

Data Appendix: Comparisons between Census of Governments and California Finance Data Sources

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I. Census of Governments Finance Data

Introduction

To examine California state and local finances, we have relied primarily on the U.S. Census Bureau's Census of Governments' finance data. The Census provides two types of finance data, the five-year census (taken during years ending in "2" and "7") and the annual survey. The main advantage of Census Bureau finance data is that it uses a uniform classification method for all government revenues and expenditures over time. This method classifies government finances by function rather than by program, so that as government programs change the functional categories remain the same.

A disadvantage of the Census Bureau finance data is that its relationship to state and local data sources is not always clear. To provide a better understanding of the Census Bureau data, we have created an extensive "crosswalk" between Census of Governments' finance data and California state and local data sources. For this crosswalk, we relied on the Census Bureau's *Government Finance and Employment Classification Manual* (<http://www.census.gov/govs/www/class.html>) and on frequent consultations with personnel from the Census Bureau Governments Division.

The crosswalk was complicated by two factors. First, California does not report state data to the Census Bureau electronically. As a result, Census Bureau personnel must manually enter and classify data on state government finances, a process we attempted to replicate to the best of our abilities. Local government finance data from the State Controller's Office is available in electronic format. We were able to obtain these electronic files and Census Bureau statistical programs to replicate the classification of local government finances to Census categories.

The second difficulty is that the Census Bureau often uses supplemental data gained through special data requests to augment data from state and local sources. Responses to these data requests often come from estimates rather than audited financial statements. Because Census finance data are to be used for statistical rather than accounting purposes, these estimates must remain confidential and are not easily accessible. In addition, Census personnel may also revise data after the compilation of state and local sources, based on historical trends and analyst judgment.

Nevertheless, the Census of Governments remains the best source for historical and cross-state comparisons of government finances. The classification process and institutional knowledge of Census Bureau personnel are well established and are relied upon by both researchers and government agencies. Moreover, using Census Bureau methodology and our own judgment, we were able to reproduce the 2002 Census of Governments' finances for California, creating estimates from published state and local government data sources to within three percent of total revenues and two percent of total expenditures.

Compilation of Census of Governments Data

Census of Governments data in our comparisons come from the U.S. Census Data Access Tools FTP website (<ftp://ftp2.census.gov/pub/outgoing/govs/special60/>). Specifically, we relied on the ALL_03REX1-ALL_03REX5.xls files to obtain revenue and expenditure data from 1972 through 2004.¹ These data files correspond both to summary tables published on the Census of Governments website (<http://www.census.gov/govs/www/index.html>) and to the more detailed, downloadable State by Type of Government Public Use files (available for 2002 at <http://www.census.gov/govs/www/estimate02.html>).² We augmented these electronic files with historical published data from the Census of Governments' *Compendium of Government Finances*, 1957, 1962, and 1967. These historical data are reported at a more aggregate level than the data available in the FTP files and do not include some categories of expenditures.

¹ The FTP files include five-year census data from 1972 to 2002 and annual survey data from 1978 to 2000. The Census Bureau used a smaller sample size of local governments in its 2001 and 2003 annual survey, which prevented the breakdown of local government expenditures by state.

² Individual Unit Public Use files available from the same website may produce different aggregate figures by type of government because they do not contain imputed values for missing data.

Structure of Census of Governments Data

Finance data for revenues and expenditures is organized along three dimensions: level of government, type of revenue or expenditure, and function of revenue or expenditure.

Level of Government

Level of government is characterized as either state or local government. Local governments can be further broken down into counties, cities, townships (not applicable in California), special districts, and school districts. In this data appendix, we present state and local finance comparisons separately, because the sources of finance data for these two levels of government are distinct. The main source for state government finances is the *Governor's Budget*. Actual finance data for a given fiscal year are published in the *Budget* two fiscal years ahead, so data for fiscal year 2001-2002 are published in the budget marked 2003-2004. The main sources for local government finances are the *Annual Financial Reports* from the State Controller's Office.

Type of Revenue or Expenditure

Finance data can further be organized by the type (or character/object) of revenue or expenditure. For revenues, this consists of four categories: taxes, current charges, miscellaneous revenue, and intergovernmental revenue. According to the *Census Classification Manual*, taxes are "compulsory contributions exacted by a government for public purposes." Intergovernmental revenue is comprised of "money from other governments, including grants, shared taxes, and contingent loans and advances." Current charges are "charges imposed for providing current services or for the sale of products in connection with general government activity." Miscellaneous revenue includes all other revenues of government. Further information on revenue can be found in the *Census Classification Manual*, chapter 7. We use the revenue type to organize our discussion of revenue data comparisons.

Expenditures are defined as "all amounts of money paid out by a government during its fiscal year – net of recoveries and other correcting transactions – other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions." This definition excludes amounts transferred to funds or agencies of the same government. Expenditure types are classified as current, intergovernmental, or capital expenditures. Current expenditures are expenditures "for compensation of own officers and employees and for supplies, materials, and contractual services except capital outlays" (including repair and maintenance). Intergovernmental expenditures are "amounts paid to other governments for performance of specific functions or for general financial support, including grants, shared taxes, contingent loans and advances, and any significant and identifiable amounts or reimbursement paid to other governments for performance of general government services." These expenditures are excluded from combined state and local expenditure totals to avoid duplicative amounts. Capital outlay expenditures consist of expenditures for "purchase or construction, by contract or force account, of buildings and other improvements for purchase of land, equipment, and existing structures, and for payments on capital leases." Current expenditures are usually the largest component of total expenditures. Further information on expenditures can be found in the *Census Classification Manual*, chapter 8.

Government Function

Government function refers to the activity with which the revenue or expenditure is associated. The Census of Governments distinguishes between four sectors of government activity: general government, utilities, insurance trust, and liquor stores. Utilities consist of water supply, electric power, gas supply, and transit. The insurance trust sector includes retirement, unemployment compensation, workers' compensation, and disability. Government-run liquor stores are not applicable in California. General government activity covers all other activities. In the case of a government agency providing services that encompass more than one function, such as school libraries or airport police, the Census Bureau categorizes the entire activity according to its primary function rather than breaking it down into components. For our analysis, we do not consider utility expenditures differently from general expenditures.³ We treat insurance trust activities as its own

³ We combine transit utility expenditures with general transportation expenditures, and electric, water, and gas utilities with general resources expenditures.

expenditure category, but this category includes multiple government functions, i.e., retirement expenditures encompass retirement costs for all governmental employees, including transportation, higher education, etc. To organize our discussion of expenditure data comparisons, we use the following ten general areas of government functional activities: K-12 education, higher education, social services, health, transportation, public safety, environment and housing, government and other, interest on debt, and insurance trusts. Within each functional area, we discuss specific Census expenditure codes.

Discrepancies between Census of Governments and California Government Finance Data Sources

There are several notable discrepancies between the way that the Census Bureau and California state and local agencies report government finances. First, the Census of Governments ignores distinctions between types of government funds. This practice contrasts with the *Governor's Budget*, which makes distinctions between the general fund, special funds, bond funds, and other types of funds that may not be reported in *Budget* summary tables, such as non-governmental cost funds. Second, the Census uses a functional, instead of programmatic, approach to finance classifications. For example, Medicaid expenditures are split between several Census functional categories, including vendor payments, health, hospitals, and cash assistance. Third, the Census compiles both state and local finances from a myriad of data sources. Although the *Governor's Budget* and the State Controller's *Annual Reports* are the primary sources used by Census, data also come from local government Consolidated Annual Financial Reports, bond industry data, separate Census surveys, and numerous other financial reports. Fourth, the Census of Governments uses its Government Organization Phase to define a government entity and to determine whether it is independent or dependent on a parent government. This phase determine the universe of government finance data and how they are later compiled. For example, of the 4,754 California special districts identified by the State Controller's Office, the Census considers 2,830 to be independent and reports their finances as special districts, not as part of a parent county or city. The finances of the remaining 1,924 dependent districts are considered with those of their parent governments. However, this discrepancy in definitions will not affect our analysis because we consider total local government expenditures, not individual types of local governments. Finally, the Census of Governments considers a broader universe of debt than do California finance sources (e.g., public debt for private purposes).

Results of Comparison

Following the Census Bureau's method as closely as possible, we were able to reproduce their reported total revenues for California state and local governments within three percentage points and their total expenditures within two percentage points for fiscal year 2002. Below, we list each Census revenue and expenditure code and the California state or local data source used to reproduce the Census of Governments' reported figure. Revenues are organized by type and expenditures are broken out by function. Local government revenues and expenditures are further disaggregated by type of government (i.e., county, city, special district, or school district). The Census of Governments subtracts duplicative intergovernmental revenues and expenditures between federal, state, and local governments in its finance totals. Therefore, total revenues are the sum of taxes, current charges, miscellaneous revenue, and non-duplicative intergovernmental revenue, and total expenditures are the sum of current operations and capital outlay, plus non-duplicative intergovernmental transfers.

II. Revenue Comparisons – State Government

The tables below provide detailed descriptions of comparison sources for state government revenue data, organized by type of state revenue: taxes, current charges, miscellaneous revenue, and intergovernmental revenue from the federal government.

Taxes

The Census Bureau uses a separate survey, the *State Governments Tax Collection Survey* (<http://www.census.gov/govs/www/statetax.html>), to collect tax revenue data. These data are comparable to what is reported in California’s *Governor’s Budget Summary*, “Summary Comparative Statement of Revenues” (Schedule 8). The table below shows the correspondence between the Census of Governments tax codes and Schedule 8 tax categories.

