

2010 State Government Finances Technical Documentation

Introduction

The U.S. Census Bureau conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. The survey coverage includes all state and local governments in the United States. The survey content includes the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables and files contained here provide a comprehensive summary of the annual survey findings for state governments, as well as data for individual states. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose. To view the most common aggregate finance categories that are used in tables and special tabulations, see the Government Finance and Employment Classification Manual section entitled [Methodology for Summary Tabulations](#).

To view the 2010 Survey Methodology for State Government Finances, please see the [2010 State Government Finances Methodology](#) [PDF].

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.

Fiscal Years

The statistics relate to state government fiscal years that end on June 30 of the survey year, except for four states with other ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

Coverage

The state government finance data presented by the Census Bureau may differ from data published by state governments because the Census Bureau may be using a different definition of which organizations are covered under the term, "state government."

For the purpose of Census Bureau statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but it also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government but where the state government maintains administrative or fiscal control over their activities.

For further information on the definition and organization of governments:

See Chapter 1 of the [Government Finance and Employment Classification Manual](#) and the

[2007 Census of Governments.](#)

File Descriptions

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

Summary Table Spreadsheet

The downloadable Excel summary table contains aggregated summary data for the U.S. and for each state. The summary data include items such as revenue by type, expenditures by function, indebtedness, and cash and security holdings.

Filename is YYstatess.xls (where YY represents the fiscal year).

Ranking Table

No ranking table was produced for 2005 and onward. Ranking tables for previous years should be interpreted with caution. An analysis based on rankings or per capita statistics can be misleading and misinterpreted because of subtle yet important differences in state government organization and economic structure. For example, using total taxes or per capita taxes as a measure of tax burden on the citizens of that state can be misleading because different states use different approaches to taxation. Comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes – one must also understand how those taxes are collected. Comparing taxes across states can be difficult. The Census Bureau's statistics on tax revenue reflect taxes a state collects from activity within the state, not necessarily from its people within a state. Alaska, for instance, does not have general sales taxes or individual income taxes, but it does collect severance taxes from companies that extract oil and natural gas. Like Alaska, Florida also does not collect individual income taxes, but unlike Alaska, Florida instead relies heavily on a general sales tax, which, because of its tourist industry, is partially supported by visitors from outside Florida. In that sense, both Alaska and Florida use "exported taxes" – taxes collected from people or organizations that may reside outside their state.

Similarly, ranking expenditures totals or comparing per capita expenditures is equally challenging since some states directly administer activities that, in other states, are undertaken by local governments, with or without state fiscal aid. The share of government sector financial totals contributed by a state government, therefore, differs materially from one state to another. For example, comparing New York's direct expenditures on Cash Assistance Payments to Individuals to Oregon may lead to an inaccurate conclusion since all cash assistance payments to individuals in New York State are made by local governments

while in Oregon, they are made by the state government only. Thus a strict ranking or per capita analysis that does not take into account these structural relationships between the state government and the local governments within each state can lead to an invalid analysis and incorrect conclusion.

Lottery Table

The Lottery Table shows income and apportionment of state-administered lottery funds in a spreadsheet format.

Filename is YYlottery.pdf (where YY represents the fiscal year).

Public Use File, ASCII Text Format

| Characteristic | Description |
|------------------------|---|
| File Type | ASCII |
| Rec Length | 35 characters |
| Data Fields per Record | 1 |
| Record Type | Fixed length, no delimiter |
| File Naming Convention | XXDATA35.TXT where XX represents the last two digits of the fiscal year represented in the file |

The 35 character record layout is described below.

