

REVISED FUND LIST/CHART OF ACCOUNTS FOR CITIES AND TOWNS

Effective January 1, 2022

Fund Type	Old Fund Number	Revised Fund Number	Fund Name
General	101	1101	General
Special Revenue	201	2201	Motor Vehicle Highway
	202	2202	Local Road and Street
	203	2203	MVH Restricted (subfund of Motor Vehicle Highway)
	204	2204	Park and Recreation - Operating
	205	2205	Cemetery Operating (tax revenue support - not user fees)
	206	2206	Aviation (tax revenue support – not user fees)
	207	2207	Parking Meter
	208	2208	Levy Excess
	209	2209	LIT – Economic Development (formerly CEDIT)
	210	2210	Thoroughfare (maintenance & repairs; not new construction)
	211	2211	Park Nonreverting Operating
	212	2212	Health
	213	2213	Alcohol and Drug Services
	215	2214	Supplemental Adult Probation Services
	216	2215	Emergency Medical Services (operations & tax revenue; not enterprise fund)
	218	2216	Economic Development (Operating)
	219	2217	Building Demolition
	220	2218	Planning and Zoning
	221	2219	Plan Commission
	222	2220	Animal Shelter
	223	2221	Landfill
	224	2222	Crime Control
	225	2223	Sanitation (operating mostly from tax revenues - not user fees)
	226	2224	Parking (not construction)
	228	2225	Abandoned Vehicle
	231	2226	Community Development
	232	2227	Housing Authority (operating with tax revenues)
	233	2228	Local Law Enforcement Continuing Education Fund
	235	2229	Motor Vehicle Registration Penalties Fund
	236	2230	Clerk's Record Perpetuation Fund
	237	2231	Enhanced Access Fund
	238	2232	Electronic Map Generation Fund
	239	2233	Deferral Program
	241	2234	Unsafe Building
	242	2235	Riverboat (unless restricted to infrastructure uses)
	245	2236	Rainy Day
	246	2237	Certified Technology Park
	247	2238	Hazardous Materials Response
	248	2239	Credit Card Service Fee
	249	2240	LIT – Public Safety

250	2241	County Slot Machine Wagering Fee
251	2242	Excess Welfare Distribution
252	2243	Fire Protection Territory
253	2244	Local Major Moves Construction
254	2245	Residential Lease Regulation
255	2246	Heritage Barn Public Safety - Police
256	2247	Heritage Barn Public Safety - Fire
257	2248	LOIT Special Distribution
258	2249	Municipal Vehicle Excise Tax Fund
259	2250	Municipal Wheel Tax Fund
260	2251	Rainy Day Restricted – Wheel and Surtax
261	2252	Rainy Day Restricted – Local Road and Street
262	2253	Rainy Day Restricted – Major Moves
263	2254	Rainy Day Restricted - MVH
-	2255	Public Safety Officers Survivors Heath Coverage Cumulative fund
264-269	2256-2299	Reserved for future statutory special revenue funds
217	2300-2399	Donations (restricted; not used for capital items)
264	2400	CARES Provider Relief
-	2401-2499	Grants - special revenue
-	2500-2599	Local / Home Rule funds

Debt Service

301	3301	Bond and Interest Redemption
302	3302	Fire and Police Equipment Debt Payment
303	3303	Loan and Interest Payment
304	3304	Capital Improvement Bond (Sinking)
305	3305	Fire Equipment Bond (Sinking)
306	3306	Corporation Bond (Sinking)
307	3307	Bond, General (Sinking)
308	3308	Sewer Bond (Sinking)
309	3309	Bridge Bond (Sinking)
310	3310	Urban Renewal Bond (Sinking)
311	3311	Redevelopment Bond (Sinking)
312	3312	Park Bond (Sinking)
313	3313	Transportation Bond (Sinking)
314	3314	Thoroughfare Bond (Sinking)
315	3315	Airport Bond (Sinking)
316	3316	Industrial Loan (Repayment)
317	3317	Flood Control Bond (Sinking)
318	3318	Lease Rental Payment
319	3319	Fire Equipment Debt
320	3320	Police Equipment Debt
	3321-3399	Other Debt Service Funds Not Listed

Capital Projects

401	4401	Cumulative Capital Improvement - Cigarette Tax
402	4402	Cumulative Capital Development
403	4403	Park Nonreverting Capital
404	4404	Thoroughfare (mostly used for construction, not repairs and maintenance)
405	4405	Public Improvement
406	4406	Redevelopment Capital
407	4407	Industrial Park (construction projects, not operating costs)
408	4408	Industrial Development (capital projects costs, not operating)
409	4409	Police Equipment (equipment costs, not debt service)
410	4410	Fire Equipment (equipment costs, not debt service)
411	4411	Flood Control - Construction

