

Variable Label	City Gov't	County Government(s)	Independent School District(s)	Special District(s)	FiSCs
General Revenue	rev_general_city	rev_general_cnty	rev_general_schl	rev_general_spec	rev_general
I. Intergovernmental Revenue	intergovt_rev_city	intergovt_rev_cnty	intergovt_rev_schl	intergovt_rev_spec	intergovt_rev
A. Federal Aid	igr_federal_city	igr_federal_cnty	igr_federal_schl	igr_federal_spec	igr_federal
B. State Aid	igr_state_city	igr_state_cnty	igr_state_schl	igr_state_spec	igr_state
II. Own Source Revenue	own_source_rev_city	own_source_rev_cnty	own_source_rev_schl	own_source_rev_spec	own_source_rev
A. Taxes	taxes_city	taxes_cnty	taxes_schl	taxes_spec	taxes
1) Property	tax_property_city	tax_property_cnty	tax_property_schl	tax_property_spec	tax_property
2) General Sales	tax_sales_general_city	tax_sales_general_cnty	tax_sales_general_schl	tax_sales_general_spec	tax_sales_general
3) Income	tax_income_city	tax_income_cnty	tax_income_schl	tax_income_spec	tax_income
a) Individual Income	tax_income_indiv_city	tax_income_indiv_cnty	tax_income_indiv_schl	tax_income_indiv_spec	tax_income_indiv
b) Corporate Income	tax_income_corp_city	tax_income_corp_cnty	tax_income_corp_schl	tax_income_corp_spec	tax_income_corp
4) Other Taxes	tax_other_city	tax_other_cnty	tax_other_schl	tax_other_spec	tax_other
a) Selective Sales Taxes	tax_sales_selectiv_city	tax_sales_selectiv_cnty	tax_sales_selectiv_schl	tax_sales_selectiv_spec	tax_sales_selectiv
-Public Utilities	tax_sales_utility_city	tax_sales_utility_cnty	tax_sales_utility_schl	tax_sales_utility_spec	tax_sales_utility
-Other Selective Sales	tax_sales_other_city	tax_sales_other_cnty	tax_sales_other_schl	tax_sales_other_spec	tax_sales_other
b) Licenses	tax_licenses_city	tax_licenses_cnty	tax_licenses_schl	tax_licenses_spec	tax_licenses
-Business & Occupation Licenses	tax_license_bus_city	tax_license_bus_cnty	tax_license_bus_schl	tax_license_bus_spec	tax_license_bus
-Other Licenses	tax_license_other_city	tax_license_other_cnty	tax_license_other_schl	tax_license_other_spec	tax_license_other
c) Transfer Taxes	tax_transfer_city	tax_transfer_cnty	tax_transfer_schl	tax_transfer_spec	tax_transfer
d) Miscellaneous Taxes	tax_misc_city	tax_misc_cnty	tax_misc_schl	tax_misc_spec	tax_misc
B. Charges	charges_city	charges_cnty	charges_schl	charges_spec	charges
1) Airports	chg_airport_city	chg_airport_cnty	chg_airport_schl	chg_airport_spec	chg_airport
2) Hospitals	chg_hospitals_city	chg_hospitals_cnty	chg_hospitals_schl	chg_hospitals_spec	chg_hospitals
3) Sewers	chg_sewers_city	chg_sewers_cnty	chg_sewers_schl	chg_sewers_spec	chg_sewers
4) Solid Waste Management	chg_waste_mgmt_city	chg_waste_mgmt_cnty	chg_waste_mgmt_schl	chg_waste_mgmt_spec	chg_waste_mgmt
5) Highways	chg_highways_city	chg_highways_cnty	chg_highways_schl	chg_highways_spec	chg_highways
6) Housing & Community Dev't	chg_hous_commdev_city	chg_hous_commdev_cnty	chg_hous_commdev_schl	chg_hous_commdev_spec	chg_hous_commdev
7) Parking	chg_parking_city	chg_parking_cnty	chg_parking_schl	chg_parking_spec	chg_parking
8) Parks & Recreation	chg_parks_rec_city	chg_parks_rec_cnty	chg_parks_rec_schl	chg_parks_rec_spec	chg_parks_rec
9) Seaports	chg_seaport_city	chg_seaport_cnty	chg_seaport_schl	chg_seaport_spec	chg_seaport
10) Other Charges	chg_other_city	chg_other_cnty	chg_other_schl	chg_other_spec	chg_other
