

## Appendix A: Replication of Data Consolidation

Instructions for replicating the the process of data organization we followed.

- Obtain the relevant files from the census: four (4) “fin\_data” files from 2008 – 2011, and one (1) “IndFin\_1967-2007.zip” file.
  - (Contact information is available from: <http://www.census.gov/govs/local/>)
- Extract these files to a directory on your computer
- Make sure that you have at least 20GB of space available on the drive where your SAS work directory is located, since the data files stored in memory get very large during this process.
- Paste the code from appendix C into a SAS program file.
- Change the directories referenced in the code so that they will work on your machine. There are several locations for these:
  - Line 4
    - Make sure to include the final “/IndFin0” after the file path pointing to the 1967-2007 folder.
  - Line 46
    - Make sure to include the final “/IndFin” (different from above) after the file path pointing to the 1967-2007 folder.
  - Line 114
    - This should point to the data file containing the 2011 data, the text “2011FinEstDAT\_ALL5modp\_pu.txt” fits the current census data, but these naming conventions change regularly.
  - Line 142
    - This should point to the file containing the 2011 government ID information
  - Line 168
    - Points to the 2010 financial data text file.
  - Line 196
    - Points to the 2010 government ID file.
  - Line 222
    - Points to the 2009 financial data text file.
  - Line 250
    - Points to the 2009 government ID file.
  - Line 276
    - Points to the 2008 financial data text file.
  - Line 304
    - Points to the 2008 government ID file.
  - Line 1189
    - This points to the location and file name where the final comma separated data file should be exported and saved.
- Run the SAS program, it should output a csv file with the consolidated data to the location you indicated on line 1189.

## Appendix B: Mapping Natural Language Variables to Census Data Codes

In table A1 we display the census codes used to create each of the database variables, or present a formula in cases where the variable is computed from other database variables. Variables listed as “.” Do not have a data code in the newest census data and will not have complete coverage in the database as a result. IGR stands for “intergovernmental revenue”, NEC stands for “not elsewhere classified”, LTD stands for “long term debt”, FFC stands for “full faith and credit”, and NG stands for “not guaranteed”.

**TABLE A1**  
**Corresponding Census Codes or Formulas for Each Database Variable**

Database Variable Name	Census Data Codes or Formula
Total_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, A90, A91, A92, A93, A94, X01, X02, X05, X08, Y01, Y02, Y04, Y11, Y12, Y51, Y52
Total_Rev_Own_Sources	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	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
Gen_Rev_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
Total_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
Property_Tax	T01
Tot_Sales__Gr_Rec_Tax	T09, T10, T11, T12, T13, T14, T15, T16, T19
Total_Gen_Sales_Tax	T09
Total_Select_Sales_Tax	T10, T11, T12, T13, T14, T15, T16, T19
Alcoholic_Beverage_Tax	T10

Amusement_Tax	T11
Insurance_Premium_Tax	T12
Motor_Fuels_Tax	T13
Pari_mutuels_Tax	T14
Public_Utility_Tax	T15
Tobacco_Tax	T16
Other_Select_Sales_Tax	T19
Total_License_Taxes	T20 , T21 , T22 , T23 , T24 , T25 , T27 , T28 , T29
Alcoholic_Beverage_Lic	T20
Amusement_License	T21
Corporation_License	T22
Hunting___Fishing_License	T23
Motor_Vehicle_License	T24
Motor_Veh_Oper_License	T25
Motor_Vehicle_License_Total	T24, T25
Public_Utility_License	T27
Occup_and_Bus_Lic_NEC	T28
Other_License_Taxes	T29
Total_Income_Taxes	T40 , T41 , T50 , T51 , T53 , T99
Individual_Income_Tax	T40
Corp_Net_Income_Tax	T41
Death_and_Gift_Tax	T50
Docum_and_Stock_Tr_Tax	T51
Severance_Tax	T53
Taxes_NEC	T99
Total_IG_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
Total_Fed_IG_Revenue	B01, B21, B22, B30, B42, B46, B50, B59, B79, B80, B89, B91, B92, B93, B94
Fed_IGR_Air_Transport	B01
Fed_IGR_Education	B21
Fed_IGR_Emp_Sec_Adm	B22
Fed_IGR_Gen_Rev_Shar	.
Fed_IGR_Gen_Support	B30
Fed_IGR_Health___Hos	B42
Fed_IGR_Highways	B46
Fed_IGR_Transit_Sub	B94
Fed_IGR_Hous_Com_Dev	B50
Fed_IGR_Natural_Res	B59
Fed_IGR_Public_Welf	B79
Fed_IGR_Sewerage	B80
Fed_IGR_Other	B89
Total_State_IG_Revenue	C21, C30, C42, C46, C50, C79, C80, C89, C91, C92, C93, C94
State_IGR_Education	C21
State_IGR_Tax_Relief	.
State_IGR_Oth_Gen_Sup	C30
State_IGR_Gen_Sup	State_IGR_Oth_Gen_Sup, State_IGR_Tax_Relief
State_IGR_Health___Hos	C42
State_IGR_Highways	C46

State_IGR_Transit_Sub	C94
State_IGR_Hous_Com_Dev	C50
State_IGR_Public_Welf	C79
State_IGR_Sewerage	C80
State_IGR_Other	C89
Tot_Local_IG_Rev	D21, D30, D42, D46, D50, D79, D80, D89, D91, D92, D93, D94
Local_IGR_InterSchool_Aid	D11
Local_IGR_Other_Education	D21
Local_IGR_Oth_Gen_Sup	D30
Local_IGR_Health___Hos	D42
Local_IGR_Highways	D46
Local_IGR_Transit_Sub	D94
Local_IGR_Hous_Com_Dev	D50
Local_IGR_Public_Welf	D79
Local_IGR_Sewerage	D80
Local_IGR_Other	D89
Tot_Chgs_and_Misc_Rev	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
Total_General_Charges	A01, A03, A09, A10, A12, A16, A18, A21, A36, A44, A45, A50, A56, A59, A60, A61, A80, A81, A87, A89
Chg_Air_Transportation	A01
Chg_Misc_Com_Activ	A03
Chg_Total_Education	A09, A10, A12, A16, A18, A21
Chg_Total_Elem_Education	Chg_Elem_Ed_Sch_Lunch, Chg_Elem_Ed_Tuition, Chg_Elem_Ed_NEC
Chg_Elem_Ed_Sch_Lunch	A09
Chg_Elem_Ed_Tuition	A10
Chg_Elem_Ed_NEC	A12
Chg_Total_High_Ed	A16, A18
Chg_Hospitals	A36
Chg_Highways	Chg_Regular_Highways, Chg_Toll_Highways
Chg_Regular_Highways	A44
Chg_Toll_Highways	A45
Chg_Housing___Comm_Dev	A50
Chg_Total_Nat_Res	A56 , A59
Chg_Parking	A60
Chg_Parks___Recreation	A61
Chg_Sewerage	A80
Chg_Solid_Waste_Mgmt	A81
Chg_Water_Transport	A87
Chg_All_Other_NEC	A89
Misc_General_Revenue	U01, U11, U20, U21, U30, U40, U41, U50, U95, U99
Special_Assessments	U01
Prop_Sale_Total	Prop_Sale_Hous_Com_Dev, Prop_Sale_Other
Prop_Sale_Hous_Com_Dev	.
Prop_Sale_Other	U11
Interest_Revenue	U20
Fines_and_Forfeits	U30
Rents_and_Royalties	U40 , U41

Net_Lottery_Revenue	U95
Misc_General_Rev_NEC	U99
Liquor_Stores_Revenue	A90
Total_Utility_Revenue	A91, A92, A93, A94
Water_Utility_Revenue	A91
Electric_Utility_Rev	A92
Gas_Utility_Rev	A93
Transit_Utility_Rev	A94
Total_Insur_Trust_Rev	X01, X02, X05, X08, Y01, Y02, Y04, Y11, Y12, Y51, Y52
Total_Insur_Trust_Ctrb	X01, X02, X05, Y01
Tot_Ins_Trust_Inv_Rev	X08, Y02
Total_Emp_Ret_Rev	X01, X02, X05, X08
Emp_Ret_Total_Ctrib	X01, X02, X05
Emp_Ret_Loc_Emp_Ctrib	X01
Emp_Ret_Loc_To_Loc_Sys	X04
Emp_Ret_From_Other_Gov	X05
Emp_Ret_Sta_To_Sta_Ctr	X06
Emp_Ret_Int_Rev	X08
Emp_Ret_Other_Earnings	.
Total_Unemp_Rev	Y01, Y02, Y04
Unemp_Payroll_Tax	Y01
Unemp_Int_Revenue	Y02
Unemp_Federal_Advances	Y04
Total_Expenditure	E01, E03, E04, E05, E12, E16, E18, E21, E22, E23, E24, E25, E26, E29, E31, E32, E36, E44, 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
Total_IG_Expenditure	L01, L04, L05, L12, L18, L23, L25, L29, L32, L36, L44, L50, 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, M52, M55, M56, M59, M60, M61, M62, M66, M67, M68, M79, M80, M81, M87, M89, M91, M92, M93, M94, Q12, Q18, S67, 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
Total_Current_Expnd	Total_Expenditure, - Total_Capital_Outlays
Total_Current_Oper	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
Total_Capital_Outlays	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
Total_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
Total_Other_Capital_Outlays	Total_Capital_Outlays, -Total_Construction
Tot_Assist___Subsidies	J19, J67, J68, J85
Total_Interest_on_Debt	I89, I91, I92, I93, I94
Total_Insur_Trust_Ben	X11, X12, Y05, Y06, Y14, Y53
Total_Salaries___Wages	Z00
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, 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
IG_Exp_To_State_Govt	L01, L04, L05, L12, L18, L23, L25, L29, L32, L36, L44, L50, L52, L59, L60, L61, L62, L66, L67, L79, L80, L81, L87, L89, L91, L92, L93, L94
IG_Exp_To_Local_Govts	M01, M04, M05, M12, M18, M21, M23, M24, M25, M29, M30, M32, M36, M44, M50, M52, M52, M55, M56, M59, M60, M61, M62, M66, M67, M68, M79, M80, M81, M87, M89, M91, M92, M93, M94
IG_Exp_To_Federal_Govt	S67, S74, S89
Direct_General_Expnd	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
General_Current_Expnd	General_Expenditure, - General_Capital_Outlay
General_Current_Oper	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
General_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
General_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
General_Capital_Outlay_Other	General_Capital_Outlay, -General_Construction
General_Assist___Sub	Tot_Assist___Subsidies
General_Debt_Interest	I89
Air_Trans_Total_Expnd	E01 , F01 , G01 , L01 , M01
Air_Trans_Direct_Expnd	E01 , F01 , G01
Air_Trans_Cap_Outlay	F01 , G01
Air_Trans_Current_Exp	Air_Trans_Direct_Expnd, -Air_Trans_Cap_Outlay
Air_Trans_Construction	F01
Air_Trans_IG_To_State	L01
Air_Trans_IG_Local_Govts	M01
Misc_Com_Activ_Tot_Exp	E03 , F03 , G03
Misc_Com_Activ_Cap_Out	F03 , G03
Misc_Com_Activ_Current_Exp	Misc_Com_Activ_Tot_Exp, -Misc_Com_Activ_Cap_Out
Misc_Com_Activ_Constr	F03
Correct_Total_Exp	E04 , F04 , G04 , E05 , F05 , G05 , L04 , L05 , M04 , M05
Correct_Direct_Exp	E04 , E05 , F04 , G04 , F05 , G05
Correct_Cap_Outlay	F04 , G04 , F05 , G05
Correct_Current_Exp	Correct_Direct_Exp, -Correct_Cap_Outlay
Correct_Construct	F04 , F05
Correct_IG_To_St	L04 , L05
Correct_IG_Loc_Govts	M04 , M05
Total_Educ_Total_Exp	E12, F12, G12, E16, F16, G16, E18, F18, G18, J19, E21, F21, G21, L12, M12, Q12, L18, M18, L21, M21
Total_Educ_Direct_Exp	E12, F12, G12, E16, F16, G16, E18, F18, G18, J19, E21, F21, G21

Total_Educ_Assist__Sub	J19
Total_Educ_Cap_Outlay	F12, F16, F18, F21, G12, G16, G18, G21
Total_Educ_Current_Exp	Total_Educ_Direct_Exp, -Total_Educ_Cap_Outlay
Total_Educ_Construct	F12 , F16 , F18 , F21
Elem_Educ_Total_Exp	E12, F12, G12, L12, M12, Q12
Elem_Educ_Direct_Exp	E12, F12, G12
Elem_Educ_Cap_Outlay	F12, G12
Elem_Educ_Current_Exp	Elem_Educ_Direct_Exp, -Elem_Educ_Cap_Outlay
Elem_Educ_Construction	F12
Elem_Educ_IG_To_State	L12
Elem_Educ_IG_Local_Govts	M12
Elem_Educ_IG_Sch_to_Sch	Q12
Higher_Ed_Total_Exp	E16, E18, F16, F18, G16, G18, L18, M18
Higher_Ed_Direct_Exp	E16, E18, F16, F18, G16, G18
Higher_Ed_Cap_Outlay	F16, F18, G16, G18
Higher_Ed_Current_Exp	Higher_Ed_Direct_Exp, -Higher_Ed_Cap_Outlay
Higher_Ed_Construct	F16, F18
Higher_Ed_IG_To_St	L18
Higher_Ed_IG_Loc_Govts	M18
Educ_NEC_Total_Expend	E21, F21, G21, L21, M21
Educ_NEC_Direct_Expend	E21, F21, G21
Educ_NEC_Assistance	.
Educ_NEC_Cap_Outlay	F21, G21
Educ_NEC_Current_Exp	Educ_NEC_Direct_Expend, -Educ_NEC_Cap_Outlay
Educ_NEC_Construction	F21
Educ_NEC_IG_To_State	L21
Educ_NEC_IG_Local_Govts	M21
Emp_Sec_Adm_Direct_Exp	E22 , F22 , G22
Emp_Sec_Adm_Cap_Outlay	F22 , G22
Emp_Sec_Adm_Current_Exp	Emp_Sec_Adm_Direct_Exp, -Emp_Sec_Adm_Cap_Outlay
Emp_Sec_Adm_Construct	F22
Fin_Admin_Total_Exp	E23, F23, G23, L23, M23
Fin_Admin_Direct_Exp	E23, F23, G23
Fin_Admin_Cap_Outlay	F23, G23
Fin_Admin_Current_Exp	Fin_Admin_Direct_Exp, -Fin_Admin_Cap_Outlay
Fin_Admin_Construction	F23
Fin_Admin_IG_To_State	L23
Fin_Admin_IG_Local_Govts	M23
Fire_Prot_Total_Expend	E24, F24, G24, L24, M24
Fire_Prot_Direct_Exp	E24, F24, G24
Fire_Prot_Cap_Outlay	F24, G24
Fire_Prot_Current_Exp	Fire_Prot_Direct_Exp, -Fire_Prot_Cap_Outlay
Fire_Prot_Construction	F24
Fire_Prot_IG_To_State	L24
Fire_Prot_IG_Local_Govts	M24
Judicial_Total_Expend	E25, F25, G25, L25, M25
Judicial_Direct_Expend	E25, F25, G25
Judicial_Cap_Outlay	F25, G25
Judicial_Current_Exp	Judicial_Direct_Expend, -Judicial_Cap_Outlay
Judicial_Construction	F25
Judicial_IG_To_State	L25

