

# 2014 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 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 2014 Annual Survey of State Government Finances Methodology, please see the [2014 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

## [Census of Governments.](#)

### **File Descriptions**

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

#### Summary Table

The 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.

Beginning in FY2012, this table is available in American FactFinder.

For FY11 and prior, the lottery table is available in XLS format.

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

#### Lottery Table

The Lottery Table shows income and apportionment of state-administered lottery funds.

Beginning in FY2012, this table is available in American FactFinder.

For FY11 and prior, the lottery table is available in PDF format.

Filename is YYlottery.pdf (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.

Public Use File, ASCII Text Format

<b>Characteristic</b>	<b>Description</b>
File Type	ASCII
Rec Length	35 characters
Data Fields per Record	1
Record Type	Fixed length, no delimiter
File Naming Convention	YYDATA35.TXT (where YY represents the fiscal year)

The 35 character record layout is described below.

STANDARD PUBLIC USE DATA FILE FORMAT:

<b>Field Name</b>	<b>Positions</b>	<b>Start Position</b>	<b>Length</b>	<b>Characteristic</b>
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.

<b>State</b>	<b>ID Code</b>
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

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](#).

<b>Item Code</b>	<b>Description</b>
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
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)
D79	Intergovernmental Revenue from Local - Public Welfare

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
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	DISCONTINUED as of 2012; Current Operations - Welfare, Payments to Medicare Trust Fund (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
F50	Construction - Housing & Community Development
F52	Construction - Libraries
F54	Construction - Agriculture, Other (Not used in 2005-2006)
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
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
K32	Equipment Only - Health, Other
K36	Equipment Only - Own Hospitals
K38	DISCONTINUED as of 2005 (Formerly: Equipment Only - Enterprise 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
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 – 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)
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

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 Pensions Receipts - Local Employee Contribution
X02	Employee Pensions Receipts - State Employee Contribution
X05	Employee Pensions Receipts - Contributions from Local Government
X06	Employee Pensions Receipts - State Government Contributions to Own State System
X08	Employee Pensions Receipts - Total Earnings on Investments
X11	Employee Pensions Expenses - Benefit Payments
X12	Employee Pensions Expenses - Withdrawals
X21	Employee Pensions - Total Cash & Deposits
X30	DISCONTINUED as of 2012; Employee Pensions - Total Federal Securities
X33	Employee Pensions - Federal Agency Securities: Bonds and Mortgage-Backed Securities Issued by CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA
X35	Employee Pensions - Other Investments, State and Local Government Securities
X40	DISCONTINUED as of 2002; see Z77 (Formerly: Employee Pensions - Securities - Corporate Bonds (Book Value))

X41	DISCONTINUED as of 2002; see Z78 (Formerly: Employee Pensions - Securities - Corporate Stocks (Book Value))
X42	Employee Pensions - Securities, Mortgages
X44	DISCONTINUED as of 2012; Employee Pensions - Total Other Securities
X47	Employee Pensions - 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 Exhibit - Cost of Goods
Z43	Liquor Stores Exhibit - Operating Expenditures
Z44	Liquor Stores Exhibit - Other Income
Z45	Liquor Stores Exhibit - Non-operating Expenditures
Z46	Liquor Stores Exhibit - Transfer to General Funds
Z47	Liquor Stores Exhibit - License & Enforcement
Z48	Liquor Stores Exhibit - Liquor Taxes
Z51	Lotteries Exhibit - Ticket Sales
Z52	Lotteries Exhibit - Prizes
Z53	Lotteries Exhibit - Administrative Expenditures
Z54	Lotteries Exhibit - Proceeds
Z61	DISCONTINUED AS OF 2005 (Formly: Transit Subsidy Contribution)
Z62	Employee Pensions - Federally Sponsored Agencies: Bonds and Mortgage-Backed Securities Issued by FHLB, FHLMC, FNMA, and Farm Credit Banks
Z63	Employee Pensions - Corporate Bonds, Domestic
Z70	Employee Pensions - Foreign and International Stocks and Bonds
Z77	DISCONTINUED as of 2012; Employee Pensions - Corporate Bonds (market value) (NEW as of 2002)
Z78	Employee Pensions - Corporate Stocks (market value) (NEW as of 2002)
Z83	Employee Pensions - Other Securities
Z84	Employee Pensions - Investments Held in Trust by Other Agencies
Z89	Employee Pensions - Federal Treasury Securities: Obligations of the U.S. Treasury and Federal Financing Bank
19H	DISCONTINUED as of 2005 (Formerly: Long Term Debt Beginning Outstanding, 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 & 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 - Public Debt for Private Purposes
44X	DISCONTINUED as of 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Other, NEC)
49U	Long Term Debt Outstanding – Unspecified Public Purposes (NEW for 2005)
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**

<b>Origin Code</b>	<b>Definition</b>
24	Annual Survey of State Government Finances