STANDARD PUBLIC USE DATA FILE FORMAT:

| Field Name | Positions | Start Position | Length | Characteristic |
|-------------------|------------------|-----------------------|---------------|-----------------------|
| Government Code | 1-14 | 1 | 14 | Numeric, zero filled |
| Item Code | 15-17 | 15 | 3 | Alpha numeric |
| Amount | 18-29 | 18 | 12 | Numeric |
| Survey Year | 30-31 | 30 | 2 | Numeric |
| Year of Data | 32-33 | 32 | 2 | Numeric |
| Origin | 34-35 | 34 | 2 | Alpha numeric |

Government ID's

The code 09000000000000 is reserved for the District of Columbia, which does not appear in the State Government Finance data series. A downloadable version of the [Government IDs](#) is available.

| State | ID Code |
|----------------|----------------|
| Alabama | 01000000000000 |
| Alaska | 02000000000000 |
| Arizona | 03000000000000 |
| Arkansas | 04000000000000 |
| California | 05000000000000 |
| Colorado | 06000000000000 |
| Connecticut | 07000000000000 |
| Delaware | 08000000000000 |
| Florida | 10000000000000 |
| Georgia | 11000000000000 |
| Hawaii | 12000000000000 |
| Idaho | 13000000000000 |
| Illinois | 14000000000000 |
| Indiana | 15000000000000 |
| Iowa | 16000000000000 |
| Kansas | 17000000000000 |
| Kentucky | 18000000000000 |
| Louisiana | 19000000000000 |
| Maine | 20000000000000 |
| Maryland | 21000000000000 |
| Massachusetts | 22000000000000 |
| Michigan | 23000000000000 |
| Minnesota | 24000000000000 |
| Mississippi | 25000000000000 |
| Missouri | 26000000000000 |
| Montana | 27000000000000 |
| Nebraska | 28000000000000 |
| Nevada | 29000000000000 |
| New Hampshire | 30000000000000 |
| New Jersey | 31000000000000 |
| New Mexico | 32000000000000 |
| New York | 33000000000000 |
| North Carolina | 34000000000000 |
| North Dakota | 35000000000000 |
| Ohio | 36000000000000 |
| Oklahoma | 37000000000000 |
| Oregon | 38000000000000 |
| Pennsylvania | 39000000000000 |
| Rhode Island | 40000000000000 |
| South Carolina | 41000000000000 |
| South Dakota | 42000000000000 |
| Tennessee | 43000000000000 |
| Texas | 44000000000000 |
| Utah | 45000000000000 |
| Vermont | 46000000000000 |

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|---------------|----------------|
| Virginia | 47000000000000 |
| Washington | 48000000000000 |
| West Virginia | 49000000000000 |
| Wisconsin | 50000000000000 |
| Wyoming | 51000000000000 |

Item Codes

Coding and Classification Changes in Fiscal Year 2007

There were a number of changes in the classification of state government finance statistics since the 2006 survey period. Effective with the 2007 survey period were the addition of some new codes, redefinitions to existing codes and reintroduction of previous codes that were initially discontinued in 2005. 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 in the [technical documentation for 2007](#).

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.

A downloadable version is available for the [item codes and their descriptions](#).

Item Codes:

| Item Code | Description |
|-----------|---|
| A01 | Charges - Air Transportation |
| A03 | Charges - Miscellaneous Commercial Activities |
| A09 | Charges - Elementary & Secondary Education School Lunch |
| A10 | Charges - Elementary & Secondary Education School Tuition |
| A12 | Charges - Elementary & Secondary Education, Other |
| A16 | Charges - Higher Education Auxiliary Enterprises |
| A18 | Charges - Higher Education, Other |
| A21 | Charges - Education - Other, NEC |
| A36 | Charges - Public Hospital |
| A44 | Charges - Regular Highways |
| A45 | Charges - Toll Highways |
| A50 | Charges - Housing & Community Development |
| A54 | Charges - Natural Resources, Agriculture (Not used in 2005-2006) |
| A56 | Charges - Natural Resources, Forestry |
| A59 | Charges - Natural Resources, Other |
| A60 | Charges - Parking Facilities (NEW for 2005) |
| A61 | Charges - Parks & 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 | Intergovernmental Revenue from Federal - Air Transportation |
| B21 | Intergovernmental Revenue from Federal - Education |
| B22 | Intergovernmental Revenue from Federal- Employment Security Administration |
| B30 | Intergovernmental Revenue from Federal - General Support |
| B42 | Intergovernmental Revenue from Federal - Health & Hospitals |
| B43 | Intergovernmental Revenue from Federal - Environmental Health (NEW for 2007) |
| B46 | Intergovernmental Revenue from Federal - Highways |
| B50 | Intergovernmental Revenue from Federal - Housing & Community Development |
| B54 | Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006) |
| B59 | Intergovernmental Revenue from Federal - Other Natural Resources |
| B79 | Intergovernmental Revenue from Federal - Public Welfare |
| B80 | Intergovernmental Revenue from Federal - Sewerage |
| B89 | Intergovernmental Revenue from Federal - All Other |
| B91 | Intergovernmental Revenue from Federal - Water Utilities |

