insurance Fund; State Grants and Demonstrations, and Child Enrollment Contingency Fund.

- Other medical assistance to persons – includes outlays for the Indian Health Service; Health Maintenance Organization Loan and Loan Guarantee Fund; risk adjustment program payments and Transitional Reinsurance Program. Also includes the refundable portion of tax credits for health-care tax credits, including health-insurance supplement to earned income credit; payment where health-coverage tax credit exceeds liability for tax; payment where COBRA credit exceeds liability for tax; refundable premium tax credit and cost-sharing reductions, and payment where small business health insurance tax credit exceeds liability for tax.
- Pell Grants – includes outlays for student financial assistance from the Office of Federal Student Aid.
- SNAP (and other nutritional programs) – includes all outlays in OMB functional category 605 (food and nutrition assistance), defined as providing food or nutritional assistance to individuals and families. This category includes outlays from the following accounts: General Fund Payment; Funds for Strengthening Markets, Income, and Supply (section 32); the Agricultural Marketing Service; Food Donations Programs; Supplemental Nutrition Assistance Program; Commodity Assistance Program; Nutrition Programs Administration; Special Supplemental Nutrition Program for Women, Infants, and Children (WIC); Child Nutrition Programs from the Food and Nutrition Service, and Emergency Food and Shelter from FEMA.
- Other noncash programs – includes outlays for: program administration within the Administration for Children and Families; Low Income Home Energy Assistance, and general departmental management and the Office of Inspector General within Health and Human Services falling in OMB functional category

609 (other income security). Also includes outlays in OMB functional category 609 from the Financial Innovation for Working Families account (Treasury Department).

## Securing the Blessings of Liberty

### Education

- Education Inside the Classroom
  - Elementary and secondary education – includes preschool, elementary, and secondary-education programs.
  - Higher education – includes federal Pell Grant payments, net subsidy amounts for student loans (which can be negative or positive), and other payments to students for enrollment in colleges and universities (including scholarships) or directly to institutions.
  - Vocational education – includes outlays from the Office of Vocational and Adult Education.
- Education outside the classroom – includes Library of Congress; National Commission on Libraries and Information Science; National Endowment for the Arts; Smithsonian Institution; National Endowment for the Humanities; United States Holocaust Museum; Corporation for Public Broadcasting; Institute of Museum and Library Sciences, and select educational initiatives from certain departments and agencies such as NASA and other small educational initiatives such as the Commission of Fine Arts.

## Sustainability and Self-Sufficiency

- Energy – includes Tennessee Valley Authority activities, all outlays in OMB functional categories 271 (energy supply), 272 (energy conservation), 274 (emergency energy preparedness), and 276 (energy information, policy, and regulation). Energy supply is defined as increasing the supply of energy through the development of domestic resources and systems capable of using them. Includes the costs of research and demonstration of supply systems. Energy conservation is defined as encouraging the prudent use of energy resources. Emergency energy preparedness is defined as developing and maintaining a stockpile of energy resources (currently confined to petroleum) to meet emergency needs and associated contingency planning activities. Energy, information, policy, and regulation is defined as non-allocable overhead activities of the Department of Energy plus the costs of energy information and regulation activities.
- Environment – includes all outlays in OMB functional categories 301 (water resources), 302 (conservation and land management), 303 (recreational resources), 304 (pollution control and abatement) and OMB functional category 306 (other natural resources). This category excludes Commodity Corporation Fund outlays but includes outlays of the National Oceanic and Atmospheric Administration, which is housed in the Commerce Department. OMB functional category 301 (water resources) is defined as: Water protection, conservation, irrigation, and related activities, including the total costs of multipurpose water projects where it is not feasible to separate the transportation (navigation) or energy (power) segments of these projects. Functional category 302 (conservation and land management) is defined as: Maintaining the public domain and national forests, encouraging conservation of private land, and reclaiming surface-mining areas. Functional category 303 (recreational resources) is defined as: Acquisition, improvement, and operation of recreational lands and facilities, including fish, wildlife, and parks; and preserving historic areas. Functional category 304 (pollution control and abatement)



is defined as: Controlling and reducing air, water, and land pollution, or enhancing the environment. Excludes water-resources programs, water-treatment plants, and similar programs that are not funded as part of an environmental enhancement activity. Functional category 306 (other natural resources) is defined as:

Miscellaneous natural-resources programs, not classified under other sub-functions, such as marine-, earth-, and atmosphere-related research and geological surveys and mapping.

- Agriculture – includes all outlays from OMB functional categories 351 (farm income stabilization), and 352 (agricultural research and services), and Commodity Credit Corporation Fund expenditures. Farm-income stabilization is defined by OMB as: Subsidies and other payments to stabilize agricultural prices at an equitable level. Includes acquiring and storing agricultural-commodity stockpiles but not foreign agricultural-export losses (classified in the international affairs function) or domestic donations of food (part of an income support, rather than a farm-price support, program). Includes the total cash flows of farm-price support loans (that is, loans that can be repaid in cash or by surrendering title to the crop used as security for the loan) that are not subject to credit reform. For all other agricultural loans and loan guarantees, includes either the total cash flows (for pre-1992 loans and loan guarantees) or the subsidy cost (for loans and loan guarantees subject to credit reform). Agricultural research and services is defined as all other agricultural programs, such as agricultural research and extension services.