Comparison Source: Governor’s Budget Summary, Schedule 8

State Revenue – Taxes		
Census Code	Census Description	Comparison Source Description
T01	Property Taxes	Trailer Coach License (In-lieu) Fees
		Motor Vehicle License (In-lieu) Fees
T09	Total General Sales Tax	Retail Sales and Use Tax-Realignment
		Retail Sales and Use Taxes
T10	Alcoholic Beverages Sales Tax	Alcoholic Beverage Taxes and Fees
T12	Insurance Premiums Sales Tax	Insurance Gross Premiums Tax
T13	Motor Fuels Sales Tax	Motor Vehicle Fuel Tax (Gasoline)
		Motor Vehicle Tax (Diesel)
T14	Pari-mutuels Sales Tax	Horse Racing (Parimutuel) License Fees
T15	Public Utilities Sales Tax	Telecommunications Tax
		Energy Resource Surcharge
T16	Tobacco Products Sales Tax	Cigarette Tax
T19	Other Sales Tax	Other Regulatory Taxes
T20	Alcoholic Beverages License Tax	Liquor License Fees
T23	Hunting and Fishing License Tax	Duck Stamps
		General Fish and Game License Tags Permits
		General Fish and Game Taxes
T24	Motor Vehicles License Tax	Motor Vehicle Registration
T25	Motor Vehicles Operators License Tax	Motor Vehicle Registration
T27	Public Utilities License Tax	Penalties on Public Utilities Commission Quarterly Fees
		Quarterly PUC Fees

State Revenue – Taxes		
Census Code	Census Description	Comparison Source Description
T28	Occupation and Business, NEC License Tax ⁴	Highway Carrier Uniform Business License Tax
T28, cont.	Occupation and Business, NEC License Tax, cont.	Off-Highway Vehicle Fees
		Genetic Disease Testing Fees
		New Motor Vehicle Dealer License Fee
		Elevator and Boiler Inspection Fees
		Industrial Homework Fees
		Employment Agency License Fees
		Employment Agency Filing Fees
		Teacher Credential Fees
		Teacher Examination Fees
		Insurance Co. License Fees and Penalties
		Insurance Co. Examination Fees
		Division of Real Estate Examination Fees
		Division of Real Estate License Fees
		Subdivision Filing Fees
		Building Construction Filing Fees
		Domestic Corporation Fees
		Foreign Corporation Fees
		Notary Public License Fees
		Filing Financial Statements
		Candidate Filing Fee
		Beverage Container Redemption Fees
		Explosive Permit Fees
		Hazardous Waste Control Fees
		Other Regulatory Fees
		Other Regulatory Licenses and Permits
		Renewal Fees
		Delinquent Fees
		Private Rail Car Tax
		Insurance Department Fees, Prop 103
		Insurance Department Fees, General
		Insurance Fraud Assessment, Workers Comp

⁴ NEC stands for Not Elsewhere Classified

State Revenue – Taxes		
Census Code	Census Description	Comparison Source Description
		Insurance Fraud Assessment, Auto
		Insurance Fraud Assessment, General
T40	Individual Income Tax	Personal Income Tax
T41	Corporation Net Income Tax	Corporation Tax
T50	Death and Gift Tax	Estate, Inheritance, and Gift Tax

Current Charges

The Census Bureau uses a variety of sources to collect data on current charges. The following table lists the sources and source descriptions that most closely compare to Census of Governments data on current charges.

Comparison Sources: National Center of Education Statistics, Integrated Postsecondary Education Data System (IPEDS); U.S. Department of Transportation Highway Statistics; Network of California Fairs; State Water Resources Development System; Governor’s Budget Summary, Schedule 8

State Revenue - Current Charges			
Census Code	Census Description	Comparison Source	Comparison Source Description
A16	Higher Education - Auxiliary Enterprises	IPEDS	Sales Services of Auxiliary Enterprises
A18	Other Higher Education	IPEDS	Tuition Fees after Deducting Discounts, Allowances
		IPEDS	Local/private Operating Grants and Contracts
		IPEDS	Other Sources - Operating
		IPEDS	Investment Income
		IPEDS	Other Non-operating Revenues
		IPEDS	Other Revenues and Additions
A36	Public Hospitals	IPEDS	Sales of Hospital Services
A44	Regular Highways	Highway Statistics	State Toll Revenues
A45	Toll Highways	Highway Statistics	State Toll Revenues
A54	Agriculture	Network of California Fairs	Total Operating Revenues
A59	Other Natural Resources	State Water Resources	Change in Net Assets - Water Supply
A61	Parks and Recreation	Schedule 8	State Beach and Park Service Fees
A89	All Other - Current Charges	Schedule 8	Miscellaneous Services to the Public
		Schedule 8	Court Filing Fees and Surcharges
		Schedule 8	Emergency Telephone Users Surcharge
		Schedule 8	Penalties on Traffic Violations
		Schedule 8	Fingerprint ID Card Fees

State Revenue - Current Charges			
Census Code	Census Description	Comparison Source	Comparison Source Description
		Schedule 8	Personalized License Plates
		Schedule 8	Architecture Public Building Fees
		Schedule 8	Pay Patients Board Charges
		Schedule 8	General Fees - Secretary of State
		Schedule 8	Fines - Crimes of Public Offense
		Schedule 8	Parking Lot Revenues
		Schedule 8	Medicare Receipts from Federal Government
		Schedule 8	Parental Fees
		Schedule 8	Sales of Documents
		Schedule 8	Narcotic Fines
		Schedule 8	Penalty Assessments on Fish and Game Fines
		Schedule 8	Fish and Game Violation Fines
		Schedule 8	Forestry and Fire Protect Nursery Sales
		Schedule 8	Guardianship Fees
		Schedule 8	Fire Prevention and Suppression
		Schedule 8	Penalty Assessments on Criminal Fees

Miscellaneous Revenues

The Census Bureau uses a variety of sources to collect data on miscellaneous revenues. The following table lists the sources and source descriptions that most closely compare to Census of Governments data on miscellaneous revenue.

Comparison Sources: State Controller's Office, *Budgetary/Legal Basis Annual Report*; Governor's Budget Summary, Schedule 8; National Center of Education Statistics, Integrated Postsecondary Education Data System (IPEDS); State Lottery Comprehensive Annual Financial Report

State Revenue - Miscellaneous Revenue			
Census Code	Census Description	Comparison Source	Comparison Source Description
U20	Interest Earnings	Controller's Report	Income from Investments - Bond Fund
		Controller's Report	Income from Investments - Trust and Agency Funds - Federal
		Controller's Report	Income from Investments - Public Service Enterprise Funds
		Controller's Report	Income from Investments - Working Capital and Revolving Funds
		Controller's Report	Income from Investments - Trust and Agency Funds - Other
U30	Fines and Forfeits	Schedule 8	Settlements/Judgments (not Anti-Trust)

State Revenue - Miscellaneous Revenue			
Census Code	Census Description	Comparison Source	Comparison Source Description
		Schedule 8	Penalty Assessments
		Schedule 8	Fines & Forfeitures
		Schedule 8	Uninsured Motorist Fees
		Schedule 8	Traffic Violations
		Schedule 8	Parking Violations
		Schedule 8	Civil and Criminal Violation Assessment
U40	Rents	Schedule 8	Rentals of State Property
		Schedule 8	Oil and Gas Lease
U41	Royalties	Schedule 8	School Lands, Royalties
		Schedule 8	State Lands, Royalties
U50	Private Donations	IPEDS	Additions to Permanent Endowments
		IPEDS	Gifts, Including Contributions from Affiliated Organizations
		IPEDS	Capital Grants and Gifts
U95	Net Lottery Revenue	State Lottery	Income before Operating Expenses
U99	Miscellaneous General Revenue, NEC	Schedule 8	Misc. Revenue from Local Agencies
		Schedule 8	Revenue - Abandoned Property
		Schedule 8	Miscellaneous Revenue
		Schedule 8	Penalties and Interest on Unemployment and Disability Insurance Contribution
		Schedule 8	Misc. Revenue from Use of Property & Money
		Schedule 8	Penalties on Felony Convictions
		Schedule 8	Other Revenue - Cost of Recoveries
		Schedule 8	Escheat of Unclaimed Checks and Warrants
		Schedule 8	Penalties and Interest on Personal Income Tax
		Schedule 8	Federal Lands Royalties
		Schedule 8	Receipts from Health Care Deposit Fund
		Schedule 8	Sale of Confiscated Property
		Schedule 8	Subsequent Injuries Revenue
		Schedule 8	Open Space Cancellation Fee Deferred Taxes
		Schedule 8	Interest on Loans to Local Agencies
		Schedule 8	Attorney General Proceeds of Anti-Trust

State Revenue - Miscellaneous Revenue			
Census Code	Census Description	Comparison Source	Comparison Source Description
		Schedule 8	Proceeds from Estates of Deceased Person
		Schedule 8	Revenue Local Govt. Agencies - Cost Recoveries
		Schedule 8	Additional Assessments on Fish and Game Fines

Intergovernmental Revenue

Total revenues for state and local governments do not include intergovernmental revenues between state and local government entities. Therefore, federal intergovernmental revenue is the only type of intergovernmental revenue that is not netted out and is included in our analysis. The source of comparison for federal intergovernmental revenue data is the *Governor's Budget*, Federal Trust Fund revenue line item (code 0890) reported by each of the agencies listed below.

