U.S. Census Bureau

State Government Finances

Chapter 13 - Methodology for Summary Tabulations

Codes that were used to create State Government Finance tables on the Census Bureau web site.

- Letters represent the **category** of revenue or expenditure (such as "tax revenues" (T) or "current operations expenditures" (E)).
- Numbers specify the **type of revenue** or **function of expenditure** (such as "natural resources revenue," "hospitals," or "police protection").
- See the Government Finance and Employment Classification Manual for detailed explanations of the codes.

Revenues (This heading not shown on table)

Total Revenue
A sum of:

- Intergovernmental revenue (B = from federal government, D = from local government)
- Taxes (T)
- General revenue (A01-A89 = current charges, U = miscellaneous)
- Liquor store revenue (A90)
- Utility revenue (A91-A94)
- Social insurance trust revenue (X, Y)

B01 B21 B22 B30 B42 B43 B46 B50 B54 B59 B79 B80 B89 B91 B92 B93
B94 D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94
T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23 T24
T25 T27 T28 T29 T40 T41 T50 T51 T53 T99
A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A54 A56 A59
A60 A61 A80 A81 A87 A89
U01 U11 U20 U21 U30 U40 U41 U50 U95 U99
A90 A91 A92 A93 A94
X01 X02 X05 X08 Y01 Y02 Y04 Y10 Y11 Y12 Y50 Y51 Y52

General Revenue
(Total revenue minus Utilities, Liquor Stores, and Social Insurance Trust revenue)
B01 B21 B22 B30 B42 B43 B46 B50 B54 B59 B79 B80 B89
 D21 D30 D42 D46 D50 D79 D80 D89 D94 T09 T10
T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23 T24 T25 T27
T28 T29 T40 T41 T01 T50 T51 T53 T99 A01 A03 A09 A10 A12
A16 A18 A21 A36 A44 A45 A50 A54 A56 A59 A60 A61 A80 A81 A87
A89 U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Intergovernmental revenue
B01 B21 B22 B30 B42 B43 B46 B50 B54 B59 B79 B80 B89 B91 B92
B93 B94 D21 D30 D42 D46 D50 /* new in FY 2006 */ D79 D80 D89 D91 D92 D93 D94
(S74 valid only in 2006)

Taxes
T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23
T24 T25 T27 T28 T29 T40 T41 T50 T51 T53 T99

General sales taxes
T09

Selective sales taxes
T10 T11 T12 T13 T14 T15 T16 T19

License taxes
T20 T21 T22 T23 T24 T25 T27 T28 T29

Individual income tax
T40

Corporate income tax
T41

Other Taxes
T01 T50 T51 T53 T99

Current charges
A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A54 A56
A59 A60 A61 A80 A81 A87 A89

Miscellaneous general revenue

U01   U11   U20   U21   U30   U40   U41   U50   U95   U99

Utility charges
A91   A92   A93   A94

Liquor store charges
A90

Insurance Trust Revenue
X01   X02   X05   X08   Y01   Y02   Y04   Y10   Y11   Y12   Y50   Y51   Y52

Expenditures (This heading not shown on table)

Total expenditure
A sum of:
- Current Operations (E)
- Interest on Debt (I)
- Assistance and Subsidies (J)
- Insurance Benefits and Repayment (X=Public Employees' retirement systems, Y=All other social insurance systems)
- Capital Outlays (F and G), and
- Intergovernmental Expenditures (M=to local government, Q=to independent school districts, S=to the federal government).