Judicial_IG_Local_Govts	M25
Cen_Staff_Total_Expend	E29, F29, G29, L29, M29
Cen_Staff_Direct_Exp	E29, F29, G29
Cen_Staff_Cap_Outlay	F29, G29
Cen_Staff_Current_Exp	Cen_Staff_Direct_Exp, -Cen_Staff_Cap_Outlay
Cen_Staff_Construction	F29
Cen_Staff_IG_To_State	L29
Cen_Staff_IG_Local_Govts	M29
Gen_Pub_Bldg_Total_Exp	E31, F31, G31
Gen_Pub_Bldg_Cap_Out	F31, G31
Gen_Pub_Bldg_Current_Exp	Gen_Pub_Bldg_Total_Exp, -Gen_Pub_Bldg_Cap_Out
Gen_Pub_Bldg_Construct	F31
Health_Total_Expend	E32, F32, G32, L32, M32
Health_Direct_Expend	E32, F32, G32
Health_Capital_Outlay	F32, G32
Health_Current_Exp	Health_Direct_Expend, -Health_Capital_Outlay
Health_Construction	F32
Health_IG_To_State	L32
Health_IG_Local_Govts	M32
Total_Hospital_Total_Exp	E36, F36, G36, L36, M36
Total_Hospital_Dir_Exp	E36, F36, G36
Total_Hospital_Cap_Out	F36, G36
Total_Hospital_Current_Exp	Total_Hospital_Dir_Exp, -Total_Hospital_Cap_Out
Total_Hospital_Construct	F36
Total_Hospital_IG_To_State	L36
Total_Hospital_IG_Loc_Govts	M36
Own_Hospital_Total_Exp	E37, F37, G37
Own_Hospital_Cap_Out	F37, G37
Own_Hospital_Current_Exp	Own_Hospital_Total_Exp, -Own_Hospital_Cap_Out
Own_Hospital_Construct	F37
Hosp_Other_Total_Exp	E39, F39, G39, L39, M39
Hosp_Other_Direct_Exp	E39, F39, G39
Hosp_Other_Cap_Outlay	F39, G39
Hosp_Other_Current_Exp	Hosp_Other_Direct_Exp, -Hosp_Other_Cap_Outlay
Hosp_Other_Construct	F39
Hosp_Other_IG_To_State	L39
Hosp_Other_IG_Loc_Govts	M39
Total_Highways_Tot_Exp	E44, F44, G44, E45, F45, G45, L44, M44
Total_Highways_Dir_Exp	E44, F44, G44, E45, F45, G45
Total_Highways_Cap_Out	F44, G44, F45, G45
Total_Highways_Current_Exp	Total_Highways_Dir_Exp, -Total_Highways_Cap_Out
Total_Highways_Construct	F44, F45
Regular_Hwy_Total_Exp	E44, F44, G44, L44, M44
Regular_Hwy_Direct_Exp	E44, F44, G44
Regular_Hwy_Cap_Outlay	F44, G44
Regular_Hwy_Current_Exp	Regular_Hwy_Direct_Exp, -Regular_Hwy_Cap_Outlay
Regular_Hwy_Construct	F44
Regular_Hwy_IG_To_Sta	L44
Regular_Hwy_IG_Loc_Govts	M44
Toll_Hwy_Total_Expend	E45, F45, G45
Toll_Hwy_Cap_Outlay	F45, G45

Toll_Hwy_Current_Exp	Toll_Hwy_Total_Expend, -Toll_Hwy_Cap_Outlay
Toll_Hwy_Construction	F45
Transit_Sub_Total_Exp	.
Transit_Sub_Direct_Sub	.
Transit_Sub_IG_To_Sta	.
Transit_Sub_IG_Loc_Govts	.
Transit_Sub_To_Own_Sys	.
Hous___Com_Total_Exp	E50, F50, G50, L50, M50
Hous___Com_Direct_Exp	E50, F50, G50
Hous___Com_Cap_Outlay	F50, G50
Hous___Com_Current_Exp	Hous___Com_Direct_Exp, -Hous___Com_Cap_Outlay
Hous___Com_Construct	F50
Hous___Com_IG_To_State	L50
Hous___Com_IG_Loc_Govts	M50
Libraries_Total_Expend	E52, F52, G52, L52, M52
Libraries_Direct_Exp	E52, F52, G52
Libraries_Cap_Outlay	F52, G52
Libraries_Current_Exp	Libraries_Direct_Exp, -Libraries_Cap_Outlay
Libraries_Construction	F52
Libraries_IG_To_State	L52
Libraries_IG_Local_Govts	M52
Natural_Res_Total_Exp	E55, F55, G55, M55, E56, F56, G56, M56, E59, F59, G59, L59, M59
Natural_Res_Direct_Exp	E55, F55, G55, E56, F56, G56, E59, F59, G59
Natural_Res_Cap_Outlay	F55, G55, F56, G56, F59, G59
Natural_Res_Current_Exp	Natural_Res_Direct_Exp, -Natural_Res_Cap_Outlay
Natural_Res_Construct	F55, F56, F59
Natural_Res_IG_To_Sta	L59
Natural_Res_IG_Loc_Govts	M55, M56, M59
Parking_Total_Expend	E60, F60, G60, L60, M60
Parking_Direct_Expend	E60, F60, G60
Parking_Capital_Outlay	F60, G60
Parking_Current_Exp	Parking_Direct_Expend, -Parking_Capital_Outlay
Parking_Construction	F60
Parking_IG_To_State	L60
Parking_IG_Local_Govts	M60
Parks___Rec_Total_Exp	E61, F61, G61, L61, M61
Parks___Rec_Direct_Exp	E61, F61, G61
Parks___Rec_Cap_Outlay	F61, G61
Parks___Rec_Current_Exp	Parks___Rec_Direct_Exp, -Parks___Rec_Cap_Outlay
Parks___Rec_Construct	F61
Parks___Rec_IG_To_Sta	L61
Parks___Rec_IG_Loc_Govts	M61
Police_Prot_Total_Exp	E62, F62, G62, L62, M62
Police_Prot_Direct_Exp	E62, F62, G62
Police_Prot_Cap_Outlay	F62, G62
Police_Prot_Current_Exp	Police_Prot_Direct_Exp, -Police_Prot_Cap_Outlay
Police_Prot_Construct	F62
Police_Prot_IG_To_Sta	L62
Police_Prot_IG_Loc_Govts	M62
Prot_Insp_Total_Exp	E66, F66, G66, L66, M66

Prot_Insp_Direct_Exp	E66, F66, G66
Prot_Insp_Cap_Outlay	F66, G66
Prot_Insp_Current_Exp	Prot_Insp_Direct_Exp, -Prot_Insp_Cap_Outlay
Prot_Insp_Construction	F66
Prot_Insp_IG_To_State	L66
Prot_Insp_IG_Local_Govts	M66
Public_Welf_Total_Exp	J67, L67, M67, J68 , M68, E74, E75, S74, E77, F77, G77, E79, F79, G79, L79, M79
Public_Welf_Direct_Exp	J67, J68 , E74, E75, E77, F77, G77, E79, F79, G79
Public_Welf_Cash_Asst	J67, J68, M67, M68
Public_Welf_Cap_Outlay	F77, G77, F79, G79
Public_Welf_Current_Exp	Public_Welf_Direct_Exp, -Public_Welf_Cap_Outlay, -Public_Welf_Cash_Asst
Public_Welf_Construct	F77, F79
Welf_Categ_Total_Exp	J67, L67, M67
Welf_Categ_Cash_Assist	J67
Welf_Categ_IG_To_State	L67
Welf_Categ_IG_Loc_Govts	M67
Welf_Cash_Total_Exp	J68 , M68
Welf_Cash_Cash_Assist	J68
Welf_Cash_IG_Local_Govts	M68
Welf_Vend_Pmts_Medical	E74
Welf_Vend_Pmts_NEC	E75
Welf_State_Share_Part_D	S74
Welf_Ins_Total_Exp	E77, F77, G77
Welf_Ins_Cap_Outlay	F77, G77
Welf_Ins_Current_Exp	F77
Welf_Ins_Construction	E79, F79, G79, L79, M79
Welf_NEC_Total_Expend	E79, F79, G79
Welf_NEC_Direct_Expend	F79, G79
Welf_NEC_Cap_Outlay	Welf_NEC_Direct_Expend, -Welf_NEC_Cap_Outlay
Welf_NEC_Current_Exp	F79
Welf_NEC_Construction	L79
Welf_NEC_IG_To_State	M79
Welf_NEC_IG_Local_Govts	E80, F80, G80, L80, M80
Sewerage_Total_Expend	E80, F80, G80
Sewerage_Direct_Expend	F80, G80
Sewerage_Cap_Outlay	Sewerage_Direct_Expend, -Sewerage_Cap_Outlay
Sewerage_Current_Exp	F80
Sewerage_Construction	L80
Sewerage_IG_To_State	M80
Sewerage_IG_Local_Govts	E81, F81, G81, L81, M81
SW_Mgmt_Total_Expend	E81, F81, G81
SW_Mgmt_Direct_Expend	F81, G81
SW_Mgmt_Capital_Outlay	SW_Mgmt_Direct_Expend, -SW_Mgmt_Capital_Outlay
SW_Mgmt_Current_Exp	F81
SW_Mgmt_Construction	L81
SW_Mgmt_IG_To_State	M81
SW_Mgmt_IG_Local_Govts	E87, F87, G87, L87, M87
Water_Trans_Total_Exp	E87, F87, G87
Water_Trans_Direct_Exp	

Water_Trans_Cap_Outlay	F87, G87
Water_Trans_Current_Exp	Water_Trans_Direct_Exp, -Water_Trans_Cap_Outlay
Water_Trans_Construct	F87
Water_Trans_IG_To_Sta	L87
Water_Trans_IG_Loc_Govts	M87
Interest_on_Gen_Debt	I89
General_NEC_Total_Exp	E89, F89, G89, L89, M89, S89, J89
General_NEC_Direct_Exp	E89, F89, G89, J89
VetBonus	J89
General_NEC_Cap_Outlay	F89, G89
General_NEC_Current_Exp	General_NEC_Direct_Exp, -General_NEC_Cap_Outlay, - VetBonus
General_NEC_Construct	F89
General_NEC_IG_To_St	L89
General_NEC_IG_Loc_Govts	M89
General_NEC_IG_To_Fed	S89
Liquor_Stores_Tot_Exp	E90, F90, G90
Liquor_Stores_Cap_Out	F90, G90
Liquor_Stores_Current_Exp	Liquor_Stores_Tot_Exp, -Liquor_Stores_Cap_Out
Liquor_Stores_Constr	F90
Total_Util_Total_Exp	E91, I91, F91, G91, L91, M91, E92, I92, F92, G92, L92, M92, E93, I93, F93, G93, L93, M93, E94, I94, F94, G94, L94, M94
Total_Util_Inter_Exp	I91, I92, I93, I94
Total_Util_Cap_Outlay	F91, F92, F93, F94, G91, G92, G93, G94
Total_Util_Current_Exp	Total_Util_Total_Exp, -Total_Util_Inter_Exp, - Total_Util_Cap_Outlay
Total_Util_Construct	F91, F92, F93, F94
Water_Util_Total_Exp	E91, I91, F91, G91, L91, M91
Water_Util_Inter_Exp	I91
Water_Util_Cap_Outlay	F91, G91
Water_Util_Current_Exp	Water_Util_Total_Exp, -Water_Util_Inter_Exp, - Water_Util_Cap_Outlay
Water_Util_Construct	F91
Elec_Util_Total_Exp	E92, I92, F92, G92, L92, M92
Elec_Util_Inter_Exp	I92
Elec_Util_Cap_Outlay	F92, G92
Elec_Util_Current_Exp	Elec_Util_Total_Exp, -Elec_Util_Inter_Exp, - Elec_Util_Cap_Outlay
Elec_Util_Construct	F92
Gas_Util_Total_Exp	E93, I93, F93, G93, L93, M93
Gas_Util_Inter_Exp	I93
Gas_Util_Cap_Outlay	F93, G93
Gas_Util_Current_Exp	Gas_Util_Total_Exp, -Gas_Util_Inter_Exp, - Gas_Util_Cap_Outlay
Gas_Util_Construct	F93
Trans_Util_Total_Exp	E94, I94, F94, G94, L94, M94
Trans_Util_Inter_Exp	I94
Trans_Util_Cap_Outlay	F94, G94
Trans_Util_Current_Exp	Trans_Util_Total_Exp, -Trans_Util_Inter_Exp, - Trans_Util_Cap_Outlay
Trans_Util_Construct	F94

Emp_Ret_Total_Expend	X11, X12
Emp_Ret_Benefit_Paymts	X11
Emp_Ret_Withdrawals	X12
Emp_Ret_Other_Paymts	.
Unemp_Comp_Total_Exp	Y05, Y06
Unemp_Comp_Ben_Paymts	Y05
Unemp_Ext__Spec_Pmts	Y06
Total_Debt_Outstanding	_44T, _49U, _64V
Total_Long_Term_Debt_Out	_44T, _49U
ST_Debt_End_of_Year	_64V
Total_Beg_LTD_Out	_19T, _19U
Beg_LTD_Out_Private_Purp	_19T
Beg_LTD_Out_All_Other	_19U
Beg_LTD_Out_Utility	. *All detailed debt codes were discontinued in 2005
Beg_LTD_Out_Water_Util	.
Beg_LTD_Out_Elec_Util	.
Beg_LTD_Out_Gas_Util	.
Beg_LTD_Out_Trans_Util	.
Beg_LTD_Out_General	.
Beg_LTD_Out_Education	.
Beg_LTD_Out_Priv_Purp	.
Beg_LTD_Out_Other_NEC	.
Total_LTD_Issued	_24T, _29U
LTD_Iss_Private_Purp	_24T
LTD_Iss_All_Other	_29U
LTD_Iss_Utility	.
LTD_Iss_Util_Water	.
LTD_Iss_Util_Electric	.
LTD_Iss_Util_Gas_Supply	.
LTD_Iss_Util_Transit	.
LTD_Iss_General	.
LTD_Iss_Gen_Elem_Educ	.
LTD_Iss_Gen_Other_Educ	.
LTD_Iss_Gen_Other_NEC	.
Total_LTD_Iss_FFC	.
LTD_Iss_FFC_Utility	.
LTD_Iss_FFC_Water_Util	.
LTD_Iss_FFC_Elec_Util	.
LTD_Iss_FFC_Gas_Util	.
LTD_Iss_FFC_Trans_Util	.
LTD_Iss_FFC_General	.
LTD_Iss_FFC_Elem_Educ	.
LTD_Iss_FFC_Other_Educ	.
LTD_Iss_FFC_Other_NEC	.
Total_LTD_Iss_NG	.
LTD_Iss_NG_Utility	.
LTD_Iss_NG_Water_Util	.
LTD_Iss_NG_Elec_Util	.
LTD_Iss_NG_Gas_Util	.
LTD_Iss_NG_Trans_Util	.
LTD_Iss_NG_General	.

LTD_Iss_NG_Elem_Educ	.
LTD_Iss_NG_Other_Educ	.
LTD_Iss_NG_Private_Purp	.
LTD_Iss_NG_Other_NEC	.
Total_LTD_Iss_Unsp	.
LTD_Iss_Unsp_Utility	.
LTD_Iss_Unsp_Water_Util	.
LTD_Iss_Unsp_Elec_Util	.
LTD_Iss_Unsp_Gas_Util	.
LTD_Iss_Unsp_Trans_Util	.
LTD_Iss_Unsp_General	.
LTD_Iss_Unsp_Elem_Educ	.
LTD_Iss_Unsp_Other_Educ	.
LTD_Iss_Unsp_Other_NEC	.
Total_LTD_Retired	_34T, _39U
LTD_Ret_Private_Purp	_34T
LTD_Ret_All_Other	_39U
LTD_Ret_Utility	.
LTD_Ret_Util_Water	.
LTD_Ret_Util_Electric	.
LTD_Ret_Util_Gas_Supply	.
LTD_Ret_Util_Transit	.
LTD_Ret_General	.
LTD_Ret_Gen_Elem_Educ	.
LTD_Ret_Gen_Other_Educ	.
LTD_Ret_Gen_Other_NEC	.
Total_LTD_Ret_FFC	.
LTD_Ret_FFC_Utility	.
LTD_Ret_FFC_Water_Util	.
LTD_Ret_FFC_Elec_Util	.
LTD_Ret_FFC_Gas_Util	.
LTD_Ret_FFC_Trans_Util	.
LTD_Ret_FFC_General	.
LTD_Ret_FFC_Elem_Educ	.
LTD_Ret_FFC_Other_Educ	.
LTD_Ret_FFC_Other_NEC	.
Total_LTD_Ret_NG	.
LTD_Ret_NG_Utility	.
LTD_Ret_NG_Water_Util	.
LTD_Ret_NG_Elec_Util	.
LTD_Ret_NG_Gas_Util	.
LTD_Ret_NG_Trans_Util	.
LTD_Ret_NG_General	.
LTD_Ret_NG_Elem_Educ	.
LTD_Ret_NG_Other_Educ	.
LTD_Ret_NG_Private_Purp	.
LTD_Ret_NG_Other_NEC	.
Total_LTD_Ret_Unsp	.
LTD_Ret_Unsp_Utility	.
LTD_Ret_Unsp_Water_Util	.
LTD_Ret_Unsp_Elec_Utili	.

