

User Guide for the *Fiscally Standardized Cities Database*

Methodology and Data Source

The *Fiscally Standardized Cities* (FiSC) database provides estimates of local government finances for over 200 of the largest U.S. cities across more than 100 categories of revenues, expenditures, debt, and assets. FiSCs are constructed by adding revenues and expenditures of each central city municipal government to a portion of the revenues and expenditures of overlying local governments, including counties, independent school districts, and special districts. This approach allows for meaningful fiscal comparisons at the city level, whereas comparisons across municipal governments alone can be highly misleading since the delivery of public services is organized in very different ways in different cities.

The FiSC estimates are based on data for individual local governments provided by the U.S. Census Bureau in the [Annual Survey of State and Local Government Finances](#).

For details on the FiSC methodology, see the Lincoln Institute of Land Policy working paper on the [Methodology Used to Create the Fiscally Standardized Cities Database](#).

Variable Definitions

Definitions for all variables in the Annual Survey of State and Local Government Finances are available in the U.S. Census Bureau's [Government Finance and Employment Classification Manual](#). For example, the property tax is defined on page 4-9 (pg. 68). Definitions for all revenue variables are covered in chapter 4 (pg. 60-121); definitions for all expenditure variables are covered in chapter 5 (pg. 122-231).

The variables included in the FiSC database generally follow the U.S. Census Bureau's [Methodology for Summary Tabulations](#) for state and local government finance tables on the Census Bureau website (see pages 8-21). For example, highway charges are the sum of charges for regular highways (variable A44) and toll highways (variable A45).

In some cases, the FiSC database uses summary tabulations that are different from those used by the Census Bureau. Those differences are described below. There are two main reasons for these differences. First, the Census Bureau's website provides data at the state-level, whereas the FiSC database provides data at the local-level. Some fiscal variables that are important at the state-level are insignificant at the local-level, and vice versa. Second, the Census Bureau does not provide data on employee retirement trust fund revenues or expenditures in the individual unit of government files that are used to create the FiSC estimates, and thus some differences in summary tabulations are necessary.

The FiSC database includes nine additional variables that are not fiscal variables in the Annual Survey of State and Local Government Finances. For example, the FiSC database has a dummy variable for whether a city is served by a consolidated city-county government. These additional variables are defined below.

Questions and Updates

For questions about the FiSC database, or to receive email notifications when new FiSC data is released, please contact Adam Langley (alangley@lincolninst.edu, 617-503-2117).

FiSC Variables with Summary Tabulations that are Different from those Used by the Census Bureau

If a variable is *not* noted below, that means the FiSC database uses the same summary tabulation as used by the Census Bureau for their State and Local Government Finance tables (See [Methodology for Summary Tabulations](#)).

- **Income Taxes**
 - Census: Not included in summary tabulations
 - FiSC: T40 T41
- **Other Taxes** (*FiSC adds selective sales taxes and motor vehicle licenses*)
 - Census: T20 T21 T22 T23 T25 T27 T28 T29 T50 T51 T53 T99
 - FiSC: T20 T21 T22 T23 T25 T27 T28 T29 T50 T51 T53 T99 **T10 T11 T12 T13 T14 T16 T19 T24**
- **Other Selective Sales Taxes** (*FiSC adds taxes on alcohol, tobacco, and motor fuels*)
 - Census: T11 T12 T14 T19
 - FiSC: T11 T12 T14 T19 **T10 T13 T16**
- **License Taxes**
 - Census: Not included in summary tabulations
 - FiSC: T20 T21 T22 T23 T24 T25 T27 T28 T29
- **Business and Occupation Licenses**
 - Census: Not included in summary tabulations
 - FiSC: T20 T21 T22 T27 T28
- **Other Licenses**
 - Census: Not included in summary tabulations
 - FiSC: T23 T24 T25 T29
- **Transfer Taxes**
 - Census: Not included in summary tabulations
 - FiSC: T51
- **Miscellaneous Taxes**
 - Census: Not included in summary tabulations
 - FiSC: T50 T53 T99
- **Other Charges** (*FiSC adds charges for education and natural resources*)
 - Census: A03 A89
 - FiSC: A03 A89 **A09 A10 A12 A16 A18 A21 A59**
- **Fines & Forfeits**
 - Census: Not included in summary tabulations
 - FiSC: U30
- **Other General Revenue** (*FiSCs excludes fines & forfeits, and adds revenue from property sales*)
 - Census: U30 U40 U41 U50 U95 U99
 - FiSC: U40 U41 U50 U95 U99 **U11**