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| B92 | Intergovernmental Revenue from Federal - Electric Utilities |
| B93 | Intergovernmental Revenue from Federal - Gas Utilities |
| B94 | Intergovernmental Revenue from Federal - Transit Utilities |
| D21 | Intergovernmental Revenue from Local - Education |
| D30 | Intergovernmental Revenue from Local - General Support |
| D42 | Intergovernmental Revenue from Local - Health & Hospitals |
| D46 | Intergovernmental Revenue from Local - Highways |
| D50 | Intergovernmental Revenue from Local - Housing and Community Development (NEW in 2007) |
| D80 | Intergovernmental Revenue from Local - Sewerage |
| D89 | Intergovernmental Revenue from Local - All Other |
| D91 | Intergovernmental Revenue from Local - Water Utilities |
| D92 | Intergovernmental Revenue from Local - Electric Utilities |
| D93 | Intergovernmental Revenue from Local - Gas Utilities |
| D94 | Intergovernmental Revenue from Local - Transit Utilities |
| 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 & Secondary Education |
| E16 | Current Operations - Higher Education Auxiliary Enterprises |
| E18 | Current Operations - Other Higher Education |
| E19 | DISCONTINUED as of 2005, see J19 (Formerly: Current Operations - Educational Scholarships, Assistance, & Subsidies) |
| E21 | Current Operations - Other Education |
| E22 | Current Operations - Social Insurance Administration |
| E23 | Current Operations - Financial Administration |
| E25 | Current Operations - Judicial and Legal Services |
| E26 | Current Operations - 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 Services, Other |
| E36 | Current Operations - Own Hospitals |
| E38 | DISCONTINUED as of 2005 (Formerly: Current Operations - Other Hospitals) |
| E44 | Current Operations - Regular Highways |
| E45 | Current Operations - Toll Highways |
| E47 | DISCONTINUED as of 2005 (Formerly: Current Operations - Private Transit Subsidies) |
| E50 | Current Operations - Housing & Community Development |
| E52 | Current Operations - Libraries |
| E54 | Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006) |
| E55 | Current Operations - Natural Resources, Fish & Game |
| E56 | Current Operations - Natural Resources, Forestry |
| E59 | Current Operations - Natural Resources, Other |

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| E60 | Current Operations – Parking Facilities (NEW for 2005) |
| E61 | Current Operations - Parks & Recreation |
| E62 | Current Operations - Police Protection |
| E66 | Current Operations - Protective Inspection and Regulation, NEC |
| E67 | DISCONTINUED as of 2005; see J67 (Formerly: Current Operations - Welfare, Federal Categorical Assistance Programs) |
| E68 | DISCONTINUED as of 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 - Welfare, Vendor Payments for Medical Care |
| E75 | Current Operations - Welfare, Vendor Payments for Other Purposes |
| E77 | Current Operations - Welfare Institutions |
| E79 | Current Operations - Welfare, Other |
| E80 | Current Operations - Sewerage |
| E81 | Current Operations - Solid Waste Management |
| E84 | DISCONTINUED as of 2005 (Formerly: Current Operations - Veterans` Bonuses) - See J85 |
| E85 | Current Operations - Other 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 & Secondary Education |
| F16 | Construction - Higher Education, Auxiliary Enterprises |
| F18 | Construction - Higher Education, Other |
| F21 | Construction - Education, Other |
| F22 | Construction - Social Insurance Administration |
| F23 | Construction - Financial Administration |
| F25 | Construction - Judicial & Legal |
| F26 | Construction - Legislative |
| F27 | Construction – Environmental Health (NEW for 2007) |
| F29 | Construction - Central Staff Services |
| F31 | Construction - General Public Buildings |
| F32 | Construction - Health, Other |
| F36 | Construction - Own Hospitals |
| F38 | DISCONTINUED as of 2005 (Formerly: Construction - Hospitals, Other) |
| F44 | Construction - Regular Highways |
| F45 | Construction - Toll Highways |