LTD_Ret_Unsp_Gas_Util	.
LTD_Ret_Unsp_Trans_Util	.
LTD_Ret_Unsp_General	.
LTD_Ret_Unsp_Elem_Educ	.
LTD_Ret_Unsp_Other_Educ	.
LTD_Ret_Unsp_Other_NEC	.
Total_LTD_Out	_44T, _49U
LTD_Out_Private_Purp	_44T
LTD_Out_All_Other	_49U
Total_LTD_Out_Utility	.
LTD_Out_Util_Water	.
LTD_Out_Util_Electric	.
LTD_Out_Util_Gas_Supply	.
LTD_Out_Util_Transit	.
LTD_Out_General	.
LTD_Out_Gen_Elem_Educ	.
LTD_Out_Gen_Other_Educ	.
LTD_Out_Gen_Other_NEC	.
Total_LTD_Out_FFC	.
LTD_Out_FFC_Utility	.
LTD_Out_FFC_Water_Util	.
LTD_Out_FFC_Elec_Util	.
LTD_Out_FFC_Gas_Util	.
LTD_Out_FFC_Trans_Util	.
LTD_Out_FFC_General	.
LTD_Out_FFC_Elem_Educ	.
LTD_Out_FFC_Other_Educ	.
LTD_Out_FFC_Other_NEC	.
Tot_LTD_Out_NG	.
LTD_Out_NG_Utility	.
LTD_Out_NG_Water_Util	.
LTD_Out_NG_Elec_Util	.
LTD_Out_NG_Gas_Util	.
LTD_Out_NG_Trans_Util	.
LTD_Out_NG_General	.
LTD_Out_NG_Elem_Educ	.
LTD_Out_NG_Other_Educ	.
LTD_Out_NG_Private_Purp	.
LTD_Out_NG_Other_NEC	.
Total_Cash___Securities	W01, W31, W61, X21, X30, Z77, Z78, X42, X44, X47, Y07, Y08, Y21, Y61
Insur_Trust_Cash___Sec	X21, X30, Z77, Z78, X42, X44, X47, Y07, Y08, Y21, Y61
Emp_Retire_Cash___Sec	X21, X30, X35, Z77, Z78, X42, X47, X44
Emp_Retire_Cash___Dep	X21
Emp_Retire_Total_Sec	X30, X35, Z77, Z78, X42, X47, X44
Emp_Retire_Sec_Tot_Fed	X30
Emp_Retire_Sec_S_L_Secur	X35
Emp_Retire_Sec_Tot_Nong	Z77, Z78, X42, X47, X44
Emp_Retire_Sec_Corp_Bds	Z77
Emp_Retire_Sec_Corp_Stk	Z78
Emp_Retire_Sec_Mortgages	X42

Emp_Retire_Sec_Misc_Inv	X47
Emp_Retire_Sec_Oth_Nong	X44
Unemp_Comp_Cash___Sec	Y07, Y08
Unemp_Comp_Bal_In_US_Tr	Y07
Unemp_Comp_Other_Balance	Y08
Nonin_Trust_Cash___Sec	W01, W31, W61
Sinking_Fd_Cash___Sec	W01
Bond_Fd_Cash___Sec	W31
Oth_Nonin_Fd_Cash___Sec	W61

---

## Appendix C: Sas Code for Data Consolidation

The following is the complete SAS code we used to consolidate all of the files we received from the census. Please refer to appendix A for step by step instructions for using this SAS code.

```
* This sas macro merges the historical data files that the census provides;
%macro census;
* Defines the text that is repeated in each census file. Base text should be
changed to your correct file path (it is declared twice in the code, so
change both);
%LET BaseText = E:/CensusData/IndFin/IndFin0;
%LET EndTextA = a.Txt;
%LET EndTextB = b.Txt;
%LET EndTextC = c.Txt;
%do i = 7 %to 0 %by -1;
    * Import the data from each of the three physical files in the current
year;
    %Let FileName = &BaseText&i&EndTextA; *Creates concatenated file names
following the census naming conventions;
    proc import datafile="&FileName" out=DataA dbms=dml replace;
        delimiter=",";
        getnames=yes;
        GUESSINGROWS=700; *This takes longer to run than is optimal, but
will help to ensure that the data types created by proc import are correct.;
    run;
    %Let FileName = &BaseText&i&EndTextB;
    proc import datafile="&FileName" out=DataB dbms=dml replace;
        delimiter=",";
        getnames=yes;
    run;
    %Let FileName = &BaseText&i&EndTextC;
    proc import datafile="&FileName" out=DataC dbms=dml replace;
        delimiter=",";
        getnames=yes;
    run;
    * Merge the three data items into one;
    Data LatestData;
        Merge DataA DataB DataC;
        by ID;
    run;
    * The if then else structure allows the larger data set to be created
for the first set of files;
    %if &i = 7 %then
        %do;
            * Add trailing zeros to the ID number to match the format in more
recent data;
            Data LargeData;
            set LatestData;
            run;
            %end;
    %else
        %do;
            * Append the most recently merged data to the larger data file;
            PROC APPEND BASE= LargeData DATA= LatestData force;
            RUN;
        %end;
    %end;
```

```

%end;
%LET BaseText = E:/CensusData/IndFin/IndFin; * Make sure to change this
destination to match your file system;
%do i = 70 %to 99;
* Import the data from each of the three physical files in the current year;
  %Let FileName = &BaseText&i&EndTextA; *Creates concatenated file names
following the census naming conventions;
  proc import datafile="&FileName" out=DataA dbms=dlm replace;
    delimiter=",";
    getnames=yes;
    GUESSINGROWS=700;

  run;
  %Let FileName = &BaseText&i&EndTextB;
  proc import datafile="&FileName" out=DataB dbms=dlm replace;
    delimiter=",";
    getnames=yes;
  run;
  %Let FileName = &BaseText&i&EndTextC;
  proc import datafile="&FileName" out=DataC dbms=dlm replace;
    delimiter=",";
    getnames=yes;
  run;
  * Merge the three data items into one;
  Data LatestData;
    Merge DataA DataB DataC;
    by ID;
  run;
  * Append the most recently merged data to the larger data file;
  PROC APPEND BASE= LargeData DATA= LatestData force;
  RUN;
%end;
%do i = 67 %to 67;
* Import the data from each of the three physical files in the current year;
  %Let FileName = &BaseText&i&EndTextA; *Creates concatenated file names
following the census naming conventions;
  proc import datafile="&FileName" out=DataA dbms=dlm replace;
    delimiter=",";
    getnames=yes;
    GUESSINGROWS=700;

  run;
  %Let FileName = &BaseText&i&EndTextB;
  proc import datafile="&FileName" out=DataB dbms=dlm replace;
    delimiter=",";
    getnames=yes;
  run;
  %Let FileName = &BaseText&i&EndTextC;
  proc import datafile="&FileName" out=DataC dbms=dlm replace;
    delimiter=",";
    getnames=yes;
  run;
  * Merge the three data items into one;
  Data LatestData;
    Merge DataA DataB DataC;
    by ID;
  run;
  * Append the most recently merged data to the larger data file;
  PROC APPEND BASE= LargeData DATA= LatestData force;

```

```

        RUN;
    %end;

%MEND Census;

* This line runs the macro shown above;
%Census;

*Create variables not existing in earlier data that can be calculated from
it;
Data LargeData;
    Set LargeData;
    *Manipulate certain identification variables that can be improved in
the overall database;
    FunctionCode = .;
    Enrollment = .;
    if Type_Code = '4' then
        do;
            FunctionCode = Population;
            Population = .;
            Enrollment = .;
        end;
    if Type_Code = '5' then
        do;
            FunctionCode = .;
            Enrollment = Population;
            Population = .;
        end;
    run;

* We now need to format the newer census data to roughly match the format of
the earlier data.  This process is;
* accomplished without a macro because there are only a few years of newer
data, and the file names tend to be non-standard;
* Make sure that you change the "Inflie" line on each of the data steps to
the path for the files on your system.

* Read the financial data file in fixed width format, dollar signs indicate
values which are stored as characters;
DATA FinancialData;
    INFILE 'E:/CensusData/2011/2011FinEstDAT_ALL5modp_pu.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 itemcode $ 15-17 data 18-29 year 30-33 code $ 34;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Transpose the financial information file so that every government ID number
corresponds to one row and every data item has its own column;
PROC TRANSPOSE data=work.FinancialData
                out=work.TransposedData
                name=Year;
    var data;
    by id;
    id itemcode;
run;

```

```

* Change the "year" variable in the financial data matrix to be the year we
are currently working with;
Data TransposedDates;
    Set work.TransposedData;
    Year = 2011;
run;

* Sort each of the matrices by ID code in preparation for merging them.;
proc sort data=TransposedDates;
    by id;
run;

* Read the government information file as a fixed width text file. Dollar
signs indicate fields that are coded as text.;
DATA Identification;
    INFILE 'E:/CensusData/2011/fin_gid_2011.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 Name $ 15-78 CountyName $ 79-113 FIPSstate $ 114-115 FIPScounty $ 116-
118 FIPSplace $ 119-123 Population 124-132 PopYear $ 133-134 Enrollment 135-
141 EnrollYear $ 142-143 FunctionCode 144-145 SchoolLevel $ 146-147 FYEnd $
148-151 SurveyYear $ 152-153;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Merge the government identification file with the transposed, dated,
financial information file;
Data LatestData;
    Merge Identification TransposedDates;
    By id;
    run;

*Concatenate the Latest data to the larger data file preserving every data
element for later reorganization;
Data NewData;
    Set LatestData;
Run;

*Begin the same process for the 2010 data;
*
*
*
*

* Read the financial data file in fixed width format, dollar signs indicate
values which are stored as characters;
DATA FinancialData;
    INFILE 'E:/CensusData/2010/2010FinEstDAT_ALL12modp_pu.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 itemcode $ 15-17 data 18-29 year 30-33 code $ 34;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Transpose the financial information file so that every government ID number
corresponds to one row and every data item has its own column;

```

```

PROC TRANSPOSE data=work.FinancialData
                out=work.TransposedData
                name=Year;
                var data;
                by id;
                id itemcode;
run;

* Change the "year" variable in the financial data matrix to be the year we
are currently working with;
Data TransposedDates;
    Set work.TransposedData;
    Year = 2010;
run;

* Sort each of the matrices by ID code in preparation for merging them.;
proc sort data=TransposedDates;
    by id;
run;

* Read the government information file as a fixed width text file. Dollar
signs indicate fields that are coded as text.;
DATA Identification;
    INFILE 'E:/CensusData/2010/fin_gid_2010.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 Name $ 15-78 CountyName $ 79-113 FIPSstate $ 114-115 FIPScounty $ 116-
118 FIPSplace $ 119-123 Population 124-132 PopYear $ 133-134 Enrollment 135-
141 EnrollYear $ 142-143 FunctionCode 144-145 SchoolLevel $ 146-147 FYEnd $
148-151 SurveyYear $ 152-153;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Merge the government identification file with the transposed, dated,
financial information file;
Data LatestData;
    Merge Identification TransposedDates;
    By id;
run;

*Concatenate the Latest data to the larger data file preserving every data
element for later reorganization;
Data NewData;
    Set NewData LatestData;
Run;

*Begin the same process for the 2009 data;
*
*
*
*;

* Read the financial data file in fixed width format, dollar signs indicate
values which are stored as characters;
DATA FinancialData;
    INFILE 'E:/CensusData/2009/2009FinEstDAT_ALL16modp_pu.txt'

```

```

        MISSOVER;
        INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 itemcode $ 15-17 data 18-29 year 30-33 code $ 34;
        id = cats(of id_state id_type id_county id_unit);
RUN;

* Transpose the financial information file so that every government ID number
corresponds to one row and every data item has its own column;
PROC TRANSPOSE data=work.FinancialData
                out=work.TransposedData
                name=Year;
                var data;
                by id;
                id itemcode;
run;

* Change the "year" variable in the financial data matrix to be the year we
are currently working with;
Data TransposedDates;
    Set work.TransposedData;
    Year = 2009;
run;

* Sort each of the matrices by ID code in preparation for merging them.;
proc sort data=TransposedDates;
    by id;
run;

* Read the government information file as a fixed width text file. Dollar
signs indicate fields that are coded as text.;
DATA Identification;
    INFILE 'E:/CensusData/2009/fin_gid_2009.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 Name $ 15-78 CountyName $ 79-113 FIPSstate $ 114-115 FIPScounty $ 116-
118 FIPSplace $ 119-123 Population 124-132 PopYear $ 133-134 Enrollment 135-
141 EnrollYear $ 142-143 FunctionCode 144-145 SchoolLevel $ 146-147 FYEnd $
148-151 SurveyYear $ 152-153;
        id = cats(of id_state id_type id_county id_unit);
RUN;

* Merge the government identification file with the transposed, dated,
financial information file;
Data LatestData;
    Merge Identification TransposedDates;
    By id;
run;

*Concatenate the Latest data to the larger data file preserving every data
element for later reorganization;
Data NewData;
    Set NewData LatestData;
Run;

*Begin the same process for the 2008 data;
*
*
```

```

*
*
* Read the financial data file in fixed width format, dollar signs indicate
values which are stored as characters;
DATA FinancialData;
    INFILE 'E:/CensusData/2008/2008FinInddiv15_modp3.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 itemcode $ 15-17 data 18-29 year 30-33 code $ 34;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Transpose the financial information file so that every government ID number
corresponds to one row and every data item has its own column;
PROC TRANSPOSE data=work.FinancialData LET
    out=work.TransposedData
    name=Year;
    var data;
    by id;
    id itemcode;
run;

* Change the "year" variable in the financial data matrix to be the year we
are currently working with;
Data TransposedDates;
    Set work.TransposedData;
    Year = 2008;
run;

* Sort each of the matrices by ID code in preparation for merging them.;
proc sort data=TransposedDates;
    by id;
run;

* Read the government information file as a fixed width text file. Dollar
signs indicate fields that are coded as text.;
DATA Identification;
    INFILE 'E:/CensusData/2008/fin_gid_2008.txt'
    MISSOVER;
    INPUT id_state $ 1-2 id_type $ 3 id_county $ 4-6 id_unit $ 7-9 id_add $
10-14 Name $ 15-78 CountyName $ 79-113 FIPSstate $ 114-115 FIPScounty $ 116-
118 FIPSplace $ 119-123 Population 124-132 PopYear $ 133-134 Enrollment 135-
141 EnrollYear $ 142-143 FunctionCode 144-145 SchoolLevel $ 146-147 FYEnd $
148-151 SurveyYear $ 152-153;
    id = cats(of id_state id_type id_county id_unit);
RUN;

* Merge the government identification file with the transposed, dated,
financial information file;
Data LatestData;
    Merge Identification TransposedDates;
    By id;
run;

```

\*Concatenate the Latest data to the larger data file preserving every data element for later reorganization;

**Data** NewData;

**Set** NewData LatestData;

**Run;**

\*  
\*  
\*  
\*

\*Manually convert the newer data to the format of the older data and keep only variables that exist in the final data set;

**Data** ConvertedNewData (**keep**= SurveyYr Year4 ID State\_Code Type\_Code County Name FIPS\_Code\_State FYEndDate YearPop SchLevCode Population Total\_Revenue Total\_Rev\_Own\_Sources General\_Revenue Gen\_Rev\_Own\_Sources Total\_Taxes Property\_Tax Tot\_Sales\_\_\_Gr\_Rec\_Tax Total\_Gen\_Sales\_Tax Total\_Select\_Sales\_Tax Alcoholic\_Beverage\_Tax Amusement\_Tax Insurance\_Premium\_Tax Motor\_Fuels\_Tax Pari\_mutuels\_Tax Public\_Utility\_Tax Tobacco\_Tax Other\_Select\_Sales\_Tax Total\_License\_Taxes Alcoholic\_Beverage\_Lic Amusement\_License Corporation\_License Hunting\_\_\_Fishing\_License Motor\_Vehicle\_License Motor\_Veh\_Oper\_License Public\_Utility\_License Occup\_and\_Bus\_Lic\_NEC Other\_License\_Taxes Total\_Income\_Taxes Individual\_Income\_Tax Corp\_Net\_Income\_Tax Death\_and\_Gift\_Tax Docum\_and\_Stock\_Tr\_Tax Severance\_Tax Taxes\_NEC Total\_IG\_Revenue Total\_Fed\_IG\_Revenue Fed\_IGR\_Air\_Transport Fed\_IGR\_Education Fed\_IGR\_Emp\_Sec\_Adm Fed\_IGR\_Gen\_Rev\_Shar Fed\_IGR\_Gen\_Support Fed\_IGR\_Health\_\_\_Hos Fed\_IGR\_Highways Fed\_IGR\_Transit\_Sub Fed\_IGR\_Hous\_Com\_Dev Fed\_IGR\_Natural\_Res Fed\_IGR\_Public\_Welf Fed\_IGR\_Sewerage Fed\_IGR\_Other Total\_State\_IG\_Revenue State\_IGR\_Education State\_IGR\_Tax\_Relief State\_IGR\_Oth\_Gen\_Sup State\_IGR\_Health\_\_\_Hos State\_IGR\_Highways State\_IGR\_Transit\_Sub State\_IGR\_Hous\_Com\_Dev State\_IGR\_Public\_Welf State\_IGR\_Sewerage State\_IGR\_Other Tot\_Local\_IG\_Rev Local\_IGR\_InterSchool\_Aid Local\_IGR\_Other\_Education Local\_IGR\_Oth\_Gen\_Sup Local\_IGR\_Health\_\_\_Hos Local\_IGR\_Highways Local\_IGR\_Transit\_Sub Local\_IGR\_Hous\_Com\_Dev Local\_IGR\_Public\_Welf Local\_IGR\_Sewerage Local\_IGR\_Other Tot\_Chgs\_and\_Misc\_Rev Total\_General\_Charges Chg\_Air\_Transportation Chg\_Misc\_Com\_Activ Chg\_Total\_Education Chg\_Elem\_Ed\_Sch\_Lunch Chg\_Elem\_Ed\_Tuition Chg\_Elem\_Ed\_NEC Chg\_Total\_High\_Ed Chg\_Hospitals Chg\_Regular\_Highways Chg\_Toll\_Highways Chg\_Housing\_\_\_Comm\_Dev Chg\_Total\_Nat\_Res Chg\_Parking Chg\_Parks\_\_\_Recreation Chg\_Sewerage Chg\_Solid\_Waste\_Mgmt Chg\_Water\_Transport Chg\_All\_Other\_NEC Misc\_General\_Revenue Special\_Assessments Prop\_Sale\_Hous\_Com\_Dev Prop\_Sale\_Other Interest\_Revenue Fines\_and\_Forfeits Rents\_and\_Royalties Net\_Lottery\_Revenue Misc\_General\_Rev\_NEC Liquor\_Stores\_Revenue Total\_Utility\_Revenue Water\_Utility\_Revenue Electric\_Utility\_Rev Gas\_Utility\_Rev Transit\_Utility\_Rev Total\_Insur\_Trust\_Rev Total\_Insur\_Trust\_Ctrb Tot\_Ins\_Trust\_Inv\_Rev Total\_Emp\_Ret\_Rev Emp\_Ret\_Total\_Ctrib Emp\_Ret\_Loc\_Emp\_Ctrib Emp\_Ret\_Loc\_To\_Loc\_Sys Emp\_Ret\_From\_Other\_Gov Emp\_Ret\_Sta\_To\_Sta\_Ctr Emp\_Ret\_Int\_Rev Emp\_Ret\_Other\_Earnings Total\_Unemp\_Rev Unemp\_Payroll\_Tax Unemp\_Int\_Revenue Unemp\_Federal\_Advances Total\_Expenditure Total\_IG\_Expenditure Direct\_Expenditure Total\_Current\_Expnd Total\_Current\_Oper Total\_Capital\_Outlays Total\_Construction