Comparison Source: Governor's Budget, Federal Trust Fund revenue line item (code 0890)

State Revenue - Intergovernmental Revenue from the Federal Government					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
B01	Air Transportation	2660	Department of Transportation	10	Aeronautics (Federal Trust Fund)
B21	Education	5160	Department of Rehabilitation		All Programs ⁵ (Federal Trust Fund)
		6110	Department of Education		All Programs (Federal Trust Fund)
		6330	California Occupational Information Coordinating Committee		All Programs (Federal Trust Fund)
		6360	Commission on Teacher Credentialing		All Programs (Federal Trust Fund)
		6420	California Postsecondary Education Commission		All Programs (Federal Trust Fund)
		7980	California Student Aid Commission		All Programs (Federal Trust Fund)
		9350	Shared Revenues		All Programs (Federal Trust Fund)
B22	Employee Security Administration	5100	Employment Development Department		All Programs (Federal Trust Fund)
		5180	Department of Social Services		Disability Evaluation and Other Services (Federal Trust Fund)
		9670	Equity Claims of CA Victim Compensation and Government Claims Board, Settlements and Judgments by Department of Justice		All Programs (Federal Trust Fund)
B42	Health and Hospitals	3900	Air Resources Board		All Programs (Federal Trust Fund)
		3930	Department of Pesticide Regulation		All Programs (Federal Trust Fund)

⁵ "All Programs" means the entire Department is within that Census Code

State Revenue - Intergovernmental Revenue from the Federal Government					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		3960	Department of Toxic Substances Control		All Programs (Federal Trust Fund)
		4100	State Council on Developmental Disabilities		All Programs (Federal Trust Fund)
		4120	Emergency Medical Services Authority		All Programs (Federal Trust Fund)
		4140	Office of Statewide Health Planning & Development		All Programs (Federal Trust Fund)
		4200	Department of Alcohol and Drug Programs		All Programs (Federal Trust Fund)
		4260	Department of Health Services	10	Public and Environmental Health (Federal Trust Fund)
		4260	Department of Health Services	20	Health Care Services - Primary Care and Family Health (Federal Trust Fund)
		4260	Department of Health Services	30	Undistributed Administration (Federal Trust Fund)
		4280	Managed Risk Medical Insurance Board		All Programs (Federal Trust Fund)
		4300	Department of Developmental Services		All Programs (Federal Trust Fund)
B46	Highways	2660	Department of Transportation	20	Highway Transportation (Federal Trust Fund)
B50	Housing and Community Development	2240	Department of Housing and Community Development		All Programs (Federal Trust Fund)
B54	Agriculture	8570	Department of Food and Agriculture		All Programs (Federal Trust Fund)
B59	Other Natural Resources	3340	California Conservation Corps		All Programs (Federal Trust Fund)
		3480	Department of Conservation		All Programs (Federal Trust Fund)
		3540	Department of Forestry and Fire Protection	11	Fire Protection (Federal Trust Fund)
		3560	State Lands Commission		All Programs (Federal Trust Fund)
		3600	Department of Fish and Game		All Programs (Federal Trust Fund)
		3680	Department of Boating and Waterways		All Programs (Federal Trust Fund)
		3720	California Coastal Commission		All Programs (Federal Trust Fund)
		3760	State Coastal Conservancy		All Programs (Federal Trust Fund)
		3860	Department of Water Resources		All Programs (Federal Trust Fund)
B79	Public Welfare	4260	Department of Health Services	20	Health Care Services - Medical Care and County Health (Federal Trust Fund)
		4700	Department of Community Services and Development	20	Energy Programs (Federal Trust Fund)
		5175	Department of Child Support Services		All Programs (Federal Trust Fund)

State Revenue - Intergovernmental Revenue from the Federal Government					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		5180	Department of Social Services		All Programs (Federal Trust Fund)
		8950	Department of Veteran Affairs		All Programs (Federal Trust Fund)
		5100	Employment Development Department		All Programs (Federal Trust Fund)
B80	Sewerage	3940	State Water Resources Control Board		All Programs (Federal Trust Fund)
B89	All Other	5100	Employment Development Department		All Programs (Federal Trust Fund)

III. Revenue Comparisons – Local Government

The Census identifies four types of local governments: cities, counties, independent special districts, and independent school districts. The primary source for local government revenues and expenditures is the *Local Government Annual Finance Reports*, put out by the State Controller’s Office.⁶ In contrast to state level data, local government data are reported electronically. These electronic files contain categories beyond those that appear in the published Controller reports, which allows the Census Bureau to produce more detailed data. For example, the Controller includes interest on debt payments in total expenditures, whereas the Census puts debt payments into the “Interest on General Debt” (item code I89) category.

Local governments are identified by the Census Bureau as either independent or dependent governments. Independent governments are defined as having independent fiscal powers and either a popularly elected governing body, a governing body representing two or more state or local governments, or an appointed governing body that performs functions essentially different from those of, and not subject to, its creating government. This classification is then used to compile government finances. Further information on the definition of government entities can be found in the *Census Classification Manual*, chapter 3.

The Census Bureau provided us with electronic Controller data and detailed documentation on how to reproduce Census item codes using these files. This process is as follows. First, for each level of government, Census Bureau personnel compute preliminary item codes as the sum of selected Controller categories. Next, in contrast to the Controller’s Office, the Census Bureau collapses dependent districts and agencies into their parent city or county. Finally, Census Bureau personnel perform data checks and adjustments, including imputing values based on past years and similar entities in areas where the Controller reports missing or incomplete data. Since we are not able to reproduce these imputations and adjustments, there will be some discrepancies between Census figures and our figures.

Listed below are sources of comparison for local government revenue data, organized by level of government (county, city, special district, school district) and type of local revenue: taxes, current charges, miscellaneous revenue, and intergovernmental revenue. As with state-level revenues, we consider net intergovernmental revenue, i.e., solely revenues from the federal government.

County Revenues

Comparison data on California county taxes, current charges, miscellaneous revenue, and intergovernmental revenue can be found in the State Controller’s *Counties Annual Report* under the line items listed below.

Comparison Source: California State Controller’s Office, *Counties Annual Report*

Census Code	Census Description	<i>Counties Annual Report</i> Description
County Revenue – Taxes		
T01	Property Taxes	Assessments and Tax Collection Fees
		Penalties and Cost on Delinquent Taxes
		Property Tax
		Aircraft Tax
T09	General Sales and Gross Receipts Taxes	Sales and Use Taxes

⁶ The most populous cities (San Francisco, Los Angeles, San Diego, and San Jose) and counties (Alameda, Los Angeles, Orange, Sacramento, San Bernardino, Riverside, San Diego, and Santa Clara) provide information separately through a survey. However, using Controller data for these entities, we were able to reproduce the Census Bureau’s published figures.

Census Code	Census Description	Counties Annual Report Description
T15	Public Utilities Sales Taxes	Franchises
		Utility Users Tax
T19	Other Selective Sales and Gross Receipts Taxes	Transient Lodging
T99	Other Taxes	Animal Licenses
		Business Licenses
		Construction Development Taxes
		Construction Permits
		Property Transfer
		Road Privileges and Permits
		Zoning Permits
County Revenue - Current Charges		
A01	Air Transportation Charges	Airport Revenues
A36	Public Hospitals Charges	Hospital Revenue
A44	Highway Charges	Current Charges - Road and Street Services
A61	Parks and Recreation Charges	Current Charges - Park and Recreation Fees
A81	Solid Waste Management Charges	Current Charges - Sanitation Services
		Refuse Revenues
A89	All Other General Current Charges	Current Charges - Estate Fees
		Current Charges - Health Fees
		Current Charges - Institutional Care and Services
		Current Charges - Administrative Services
		Current Charges - Agricultural Services
		Current Charges - Booking Fees
		Current Charges - Building Maintenance and Grounds
		Current Charges - California Children Services
		Current Charges - Civil Process Services
		Current Charges - Communication Services
		Current Charges - Court Fees and Costs
		Current Charges - Election Services
		Current Charges - Human Services
		Current Charges - Law Enforcement Services
		Current Charges - Legal Services
		Current Charges - Library Services
		Current Charges - Mental Health Services
		Current Charges - Personnel Services

Census Code	Census Description	Counties Annual Report Description
		Current Charges - Planning and Engineering Services
		Current Charges - Recording Fees
		Miscellaneous Revenue - Other Sales
		Property Tax Administrative Fees
		Auditing and Accounting Fees
County Revenue - Miscellaneous Revenue		
U01	Special Assessments	Special Benefit Assessments
U11	Sale of Property	Miscellaneous Revenue - Sale of Fixed Assets
U99	Miscellaneous General Revenue, Other	Airport - Other
		Airport Grants-In-Aid - In Lieu Taxes
		Forfeitures and Penalties
		Miscellaneous Revenue - Cancelled Warrants
		Other Court Fines
		Vehicle Code Fines
		Hospital Revenues - Contributions and Donated Services
		Hospital Revenues - Unrestricted Income from Endowment Funds
		Hospital Revenues - Unrestricted Income from Other Restricted Funds
		Other Enterprise Revenue - Gain on Sale of Assets
		Fines, Forfeitures, and Penalties - Justice Court Fines
		Fines, Forfeitures, and Penalties - Municipal Court Fines
County Revenue - Federal Intergovernmental Revenue		
B30	General Local Government Support	Federal Aid - In-Lieu Taxes
B42	Health and Hospitals	Hospital Grants - Federal
B50	Housing and Community Development	Federal Aid - Community Development Block Grant
B89	All Other	Federal Aid - Airport Grants
		Federal Aid - Citizens Option for Public Safety (COPS)
		Federal Aid - DEA Programs/Drug and Alcohol Programs
		Federal Aid - District Attorney Programs
		Federal Aid - Law Enforcement
		Federal Aid - Office of Criminal Justice and Planning Programs
		Federal Aid - Aid for Construction
		Federal Aid - Aid for Disaster
		Federal Aid - Grazing

City Revenues

Comparison data on California city taxes, current charges, miscellaneous revenue, and intergovernmental revenue can be found in the State Controller’s *Cities Annual Report* under the line items listed below.