E01   E03   E04   E05   E12   E16   E18   E21   E22   E23   E25   E26   E27 E29   E31
E32   E36   E44   E45   E50   E52   E54 E55   E56   E59   E60   E61   E62   E66   E73 E74
E75   E77   E79   E80   E81   E85   E87   E89   E90   E91   E92   E93   E94
I89   I91   I92   I93   I94
J19   J67   J68   J85
X11   X12   Y05   Y06   Y15   Y14   Y53   Y54
F01   F03   F04   F05   F12   F16   F18   F21   F22   F23   F25   F26   F27 F29   F31
F32   F36   F44   F45   F50   F52   F54 F55   F56   F59   F60   F61   F62   F66   F77
F79   F80   F81   F85   F87   F89   F90   F91   F92   F93   F94   G01   G03   G04
G05   G12   G16   G18   G21   G22   G23   G24   G25   G26   G27 G29   G31   G32   G36
G44   G45   G50   G52   G54 G55   G56   G59   G60   G61   G62   G66   G77   G79   G80
G81   G85   G87   G89   G90   G91   G92   G93   G94
M01   M04   M05   M12   M18   M21   M23   M25   M27 M29   M30   M32   M36   M44
M50   M52   M54 M55   M56   M59   M60   M61   M62   M66   M67   M68   M79   M80
M81   M87   M89   M91   M92   M93   M94   Q12   Q18   S67   (S74 valid only in 2006)   S89

Intergovernmental expenditure
M01   M04   M05   M12   M18   M21   M23   M25   M27 M29   M30   M32   M36   M44

M50 M52 M54 M55 M56 M59 M60 M61 M62 M66 M67 M68 M79 M80
M81 M87 M89 M91 M92 M93 M94 Q12 Q18 S67 S68 S89

Direct expenditure

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E25 E26 E27 E29 E31
E32 E36 E44 E45 E50 E52 E54 E55 E56 E59 E60 E61 E62 E66 E73 E74
E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93 E94
F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F25 F26 F27 F29 F31
F32 F36 F44 F45 F50 F52 F54 F55 F56 F59 F60 F61 F62 F66 F77
F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94 G01 G03 G04 G05
G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31 G32 G36
G44 G45 G50 G52 G54 G55 G56 G59 G60 G61 G62 G66 G77 G79
G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 X11 X12 Y05 Y06
Y14 Y15 Y53 Y54 J19 J67 J68 J85 I89 I91 I92 I93 I94

Current operation

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E25 E26 E27 E29
E31 E32 E36 E44 E45 E50 E52 E54 E55 E56 E59 E60 E61 E62
E66 E73 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92
E93 E94

Capital outlay

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F25 F26 F27 F29
F31 F32 F36 F44 F45 F50 F52 F54 F55 F56 F59 F60 F61 F62
F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94
G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25
G26 G27 G29 G31 G32 G36 G44 G45 G50 G52 G54 G55 G56 G59
G60 G61 G62 G66 G77 G79 G80 G81 G85 G87 G89 G90
G91 G92 G93 G94

Insurance Benefits and Repayments

X11 X12 Y05 Y06 Y14 Y15 Y53 Y54

Assistance and Subsidies

J19 J67 J68 J85

Interest on Debt

I89 I91 I92 I93 I94

Exhibit: Salaries and wages

Z00

Total Expenditure (repeat of "total expenditure" above)

M01 M04 M05 M12 M18 M21 M23 M25 M27 M29 M30 M32 M36 M44
M50 M52 M54 M55 M56 M59 M60 M61 M62 M66 M67 M68 M79 M80
M81 M87 M89 M91 M92 M93 M94 Q12 Q18 S67 S74 /* new in 2006*/ S89 E01 E03
E04 E05 E12 E16 E18 J19 E21 E22 E23 E25 E26 E27 E29 E31 E32
E36 E44 E45 E50 E52 E54 E55 E56 E59 E60 E61 E62 E66 J67 J68
E73 E74 E75 E77 E79 E80 E81 E85 E87 E89 F01 F03 F04 F05 F12
F16 F18 F21 F22 F23 F25 F26 F27 F29 F31 F32 F36 F44 F45 F50
F52 F54 F55 F56 F59 F60 F61 F62 F66 F77 F79 F80 F81 F85 F87
F89 G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G25 G26 G27
G29 G31 G32 G36 G44 G45 G50 G52 G54 G55 G56 G59 G60 G61
G62 G66 G77 G79 G80 G81 G85 J85 G87 G89 I89 E91 F91 G91
I91 E92 F92 G92 I92 E93 E94 F93 G93 I93 F94 G94 I94 E90 F90
G90 X11 X12 Y05 Y06 Y14 Y15 Y53 Y54