	Tot_Assist__Subsidies	Total_Interest_on_Debt	Total_Insur_Trust_Ben
	Total_Salaries__Wages		
General_Expenditure	IG_Exp_To_State_Govt	IG_Exp_To_Local_Govts	
IG_Exp_To_Federal_Govt	Direct_General_Expend	General_Current_Expend	
General_Current_Oper	General_Capital_Outlay	General_Construction	
General_Assist__Sub	General_Debt_Interest	Air_Trans_Total_Expend	
Air_Trans_Direct_Expend	Air_Trans_Cap_Outlay	Air_Trans_Construction	
Air_Trans_IG_To_State	Air_Trans_IG_Local_Govts		
Misc_Com_Activ_Tot_Exp	Misc_Com_Activ_Cap_Out	Misc_Com_Activ_Constr	
Correct_Total_Exp	Correct_Direct_Exp	Correct_Cap_Outlay	
Correct_Construct	Correct_IG_To_St	Correct_IG_Loc_Govts	
Total_Educ_Total_Exp	Total_Educ_Direct_Exp	Total_Educ_Assist__Sub	
Total_Educ_Cap_Outlay	Total_Educ_Construct	Elem_Educ_Total_Exp	
Elem_Educ_Direct_Exp	Elem_Educ_Cap_Outlay	Elem_Educ_Construction	
Elem_Educ_IG_To_State	Elem_Educ_IG_Local_Govts		
Elem_Educ_IG_Sch_to_Sch	Higher_Ed_Total_Exp	Higher_Ed_Direct_Exp	
Higher_Ed_Cap_Outlay			
Higher_Ed_Construct	Higher_Ed_IG_To_St	Higher_Ed_IG_Loc_Govts	
Educ_NEC_Total_Expend	Educ_NEC_Direct_Expend	Educ_NEC_Assistance	
Educ_NEC_Cap_Outlay	Educ_NEC_Construction	Educ_NEC_IG_To_State	
Educ_NEC_IG_Local_Govts	Emp_Sec_Adm_Direct_Exp	Emp_Sec_Adm_Cap_Outlay	
Emp_Sec_Adm_Construct	Fin_Admin_Total_Exp	Fin_Admin_Direct_Exp	
Fin_Admin_Cap_Outlay	Fin_Admin_Construction	Fin_Admin_IG_To_State	
Fin_Admin_IG_Local_Govts	Fire_Prot_Total_Expend		
Fire_Prot_Direct_Exp			
Fire_Prot_Cap_Outlay	Fire_Prot_Construction	Fire_Prot_IG_To_State	
Fire_Prot_IG_Local_Govts	Judicial_Total_Expend		
Judicial_Direct_Expend	Judicial_Cap_Outlay	Judicial_Construction	
Judicial_IG_To_State	Judicial_IG_Local_Govts	Cen_Staff_Total_Expend	
Cen_Staff_Direct_Exp	Cen_Staff_Cap_Outlay	Cen_Staff_Construction	
Cen_Staff_IG_To_State	Cen_Staff_IG_Local_Govts		
Gen_Pub_Bldg_Total_Exp	Gen_Pub_Bldg_Cap_Out	Gen_Pub_Bldg_Construct	
Health_Total_Expend	Health_Direct_Expend	Health_Capital_Outlay	
Health_Construction	Health_IG_To_State	Health_IG_Local_Govts	
Total_Hospital_Total_Exp	Total_Hospital_Dir_Exp		
Total_Hospital_Cap_Out	Total_Hospital_Construct		
Total_Hospital_IG_To_State	Total_Hospital_IG_Loc_Govts		
Own_Hospital_Total_Exp	Own_Hospital_Cap_Out	Own_Hospital_Construct	
Hosp_Other_Total_Exp	Hosp_Other_Direct_Exp	Hosp_Other_Cap_Outlay	
Hosp_Other_Construct	Hosp_Other_IG_To_State		
Hosp_Other_IG_Loc_Govts	Total_Highways_Tot_Exp	Total_Highways_Dir_Exp	
Total_Highways_Cap_Out	Total_Highways_Construct		
Regular_Hwy_Total_Exp	Regular_Hwy_Direct_Exp	Regular_Hwy_Cap_Outlay	
Regular_Hwy_Construct	Regular_Hwy_IG_To_Sta		
Regular_Hwy_IG_Loc_Govts	Toll_Hwy_Total_Expend		
Toll_Hwy_Cap_Outlay	Toll_Hwy_Construction	Transit_Sub_Total_Exp	
Transit_Sub_Direct_Sub	Transit_Sub_IG_To_Sta		
Transit_Sub_IG_Loc_Govts	Transit_Sub_To_Own_Sys		
Hous__Com_Total_Exp			
Hous__Com_Direct_Exp	Hous__Com_Cap_Outlay	Hous__Com_Construct	
Hous__Com_IG_To_State	Hous__Com_IG_Loc_Govts	Libraries_Total_Expend	
Libraries_Direct_Exp	Libraries_Cap_Outlay	Libraries_Construction	
Libraries_IG_To_State	Libraries_IG_Local_Govts		
Natural_Res_Total_Exp	Natural_Res_Direct_Exp	Natural_Res_Cap_Outlay	
Natural_Res_Construct	Natural_Res_IG_To_Sta		
Natural_Res_IG_Loc_Govts	Parking_Total_Expend		
Parking_Direct_Expend	Parking_Capital_Outlay		

Parking_Construction	Parking_IG_To_State	Parking_IG_Local_Govts
Parks__Rec_Total_Exp	Parks__Rec_Direct_Exp	Parks__Rec_Cap_Outlay
Parks__Rec_Construct	Parks__Rec_IG_To_Sta	
Parks__Rec_IG_Loc_Govts	Police_Prot_Total_Exp	
Police_Prot_Direct_Exp	Police_Prot_Cap_Outlay	Police_Prot_Construct
Police_Prot_IG_To_Sta	Police_Prot_IG_Loc_Govts	
Prot_Insp_Total_Exp	Prot_Insp_Direct_Exp	Prot_Insp_Cap_Outlay
Prot_Insp_Construction	Prot_Insp_IG_To_State	
Prot_Insp_IG_Local_Govts	Public_Welf_Total_Exp	Public_Welf_Direct_Exp
Public_Welf_Cash_Asst	Public_Welf_Cap_Outlay	Public_Welf_Construct
Welf_Categ_Total_Exp	Welf_Categ_Cash_Assist	Welf_Categ_IG_To_State
Welf_Categ_IG_Loc_Govts	Welf_Cash_Total_Exp	Welf_Cash_Cash_Assist
Welf_Cash_IG_Local_Govts	Welf_Vend_Pmts_Medical	
Welf_Vend_Pmts_NEC	Welf_State_Share_Part_D	Welf_Ins_Total_Exp
Welf_Ins_Cap_Outlay	Welf_Ins_Construction	Welf_NEC_Total_Exp
Welf_NEC_Direct_Exp	Welf_NEC_Cap_Outlay	Welf_NEC_Construction
Welf_NEC_IG_To_State	Welf_NEC_IG_Local_Govts	Sewerage_Total_Exp
Sewerage_Direct_Exp	Sewerage_Cap_Outlay	Sewerage_Construction
Sewerage_IG_To_State	Sewerage_IG_Local_Govts	SW_Mgmt_Total_Exp
SW_Mgmt_Direct_Exp	SW_Mgmt_Capital_Outlay	SW_Mgmt_Construction
SW_Mgmt_IG_To_State	SW_Mgmt_IG_Local_Govts	Water_Trans_Total_Exp
Water_Trans_Direct_Exp	Water_Trans_Cap_Outlay	Water_Trans_Construct
Water_Trans_IG_To_Sta	Water_Trans_IG_Loc_Govts	Interest_on_Gen_Debt
General_NEC_Total_Exp	General_NEC_Direct_Exp	VetBonus
General_NEC_Cap_Outlay	General_NEC_Construct	General_NEC_IG_To_St
General_NEC_IG_Loc_Govts	General_NEC_IG_To_Fed	
Liquor_Stores_Tot_Exp	Liquor_Stores_Cap_Out	Liquor_Stores_Constr
Total_Util_Total_Exp	Total_Util_Inter_Exp	Total_Util_Cap_Outlay
Total_Util_Construct	Water_Util_Total_Exp	Water_Util_Inter_Exp
Water_Util_Cap_Outlay	Water_Util_Construct	Elec_Util_Total_Exp
Elec_Util_Inter_Exp	Elec_Util_Cap_Outlay	Elec_Util_Construct
Gas_Util_Total_Exp	Gas_Util_Inter_Exp	Gas_Util_Cap_Outlay
Gas_Util_Construct	Trans_Util_Total_Exp	Trans_Util_Inter_Exp
Trans_Util_Cap_Outlay	Trans_Util_Construct	Emp_Ret_Total_Exp
Emp_Ret_Benefit_Paymts	Emp_Ret_Withdrawals	Emp_Ret_Other_Paymts
Unemp_Comp_Total_Exp	Unemp_Comp_Ben_Paymts	Unemp_Ext__Spec_Pmts
Total_Debt_Outstanding	Total_Long_Term_Debt_Out	ST_Debt_End_of_Year
Total_Beg_LTD_Out	Beg_LTD_Out_Private_Purp	Beg_LTD_Out_All_Other
Beg_LTD_Out_Utility	Beg_LTD_Out_Water_Util	Beg_LTD_Out_Elec_Util
Beg_LTD_Out_Gas_Util	Beg_LTD_Out_Trans_Util	Beg_LTD_Out_General
Beg_LTD_Out_Education	Beg_LTD_Out_Priv_Purp	Beg_LTD_Out_Other_NEC
Total_LTD_Issued	LTD_Iss_Private_Purp	LTD_Iss_All_Other
LTD_Iss_Utility	LTD_Iss_Util_Water	LTD_Iss_Util_Electric
LTD_Iss_Util_Gas_Supply	LTD_Iss_Util_Transit	LTD_Iss_General
LTD_Iss_Gen_Elem_Educ	LTD_Iss_Gen_Other_Educ	LTD_Iss_Gen_Other_NEC
Total_LTD_Iss_FFC	LTD_Iss_FFC_Utility	LTD_Iss_FFC_Water_Util
LTD_Iss_FFC_Elec_Util	LTD_Iss_FFC_Gas_Util	LTD_Iss_FFC_Trans_Util
LTD_Iss_FFC_General	LTD_Iss_FFC_Elem_Educ	LTD_Iss_FFC_Other_Educ
LTD_Iss_FFC_Other_NEC	Total_LTD_Iss_NG	LTD_Iss_NG_Utility
LTD_Iss_NG_Water_Util	LTD_Iss_NG_Elec_Util	LTD_Iss_NG_Gas_Util
LTD_Iss_NG_Trans_Util	LTD_Iss_NG_General	LTD_Iss_NG_Elem_Educ
LTD_Iss_NG_Other_Educ	LTD_Iss_NG_Private_Purp	LTD_Iss_NG_Other_NEC
Total_LTD_Iss_Unsp	LTD_Iss_Unsp_Utility	LTD_Iss_Unsp_Water_Util
LTD_Iss_Unsp_Elec_Util	LTD_Iss_Unsp_Gas_Util	LTD_Iss_Unsp_Trans_Util
LTD_Iss_Unsp_General	LTD_Iss_Unsp_Elem_Educ	LTD_Iss_Unsp_Other_Educ
LTD_Iss_Unsp_Other_NEC	Total_LTD_Retired	LTD_Ret_Private_Purp
LTD_Ret_All_Other	LTD_Ret_Utility	LTD_Ret_Util_Water

```

LTD_Ret_Util_Electric    LTD_Ret_Util_Gas_Supply LTD_Ret_Util_Transit
  LTD_Ret_General    LTD_Ret_Gen_Elem_Educ    LTD_Ret_Gen_Other_Educ
  LTD_Ret_Gen_Other_NEC    Total_LTD_Ret_FFC LTD_Ret_FFC_Utility
  LTD_Ret_FFC_Water_Util    LTD_Ret_FFC_Elec_Util    LTD_Ret_FFC_Gas_Util
  LTD_Ret_FFC_Trans_Util    LTD_Ret_FFC_General    LTD_Ret_FFC_Elem_Educ
  LTD_Ret_FFC_Other_Educ    LTD_Ret_FFC_Other_NEC    Total_LTD_Ret_NG
  LTD_Ret_NG_Utility    LTD_Ret_NG_Water_Util    LTD_Ret_NG_Elec_Util
LTD_Ret_NG_Gas_Util    LTD_Ret_NG_Trans_Util    LTD_Ret_NG_General
  LTD_Ret_NG_Elem_Educ    LTD_Ret_NG_Other_Educ    LTD_Ret_NG_Private_Purp
  LTD_Ret_NG_Other_NEC    Total_LTD_Ret_Unsp    LTD_Ret_Unsp_Utility
  LTD_Ret_Unsp_Water_Util    LTD_Ret_Unsp_Elec_Util    LTD_Ret_Unsp_Gas_Util
  LTD_Ret_Unsp_Trans_Util    LTD_Ret_Unsp_General    LTD_Ret_Unsp_Elem_Educ
  LTD_Ret_Unsp_Other_Educ    LTD_Ret_Unsp_Other_NEC    Total_LTD_Out
  LTD_Out_Private_Purp    LTD_Out_All_Other    Total_LTD_Out_Utility
LTD_Out_Util_Water    LTD_Out_Util_Electric    LTD_Out_Util_Gas_Supply
  LTD_Out_Util_Transit    LTD_Out_General    LTD_Out_Gen_Elem_Educ
  LTD_Out_Gen_Other_Educ    LTD_Out_Gen_Other_NEC    Total_LTD_Out_FFC
  LTD_Out_FFC_Utility    LTD_Out_FFC_Water_Util    LTD_Out_FFC_Elec_Util
  LTD_Out_FFC_Gas_Util    LTD_Out_FFC_Trans_Util    LTD_Out_FFC_General
  LTD_Out_FFC_Elem_Educ    LTD_Out_FFC_Other_Educ    LTD_Out_FFC_Other_NEC
  Tot_LTD_Out_NG    LTD_Out_NG_Utility    LTD_Out_NG_Water_Util
LTD_Out_NG_Elec_Util    LTD_Out_NG_Gas_Util    LTD_Out_NG_Trans_Util
  LTD_Out_NG_General    LTD_Out_NG_Elem_Educ    LTD_Out_NG_Other_Educ
  LTD_Out_NG_Private_Purp    LTD_Out_NG_Other_NEC    Total_Cash__Securities
  Insur_Trust_Cash__Sec    Emp_Retire_Cash__Sec    Emp_Retire_Cash__Dep
  Emp_Retire_Total_Sec    Emp_Retire_Sec_Tot_Fed
  Emp_Retire_Sec_S_L_Secur    Emp_Retire_Sec_Tot_Nong
  Emp_Retire_Sec_Corp_Bds    Emp_Retire_Sec_Corp_Stk
  Emp_Retire_Sec_Mortgages
Emp_Retire_Sec_Misc_Inv    Emp_Retire_Sec_Oth_Nong    Unemp_Comp_Cash__Sec
  Unemp_Comp_Bal_In_US_Tr    Unemp_Comp_Other_Balance
  Nonin_Trust_Cash__Sec    Sinking_Fd_Cash__Sec    Bond_Fd_Cash__Sec
  Oth_Nonin_Fd_Cash__Sec    FunctionCode    Enrollment);
set NewData;
  * Convert variables to ones that exist in the earlier dataset.
  Multiplying by 1 converts character variables to numeric formats;
  SurveyYr = SurveyYear*1;
  Year4 = Year*1;
  State_Code = id_state;
  Type_Code = id_type;
  County = id_County;
  FIPS_Code_State = FIPSstate;
  FYEndDate = FYEnd;
  YearPop = PopYear;
  SchLevCode = SchoolLevel;

  *Consolidate and name variables;
  *Revenue;
  Total_Revenue = sum(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);

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        General_Revenue = sum(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);
        Gen_Rev_Own_Sources = sum(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);
        Total_Rev_Own_Sources = sum(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);

        *Taxes;
        Total_Taxes = sum(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);
        Property_Tax = T01;
        Tot_Sales___Gr_Rec_Tax = sum(T09, T10, T11, T12, T13, T14, T15,
T16, T19);
        Total_Gen_Sales_Tax = T09;
        Total_Select_Sales_Tax = sum(T10, T11, T12, T13, T14, T15, T16,
T19);
        Alcoholic_Beverage_Tax = T10;
        Amusement_Tax = T11;
        Insurance_Premium_Tax = T12;
        Motor_Fuels_Tax = T13;
        Pari_mutuels_Tax = T14;
        Public_Utility_Tax = T15;
        Tobacco_Tax = T16;
        Other_Select_Sales_Tax = T19;

        *Licenses;
        Total_License_Taxes = sum(T20 , T21 , T22 , T23 , T24 , T25 , T27
, T28 , T29);
        Alcoholic_Beverage_Lic = T20;
        Amusement_License = T21;
        Corporation_License = T22;
        Hunting___Fishing_License = T23;
        Motor_Vehicle_License = T24;
        Motor_Veh_Oper_License = T25;
        Public_Utility_License = T27;
        Occup_and_Bus_Lic_NEC = T28;
        Other_License_Taxes = T29;

        *Income Taxes;
        Total_Income_Taxes = sum(T40 , T41 , T50 , T51 , T53 , T99);
        Individual_Income_Tax = T40;
        Corp_Net_Income_Tax = T41;
        Death_and_Gift_Tax = T50;
        Docum_and_Stock_Tr_Tax = T51;

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Severance\_Tax = T53;  
Taxes\_NEC = T99;

\* Intergovernmental Revenue;

Total\_IG\_Revenue = sum(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);

\* Federal;

Total\_Fed\_IG\_Revenue = sum(B01, B21, B22, B30, B42, B46, B50,  
B59, B79, B80, B89, B91, B92, B93, B94);  
Fed\_IGR\_Air\_Transport = B01;  
Fed\_IGR\_Education = B21;  
Fed\_IGR\_Emp\_Sec\_Adm = B22;  
Fed\_IGR\_Gen\_Rev\_Shar = .; \*Obsolete after 1987;  
Fed\_IGR\_Gen\_Support = B30;  
Fed\_IGR\_Health\_\_Hos = B42;  
Fed\_IGR\_Highways = B46;  
Fed\_IGR\_Transit\_Sub = B94;  
Fed\_IGR\_Hous\_Com\_Dev = B50;  
Fed\_IGR\_Natural\_Res = B59;  
Fed\_IGR\_Public\_Welf = B79;  
Fed\_IGR\_Sewerage = B80;  
Fed\_IGR\_Other = B89;

\* State;

Total\_State\_IG\_Revenue = sum(C21, C30, C42, C46, C50, C79, C80,  
C89, C91, C92, C93, C94);  
State\_IGR\_Education = C21;  
State\_IGR\_Tax\_Relief = .; \*Obsolete after 1987;  
State\_IGR\_Oth\_Gen\_Sup = C30;  
State\_IGR\_Health\_\_Hos = C42;  
State\_IGR\_Highways = C46;  
State\_IGR\_Transit\_Sub = C94;  
State\_IGR\_Hous\_Com\_Dev = C50;  
State\_IGR\_Public\_Welf = C79;  
State\_IGR\_Sewerage = C80;  
State\_IGR\_Other = C89;

\* Local;

Tot\_Local\_IG\_Rev = sum(D21, D30, D42, D46, D50, D79, D80, D89,  
D91, D92, D93, D94);  
Local\_IGR\_InterSchool\_Aid = D11;  
Local\_IGR\_Other\_Education = D21;  
Local\_IGR\_Oth\_Gen\_Sup = D30;  
Local\_IGR\_Health\_\_Hos = D42;  
Local\_IGR\_Highways = D46;  
Local\_IGR\_Transit\_Sub = D94;  
Local\_IGR\_Hous\_Com\_Dev = D50;  
Local\_IGR\_Public\_Welf = D79;  
Local\_IGR\_Sewerage = D80;  
Local\_IGR\_Other = D89;

\* Charges and Misc Revenue;

Tot\_Chgs\_and\_Misc\_Rev = sum(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);

\* Charges;

Total\_General\_Charges = sum(A01, A03, A09, A10, A12, A16, A18, A21, A36, A44, A45, A50, A56, A59, A60, A61, A80, A81, A87, A89);

Chg\_Air\_Transportation = A01;

Chg\_Misc\_Com\_Activ = A03;

Chg\_Total\_Education = sum(A09, A10, A12, A16, A18, A21);

Chg\_Elem\_Ed\_Sch\_Lunch = A09;

Chg\_Elem\_Ed\_Tuition = A10;

Chg\_Elem\_Ed\_NEC = A12;

Chg\_Total\_High\_Ed = sum(A16, A18);

Chg\_Hospitals = A36;

Chg\_Regular\_Highways = A44;

Chg\_Toll\_Highways = A45;

Chg\_Housing\_\_Comm\_Dev = A50;

Chg\_Total\_Nat\_Res = sum(A56, A59);

Chg\_Parking = A60;

Chg\_Parks\_\_Recreation = A61;

Chg\_Sewerage = A80;

Chg\_Solid\_Waste\_Mgmt = A81;

Chg\_Water\_Transport = A87;

Chg\_All\_Other\_NEC = A89;

\* Misc Revenue;

Misc\_General\_Revenue = sum(U01, U11, U20, U21, U30, U40, U41, U50, U95, U99);

Special\_Assessments = U01;

Prop\_Sale\_Hous\_Com\_Dev = .; \*Deleted as of 2005 and reported in U11 Prop\_Sale\_Other;

Prop\_Sale\_Other = U11;

Interest\_Revenue = U20;

Fines\_and\_Forfeits = U30;

Rents\_and\_Royalties = sum(U40, U41);

Net\_Lottery\_Revenue = U95;

Misc\_General\_Rev\_NEC = U99;

\* Liquor and Utilities;

Liquor\_Stores\_Revenue = A90;

Total\_Utility\_Revenue = sum(A91, A92, A93, A94);

Water\_Utility\_Revenue = A91;

Electric\_Utility\_Rev = A92;

Gas\_Utility\_Rev = A93;

Transit\_Utility\_Rev = A94;

\* Insurance Trusts;

Total\_Insur\_Trust\_Rev = sum(X01, X02, X05, X08, Y01, Y02, Y04, Y11, Y12, Y51, Y52);

Total\_Insur\_Trust\_Ctrb = sum(X01, X02, X05, Y01);

Tot\_Ins\_Trust\_Inv\_Rev = sum(X08, Y02);

\*Retirement Plan Data;

Total\_Emp\_Ret\_Rev = sum(X01, X02, X05, X08);

Emp\_Ret\_Total\_Ctrib = sum(X01, X02, X05);

Emp\_Ret\_Loc\_Emp\_Ctrib = X01;

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Emp_Ret_Loc_To_Loc_Sys = X04;
Emp_Ret_From_Other_Gov = X05;
Emp_Ret_Sta_To_Sta_Ctr = X06;
Emp_Ret_Int_Rev = X08;
Emp_Ret_Other_Earnings = .; *Consolidated with X08
Emp_Ret_Int_Rev in 1990;

* Old data does not have Worker's Comp information;

* Unemployment Revenue;
Total_Unemp_Rev = sum(Y01, Y02, Y04);
Unemp_Payroll_Tax = Y01;
Unemp_Int_Revenue = Y02;
Unemp_Federal_Advances = Y04;

*Expenses;
Total_Expenditure = sum(E01, E03, E04, E05, E12, E16, E18, E21,
E22, E23, E24, E25, E26, E29, E31, E32, E36, E44, 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);

*Totals;
Total_IG_Expenditure = sum(L01, L04, L05, L12, L18, L23, L25,
L29, L32, L36, L44, L50, 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, M52, M55, M56, M59, M60, M61, M62, M66,
M67, M68, M79, M80, M81, M87, M89, M91, M92, M93, M94, Q12, Q18, S67, S89);
Direct_Expenditure = sum(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);
Total_Current_Oper = sum(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);
Total_Capital_Outlays = sum(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,

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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);

Total\_Construction = sum(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);

Tot\_Assist\_\_Subsidies = sum(J19, J67, J68, J85);

Total\_Interest\_on\_Debt = sum(I89, I91, I92, I93, I94);

Total\_Insur\_Trust\_Ben = sum(X11, X12, Y05, Y06, Y14, Y53);

Total\_Salaries\_\_Wages = Z00;

Total\_Current\_Expnd = sum(Total\_Expenditure, - Total\_Capital\_Outlays);

\* General Expenses;

General\_Expenditure = sum(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);

IG\_Exp\_To\_State\_Govt = sum(L01, L04, L05, L12, L18, L23, L25, L29, L32, L36, L44, L50, L52, L59, L60, L61, L62, L66, L67, L79, L80, L81, L87, L89, L91, L92, L93, L94);

IG\_Exp\_To\_Local\_Govts = sum(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);

IG\_Exp\_To\_Federal\_Govt = sum(S67, S74, S89);

Direct\_General\_Expnd = sum(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);

General\_Current\_Oper = sum(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);

General\_Capital\_Outlay = sum(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);

General\_Construction = sum(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);

General\_Assist\_\_Sub = Tot\_Assist\_\_Subsidies;

General\_Debt\_Interest = I89;