c. Miscellaneous General Revenue	misc_general_rev_city	misc_general_rev_cnty	misc_general_rev_schl	misc_general_rev_spec	misc_general_rev
1) Interest Earnings	misc_interest_city	misc_interest_cnty	misc_interest_schl	misc_interest_spec	misc_interest
2) Fines & Forfeits	misc_fines_fees_city	misc_fines_fees_cnty	misc_fines_fees_schl	misc_fines_fees_spec	misc_fines_fees
3) Special Assessments	misc_spec_assess_city	misc_spec_assess_cnty	misc_spec_assess_schl	misc_spec_assess_spec	misc_spec_assess
4) Other General Revenue	misc_other_city	misc_other_cnty	misc_other_schl	misc_other_spec	misc_other
Utility Revenue	rev_utility_city	rev_utility_cnty	rev_utility_schl	rev_utility_spec	rev_utility
1. Water Supply	rev_utility_water_city	rev_utility_water_cnty	rev_utility_water_schl	rev_utility_water_spec	rev_utility_water
2. Transit	rev_utility_transit_city	rev_utility_transit_cnty	rev_utility_transit_schl	rev_utility_transit_spec	rev_utility_transit

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3. Electric	rev_utility_elec_city	rev_utility_elec_cnty	rev_utility_elec_schl	rev_utility_elec_spec	rev_utility_elec
4. Gas	rev_utility_gas_city	rev_utility_gas_cnty	rev_utility_gas_schl	rev_utility_gas_spec	rev_utility_gas
Liquor Store Revenue	rev_liquor_store_city	rev_liquor_store_cnty	rev_liquor_store_schl	rev_liquor_store_spec	rev_liquor_store
General Expenditures	spending_general_city	spending_general_cnty	spending_general_schl	spending_general_spec	spending_general
1. Education	education_city	education_cnty	education_schl	education_spec	education
a) K-12 Education	educ_elem_sec_city	educ_elem_sec_cnty	educ_elem_sec_schl	educ_elem_sec_spec	educ_elem_sec
b) Higher Education	educ_higher_city	educ_higher_cnty	educ_higher_schl	educ_higher_spec	educ_higher
c) Libraries	libraries_city	libraries_cnty	libraries_schl	libraries_spec	libraries
2. Health & Welfare	health_welfare_city	health_welfare_cnty	health_welfare_schl	health_welfare_spec	health_welfare
a) Hospitals	hospitals_city	hospitals_cnty	hospitals_schl	hospitals_spec	hospitals
b) Health	health_city	health_cnty	health_schl	health_spec	health
c) Public Welfare	public_welfare_city	public_welfare_cnty	public_welfare_schl	public_welfare_spec	public_welfare
3. Transportation	transportation_city	transportation_cnty	transportation_schl	transportation_spec	transportation
a) Highways	highways_city	highways_cnty	highways_schl	highways_spec	highways
b) Parking Facilities	parking_city	parking_cnty	parking_schl	parking_spec	parking
c) Airports	airport_city	airport_cnty	airport_schl	airport_spec	airport
d) Seaports	seaport_city	seaport_cnty	seaport_schl	seaport_spec	seaport
4. Public Safety	public_safety_city	public_safety_cnty	public_safety_schl	public_safety_spec	public_safety
a) Police Protection	police_city	police_cnty	police_schl	police_spec	police
b) Fire Protection	fire_city	fire_cnty	fire_schl	fire_spec	fire
c) Corrections	corrections_city	corrections_cnty	corrections_schl	corrections_spec	corrections
d) Inspection & Regulation	inspection_city	inspection_cnty	inspection_schl	inspection_spec	inspection
5. Environment & Housing	envir_housing_city	envir_housing_cnty	envir_housing_schl	envir_housing_spec	envir_housing
a) Housing & Community Development	housing_commddevt_city	housing_commddevt_cnty	housing_commddevt_schl	housing_commddevt_spec	housing_commddevt