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| F50 | Construction - Housing & Community Development |
| F52 | Construction - Libraries |
| F54 | Construction - Agriculture, Other |
| F55 | Construction - Fish & Game |
| F56 | Construction - Forestry |
| F59 | Construction - Natural Resources, Other |
| F60 | Construction – Parking Facilities (NEW for 2005) |
| F61 | Construction - Parks & Recreation |
| F62 | Construction - Police Protection |
| F66 | Construction - Protective Inspection & Regulation, NEC |
| F77 | Construction - Welfare Institutions |
| F79 | Construction - Welfare, Other |
| F80 | Construction - Sewerage |
| F81 | Construction - Solid Waste Management |
| F85 | Construction - Other Veterans Services |
| F87 | Construction - Sea and Inland Port Facilities |
| F89 | Construction - General |
| 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 |
| G21 | Other Capital Outlay - Education, Other |
| G22 | Other Capital Outlay - Social Insurance Administration |
| G23 | Other Capital Outlay - Financial Administration |
| G25 | Other Capital Outlay - Judicial |
| G26 | Other Capital Outlay - Legislative |
| G27 | Other Capital Outlay – Environmental Health (NEW for 2007) |
| G29 | Other Capital Outlay - Central Staff |
| G31 | Other Capital Outlay - General Public Building |
| G32 | Other Capital Outlay - Health - Other |
| G36 | Other Capital Outlay - Own Hospitals |
| G38 | DISCONTINUED as of 2005 (Formerly: Other Capital Outlay - Hospitals, Other) |
| G44 | Other Capital Outlay - Regular Highways |
| G45 | Other Capital Outlay - Toll Highways |
| G50 | Other Capital Outlay - Housing & Community Development |
| G52 | Other Capital Outlay - Libraries |
| G54 | Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006) |
| G55 | Other Capital Outlay - Fish & Game |

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| G56 | Other Capital Outlay - Forestry |
| G59 | Other Capital Outlay - Natural Resource - Other |
| G60 | Other Capital Outlay - Parking Facilities (NEW for 2005) |
| G61 | Other Capital Outlay - Parks & Recreation |
| G62 | Other Capital Outlay - Police Protection |
| G66 | Other Capital Outlay - Protective Inspection & Regulation, NEC |
| G77 | Other Capital Outlay - Welfare Institutions |
| G79 | Other Capital Outlay - Welfare, Other |
| G80 | Other Capital Outlay - Sewerage |
| G81 | Other Capital Outlay - Solid Waste Management |
| G85 | Other Capital Outlay - Other 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 |
| G94 | Other Capital Outlay - Transit Utilities |
| I89 | Interest on General 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 |
| J19 | Assistance and Subsidies - Scholarships and Other Subsidies - Education (NEW for 2005; previously under E19) |
| J67 | Assistance and Subsidies - Public Welfare, Federal Categorical Assistance Programs (NEW for 2005; previously under E67) |
| J68 | Assistance and Subsidies - Public Welfare, Cash Assistance Programs, Other (NEW for 2005; previously under E68) |
| J85 | Assistance and Subsidies - Veterans' Bonuses (NEW for 2005; previously under E84) |
| K01 | Equipment Only - Air Transportation |
| K03 | Equipment Only - Miscellaneous Commercial Activities, NEC |
| K04 | Equipment Only - Correctional Institutions |
| K05 | Equipment Only - Correction, Other |
| K12 | Equipment Only - G12 Subcode |
| K16 | Equipment Only - Higher Education, Auxiliary |
| K18 | Equipment Only - Higher Education, Other |
| K21 | Equipment Only - Education, Other |
| K22 | Equipment Only - Social Insurance Administration |
| K23 | Equipment Only - Financial Administration |
| K25 | Equipment Only - Judicial and Legal |
| K26 | Equipment Only - Legislative |
| K27 | Equipment Only - Environmental Health (NEW for 2007) |
| K29 | Equipment Only - Central Staff Services |
| K31 | Equipment Only - General Public Building |