Comparison Source: California State Controller’s Office, *Cities Annual Report*

Census Code	Census Description	Comparison Source Description
City Revenue - Taxes		
T01	Property Taxes	Property Tax
T09	General Sales and Gross Receipts Taxes	Sales and Use Taxes
		Transportation Tax
T15	Public Utilities Sales Taxes	Franchises
		Utility Users Tax
T19	Other Selective Sales and Gross Receipts Taxes	Transient Lodging Taxes
T99	Other Taxes	Business License Taxes
		Construction Permits
		Other Licenses and Permits
		Other Non-Property Taxes
		Real Property Transfer Taxes
City Revenue – Current Charges		
A01	Air Transportation Charges	Airport Revenues
A36	Public Hospitals Charges	Hospital Revenues
A50	Housing and Community Development Charges	Other Current Service Charges - Housing Revenues
A60	Parking Facilities Charges	Other Current Service Charges - Stadium Revenues
		Parking Facilities
A61	Parks and Recreation Charges	Golf Course Fees
		Parks and Recreation Fees
A80	Sewerage Charges	Sewer Service Charges and Connection Fees
A81	Solid Waste Management Charges	Other Current Service Charges - Sale of Refuse
		Solid Waste Revenues
A87	Water Transport and Terminals Charges	Port and Harbor Revenues
A89	All Other General Current Charges	Engineering Fees, Inspections, and Other
		Other Current Service Charges
		Special Fire Department Services, First Aid, and Ambulance Charges

Census Code	Census Description	Comparison Source Description
		Special Police Department Services
		Zoning, Subdivision, and Plan Checking Fees
A91	Water Enterprise Charges	Water Service Charges and Connection Fees
A92	Electric Enterprise Charges	Electric Revenues
A93	Gas Enterprise Charges	Gas Revenues
A94	Transit Enterprise Charges	Transit Revenues
City Revenue - Miscellaneous Revenue		
U01	Special Assessments	Fire and Paramedics (Special Benefit Assessment)
		Lighting (Special Benefit Assessment)
		Police (Special Benefit Assessment)
U11	Sale of Property	Sale of Real and Personal Property
		Enterprises - Gain on Sale of Assets
U20	Interest Earning	Investment Earnings
U40	Rents	Rents, Concessions, Royalties, and Other
U99	Miscellaneous General Revenue, NEC	Contributions from Non-Government Sources
		Other Fines, Forfeitures, and Penalties
		Other Sources of Revenues
		Rents, Concessions, Royalties, and Other
		Transit Revenues
		Vehicle Code Fines
		Enterprise Revenue - Contributed Capital, Other Non-operating Revenue
City Revenue - Federal Intergovernmental Revenue		
B30	General Local Government Support	Intergovernmental Revenue - Federal - Other Taxes In-Lieu
B50	Housing and Community Development	Intergovernmental Revenue - Federal - Community Development Block Grant
B94	Public Mass Transit System	Intergovernmental Revenue - Federal - Transit
B93	Gas Supply Systems	Intergovernmental Revenue - Federal - Gas
B92	Electric Power Systems	Intergovernmental Revenue - Federal - Electric
B91	Water Supply Systems	Intergovernmental Revenue - Federal - Water
B89	All Other	Intergovernmental Revenue - Federal - Sewer
		Intergovernmental Revenue - Federal - Airport

Special District Revenues

Comparison data on California special district taxes, current charges, miscellaneous revenue, and intergovernmental revenue can be found in the State Controller's *Special Districts, Community Redevelopment Agencies*, and in the *Transit Operator and Non-Transit Claimants Annual Report*, using the line items listed below.

Comparison Source: California State Controller's Office, *Special Districts Annual Report; Community Redevelopment Agencies Annual Report; Transit Operator and Non-Transit Claimants Annual Report*

Census Code	Census Description	Comparison Source	Comparison Source Description
Special District Revenues – Taxes			
T01	Property Tax	Special Districts Report	Airport Enterprise Current Secured and Unsecured Property Tax
		Special Districts Report	Airport Enterprise Voter Approved Taxes
		Special Districts Report	Airport Enterprise Penalties and Cost on Delinquent Taxes and Assessments
		Special Districts Report	Airport Enterprise Property Tax
		Special Districts Report	Harbor and Port Enterprise Penalties and Cost on Delinquent Taxes and Assessments
		Special Districts Report	Hospital Enterprise Prior Year Taxes and Assessments
		Special Districts Report	Non-Enterprise Current Secured and Unsecured Property Taxes
		Special Districts Report	Non-Enterprise Voter Approved Taxes
		Special Districts Report	Non-Enterprise Prior Year Taxes and Assessments
		Special Districts Report	Non-Enterprise Penalties and Cost on Delinquent Taxes and Assessments
		Special Districts Report	Water Enterprise Voter Approved Taxes
		Redevelopment Agencies Report	Property Assessments
		Redevelopment Agencies Report	Tax Increment
		Transit Operators Report	Property Tax Revenue
T09	General Sales Tax	Redevelopment Agencies Report	Sales and Use Tax
		Transit Operators Report	Sales Tax Revenue
T99	Other Taxes	Special Districts Report	Non-Enterprise Licenses, Permits, and Franchises
		Transit Operators Report	Non-Governmental Donations
Special District Revenue - Current Charges			
A01	Airports	Special Districts Report	Airport Enterprise Operating Revenue
A36	Own Hospitals	Special Districts Report	Hospital Enterprise Operating Revenue

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Census Code	Census Description	Comparison Source	Comparison Source Description
A44	Regular Highways	Special Districts Report	Lighting and Lighting Maintenance Rents, Concessions, and Royalties
		Special Districts Report	Streets and Roads Rents, Concessions, and Royalties
A50	Housing and Community Development	Special Districts Report	Local and Regional Planning or Development Rents, Concessions, and Royalties
		Redevelopment Agencies Report	Operating Revenues
A59	Other Natural Resources	Special Districts Report	Drainage and Drainage Maintenance Rents, Concessions, and Royalties
		Special Districts Report	Flood Control and Water Conservation Rents, Concessions, and Royalties
		Special Districts Report	Land Reclamation and Levee Maintenance Rents, Concessions, and Royalties
		Special Districts Report	Resource Conservation Rents, Concessions, and Royalties
A61	Parks and Recreation	Special Districts Report	Recreation and Park Rents, Concessions, and Royalties
A80	Sewerage	Special Districts Report	Selected Waste Disposal Enterprise, Operating Revenues
A81	Solid Waste Management	Special Districts Report	Selected Waste Disposal Enterprise, Operating Revenues
A87	Water Transport and Terminals	Special Districts Report	Harbor and Port Enterprise, Operating Revenues
A89	Other and Unallocable	Special Districts Report	Cemetery Rents, Concessions, and Royalties
		Special Districts Report	Local and Regional Planning or Development Rents, Concessions, and Royalties
		Special Districts Report	Financing or Constructing Facilities Rents, Concessions, and Royalties
		Special Districts Report	Governmental Services Rents, Concessions, and Royalties
		Special Districts Report	Memorial Rents, Concessions, and Royalties
		Special Districts Report	Self-Insurance Rents, Concessions, and Royalties
		Special Districts Report	Self-Insurance Member Contributions and Claim Adjustments
		Special Districts Report	Television Translator Station Facilities Rents, Concessions, and Royalties
		Special Districts Report	Underground Electric and Communication Facilities
		Special Districts Report	Ambulance Service Rents, Concessions, and Royalties
A91	Water Supply	Special Districts Report	Water Enterprise Operating Revenues
A92	Electric Power	Special Districts Report	Electric Enterprise Operating Revenues
A94	Public Mass Transit Systems	Transit Operators Report	Transit Enterprise Operating Revenues
Special District Revenue - Miscellaneous Revenue			
U01	Special Assessments	Special Districts Report	Airport Enterprise Property Assessments
		Special Districts Report	Airport Enterprise Special Assessments
		Special Districts Report	Electric Enterprise Service Type Assessments
		Special Districts Report	Electric Enterprise Property Assessments
		Special Districts Report	Electric Enterprise Special Assessments

