

Federal, State, and Local Governments

2007 Census of Government Finance

Technical Documentation

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Introduction

The United States Bureau of the Census conducts a Census of Governments in years ending in a '2' or '7' as required by law under Title 13, United States Code, Section 161. The 2007 census, similar to those taken since 1957, encompasses the entire range of

government financial activities --revenue, expenditure, debt, and assets. The census survey results yield a series of tables and files that provide users with comprehensive statistical information about state and local government economic activity. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose. In non-census years the [Annual Survey of Government Finances](#) is conducted covering equivalent data detail.

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Current Dollars

The statistics in these files are in terms of current dollar amounts. They have not been adjusted for price or wage level changes occurring through the years.

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Fiscal Years

Data in this report pertain to government fiscal years ending between July 1, 2006, and June 30, 2007, except for four states with other ending dates: Alabama, Michigan (September 30, 2007), New York (March 31, 2007), and Texas (August 31, 2007); District of Columbia (September 30, 2007); and school districts: Texas, Nebraska (August 31, 2007), and Alabama (September 30, 2007).

Not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period ending between July 1, 2006, and June 30, 2007.

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Collection of Statistics on Governments

The data collection phase for the survey made use of two methods to obtain data: mail canvass and central collection from State sources. In 28 states, all or part of the general-purpose finance data for local governments were obtained from cooperative arrangements between the Census Bureau and a state government agency. These usually involved a data collection effort carried out to meet the needs of both agencies -- the state agency for purposes of audit, oversight, or information, and the Census Bureau for statistical purposes. Data for the balance of local governments in this survey were obtained via mail questionnaires sent directly to county, municipality, township, special district, and school district governments. School district data were collected via cooperative arrangements with state education agencies. All governments that received a mail questionnaire had the option of submitting their response via the Internet.

Census Bureau analysts using financial records of the state governments compiled the data for State governments. In most cases, these records were obtained directly from

the state offices responsible for auditing, budgeting, or developing periodic financial information. Many of the sources are part of, or linked to, official consolidated annual financial reports of the states. In some instances, records used represent publicly available reports, while in other cases they represent underlying detail of such reports. While the records are from state government sources, all responsibility for the measures contained in this report lies with the Census Bureau.

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Limitations of Data

The financial statistics in this report are not subject to sampling. Consequently, there is no associated measure of sampling error, such as the relative standard error. These statistics are, however, subject to nonsampling error. Such error includes inaccuracies in classification, coverage, and processing. Every effort is made to keep these errors at a minimum.

All responses to the finance survey were edited for accuracy. Responses underwent multiple examinations for reasonableness and internal consistency, first through a manual examination and then through a computerized editing procedure. Tests for reasonableness consisted of comparisons with prior year and trend data for the same unit, with other units within its state and with units of a similar size. Census Bureau analysts used follow up correspondence or telephone calls extensively to correct and verify instances of inconsistent, incomplete, or apparently erroneous reporting.

All of these procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. However, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, could have escaped detection. Please inform the Census Bureau if the tables or data files reveal potential data problems.

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. This uniformity helps ensure comparable measures among the many governments covered in the survey, and also enables data to be aggregated by state area and nationally. Each category is defined using established criteria. Each state and local government financial item is analyzed and assigned to a classification category in accordance with the standard definition and criteria. While often similar to, or identical to, the classification used by the state or local government, there could be instances where a significant difference exists between the name of a state or local financial item and the final category to which it is assigned by the Census Bureau.

Within the uniform, or standard, categories, like financial transactions are combined.

- For revenue, the financial categories involve grouping of items by source of revenue. Revenue items of the same kind are merged. For example, revenue

amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

- For expenditure items, financial transactions are classified both by function (police, highways, and the like), and by object category (capital outlay, current operation, and so forth).
- Debt items are classified by term (short and long-term), and to a limited extent, by purpose (function).
- Assets (or cash and security holdings) also are put into uniform categories. These items are grouped by type of holding, with holdings for insurance trust systems grouped separately from those of the general government.

In spite of the effort to standardize the statistics to ensure comparability, users should be cautious about attempting to draw conclusions from direct comparisons of financial amounts for individual governments. Governments vary greatly in the types of services they provide, with patterns often, but not always, evident by state area. For example, some local governments directly finance and administer activities that elsewhere are undertaken by state governments. The share of government sector financial totals contributed by a state government or by local governments, therefore, differs materially from one state to another.

Users need to keep in mind that the financial amounts in the tables and files are statistical in nature. They do not represent accounting statements or conditions.

For further information regarding the statistical nature of these data please consult [Chapter 3: The Foundation for Census Bureau Financial Statistics on Governments; Government Finance and Employment Classification Manual – 2006.](#)

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Survey Methodology

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Click here for [Survey Methodology](#).

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File Descriptions

There are two types of available data, viewable summary files and microdata. Each contains the comparable financial statistics. The types and number of files vary somewhat depending upon the survey year.

Viewable Summary Tables

The viewable summary tables contain aggregated summary data for the U.S. and, for years in which we incorporated a state by type sample, also each state. The summary data include items such as revenue by type, expenditures by function, indebtedness, and cash and security holdings.

For 1996 or earlier, these viewable text tables can be saved as ASCII text files. The basic file name structure is:

YYSTLxx.TXT

YY = survey year (e.g. - 07 for 2007)

STL= state and local data

xx = the standard two character state abbreviation (Note 00 = National Total)
(and one file with "US" containing national summary data)

Examples are --

07STLAL 2007, state and local, state of Alabama.

