

Statutory Definitions of "General Fund" in Other States

State	Citation	Text
Colorado	C.R.S. 24-75-201	There is hereby created and established the general fund, to which shall be credited and paid all revenues and moneys not required by the state constitution or the provisions of any law to be credited and paid into a special fund. The surplus fund created before June 30, 1971, is hereby merged into the general fund. Any unrestricted balance remaining in the general fund at the end of any fiscal year shall be designated as the general fund surplus . . .
Idaho	Idaho Code § 67-1205	The general fund consists of moneys received into the treasury and not specially appropriated to any other fund. All necessary interest on registered warrants drawn upon the general fund shall be paid out of the general fund, and there is hereby appropriated out of the said general fund so much as may be necessary to pay such interest. When the state treasurer pays any such warrant on which interest is due, he must note on the warrant the amount of interest paid thereon and enter on his account the amount of any such interest distinct from the principal.
Illinois	30 ILCS 105/4	All money, belonging to or for the use of the State, paid into the treasury thereof, not belonging to any special fund in the State treasury, shall constitute the general revenue fund.
Indiana	Burns Ind. Code Ann.§ 4-8.1-1-3	The general fund consists of all moneys paid into the state treasury which are not by the constitution, statute, or requirement of the donor dedicated to another fund or for another purpose.
Kansas	K.S.A. § 75-3036	The state general fund is exclusively defined as the fund into which shall be placed all public moneys and revenue coming into the state treasury not specifically authorized by the constitution or by statute to be placed in a separate fund, and not given or paid over to the state treasurer in trust for a particular purpose, which unallocated public moneys and revenue shall constitute the general fund of the state. Moneys received or to be used under constitutional or statutory provisions or under the terms of a gift or payment for a particular and specific purpose are to be kept as separate funds and shall not be placed in the general fund or ever become a part of it.
Minnesota	Minn. Stat. § 16A.54	Except as provided in section 16A.671, subdivision 3, the term "general fund" appearing in any existing or hereafter enacted law relating to revenues deposited in or expenditures appropriated from the treasury means such moneys as have been deposited in the treasury for the usual, ordinary, running, and incidental expenses of the state government and does not include moneys deposited in the treasury for a special or dedicated purpose.
New Mexico	N.M. Stat. Ann. § 6-4-2	There is created a fund to be known as the "general fund" to which the state treasurer shall credit all revenues not otherwise allocated by law. Expenditures from this fund shall be made only in accordance with appropriations authorized by the legislature.

Statutory Definitions of "General Fund" in Other States

State	Citation	Text
New York	NY CLS St Fin § 72	1. Notwithstanding any provision of law to the contrary, the general fund of this state shall be defined and maintained in accordance with the provisions of this section and shall account for all financial resources of the state except those required to be accounted for in other funds as defined in this chapter. 2. (a) There shall be within the general fund a separate account which shall be designated and known as the local assistance account and shall reflect all expenditures made for local assistance. (b) There shall be within the general fund a separate account which shall be designated and known as the state purposes account and shall reflect all expenditures made for state purposes. 3. . . . any moneys in the general fund not required for cash disbursements pursuant to general fund appropriations may, in amounts determined and certified by the director of the budget, be transferred to the capital projects fund or any debt service fund for the purpose of making payments from such fund pursuant to appropriations by law, provided that, any balance of moneys so transferred, remaining in such fund at the close of each month shall be returned to the general fund 4. (a) Any balance of moneys in any debt service fund in excess of both the debt principal and interest payments required to be made from such fund during the current fiscal year, or during future fiscal years, and any reserve requirement established by statute or by a relevant bond covenant, shall be transferred to the general fund . . .
Vermont	32 V.S.A. § 435	(a) There is established the General Fund which shall be the basic operating fund of the State. The General Fund shall be used to finance all expenditures for which no special revenues have otherwise been provided by law. (b) The General Fund shall be composed of revenues from the following sources: (1) Alcoholic beverage tax levied pursuant to 7 V.S.A. chapter 15; (2) [Repealed.] (3) Electrical energy tax levied pursuant to chapter 213 of this title; (4) Corporate income and franchise taxes levied pursuant to chapter 151 of this title; (5) Individual income taxes levied pursuant to chapter 151 of this title; (6) All corporation taxes levied pursuant to chapter 211 of this title; (7) 69 percent of the meals and rooms taxes levied pursuant to chapter 225 of this title; (8) [Repealed.] (9) Revenues from the Racing Special Fund consistent with 31 V.S.A. § 630; (10) 33 percent of the revenue from the property transfer taxes levied pursuant to chapter 231 of this title and the revenue from the gains taxes levied each year pursuant to chapter 236 of this title; (11) [Repealed.] (12) All other revenues accruing to the State not otherwise required by law to be deposited in any other designated fund or used for any other designated purpose.
Washington	Rev. Code Wash. § 43.79.010	All moneys paid into the state treasury, except moneys received from taxes levied for specific purposes, and the several permanent funds of the state and the moneys derived therefrom, shall be paid into the general fund of the state.

Notes: This table is intended to be representative of states' approaches to defining their respective "general funds." Based on our research, it appears common for states to have codified a definition and/or description of a general fund or its equivalent.

Source: Lexis database of state statutes.