```

General_Current_Expnd = sum(General_Expenditure, -
General_Capital_Outlay);

* Air Transport;
Air_Trans_Total_Expnd = sum(E01 , F01 , G01 , L01 , M01);
Air_Trans_Direct_Expnd = sum(E01 , F01 , G01);
Air_Trans_Cap_Outlay = sum(F01 , G01);
Air_Trans_Construction = F01;
Air_Trans_IG_To_State = L01;
Air_Trans_IG_Local_Govts = M01;

* Misc Commercial Activities;
Misc_Com_Activ_Tot_Exp = sum(E03 , F03 , G03);
Misc_Com_Activ_Cap_Out = sum(F03 , G03);
Misc_Com_Activ_Constr = F03;

* Correctional Institutions;
Correct_Total_Exp = sum(E04 , F04 , G04 , E05 , F05 , G05 , L04 ,
L05 , M04 , M05);
Correct_Direct_Exp = sum(E04 , E05 , F04 , G04 , F05 , G05);
Correct_Cap_Outlay = sum(F04 , G04 , F05 , G05);
Correct_Construct = sum(F04 , F05);
Correct_IG_To_St = sum(L04 , L05);
Correct_IG_Loc_Govts = sum(M04 , M05);

* Missing national defense code 06;

* Education;
Total_Educ_Total_Exp = sum(E12, F12, G12, E16, F16, G16, E18,
F18, G18, J19, E21, F21, G21, L12, M12, Q12, L18, M18, L21, M21);
Total_Educ_Direct_Exp = sum(E12, F12, G12, E16, F16, G16, E18,
F18, G18, J19, E21, F21, G21);
Total_Educ_Assist__Sub = J19;
Total_Educ_Cap_Outlay = sum(F12, F16, F18, F21, G12, G16, G18,
G21);
Total_Educ_Construct = sum(F12 , F16 , F18 , F21);
* Elementary and Secondary Education;
Elem_Educ_Total_Exp = sum(E12, F12, G12, L12, M12, Q12);
Elem_Educ_Direct_Exp = sum(E12, F12, G12);
Elem_Educ_Cap_Outlay = sum(F12, G12);
Elem_Educ_Construction = F12;
Elem_Educ_IG_To_State = L12;
Elem_Educ_IG_Local_Govts = M12;
Elem_Educ_IG_Sch_to_Sch = Q12;
* Higher Education;
Higher_Ed_Total_Exp = sum(E16, E18, F16, F18, G16, G18, L18,
M18);
Higher_Ed_Direct_Exp = sum(E16, E18, F16, F18, G16, G18);
Higher_Ed_Cap_Outlay = sum(F16, F18, G16, G18);
Higher_Ed_Construct = sum(F16, F18);
Higher_Ed_IG_To_St = L18;
Higher_Ed_IG_Loc_Govts = M18;
* Education not otherwise classified;
Educ_NEC_Total_Expnd = sum(E21, F21, G21, L21, M21);
Educ_NEC_Direct_Expnd = sum(E21, F21, G21);
Educ_NEC_Assistance = .; *The prior code, E19 no longer exists
in the data;

```

```

Educ_NEC_Cap_Outlay = sum(F21, G21);
Educ_NEC_Construction = F21;
Educ_NEC_IG_To_State = L21;
Educ_NEC_IG_Local_Govts = M21;

* Missing post offices code 14;

*Employment Security Administration;
Emp_Sec_Adm_Direct_Exp = sum(E22 , F22 , G22);
Emp_Sec_Adm_Cap_Outlay = sum(F22 , G22);
Emp_Sec_Adm_Construct = F22;

*Financial Administration;
Fin_Admin_Total_Exp = sum(E23, F23, G23, L23, M23);
Fin_Admin_Direct_Exp = sum(E23, F23, G23);
Fin_Admin_Cap_Outlay = sum(F23, G23);
Fin_Admin_Construction = F23;
Fin_Admin_IG_To_State = L23;
Fin_Admin_IG_Local_Govts = M23;

*Fire protection;
Fire_Prot_Total_Expend = sum(E24, F24, G24, L24, M24);
Fire_Prot_Direct_Exp = sum(E24, F24, G24);
Fire_Prot_Cap_Outlay = sum(F24, G24);
Fire_Prot_Construction = F24;
Fire_Prot_IG_To_State = L24;
Fire_Prot_IG_Local_Govts = M24;

*Judicial Expenditures;
Judicial_Total_Expend = sum(E25, F25, G25, L25, M25);
Judicial_Direct_Expend = sum(E25, F25, G25);
Judicial_Cap_Outlay = sum(F25, G25);
Judicial_Construction = F25;
Judicial_IG_To_State = L25;
Judicial_IG_Local_Govts = M25;

*Central Staff Services;
Cen_Staff_Total_Expend = sum(E29, F29, G29, L29, M29);
Cen_Staff_Direct_Exp = sum(E29, F29, G29);
Cen_Staff_Cap_Outlay = sum(F29, G29);
Cen_Staff_Construction = F29;
Cen_Staff_IG_To_State = L29;
Cen_Staff_IG_Local_Govts = M29;

* General Public Buildings;
Gen_Pub_Bldg_Total_Exp = sum(E31, F31, G31);
Gen_Pub_Bldg_Cap_Out = sum(F31, G31);
Gen_Pub_Bldg_Construct = F31;

* Health;
Health_Total_Expend = sum(E32, F32, G32, L32, M32);
Health_Direct_Expend = sum(E32, F32, G32);
Health_Capital_Outlay = sum(F32, G32);
Health_Construction = F32;
Health_IG_To_State = L32;
Health_IG_Local_Govts = M32;

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*Hospitals;
Total_Hospital_Total_Exp = sum(E36, F36, G36, L36, M36);
Total_Hospital_Dir_Exp = sum(E36, F36, G36);
Total_Hospital_Cap_Out = sum(F36, G36);
Total_Hospital_Construct = F36;
Total_Hospital_IG_To_State = L36;
Total_Hospital_IG_Loc_Govts = M36;

*Federal Owned Hospitals - Veterans;
Own_Hospital_Total_Exp = sum(E37, F37, G37);
Own_Hospital_Cap_Out = sum(F37, G37);
Own_Hospital_Construct = F37;

* Other Hospital Expenses - Federal but not veterans;
Hosp_Other_Total_Exp = sum(E39, F39, G39, L39, M39);
Hosp_Other_Direct_Exp = sum(E39, F39, G39);
Hosp_Other_Cap_Outlay = sum(F39, G39);
Hosp_Other_Construct = F39;
Hosp_Other_IG_To_State = L39;
Hosp_Other_IG_Loc_Govts = M39;

* Highways;
Total_Highways_Tot_Exp = sum(E44, F44, G44, E45, F45, G45, L44,
M44);
Total_Highways_Dir_Exp = sum(E44, F44, G44, E45, F45, G45);
Total_Highways_Cap_Out = sum(F44, G44, F45, G45);
Total_Highways_Construct = sum(F44, F45);

* Non-Toll Highways;
Regular_Hwy_Total_Exp = sum(E44, F44, G44, L44, M44);
Regular_Hwy_Direct_Exp = sum(E44, F44, G44);
Regular_Hwy_Cap_Outlay = sum(F44, G44);
Regular_Hwy_Construct = F44;
Regular_Hwy_IG_To_Sta = L44;
Regular_Hwy_IG_Loc_Govts = M44;