## Wealth and Savings

- Housing Support
  - General housing support – includes outlays from OMB functional category 371 (mortgage credit), excluding rural housing, which is included in its own category. Mortgage credit is defined to include cash transactions for homeownership and

related loan and insurance programs for pre-credit reform activity; under credit reform, includes the credit-subsidy cost of any homeownership loan or guarantee. This includes outlays by the Government National Mortgage Association (Ginnie Mae) and certain outlays to support and regulate manufactured housing from OMB functional category 376 (other advancement of commerce) and Federal Financing Bank finances classified within category 803 (central fiscal operations).

- GSE – includes net government outlays to support two government-sponsored entities, Freddie Mac and Fannie Mae. Note that this net outlay amount deducts any repayments of debt on loans made to the GSEs or sale of stock. This category's only outlays are related to the 2007-2009 financial crisis.
- Rural housing – includes certain outlays to support rural housing by the Department of Agriculture within OMB functional category 371 (mortgage credit). These include outlays via Rural Housing Insurance, the Rural Housing Service, and the Fund for Rural America.
- Social Security
  - FOASI – includes benefits paid and cost of administration of the Old Age and Survivors Insurance program.
  - FDI – includes benefits and administrative costs for the federal disability insurance program and SSA administrative costs that are specifically allocable to FDI. Note that some Social Security administrative costs are not allocable to FDI or Federal Old Age and Survivors Insurance. These non-allocable costs are included as a separate category within the savings category.

- Other Social Security – includes the portion of Social Security program administration that is not allocable to specific FOASI or FDI portions of the program.
- Medicare – includes benefits paid to providers for Medicare services (Parts A, B, C, and D) and the cost of administration of the Medicare program less premiums paid by Medicare enrollees for certain coverage, such as SMI premiums and Part D drug premiums.
  - General retirement programs (excluding Social Security) – includes benefits and administrative costs of various general retirement programs, including the Abandoned Mine Reclamation Fund, the Pension Benefit Guaranty Corporation, Black Lung benefits, the District of Columbia pension fund, the Railroad Retirement Fund, UMWA Funds, and other workers’ compensation benefits. Also includes administration of Employee Benefits Security Administration.

## **General Government**

Includes activities that support government overall, as well as many activities that are not classified in other categories, such as outlays for the legislative branch (i.e., Congress); the Executive Office of the President; Department of the Treasury general revenue-collection efforts; National Archives; General Services Administration, and the Office of Personnel Management.

## **Obligations**

- Federal employee retirement and disability benefits – all funded retirement and disability programs restricted to federal employees. Includes military retirement

benefits for all years, not just the years since the military retirement program began as a funded trust (1985). In cases where retirement benefits are not funded (such as in the case of Coast Guard retired pay), includes the cash benefits where the employees were employed (in the Coast Guard case, transportation), to ensure that those functions are charged for the retirement costs of their employees. Excludes payment where tax credit for certain government retirees exceeds liability for tax enacted in 2009, which is classified here in “other tax credits” in the “employment, income and taxes” category.

- Offset for government employee contributions for retirement and disability – total contributions from government employees to federal government retirement funds (excludes Thrift Savings Plan). Although this is counted by OMB as receipts, it is included as a negative outlay here to be consistent with employer contributions.
- Offset for government employer contributions for retirement and disability – total contributions from departments and agencies to federal government retirement and disability funds (such as FERS and CSRS) are included in this category. Such contributions are classified as negative outlays because the compensation is initially included as spending by the department or agency. Later, the retirement contributions are netted out of the federal budget entirely because the government is essentially paying itself. That is the case until an individual retires, when the distributions are classified as outlays in the category of federal-employee retirement and disability benefits (see above).
- Net interest on debt – identical to the net interest on debt category from federal budget, defined as: Transactions that directly give rise to interest payments or income (lending) and the general shortfall or excess of outgo over income arising out of fiscal, monetary, and other policy considerations and leading to the creation of interest-bearing debt instruments (normally the public debt). Includes interest paid on the public debt, on funds not invested, and on tax refunds, offset by interest collections.

## **How is federal government spending by state determined?**

Each state's share of a given federal spending category depends on its share of different allocators. Allocators are chosen based on whether dollars spent in a state are for the purpose of that state or for the benefit of the nation. Spending categories are deemed to be on behalf of the nation if spending would not materially change if another state were added to the country. In these cases, spending is distributed to states on a per capita basis with the population as an allocator. For national defense, the allocator is population. For most transfer programs such as social security and SNAP, the allocator is the benefit amount the federal government provides to each state's residents. For some, usage of a given service is the criterion.

Spending is allocated using various government data sources, including USASpending.gov, the Bureau of Economic Analysis, and individual department program statistics by geography.