General Expenditure

M01 M04 M05 M12 M18 M21 M23 M25 M27 M29 M30 M32 M36 M44
M50 M52 M54 M55 M56 M59 M60 M61 M62 M66 M67 M68 M79 M80
M81 M87 M89 M91 M92 M93 M94 Q12 Q18 S67 S89 E01 E03
E04 E05 E12 E16 E18 E21 E22 E23 E25 E26 E27 E29 E31 E32 E36
E44 E45 E50 E52 E54 E55 E56 E59 E60 E61 E62 E66 E73 E74 E75
E77 E79 E80 E81 E85 E87 E89 F01 F03 F04 F05 F12 F16 F18
F21 F22 F23 F25 F26 F27 F29 F31 F32 F36 F44 F45 F50 F52 F54 F55
F56 F59 F60 F61 F62 F66 F77 F79 F80 F81 F85 F87 F89 G01
G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G27 G29 G31
G32 G36 G44 G45 G50 G52 G54 G55 G56 G59 G60 G61 G62 G66
G77 G79 G80 G81 G85 G87 G89 I89 J19 J67 J68 J85

Intergovernmental Expenditure (repeat of "intergovernmental expenditure" above)

M01   M04   M05   M12   M18   M21   M23   M25   M27 M29   M30   M32   M36
M44   M50   M52   M54 M55   M56   M59   M60   M61   M62   M66   M67   M68
M79   M80   M81   M87   M89   M91   M92   M93   M94   Q12   Q18   S67   S74 /* new in 2006*/ S89

Direct general expenditure

E01   E03   E04   E05   E12   E16   E18   E21   E22   E23   E25   E26   E27 E29
E31   E32   E36   E44   E45   E50   E52   E54 E55   E56   E59   E60   E61   E62
E66   E73 E74   E75   E77   E79   E80   E81   E85   E87   E89   F01   F03
F04   F05   F12   F16   F18
F21   F22   F23   F25   F26   F27 F29   F31   F32
F36   F44   F45   F50   F52   F54 F55   F56   F59   F60   F61   F62   F66   F77
F79   F80   F81   F85   F87   F89   G01   G03   G04   G05   G12   G16   G18

G21 G22 G23 G25 G26 G27 G29 G31 G32 G36 G44 G45 G50
G52 G54 G55 G56 G59 G60 G61 G62 G66 G77 G79 G80 G81
G85 G87 G89 I89 J19 J67 J68 J85

General Expenditures, by function:

Education
E12 F12 G12 M12 Q12 E16 F16 G16 E18 F18 G18 M18 Q18
J19 E21 F21 G21 M21

Public Welfare
J67 M67 S67 (S74 valid only in 2006) J68 M68 E73 E74 E75 E77 F77 G77 E79 M79 F79 G79

Hospitals
E36 F36 G36 M36

Health
E27 E32 F27 F32 G27 G32 M27 M32

Highways
E44 M44 F44 G44 E45 F45 G45

Police Protection
E62 F62 G62 M62

Correction
E04 M04 F04 G04 E05 F05 G05 M05

Natural resources
E54 E55 M54 M55 E56 M56 E59 M59 F54 F55 F56 F59 G54 G55 G56 G59

Parks and recreation
E61 F61 G61 M61

General administration
E23 F23 G23 M23 E25 F25 G25 M25 E26 F26 G26 E29 M29
F29 G29 E31 F31 G31