Census Code	Census Description	Comparison Source	Comparison Source Description
		Special Districts Report	Harbor and Port Enterprise Special Assessments
		Special Districts Report	Non-Enterprise Property Assessments
		Special Districts Report	Non-Enterprise Special Assessments
		Special Districts Report	Waste Disposal Enterprise Service Type Assessments
		Special Districts Report	Water Enterprise Service Type Assessments
U10	Sale of Property	Redevelopment Agencies Report	Sale of Fixed Assets
		Redevelopment Agencies Report	Sale of Real Estate
U20	Interest Earnings	Special Districts Report	Harbor and Port Interest Revenue
		Special Districts Report	Hospital Enterprise Interest Revenue
		Special Districts Report	Non-Enterprise Interest Income
		Special Districts Report	Non-Enterprise Interest Income
		Special Districts Report	Non-Enterprise Interest Income
		Redevelopment Agencies	Interest Income
U99	Other Misc. General Revenue	Special Districts Report	Hospital Enterprise, Unrestricted Contributions
		Special Districts Report	Hospital Enterprise, Unrestricted Income from Other Restricted Funds
		Special Districts Report	Non-Enterprise Fines, Forfeits, and Penalties
		Special Districts Report	Non-Enterprise Contributions from Property Owners
Special District Revenue – Federal Intergovernmental Revenue			
B01	Air Transportation	Special Districts Report	Airport Enterprise Intergovernmental
B42	Health and Hospitals	Special Districts Report	Air Pollution Control Intergovernmental
		Special Districts Report	Animal Control Intergovernmental
		Special Districts Report	Health Intergovernmental
		Special Districts Report	Pest Control Intergovernmental
B46	Highways	Special Districts Report	Lighting and Lighting Maintenance Intergovernmental
		Special Districts Report	Streets and Roads Intergovernmental
B50	Housing and Community Development	Special Districts Report	Local and Regional Planning or Development Intergovernmental
B80	Sewerage	Special Districts Report	Selected Waste Disposal Enterprise Intergovernmental
B89	All Other	Special Districts Report	Cemetery Intergovernmental
		Special Districts Report	Local and Regional Planning or Development Intergovernmental
		Special Districts Report	Financing or Constructing Facilities Intergovernmental
		Special Districts Report	Governmental Services Intergovernmental
		Special Districts Report	Memorial Intergovernmental
		Special Districts Report	Self-Insurance Intergovernmental

Census Code	Census Description	Comparison Source	Comparison Source Description
		Special Districts Report	Television Translator Station Facilities Intergovernmental
		Special Districts Report	Underground Electric and Communication Facilities
		Special Districts Report	Ambulance Service Intergovernmental
B91	Water	Special Districts Report	Water Enterprise Intergovernmental
B92	Electric Power	Special Districts Report	Electric Enterprise Intergovernmental
B94	Transit	Transit Operators Report	Transit Enterprise Intergovernmental

School District Revenues

Independent school district revenues are categorized using the Census of Governments’ *Public Elementary – Secondary Education Finance Data Survey* (also known as the F-33 Survey) available at <http://www.census.gov/govs/www/school.html> (file Elsec02.xls). Because Census’s figures come directly from responses to their survey, rather than published reports, a crosswalk between Census and state sources is not possible. However, we compared the amounts to National Center on Education Statistics and the California Department of Education’s J-200 financial data, and found them to be generally consistent.

IV. Expenditure Comparisons – State Government

The primary source of state expenditure data for the Census of Governments is the *Governor’s Budget*. The *Governor’s Budget* classifies expenditures by type using the following categories: state operations, local assistance, and capital outlay. In our comparison, we assume that expenditures categorized as “state operations” in the *Budget* correspond to “current operations” in the Census data (“E” Census character/object codes). Similarly, we assume that “local assistance” in the *Budget* corresponds to “intergovernmental” in the Census data (“L”, “M”, “N”, “Q”, and “R” Census character/object codes). We assume “capital outlay” to be the same in both data sources (“F”, “G”, and “K” Census character/object codes), unless otherwise noted.

Census of Governments personnel provided us with a listing of state agencies from the *Governor’s Budget* and the corresponding Census function codes for each agency’s expenditures. However, many agencies have expenditures that correspond to multiple Census function codes. In some cases, the Census Bureau was able to provide us with estimates of agency and program breakdowns among function codes. These estimates were extremely helpful in refining the comparison of the two data sources. However, because they are not obtained from audited financial statements, these estimates must remain confidential.

It is important to note that Census Bureau personnel make some changes to reported budget expenditure totals. First, they generally exclude reimbursements. Thus, we have subtracted from all agency and program totals in the *Governor’s Budget* the funding source labeled “Reimbursements” (revenue code 0995). The Census Bureau also subtracts retirement contributions from agency expenditures and allocates these expenditures to two general retirement categories (“X11”, “X12”). We do not have access to these retirement contribution data by agency and so did not perform this adjustment. Finally, the Census Bureau subtracts pro rata administrative estimates from agency budgets and includes them in its “general government” and “other” categories. Where possible, we have adjusted for administrative expenditures.

Below, we list each functional area, the specific Census functions contained within that area, and our mapping of state agency and program expenditures onto each function.

K-12 Education

Comparison Source: Governor’s Budget

State Expenditures - K-12 Education							
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name		
12	Elementary and Secondary Education	4250	CA Children and Families Commission	634	Education Account		
		4440	Department of Mental Health	10.35	Early Mental Health Initiative		
		6110	Department of Education			All Local Assistance minus Property Tax Revenue, Census Child Care Estimate and Instructional Materials (coded as Intergovernmental)	
						30	Instructional Materials (coded as Current Ops)
				6350	School Facilities Aid Program		All Programs
		6360	Commission on Teacher Credentialing		All Programs		
		9350	Shared Revenues	89	Federal Trust Fund (Federal Potash Lease Funds)		
21	Other Education	0558	Office of The Secretary For Education		All Programs		

State Expenditures - K-12 Education					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		1760	Department of General Services	10.4	Public School Construction
		5160	Department of Rehabilitation	10	Vocational Rehabilitation Services, minus Business Enterprise Program
				20	Habilitation Services
				30	Support of Community Facilities
		5460	Department of Youth Authority	40	Education Services
		6110	Department of Education		All State Operations
					Capital Outlay (State Special Schools)
					Census estimate, Child Care (Current Operations)
		6255	California State Summer School for the Arts	10	California State Summer School for the Arts
		6330	California Occupational Information Coordinating Committee	10	California Occupational Information Coordinating Committee
		9650	Health and Dental Benefits for Annuitants		Teachers' Dental and Health
52	Libraries	6120	California State Library		Total

Higher Education

Census augments Higher education data from the *Governor's Budget* with data from the National Center for Education Statistics (NCES), Integrated Postsecondary Education Data System (IPEDS). These higher education data can be accessed at the website <http://nces.ed.gov/ipeds/> using the IPEDS dataset cutting tool for California degree-granting, public, two-year and four-year institutions. However, thirty-three of California's one hundred and nine community colleges do not report data in the IPEDS financial datasets, so these data are incomplete.

Comparison Sources: Governor's Budget; National Center of Education Statistics, Integrated Postsecondary Education Data System (IPEDS)

State Expenditures - Higher Education					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
16	Higher Education, Auxiliary		University of California	IPEDS	Auxiliary Enterprises
			Hastings College of the Law	IPEDS	Auxiliary Enterprises
			California State University	IPEDS	Auxiliary Enterprises
			Community Colleges	IPEDS	Auxiliary enterprises
18	Higher Education, Other	6420	California Post Secondary Education Commission		All Programs

State Expenditures - Higher Education					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		6870	Board of Governors of the California Community Colleges	10	Community College Apportionments Minus Local Property Tax Revenue
				20	Special Services, Operations, and Information
				98	State-Mandated Local Assistance
					Capital Outlay
			University of California	IPEDS	Academic Support
				IPEDS	Capital Outlay
				IPEDS	Institutional Support
				IPEDS	Instruction
				IPEDS	Operations and Maintenance of Plant
				IPEDS	Other Expenses
				IPEDS	Public Service
				IPEDS	Research
				IPEDS	Student Services
			Hastings College of the Law	IPEDS	Academic Support
				IPEDS	Capital Outlay
				IPEDS	Institutional Support
				IPEDS	Instruction
				IPEDS	Operations and Maintenance of Plant
				IPEDS	Public Service
				IPEDS	Research
				IPEDS	Student Services
				IPEDS	Transfers
			California State University	IPEDS	Academic Support
				IPEDS	Capital Outlay
				IPEDS	Institutional Support
				IPEDS	Instruction
				IPEDS	Operations and Maintenance of Plant
				IPEDS	Public Service
				IPEDS	Research
				IPEDS	Student Services
19	Education Assistance and Subsidies	0954	Scholarshare Investment Board		All Programs

State Expenditures - Higher Education					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		7980	California Student Aid Commission		All Programs
			University of California	IPEDS	Scholarships and Fellowships, Expenses
			Hastings College of the Law	IPEDS	Scholarships and Fellowships, Expenses
			California State University	IPEDS	Scholarships and Fellowships, Expenses
			Community Colleges	IPEDS	Scholarships and Fellowships, Expenses

Social Services

Comparison Source: Governor's Budget

State Expenditures - Social Services					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
22	Social Insurance Admin.	5180	Department of Social Services		Census estimate, Disability Evaluation
		7100	Employment Development Department		Census estimate, Unemployment Administration estimate
				80	Capital Outlay
		9670	Equity Claims Of CA Victim Compensation and Government Claims	20	Judgments and Settlements
67	Federal Categorical Cash Assistance Payments to Individuals	4260	Department of Health Services		Census estimate, MediCal Payments to Individuals (coded as Intergovernmental)
		5180	Department of Social Services		Census estimate, CalWORKs Assistance Payments (coded as Intergovernmental)
				16.7	SSI/State Supplementary Program Local Assistance
		5195	State-Local Realignment	352	Social Services Subaccount
				354	Caseload Subaccount
68					
75	Vendor Payments Other, Non-Medical	4700	Department of Community Services and Development	20	Energy Program
		5180	Department of Social Services		Census estimate Low Income Home Energy Assistance Program. (coded as Current Ops)
77	Welfare Institutions	8950	Department of Veterans Affairs	80	Capital Outlay
				30	Care of Sick and Disabled Veterans: Yountville,