* Toll Highways;
Toll_Hwy_Total_Expend = sum(E45, F45, G45);
Toll_Hwy_Cap_Outlay = sum(F45, G45);
Toll_Hwy_Construction = F45;

* Transit Subsidies - These data were eliminated in the 2005
data;
Transit_Sub_Total_Exp = .;
Transit_Sub_Direct_Sub = .;
Transit_Sub_IG_To_Sta = .;
Transit_Sub_IG_Loc_Govts = .;
Transit_Sub_To_Own_Sys = .;

*Housing and Community Development;
Hous___Com_Total_Exp = sum(E50, F50, G50, L50, M50);
Hous___Com_Direct_Exp = sum(E50, F50, G50);
Hous___Com_Cap_Outlay = sum(F50, G50);
Hous___Com_Construct = F50;
Hous___Com_IG_To_State = L50;
Hous___Com_IG_Loc_Govts = M50;

```

\* Libraries;

Libraries\_Total\_Expnd = sum(E52, F52, G52, L52, M52);  
Libraries\_Direct\_Exp = sum(E52, F52, G52);  
Libraries\_Cap\_Outlay = sum(F52, G52);  
Libraries\_Construction = F52;  
Libraries\_IG\_To\_State = L52;  
Libraries\_IG\_Local\_Govts = M52;

\*Natural Resources;

Natural\_Res\_Total\_Exp = sum(E55, F55, G55, M55, E56, F56, G56,  
M56, E59, F59, G59, L59, M59);  
Natural\_Res\_Direct\_Exp = sum(E55, F55, G55, E56, F56, G56, E59,  
F59, G59);  
Natural\_Res\_Cap\_Outlay = sum(F55, G55, F56, G56, F59, G59);  
Natural\_Res\_Construct = sum(F55, F56, F59);  
Natural\_Res\_IG\_To\_Sta = L59;  
Natural\_Res\_IG\_Loc\_Govts = sum(M55, M56 , M59);

\* Parking Facilities;

Parking\_Total\_Expnd = sum(E60, F60, G60, L60, M60);  
Parking\_Direct\_Expnd = sum(E60, F60, G60);  
Parking\_Capital\_Outlay = sum(F60, G60);  
Parking\_Construction = F60;  
Parking\_IG\_To\_State = L60;  
Parking\_IG\_Local\_Govts = M60;

\* Parks and Recreation;

Parks\_\_Rec\_Total\_Exp = sum(E61, F61, G61, L61, M61);  
Parks\_\_Rec\_Direct\_Exp = sum(E61, F61, G61);  
Parks\_\_Rec\_Cap\_Outlay = sum(F61, G61);  
Parks\_\_Rec\_Construct = F61;  
Parks\_\_Rec\_IG\_To\_Sta = L61;  
Parks\_\_Rec\_IG\_Loc\_Govts = M61;

\* Police Protection;

Police\_Prot\_Total\_Exp = sum(E62, F62, G62, L62, M62);  
Police\_Prot\_Direct\_Exp = sum(E62, F62, G62);  
Police\_Prot\_Cap\_Outlay = sum(F62, G62);  
Police\_Prot\_Construct = F62;  
Police\_Prot\_IG\_To\_Sta = L62;  
Police\_Prot\_IG\_Loc\_Govts = M62;

\* Protective Inspection and Regulation;

Prot\_Insp\_Total\_Exp = sum(E66, F66, G66, L66, M66);  
Prot\_Insp\_Direct\_Exp = sum(E66, F66, G66);  
Prot\_Insp\_Cap\_Outlay = sum(F66, G66);  
Prot\_Insp\_Construction = F66;  
Prot\_Insp\_IG\_To\_State = L66;  
Prot\_Insp\_IG\_Local\_Govts = M66;

\* Public Welfare;

Public\_Welf\_Total\_Exp = sum(J67, L67, M67, J68 , M68, E74, E75,  
S74, E77, F77, G77, E79, F79, G79, L79, M79);  
Public\_Welf\_Direct\_Exp = sum(J67, J68 , E74, E75, E77, F77, G77,  
E79, F79, G79);  
Public\_Welf\_Cash\_Asst = sum(J67, J68, M67, M68);  
Public\_Welf\_Cap\_Outlay = sum(F77, G77, F79, G79);

```

Public_Welf_Construct = sum(F77, F79);

* Public Welfare-Categorical Assistance Programs;
Welf_Categ_Total_Exp = sum(J67, L67, M67);
Welf_Categ_Cash_Assist = J67;
Welf_Categ_IG_To_State = L67;
Welf_Categ_IG_Loc_Govts = M67;

* Public Welfare-Cash assistance payments;
Welf_Cash_Total_Exp = sum(J68, M68);
Welf_Cash_Cash_Assist = J68;
Welf_Cash_IG_Local_Govts = M68;

* Public Welfare-Vendor Payments;
Welf_Vend_Pmts_Medical = E74;
Welf_Vend_Pmts_NEC = E75;

* State Share of Medicare Part D;
Welf_State_Share_Part_D = S74;

* Public Welfare-Institutions;
Welf_Ins_Total_Exp = sum(E77, F77, G77);
Welf_Ins_Cap_Outlay = sum(F77, G77);
Welf_Ins_Construction = F77;

*Public Welfare not elsewhere classified;
Welf_NEC_Total_Exp = sum(E79, F79, G79, L79, M79);
Welf_NEC_Direct_Exp = sum(E79, F79, G79);
Welf_NEC_Cap_Outlay = sum(F79, G79);
Welf_NEC_Construction = F79;
Welf_NEC_IG_To_State = L79;
Welf_NEC_IG_Local_Govts = M79;

*Sewerage;
Sewerage_Total_Exp = sum(E80, F80, G80, L80, M80);
Sewerage_Direct_Exp = sum(E80, F80, G80);
Sewerage_Cap_Outlay = sum(F80, G80);
Sewerage_Construction = F80;
Sewerage_IG_To_State = L80;
Sewerage_IG_Local_Govts = M80;

*Solid Waste Management;
SW_Mgmt_Total_Exp = sum(E81, F81, G81, L81, M81);
SW_Mgmt_Direct_Exp = sum(E81, F81, G81);
SW_Mgmt_Capital_Outlay = sum(F81, G81);
SW_Mgmt_Construction = F81;
SW_Mgmt_IG_To_State = L81;
SW_Mgmt_IG_Local_Govts = M81;

*Sea and Inland Port Facilities;
Water_Trans_Total_Exp = sum(E87, F87, G87, L87, M87);
Water_Trans_Direct_Exp = sum(E87, F87, G87);
Water_Trans_Cap_Outlay = sum(F87, G87);
Water_Trans_Construct = F87;
Water_Trans_IG_To_Sta = L87;
Water_Trans_IG_Loc_Govts = M87;

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*Interest on General Debt;
Interest_on_Gen_Debt = I89;

* General Expenditure not elsewhere classified;
General_NEC_Total_Exp = sum(E89, F89, G89, L89, M89, S89, J89);
General_NEC_Direct_Exp = sum(E89, F89, G89, J89);
VetBonus = J89;
General_NEC_Cap_Outlay = sum(F89, G89);
General_NEC_Construct = F89;
General_NEC_IG_To_St = L89;
General_NEC_IG_Loc_Govts = M89;
General_NEC_IG_To_Fed = S89;

* Liquor Stores;
Liquor_Stores_Tot_Exp = sum(E90, F90, G90);
Liquor_Stores_Cap_Out = sum(F90, G90);
Liquor_Stores_Constr = F90;

* Total Utilities;
Total_Util_Total_Exp = sum(E91, I91, F91, G91, L91, M91, E92,
I92, F92, G92, L92, M92, E93, I93, F93, G93, L93, M93, E94, I94, F94, G94,
L94, M94);
Total_Util_Inter_Exp = sum(I91, I92, I93, I94);
Total_Util_Cap_Outlay = sum(F91, F92, F93, F94, G91, G92, G93,
G94);
Total_Util_Construct = sum(F91, F92, F93, F94);

* Water Supply Utilities;
Water_Util_Total_Exp = sum(E91, I91, F91, G91, L91, M91);
Water_Util_Inter_Exp = I91;
Water_Util_Cap_Outlay = sum(F91, G91);
Water_Util_Construct = F91;

* Electric Power Utilities;
Elec_Util_Total_Exp = sum(E92, I92, F92, G92, L92, M92);
Elec_Util_Inter_Exp = I92;
Elec_Util_Cap_Outlay = sum(F92, G92);
Elec_Util_Construct = F92;

* Gas Supply Utilities;
Gas_Util_Total_Exp = sum(E93, I93, F93, G93, L93, M93);
Gas_Util_Inter_Exp = I93;
Gas_Util_Cap_Outlay = sum(F93, G93);
Gas_Util_Construct = F93;

* Transit System Utilities;
Trans_Util_Total_Exp = sum(E94, I94, F94, G94, L94, M94);
Trans_Util_Inter_Exp = I94;
Trans_Util_Cap_Outlay = sum(F94, G94);
Trans_Util_Construct = F94;

* Employee Retirement;
Emp_Ret_Total_Expend = sum(X11, X12);
Emp_Ret_Benefit_Paymts = X11;
Emp_Ret_Withdrawals = X12;
Emp_Ret_Other_Paymts = .; *This code used to be X14 is now
obsolete since 2002 represented realized losses and is coded elsewhere;

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* Unemployment Compensation;
Unemp_Comp_Total_Exp = sum(Y05, Y06);
Unemp_Comp_Ben_Paymts = Y05;
Unemp_Ext___Spec_Pmts = Y06;

* Debt totals;
Total_Debt_Outstanding = sum(_44T, _49U, _64V);
Total_Long_Term_Debt_Out = sum(_44T, _49U);
ST_Debt_End_of_Year = _64V;

* Beginning Long Term Debt Outstanding;
Total_Beg_LTD_Out = sum(_19T, _19U);
Beg_LTD_Out_Private_Purp = _19T;
Beg_LTD_Out_All_Other = _19U;
Beg_LTD_Out_Utility = .; *All detailed debt codes were
discontinued in 2005;
Beg_LTD_Out_Water_Util = .;
Beg_LTD_Out_Elec_Util = .;
Beg_LTD_Out_Gas_Util = .;
Beg_LTD_Out_Trans_Util = .;
Beg_LTD_Out_General = .;
Beg_LTD_Out_Education = .;
Beg_LTD_Out_Priv_Purp = .;
Beg_LTD_Out_Other_NEC = .;

* Long Term Debt Issued;
Total_LTD_Issued = sum(_24T, _29U);
LTD_Iss_Private_Purp = _24T;
LTD_Iss_All_Other = _29U;
LTD_Iss_Utility = .;
LTD_Iss_Util_Water = .;
LTD_Iss_Util_Electric = .;
LTD_Iss_Util_Gas_Supply = .;
LTD_Iss_Util_Transit = .;
LTD_Iss_General = .;
LTD_Iss_Gen_Elem_Educ = .;
LTD_Iss_Gen_Other_Educ = .;
LTD_Iss_Gen_Other_NEC = .;

* Long-Term Debt Issued, Full-Faith and Credit; *Codes
discontinued in 2005;
Total_LTD_Iss_FFC = .;
LTD_Iss_FFC_Utility = .;
LTD_Iss_FFC_Water_Util = .;
LTD_Iss_FFC_Elec_Util = .;
LTD_Iss_FFC_Gas_Util = .;
LTD_Iss_FFC_Trans_Util = .;
LTD_Iss_FFC_General = .;
LTD_Iss_FFC_Elem_Educ = .;
LTD_Iss_FFC_Other_Educ = .;
LTD_Iss_FFC_Other_NEC = .;

* Long-Term Debt Issued, Nonguaranteed;
Total_LTD_Iss_NG = .;
LTD_Iss_NG_Utility = .;
LTD_Iss_NG_Water_Util = .;

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LTD\_Iss\_NG\_Elec\_Util = .;  
LTD\_Iss\_NG\_Gas\_Util = .;  
LTD\_Iss\_NG\_Trans\_Util = .;  
LTD\_Iss\_NG\_General = .;  
LTD\_Iss\_NG\_Elem\_Educ = .;  
LTD\_Iss\_NG\_Other\_Educ = .;  
LTD\_Iss\_NG\_Private\_Purp = .;  
LTD\_Iss\_NG\_Other\_NEC = .;

\* Long-Term Debt Issued, Unspecified Issue;

Total\_LTD\_Iss\_Unsp = .;  
LTD\_Iss\_Unsp\_Utility = .;  
LTD\_Iss\_Unsp\_Water\_Util = .;  
LTD\_Iss\_Unsp\_Elec\_Util = .;  
LTD\_Iss\_Unsp\_Gas\_Util = .;  
LTD\_Iss\_Unsp\_Trans\_Util = .;  
LTD\_Iss\_Unsp\_General = .;  
LTD\_Iss\_Unsp\_Elem\_Educ = .;  
LTD\_Iss\_Unsp\_Other\_Educ = .;  
LTD\_Iss\_Unsp\_Other\_NEC = .;

\*Long-Term Debt Retired During Fiscal Year;

Total\_LTD\_Retired = sum(\_34T, \_39U);  
LTD\_Ret\_Private\_Purp = \_34T;  
LTD\_Ret\_All\_Other = \_39U;  
LTD\_Ret\_Utility = .;  
LTD\_Ret\_Util\_Water = .;  
LTD\_Ret\_Util\_Electric = .;  
LTD\_Ret\_Util\_Gas\_Supply = .;  
LTD\_Ret\_Util\_Transit = .;  
LTD\_Ret\_General = .;  
LTD\_Ret\_Gen\_Elem\_Educ = .;  
LTD\_Ret\_Gen\_Other\_Educ = .;  
LTD\_Ret\_Gen\_Other\_NEC = .;

\* Long-Term Debt Retired, Full-Faith and Credit;

Total\_LTD\_Ret\_FFC = .;  
LTD\_Ret\_FFC\_Utility = .;  
LTD\_Ret\_FFC\_Water\_Util = .;  
LTD\_Ret\_FFC\_Elec\_Util = .;  
LTD\_Ret\_FFC\_Gas\_Util = .;  
LTD\_Ret\_FFC\_Trans\_Util = .;  
LTD\_Ret\_FFC\_General = .;  
LTD\_Ret\_FFC\_Elem\_Educ = .;  
LTD\_Ret\_FFC\_Other\_Educ = .;  
LTD\_Ret\_FFC\_Other\_NEC = .;

\* Long-Term Debt Retired, Nonguaranteed;

Total\_LTD\_Ret\_NG = .;  
LTD\_Ret\_NG\_Utility = .;  
LTD\_Ret\_NG\_Water\_Util = .;  
LTD\_Ret\_NG\_Elec\_Util = .;  
LTD\_Ret\_NG\_Gas\_Util = .;  
LTD\_Ret\_NG\_Trans\_Util = .;  
LTD\_Ret\_NG\_General = .;  
LTD\_Ret\_NG\_Elem\_Educ = .;  
LTD\_Ret\_NG\_Other\_Educ = .;

LTD\_Ret\_NG\_Private\_Purp = .;  
LTD\_Ret\_NG\_Other\_NEC = .;

\* Long-Term Debt Retired, Unspecified;

Total\_LTD\_Ret\_Unsp = .;  
LTD\_Ret\_Unsp\_Utility = .;  
LTD\_Ret\_Unsp\_Water\_Util = .;  
LTD\_Ret\_Unsp\_Elec\_Utili = .;  
LTD\_Ret\_Unsp\_Gas\_Util = .;  
LTD\_Ret\_Unsp\_Trans\_Util = .;  
LTD\_Ret\_Unsp\_General = .;  
LTD\_Ret\_Unsp\_Elem\_Educ = .;  
LTD\_Ret\_Unsp\_Other\_Educ = .;  
LTD\_Ret\_Unsp\_Other\_NEC = .;

\* Long-Term Debt Outstanding;

Total\_LTD\_Out = sum(\_44T, \_49U);  
LTD\_Out\_Private\_Purp = \_44T;  
LTD\_Out\_All\_Other = \_49U;  
Total\_LTD\_Out\_Utility = .;  
LTD\_Out\_Util\_Water = .;  
LTD\_Out\_Util\_Electric = .;  
LTD\_Out\_Util\_Gas\_Supply = .;  
LTD\_Out\_Util\_Transit = .;  
LTD\_Out\_General = .;  
LTD\_Out\_Gen\_Elem\_Educ = .;  
LTD\_Out\_Gen\_Other\_Educ = .;  
LTD\_Out\_Gen\_Other\_NEC = .;

\* Long-Term Debt Outstanding, Full-Faith and Credit;

Total\_LTD\_Out\_FFC = .;  
LTD\_Out\_FFC\_Utility = .;  
LTD\_Out\_FFC\_Water\_Util = .;  
LTD\_Out\_FFC\_Elec\_Util = .;  
LTD\_Out\_FFC\_Gas\_Util = .;  
LTD\_Out\_FFC\_Trans\_Util = .;  
LTD\_Out\_FFC\_General = .;  
LTD\_Out\_FFC\_Elem\_Educ = .;  
LTD\_Out\_FFC\_Other\_Educ = .;  
LTD\_Out\_FFC\_Other\_NEC = .;