Interest on general debt
I89

Other and unallocable

E01 F01 G01 M01 E03 F03 G03 E22 F22 G22 M30 E50 F50
G50 M50 E52 F52 G52 M52 E66 F66 G66 M66 E80 F80 G80
M80 E81 F81 G81 M81 E85 F85 G85 J85 E87 F87 G87 M87
E89 F89 G89 M89 S89 M91 M92 M93 M94

Utility Expenditure

E91 F91 G91 I91 E92 F92 G92 I92 E93 F93 G93 I93 E94 F94
G94 I94

Liquor store expenditure

E90 F90 G90

Insurance trust expenditure

X11 X12 Y05 Y06 Y14 Y15 Y53 Y54

Debt (This heading not shown on table)

Debt at the end of year

64V 44T 49U

Assets (This heading not shown on table)

Cash and security holdings

W01 W31 W61 X21 X30 Z77 Z78 X42 X44 X47 Y07 Y08 Y21 Y61

USCENSUSBUREAU
Helping You Make Informed Decisions

U.S. Census Bureau

Federal, State, and Local Governments

State and Local Government Finances: 2005
Chapter 14 - Methodology for Summary Tabulations

The chart below contains the most common aggregate finance categories that are used in tables and special tabulations containing government finance statistics. For each category, there is a corresponding listing of the detailed finance item codes that comprise the aggregate. To derive the totals for a financial category, it is necessary to tabulate the individual item codes associated with the category as shown below.

This methodology applies equally to individual governments and to groups of governments, with two notable exceptions for the latter. When aggregating by level of government (all local governments or all state governments), any corresponding intergovernmental revenue from other same-level governments or intergovernmental expenditure to other same-level governments must be excluded from the totals. Thus for the total revenue category for all local governments, no item codes of the type Dnn (nn being any numeric) should be tabulated, since intergovernmental revenues from local governments are netted from aggregates.

Similarly for state and local government aggregates, intergovernmental transactions among same-level governments and between levels of government must be excluded. Thus for the total revenue category for all state and local governments, no item codes of the type Cnn (from State governments) and Dnn (from local governments) should be tabulated. Corresponding expenditure aggregates must follow the same methodology and exclude the appropriate intergovernmental expenditure item codes (those with alpha prefixes of L, M, & Q for state and local government totals).

Users should note that this chart contains every possible item code for each category. Even though an item code is listed below, there are several cases where it might not be included in an aggregate amount. These cases are as follows:

1. For an individual government, a specific type of revenue might not exist or an expenditure activity might not be one that is performed by a government. For example, most local governments do not have the full range of taxes represented by the item codes, nor do they necessarily provide each and every function of expenditure.

2. The same might be true of groups of governments. One example would be that there are no local government workers compensation systems, so that the revenue and expenditure codes dealing with this activity would be excluded from the totals for local governments.

3. Over time, a limited number of classification changes have resulted in the introduction of new item codes or the removal of other codes. While these have been kept to minimum, they might come into play for a user working with historical data sets.

Codes that were used to create State and Local Government Finance tables on the Census Bureau web site.

- Letters represent the **category** of revenue or expenditure (such as "tax revenues" (T) or "current operations expenditures" (E)).
- Numbers specify the **type of revenue** or **function of expenditure** (such as "natural resources revenue," "hospitals," or "police protection").
- See the [Government Finance and Employment Classification Manual](#) for detailed explanations of the codes.

Revenues (This heading not shown on table)

Total Revenue
A sum of:
- Intergovernmental revenue (B = from federal government, C = from state government, D = from local government)
- Taxes (T)
- Charges and miscellaneous general revenue (A01-A89 = current charges, U = miscellaneous)
- Liquor store revenue (A90)
- Utility revenue (A91-A94)
- Social insurance trust revenue (X, Y)

B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
B93 B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93
C94 D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94
T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22
T23 T24 T25 T27 T28 T29 T40 T41 T50 T51 T53 T99 A01
A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56 A59
A60 A61 A80 A81 A87 A89 U01 U11 U20 U21 U30 U40 U41
U50 U95 U99 A90 A91 A92 A93 A94 X01 X02 X05 X08 Y01
Y02 Y04 Y11 Y12 Y51 Y52

