

Source of Local Government Census Data Used for FiSCs

The Fiscally Standardized Cities (FiSCs) dataset was constructed using data for individual local governments from the U.S. Census Bureau's quinquennial Census of Government Finance and the Annual Surveys of State and Local Government Finance. The FiSC dataset includes all variables for local governments included in tables on the Census Bureau's website that have state-level statistics for state and local government finances. This makes it possible to compare local government finances at the city-level in the FiSC database with data on local government finances at the state-level on the Census Bureau's website. The state-level statistics are available at: <http://www.census.gov/govs/local/>.

Detailed definitions for all fiscal variables in the Census of Government Finance and Annual Surveys are available in the U.S. Census Bureau's Government Finance and Employment Classification Manual, which is available at: <http://www.census.gov/govs/classification/>.

The methodology used to construct the FiSC database was developed by Howard Chernick (Hunter College, City University of New York), Adam Langley (Lincoln Institute of Land Policy), and Andrew Reschovsky (University of Wisconsin-Madison and Lincoln Institute of Land Policy). Valuable assistance in development of the FiSC database was provided by several staff members in the Governments Division of the U.S. Census Bureau—including Lisa M. Blumerman (Chief of the Governments Division), Stephen D. Owens, Christopher Pece, Dan Weinberg, Kimberly Moore, Jesse Willhide, and Kheang Hang. These individuals helped obtain and explain the Census Bureau's individual unit of governments files and answered numerous data questions.