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| K32 | Equipment Only - Health, Other |
| K36 | Equipment Only - Own Hospitals |
| K38 | DISCONTINUED as of 2005 (Formerly: EqEnterprisesuipment Only - Hospitals, Other) |
| K44 | Equipment Only - Regular Highways |
| K45 | Equipment Only - Toll Highways |
| K50 | Equipment Only - Housing & Community Development |
| K52 | Equipment Only - Libraries |
| K54 | Equipment Only - Agriculture, Other) (Not used in 2005-2006) |
| K55 | Equipment Only - Fish & Game |
| K56 | Equipment Only - Forestry |
| K59 | Equipment Only - Natural Resources, Other |
| K60 | Equipment Only - Parking Facilities (NEW for 2005) |
| K61 | Equipment Only - Parks & Recreation |
| K62 | Equipment Only - Police Protection |
| K66 | Equipment Only - Protective Inspection and Regulation, NEC |
| K77 | Equipment Only - Welfare Institutions |
| K79 | Equipment Only - Welfare, Other |
| K80 | Equipment Only - Sewerage |
| K81 | Equipment Only - Solid Waste Management |
| K85 | Equipment Only - Other Veterans Services |
| 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 |
| M01 | Intergovernmental to Local NEC - Air Transportation |
| M04 | Intergovernmental to Local NEC - Correctional Institutions (NEW for 2005) |
| M05 | Intergovernmental to Local NEC - Corrections, Other |
| M12 | Intergovernmental to Local NEC - Elementary and Secondary Education |
| M18 | Intergovernmental to Local NEC - Higher Education |
| M21 | Intergovernmental to Local NEC - Education |
| M23 | Intergovernmental to Local NEC - Financial Administration |
| M25 | Intergovernmental to Local NEC - Judicial and Legal |
| 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 |
| M36 | Intergovernmental to Local NEC - Hospitals (NEW for 2005) |
| M38 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Local NEC - Hospitals) |
| M44 | Intergovernmental to Local NEC - Regular Highways |
| M50 | Intergovernmental to Local NEC - Housing & Community Development |
| M52 | Intergovernmental to Local NEC - Libraries |

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| M54 | Intergovernmental to Local NEC – Agriculture) (Not used in 2005-2006) |
| M55 | Intergovernmental to Local NEC - Fish & Game |
| M56 | Intergovernmental to Local NEC - Forestry |
| M59 | Intergovernmental to Local NEC - Natural Resources |
| M60 | Intergovernmental to Local NEC – Parking Facilities (NEW for 2005) |
| M61 | Intergovernmental to Local NEC - Parks & Recreation |
| M62 | Intergovernmental to Local NEC - Police Protection |
| M66 | Intergovernmental to Local NEC - Protective Inspection & Regulations |
| M67 | Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs |
| M68 | Intergovernmental to Local NEC - Welfare, Cash Assistance Programs |
| M79 | Intergovernmental to Local NEC - Welfare |
| 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 |
| 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 as of 2005 (Formerly: Intergovernmental to General Purpose - Air Transportation) |
| N05 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose – Corrections) |
| N12 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Elementary and Secondary Education) |
| N18 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Higher Education) |
| N21 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Education, Other) |
| N23 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Financial Administration) |
| N25 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Judicial and Legal) |
| N29 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Central Staff Services) |
| N30 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - General Support) |
| N32 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Health, Other) |
| N38 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Hospitals, Other) |
| N44 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Regular Highways) |
| N50 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Housing & Community Development) |
| N52 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose – |

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| | Libraries) |
| N54 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Agriculture, Other) |
| N55 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Fish & Game) |
| N56 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Forestry) |
| N59 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Natural Resources, Other) |
| N61 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Parks & Recreation) |
| N62 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Police Protection) |
| N66 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Protective Inspection and Regulation, NEC) |
| N67 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Welfare, Categorical Assistance Programs) |
| N68 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Welfare, Cash Assistance Programs) |
| N79 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Welfare, Other) |
| N80 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Sewerage) |
| N81 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Solid Waste Management) |
| N87 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Sea and Inland Port Facilities) |
| N89 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - General, Other) |
| N91 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Water Utilities) |
| N92 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Electric Utilities) |
| N93 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Gas Utilities) |
| N94 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to General Purpose - Transit Utilities) |
| Q12 | Intergovernmental to School District - Elementary and Secondary Education |
| Q18 | Intergovernmental to School District - Higher Education, Other |
| R01 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Air Transportation) |
| R12 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Elementary and Secondary Education) |
| R18 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Higher Education, Other) |
| R30 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - General Support) |

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| R32 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Health, Other) |
| R38 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Hospitals, Other) |
| R44 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Regular Highways) |
| R50 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Housing & Community Development) |
| R52 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District – Libraries) |
| R54 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Agriculture, Other) |
| R55 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Fish & Game) |
| R56 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District – Forestry) |
| R59 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Natural Resources, Other) |
| R61 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Parks & Recreation) |
| R62 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Police Protection) |
| R66 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Protective Inspection and Regulation, NEC) |
| R79 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Welfare, Other) |
| R80 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District – Sewerage) |
| R81 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Solid Waste Management) |
| R87 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Sea and Inland Port Facilities) |
| R89 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - General, Other) |
| R91 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Water Utilities) |
| R92 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Electric Utilities) |
| R93 | DISCONTINUED as of 2005 (Formerly: Intergovernmental to Special District - Gas Utilities) |
| R94 | DISCONTINUED as of 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 |

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| T09 | Tax - General Sales |
| T10 | Tax - Alcoholic Beverage Sales |
| T11 | Tax - Amusement |
| T12 | Tax - Insurance Premiums |
| T13 | Tax - Motor Fuels Sales |
| T14 | Tax - Pari-mutuels |
| T15 | Tax - Public Utilities |
| T16 | Tax - Tobacco Sales |
| T19 | Tax - Other Selective Sales |
| T20 | Tax - Alcoholic Beverage License |
| T21 | Tax - Amusement License |
| T22 | Tax - Corporation License |
| T23 | Tax - Hunting & Fishing License |
| T24 | Tax - Motor Vehicle License |
| T25 | Tax - Motor Vehicle Operators License |
| T27 | Tax - Public Utility License |
| T28 | Tax - Occupation & Business License, NEC |
| T29 | Tax - Other License |
| T40 | Tax - Individual Income |
| T41 | Tax - Corporation Net Income |
| T50 | Tax - Death & Gift |
| T51 | Tax - Documentary & Stock Transfer |
| T53 | Tax - Severance |
| T99 | Tax - NEC |
| U01 | Miscellaneous - Special Assessments |
| U11 | Miscellaneous - Property Sale Other |
| U20 | Miscellaneous - Interest Earnings |
| U21 | Miscellaneous - Other Dividends (New for 2005) |
| U30 | Miscellaneous - Fines & Forfeits |
| U40 | Miscellaneous - Rents |
| U41 | Miscellaneous - Royalties |
| U50 | Miscellaneous - Donations From Private Sources |
| U95 | Miscellaneous - Net Lottery Revenue |
| U99 | Miscellaneous - General Revenue, NEC |
| W01 | Sinking Fund - Cash & Deposits |
| W31 | Bond Fund - Cash & Deposits |
| W61 | Other Funds - Cash & Deposits |
| X01 | Employee Retirement Receipts - Local Employee Contribution |
| X02 | Employee Retirement Receipts - State Employee Contribution |
| X05 | Employee Retirement Receipts - Contributions from Local Government |
| X06 | Employee Retirement Receipts - State Government Contributions to Own State System |
| X08 | Employee Retirement Receipts - Total Earnings on Investments |
| X11 | Employee Retirement Expenses - Benefit Payments |
| X12 | Employee Retirement Expenses - Withdrawals |
| X21 | Employee Retirement - Total Cash & Deposits |