General Revenue
(Total revenue minus Utilities, Liquor Stores, and Social Insurance Trust revenue)
B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92 B93
B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93 C94 D21
D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94 T01 T09 T10
T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23 T24 T25 T27
T28 T29 T40 T41 T50 T51 T53 T99 A01 A03 A09 A10 A12 A16
A18 A21 A36 A44 A45 A50 A56 A59 A60 A61 A80 A81 A87 A89
U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Intergovernmental revenue
B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
B93 B94 C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93
C94 D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94

From federal
B01 B21 B22 B30 B42 B46 B50 B59 B79 B80 B89 B91 B92
B93 B94

From state

C21 C30 C42 C46 C50 C79 C80 C89 C91 C92 C93 C94

From local

D21 D30 D42 D46 D50 D79 D80 D89 D91 D92 D93 D94

General revenue own sources

A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56 A59
A60 A61 A80 A81 A87 A89 T01 T09 T10 T11 T12 T13 T14 T15
T16 T19 T20 T21 T22 T23 T24 T25 T27 T28 T29 T40 T41 T50 T51
T53 T99 U01 U11 U20 U21 U30 U40 U41 U50 U95 U99

Taxes

T01 T09 T10 T11 T12 T13 T14 T15 T16 T19 T20 T21 T22 T23
T24 T25 T27 T28 T29 T40 T41 T01 T50 T51 T53 T99

Property taxes

T01

Sales and gross receipts

T09 T10 T11 T12 T13 T14 T15 T16 T19

General sales taxes

T09

Selective sales taxes

T10 T11 T12 T13 T14 T15 T16 T19

Motor Fuel

T13

Alcoholic beverage sales

T10

Tobacco Sales

T16

Public Utility

T15

Other selective sales

T11 T12 T14 T19

Individual income tax
T40

Corporate income tax
T41

Motor vehicle license
T24

Other Taxes
T20 T21 T22 T23 T25 T27 T28 T29 T50 T51 T53 T99

Charges and miscellaneous general revenue
A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56
A59 A60 A61 A80 A81 A87 A89 U01 U11 U20 U21 U30 U40
U41 U50 U95 U99

Current charges
A01 A03 A09 A10 A12 A16 A18 A21 A36 A44 A45 A50 A56
A59 A60 A61 A80 A81 A87 A89

Education
A09 A10 A12 A16 A18 A21

Institutions of higher education
A16 A18

School lunch sales
A09

Hospitals
A36

Highways
A44 A45

Airports
A01

Parking facilities

A60

Sea and inland port facilities
A87

Natural resources
A56   A59

Parks and recreations
A61

Housing and community development
A50

Sewerage
A80

Solid waste management
A81

Other charges
A89   A03

Miscellaneous general revenue
U01   U11   U20   U21   U30   U40   U41   U50   U95   U99

Interest earnings
U20

Special assessments
U01

Sale of property
U11

Other general revenue
U21   U30   U40   U41   U50   U95   U99

Utility revenue
A91   A92   A93   A94

Water supply

A91

Electric power
A92

Gas supply
A93

Transit
A94

Liquor store revenue
A90

Insurance Trust Revenue
X01   X02   X05   X08   Y01   Y02   Y04   Y11   Y12   Y51   Y52

Unemployment compensation
Y01   Y02   Y04

Employee retirement
X01   X02   X05   X08

Workers' compensation
Y11   Y12

Other insurance trust revenue
Y51   Y52

Expenditures (This heading not shown on table)

Total expenditure
A sum of:
- Current Operations (E)
- Interest on Debt (I)
- Assistance and Subsidies (J)
- Insurance Benefits and Repayment (X=Public Employees' retirement systems, Y=All other insurance systems)
- Capital Outlays (F,G,K), and
- Intergovernmental Expenditures (L=to state government, M=to local government, Q=to independent school districts, S=to the federal government).