For federal spending in the form of grants to states, such spending simply allocated to the recipient state.

## **State and Local Spending**

To be consistent with the federal budget, expenditures of government-run enterprises are quoted on a net basis. In other words, charges for services provided (such as by a business) are netted out of expenditures. For many expenditure items, the net expenditure is negative, which implies that the government made a profit on these businesses. (For example, government-run liquor stores have net expenditures that are negative, which means expenditures were less than revenues.)

## **Establish Justice and Ensure Domestic Tranquility**

### **Crime and Disaster**

- Law enforcement and corrections – Equivalent to the sum of Census codes E04, F04, G04, E05, F05, G05, E62, F62, and G62. Census Code Category 04 (correctional institutions): Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults, or juveniles adjudicated, delinquent or in need of supervision, and for the detention of adults and juveniles charged with a crime and awaiting trial. Census Code Category 05 (other corrections): Correctional activities other than Federal, state and local residential institutions or facilities, as described under Correctional Institutions. Includes probation offices (whether operated by courts or correctional agencies) boards of parole, boards of pardon, and similar boards; non-institutional activities such as administration of a correctional agency, training of correctional employees, and nonresidential halfway houses and community corrections centers. Census Code Category 62 (police protection): Expenditures for general police, sheriff, state police, and other governmental departments that preserve law and order, protect persons and property from illegal acts, and work to prevent, control, investigate, and reduce crime.
- Justice system – Equivalent to the sum of Census codes E25, F25, and G25. Census Code Category 25 (judicial and legal) is defined as: Courts (criminal and civil) and

activities associated with courts, legal services, and legal counseling of indigent or other needy persons. Includes expenditures for criminal and civil courts of limited and general jurisdiction; appellate courts; juries; court reporters; witness fees; law libraries; medical and social service activities of courts (except probation); court activities of sheriff offices (bailiffs or civil functions); registers of wills and other probate activities; legal departments, general counsels, solicitors, prosecuting and district attorneys; attorneys providing government-wide services; public defenders; payments for court-appointed lawyers; indigent defense; child support enforcement; and contributions to legal aid societies.

- Fire protection – Equivalent to the sum of Census codes E24, F24, and G24. Census Code Category 24 (local fire protection) is defined as: Prevention, avoidance, and suppression of fires and provision of ambulance, medical, rescue, or auxiliary services provided by fire protection agencies.

### **Safeguarding consumers and employees**

Equivalent to the sum of Census codes E66, F66, and G66 (Protective inspection and regulation, NEC). Census defines Code 66 as: Regulation and inspection of private establishments for the protection of the public or to prevent hazardous conditions NOT classified under another Census Bureau function, and the regulation of professional occupational licensing. Includes inspection of plans, permits, construction, or installations related to buildings, housing, plumbing, electrical systems, gas, air conditioning, boilers, elevators, electric power plant sites, nuclear facilities, weights and measures, etc.; regulation of financial institutions, taxicabs, public service corporations, insurance companies, private utilities (telephone, electric, etc.), and other corporations; licensing, examination, and regulation of professional occupations, including health-related ones like doctors, nurses, etc.; inspection and regulation of working conditions and occupational hazards; motor vehicle inspection and weighing unless handled by a police agency; regulation and enforcement of liquor laws and sale of alcoholic beverages unless handled by a police department.

### **Child safety and miscellaneous social services**

Equivalent to the sum of Census Codes E79, F79, and G79 (Public welfare – other). Code 79 is defined as: All expenditures for welfare activities not classified elsewhere. Includes administration of medical and cash assistance, general relief, vendor, and other programs; all intergovernmental payments for welfare other than for cash assistance programs or for Medicare Part D phase-down payments and all intergovernmental payments to public hospitals for medical assistance other than under the Medicaid program; regulation of private welfare activities; children services, such as foster care, adoption, day care, nonresidential shelters, and the like; social services for the physically disabled, such as transportation; low-income energy assistance and weatherization intergovernmental payments; temporary shelters and other services for the homeless; welfare-related community action programs.

## **Provide for the Common Defense**

### **National Defense and Support for Veterans**

- Support for Veterans
  - Other veterans' services – Equivalent to the sum of Census Codes E85, F85, G85, and J85. This includes state veterans' bonus payments and the administration thereof.

