

# CHART OF ACCOUNTS

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# FY2009-2010 CHART OF ACCOUNTS

## GENERAL FUND I. Revenue Codes

### Property Taxes

- 3110 Property Tax—General
- 3112 Property Tax—FICA/IMRF
- 3113 Property Tax—Employer Contribution (Police Pension)
- 3114 Property Tax—Employer Contribution (Fire Pension)
- 3115 Property Tax—Crossing Guards
- 3119 Property Tax—Property Tax Increment

### Sales and Use Taxes

- 3210 Sales Tax—City
- 3211 Sales Tax—MROT
- 3212 Hotel/Motel Tax
- 3213 Miscellaneous Tax (e.g. Foreign Fire Insurance Tax)
- 3214 Restaurant/Bar Tax
- 3215 Sales Tax, City, United Aviation Fuels
- 3216 Sales Tax, State, United Aviation Fuels
- 3217 Sales Tax, City, American Aviation Supply
- 3218 Sales Tax, State, American Aviation Supply
- 3219 Transfer Tax
- 3220 Gasoline Tax

### Licenses

- 3310 Liquor Licenses
- 3311 Dog Licenses
- 3312 Electrical Licenses
- 3319 Other

### Intergovernmental Revenue

- 3410 Federal Pass-Through Grants
- 3411 Federal Government Grants
- 3412 State Government Grants
- 3413 State Income Tax
- 3414 Personal Property Replacement Tax
- 3415 Sycamore Schools
- 3416 Township Road/Bridge Tax
- 3417 State Motor Fuel Tax
- 3418 Sycamore/DeKalb Revenue Sharing Agreement

**Service Charges**

- 3510 Planning/Zoning Filing Fees
- 3511 Engineering Inspection
- 3512 Building Inspection
- 3513 Electrical Inspection
- 3514 Plumbing Inspection
- 3515 Other Inspection
- 3516 Dispatch/Genoa
- 3517 Police Contractual Services
- 3518 Police Miscellaneous Services
- 3519 Fire User Fees
- 3520 Fire Protection District General
- 3521 Fire Protection District Ambulance
- 3522 Fire Trust Funds
- 3523 Annexation Fees
- 3524 Other

**Fines**

- 3610 Circuit Court
- 3611 Parking
- 3612 Other

**Other Income**

- 3710 Investment Interest
- 3711 Refunds/Reimbursements
- 3712 Sales of Assets
- 3713 Rental Income
- 3714 Trash Removal
- 3715 Franchise Fees
- 3716 Recouped Loans
- 3717 Appreciation In Investments
- 3718 Recapture Revenue
- 3720 Miscellaneous Income
- 3721 Voided Checks
- 3730 Bond Proceeds
- 3731 Note Proceeds
- 3732 Loan Proceeds
- 3741 Reserve Transfer—General Fund
- 3742 Reserve Transfer—Water Fund
- 3744 Reserve Transfer—Sewer Fund
- 3745 Reserve Transfer—Hotel/Motel Tax Fund
- 3746 Reserve Transfer—Water Impact Fee Fund
- 3747 Reserve Transfer—Sewer Impact Fee Fund
- 3752 Employee Contributions

**Transfers In**

4502 Water Fund  
4503 Water Impact Fee Fund  
4504 Sewer Fund  
4505 Sewer Impact Fee Fund  
4506 Capital Assistance Fund  
4507 Motor Fuel Tax Fund  
4508 Road & Bridge Fund  
4509 Hotel/Motel Tax Fund  
4510 Foreign Fire Insurance Tax Fund  
4511 Public Buildings Fund  
4512 Ambulance (Rescue Vehicle) Fund  
4513 Downtown Revolving Loan Fund  
4514 1996 Bond Fund  
4515 Police Pension Fund  
4516 Fire Pension Fund  
4517 1994 EPA Bond Fund--Treatment  
4518 1995 EPA Bond Fund--Water  
4519 1999 Bond Fund  
4520 Library Fund  
4521 Tax Increment Financing Fund  
4522 Sales Tax Distributive Fund  
4523 Employee Benefit Assistance Fund  
4524 2002 Capital Projects Bond Fund  
4525 2003 EPA Loan Fund  
4526 2003 Bond Fund  
4527 2005 Bond Fund  
4528 Transfer Tax Fund  
4529 2007 Bond Fund

**Funds Receiving Revenue**

01 General Fund  
02 Water Fund  
03 Water Impact Fee Fund  
04 Sewer Fund  
05 Sewer Impact Fee Fund  
06 Capital Assistance Fund  
07 Motor Fuel Tax Fund  
08 Road & Bridge Fund  
09 Hotel/Motel Tax Fund  
10 Foreign Fire Insurance Tax Fund  
11 Public Buildings Fund  
12 Ambulance (Rescue Vehicle) Fund  
13 Downtown Revolving Loan Fund  
14 1996 Bond Fund  
15 Police Pension Fund

