NCSR SUB-SECTOR DEFINITIONS
General Purpose Governments Entities
These governments perform a number of functions, which include financial administration, police protection, highway administration, utilities, etc.

**County/Parish/Borough**
Any county/parish/borough government in the United States.

**City**
Any city government in the United States.

**Town/Township/Village**
Any town/township/village government in the United States.

Special Purpose Government Entities
These governments perform only one function or a very limited number of functions.

**State Special Purpose**

**State Health & Human Services**
State agencies that provide and/or administer health and human services programs and services

**Examples of Organizations in Peer Group**
- Department of Health
- Emergency Medical Services
- Employment Development
- Human Rights
- Office for People with Developmental Disabilities
- Prevention of Domestic Violence
- Alcoholism and Substance Abuse Services
- Children and Family Services
- Office of Mental Health
- Worker’s Compensation Board
- Office of Temporary and Disability Assistance
- Office of Veterans Affairs
- Patient Safety Authority
- Liquor Control Board
- Human Resources
- State Hospitals
- Social Service
- Housing & Community Development
- Department of Aging
- Department of Labor

**State Business/Administration**

State agencies that provide and/or administer business programs and services.

*Examples of Organizations in Peer Group*
- Department of Consumer Affairs
- Department of Industrial Relations
- Agriculture
- Civil Service
- Office of General Services
- Dormitory Authority
- Attorney General
- Governor’s Office
- State Comptroller
- Fair Employment and Housing
- Legislature
- Auditor General
- Employment Training Panel

**State Environment**

State agencies that provide and/or administer environmental programs and services.

*Examples of Organizations in Peer Group*
- Toxic Substances Control
- Department of Environmental Conservation
- Fish & Boat Commission
- Natural Resources Agency
- State Coastal Conservancy
- Department of Environmental Protection
- Conservation
- Mines, Minerals, and Energy
State Finance/Revenue
State agencies that provide and/or administer financial and/or revenue-generating programs and services.

Examples of Organizations in Peer Group
- Department of Finance
- Department of Taxation
- State Insurance Fund
- Gaming Commission
- Employees’ Retirement System
- Department of Revenue
- Gambling Control Commission
- Housing Finance Agency
- Department of Treasury
- Department of Commerce
- Department of Planning & Budget
- Compensation Board

State Public Safety
State agencies that provide and/or administer public safety programs and services.

Examples of Organizations in Peer Group
- Department of Corrections
- Department of Public Service
- Division of Homeland Security
- State Police
- Office of Victim Services
- Office of Inspector General
- Office of Emergency Services
- Department of Forensic Science
- Military Department
State Transportation
State agencies that provide and/or administer transportation and/or transportation-related programs and services.

*Examples of Organizations in Peer Group*
- Department of Transportation
- Office of Traffic Safety
- Department of Motor Vehicles
- Thruway Authority
- Bridge Authority
- Department of Aviation

State Judicial
State agencies that provide and/or administer judicial related programs and services.

*Examples of Organizations in Peer Group*
- Judicial Branch
- Department of Justice
- Office of General Counsel
- Law Revision Commission
- Office of the State Public Defender
- Office of Administrative Law
- Division of Tax Appeals

State Public Utilities
Any state/territory run public utility district.

*Examples of Organizations in Peer Group*
- Power Authority
- Public Utilities Commission
- Department of Water Resources
- Energy Commission
State Education
State agencies that provide and/or administer educational programs and services.

*Examples of Organizations in Peer Group*
- Education Department
- Student Aid Commission
- State Library
- Science Center
- Department of Historic Resources
- Schools for the Deaf and Blind
- State-owned Museums

State Higher Education
Any state public universities.

State Recreational
State agencies that provide and/or administer recreational programs and services.

*Examples of Organizations in Peer Group*
- Department of Parks and Recreation
- Fish, Wildlife & Parks

State Information Technology
State agencies that provide and/or administer information technology programs and services.

*Examples of Organizations in Peer Group*
- Enterprise Data Center
- Department of Technology

State Elections
State agencies that provide and/or administer elections programs and services.

*Examples of Organizations in Peer Group*
- Secretary of State
- Board of Elections
- Department of Elections
State Mass Transit
Public regional transit/transportation providers.

*Examples of Organizations in Peer Group*
- Transit Authority
- Rail Authority
- Transportation Authority

Locals Special Purpose
Local K-12 Schools
Any local government (association, authority, city, consolidated, county/parish/borough, town/township/village) K-12 public school district.

Local Public Utilities
Any local government (association, authority, city, consolidated, county/parish/borough, town/township/village) run utility district.

*Examples of Organizations in Peer Group*
- Sanitary District
- Power District
- Services District
- Municipal Utilities