## **Promote the General Welfare**

### **Economy and Infrastructure**



- Transportation and Transportation Safety
  - Air transportation – Equivalent to the sum of Census codes E01, F01, and G01 less Census code A01. Census Code Category 01 (air transportation) is defined as: Provision, operation, construction, and support of airport facilities serving the public at large on a scheduled or unscheduled basis. Also includes the regulation of airline industry, if applicable. Census code A01 (current charges for air transportation) is defined as: Hangar rentals, landing fees, terminal and concession rents, sale of aircraft fuel and oil, parking fees at airport lots, and other charges for use of airport facilities or for services associated with their use.
  - Highway Transportation
    - Regular highways – Equivalent to the sum of Census Codes E44, F44, G44 less Census code A44. Census Code 44 (regular highways) is defined as: Maintenance, operation, repair, and construction of highways, streets, roads, alleys, sidewalks, bridges, tunnels, ferry boats, viaducts, and related non-toll structures. Census code A44 (current charges for regular highways) is defined as: Reimbursements for street construction and repairs; fees for street cuts and special traffic signs; and maintenance assessments for street lighting, snow plowing, and other highway or street services unrelated to toll facilities.
    - Toll highways – Equivalent to the sum of Census Codes E45, F45, and G45 less Census code A45. Census Code 45 (toll highways) is defined as: Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis. Census code A45 (current charges for toll highways) is defined as: Fees from turnpikes, toll roads, bridges, ferries, and tunnels; rents and other revenue from

concessions (service stations, restaurants, etc.); and other charges for use of toll facilities.

- Parking facilities – Equivalent to the sum of Census Codes E60, F60, and G60 less Census code A60. Census code 60 (parking facilities) is defined as: Provision, construction, maintenance, and operation of public parking facilities operated on a commercial basis. Includes public parking lots and garages. Includes the purchase and maintenance of parking meters, on streets or in parking lots, and the collection of monies from them. Census code A60 (current charges for parking facilities) is defined as: Revenue from on-street and off-street parking meters and charges and rentals from government-owned parking lots or public garages.
- Railroad Transportation (mass transit) – Equivalent to the sum of Census Codes E94, F94, and G94 less Census code A94. Census code 94 (Public Mass Transit Systems) is defined as: Operation, maintenance, and construction of public mass-transit systems, including subways, surface rails, and buses. Census code A94 (charges for mass transit) is defined as: Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues.
- Water Transportation (sea and inland port facilities) – Equivalent to the sum of Census Codes E87, F87, and G87 less Census code A87. Census Code 87 (sea and inland port facilities) is defined as: Provision, construction, operation, maintenance, and support of public waterways and harbors, docks, wharves, and related marine-terminal facilities and the regulation of the water-transportation industry. Census code A87 (charges for sea and inland port facilities) is defined as: Canal tolls, rents from leases, concession rents, and other charges for use of commercial or industrial water transport and port terminal facilities and related services.

- General Commerce
  - Liquor stores – Equivalent to sum of Census codes E90, F90, and G90 less Census code A90. Census code category 90 (liquor stores) is defined as: Establishment and operation of alcoholic-beverage distribution facilities and retail outlets owned and operated by state and selected local governments. Includes activities associated with both retail and wholesale government control of alcoholic beverages. Often referenced are: alcoholic beverage monopolies, ABC stores, liquor-control boards, and state liquor stores. Census code A90 (charges for liquor stores) is defined as: Gross receipts (less discounts and any sales taxes included in receipts) from sale of alcoholic beverages and related operations revenue of publicly-owned and operated liquor stores, Alcoholic Beverage Control (ABC) stores, and their variously-named equivalents.
  - Lotteries – The net expenditures of lottery systems, which is equal to administrative expenditures (census code Z53) less net lottery revenue (census code U95). Census code Z53 is defined as: The cost of administering the lottery, except for prizes. Includes salaries of officials as well as advertising, supplies, and the like. Census code U95 is defined as: Proceeds from the operation of government-sponsored lotteries after deducting the cost of prizes. Z53 administrative expenditures are deducted from E23 in General Government category. (See below)
  - Other government businesses – Includes gross expenditures of government-run businesses that are not listed separately. This is equivalent to the sum of Census codes E03, F03, and G03 less Census code A03. Census defines this category (miscellaneous commercial activities, NEC) as: Provision and operation of publicly owned commercial facilities not classified under particular functions, utilities, or social-insurance trust activities. Includes

expenditures for operating public markets, cemeteries, grain elevators, or disaster-insurance systems if classified as part of the general government. Census code A03 (charges for miscellaneous commercial activities) is defined as: Charges of publicly-owned commercial enterprises not classified elsewhere, such as markets, cement plants, cemeteries, etc.

## Health

- Public health – Equivalent to the sum of Census codes E32, F32 and G32. Census code 32 (health) is defined as: Provision of services for the conservation and improvement of public health, other than hospital care, and financial support of other government health programs. Includes expenditures for general-health activities; categorical-health activities and programs; health-related inspections; community health-care programs; regulation of air and water quality; rabies and animal control; and ambulance and emergency-medical services only if handled separately from the local fire department. Also includes state or local expenditures financed by the federal government Superfund for cleanup of hazardous-waste sites.
- Other medical assistance to persons (public hospitals) – Includes hospitals only. Equivalent to the sum of Census codes E36, F36 and G36 less Census Codes A36, M67, and N67. Census Code Category 36 (hospitals) is defined as: Expenditures related to a government's own hospitals as well as expenditures for the provision of care in other hospitals (public or private). Own hospitals are facilities directly administered by the government, including those operated by public universities. Other expenditures cover the provision of care in other hospitals and support of other public and private hospitals. This function also covers direct payments for acquisition or construction of hospitals (whether or not the government will operate the completed facility) and payments to private corporations that lease and operate government-owned hospitals. Census code A36 (charges for public hospitals) is defined as: Charges from patients, private insurance companies, and public

insurance programs (such as Medicare) of public hospitals and of institutions for care and treatment of the handicapped; and receipts of hospital canteens, cafeterias, gift shops, etc. Census codes M67/N67, revenues of local hospitals from state governments for Medicaid, are subtracted from this category to avoid double-counting Medicaid expenditures, which are counted once under “Non-Cash aid to the disadvantaged”.

