

City of Washington					
Fund and Account Structure Summary					
Fund No.	Fund Name	Department	Department Name	Account Number Structure	
Governmental Funds				XXX-XXX-XXX-XXXX	
General Fund				1st XXX	Fund
100	General Fund	001	Legislative/Administrative	2nd XXX	Department
		002	City Hall	3rd XXX	Class - Type of Revenue or Expense
Special Revenue Funds				last XXXX	Sub-Class
140	Police Special Projects Fund	004	Police		
201	Emergency Management Agency Fund	005	Tourism/Economic Development		
202	Audit Fund	006	Planning & Zoning	Class	Type of Account
203	Liability Fund	007	Fire & Rescue		
206	Motor Fuel Tax Fund (MFT)	009	Telecommunications	300	Revenue
207	Illinois Municipal Retirement Fund (IMRF)	010	Unrestricted	400	Personnel
208	TIF #2 Fund	018	Stormwater Management	500	Contractual Expense
209	Social Security/Medicare Fund	200	Cemetery	600	Commodities Expense
422	Rural Business Development Grant (RBDG) Rev. Loan			700	Debt Service Expense
		141	Police Special Project - Tow & Impound	800	Capital Expense
Debt Service Funds				900	Miscellaneous Expense
303	WACC Debt Service Fund				
318	Stormwater Management Project Debt Service Fund				
		501	Subdivision Development Fees		
		502	Connection Fees		
Capital Project Funds				503	Water Tower Reserve
409	Nofsinger Realignment/Washington 223 Fund	512	Sewer Treatment Plant Exp. - Phase 2B		
411	Freedom Parkway Improvement Fund				
414	Catherine Street Improvement Fund				
418	Stormwater Management Project Fund				
420	Safe Routes to Schools Fund				
421	Rec. Trail Extension Fund				
Proprietary Funds					
Enterprise Funds					
500	Water Fund				
501	Sewer Fund				
514	Sewer Bond Reserve Account				
515	Sewer Bond Depreciation Account				
516	Sewer Treatment Plant Expansion - Phase 2B				
517	Sewer Bond Principal & Interest Account				
Internal Service Funds					
502	Motorized Equipment Replacement Fund (MERF)				
503	Employee Benefit Fund				
505	Capital Equipment Replacement Fund (CERF)				
508	Building Maintenance Fund				
Trust and Agency Funds					
600	Police Pension Fund				