07STLAK 2007, state and local, state of Alaska.

Note: For 1998-2006 the viewable tables were written in HTML.

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Summary Table Spreadsheet Files

In addition to the individual viewable tables and files described above, the tables also are available for downloading in a spreadsheet format.

For 2007, the file names are:

07slsstab1a.xls

07slsstab1b.xls

The record content, as described in the next section, is nearly identical to that of the viewable tables, with self-explanatory descriptive text for each row of data.

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Public Use Data File, ASCII Text Format

Beginning with the fiscal year 1996 survey, this public use format became the standard format for all of the individual unit government finance series files containing detailed statistics by item code and/or individual government unit.

| | |
|------------------------|----------------------------|
| Characteristic | Value |
| File Type | ASCII |
| Rec Length | 31 characters |
| Data Fields per Record | 1 |
| Record Type | Fixed Length, No Delimiter |

The 31 character record layout is described below.

| INDIVIDUAL UNIT - PUBLIC USE DATA FILE FORMAT | | | | |
|--|-----------|----------------|--------|----------------|
| Field Name | Positions | Start Position | Length | Characteristic |
| Government Code or for State by Level/Type-of- Government Summary Files 2-digit State (U.S. Summary = 00), Level/Type-of-Government (left-justified) | 01 - 14 | 01 | 14 | Alphanumeric |
| Item Code | 15 - 17 | 15 | 3 | Alphanumeric |
| Amount | 18 - 29 | 18 | 12 | Numeric |
| Survey Year | 30 - 31 | 30 | 2 | Alphanumeric |

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the [Government Finance and Employment Classification Manual](#).

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Code Definitions

State Abbreviations

| State Name | Abbreviation | State Code |
|----------------------|--------------|------------|
| United States | US | 00 |
| Alabama | AL | 01 |
| Alaska | AK | 02 |
| Arizona | AZ | 03 |
| Arkansas | AR | 04 |
| California | CA | 05 |
| Colorado | CO | 06 |
| Connecticut | CT | 07 |
| Delaware | DE | 08 |
| District of Columbia | DC | 09 |
| Florida | FL | 10 |
| Georgia | GA | 11 |
| Hawaii | HI | 12 |
| Idaho | ID | 13 |
| Illinois | IL | 14 |
| Indiana | IN | 15 |
| Iowa | IA | 16 |
| Kansas | KS | 17 |
| Kentucky | KY | 18 |
| Louisiana | LA | 19 |
| Maine | ME | 20 |
| Maryland | MD | 21 |
| Massachusetts | MA | 22 |
| Michigan | MI | 23 |
| Minnesota | MN | 24 |
| Mississippi | MS | 25 |
| Missouri | MO | 26 |
| Montana | MT | 27 |
| Nebraska | NE | 28 |
| Nevada | NV | 29 |
| New Hampshire | NH | 30 |
| New Jersey | NJ | 31 |

| | | |
|----------------|----|----|
| New Mexico | NM | 32 |
| New York | NY | 33 |
| North Carolina | NC | 34 |
| North Dakota | ND | 35 |
| Ohio | OH | 36 |
| Oklahoma | OK | 37 |
| Oregon | OR | 38 |
| Pennsylvania | PA | 39 |
| Rhode Island | RI | 40 |
| South Carolina | SC | 41 |
| South Dakota | SD | 42 |
| Tennessee | TN | 43 |
| Texas | TX | 44 |
| Utah | UT | 45 |
| Vermont | VT | 46 |
| Virginia | VA | 47 |
| Washington | WA | 48 |
| West Virginia | WV | 49 |
| Wisconsin | WI | 50 |
| Wyoming | WY | 51 |

Individual Unit - Type-of-Government Codes

| Type-Codes | Description |
|-------------------|---|
| 0 | State |
| 1 | County |
| 2 | City |
| 3 | Township |
| 4 | Special District |
| 5 | Independent School District or Educational Service Agency |

Estimates - Level/Type-of-Government Summary Codes

| Type-Codes | Description |
|------------|---|
| 0 | National Summary |
| 1 | State and Local Total |
| 2 | State Government Total |
| 3 | Local Government Total |
| 4 | Federal Total |
| 5 | County Government Total |
| 6 | Municipal Government Total Note - For National sample years, Municipalities and Towns combined |
| 7 | Township Government Total |
| 8 | Special District Total |
| 9 | School District and Educational Service Agency Total |

Below are item codes and their titles, as included in the annual finance survey data files. Additional information about these codes, as well as descriptions and definitions, can be found in the [Government Finance and Employment Classification Manual](#).

Item Codes

Please note: Many codes have changed, owing to the 2005 redesign of the state and local government finance program. Changes to the state components are noted in the table below.

- Discontinued variables are noted in the description column.
- New variables are labeled NEW in the description column.
- Reasons for the changes (and further references) are discussed below the tables of item and origin codes.