- **Total Expenditures**
 - Census: *Includes* employee retirement trust expenditures
 - FiSC: *Excludes* employee retirement trust expenditures (X11 X12); Otherwise, the same as Census definition.
- **Direct Expenditures**
 - Census: *Includes* employee retirement trust expenditures
 - FiSC: *Excludes* employee retirement trust expenditures (X11 X12); Otherwise, the same as Census definition.
- **Capital Spending – Airports & Seaports**
 - Census: Not included in summary tabulations
 - FiSC: F01 G01 F87 G87
- **Capital Spending – Housing & Community Development**
 - Census: Not included in summary tabulations
 - FiSC: F50 G50
- **Other General Capital Outlays** (*FiSC adds spending on higher education, hospitals, corrections, natural resources, and solid waste mgmt.; FiSC excludes capital spending on airports, seaports, and housing & community development*)
 - Census: F03 F22 F23 F24 F25 F29 F31 F32 F52 F60 F62 F66 F77 F79 F85 F89 **F01 F87 F50**
 G03 G22 G23 G24 G25 G29 G31 G32 G52 G60 G62 G66 G77 G79 G85 G89 **G01 G87 G50**
 - FiSC: F03 F22 F23 F24 F25 F29 F31 F32 F52 F60 F62 F66 F77 F79 F85 F89 **F04 F05 F16 F18 F36 F59 F81**
 G03 G22 G23 G24 G25 G29 G31 G32 G52 G60 G62 G66 G77 G79 G85 G89 **G04 G05 G16 G18 G36 G59 G81**
- **Capital Spending – Water Supply**
 - Census: Not included in summary tabulations
 - FiSC: F91 G91
- **Capital Spending – Transit**
 - Census: Not included in summary tabulations
 - FiSC: F94 G94
- **Capital Spending – Electric Power**
 - Census: Not included in summary tabulations
 - FiSC: F92 G92
- **Capital Spending – Gas Supply**
 - Census: Not included in summary tabulations
 - FiSC: F93 G93
- **Cash and Security Holdings**
 - Census: *Includes* employee retirement trust expenditures
 - FiSC: *Excludes* employee retirement trust expenditures (X21 X30 X42 X44 X47 Z77 Z78); Otherwise, the same as Census definition.

Different Variable Names

In some cases, FiSC variables use the same summary tabulation as used by the Census Bureau, but use a different variable name. Notable differences are listed in the table below.

Census Variable Name	FiSC Variable Name
Spending Variables	
Education Services	Education
Elementary & Secondary Education	K-12 Education
Social Services & Income Maintenance	Health & Welfare
Other Capital Outlay	Equipment & Land Purchases
Cash and Security Holdings	
Offsets to Debt	Funds to Pay Debt Services
Bond Funds	Funds Holding Bond Proceeds

Definitions of Additional Variables in the FiSC Database

Census ID: 12-digit ID from the Annual Survey of State and Local Government Finances.

- Positions 1-2 = FIPS state
- Position 3 = Government type
(1 = County, 2 = City, 3 = Town, 4 = School District, 5 = Special District)
- Positions 4-6 = FIPS county or county-type area where government is located
- Positions 7-12 = Unit identifier for government

City and County Population: The annual population estimates use intercensal population estimates from the U.S. Census Bureau for counties (1977-present) and places (2000-present), and various techniques to estimate annual population estimates for places before 2000. See page 12 in [Methodology Used to Create the Fiscally Standardized Cities Database](#) for details.

Consolidated City-County Government: Dummy variable indicates whether the city is served by a consolidated city-county government (1 = Yes, 0 = No). Cities served by consolidated governments do not have separate overlying county governments, because the city and county governments are effectively merged into a single governmental entity. There were 34 FiSCs served by consolidated governments in 2020, including Philadelphia, Indianapolis, and Louisville.

School District Type: Categorical variable describes the type of school district for the FiSC.

- 1: City-wide independent school district that is coterminous with city boundaries
- 2: County-wide independent school district that is coterminous with county boundaries
- 3: One or more independent school district(s) whose boundaries extend beyond city boundaries
- 4: City-dependent school district
- 5: County-dependent school district

School Districts – Number in City: This is the number of independent school districts that GIS analysis found to serve at least a small part of the city's students. See page 6 in [Methodology Used to Create the Fiscally Standardized Cities Database](#) for details.

