### Appendix: Interim Final Rule Definition of General Revenue Within the Census Bureau Classification Structure of Revenue

**Revenue**
- Net of Refunds and Other Correcting Transactions
- Excludes:
  - Intragovernmental transfers
  - Proceeds from issuance of debt
  - Proceeds from the sale of investments
  - Proceeds from agency or private trust transactions

**General Revenue**

**Liquor Store Revenue**
- Shown as separate in the annual survey.

**Utility Revenue**
- Specifically includes revenues from electric power systems, gas power systems, public mass transit systems, and water supply systems.

**Social Insurance Trust Revenue**
- Examples: Revenues From:
  - Public Employee Retirement Systems
  - Unemployment Compensation Systems
  - Workers’ Compensation Systems
  - Other State or Local Social Insurance Programs

**Intergovernmental Revenue**
- From the Federal Government
- From the State Government
- From Local Governments

**General Revenue from Own Sources**
- **Current Charges**
  - Airports
  - Education Institutions (K-12 or Higher Ed)
  - Highways or Tolls
  - Public Hospitals
  - Public Housing
  - Natural Resources
  - Parking Facilities
  - Parks and Recreation
  - Pari-mutuels
  - Sewer or Solid Waste Systems
- **Tax Revenue**
  - Alcoholic Beverage License or Sales Taxes
  - Amusements License or Sales Taxes
  - Corporate Income Taxes
  - Corporate License Taxes
  - Death and Gift Taxes
  - Documentary and Stock Transfer Taxes
  - General Sales and Gross Receipts Taxes
  - Individual Income Taxes
  - Insurance Premium Sales Taxes
  - Hunting and Fishing License Taxes
  - Motor Fuels Sales Taxes
  - Motor Vehicle License Taxes
  - Motor Vehicle Operations License Taxes
  - Occupation and Business License Taxes
  - Pari-mutuels Sales Taxes
  - Property Taxes
  - Public Utilities License or Sales Taxes
  - Severance Taxes
  - Tobacco Products Sales Taxes

**Miscellaneous General Revenue**
- Examples, Revenues From:
  - Dividends or Interest Earnings
  - Donations from Private Sources
  - Fines and Forfeits
  - Lottery
  - Rents
  - Royalties
  - Sale of Property
  - Special Assessments

**Examples, Revenues From:**
- **Utility Revenue**
- **Social Insurance Trust Revenue**
- **General Revenue from Own Sources**
- **Liquor Store Revenue**
- **Intergovernmental Revenue**
- **Miscellaneous General Revenue**

The Tribal Enterprise Revenue is not within the scope of the Census Bureau’s Annual Survey of State and Local Government Finances, Tribal governments may include enterprise revenue in calculating revenue loss under the Interim Final Rule.

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**Legend**
- Included in the Interim Final Rule Definition of General Revenue
- Excluded from the Interim Final Rule Definition of General Revenue

**Source:** U.S. Bureau of the Census Government Finance and Employment Classification Manual, 2006; Annual Survey of State and Local Government Finances