Item Codes and Short Descriptions

| Item Code | Description |
|-----------|------------------------------|
| A01 | Charges - Air Transportation |

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| A03 | Charges - Miscellaneous Commercial Activities |
| A09 | Charges - Elementary and Secondary Education School Lunch |
| A10 | Charges - Elementary and Secondary Education School Tuition and Transportation |
| A12 | Charges - Elementary and Secondary Education - Other |
| A16 | Charges - Higher Education Auxiliary Enterprises |
| A18 | Charges - Higher Education - Other |
| A21 | Charges - Education - Other State Charges, NEC |
| A36 | Charges - Hospital Public |
| A44 | Charges - Regular Highways |
| A45 | Charges - Toll Highways |
| A50 | Charges - Housing and Community Development |
| A54 | Charges - Natural Resources, Agriculture (Not used in 2005-2006) |
| A56 | Charges - Natural Resources State Forestry |
| A59 | Charges - Natural Resources - Other |
| A60 | Charges - Parking Facilities (NEW for 2005) |
| A61 | Charges - Parks and Recreation |
| A80 | Charges - Sewerage |
| A81 | Charges - Solid Waste Management |
| A87 | Charges - Sea and Inland Port Facilities |
| A89 | Charges - All Other |
| A90 | Revenue - Liquor Stores |
| A91 | Revenue - Water Utilities |
| A92 | Revenue - Electric Utilities |
| A93 | Revenue - Gas Utilities |
| A94 | Revenue - Transit Utilities |
| B01 | Federal Intergovernmental - Air Transportation |
| B21 | Federal Intergovernmental - Education |
| B22 | Federal Intergovernmental - Employment Security Administration |
| B30 | Federal Intergovernmental - General Local Government Support |
| B42 | Federal Intergovernmental - Health and Hospitals |
| B43 | Intergovernmental Revenue from Federal - Environmental Health (NEW for 2007) |
| B46 | Federal Intergovernmental - Highways |
| B50 | Federal Intergovernmental - Housing and Community Development |
| B54 | Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006) |

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|-----|---|
| B59 | Federal Intergovernmental - Natural Resources |
| B79 | Federal Intergovernmental - Public Welfare |
| B80 | Federal Intergovernmental - Sewerage |
| B89 | Federal Intergovernmental - All Other |
| B91 | Federal Intergovernmental - Water Utilities |
| B92 | Federal Intergovernmental - Electric Utilities |
| B93 | Federal Intergovernmental - Gas Utilities |
| B94 | Federal Intergovernmental - Transit Utilities |
| C21 | State Intergovernmental - Education |
| C30 | State Intergovernmental - General Local Government Support |
| C42 | State Intergovernmental - Health and Hospitals |
| C46 | State Intergovernmental - Highways |
| C50 | State Intergovernmental - Housing and Community Development |
| C79 | State Intergovernmental - Public Welfare |
| C80 | State Intergovernmental - Sewerage |
| C89 | State Intergovernmental - All Other |
| C91 | State Intergovernmental - Water Utilities |
| C92 | State Intergovernmental - Electric Utilities |
| C93 | State Intergovernmental - Gas Utilities |
| C94 | State Intergovernmental - Transit Utilities |
| CGE | Tobacco Lawsuit Settlement - Expenditure of Proceeds |
| CGR | Tobacco Lawsuit Settlement - Receipts |
| D11 | School Intergovernmental - Interschool System |
| D21 | Local Intergovernmental - Education |
| D30 | Local Intergovernmental - General Local Government Support |
| D42 | Local Intergovernmental - Health and Hospitals |
| D46 | Local Intergovernmental - Highways |
| D50 | Local Intergovernmental - Housing and Community Development |
| D79 | Local Intergovernmental - Public Welfare |
| D80 | Local Intergovernmental - Sewerage |
| D89 | Local Intergovernmental - All Other |
| D91 | Local Intergovernmental - Water Utilities |
| D92 | Local Intergovernmental - Electric Utilities |
| D93 | Local Intergovernmental - Gas Utilities |
| D94 | Local Intergovernmental - Transit Utilities |

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|-----|---|
| E01 | Current Operations - Air Transportation |
| E03 | Current Operations - Miscellaneous Commercial Activities, NEC |
| E04 | Current Operations - Correctional Institutions |
| E05 | Current Operations - Corrections - Other |
| E12 | Current Operations - Elementary and Secondary Education |
| E16 | Current Operations - Higher Education Auxiliary Enterprises |
| E18 | Current Operations - Other Higher Education |
| E19 | DISCONTINUED for 2005, see J19 (Formerly: Current Operations - Educational Scholarships, Assistance, and Subsidies) |
| E21 | Current Operations - State Education - Other |
| E22 | Current Operations - Social Insurance Administration |
| E23 | Current Operations - Financial Administration |
| E24 | Current Operations - Local Fire Protection |
| E25 | Current Operations - Judicial and Legal Services |
| E26 | Current Operations - State Legislative Services |
| E27 | Current Operations - Environmental Health (NEW for 2007) |
| E29 | Current Operations - Central Staff Services |
| E31 | Current Operations - General Public Buildings |
| E32 | Current Operations - Health - Other |
| E36 | Current Operations - Hospitals |
| E38 | DISCONTINUED for 2005 (Formerly: Current Operations - Hospitals - Other) |
| E44 | Current Operations - Regular Highways |
| E45 | Current Operations - Toll Highways |
| E47 | DISCONTINUED for 2005 (Formerly: Current Operations - Private Transit Subsidies) |
| E50 | Current Operations - Housing and Community Development |
| E52 | Current Operations - Libraries |
| E54 | Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006) |
| E55 | Current Operations - State Fish and Game |
| E56 | Current Operations - State Forestry |
| E59 | Current Operations - Natural Resources - Other |
| E60 | Current Operations - Parking Facilities |
| E61 | Current Operations - Parks and Recreation |
| E62 | Current Operations - Police Protection |
| E66 | Current Operations - Protective Inspection and Regulation, NEC |
| E67 | DISCONTINUED for 2005, see J67 (Formerly: Current Operations - Welfare, Federal |