b) Parks & Recreation	parks_recreation_city	parks_recreation_cnty	parks_recreation_schl	parks_recreation_spec	parks_recreation
c) Sewers	sewers_city	sewers_cnty	sewers_schl	sewers_spec	sewers
d) Solid Waste Management	waste_mgmt_city	waste_mgmt_cnty	waste_mgmt_schl	waste_mgmt_spec	waste_mgmt
e) Natural Resources	natural_resources_city	natural_resources_cnty	natural_resources_schl	natural_resources_spec	natural_resources
6. Governmental Administration	administration_city	administration_cnty	administration_schl	administration_spec	administration
a) Financial Administration	admin_financial_city	admin_financial_cnty	admin_financial_schl	admin_financial_spec	admin_financial
b) Judicial & Legal	admin_judicial_city	admin_judicial_cnty	admin_judicial_schl	admin_judicial_spec	admin_judicial
c) General Public Buildings	public_buildings_city	public_buildings_cnty	public_buildings_schl	public_buildings_spec	public_buildings
d) Other Governmental Administration	admin_other_city	admin_other_cnty	admin_other_schl	admin_other_spec	admin_other
7. Interest on General Debt	interest_general_city	interest_general_cnty	interest_general_schl	interest_general_spec	interest_general
8. Miscellaneous	misc_city	misc_cnty	misc_schl	misc_spec	misc
a) Misc. Commercial Activities	commercial_activ_city	commercial_activ_cnty	commercial_activ_schl	commercial_activ_spec	commercial_activ
b) Other General Expenditures	other_gen_spending_city	other_gen_spending_cnty	other_gen_spending_schl	other_gen_spending_spec	other_gen_spending
Utility Expenditures	spending_utility_city	spending_utility_cnty	spending_utility_schl	spending_utility_spec	spending_utility

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1. Water Supply	utility_water_city	utility_water_cnty	utility_water_schl	utility_water_spec	utility_water
2. Transit	utility_transit_city	utility_transit_cnty	utility_transit_schl	utility_transit_spec	utility_transit
3. Electric	utility_elec_city	utility_elec_cnty	utility_elec_schl	utility_elec_spec	utility_elec
4. Gas	utility_gas_city	utility_gas_cnty	utility_gas_schl	utility_gas_spec	utility_gas
Liquor Store Expenditures	spend_liquor_store_city	spend_liquor_store_cnty	spend_liquor_store_schl	spend_liquor_store_spec	spend_liquor_store
Total Expenditures	spending_total_city	spending_total_cnty	spending_total_schl	spending_total_spec	spending_total
A. Intergovernmental Expenditures	spend_intergovt_city	spend_intergovt_cnty	spend_intergovt_schl	spend_intergovt_spec	spend_intergovt
B. Direct Expenditures	spend_direct_city	spend_direct_cnty	spend_direct_schl	spend_direct_spec	spend_direct
1. Current Operations	spend_current_ops_city	spend_current_ops_cnty	spend_current_ops_schl	spend_current_ops_spec	spend_current_ops
2. Capital Outlay	spend_capital_city	spend_capital_cnty	spend_capital_schl	spend_capital_spec	spend_capital
a) Construction	capital_construct_city	capital_construct_cnty	capital_construct_schl	capital_construct_spec	capital_construct
b) Equipment & Land Purchases	capital equip_city	capital equip_cnty	capital equip_schl	capital equip_spec	capital equip
3. Assistance & Subsidies	spend_assistance_city	spend_assistance_cnty	spend_assistance_schl	spend_assistance_spec	spend_assistance
4. Interest on Debt	spend_debtinterest_city	spend_debtinterest_cnty	spend_debtinterest_schl	spend_debtinterest_spec	spend_debtinterest