\* Long-Term Debt Outstanding, Nonguaranteed;

Tot\_LTD\_Out\_NG = .;  
LTD\_Out\_NG\_Utility = .;  
LTD\_Out\_NG\_Water\_Util = .;  
LTD\_Out\_NG\_Elec\_Util = .;  
LTD\_Out\_NG\_Gas\_Util = .;  
LTD\_Out\_NG\_Trans\_Util = .;  
LTD\_Out\_NG\_General = .;  
LTD\_Out\_NG\_Elem\_Educ = .;  
LTD\_Out\_NG\_Other\_Educ = .;  
LTD\_Out\_NG\_Private\_Purp = .;  
LTD\_Out\_NG\_Other\_NEC = .;

\* Cash and Securities;

Total\_Cash\_Securities = sum(W01, W31, W61, X21, X30, Z77, Z78,  
X42, X44, X47, Y07, Y08, Y21, Y61);

```

    * Insurance Trust Funds Only Cash and Securities;
    Insur_Trust_Cash___Sec = sum(X21, X30, Z77, Z78, X42, X44, X47,
Y07, Y08, Y21, Y61);

    * Employee Retirement Systems Cash and Securities;
    Emp_Retire_Cash___Sec = sum(X21, X30, X35, Z77, Z78, X42, X47,
X44);
    Emp_Retire_Cash___Dep = X21;
    Emp_Retire_Total_Sec = sum(X30, X35, Z77, Z78, X42, X47, X44);
    Emp_Retire_Sec_Tot_Fed = X30;
    Emp_Retire_Sec_S_L_Secur = X35;
    Emp_Retire_Sec_Tot_Nong = sum(Z77, Z78, X42, X47, X44);
    Emp_Retire_Sec_Corp_Bds = Z77;
    Emp_Retire_Sec_Corp_Stk = Z78;
    Emp_Retire_Sec_Mortgages = X42;
    Emp_Retire_Sec_Misc_Inv = X47;
    Emp_Retire_Sec_Oth_Nong = X44;

    * Unemployment Compensation Funds Cash and Securities;
    Unemp_Comp_Cash___Sec = sum(Y07, Y08);
    Unemp_Comp_Bal_In_US_Tr = Y07;
    Unemp_Comp_Other_Balance = Y08;

    * Other Insurance Trusts Holdings Cash and Securities;
    Nonin_Trust_Cash___Sec = sum(W01, W31, W61);

    * Sinking Funds (debt service funds) Cash and Securities;
    Sinking_Fd_Cash___Sec = W01;

    * Bond Funds Cash and Securities;
    Bond_Fd_Cash___Sec = W31;

    * All Other Noninsurance Funds Cash and Securities;
    Oth_Nonin_Fd_Cash___Sec = W61;

run;

*Merge the older data with the newer data that has had its format converted;

Proc append base=LargeData data=ConvertedNewData force;
run;

Data LargestData;
    Set LargeData;

    *Calculate several totals from revenue data and to correct for
differences between old and new data;
    Motor_Vehicle_License_Total = sum(Motor_Vehicle_License,
Motor_Veh_Oper_License);
    Fed_IGR_Gen_Support = sum(Fed_IGR_Gen_Support, Fed_IGR_Gen_Rev_Shar);
    State_IGR_Gen_Sup = sum(State_IGR_Oth_Gen_Sup, State_IGR_Tax_Relief);
    Chg_Total_Elem_Education = sum(Chg_Elem_Ed_Sch_Lunch,
Chg_Elem_Ed_Tuition, Chg_Elem_Ed_NEC);
    Chg_Highways = sum(Chg_Regular_Highways, Chg_Toll_Highways);
    Prop_Sale_Total = sum(Prop_Sale_Hous_Com_Dev, Prop_Sale_Other);
    Total_Other_Capital_Outlays = sum(Total_Capital_Outlays, -
Total_Construction);

```

```
General_Capital_Outlay_Other = sum(General_Capital_Outlay, -  
General_Construction);
```

```
*Calculate current expenditure data for every function where it is  
missing;
```

```
Air_Trans_Current_Exp = sum(Air_Trans_Direct_Exp, -  
Air_Trans_Cap_Outlay);  
Misc_Com_Activ_Current_Exp = sum(Misc_Com_Activ_Tot_Exp, -  
Misc_Com_Activ_Cap_Out);  
Correct_Current_Exp = sum(Correct_Direct_Exp, -Correct_Cap_Outlay);  
Total_Educ_Current_Exp = sum(Total_Educ_Direct_Exp, -  
Total_Educ_Cap_Outlay);  
Elem_Educ_Current_Exp = sum(Elem_Educ_Direct_Exp, -  
Elem_Educ_Cap_Outlay);  
Higher_Ed_Current_Exp = sum(Higher_Ed_Direct_Exp, -  
Higher_Ed_Cap_Outlay);  
Educ_NEC_Current_Exp = sum(Educ_NEC_Direct_Exp, -  
Educ_NEC_Cap_Outlay);  
Emp_Sec_Adm_Current_Exp = sum(Emp_Sec_Adm_Direct_Exp, -  
Emp_Sec_Adm_Cap_Outlay);  
Fin_Admin_Current_Exp = sum(Fin_Admin_Direct_Exp, -  
Fin_Admin_Cap_Outlay);  
Fire_Prot_Current_Exp = sum(Fire_Prot_Direct_Exp, -  
Fire_Prot_Cap_Outlay);  
Judicial_Current_Exp = sum(Judicial_Direct_Exp, -  
Judicial_Cap_Outlay);  
Cen_Staff_Current_Exp = sum(Cen_Staff_Direct_Exp, -  
Cen_Staff_Cap_Outlay);  
Gen_Pub_Bldg_Current_Exp = sum(Gen_Pub_Bldg_Total_Exp, -  
Gen_Pub_Bldg_Cap_Out);  
Health_Current_Exp = sum(Health_Direct_Exp, -Health_Capital_Outlay);  
Total_Hospital_Current_Exp = sum(Total_Hospital_Dir_Exp, -  
Total_Hospital_Cap_Out);  
Own_Hospital_Current_Exp = sum(Own_Hospital_Total_Exp, -  
Own_Hospital_Cap_Out);  
Hosp_Other_Current_Exp = sum(Hosp_Other_Direct_Exp, -  
Hosp_Other_Cap_Outlay);  
Total_Highways_Current_Exp = sum(Total_Highways_Dir_Exp, -  
Total_Highways_Cap_Out);  
Regular_Hwy_Current_Exp = sum(Regular_Hwy_Direct_Exp, -  
Regular_Hwy_Cap_Outlay);  
Toll_Hwy_Current_Exp = sum(Toll_Hwy_Total_Exp, -  
Toll_Hwy_Cap_Outlay);  
Hous___Com_Current_Exp = sum(Hous___Com_Direct_Exp, -  
Hous___Com_Cap_Outlay);  
Libraries_Current_Exp = sum(Libraries_Direct_Exp, -  
Libraries_Cap_Outlay);  
Natural_Res_Current_Exp = sum(Natural_Res_Direct_Exp, -  
Natural_Res_Cap_Outlay);  
Parking_Current_Exp = sum(Parking_Direct_Exp, -  
Parking_Capital_Outlay);  
Parks___Rec_Current_Exp = sum(Parks___Rec_Direct_Exp, -  
Parks___Rec_Cap_Outlay);  
Police_Prot_Current_Exp = sum(Police_Prot_Direct_Exp, -  
Police_Prot_Cap_Outlay);  
Prot_Insp_Current_Exp = sum(Prot_Insp_Direct_Exp, -  
Prot_Insp_Cap_Outlay);
```

```

    Public_Welf_Current_Exp = sum(Public_Welf_Direct_Exp, -
Public_Welf_Cap_Outlay, -Public_Welf_Cash_Asst);
    Welf_Ins_Current_Exp = sum(Welf_Ins_Total_Exp, -Welf_Ins_Cap_Outlay);
    Welf_NEC_Current_Exp = sum(Welf_NEC_Direct_Exp, -
Welf_NEC_Cap_Outlay);
    Sewerage_Current_Exp = sum(Sewerage_Direct_Exp, -
Sewerage_Cap_Outlay);
    SW_Mgmt_Current_Exp = sum(SW_Mgmt_Direct_Exp, -
SW_Mgmt_Capital_Outlay);
    Water_Trans_Current_Exp = sum(Water_Trans_Direct_Exp, -
Water_Trans_Cap_Outlay);
    General_NEC_Current_Exp = sum(General_NEC_Direct_Exp, -
General_NEC_Cap_Outlay, -VetBonus);
    Liquor_Stores_Current_Exp = sum(Liquor_Stores_Tot_Exp, -
Liquor_Stores_Cap_Out);
    Total_Util_Current_Exp = sum(Total_Util_Total_Exp, -
Total_Util_Inter_Exp, -Total_Util_Cap_Outlay);
    Water_Util_Current_Exp = sum(Water_Util_Total_Exp, -
Water_Util_Inter_Exp, -Water_Util_Cap_Outlay);
    Elec_Util_Current_Exp = sum(Elec_Util_Total_Exp, -Elec_Util_Inter_Exp,
-Elec_Util_Cap_Outlay);
    Gas_Util_Current_Exp = sum(Gas_Util_Total_Exp, -Gas_Util_Inter_Exp, -
Gas_Util_Cap_Outlay);
    Trans_Util_Current_Exp = sum(Trans_Util_Total_Exp, -
Trans_Util_Inter_Exp, -Trans_Util_Cap_Outlay);

```

**run;**

\*Set the order of the variables in the largest data set. Only the variables to be placed at the front of the data set need to be listed in the retain statement.;

\*Also drop any variables that are unreliable according to the census, or that are both unneeded and unavailable in the newest data.;

**Data** LargestData (**Drop**= SortCode Census\_Region Weight YearDepSch YearRetire Version ReviseDate Data\_Flag JacketUnit ZeroData Imputed\_Record);

**Retain** SurveyYr Year4 YearofData ID IDChanged State\_Code Type\_Code County Name FIPS\_Code\_State FYEndDate YearPop SchLevCode Population FunctionCode Enrollment SurveyYr Year4 ID State\_Code Type\_Code County Name FIPS\_Code\_State FYEndDate YearPop SchLevCode Population Total\_Revenue Total\_Rev\_Own\_Sources General\_Revenue Gen\_Rev\_Own\_Sources Total\_Taxes Property\_Tax Tot\_Sales\_\_Gr\_Rec\_Tax Total\_Gen\_Sales\_Tax Total\_Select\_Sales\_Tax Alcoholic\_Beverage\_Tax Amusement\_Tax Insurance\_Premium\_Tax Motor\_Fuels\_Tax Pari\_mutuels\_Tax Public\_Utility\_Tax Tobacco\_Tax Other\_Select\_Sales\_Tax Total\_License\_Taxes Alcoholic\_Beverage\_Lic Amusement\_License Corporation\_License Hunting\_\_Fishing\_License Motor\_Vehicle\_License Motor\_Veh\_Oper\_License Motor\_Vehicle\_License\_Total Public\_Utility\_License Occup\_and\_Bus\_Lic\_NEC Other\_License\_Taxes Total\_Income\_Taxes Individual\_Income\_Tax Corp\_Net\_Income\_Tax Death\_and\_Gift\_Tax Docum\_and\_Stock\_Tr\_Tax Severance\_Tax Taxes\_NEC Total\_IG\_Revenue Total\_Fed\_IG\_Revenue Fed\_IGR\_Air\_Transport Fed\_IGR\_Education Fed\_IGR\_Emp\_Sec\_Adm Fed\_IGR\_Gen\_Rev\_Shar Fed\_IGR\_Gen\_Support Fed\_IGR\_Health\_\_Hos Fed\_IGR\_Highways Fed\_IGR\_Transit\_Sub Fed\_IGR\_Hous\_Com\_Dev Fed\_IGR\_Natural\_Res Fed\_IGR\_Public\_Welf Fed\_IGR\_Sewerage Fed\_IGR\_Other Total\_State\_IG\_Revenue State\_IGR\_Education State\_IGR\_Tax\_Relief State\_IGR\_Oth\_Gen\_Sup State\_IGR\_Gen\_Sup State\_IGR\_Health\_\_Hos State\_IGR\_Highways State\_IGR\_Transit\_Sub State\_IGR\_Hous\_Com\_Dev State\_IGR\_Public\_Welf

State\_IGR\_Sewerage State\_IGR\_Other Tot\_Local\_IG\_Rev Local\_IGR\_InterSchool\_Aid  
 Local\_IGR\_Other\_Education Local\_IGR\_Oth\_Gen\_Sup Local\_IGR\_Health\_Hos  
 Local\_IGR\_Highways  
 Local\_IGR\_Transit\_Sub Local\_IGR\_Hous\_Com\_Dev Local\_IGR\_Public\_Welf  
 Local\_IGR\_Sewerage Local\_IGR\_Other Tot\_Chgs\_and\_Misc\_Rev  
 Total\_General\_Charges Chg\_Air\_Transportation Chg\_Misc\_Com\_Activ  
 Chg\_Total\_Education Chg\_Total\_Elem\_Education Chg\_Elem\_Ed\_Sch\_Lunch  
 Chg\_Elem\_Ed\_Tuition Chg\_Elem\_Ed\_NEC Chg\_Total\_High\_Ed  
 Chg\_Hospitals Chg\_Highways Chg\_Regular\_Highways Chg\_Toll\_Highways  
 Chg\_Housing\_Comm\_Dev Chg\_Total\_Nat\_Res Chg\_Parking  
 Chg\_Parks\_Recreation Chg\_Sewerage Chg\_Solid\_Waste\_Mgmt  
 Chg\_Water\_Transport Chg\_All\_Other\_NEC Misc\_General\_Revenue  
 Special\_Assessments Prop\_Sale\_Total Prop\_Sale\_Hous\_Com\_Dev  
 Prop\_Sale\_Other Interest\_Revenue Fines\_and\_Forfeits  
 Rents\_and\_Royalties Net\_Lottery\_Revenue Misc\_General\_Rev\_NEC  
 Liquor\_Stores\_Revenue Total\_Utility\_Revenue Water\_Utility\_Revenue  
 Electric\_Utility\_Rev Gas\_Utility\_Rev Transit\_Utility\_Rev  
 Total\_Insur\_Trust\_Rev Total\_Insur\_Trust\_Ctrb Tot\_Ins\_Trust\_Inv\_Rev  
 Total\_Emp\_Ret\_Rev  
 Emp\_Ret\_Total\_Ctrib Emp\_Ret\_Loc\_Emp\_Ctrib Emp\_Ret\_Loc\_To\_Loc\_Sys  
 Emp\_Ret\_From\_Other\_Gov Emp\_Ret\_Sta\_To\_Sta\_Ctr Emp\_Ret\_Int\_Rev  
 Emp\_Ret\_Other\_Earnings Total\_Unemp\_Rev Unemp\_Payroll\_Tax  
 Unemp\_Int\_Revenue Unemp\_Federal\_Advances Total\_Expenditure  
 Total\_IG\_Expenditure Direct\_Expenditure Total\_Current\_Expend  
 Total\_Current\_Oper Total\_Capital\_Outlays Total\_Construction  
 Total\_Other\_Capital\_Outlays Tot\_Assist\_Subsidies Total\_Interest\_on\_Debt  
 Total\_Insur\_Trust\_Ben Total\_Salaries\_Wages  
 General\_Expenditure IG\_Exp\_To\_State\_Govt IG\_Exp\_To\_Local\_Govts  
 IG\_Exp\_To\_Federal\_Govt Direct\_General\_Expend General\_Current\_Expend  
 General\_Current\_Oper General\_Capital\_Outlay General\_Construction  
 General\_Capital\_Outlay\_Other General\_Assist\_Sub General\_Debt\_Interest  
 Air\_Trans\_Total\_Expend Air\_Trans\_Direct\_Expend Air\_Trans\_Cap\_Outlay  
 Air\_Trans\_Current\_Exp Air\_Trans\_Construction Air\_Trans\_IG\_To\_State  
 Air\_Trans\_IG\_Local\_Govts Misc\_Com\_Activ\_Tot\_Exp  
 Misc\_Com\_Activ\_Cap\_Out Misc\_Com\_Activ\_Current\_Exp  
 Misc\_Com\_Activ\_Constr Correct\_Total\_Exp Correct\_Direct\_Exp  
 Correct\_Cap\_Outlay Correct\_Current\_Exp Correct\_Construct  
 Correct\_IG\_To\_St Correct\_IG\_Loc\_Govts Total\_Educ\_Total\_Exp  
 Total\_Educ\_Direct\_Exp Total\_Educ\_Assist\_Sub Total\_Educ\_Cap\_Outlay  
 Total\_Educ\_Current\_Exp Total\_Educ\_Construct Elem\_Educ\_Total\_Exp  
 Elem\_Educ\_Direct\_Exp Elem\_Educ\_Cap\_Outlay Elem\_Educ\_Current\_Exp  
 Elem\_Educ\_Construction Elem\_Educ\_IG\_To\_State  
 Elem\_Educ\_IG\_Local\_Govts Elem\_Educ\_IG\_Sch\_to\_Sch  
 Higher\_Ed\_Total\_Exp Higher\_Ed\_Direct\_Exp Higher\_Ed\_Cap\_Outlay  
 Higher\_Ed\_Current\_Exp Higher\_Ed\_Construct Higher\_Ed\_IG\_To\_St  
 Higher\_Ed\_IG\_Loc\_Govts Educ\_NEC\_Total\_Expend Educ\_NEC\_Direct\_Expend  
 Educ\_NEC\_Assistance Educ\_NEC\_Cap\_Outlay Educ\_NEC\_Current\_Exp  
 Educ\_NEC\_Construction Educ\_NEC\_IG\_To\_State Educ\_NEC\_IG\_Local\_Govts  
 Emp\_Sec\_Adm\_Direct\_Exp Emp\_Sec\_Adm\_Cap\_Outlay Emp\_Sec\_Adm\_Current\_Exp  
 Emp\_Sec\_Adm\_Construct Fin\_Admin\_Total\_Exp Fin\_Admin\_Direct\_Exp  
 Fin\_Admin\_Cap\_Outlay Fin\_Admin\_Current\_Exp Fin\_Admin\_Construction  
 Fin\_Admin\_IG\_To\_State Fin\_Admin\_IG\_Local\_Govts  
 Fire\_Prot\_Total\_Expend Fire\_Prot\_Direct\_Exp  
 Fire\_Prot\_Cap\_Outlay Fire\_Prot\_Current\_Exp Fire\_Prot\_Construction  
 Fire\_Prot\_IG\_To\_State Fire\_Prot\_IG\_Local\_Govts  
 Judicial\_Total\_Expend Judicial\_Direct\_Expend Judicial\_Cap\_Outlay  
 Judicial\_Current\_Exp Judicial\_Construction Judicial\_IG\_To\_State