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| | Categorical Assistance Programs) |
| E68 | DISCONTINUED for 2005, see J68 (Formerly: Current Operations - Welfare, Cash Assistance - Other) |
| E73 | Current Operations - Welfare, Payments to Medicare Trust Fund (NEW for 2007; previously S74) |
| E74 | Current Operations - Public Welfare, Vendor Payments for Medical Care |
| E75 | Current Operations - Public Welfare, Vendor Payments for Other Purposes |
| E77 | Current Operations - Public Welfare Institutions |
| E79 | Current Operations - Public Welfare - Other |
| E80 | Current Operations - Sewerage |
| E81 | Current Operations - Solid Waste Management |
| E84 | DISCONTINUED for 2005 (Formerly: Current Operations - Veterans` Bonuses) |
| E85 | Current Operations - State Veterans' Services |
| E87 | Current Operations - Sea and Inland Port Facilities |
| E89 | Current Operations - General - Other |
| E90 | Current Operations - Liquor Stores |
| E91 | Current Operations - Water Utilities |
| E92 | Current Operations - Electric Utilities |
| E93 | Current Operations - Gas Utilities |
| E94 | Current Operations - Transit Utilities |
| F01 | Construction - Air Transportation |
| F03 | Construction - Miscellaneous Commercial Activities, NEC |
| F04 | Construction - Correctional Institutions |
| F05 | Construction - Corrections - Other |
| F12 | Construction - Elementary and Secondary Education |
| F16 | Construction - Higher Education - Auxiliary Enterprises |
| F18 | Construction - Other Higher Education |
| F21 | Construction - State Education - Other |
| F22 | Construction - Social Insurance Administration |
| F23 | Construction - Financial Administration |
| F24 | Construction - Local Fire Protection |
| F25 | Construction - Judicial and Legal Services |
| F26 | Construction - State Legislative Services |
| F27 | Construction - Environmental Health (NEW for 2007) |
| F29 | Construction - Central Staff Services |

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| F31 | Construction - General Public Buildings |
| F32 | Construction - Health - Other |
| F36 | Construction - Hospitals |
| F38 | DISCONTINUED for 2005 (Formerly: Construction - Hospitals - Other) |
| F44 | Construction - Regular Highways |
| F45 | Construction - Toll Highways |
| F50 | Construction - Housing and Community Development |
| F52 | Construction - Libraries |
| F54 | Construction - Agriculture, Other (Not used in 2005-2006) |
| F55 | Construction - State Fish and Game |
| F56 | Construction - State Forestry |
| F59 | Construction - Natural Resources - Other |
| F60 | Construction - Parking Facilities |
| F61 | Construction - Parks and Recreation |
| F62 | Construction - Police Protection |
| F66 | Construction - Protective Inspection and Regulation, NEC |
| F77 | Construction - Public Welfare Institutions |
| F79 | Construction - Public Welfare - Other |
| F80 | Construction - Sewerage |
| F81 | Construction - Solid Waste Management |
| F85 | Construction - State Veterans' Services |
| F87 | Construction - Sea and Inland Port Facilities |
| F89 | Construction - General - Other |
| F90 | Construction - Liquor Stores |
| F91 | Construction - Water Utilities |
| F92 | Construction - Electric Utilities |
| F93 | Construction - Gas Utilities |
| F94 | Construction - Transit Utilities |
| G01 | Other Capital Outlay - Air Transportation |
| G03 | Other Capital Outlay - Miscellaneous Commercial Activities, NEC |
| G04 | Other Capital Outlay - Correctional Institutions |
| G05 | Other Capital Outlay - Corrections - Other |
| G12 | Other Capital Outlay - Elementary and Secondary Education |
| G16 | Other Capital Outlay - Higher Education - Auxiliary Enterprises |
| G18 | Other Capital Outlay - Other Higher Education |

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|-----|--|
| G21 | Other Capital Outlay - State Education - Other |
| G22 | Other Capital Outlay - Social Insurance Administration |
| G23 | Other Capital Outlay - Financial Administration |
| G24 | Other Capital Outlay - Local Fire Protection |
| G25 | Other Capital Outlay - Judicial and Legal Services |
| G26 | Other Capital Outlay - State Legislative Services |
| G27 | Other Capital Outlay - Environmental Health (NEW for 2007) |
| G29 | Other Capital Outlay - Central Staff Services |
| G31 | Other Capital Outlay - General Public Building |
| G32 | Other Capital Outlay - Health - Other |
| G36 | Other Capital Outlay - Hospitals |
| G38 | DISCONTINUED for 2005 (Formerly: Other Capital Outlay - Hospitals - Other) |
| G44 | Other Capital Outlay - Regular Highways |
| G45 | Other Capital Outlay - Toll Highways |
| G50 | Other Capital Outlay - Housing and Community Development |
| G52 | Other Capital Outlay - Libraries |
| G54 | Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006) |
| G55 | Other Capital Outlay - State Fish and Game |
| G56 | Other Capital Outlay - State Forestry |
| G59 | Other Capital Outlay - Natural Resources - Other |
| G60 | Other Capital Outlay - Parking Facilities |
| G61 | Other Capital Outlay - Parks and Recreation |
| G62 | Other Capital Outlay - Police Protection |
| G66 | Other Capital Outlay - Protective Inspection and Regulation, NEC |
| G77 | Other Capital Outlay - Public Welfare Institutions |
| G79 | Other Capital Outlay - Public Welfare - Other |
| G80 | Other Capital Outlay - Sewerage |
| G81 | Other Capital Outlay - Solid Waste Management |
| G85 | Other Capital Outlay - State Veterans' Services |
| G87 | Other Capital Outlay - Sea and Inland Port Facilities |
| G89 | Other Capital Outlay - General - Other |
| G90 | Other Capital Outlay - Liquor Stores |
| G91 | Other Capital Outlay - Water Utilities |
| G92 | Other Capital Outlay - Electric Utilities |
| G93 | Other Capital Outlay - Gas Utilities |