### Standard of living and Aid to the disadvantaged

- Cash programs for the disadvantaged – Equivalent to Census Codes E67, E68, J67, J68, and S67. Census Code J67 includes expenditures associated with Supplemental Security Income (SSI) and Temporary Assistance for Needy Families (TANF). Census Code Category 68 is defined as: Cash payments made directly to individuals contingent upon their need, other than those under federal categorical assistance programs. Includes poor relief; general relief; home relief; emergency relief; general assistance; refugee assistance; medical assistance; housing-expense relief; energy assistance (e.g., Federal Low Income Home Energy Assistance Program, or LIHEAP); emergency assistance, etc. paid directly to individuals and not to vendors; other direct assistance to needy persons not covered by or eligible for federal categorical assistance; payments to other governments in support of, or as reimbursement for costs of, these types of assistance programs.
- Non-Cash Programs for the disadvantaged
  - Housing assistance – Equivalent to the sum of Census codes E50, E77, F50, and F77 less Census code A50. Census Code Category 50 is defined as: Construction, operation, and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development. Census Code Category 77 is defined as: Provision, construction, and maintenance of nursing homes and welfare institutions owned and operated

- by a government for the benefit of needy persons (contingent upon their financial or medical need), and veterans. Census code A50 (charges for housing and community development) is defined as: Gross rentals, tenant charges, and other revenue from operation of public housing projects.
- Medical assistance to poor – Equivalent to the sum of Census Codes E74, M67, and N67. E74 (current operations public welfare, vendor payments for medical care) is defined as: Public welfare payments made directly to private vendors for medical assistance and hospitals or health care, including Medicaid (Title XIX), plus mandatory state payments to the Federal Government to offset costs of prescription drugs under Medicare Part D. Payments to vendors or the Federal Government must be made on behalf of low-income or means tested beneficiaries, or other medically qualified persons. M67 and N67 include payments by state governments to local government hospitals on behalf of Medicaid recipients.
  - Other noncash aid to the disadvantaged – Equivalent to Census Code E75 (current operations public welfare, vendor payments for other purposes), defined as: Payments under public welfare programs made directly to private vendors (i.e., individuals or nongovernmental organizations furnishing goods and services) for services and commodities, other than medical, hospital, and health care, on behalf of low-income or other means-tested beneficiaries. Includes payments to private vendors for funeral or burial services, food, clothing, home-heating fuel, winter energy assistance, and the like.
  - Unemployment insurance – Includes state and local administrative costs for the joint federal-state unemployment insurance program. Equivalent to the sum of Census codes E22, F22, and G22.

# Secure the Blessings of Liberty

## Education

- Education Inside the Classroom
  - Elementary and secondary education – Equivalent to the sum of the Census codes E12, F12, G12, and J19 less Census codes A09, A10, and A12. Census category code 12 is defined as: The operation, maintenance, and construction of public schools and facilities for elementary and secondary education (kindergarten through high school), vocational-technical education, and other educational institutions except those for higher education. Covers operations by independent governments (school districts) as well as those operated as integral agencies of state, county, municipal, or township governments. Also covers financial support of public elementary and secondary schools. Census code J19 is defined as: State government direct cash payments to individuals for tuition, scholarships, and other financial aid to meet educational expenses (other than loans), whether based on academic merit, financial need, athletic ability, or educational disadvantage. This function also includes direct cash subsidies to private schools and colleges. Census code A09 (current charges for elementary-secondary school lunch) is defined as: Gross receipts from sale of milk and school lunches. Census code A10 (current charges for elementary-secondary school tuition) is defined as: Amounts from pupils and parents for tuition and transportation. Census code A12 (Current charges for other elementary-secondary education) is defined as: Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.
  - Higher education – Equivalent to the sum of the following Census Codes for higher education expenditures (E16, E18, E19, F16, F18, G16, G18) less charges for higher education (Census Codes A16, A18). Census Codes E16