- 16 Fire Pension Fund
- 17 1994 EPA Bond Fund
- 18 1995 EPA Bond Fund
- 19 1999 Bond Fund
- 20 Library Fund
- 21 Tax Increment Financing Fund
- 22 Sales Tax Distributive Fund
- 23 Employee Benefit Assistance Fund
- 24 2002 Capital Projects Bond Fund
- 25 2003 EPA Loan Fund
- 26 2003 Bond Fund
- 27 2005 Bond Fund
- 28 Transfer Tax Fund
- 29 2007 Bond Fund

**Types of Bank Accounts Receiving Revenue**

- CHK Checking
- NOW NOW Account
- MMF Money Market Fund
- COD Certificate of Deposit
- RPA Repurchase Agreements
- TRA Trust Account
- PBK Passbook Account
- ILL Illinois Funds

**II. Expenditure Codes**

**Personnel**

- 8100 Salaries-Regular
- 8102 Salaries-Overtime
- 8103 Salaries-Part-time
- 8171 FICA
- 8172 Police/Fire Pension
- 8173 IMRF
- 8174 IMRF Early Retirement
- 8175 Health Insurance
- 8176 Life Insurance
- 8177 Medicare
- 8178 Worker Comp
- 8179 Unemployment
- 8185 Accrued Compensation
- 8186 Unemployment Payouts
- 8190 Employee Payouts
- 8191 Disability Payouts
- 8192 Fire/Police Commission

8193 EAP Retainer

**Commodities**

8202 Printed Materials  
8204 Office and Library  
8219 Building Supplies  
8223 Equipment R&M  
8224 Street Paint/Supplies  
8225 Barricade Parts  
8227 Sweeper Parts  
8237 Sidewalk R&M  
8238 Welding Supplies  
8239 Sanitary System R&M  
8226 Vehicle Maintenance Parts  
8228 Street/Alley Materials  
8229 Streetlights—Parts  
8230 Traffic Signals—Parts  
8231 Traffic and Street Signs  
8232 Water System Parts  
8233 Storm Sewer Parts  
8234 Treatment Plant Equip  
8235 Salt/Ice Control  
8236 Solids Dewatering  
8240 Firefighting Supplies  
8241 Ambulance Supplies  
8242 Patrol Supplies  
8243 Investigation Supplies  
8244 Lab Supplies and Minor Equipment  
8245 Gas, Oil & Antifreeze  
8246 Sewage Treatment Chemicals  
8247 Sanitary System Chemicals  
8248 Excavation Restoration  
8249 DARE Supplies  
8250 Potable Water Chemicals  
8270 Wearing Apparel  
8285 EDP Supplies  
8291 Janitorial Supplies  
8295 Small Tools/Equipment  
8299 Commodities, NEC

**Contractual Services**

8301 Rental Equipment  
8302 Building R&M  
8303 Meal Allowance  
8304 Car Allowance  
8305 Freight and Postage

8306 Special Events  
8310 Equipment, R&M  
8311 Building Mechanical R&M  
8312 Elevator Maintenance  
8313 Landscape/Grounds  
8314 Tree Planting  
8315 Vehicles, R&M  
8316 Street/Alley R&M  
8318 Traffic Signals R&M  
8319 Snow & Ice Control  
8320 Intergovernmental Services  
8321 Sidewalk R&M  
8322 Bridge R&M  
8323 Parking Lot R&M  
8325 Kishwaukee River R&M  
8327 Storm Sewer R&M  
8328 Water System R&M  
8329 Sanitary System R&M  
8330 EDP Services  
8331 Consulting Services  
8332 Mapping Services  
8333 Backflow Prevention  
8334 Census Services  
8337 Telephone System  
8342 Financial Services  
8343 Developmental Services  
8344 Dispatch Services—DeKalb County  
8345 Medical Services  
8346 Refuse Removal Services  
8347 Nuisance Abatement  
8348 Buildings, R&M—NEC  
8349 Legal Services  
8352 Electricity  
8350 Haz Mat Abatement  
8353 Natural Gas  
8355 Utilities NEC  
8356 Lab & Testing Services  
8357 Radium Treatment  
8366 Legal Notices  
8373 Marketing, Public Information  
8375 Dues and Subscriptions  
8376 Training, Professional Development  
8385 Taxes, Licenses, Fees  
8399 Contractual Services—NEC