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|-----|---|
| G94 | Other Capital Outlay - Transit Utilities |
| J19 | NEW for 2005 - Assistance and Subsidies - State Scholarships and Other Subsidies - Education |
| J67 | NEW for 2005 - Assistance and Subsidies - Public Welfare, Federal Categorical Assistance Programs |
| J68 | NEW for 2005 - Assistance and Subsidies - Public Welfare, Cash Assistance Programs - Other |
| J85 | NEW for 2005 - Assistance and Subsidies - Other Veterans' Services |
| I89 | General - Interest on Debt |
| I91 | Water Utilities - Interest on Debt |
| I92 | Electric Utilities - Interest on Debt |
| I93 | Gas Utilities - Interest on Debt |
| I94 | Transit Utilities - Interest on Debt |
| K01 | Equipment Only - Air Transportation |
| K03 | Equipment Only - Miscellaneous Commercial Activities, NEC |
| K04 | Equipment Only - Correctional Institutions |
| K05 | Equipment Only - Correction - Other |
| K09 | DISCONTINUED for 2005 (Formerly: Instructional Equipment - G12 Subcode) |
| K10 | DISCONTINUED for 2005 (Formerly: Other Equipment - G12 Subcode) |
| K11 | DISCONTINUED for 2005 (Formerly: Undistributed Equipment - G12 Subcode) |
| K12 | Equipment Only - G12 Subcode |
| K16 | Equipment Only - Higher Education - Auxiliary Enterprises |
| K18 | Equipment Only - Other Higher Education |
| K21 | Equipment Only - State Education - Other |
| K22 | Equipment Only - Social Insurance Administration |
| K23 | Equipment Only - Financial Administration |
| K24 | DISCONTINUED for 2005 (Formerly: Equipment Only - Local Fire Protection) |
| K25 | Equipment Only - Judicial and Legal Services |
| K26 | Equipment Only - State Legislative Services |
| K27 | Equipment Only - Environmental Health (NEW for 2007) |
| K29 | Equipment Only - Central Staff Services |
| K31 | Equipment Only - General Public Buildings |
| K32 | Equipment Only - Health - Other |
| K36 | Equipment Only - Hospitals |
| K38 | DISCONTINUED for 2005 (Formerly: Equipment Only - Hospitals - Other) |
| K44 | Equipment Only - Regular Highways |

| | |
|-----|---|
| K45 | Equipment Only - Toll Highways |
| K50 | Equipment Only - Housing and Community Development |
| K52 | Equipment Only - Libraries |
| K54 | Equipment Only - Agriculture, Other) (Not used in 2005-2006) |
| K55 | Equipment Only - State Fish and Game |
| K56 | Equipment Only - State Forestry |
| K59 | Equipment Only - Natural Resources - Other |
| K60 | Equipment Only - Parking Facilities |
| K61 | Equipment Only - Parks and Recreation |
| K62 | Equipment Only - Police Protection |
| K66 | Equipment Only - Protective Inspection and Regulation, NEC |
| K77 | Equipment Only - Public Welfare Institutions |
| K79 | Equipment Only - Public Welfare - Other |
| K80 | Equipment Only - Sewerage |
| K81 | Equipment Only - Solid Waste Management |
| K85 | Equipment Only - State Veterans' Assistance |
| K87 | Equipment Only - Sea and Inland Port Facilities |
| K89 | Equipment Only - General - Other |
| K90 | Equipment Only - Liquor Stores |
| K91 | Equipment Only - Water Utilities |
| K92 | Equipment Only - Electric Utilities |
| K93 | Equipment Only - Gas Utilities |
| K94 | Equipment Only - Transit Utilities |
| L01 | Intergovernmental to State - Air Transportation |
| L04 | NEW for 2005 - Intergovernmental to State - Correctional Institutions |
| L05 | Intergovernmental to State - Corrections - Other |
| L05 | Intergovernmental to State - Corrections |
| L12 | Intergovernmental to State - Elementary and Secondary Education |
| L18 | Intergovernmental to State - Other Higher Education |
| L21 | Intergovernmental to State - State Education - Other |
| L23 | Intergovernmental to State - Financial Administration |
| L25 | Intergovernmental to State - Judicial and Legal Services |
| L29 | Intergovernmental to State - Central Staff Services |
| L32 | Intergovernmental to State - Health – Other |
| L36 | Intergovernmental to State - Hospitals |