(expenditures for current operations), F16 (expenditures for construction), and G16 (expenditures for land and existing structures) are Higher Education Auxiliary Enterprises and are defined as: Higher education activities and facilities that provide supplementary services to students, faculty or staff, and which are self-supported (wholly or largely through charges for services) and operated on a commercial basis. Includes dormitories; cafeterias; bookstores; athletic facilities; contests or events; student activities; lunchrooms; student-health services; college unions; college stores, and the like. Census Code E19 (state government scholarships and other subsidies) is defined as: State government direct cash payments to individuals for tuition, scholarships, and other financial aid to meet educational expenses (other than loans), whether based on academic merit, financial need, athletic ability, or educational disadvantage. This function also includes direct cash subsidies to private schools and colleges. Census Codes E18 (expenditures for current operations), F18 (expenditures for construction), and G18 (expenditures for land and existing structures) are other higher education and are defined as: Degree-granting institutions (associate, bachelor, master, or doctorate) operated by state or local governments that provide academic training beyond the high school (grade 12) level, other than for auxiliary enterprises of the state or local institution. Census Code A16 (current charges for higher education auxiliary enterprises) is defined to include gross receipts from sales and charges by dormitories, cafeterias, athletic contests, lunchrooms, student activities, bookstores, and similar commercial activities financed wholly or largely through these charges. Census Code A18 (other higher education charges) is defined to include tuition, laboratory fees, and other charges of higher education facilities other than auxiliary enterprises.

- Education unallocable between elementary/secondary and higher education – Equivalent to the sum of Census codes E21, F21, and G21 less Census code A21. Census code category 21 is defined as: State government special programs and institutions primarily for training and education (rather than



care) of the blind, deaf, or other handicapped; programs for adult, vocational, or special education that operate outside school systems; and activities not assignable to other education functions. Census code A21 (federal and state education charges, NEC) is defined as: Fees of state schools for blind, deaf, and handicapped; and tuition and fees of state vocational-technical schools which award certificates equal to less than two years of college.

- Education outside the classroom
  - Equivalent to the sum of Census Codes E52, F52, and G52. Census Code Category 52 (libraries) is defined as: Establishment and provision of libraries for use by the general public and the technical and financial support of privately operated libraries. Includes expenditures for general public libraries, community libraries, consolidated libraries, regional libraries, and their variously named equivalents. Also includes library-extension services (including bookmobiles), public library (special) districts, state library commissions and boards, and programs to promote, develop, and coordinate library services and facilities. Also included is aid for the construction or operation of other governmental or private libraries.

## Sustainability and Self-Sufficiency

- Energy
  - Gas and electric utilities – Equivalent to the sum of Census Codes E92, E93, F92, F93, G92, and G93 less Census codes A92 and A93. Census Code Category 92 (electric power) is defined as: Operation, maintenance, and construction of public electric power systems, including production, acquisition, and distribution of electricity to general public or to other public or private utilities. This function covers government electric-power activities

for residential, commercial, and industrial electrical usage. Census Code Category 93 (gas supply) is defined as: Operation, maintenance, and construction of public natural gas supply systems, including production, acquisition, and distribution of gas to the general public or to other public or private utilities. This function covers government gas supply activities for residential, commercial, and industrial gas usage. Census code A92 (current charges for electric power systems) is defined as: Revenue from operations of public electric power supply systems, such as sale of electricity to residential, commercial, and industrial customers (including electricity for resale by other private or public electric utilities); and other operations revenues. Census code A93 (current charges for gas supply systems) is defined as: Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other operations revenues.

- Environment and Natural Resources
  - Sewerage and waste management – Equivalent to the sum of Census Codes E80, F80, G80, E81, F81, and G81 less Census codes A80 and A81. Census Code Category 80 (sewerage) is defined as: Provision, maintenance, and operation of sanitary and storm-sewer systems and sewage-disposal and treatment facilities, as well as all intergovernmental payments for such activities. Census Code Category 81 (solid waste management) is defined as: Collection, removal, and disposal of garbage, refuse, hazardous, and other solid wastes and the cleaning of streets, alleys, and sidewalks. Census code A80 (current charges for sewerage) is defined as: Charges for sewage collection and disposal, including sewer connection fees. Census Code A81 (current charges for solid waste management) is defined as: Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas,

steam, or other by-products of waste resource recovery or cogeneration facilities.

- Water utilities – Equivalent to the sum of Census Codes E91, F91, and G91 less Census code A91. Census Code Category 91 (water supply) is defined as: Operation, maintenance, and construction of public water-supply systems, whether for distribution of water to the general public or to other public or private utilities. This function covers government water-supply activities for residential, commercial, and industrial water usage. Census code A91 (current charges for water supply systems) is defined as: Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and “tap” fees; sprinkler fees; meter inspection fees; late payment penalties; and other operations revenues.
- Other Environmental and Natural Resources – Equivalent to the sum of Census codes E55, F55, G55, E56, F56, G56, E59, F59, G59, E61, F61, and G61 less Census code A61. Census code category 55 (state fish and game) is defined as: Conservation, improvement, development, and propagation of fish and game resources, as well as the regulation and enforcement of fish and game laws. Census code category 56 (state forestry) is defined as: State government expenditures for the conservation, development, management, and protection of forests and forest resources. This function includes regulation and inspection of forest products and industries, as well as the provision of assistance to private or local government owners of woodlands. Census code category 59 (natural resources, other) is defined as: Expenditures related to water resources, mineral resources, agriculture, and the regulation of industries which develop, utilize, or affect natural resources, as well as the regulation of agricultural products and establishments. Includes conservation, promotion, and development activities related to agriculture and natural resources (soil, water, energy, minerals, etc.). Census code category 61 (parks and recreations) is defined as: Provision and

support of recreational and cultural-scientific facilities maintained for the benefit of residents and visitors. Census code A61 (current charges for parks and recreation) is defined as: Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities.