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
E94 I89 I91 I92 I93 I94 J19 J67 J68 J85 X11 X12 Y05 Y06
Y14 Y53 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25
F26 F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94
G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29
G31 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66
G77 G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 L01
L04 L05 L12 L18 L23 L25 L29 L32 L36 L44 L52 L59 L60 L61
L62 L66 L67 L79 L80 L81 L87 L89 L91 L92 L93 L94 M01 M04 M05
M12 M18 M21 M23 M24 M25 M29 M30 M32 M36 M44 M50 M52
M55 M56 M59 M60 M61 M62 M66 M67 M68 M79 M80 M81 M87
M89 M91 M92 M93 M94 Q12 Q18 S67 S74 S89

Intergovernmental expenditure

L01 L04 L05 L12 L18 L23 L25 L29 L32 L36 L44 L52 L59 L60 L61 L62
L66 L67 L79 L80 L81 L87 L89 L91 L92 L93 L94 M01 M04 M05 M12 M18
M21 M23 M24 M25 M29 M30 M32 M36 M44 M50 M52 M55 M56 M59 M60
M61 M62 M66 M67 M68 M79 M80 M81 M87 M89 M91 M92 M93 M94
Q12 Q18 S67 S74 S89

Direct expenditure

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
E94 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61 F62
F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94 G01
G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 X11 X12 Y05
Y06 Y14 Y53 J19 J67 J68 J85 I89 I91 I92 I93 I94

Current operations

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61
E62 E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91
E92 E93 E94

Capital outlay

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93
F94 G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25
G26 G29 G31 G32 G36 G44 G45 G50 G52 G55 G56 G59 G60
G61 G62 G66 G77 G79 G80 G81 G85 G87 G89 G90 G91 G92
G93 G94

Construction

F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
F62 F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93
F94

Other capital outlay

G01 G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25
G26 G29 G31 G32 G36 G44 G45 G50 G52 G55 G56 G59
G60 G61 G62 G66 G77 G79 G80 G81 G85 G87 G89 G90
G91 G92 G93 G94

Assistance and Subsidies

J19 J67 J68 J85

Interest on Debt

I89 I91 I92 I93 I94

Insurance Benefits and Repayments

X11 X12 Y05 Y06 Y14 Y53

Exhibit: Salaries and wages

Z00

Direct expenditure by function (repeat of "direct expenditure" above)

E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26
E29 E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62
E66 E74 E75 E77 E79 E80 E81 E85 E87 E89 E90 E91 E92 E93
E94 F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61 F62
F66 F77 F79 F80 F81 F85 F87 F89 F90 F91 F92 F93 F94 G01
G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
G79 G80 G81 G85 G87 G89 G90 G91 G92 G93 G94 X11 X12 Y05

Y06 Y14 Y53 J19 J67 J68 J85 I89 I91 I92 I93 I94

Direct general expenditure
E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26 E29
E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62 E66
E74 E75 E77 E79 E80 E81 E85 E87 F01 F03 F04 F05 F12 F16
F18 F21 F22 F23 F24 F25 F26 F29 F31 F32 F36 F44 F45 F50 F52
F55 F56 F59 F60 F61 F62 F66 F77 F79 F80 F81 F85 F87 F89 G01
G03 G04 G05 G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31
G32 G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66 G77
G79 G80 G81 G85 G87 G89 I89 J19 J67 J68 J85

Capital outlay
F01 F03 F04 F05 F12 F16 F18 F21 F22 F23 F24 F25 F26
F29 F31 F32 F36 F44 F45 F50 F52 F55 F56 F59 F60 F61
F62 F66 F77 F79 F80 F81 F85 F87 F89 G01 G03 G04 G05
G12 G16 G18 G21 G22 G23 G24 G25 G26 G29 G31 G32
G36 G44 G45 G50 G52 G55 G56 G59 G60 G61 G62 G66
G77 G79 G80 G81 G85 G87 G89