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|-----|--|
| L38 | DISCONTINUED for 2005 (Formerly: Intergovernmental to State - Hospitals) |
| L44 | Intergovernmental to State - Regular Highways |
| L50 | DISCONTINUED for 2005 (Formerly: Intergovernmental to State - Housing and Community Development) |
| L52 | Intergovernmental to State - Libraries |
| L59 | Intergovernmental to State - Natural Resources - Other |
| L60 | Intergovernmental to State - Parking Facilities |
| L61 | Intergovernmental to State - Parks and Recreation |
| L62 | Intergovernmental to State - Police Protection |
| L66 | Intergovernmental to State - Protective Inspection and Regulations, NEC |
| L67 | Intergovernmental to State - Public Welfare - Categorical Assistance Programs |
| L79 | Intergovernmental to State - Public Welfare |
| L80 | Intergovernmental to State - Sewerage |
| L81 | Intergovernmental to State - Solid Waste Management |
| L87 | Intergovernmental to State - Sea and Inland Port Facilities |
| L89 | Intergovernmental to State - General - Other |
| L91 | Intergovernmental to State - Water Utilities |
| L92 | Intergovernmental to State - Electric Utilities |
| L93 | Intergovernmental to State - Gas Utilities |
| L94 | Intergovernmental to State - Transit Utilities |
| M01 | Intergovernmental to Local NEC - Air Transportation |
| M04 | NEW for 2005 - Intergovernmental to Local NEC - Correctional Institutions |
| M05 | Intergovernmental to Local NEC - Corrections - Other |
| M05 | Intergovernmental to Local NEC - Corrections |
| M12 | Intergovernmental to Local NEC - Elementary and Secondary Education |
| M18 | Intergovernmental to Local NEC - Other Higher Education |
| M21 | Intergovernmental to Local NEC - State Education - Other |
| M23 | Intergovernmental to Local NEC - Financial Administration |
| M24 | Intergovernmental to Local NEC - Local Fire Protection |
| M25 | Intergovernmental to Local NEC - Judicial and Legal Services |
| M27 | Intergovernmental to Local NEC - Environmental Health (NEW for 2007) |
| M29 | Intergovernmental to Local NEC - Central Staff Services |
| M30 | Intergovernmental to Local NEC - General Support |
| M32 | Intergovernmental to Local NEC - Health - Other |
| M36 | Intergovernmental to Local NEC - Hospitals |

| | |
|-----|---|
| M38 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Local NEC - Hospitals) |
| M44 | Intergovernmental to Local NEC - Regular Highways |
| M50 | Intergovernmental to Local NEC - Housing and Community Development |
| M52 | Intergovernmental to Local NEC - Libraries |
| M54 | Intergovernmental to Local NEC – Agriculture) (Not used in 2005-2006) |
| M55 | Intergovernmental to Local NEC - State Fish and Game |
| M56 | Intergovernmental to Local NEC - State Forestry |
| M59 | Intergovernmental to Local NEC - Natural Resources - Other |
| M60 | Intergovernmental to Local NEC - Parking Facilities |
| M61 | Intergovernmental to Local NEC - Parks and Recreation |
| M62 | Intergovernmental to Local NEC - Police Protection |
| M66 | Intergovernmental to Local NEC - Protective Inspection and Regulations |
| M67 | Intergovernmental to Local NEC - Public Welfare - Categorical Assistance Programs |
| M68 | Intergovernmental to Local NEC - Public Welfare - Cash Assistance Programs |
| M79 | Intergovernmental to Local NEC - Public Welfare - Other |
| M80 | Intergovernmental to Local NEC - Sewerage |
| M81 | Intergovernmental to Local NEC - Solid Waste Management |
| M87 | Intergovernmental to Local NEC - Sea and Inland Port Facilities |
| M89 | Intergovernmental to Local NEC - General - Other |
| M91 | Intergovernmental to Local NEC - Water Utilities |
| M92 | Intergovernmental to Local NEC - Electric Utilities |
| M93 | Intergovernmental to Local NEC - Gas Utilities |
| M94 | Intergovernmental to Local NEC - Transit Utilities |
| N01 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Air Transportation) |
| N05 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Corrections) |
| N12 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Elementary and Secondary Education) |
| N18 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Higher Education) |
| N21 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Education - Other) |
| N23 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Financial Administration) |
| N25 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Judicial and Legal) |

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| N29 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Central Staff Services) |
| N30 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - General Support) |
| N32 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Health - Other) |
| N38 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Hospitals - Other) |
| N44 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Regular Highways) |
| N50 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Housing and Community Development) |
| N52 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Libraries) |
| N54 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Agriculture - Other) |
| N55 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Fish and Game) |
| N56 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Forestry) |
| N59 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Natural Resources - Other) |
| N61 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Parks and Recreation) |
| N62 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Police Protection) |
| N66 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Protective Inspection and Regulation, NEC) |
| N67 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Categorical Assistance Programs) |
| N68 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Cash Assistance Programs) |
| N79 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Other) |
| N80 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Sewerage) |
| N81 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Solid Waste Management) |
| N87 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Sea and Inland Port Facilities) |

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| N89 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - General - Other) |
| N91 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Water Utilities) |
| N92 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Electric Utilities) |
| N93 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Gas Utilities) |
| N94 | DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Transit Utilities) |
| Q12 | State Intergovernmental to School District - Elementary and Secondary Education |
| Q18 | State Intergovernmental to School District - Higher Education - Other |
| R01 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Air Transportation) |
| R12 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Elementary and Secondary Education) |
| R18 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Higher Education - Other) |
| R30 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - General Support) |
| R32 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Health - Other) |
| R38 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Hospitals - Other) |
| R44 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Regular Highways) |
| R50 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Housing and Community Development) |
| R52 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Libraries) |
| R54 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Agriculture - Other) |
| R55 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Fish and Game) |
| R56 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Forestry) |
| R59 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Natural Resources - Other) |
| R61 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Parks and Recreation) |
| R62 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Police |