Note: For certain years when agriculture data is not provided by Census and a manual adjustment is made by USAFACTS, this category is reduced by the agriculture category (see below).

- Agriculture – Equivalent to the sum of Census Codes E54, F54, and G54 with an adjustment for years when the category was unavailable from Census.

## Wealth and Savings

- Obligations
  - State and local employee retirement and disability benefits – Equivalent to the sum of Census Code X11 (employee retirement benefit payments), Census Code X12 (employee retirement withdrawals), Census Code Y14 (Workers Compensation Benefit Payments), Census Code Y53 (benefit payments for other state social insurance trust systems). Codes X11 and X12 are defined as: Distribution of cash benefits to, or withdrawals by, eligible persons under government-administered employee-retirement systems covering public employees. Includes benefits, withdrawals, and other payments. Benefits include: Cash payments to, or on behalf of, participants for retirement benefits and annuities, death and disability benefits, life and disability insurance on behalf of retirees, pre-retirement death benefit premiums, benefits due on

termination of employment, survivors benefits, and other benefits as allowed. Withdrawals include: Cash withdrawals of employees, former employees, or their survivors as return of contributions made during employment, plus any interest on such amounts. Includes transfers of investment holdings and reimbursements for benefits paid when another pension fund assumes responsibility for paying retirement benefits. Other Payments include: Exhibit-only codes for expenditure statistics. Census Code Y14 is defined as: Distribution of cash benefits to eligible persons under state-administered plans for compulsory accident and injury insurance of workers. Includes benefits such as: Claims paid directly to, or on behalf of, injured beneficiaries for compensation of wages lost, medical care, rehabilitation, funeral expenses, and other eligible benefits. Includes payments made from regular workers' compensation funds as well as from subsequent-injury funds, second-injury funds, and the like. Also includes other Payments such as: Exhibit-only codes for expenditure statistics. Census Code Y53 is defined as: Distribution of cash benefits to eligible persons under state-administered plans for compulsory or voluntary social insurance programs not elsewhere classified, or withdrawals from such systems, as allowed by law. Benefits include claims paid directly to, or on behalf of, beneficiaries for lost income, medical care, disaster reimbursement, and other eligible expenses.

- Offset for state and local government employee contributions for retirement and disability – Equivalent to the sum of Census Codes X01 (contributions from state government employees), X02 (contributions from local government employees), Y11 (Workers' compensation systems – contributions), and Y51 (Other state social insurance systems – contributions). Census defines employee contributions (X01 and X02) as: Amounts contributed or withheld from salaries and wages of employees, and voluntary employee contributions, to provide for retirement or survivors' benefits. Includes reimbursements for disability payments, interest on employee loans, and interest on buyback contributions. Also includes contributions from general employees as well as those of public colleges and other institutions or dependent agencies. Census code Y11 is

defined as: Premiums, assessments, payroll “taxes” or other contributions collected from employers and employees to provide for workers’ compensation benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments. Census code Y51 is defined as: Premiums, assessments, or contributions collected from members to provide for benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

- Net interest on debt – Equivalent to the sum of Census Codes I89, I91, I92, I93, and I94 less Census Code U20. Census Code I89 (general interest on debt) is defined as: amounts paid for use of borrowed monies, except those on utility debt, paid by all funds of the government. Includes interest on both short- and long-term debt for non-utility purposes, whether general obligation or nonguaranteed, including public debt for private purposes and debt to cover deficits of unemployment compensation or other insurance trust funds. Census Code I91 (water utilities interest on debt) includes the interest paid on debt of water utilities. Census Code I92 (electric utilities interest on debt) includes the interest paid on debt of electric utilities. Census Code I93 (gas utilities interest on debt) includes the interest paid on debt of gas utilities. Census Code I94 (transit utilities interest on debt) includes the interest paid on debt of transit utilities. Census Code U20 (interest earnings) is defined as: Amounts from interest on all interest-bearing deposits and accounts; accrued interest on investment securities sold; interest on funds held for construction; and interest related to public debt for private purposes.