School Enrollment in City (Est.): This shows the estimated number of public school students that live in the city. For cities with independent school districts, the estimates use data on enrollment in each school district reported in the individual unit of governments files of the Annual Survey of State and Local Government Finances. Enrollment is allocated to the FiSC based on the percentage of students in each school district that live in the city using GIS analysis. For cities with dependent school districts, the estimates use data from the 1980-2000 decennial Censuses and the 2006-2010 American Community Survey on the number of K-12 public school students in the appropriate city or county. Annual enrollment estimates are based on the annual city population estimates described above and changes between the decennial Censuses in the percentage of city residents that are K-12 public school students. See page 5 in "Methodology for Creating Fiscally Standardized Cities Database" for details.

List of Variables in the *Fiscally Standardized Cities Database* in Hierarchical Table

Revenues

General Revenue

I. Intergovernmental Revenue

- A. Federal Aid
- B. State Aid

II. Own Source Revenue

A. Taxes

- 1) Property
- 2) General Sales
- 3) Income
 - a) Individual Income
 - b) Corporate Income
- 4) Other Taxes
 - a) Selective Sales Taxes
 - Public Utilities
 - Other Selective Sales
 - b) Licenses
 - Business & Occupation Licenses
 - Other License Taxes
 - c) Transfer Taxes
 - d) Miscellaneous Taxes

B. Charges

- 1) Airports
- 2) Hospitals
- 3) Sewers
- 4) Solid Waste Management
- 5) Highways
- 6) Housing & Community Development
- 7) Parking
- 8) Parks & Recreation
- 9) Seaports
- 10) Other Charges

C. Miscellaneous General Revenue

- 1) Interest Earnings
- 2) Fines & Forfeits
- 3) Special Assessments
- 4) Other General Revenue

Utility Revenue

- 1) Water
- 2) Transit
- 3) Electric Power
- 4) Gas Supply

Liquor Store Revenue

Expenditures (by Function)

General Expenditures

- 1) Education
 - a) K-12 Education
 - b) Higher Education
 - c) Libraries
- 2) Health & Welfare
 - a) Hospitals
 - b) Health
 - c) Public Welfare
- 3) Transportation
 - a) Highways
 - b) Parking Facilities
 - c) Airports
 - d) Seaports
- 4) Public Safety
 - a) Police Protection
 - b) Fire Protection
 - c) Corrections
 - d) Inspection and Regulation
- 5) Environment & Housing
 - a) Housing & Community Development
 - b) Parks and Recreation
 - c) Sewers
 - d) Solid Waste Management
 - e) Natural Resources
- 6) Governmental Administration
 - a) Financial Administration
 - b) Judicial and Legal
 - c) General Public Buildings
 - d) Other Governmental Administration
- 7) Interest on General Debt
- 8) Miscellaneous
 - a) Misc. Commercial Activities
 - b) Other General Expenditures

Utility Expenditure

- 1) Water Supply
- 2) Transit
- 3) Electric Power
- 4) Gas Supply

Liquor Store Expenditure

Expenditures (by Character)

Total Expenditures

- A. Intergovernmental Expenditures
- B. Direct Expenditures
 - 1) Current Operations
 - 2) Capital Outlay
 - a) Construction
 - b) Equipment & Land Purchases
 - 3) Assistance and Subsidies
 - 4) Interest on Debt

Exhibit: Salaries and Wages

Capital Outlays

Direct Capital Outlay

- A. General Capital Outlay
 - 1) K-12 Education
 - 2) Airports & Seaports
 - 3) Highways
 - 4) Housing & Community Dev't
 - 5) Parks and Recreation
 - 6) Sewers
 - 7) Other General Capital Outlay

B. Utility Capital Outlay

- 1) Water Supply
- 2) Transit
- 3) Electric Power
- 4) Gas Supply

Debt and Assets

Debt Outstanding

- 1) Short-term
- 2) Long-term
 - Public Debt for Private Purposes

Debt Issued (Long-term)

Debt Retired (Long-term)

Cash and Security Holdings

- 1) Funds to Pay Debt Service
- 2) Funds Holding Bond Proceeds
- 3) Other