State Expenditures - Social Services					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
					Barstow, Chula Vista
79	Other Public Welfare	4250	CA Children and Families Commission	636	Child Care Account
		4260	Department of Health Services		Census estimate, MediCal Welfare Admin. (coded as Current Ops)
					Census estimate, MediCal Payments to Counties (coded as Intergovernmental)
		4270	CA Medical Assistance Commission		All Programs
		4300	Department of Developmental Services	10	Community Services Local Assistance, minus Administration estimate (coded as Current Ops)
		4700	Department of Community Services and Development	40	Community Services
				47	Naturalization Services
		5100	Employment Development Department	40	Welfare to Work
		5160	Department of Rehabilitation	10.2	Business Enterprise Program
		5175	Department of Child Support Services		All Programs
		5180	Department of Social Services	97	Local Projects
				16.3	Welfare Programs, minus COG estimate of CalWORKs Assistance Payments
				16.4	Foster Care
				16.5	Adoption Assistance Program
				16.55	Refugee Cash Assistance
				16.6	Food Assistance Programs
				16.7	SSI/State Supplementary Program State Operations
				16.8	County Administration
				16.85	Automation Projects
				25	Social Services and Licensing
		5195	State-Local Realignment	334	Vehicle License Fee Growth Account
				359	County Medical Services Subaccount
85	Veterans' Services	0553	Office of Inspector General for Veterans Affairs		Total
		8950	Department of Veterans Affairs	40	Farm and Home Loans to National Guard
				45	Vietnam Memorial
				46	Northern California Veterans Cemetery
				10.1	Farm and Home Loans to Veterans

State Expenditures - Social Services					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
				20.1	Claims Representation
				20.3	County Subvention
				30	Care of Sick and Disabled Veterans: Headquarters, minus Special Expenses (Debt Service and Insurance)

Health

Comparison Source: *Governor's Budget*

State Expenditures - Health					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
32	Other Health	3900	Air Resources Board		All Programs
		3930	Department of Pesticide Regulation		All Programs
		3960	Department of Toxic Substance Control		All Programs
		3980	Office of Environmental Health Hazard Risk		All Programs
		4100	State Council on Developmental Disabilities		All Programs
		4110	Area Boards on Developmental Disabilities		All Programs
		4120	Emergency Medical Services Authority		All Programs
		4140	Office of Statewide Health Planning and Development	10	Healthcare Quality and Analysis
				30	Healthcare Workforce
				45	Cal-Mortgage Loan Insurance
				60	Healthcare Information
		4200	Department of Alcohol and Drug Programs		Total
		4250	CA Children and Families Commission	585	Counties Children and Family Account
				631	Mass Media Communication Account
				637	Research and Development Account
				638	Administration Account
		4260	Department of Health Services	10	Public and Environmental Health
				20.2	Licensing and Certification
				20.3	County Health Services
				20.4	Primary Care and Family Health (WIC)

State Expenditures - Health					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
				30.01	Administration (Undistributed)
				94	Capital Outlay
				97	Local Projects/Unallocated
				98	State-Mandated Local Programs
					Census estimate, MediCal Health Care Administration (coded as Current Ops)
					Census estimate, MediCal Health Payments to Counties (coded as Intergovernmental)
		4300	Department of Developmental Services	10	Community Services Program (Headquarters)
				20	Developmental Centers (Headquarters)
				98	State-Mandated Local Programs
					Census estimate, Administration for Community Services Local Assistance (coded as Current Ops)
		4440	Department of Mental Health	10, 20	Headquarters (coded as Current Ops)
				98	State-Mandated Local Programs
					COG estimate, Community Services Local Assistance (coded as Intergovernmental)
					COG estimate, Administration for Community Services Local Assistance (coded as Current Ops)
		5195	State-Local Realignment	329	Vehicle License Collection Account
				330	Local Revenue Fund
				332	Vehicle License Fee Account
				351	Mental Health Subaccount
				353	Health Subaccount
				361	General Growth Account
36	Own Hospitals	4140	Office of Statewide Health Planning and Development	42	Facilities Development, Hospital Building Fund (coded as Capital Outlay)
		4300	Department of Developmental Services	20	Developmental Centers
				55	Capital Outlay
		4440	Department of Mental Health		State Hospitals (coded as Current Ops)
				55	Capital Outlay
			Community Colleges (Rio Hondo)	IPEDS	Hospital Expenditure
			University of California	IPEDS	Hospital Expenditure

State Expenditures - Health					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
74	Vendor Payments for Medical Care	4260	Department of Health Services	20.1	MediCal State Operations and Local Assistance, minus Census estimates for Administration, Cash Assistance and Payments to Counties
		4280	Managed Risk Medical Insurance Board	10	Major Risk Medical Insurance
				20	Access for Infants and Mothers
				40	Healthy Families Program
		4440	Department of Mental Health	10	Community Services Local Assistance Reimbursement (coded as Current Ops)

Transportation

Comparison Source: *Governor's Budget*

State Expenditures - Transportation					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
01	Airports	2660	Department of Transportation	10	Aeronautics
44	Highways	2660	Department of Transportation	20	Highway Transportation
				40	Transportation Planning
				50	Administration
				60	Equipment Program (coded as Capital Outlay)
				98	State Mandate Local Programs
		9350	Shared Revenues	42	State Highway Account
				62	Highway Users Tax Account
45	Toll Highways		Census estimate		
94	Transit	2600	California Transportation Commission		All Programs
		2640	Special Transportation Programs	10	State Transportation Assistance
		2660	Department of Transportation	30	Mass Transportation
		2665	High-Speed Rail Authority		All Programs

Public Safety

Comparison Source: *Governor's Budget*

State Expenditures - Public Safety					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
04	Correctional Institutions	5240	Department of Corrections	21	Institution
				22	Health Care Services
				61	Capital Outlay
				99	State Mandated Local Programs
		5460	Department of Youth Authority	20	Institutions and Camps
				60	Capital Outlay
05	Other Corrections	0550	Secretary for Youth and Adult Correctional Agency		All Programs
		0552	Office of the Inspector General	10	Office of the Inspector General
		5240	Department of Corrections	21	Institution Administration
				22	Health Care Services Administration
				31	Community Correctional Program
				41	Central Administration
		5430	Board of Corrections		All Programs
		5440	Board of Prison Terms		All Programs
		5450	Youthful Offender Parole Board		All Programs
		5460	Department of the Youth Authority	30	Parole Services and Community Corrections
				50	Administration
		5480	Commission on Correctional Peace Officers' Standards and Training		All Programs
24	Fire Protection		All Expenditures are local		
62	Police Protection	0820	Department Of Justice	50	Law Enforcement
		2720	Department of the California Highway Patrol		All Programs
		8100	Office of Criminal Justice Planning	50	Criminal Justice Review
		8120	Commission on Peace Officer Standards & Training		All Programs
		8180	Payment to Counties for Homicide		County Homicide Hearings and Trials
66	Protective Inspection & Regulation	1110	Department of Consumer Affairs, Boards		All Programs, minus Veterinary Medical Board
		1111	Department of Consumer Affairs, Bureaus,		All Programs

State Expenditures - Public Safety					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
			Programs, Divisions		
		2100	Department of Alcoholic Beverage Control		All Programs
		2120	Alcoholic Beverage Control Appeals Board		All Programs
		2150	Department of Financial Institutions		All Programs
		2180	Department of Corporations		All Programs
		2310	Office of Real Estate Appraisers		All Programs
		2320	Department of Real Estate		All Programs
		2400	Department of Managed Care	30	Health Plan Program
		2740	Department of Motor Vehicles	22	Driver Licensing and Personal ID
				25	Driver Safety
				32	Occupational Licensing and Investigative Services
				35	New Motor Vehicle Board
		8300	Agricultural Labor Relations Board		All Programs
		8350	Department Of Industrial Relations		All Programs
		8500	Board of Chiropractic Examiners		All Programs
		8510	Osteopathic Medical Board of CA		All Programs
		8530	Board of Pilot Commissioners		All Programs
		8550	CA Horse Racing Board		All Programs
		8660	Public Utilities Commission		All Programs
		845	Department of Insurance	10	Regulation of Insurance Companies and Insurance Producers
				12	Consumer Protection
				30	Tax Collection and Audits
				40	Earthquake Grants and Loans
		855	CA Gambling Control Commission		All Programs
		890	Secretary of State	5	Business Programs
		1700	Department of Fair Employment And Housing	50	Administration of Civil Rights Law
		2240	Department of Housing and Community Development	20	Codes and Standards
		3360	Energy Resources Conservation and Development	10	Regulatory and Planning

State Expenditures - Public Safety					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
			Commission		
		8620	Fair Political Practices Commission		All Programs
		8690	Seismic Safety Commission		All Programs
		8770	Electricity Oversight Board		All Programs

Environment and Housing

Comparison Source: Governor's Budget

State Expenditures - Resources					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
50	Housing and Community Development	2240	Department of Housing and Community Development		All Programs, minus Codes and Standards
		2260	California Housing Finance Agency		All Programs
54	Agriculture	1110	Department of Consumer Affairs	90	Veterinary Medical Board
		6440	University of California	10	Research (Agriculture)
		8570	Department of Food and Agriculture		All Programs
		9650	Health And Dental Benefits for Annuitants		District Agricultural Employees Dental and Health
55	Fish and Game	3600	Department of Fish and Game		All Programs
		3640	Wildlife Conservation Board		All Programs
56	Forestry	3540	Department of Forestry and Fire Protection		All Programs
		9350	Shared Revenues	878	United States Forest Reserve Fund
59	Other Natural Resources	3110	Special Resources Programs		All Programs
		3125	California Tahoe Conservancy		All Programs
		3340	California Conservation Corps		All Programs
		3460	Colorado River Board of California		All Programs
		3720	California Coastal Commission		All Programs
		3760	State Coastal Conservancy		All Programs
		3810	Santa Monica Mountains Conservancy		All Programs
		3825	San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy		All Programs