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| X30 | Employee Retirement - Total Federal Securities |
| X40 | DISCONTINUED as of 2002; see Z77 (Formerly: Employee Retirement - Securities - Corporate Bonds (Book Value)) |
| X41 | DISCONTINUED as of 2002; see Z78 (Formerly: Employee Retirement - Securities - Corporate Stocks (Book Value)) |
| 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 & 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 & Assets |
| Y50 | Other Insurance Trust - Own Contributions |
| Y51 | Other Insurance Trust - Other Contributions |
| Y52 | Other Insurance Trust - Interest Revenue |
| Y53 | Other Insurance Trust - Benefit Payment |
| Y54 | Other Insurance Trust - Other Payments |
| Y55 | Other Insurance Trust - Other Investments (unused since 1977) |
| Y61 | Other Insurance Trust - Cash & Deposits |
| Z00 | Total Salaries & Wages |
| 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 & Enforcement |
| Z48 | Liquor Stores - Liquor Taxes |
| Z51 | Lotteries Exhibit - Ticket Sales |
| Z52 | Lotteries Exhibit - Prizes |
| Z53 | Lotteries Exhibit - Administrative Expenditures |
| Z54 | Lotteries Exhibit - Proceeds |
| Z61 | Transit Subsidy Contribution |
| Z77 | Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002 |
| Z78 | Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002 |
| 19H | DISCONTINUED as of 2005 (Formerly: Long Term Debt Beginning Outstanding, |

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| | Education, NEC) |
| 19X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Beginning Outstanding, NEC) |
| 19U | Long Term Debt Beginning – Unspecified Public Purposes (NEW as of 2005) |
| 21A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Water Utilities) |
| 21B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Electric Utilities) |
| 21C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Gas Utilities) |
| 21D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Transit Utilities) |
| 21F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Elementary & Secondary Education) |
| 21G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Higher Education) |
| 21X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue - Full Faith & Credit, Other NEC) |
| 24A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Water Utilities) |
| 24B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Electric Utilities) |
| 24C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Gas Utilities) |
| 24D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Transit Utilities) |
| 24F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Elementary and Secondary Education) |
| 24G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Higher Education) |
| 24T | Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose |
| 24X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Other NEC) |
| 29U | Long Term Debt Issue – Unspecified Public Purposes (NEW as of 2005) |
| 31A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Water Utilities) |
| 31B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Electric Utilities) |
| 31C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Gas Utilities) |
| 31D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Transit Utilities) |
| 31F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Elementary & Secondary Education) |
| 31G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & Credit, Higher Education) |
| 31X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired - Full Faith & |

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| | Credit, Other NEC) |
| 34A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Water Utilities) |
| 34B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Electric Utilities) |
| 34C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Gas Utilities) |
| 34D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Transit Utilities) |
| 34F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Elementary and Secondary Education) |
| 34G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Higher Education) |
| 34T | Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose |
| 34X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Other, NEC) |
| 39U | Long Term Debt Retired - Unspecified Public Purposes (NEW for 2005) |
| 41A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Water Utilities) |
| 41B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Electric Utilities) |
| 41C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Gas Utilities) |
| 41D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Transit Utilities) |
| 41F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Elementary & Secondary Education) |
| 41G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Higher Education) |
| 41X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding - Full Faith & Credit, Other NEC) |
| 44A | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Water Utilities) |
| 44B | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Electric Utilities) |
| 44C | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Gas Utilities) |
| 44D | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Transit Utilities) |
| 44F | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Elementary and Secondary Education) |
| 44G | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Higher Education) |
| 44T | Long Term Debt Outstanding Nonguaranteed - Industrial Revenue |
| 44X | DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Other, NEC) |
| 49U | Long Term Debt Outstanding – Unspecified Public Purposes (NEW for 2005) |

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| 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 as of 2005 (Formerly: Long Term Debt Offsets - Full Faith & Credit) |
| 74W | DISCONTINUED as of 2005 (Formerly: Long Term Debt Offsets – Nonguaranteed) |

Origin Code

| Origin Code | Definition |
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| 24 | Annual Survey of State Government Finances |