Exhibit: Salaries & Wages	salaries_wages_city	salaries_wages_cnty	salaries_wages_schl	salaries_wages_spec	salaries_wages
Capital Outlay					
A. General Capital Outlay	capital_general_city	capital_general_cnty	capital_general_schl	capital_general_spec	capital_general
1) K-12 Education	capital_elem_ed_city	capital_elem_ed_cnty	capital_elem_ed_schl	capital_elem_ed_spec	capital_elem_ed
2) Airports & Seaports	capital_air_ports_city	capital_air_ports_cnty	capital_air_ports_schl	capital_air_ports_spec	capital_air_ports
3) Highways	capital_highways_city	capital_highways_cnty	capital_highways_schl	capital_highways_spec	capital_highways
4) Housing & Community Development	capital_housing_city	capital_housing_cnty	capital_housing_schl	capital_housing_spec	capital_housing
5) Parks & Recreation	capital_parks_rec_city	capital_parks_rec_cnty	capital_parks_rec_schl	capital_parks_rec_spec	capital_parks_rec
6) Sewers	capital_sewers_city	capital_sewers_cnty	capital_sewers_schl	capital_sewers_spec	capital_sewers
7) Other General Capital Outlay	capital_other_gen_city	capital_other_gen_cnty	capital_other_gen_schl	capital_other_gen_spec	capital_other_gen
B. Utility Capital Outlay	capital_utility_city	capital_utility_cnty	capital_utility_schl	capital_utility_spec	capital_utility
1. Water Supply	capital_water_city	capital_water_cnty	capital_water_schl	capital_water_spec	capital_water
2. Transit	capital_transit_city	capital_transit_cnty	capital_transit_schl	capital_transit_spec	capital_transit
3. Electric	capital_electric_city	capital_electric_cnty	capital_electric_schl	capital_electric_spec	capital_electric
4. Gas	capital_gas_city	capital_gas_cnty	capital_gas_schl	capital_gas_spec	capital_gas
Debt Outstanding	debt_outstanding_city	debt_outstanding_cnty	debt_outstanding_schl	debt_outstanding_spec	debt_outstanding
1. Short-term	debt_short_term_city	debt_short_term_cnty	debt_short_term_schl	debt_short_term_spec	debt_short_term
2. Long-term	debt_long_term_city	debt_long_term_cnty	debt_long_term_schl	debt_long_term_spec	debt_long_term
Public Debt for Private Purposes	debt_private_purp_city	debt_private_purp_cnty	debt_private_purp_schl	debt_private_purp_spec	debt_private_purp
Debt and Assets					
Debt Issued (Long-term)	debt_issued_city	debt_issued_cnty	debt_issued_schl	debt_issued_spec	debt_issued
Debt Retired (Long-term)	debt_retired_city	debt_retired_cnty	debt_retired_schl	debt_retired_spec	debt_retired

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Cash and Security Holdings	cash_holdings_city	cash_holdings_cnty	cash_holdings_schl	cash_holdings_spec	cash_holdings
1. Funds to Pay Debt Service	cash_pay_debt_city	cash_pay_debt_cnty	cash_pay_debt_schl	cash_pay_debt_spec	cash_pay_debt
2. Funds Holding Bond Proceeds	cash_hold_bonds_city	cash_hold_bonds_cnty	cash_hold_bonds_schl	cash_hold_bonds_spec	cash_hold_bonds
3. Other	cash_other_city	cash_other_cnty	cash_other_schl	cash_other_spec	cash_other
Other Variables					
Census ID - City					id2_city
City Population					city_population
County Name					county_name
Census ID - County					id2_county
County Population					county_population
School District Type					relationship_city_school
School Enrollment in City (est.)					enrollment
School Districts - Number in City					districts_in_city
Consolidated City-County Govt					consolidated_govt