State Expenditures - Resources					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		3830	San Joaquin River Conservancy		All Programs
		3835	Baldwin Hills Conservancy		All Programs
		3840	Delta Protection Commission		All Programs
		3845	San Diego River Conservancy		All Programs
		3850	Coachella Valley Mountains Conservancy		All Programs
		3860	Department of Water Resources	10	Continuing Formulation of CA Water Plan
				15	CALFED Bay-Delta
				20	Implementation of State Water Resources Development System
				30	Public Safety and Prevention of Damage
				40	Services
				50	Undistributed Administration
				99	Loan Repayment Program
					Capital Outlay
		3870	California Bay Delta Authority		Total
		3940	State Water Resources Control Board	20	Water Rights
		9350	Shared Revenues	874	United States Flood Control Receipts
					Tideland Reserve Apportionment
61	Parks and Recreation	0890	Secretary of State	30	Archives
		1100	California Science Center		Total
		3680	Department of Boating and Waterways		Total
		3790	Department of Parks and Recreation		All Programs
		8260	California Arts Council		All Programs
80	Sewerage	3940	State Water Resources Control Board	10	Water Quality
81	Solid Waste Management	0555	Secretary for Environmental Protection		All Programs
		3480	Department of Conservation		All Programs
		3910	CA Integrated Waste Management Board		All Programs
92	Electric Supply	3860	Department of Water Resources	45	California Energy Resources Scheduling (State Operations and Unclassified Funds)
		8665	CA Consumer Power And Conservation Financing Authority		All Programs

Government and Other

We combine the following Census function codes into a general government category: Financial Administration (code 23), Judicial & Legal (code 25), Legislative (code 26), Central Staff Services (code 29), General Public Buildings (code 31). Our “other” category includes what the Census Bureau refers to as Other and Unallocable (i.e., those expenditures that cannot be allocated to other functions) (code 89) as well as a Miscellaneous Commercial Activity function (code 03).

Comparison Source: Governor’s Budget

State Expenditures - Government & Other					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
23, 25, 26, 29, 31	General Government	0100	Legislature		All Programs
		0160	Legislative Counsel Bureau		All Programs I
		0250	Judicial		All Programs
		0280	Commission on Judicial Performance		All Programs
		0450	State Trial Court Funding		All Programs (coded as Current Ops)
		0500	Governor’s Office		All Programs
		0505	Department of Information Technology		All Programs
		0520	Secretary for Business, Transportation And Housing		All Programs
		0530	Secretary for HHS Agency		All Programs
		0540	Secretary for Resources		All Programs
		0550	Secretary for Youth and Adult Correctional Agency		All Programs
		0650	Office of Planning and Research		All Programs
		0690	Office of Emergency Services	35	Plans and Preparedness
		0750	Office of the Lieutenant Governor		All Programs
		0820	Department Of Justice	25	Executive Programs
				30	Civil Law
				40	Criminal Law
				45	Public Rights
				60	California Justice Information Services
				65	Gambling
				70	Firearms
				80	Capital Outlay
				98	State-Mandated Local Programs

State Expenditures - Government & Other					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		0840	State Controller		All Programs
		0841	State Controller's Statewide Information Technology Projects		All Programs
		0845	Dept of Insurance	20	Fraud Control
		0860	State Board of Equalization		All Programs
		0890	Secretary of State	15	Political Reform
				32	Executive
				35	Management Services
				38	Information Technology
		0950	State Treasurer		All Programs
		0956	California Debt and Investment Advisory Commission		All Programs
		0959	California Debt Limit Allocation Committee		All Programs
		0968	California Tax Credit Allocation Committee		All Programs
		0971	California Alternative Energy and Advanced Transportation Financing Authority		All Programs
		1705	Fair Employment And Housing Commission		All Programs
		1730	Franchise Tax Board		All Programs
		1760	Department of General Services	10.15	Division of the State Architect
				10.9	Building Standards
				50	Capital Outlay
		1880	State Personnel Board		All Programs
		1900	Public Employees' Retirement System	10	Retirement
				30	Health Benefits
				40	Investment Operations
				50	Administration
		1920	State Teachers' Retirement System	10	Service to Members and Employers
				20	Administration, Distributed
		2740	Department of Motor Vehicles	11	Vehicle/Vessel ID and Compliance
					DMV Offices
		3560	State Lands Commission		All Programs
		7100	Employment Development Department		Census estimate, Tax Collection (Current Op)
		8140	State Public Defender		All Programs
		8380	Department of Personnel Administration		All Programs

State Expenditures - Government & Other					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		8780	Milton Marks "Little Hoover" Commission on CA State Government Organization and Economy		All Programs
		8800	Memberships in Interstate Organizations		All Programs
		8830	California Law Revision Commission		All Programs
		8840	Commission on Uniform State Laws		All Programs
		8855	Bureau of State Audits		All Programs
		8860	Department of Finance		All Programs
		8910	Office of Administrative Law		All Programs
		9650	Health and Dental Benefits for Annuitants		Judges' Health and Dental
					Legislators' Health and Dental
03, 30, 89	Other	0690	Office of Emergency Services	15	Mutual Aid Response
				45	Disaster Assistance
				55	Administration and Executive
				80	Capital Outlay
		0850	California State Lottery Commission		All Programs
		0890	Secretary of State	10	Elections
				98	State-mandated Local Programs
		0965	California Industrial Development Financing Advisory Commission		All Programs
		1760	Department of General Services	15	Real Estate Services
				20	Statewide Support Services
				30	Administration
				50	Capital Outlay
		2600	California Transportation Commission	30	Clean Air and Transportation Improvement
		2700	Office of Traffic Safety		All Programs
		2920	Technology, Trade, and Commerce Agency		All Programs
		3360	Energy Resources Conservation and Development Commission	20	Energy Resources Conservation
				30	Development
				99	Loan Repayments
		3780	Native American Heritage Commission		All Programs
		3820	San Francisco Bay Conservation and Development Commission		All Programs

State Expenditures - Government & Other					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
		4130	CA Health and Human Services Agency Data Center	25	Operations
		4170	Department of Aging		All Programs
		4180	Commission on Aging		All Programs
		4220	Child Development Policy Advisory Committee		All Programs
		4250	CA Children and Families Commission	639	Unallocated Account
		6440	University of California		Major Department of Energy Labs
		7100	Employment Development Department	10	Employment and Related Services
				21	Tax Collections and Benefits, minus COG estimate of Unemployment Administration (coded in function 22)
				22	CA Unemployment Insurance Appeals Board
				30	Administration Program
				50	Employment Training Panel Program
				61	Workforce Investment Act Program
				62	National Emergency Grant Program
				67	At-Risk Youth Demo Project
				97	Local Projects
		7120	California Workforce Investment Board		All Programs
		8320	Public Employment Relations Board		All Programs
		8385	California Citizens Compensation Commission		All Programs
		8700	California Victim Compensation and Government Claims Board		All Programs
		8820	Commission on the Status of Women		All Programs
		8885	Commission on State Mandates		All Programs
		8940	Military Department		All Programs
		8950	Department of Veterans Affairs	20	Veterans' Claims and Rights
		9100	Tax Relief		All Programs
		9210	Local Government Financing		All Programs
		9350	Shared Revenues	34	Geothermal Resources Development Account
				64	Motor Vehicle License Fee Account
				261	Off-Highway License Fee
				882	United States Grazing Fee Fund
				3011	Special Reserve Fund for Vehicle License Fee Tax

State Expenditures - Government & Other					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
					Relief
					Trailer Vehicle License Fee Backfill
		9620	Payment of Interest on General Fund Loans		Interest Cost
		9625	Interest Payments to the Federal Government		
		9650	Health and Dental Benefits for Annuitants		Public Employee Retirement System State Employees' Health and Dental
		9670	Equity Claims of CA Victim Compensation and Government Claims Board	10	Equity Claims
				30	Administration and Payment of Tort Liability Claims
		9860	Capital Outlay Planning and Studies Funding	10	Project Planning
		9900	Statewide General Administrative Expenditures		Pro Rata Direct Charges to Special Funds

Interest on Debt

The Treasurer's Official Statement for bond issues (Appendix A) provides a comparison source for service payments on lease-purchase debt. Additionally, the Census Bureau employs a broader definition of debt than California data sources, including "public debt for private purpose." (See chapter 9 of the *Census Classification Manual* for details.) Data on private purpose debt come from a variety of sources.

Comparison Source: Governor's Budget

State Expenditures - Interest on Debt					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Name	
189-94	Interest on General and Utility Debt	9600	Debt Service General Obligation Bonds and Commercial Paper	Bond Interest and Redemption	
				Commercial Paper Interest and Expenses	

Insurance Trusts

The Census' retirement totals can also be reproduced exactly from the sum of state retirement benefits and withdrawals reported by the Census of Governments State and Local Government Employee-Retirement Systems Survey. This survey is available at <http://www.census.gov/govs/www/retire.html>. The

state's Employment Development Department Quick Statistics reports a comparable measure of unemployment insurance benefits paid (available at <http://www.edd.ca.gov/qsui-Benefits%20Paid.pdf>).

