

Step 1 Exclude by fund	Step 2 Classify by Receipt Code	Revenue Source defined as...	Rolls up to...
Exclude funds: 002, 003, 004, 005, 010, 011, 012, 013, 014, 017, 020, 21, 022, 023, 024, 025, 026, 027, 028, 033, 070, 071, 200, 401, 406, 409, 413, 414, 419, 426, 450, 453, 496, 498, 501, 505, 535, 569, 583 002-005, 010-014, 017, 020-028, 033, 071, 071, 200, 401, 406, 409, 413, 414, 426, 450, 453, 496, 498, 501, 505, 535, 569, 583	1100-1199	Local Sources	Operating Revenue
	1200-2999	Other Non-Tax Sources	
	3100-3499	State Sources	
	4100-4499	Federal Sources	
	5000-5399	Other Revenue Sources	Non-operating Revenue

- Take all the receipt data for a given year (ex. FY13) and exclude the following FUND codes: 002, 003, 004, 005, 010, 011, 012, 013, 014, 017, 020, 21, 022, 023, 024, 025, 026, 027, 028, 033, 070, 071, 200, 401, 406, 409, 413, 414, 419, 426, 450, 453, 496, 498, 501, 505, 535, 569, and 583
- From that dataset the following ranges of RECEIPT codes are broken into 4 revenue categories:
 - Local Funds: where RECEIPT code is between 1100 and 1199
 - Other Non-tax Funds: where RECEIPT code is between 1200 and 2999
 - State Funds: where RECEIPT code is between 3100 and 3499
 - Federal Funds: where RECEIPT code is between 4100 and 4499.
 - Other Revenue Sources: where Receipt code is between 5000 and 5399.
- The sum of Local + Other Non-tax + State + Federal equals Operating Revenue. This is the denominator for determining the percentage each source of funds represents.
 - Other Revenue Sources aren't counted as Operating Revenue and are therefore not a part of any source-of-funds calculations.