## **General government**

Equivalent to the sum of Census Codes E23, F23, G23, E26, F26, G26, E29, F29, G29, E31, F31, G31, E89, F89, and G89 less Census codes A89 and Z53. Census Code Category 23 (financial administration) is defined as: Officials and central-staff agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other finance activities. Census Code Category 26 (state legislative) is defined as: Legislative bodies and related activities involved in the making, enacting, and repeal of law. Census Code Category 29 (central staff services) is defined as: Government-wide executive, administrative, and staff service agencies other than financial, judicial, legal, and state legislative activities. Census Code Category 31 (general public buildings) is defined as: Construction, equipping, maintenance, and operation of general public buildings not related to specific functions or agencies. Includes general county offices buildings, city halls, multi-purpose office buildings and annexes; and lighting, janitorial, custodial, and other services furnished for general public buildings. Census Code Category 89 (other and unallocable) is defined as: Activities not applicable to other general functions, or multi-functional general sector activities that cannot be separated into specific functions. Includes the following types of expenditure activity: State-local military activities (militia, National Guard, armories, civil defense, etc.); lump-sum contributions for employee benefits (retirement, unemployment and workers' compensation, health and life insurances, etc.) other than transfers to own insurance trusts; premiums for government-wide fire, auto, liability, and other such insurances; judgments and compensation for injury to persons or property; recorded losses on the sale of investments (except those assigned to a specific insurance trust category); central service agencies (e.g., public works, motor pools, communications) other than financial administration and government-wide executive services; administration of multi-functional agencies; purchase of computer equipment for government-wide use; general economic development promotional activities; voter registration and elections; job training and employment programs (e.g., WIA); programs for senior citizens not based on need; crime victim compensation; geo-mapping services of a government agency; refund of receipts reported as revenue in prior fiscal years (other than taxes); nuclear-waste disposal; activities for which a specific function is not applicable to that type of government (although this is of limited use subsequent to the 2005 redesign of

the government finance statistics program), e.g. state-government fire protection. Census code A89 (all other general current charges) is defined as: Charges not covered by any of the above categories, such as those derived from court and recording fees, police, fire, correction, defense, public welfare, public nursing homes, public libraries, and health activities. Lottery administrative expenditures (Z53) are subtracted from this general government category to avoid double-counting.

### **Sales of Government-Run Businesses**

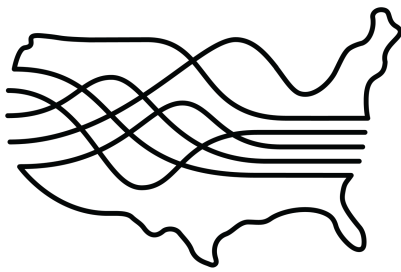
- Air transportation – Equivalent to Census Code A01 - Current Charges for Air Transportation (airports), including: Hangar rentals, landing fees, terminal and concession rents, sale of aircraft fuel and oil, parking fees at airport lots, and other charges for use of airport facilities or for services associated with their use.
- Hospitals – Equivalent to Census Code A36 - Current Charges for Public Hospitals, including: Charges from patients, private insurance companies, and public insurance programs (such as Medicare) of public hospitals and of institutions for care and treatment of the handicapped; and receipts of hospital canteens, cafeterias, gift shops, etc.
- Toll highways – Equivalent to Census Code A45 - Current Charges for Toll Highways, including: Fees from turnpikes, toll roads, bridges, ferries, and tunnels; rents and other revenue from concessions (service stations, restaurants, etc.); and other charges for use of toll facilities.
- Parking facilities – Equivalent to Census Code A60 - Current Charges for Parking Facilities, including: Revenue from on street and off-street parking meters and charges and rentals from government-owned parking lots or public garages.



- Transit – Equivalent to Census Code A94 - Current Charges for Public Mass Transit Systems, including: Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues.
- Liquor stores – Equivalent to Census Code A90 - Current Charges for Liquor Stores, including: Gross receipts (less discounts and any sales taxes included in receipts) from sale of alcoholic beverages and related operations revenue of publicly-owned and operated liquor stores, Alcoholic Beverage Control (ABC) stores, and their variously-named equivalents.
- Sewerage and waste management – Equivalent to the sum of Census Codes A80 and A81. Census Code A80 (current charges for sewerage) includes: Charges for sewage collection and disposal, including sewer connection fees. Census Code A81 (current charges for solid waste management) includes: Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or cogeneration facilities.
- Sea and inland port facilities – Equivalent to Census Code A87 (current charges for sea and inland port facilities), including: Canal tolls, rents from leases, concession rents, and other charges for use of commercial or industrial water transport and port terminal facilities and related services.
- Lotteries – Equivalent to Census Code U95 (net lottery revenue), including: Proceeds from the operation of government sponsored lotteries after deducting the cost of prizes.
- Gas and electric utilities – Equivalent to the sum of Census Codes A92, A93. Census Code A92 (current charges for electric power systems) includes: Revenue from operations of public electric power supply systems, such as sale of electricity to

residential, commercial, and industrial customers (including electricity for resale by other private or public electric utilities); and other operations revenues. Census Code A93 (current charges for gas supply systems) includes: Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other operations revenues.

- Water utilities – Equivalent to Census Code A91 (current charges for water supply systems), including: Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and tap fees; sprinkler fees; meter inspection fees; late payment penalties, and other operations revenues.
- Other businesses – Equivalent to Census Code A03 (current charges for miscellaneous commercial activities), including: Charges of publicly owned commercial enterprises not classified elsewhere, such as markets, cement plants, cemeteries, etc.



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