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| | Protection) |
| R66 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Protective Inspection and Regulation, NEC) |
| R79 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Welfare - Other) |
| R80 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Sewerage) |
| R81 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Solid Waste Management) |
| R87 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Sea and Inland Port Facilities) |
| R89 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - General - Other) |
| R91 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Water Utilities) |
| R92 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Electric Utilities) |
| R93 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Gas Utilities) |
| R94 | DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Transit Utilities) |
| S67 | Intergovernmental to Federal - Welfare - Categorical Assistance Programs |
| S74 | DISCONTINUED as of 2007; see E73 (Formerly: Intergovernmental to Federal – Welfare, Vendor Payments for Medical Care) |
| S89 | Intergovernmental to Federal - General - Other |
| T01 | Tax - Property |
| T09 | Tax - General Sales and Gross Receipts |
| T10 | Tax - Alcoholic Beverage Sales |
| T11 | Tax - Amusements Sales |
| T12 | Tax - Insurance Premiums Sales |
| T13 | Tax - Motor Fuels Sales |
| T14 | Tax - Pari-mutuels Sales |
| T15 | Tax - Public Utilities Sales |
| T16 | Tax - Tobacco Products Sales |
| T19 | Tax - Other Selective Sales |
| T20 | Tax - Alcoholic Beverage License |
| T21 | Tax - Amusements License |
| T22 | Tax - Corporation License |

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| T23 | Tax - Hunting and Fishing License |
| T24 | Tax - Motor Vehicle License |
| T25 | Tax - Motor Vehicle Operators License |
| T27 | Tax - Public Utility License |
| T28 | Tax - Occupation and Business License, NEC |
| T29 | Tax - Other License |
| T40 | Tax - Individual Income |
| T41 | Tax - Corporation Net Income |
| T50 | Tax - Death and Gift |
| T51 | Tax - Documentary and Stock Transfer |
| T53 | Tax - Severance |
| T99 | Tax - NEC |
| U01 | Miscellaneous - Special Assessments |
| U10 | DISCONTINUED for 2005 (Formerly: Miscellaneous - Housing and Community Development Sale) |
| U11 | Miscellaneous - Sale of Property |
| U20 | Miscellaneous - Interest Earnings |
| U21 | Miscellaneous - State - Other Dividends |
| U30 | Miscellaneous - Fines and Forfeits |
| U40 | Miscellaneous - Rents |
| U41 | Miscellaneous - Royalties |
| U50 | Miscellaneous - Donations From Private Sources |
| U95 | Miscellaneous - Net Lottery Revenue |
| U99 | Miscellaneous - General Revenue, NEC |
| V34 | Enrollment - Higher Education |
| V98 | Total Computed Capital Outlay |
| W01 | Sinking Funds - Cash and Securities |
| W31 | Bond Funds - Cash and Securities |
| W61 | Other Funds - Cash and Securities |
| X01 | Employee Retirement - Local Employee Contribution |
| X02 | Employee Retirement - State Employee Contribution |
| X04 | Employee Retirement - From Parent Local Government |
| X05 | Employee Retirement - From Other Governments |
| X06 | Employee Retirement - State to Own System |
| X08 | Employee Retirement - Earnings on Investments (calculated) |

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| X11 | Employee Retirement - Benefit Payments |
| X12 | Employee Retirement - Withdrawals |
| X14 | DISCONTINUED for 2005 (Formerly: Employee Retirement - Other Payments) |
| X21 | Employee Retirement - Total Cash and Deposits |
| X30 | Employee Retirement - Total Federal Securities |
| X40 | DISCONTINUED for 2005 (Formerly: Employee Retirement - Securities - Corporate Bonds) |
| X41 | DISCONTINUED for 2005 (Formerly: Employee Retirement - Securities - Corporate Stocks) |
| X42 | Employee Retirement - Securities - Mortgages |
| X44 | Employee Retirement - Total Other Securities |
| X47 | Employee Retirement - Other Investments - Other |
| Y01 | Unemployment Compensation - Contribution |
| Y02 | Unemployment Compensation - Interest Revenue |
| Y04 | Unemployment Compensation - Federal Advances |
| Y05 | Unemployment Compensation - Benefit Payments |
| Y06 | Unemployment Compensation - Extended and Special Payments |
| Y07 | Unemployment Compensation - Balance In US Treasury |
| Y08 | Unemployment Compensation - Other Balance (+ or -) |
| Y10 | Workers Compensation - Own Contribution |
| Y11 | Workers Compensation - Other Contributions |
| Y12 | Workers Compensation - Interest Earnings |
| Y13 | Workers Compensation - Other Investment Earnings (unused since 1994) |
| Y14 | Workers Compensation - Benefit Payments |
| Y15 | Workers Compensation - Other Payments |
| Y21 | Workers Compensation - Cash and Assets |
| Y50 | Other In Trust - Own Contributions |
| Y51 | Other In Trust - Other Contributions |
| Y52 | Other In Trust - Interest Revenue |
| Y53 | Other In Trust - Benefit Payment |
| Y54 | Other In Trust - Other Payments |
| Y55 | Other Insurance Trust – Other Investments (unused since 1977) |
| Y61 | Other In Trust - Cash and Deposits |
| Z00 | Total Salaries and Wages |
| Z18 | Higher Education Salaries |