Other direct general expenditure
E01 E03 E04 E05 E12 E16 E18 E21 E22 E23 E24 E25 E26 E29
E31 E32 E36 E44 E45 E50 E52 E55 E56 E59 E60 E61 E62 E66
E74 E75 E77 E79 E80 E81 E85 E87 E89 I89 J19 J67 J68 J85

General Expenditures, by function:

Education
E12 F12 G12 E16 F16 G16 E18 F18 G18 J19 E21 F21 G21

Capital Outlay
F12 F16 F18 F21 G12 G16 G18 G21

Higher education
E16 E18 F16 F18 G16 G18

Capital outlay
F16 F18 G16 G18

Elementary and secondary education
E12 F12 G12

Capital outlay
F12   G12

Other education
E19   E21   F21   G21

Libraries
E52   F52   G52

Public Welfare
J67   J68   E74   E75   E77   F77   G77   E79   F79   G79

Cash assistance
J67   J68

Vendor payments
E74   E75

Other public welfare
E77   E79   F77   F79   G77   G79

Hospitals
E36   F36   G36

Capital outlay
F36   G36

Health
E32   F32   G32

Employment security administration
E22   F22   G22

Veterans' services
E85   F85   G85   J85

Highways
E44   F44   G44   E45   F45   G45

Capital outlay
F44   F45   G44   G45

Air transportation
E01   F01   G01

Parking facilities
E60   F60   G60

Sea and inland port facilities
E87   F87   G87

Police Protection
E62   F62   G62

Correction
E04   F04   G04   E05   F05   G05

Capital outlay
F04   F05   G04   G05

Protective inspection
E66   F66   G66

Natural resources
E55   F55   G55   E56   F56   G56   E59   F59   G59

Capital outlay
F55   F56   F59   G55   G56   G59

Parks and recreation
E61   F61   G61

Capital outlay
F61   G61

Housing and community development
E50   F50   G50

Sewerage
E80   F80   G80

Capital outlay
F80   G80

Solid waste management
E81   F81   G81

Capital outlay
F81   G81

Financial administration
E23   F23   G23

Judicial and legal
E25   F25   G25

General public buildings
E31   F31   G31

Other governmental administration
E26   E29   F26   F29   G26   G29

Interest on general debt
I89

Miscellaneous commercial activities
E03   F03   G03

Other and unallocable
E89   F89   G89

Utility Expenditure
E91   F91   G91   I91   E92   F92   G92   I92   E93   F93   G93   I93   E94   F94
G94   I94

Capital outlay
F91   F92   F93   F94   G91   G92   G93   G94

Water supply
E91   F91   G91   I91

Electric power
E92   F92   G92   I92

Gas supply

E93   F93   G93   I93

Transit
E94   F94   G94   I94

Liquor store expenditure
E90   F90   G90

Insurance trust expenditure
X11   X12   Y05   Y06   Y14   Y53

Unemployment compensation
Y05   Y06

Employee retirement
X11   X12

Workers' compensation
Y14

Other insurance trust
Y53

Debt (This heading not shown on table)

Debt outstanding
44T   49U   64V

Short-term debt outstanding
64V

Long-term debt outstanding
44T   49U

Public debt for private purposes
44T

Long-term debt issued
24T   29U

Long-term debt retired
34T   39U

Assets (This heading not shown on table)

Cash and security holdings
W01   W31   W61   X21   X30   Z77   Z78   X42   X44   X47   Y07   Y08   Y21   Y61

Insurance trust funds
X21   X30   Z77   Z78   X42   X44   X47   Y07   Y08   Y21   Y61

Unemployment compensation
Y07   Y08

Employee retirement
X21   X30   Z77   Z78   X42   X44   X47

Workers' compensation
Y21

Miscellaneous
Y61

Other than trust funds
W01   W31   W61

Offsets to debt
W01

Bond funds
W31

Other
W61