Local government accounting often has a great deal of complications that can cause revenues and/or expenditures to appear larger than expected if simply summed up. This is due to things such as transfers or dealing with bonds. To simplify the view of revenue and expenditures, as well as be able to compare local governments, several pieces of the source data were removed to deal with these issues. These data come from the Department of Administration Local Government Services (LGS) Bureau as submitted by the municipalities, detailed financial filings can be found on the LGS website.

A complete list of what was removed is shown below. Under accounts there are U.S. Census Bureau (Census) categories with the corresponding local government categories under them. The Census has developed methodology to deal with many of these issues, as such their categories were utilized here.

FUNDS

1. Included
    a. 1000 – General
    b. 2000 - Special
    c. 3000 – Debt Service
    d. 4000 – Capital Projects
    e. 5000 – Enterprise
2. Not Included
    a. 6000 – Internal Service
    b. 7000 – Trust
    c. 7100 – Agency
    d. 8000 – Permanent

REMOVED ACCOUNTS

1. Census Category – Transfers – (Revenue)
    a. Interfund Operating Transfer
2. Census Category – Local Inter Governmental Other (Revenue)
    a. Local Grants
    b. Local Payments in Lieu of Taxes
    c. Local Shared Revenue
3. Census Category – Internal Service (Revenue and Expenditures)
    a. Central Garages
    b. Central Stores
    c. Other Internal Service Activity
    d. Internal Services

DEBT SERVICE - DOUBLE COUNT REMOVAL

1. Removed - Proceeds from general long-term debt (Revenue)
    a. Still has revenue coming into pay principal payments
2. Removed - Principal payments (Expenditure)
    a. Still has expenditure of the projects completed using long-term debt