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| Z41 | Liquor Stores - Net Sales |
| Z42 | Liquor Stores - Cost of Goods |
| Z43 | Liquor Stores - Operating Expenditures |
| Z44 | Liquor Stores - Other Income |
| Z45 | Liquor Stores - Nonoperating Expenditures |
| Z46 | Liquor Stores - Transfer to General Funds |
| Z47 | Liquor Stores - License and Enforcement |
| Z48 | Liquor Stores - Liquor Taxes |
| Z51 | Lotteries Exhibit - Ticket Sales |
| Z52 | Lotteries Exhibit - Prizes |
| Z53 | Lotteries Exhibit - Administration in Expenditures |
| Z54 | Lotteries Exhibit - Proceeds |
| Z61 | Transit Subsidy Contribution |
| Z77 | Employee Retirement – Corporate Bonds |
| Z78 | Employee Retirement – Corporate Stocks |
| 19A | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Water Utilities) |
| 19B | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Electric Utilities) |
| 19C | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Gas Utilities) |
| 19D | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Transit Utilities) |
| 19H | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Education, NEC) |
| 19T | Long Term Debt Beginning Outstanding - Public Debt for Private Purpose |
| 19U | NEW for 2005 - Long Term Debt Beginning Outstanding - Unspecified Public Purpose |
| 19X | DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding, NEC) |
| 21A | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Water Utilities) |
| 21B | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Electric Utilities) |
| 21C | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Gas Utilities) |
| 21D | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Transit Utilities) |
| 21F | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - |

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| | Elementary and Secondary Education) |
| 21G | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Higher Education) |
| 21X | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Other NEC) |
| 24A | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Water Utilities) |
| 24B | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Electric Utilities) |
| 24C | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Gas Utilities) |
| 24D | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Transit Utilities) |
| 24F | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Elementary and Secondary Education) |
| 24G | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Higher Education) |
| 24T | Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose |
| 24X | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Other NEC) |
| 29A | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Water Utilities) |
| 29B | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Electric Utilities) |
| 29C | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Gas Utilities) |
| 29D | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Transit Utilities) |
| 29F | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Elementary and Secondary Education) |
| 29G | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Higher Education) |
| 29U | NEW for 2005 - Long Term Debt Issue, Unspecified Public Purpose |
| 29X | DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Other NEC) |
| 31A | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Water Utilities) |
| 31B | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Electric Utilities) |

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| 31C | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Gas Utilities) |
| 31D | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Transit Utilities) |
| 31F | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Elementary and Secondary Education) |
| 31G | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Higher Education) |
| 31X | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Other, NEC) |
| 34A | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Water Utilities) |
| 34B | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Electric Utilities) |
| 34C | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Gas Utilities) |
| 34D | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Transit Utilities) |
| 34F | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Elementary and Secondary Education) |
| 34G | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Higher Education) |
| 34T | Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose |
| 34X | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Other, NEC) |
| 39A | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Water Utilities) |
| 39B | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Electric Utilities) |
| 39C | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Gas Utilities) |
| 39D | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Transit Utilities) |
| 39F | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Elementary and Secondary Education) |
| 39G | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Higher Education) |
| 39X | DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Other, NEC) |
| 39U | Long Term Debt Retired Unspecified Public Purpose |

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| 41A | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Water Utilities) |
| 41B | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Electric Utilities) |
| 41C | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Gas Utilities) |
| 41D | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Transit Utilities) |
| 41F | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Elementary and Secondary Education) |
| 41G | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Higher Education) |
| 41X | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Other, NEC) |
| 44A | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Water Utilities) |
| 44B | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Electric Utilities) |
| 44C | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Gas Utilities) |
| 44D | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Transit Utilities) |
| 44F | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Elementary and Secondary Education) |
| 44G | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Higher Education) |
| 44T | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Industrial Revenue) |
| 44X | DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Other, NEC) |
| 49U | NEW for 2005 - Long Term Debt Outstanding Unspecified Public Purpose |
| 52T | Long Term Debt Refunded - Issued |
| 53T | Long Term Debt Refunded - Retired |
| 61V | Short Term Debt Outstanding - Beginning |
| 64V | Short Term Debt Outstanding - End of Fiscal Year |
| 71W | DISCONTINUED for 2005 (Formerly: Long Term Debt Offsets - Full Faith and Credit) |
| 74W | DISCONTINUED for 2005 (Formerly: Long Term Debt Offsets - Nonguaranteed) |

Reasons for the Government Finance Program Redesign

To comply with new and stricter statistical standards for Federal government sample surveys. Data collection and estimation methodologies had to be changed to comply with the new standards.

- Many classification categories were added to the local government component.
- Some changes were made to the state government component.

To simplify the variable set being collected, with the goals of reducing processing time and redesigning the survey data collection instruments (print and electronic).

To revise the variable set as needed so that it reflects current government sector financial reporting standards and practices.

To update and clarify the definitions, which had been in place since 1988.

For specific details on the changes resulting from the 2005 redesign please see Appendix 1 of the 2006 version of the *Government Finance and Employment Classification Manual* located on the Internet at:
<http://www.census.gov/govs/www/class06.html>

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

Sources and Contacts

The Internet site for the Census Bureau's Governments Division contains other information that could be useful for interpreting and analyzing these data (tables and files), such as the [2007 Census of Governments State and Local Government Finances](#). An important information source for detailed definitions, classification issues, etc. is the [Government Finance and Employment Classification Manual](#)

For information about the tables, data files, or the state and local government finance survey program, users can contact at the Census Bureau:

Email: Govs.Finstaff@Census.Gov

Telephone: (800) 242-4523

Mailing address:

Local Government Finance and Statistics Branch
Governments Division
U.S. Census Bureau
Washington, DC 20233-6800

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