Comparison Source: Governor's Budget

State Expenditures - Insurance Trusts					
Census Code	Census Description	Budget Agency Code	Budget Agency Name	Budget Program Code	Budget Program Name
X1-	Public Employee Retirement Systems	1900	Public Employees' Retirement System		Unclassified Funds
		1920	State Teachers' Retirement System		Unclassified Funds
Y0-	Unemployment Compensation Systems	7100	Employment Development Department	21	Tax Collections and Benefits Payments (School Employees Fund)
				21	Tax Collections and Benefits Payments (Unemployment Fund - Federal)
Y1-	Workers' Compensation Systems	8420	Workers' Compensation Benefits	8430	Compensation Insurance Fund State Operations
				8460	Disaster Service Workers
				8450	Subsequent Injuries
Y5-	Other State Insurance Trust Systems	7100	Employment Development Department	21	Tax Collections and Benefits Payments (Unemployment Compensation Disability Fund)

V. Expenditure Comparisons – Local Government

Local government expenditure data is collected by the Census Bureau from the State Controller using the methodology described in the Local Revenue discussion. These data are comparable those found in the State Controller’s *Annual Reports*. However, the Controller’s *Reports* do not always provide enough detail to be able to break out current, intergovernmental, and capital outlay expenditures. The Census Bureau receives confidential data from the State Controller’s Office that do provide this level of detail by type of expenditure. The following tables show how total Census expenditure function codes correspond to the State Controller’s *Annual Reports*.

Counties

Comparison Source: California State Controller’s Office, *Counties Annual Report*

Local Expenditures - County		
Census Code	Census Description	Counties Annual Report Description
01	Airports	Airport Enterprise
05	Other Corrections	Adult Detention
		Probation
		Juvenile Detention
		Plant Acquisition (Jails)
23	Financial Administration	Other - Finance (Purchasing Agent and Other)
		Assessor
		Auditor-Controller
		Treasurer-Tax Collector
24	Fire Protection	Fire Protection
25	Judicial and Legal	District Attorney - Prosecution
		District Attorney - Family Support
		Trial Court Maintenance of Effort (MOE)
		Public Defender
		Other - Trial Court
		County Counsel
		Other - Judicial
		Court Appointed Counsel
		Courts
		Fifty Percent Excess Revenue Calculation
		County Clerk
		Grand Jury (including Audit)
		Other - Counsel (District Attorney and Other)
29	Finance - Central Staff Services	Planning and Zoning

Local Expenditures - County		
Census Code	Census Description	Counties Annual Report Description
		Administrative Officer
		Personnel
		Recorder
		Board of Supervisors
		Clerk of the Board
		Other - Legislative and Administrative
32	Other - Health	Total - Mental Health
		Total - Public Health
		Total - Medical Care
		Total - Drug and Alcohol Abuse Services
36	Own Hospitals	Hospital Enterprise Expenditures
44	Regular Highways	Total - Roads
52	Libraries	Total - Library Services
59	Other - Natural Resources	Flood Control - Soil and Water Conservation
		Total - Agricultural Education
61	Parks and Recreation	Total - Recreation Facilities
		Total - Cultural Services
62	Police Protection	Police Protection
		Coroner
66	Protective Inspection and Regulation	Building Inspector
		Agriculture Commissioner
		Sealer of Weights and Measures
		Livestock Inspector
67	Federal Categorical Assistance Programs	Aid Programs - Cash (Grants)
68	Other - Cash Assistance Programs	Aid to Indigents
75	Vendor Payments for Other Purposes	Indigent Burial
79	Other - Public Welfare	Welfare Administration
		Social Services - Administration and Programs
		Other - Public Assistance
		Job Training Partnership Act (JTPA)
		Other - Social Services
		Care of Court Wards
81	Solid Waste Management	Refuse Enterprise Expenditures

Local Expenditures - County		
Census Code	Census Description	Counties Annual Report Description
		Total - Refuse Collection and Disposal
87	Water Transport and Terminals	Total - Small Craft Harbors
89	Other and Unallocable	Other - General
		Property Management
		Other - Other Protection
		Communications
		Elections
		Other - Plant Acquisition
		Pound
		Promotion
		Emergency Services
		Local Agency Formation Commission
		Veteran Services
		Total - Transportation Systems
		Total - Transportation Terminals
		Total - Veteran Memorial Building
		Total - Other Education

Cities

Comparison Source: California State Controller's Office, *Cities Annual Report*

Local Expenditures - City		
Census Code	Census Description	Cities Annual Report Description
01	Airports	Airports
05	Other - Corrections	Public Safety - Other (Adult and Juvenile Detention)
23	Financial Administration	Management and Support (Auditor, Controller, and Treasurer)
		Legislative (Assessor)
24	Fire Protection	Fire
25	Judicial and Legal	Public Safety - Other (Court Appointed Counsel, Public Defender, and District Attorney)
		Management and Support (Counsel)
29	Finance - Central Staff Services	Management and Support
		Legislative
32	Other - Health	Physical and Mental Health
		Health - Other (Administration, Aid Program Cash, Other)

Local Expenditures - City		
Census Code	Census Description	Cities Annual Report Description
		Emergency Medical Services
		Animal Regulation
36	Own Hospitals	Hospitals and Sanitariums
44	Regular Highways	Streets, Highways, and Storm Drains
		Streets, Trees, and Landscapes
		Street Lighting
		Weed Abatement
50	Housing and Community Development	Housing
		Planning
		Redevelopment
		Community Development - Other
52	Libraries	Libraries
60	Parking Facilities	Parking Facilities
61	Parks and Recreation	Parks and Recreation
		Golf Courses
		Leisure - Other
		Sports Arenas and Stadiums
		Museums
62	Police Protection	Police
		Public Safety - Other (Probation and Coroner)
66	Protective Inspection and Regulation	Construction and Engineering - Regulation Enforcement
80	Sewerage	Sewer
81	Solid Waste Management	Solid Waste
87	Water Transport and Terminals	Ports and Harbors
		Marinas and Wharfs
89	Other and Unallocable	Employment
		Community Centers and Auditoriums
		Community Promotion
		Public Safety Other
		Disaster Preparedness
		Public Utilities - Other
		Community Development Other
		Management and Support (Elections)
		Cemeteries

Local Expenditures - City		
Census Code	Census Description	Cities Annual Report Description
91	Water Supply	Water
92	Electric Power	Electric
93	Gas Supply	Gas
94	Public Mass Transit Systems	Public Transit

Special Districts

Comparison Sources: California State Controller’s Office, *Special Districts Annual Report*; Community Redevelopment Agencies Annual Report; Transit Operator and Non-Transit Claimants Annual Report

Local Expenditures – Special Districts			
Census Code	Census Description	Comparison Source	Comparison Source Description
01	Airports	Special Districts Report	Airport Enterprise
12	Elementary and Secondary Education	Special Districts Report	School Financing Authorities
24	Fire Protection	Special Districts Report	Fire Protection
32	Other - Health	Special Districts Report	Air Pollution Control
		Special Districts Report	Animal Control
		Special Districts Report	Health
		Special Districts Report	Pest Control
36	Own Hospitals	Special Districts Report	Hospital Districts
44	Regular Highways	Special Districts Report	Lighting and Lighting Maintenance
		Special Districts Report	Streets and Roads
50	Housing and Community Development	Special Districts Report	Local and Regional Planning or Development
		Redevelopment Agencies Report	Redevelopment Agencies
52	Libraries	Special Districts Report	Library Services
59	Other - Natural Resources	Special Districts Report	Drainage and Drainage Maintenance
		Special Districts Report	Flood Control and Water Conservation
		Special Districts Report	Land Reclamation and Levee Maintenance
		Special Districts Report	Resource Conservation
61	Parks and Recreation	Special Districts Report	Recreation and Park
79	Other - Public Welfare	Special Districts Report	Hospital Districts (Selected Special Districts)
80	Sewerage	Special Districts Report	Waste Disposal Enterprise (Selected Special Districts)

Local Expenditures – Special Districts			
Census Code	Census Description	Comparison Source	Comparison Source Description
81	Solid Waste Management	Special Districts Report	Waste Disposal Enterprise (Selected Special Districts)
87	Water Transport and Terminals	Special Districts Report	Harbor and Port Enterprise
89	Other and Unallocable	Special Districts Report	Cemetery
		Special Districts Report	Local and Regional Planning or Development
		Special Districts Report	Financing or Constructing Facilities
		Special Districts Report	Governmental Services
		Special Districts Report	Memorial
		Special Districts Report	Television Translator Station Facilities
		Special Districts Report	Underground Electric and Communication Facilities
		Special Districts Report	Ambulance Service
91	Water Supply	Special Districts Report	Water Enterprise
92	Electric Power	Special Districts Report	Electric Enterprise
94	Public Mass Transit Systems	Transit Operators Report	Transit Enterprise
189	Interest on General Debt	Special Districts, Redevelopment Agencies, Transit Operators Report	Interest Expenditures from All Activities

School Districts

Elementary and secondary education expenditure data for local school districts are collected by the Census of Governments' *Public Elementary – Secondary Education Finance Data Survey* (also known as the F-33 Survey) available at <http://www.census.gov/govs/www/school.html> (file Elsec02.xls). Because Census's figures come directly from responses to their survey, rather than published reports, a crosswalk between Census and state sources is not possible. However, we compared the amounts to National Center on Education Statistics and the California Department of Education's J-200 financial data, and found them to be generally consistent.

Higher education data for local community college districts and community colleges comes from the National Center on Education Statistics IPEDS dataset that also provides a comparison to state expenditure data (see above).