Judicial\_IG\_Local\_Govts Cen\_Staff\_Total\_Expnd Cen\_Staff\_Direct\_Exp  
 Cen\_Staff\_Cap\_Outlay Cen\_Staff\_Current\_Exp Cen\_Staff\_Construction  
 Cen\_Staff\_IG\_To\_State Cen\_Staff\_IG\_Local\_Govts  
 Gen\_Pub\_Bldg\_Total\_Exp Gen\_Pub\_Bldg\_Cap\_Out Gen\_Pub\_Bldg\_Current\_Exp  
 Gen\_Pub\_Bldg\_Construct  
 Health\_Total\_Expnd Health\_Direct\_Expnd Health\_Capital\_Outlay  
 Health\_Current\_Exp Health\_Construction Health\_IG\_To\_State  
 Health\_IG\_Local\_Govts Total\_Hospital\_Total\_Exp  
 Total\_Hospital\_Dir\_Exp Total\_Hospital\_Cap\_Out  
 Total\_Hospital\_Current\_Exp Total\_Hospital\_Construct  
 Total\_Hospital\_IG\_To\_State Total\_Hospital\_IG\_Loc\_Govts  
 Own\_Hospital\_Total\_Exp Own\_Hospital\_Cap\_Out Own\_Hospital\_Current\_Exp  
 Own\_Hospital\_Construct Hosp\_Other\_Total\_Exp Hosp\_Other\_Direct\_Exp  
 Hosp\_Other\_Cap\_Outlay Hosp\_Other\_Current\_Exp Hosp\_Other\_Construct  
 Hosp\_Other\_IG\_To\_State  
 Hosp\_Other\_IG\_Loc\_Govts Total\_Highways\_Tot\_Exp Total\_Highways\_Dir\_Exp  
 Total\_Highways\_Cap\_Out Total\_Highways\_Current\_Exp  
 Total\_Highways\_Construct Regular\_Hwy\_Total\_Exp Regular\_Hwy\_Direct\_Exp  
 Regular\_Hwy\_Cap\_Outlay Regular\_Hwy\_Current\_Exp Regular\_Hwy\_Construct  
 Regular\_Hwy\_IG\_To\_Sta Regular\_Hwy\_IG\_Loc\_Govts  
 Toll\_Hwy\_Total\_Expnd Toll\_Hwy\_Cap\_Outlay Toll\_Hwy\_Current\_Exp  
 Toll\_Hwy\_Construct Transit\_Sub\_Total\_Exp Transit\_Sub\_Direct\_Sub  
 Transit\_Sub\_IG\_To\_Sta Transit\_Sub\_IG\_Loc\_Govts  
 Transit\_Sub\_To\_Own\_Sys Hous\_\_Com\_Total\_Exp  
 Hous\_\_Com\_Direct\_Exp Hous\_\_Com\_Cap\_Outlay Hous\_\_Com\_Current\_Exp  
 Hous\_\_Com\_Construct Hous\_\_Com\_IG\_To\_State Hous\_\_Com\_IG\_Loc\_Govts  
 Libraries\_Total\_Expnd Libraries\_Direct\_Exp Libraries\_Cap\_Outlay  
 Libraries\_Current\_Exp Libraries\_Construct Libraries\_IG\_To\_State  
 Libraries\_IG\_Local\_Govts Natural\_Res\_Total\_Exp  
 Natural\_Res\_Direct\_Exp Natural\_Res\_Cap\_Outlay Natural\_Res\_Current\_Exp  
 Natural\_Res\_Construct Natural\_Res\_IG\_To\_Sta Natural\_Res\_IG\_Loc\_Govts  
 Parking\_Total\_Expnd Parking\_Direct\_Expnd Parking\_Capital\_Outlay  
 Parking\_Current\_Exp Parking\_Construct Parking\_IG\_To\_State  
 Parking\_IG\_Local\_Govts Parks\_\_Rec\_Total\_Exp Parks\_\_Rec\_Direct\_Exp  
 Parks\_\_Rec\_Cap\_Outlay Parks\_\_Rec\_Current\_Exp Parks\_\_Rec\_Construct  
 Parks\_\_Rec\_IG\_To\_Sta Parks\_\_Rec\_IG\_Loc\_Govts  
 Police\_Prot\_Total\_Exp Police\_Prot\_Direct\_Exp Police\_Prot\_Cap\_Outlay  
 Police\_Prot\_Current\_Exp Police\_Prot\_Construct Police\_Prot\_IG\_To\_Sta  
 Police\_Prot\_IG\_Loc\_Govts Prot\_Insp\_Total\_Exp  
 Prot\_Insp\_Direct\_Exp Prot\_Insp\_Cap\_Outlay Prot\_Insp\_Current\_Exp  
 Prot\_Insp\_Construct Prot\_Insp\_IG\_To\_State  
 Prot\_Insp\_IG\_Local\_Govts Public\_Welf\_Total\_Exp Public\_Welf\_Direct\_Exp  
 Public\_Welf\_Cash\_Asst Public\_Welf\_Cap\_Outlay Public\_Welf\_Current\_Exp  
 Public\_Welf\_Construct Welf\_Categ\_Total\_Exp Welf\_Categ\_Cash\_Assist  
 Welf\_Categ\_IG\_To\_State Welf\_Categ\_IG\_Loc\_Govts Welf\_Cash\_Total\_Exp  
 Welf\_Cash\_Cash\_Assist Welf\_Cash\_IG\_Local\_Govts  
 Welf\_Vend\_Pmts\_Medical Welf\_Vend\_Pmts\_NEC Welf\_State\_Share\_Part\_D  
 Welf\_Ins\_Total\_Exp Welf\_Ins\_Cap\_Outlay Welf\_Ins\_Current\_Exp  
 Welf\_Ins\_Construct Welf\_NEC\_Total\_Expnd  
 Welf\_NEC\_Direct\_Expnd Welf\_NEC\_Cap\_Outlay Welf\_NEC\_Current\_Exp  
 Welf\_NEC\_Construct Welf\_NEC\_IG\_To\_State Welf\_NEC\_IG\_Local\_Govts  
 Sewerage\_Total\_Expnd Sewerage\_Direct\_Expnd Sewerage\_Cap\_Outlay  
 Sewerage\_Current\_Exp Sewerage\_Construct Sewerage\_IG\_To\_State  
 Sewerage\_IG\_Local\_Govts SW\_Mgmt\_Total\_Expnd SW\_Mgmt\_Direct\_Expnd  
 SW\_Mgmt\_Capital\_Outlay SW\_Mgmt\_Current\_Exp SW\_Mgmt\_Construct  
 SW\_Mgmt\_IG\_To\_State SW\_Mgmt\_IG\_Local\_Govts Water\_Trans\_Total\_Exp

Water_Trans_Direct_Exp	Water_Trans_Cap_Outlay	Water_Trans_Current_Exp
Water_Trans_Construct		
Water_Trans_IG_To_Sta	Water_Trans_IG_Loc_Govts	Interest_on_Gen_Debt
General_NEC_Total_Exp	General_NEC_Direct_Exp	VetBonus
General_NEC_Cap_Outlay	General_NEC_Current_Exp	General_NEC_Construct
General_NEC_IG_To_St	General_NEC_IG_Loc_Govts	
General_NEC_IG_To_Fed	Liquor_Stores_Tot_Exp	Liquor_Stores_Cap_Out
Liquor_Stores_Current_Exp	Liquor_Stores_Constr	Total_Util_Total_Exp
Total_Util_Inter_Exp	Total_Util_Cap_Outlay	Total_Util_Current_Exp
Total_Util_Construct	Water_Util_Total_Exp	Water_Util_Inter_Exp
Water_Util_Cap_Outlay	Water_Util_Current_Exp	Water_Util_Construct
Elec_Util_Total_Exp	Elec_Util_Inter_Exp	Elec_Util_Cap_Outlay
Elec_Util_Current_Exp	Elec_Util_Construct	Gas_Util_Total_Exp
Gas_Util_Inter_Exp	Gas_Util_Cap_Outlay	Gas_Util_Current_Exp
Gas_Util_Construct	Trans_Util_Total_Exp	Trans_Util_Inter_Exp
Trans_Util_Cap_Outlay	Trans_Util_Current_Exp	Trans_Util_Construct
Emp_Ret_Total_Expend	Emp_Ret_Benefit_Paymts	Emp_Ret_Withdrawals
Emp_Ret_Other_Paymts	Unemp_Comp_Total_Exp	Unemp_Comp_Ben_Paymts
Unemp_Ext_Spec_Pmts		
Total_Debt_Outstanding	Total_Long_Term_Debt_Out	ST_Debt_End_of_Year
Total_Beg_LTD_Out	Beg_LTD_Out_Private_Purp	Beg_LTD_Out_All_Other
Beg_LTD_Out_Utility	Beg_LTD_Out_Water_Util	Beg_LTD_Out_Elec_Util
Beg_LTD_Out_Gas_Util	Beg_LTD_Out_Trans_Util	Beg_LTD_Out_General
Beg_LTD_Out_Education	Beg_LTD_Out_Priv_Purp	Beg_LTD_Out_Other_NEC
Total_LTD_Issued	LTD_Iss_Private_Purp	LTD_Iss_All_Other
LTD_Iss_Utility	LTD_Iss_Util_Water	LTD_Iss_Util_Electric
LTD_Iss_Util_Gas_Supply	LTD_Iss_Util_Transit	LTD_Iss_General
LTD_Iss_Gen_Elem_Educ	LTD_Iss_Gen_Other_Educ	LTD_Iss_Gen_Other_NEC
Total_LTD_Iss_FFC	LTD_Iss_FFC_Utility	LTD_Iss_FFC_Water_Util
LTD_Iss_FFC_Elec_Util	LTD_Iss_FFC_Gas_Util	LTD_Iss_FFC_Trans_Util
LTD_Iss_FFC_General	LTD_Iss_FFC_Elem_Educ	LTD_Iss_FFC_Other_Educ
LTD_Iss_FFC_Other_NEC	Total_LTD_Iss_NG	LTD_Iss_NG_Utility
LTD_Iss_NG_Water_Util	LTD_Iss_NG_Elec_Util	LTD_Iss_NG_Gas_Util
LTD_Iss_NG_Trans_Util	LTD_Iss_NG_General	LTD_Iss_NG_Elem_Educ
LTD_Iss_NG_Other_Educ	LTD_Iss_NG_Private_Purp	LTD_Iss_NG_Other_NEC
Total_LTD_Iss_Unsp	LTD_Iss_Unsp_Utility	LTD_Iss_Unsp_Water_Util
LTD_Iss_Unsp_Elec_Util	LTD_Iss_Unsp_Gas_Util	LTD_Iss_Unsp_Trans_Util
LTD_Iss_Unsp_General	LTD_Iss_Unsp_Elem_Educ	LTD_Iss_Unsp_Other_Educ
LTD_Iss_Unsp_Other_NEC	Total_LTD_Retired	LTD_Ret_Private_Purp
LTD_Ret_All_Other	LTD_Ret_Utility	LTD_Ret_Util_Water
LTD_Ret_Util_Electric	LTD_Ret_Util_Gas_Supply	LTD_Ret_Util_Transit
LTD_Ret_General	LTD_Ret_Gen_Elem_Educ	LTD_Ret_Gen_Other_Educ
LTD_Ret_Gen_Other_NEC	Total_LTD_Ret_FFC	LTD_Ret_FFC_Utility
LTD_Ret_FFC_Water_Util	LTD_Ret_FFC_Elec_Util	LTD_Ret_FFC_Gas_Util
LTD_Ret_FFC_Trans_Util	LTD_Ret_FFC_General	LTD_Ret_FFC_Elem_Educ
LTD_Ret_FFC_Other_Educ	LTD_Ret_FFC_Other_NEC	Total_LTD_Ret_NG
LTD_Ret_NG_Utility	LTD_Ret_NG_Water_Util	LTD_Ret_NG_Elec_Util
LTD_Ret_NG_Gas_Util	LTD_Ret_NG_Trans_Util	LTD_Ret_NG_General
LTD_Ret_NG_Elem_Educ	LTD_Ret_NG_Other_Educ	LTD_Ret_NG_Private_Purp
LTD_Ret_NG_Other_NEC	Total_LTD_Ret_Unsp	LTD_Ret_Unsp_Utility
LTD_Ret_Unsp_Water_Util	LTD_Ret_Unsp_Elec_Util	LTD_Ret_Unsp_Gas_Util
LTD_Ret_Unsp_Trans_Util	LTD_Ret_Unsp_General	LTD_Ret_Unsp_Elem_Educ
LTD_Ret_Unsp_Other_Educ	LTD_Ret_Unsp_Other_NEC	Total_LTD_Out
LTD_Out_Private_Purp	LTD_Out_All_Other	Total_LTD_Out_Utility
LTD_Out_Util_Water	LTD_Out_Util_Electric	LTD_Out_Util_Gas_Supply
LTD_Out_Util_Transit	LTD_Out_General	LTD_Out_Gen_Elem_Educ
LTD_Out_Gen_Other_Educ	LTD_Out_Gen_Other_NEC	Total_LTD_Out_FFC

```

LTD_Out_FFC_Utility      LTD_Out_FFC_Water_Util  LTD_Out_FFC_Elec_Util
LTD_Out_FFC_Gas_Util    LTD_Out_FFC_Trans_Util  LTD_Out_FFC_General
LTD_Out_FFC_Elem_Educ   LTD_Out_FFC_Other_Educ  LTD_Out_FFC_Other_NEC
Tot_LTD_Out_NG          LTD_Out_NG_Utility      LTD_Out_NG_Water_Util
LTD_Out_NG_Elec_Util    LTD_Out_NG_Gas_Util     LTD_Out_NG_Trans_Util
LTD_Out_NG_General      LTD_Out_NG_Elem_Educ    LTD_Out_NG_Other_Educ
LTD_Out_NG_Private_Purp LTD_Out_NG_Other_NEC    Total_Cash__Securities
Insur_Trust_Cash__Sec   Emp_Retire_Cash__Sec    Emp_Retire_Cash__Dep
Emp_Retire_Total_Sec    Emp_Retire_Sec_Tot_Fed
Emp_Retire_Sec_S_L_Secur      Emp_Retire_Sec_Tot_Nong
Emp_Retire_Sec_Corp_Bds Emp_Retire_Sec_Corp_Stk
Emp_Retire_Sec_Mortgages
Emp_Retire_Sec_Misc_Inv Emp_Retire_Sec_Oth_Nong Unemp_Comp_Cash__Sec
Unemp_Comp_Bal_In_US_Trsv      Unemp_Comp_Other_Balance
Nonin_Trust_Cash__Sec   Sinking_Fd_Cash__Sec    Bond_Fd_Cash__Sec
Oth_Nonin_Fd_Cash__Sec FunctionCode Enrollment;
Set LargestData;
run;

```

\* Write the final file to a delimited text file, change this path to define a valid location for the file on your system;

```

Proc Export Data=work.LargestData
  outfile='E:/CensusData/AllCensusData.csv'
  dbms=CSV
  replace;
run;

```