413	4412	Fire Equipment Bond (Proceeds)
414	4413	Corporation Bond (Proceeds)
415	4414	Sewer Bond (Proceeds)
416	4415	Bridge Bond (Proceeds)
417	4416	Urban Renewal Bond (Proceeds)
418	4417	Redevelopment Bond (Proceeds)
419	4418	Park Bond (Proceeds)
420	4419	Transportation Bond (Proceeds)
421	4420	Thoroughfare Bond (Proceeds)
422	4421	Airport Bond (Proceeds)
423	4422	Cumulative Bridge
424	4423	Cumulative Capital Improvement - Tax Levy
425	4424	Cumulative Building
426	4425	Cumulative Fire
427	4426	Cumulative Capital Improvement - Special Fire
428	4427	Cumulative Capital Improvement - Special Sewer
429	4428	Cumulative Sewer
430	4429	Cumulative Sewage Treatment
431	4430	Cumulative Drainage
432	4431	Cumulative Sewer and Streets
436	4432	Cumulative Park
-	4433	Cumulative Transportation Fund
438	4434	Flood Control Bond (Proceeds)
433	4435	General Improvement
444	4436	County Economic Development Income Tax (CEDIT)
446	4437	Riverboat
448	4438	Rainy Day
449	4439	Food and Beverage Tax
450	4440	Local Major Moves Construction
451	4441	Local Venture Capital
453	4442	City Ticket Tax
454	4443	Impact Fee Fund
455	4444	Fire Protection Equipment Replacement
-	4445-4465	Redevelopment TIF Allocation
-	4466-4475	Special Zone
456-470	4476-4499	Reserved for future statutory capital projects funds
-	4500-4599	Grants - capital projects (not operating, special revenue or debt service)
-	4600-4650	Donations - restricted capital projects (not special revenue)
-	4650-4699	Local / Home Rule capital projects funds
Permanent Funds		
501	5501	Endowment
-	5502-5510	Local / Home Rule permanent funds
Proprietary Funds		
Enterprise Funds		
601	6101	Water Utility Operating
602	6102	Water Utility Bond and Interest Sinking
603	6103	Water Utility Depreciation
604	6104	Water Utility Meter Deposit
605	6105	Water Utility Construction (in progress)
-	6106-6199	Other Water Utility Funds Not Listed
606	6201	Sewage Utility Operating
607	6202	Sewage Utility Bond and Interest Sinking
608	6203	Sewage Utility Depreciation
609	6204	Sewage Utility Construction (in progress)

630	6205	Sewage Meter Deposit
-	6206-6299	Other Sewage Utility Funds Not Listed
610	6301	Electric Utility Operating
611	6302	Electric Utility Bond and Interest Sinking
612	6303	Electric Utility Depreciation
613	6304	Electric Utility Meter Deposit
614	6305	Electric Utility Construction (in progress)
-	6306-6399	Other Electric Utility Funds Not Listed
615	6401	Gas Utility Operating
616	6402	Gas Utility Bond and Interest Sinking
617	6403	Gas Utility Depreciation
618	6404	Gas Utility Meter Deposit
619	6405	Gas Utility Construction (in progress)
-	6406-6499	Other Gas Utility Funds Not Listed
626	6501	Storm Water Utility Operating
627	6502	Storm Water Bond and Interest Sinking
628	6503	Storm Water Depreciation
629	6504	Storm Water Construction (in progress)
-	6505-6599	Other Storm Water Utility Funds Not Listed
620	6601	Sanitation (if operating mostly from user fees)
621	6602	Transportation (if operating mostly from user fees)
622	6603	Airport (if operating mostly from user fees)
623	6604	Trash & Garbage Pickup (if operating mostly from user fees)
624	6605	Cemetery (if operating mostly from sale of lots and other user fees)
625	6606	Emergency Medical Services (if operating mostly from user fees)
-	6607-6999	Other Enterprise Funds Not Listed
Internal Service Funds		
701	7701	Information Technology Services (where not special revenue & reimbursed)
702	7702	Garage (where reimbursed for services from other departments)
703	7703	Purchasing (where costs allocated & reimbursed by other departments)
704	7704	Self-Insurance
745-755	7705-7725	Reserved For Future Statutory Funds
765-799	7726-7799	Other Funds Not Listed
Fiduciary Funds		
Trust Funds		
801	8801	Fire Pension
802	8802	Police Pension
803	8803	Utility Pension
-	8804	Redevelopment Pension
-	8805	Housing Authority Pension
-	8806-8810	Other Pension Trust Funds Not Listed
-	8811-8820	Other Private Purpose Trust Funds
-	8821-8825	Other Investment Trust Funds
Custodial		
811	8850	User Fee
810	8851	Construction Retainage
-	8852-8899	Other Non-Payroll Custodial Funds Not Listed
Other Funds		
806	8901	Payroll
-	8902-8975	Payroll Withholding (when maintained apart from payroll fund)
-	8976-8999	Other Clearing funds