**Other Services**

- 8410 Bond Redemption
- 8411 Debt Service—Principal
- 8412 Debt Service--Interest
- 8413 Municipal Lease
- 8414 Note Payments
- 8415 Bad Debt—Ambulance
- 8416 Downtown Loans
- 8417 Bond Issue Costs
- 8418 Downtown Grants
- 8471 Surety Bonds and Insurance
- 8472 Worker Comp/Liability Premium
- 8474 Health Insurance Premium
- 8475 Life Insurance Premium
- 8476 Section 125 Payments
- 8477 Retiree Health Insurance
- 8478 Boiler Insurance
- 8479 Recapture Payments
- 8480 Garbage Contract
- 8489 Community Grants
- 8490 Intergovernmental Agreement
- 8491 Sewer Recapture
- 8492 Refunds/Reimbursements
- 8493 Reimbursement—United Aviation Fuels
- 8494 Reimbursement—American Aviation Supply
- 8496 Radium Removal Contingencies
- 8497 Contingencies
- 8498 Sycamore Library Payments
- 8499 Other Services NEC

**Equipment**

- 8500 Bad Debt Expense
- 8510 Office Furniture & Equipment
- 8515 EDP Equipment
- 8521 Vehicles
- 8540 Machinery/Major Tools
- 8580 Telephone/Radio Equipment
- 8582 Fire Hydrants
- 8583 Water Meters
- 8584 Water Pumps & Motors

**Remodeling/Renovation/Major Improvements**

- 8620 Depreciation
- 8621 Land Acquisition
- 8622 Environmental Cleanup
- 8623 Property Demolition
- 8624 Private Property Redevelopment

8625 Remodeling  
8626 New Construction—Buildings/Grounds  
8627 Parking Lot Improvements  
8628 Storm Water System Improvements  
8629 Well Improvements  
8630 Water Main Improvements  
8631 Water Valves  
8632 Water System Improvements NEC  
8633 Sanitary Sewer System Improvements  
8634 Street Construction or Reconstruction  
8635 Street Light Construction  
8636 Bridge Improvements  
8637 Street Improvements—Maintenance  
8638 Bikepath Construction  
8639 Other Capital Improvements

**Transfers Out**

9002 Trsf to Water Fund  
9003 Trsf to Water Impact Fee Fund  
9004 Trsf to Sewer Fund  
9005 Trsf to Sewer Impact Fee Fund  
9006 Trsf to Capital Assistance Fund  
9007 Trsf to Motor Fuel Tax Fund  
9008 Trsf to Road&Bridge Fund  
9009 Trsf to Hotel/Motel Tax Fund  
9010 Trsf to Foreign Fire Insurance Tax Fund  
9011 Trsf to Public Buildings Fund  
9012 Trsf to Ambulance (Rescue Vehicle) Fund  
9013 Trsf to Downtown Revolving Loan Fund  
9014 Trsf to 1996 Bond Fund  
9015 Trsf to Police Pension Fund  
9016 Trsf to Fire Pension Fund  
9017 Trsf to 1994 EPA Bond Fund--Treatment  
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9022 Trsf to Sales Tax Distributive Fund  
9023 Trsf to Employee Benefit Assistance Fund  
9024 Trsf to 2002 Capital Projects Bond Fund  
9025 Trsf to 2003 EPA Loan Fund  
9026 Trsf to 2003 Bond Fund  
9027 Trsf to 2005 Bond Fund  
9028 Trsf to Transfer Tax Fund  
9029 Trsf to 2007 Bond Fund

### **III. Department Codes "500" Numbers**

510 Mayor and City Council  
511 Administration  
512 City Clerk  
513 General Fund Support  
521 Police  
522 Fire  
541 Public Works, General Fund  
542 Public Works, Water Division, Water Fund  
543 Public Works, Treatment Plant, Sewer Fund  
544 Engineering  
545 Building

### **IV. Division Codes**

**610—Police Administration**  
**611—Police Operations**  
**620—Fire Administration**  
**621—Fire Operations**  
**631—Street Division**  
**640—Water Division**  
**651—Treatment Plant Division**

#### **A. Departmental Divisions:**

1. Mayor and City Council. No Division
2. Administration. No Division
3. City Clerk. No Division
4. Police
  - 610 Administration
  - 611 Operations
5. Fire
  - 620 Administration
  - 621 Operations
6. Public Works
  - 631 Street Division
  - 640 Water Division
  - 651 Treatment Plant Division
7. Engineering . No Division
8. Building and Zoning. No Division

**V. Departmental Programs and Codes:**

<b>701</b>	<b>Mayor and Council Dept., Mayor and Council Program</b>
<b>702</b>	<b>Administration Dept., Administration Program</b>
<b>703</b>	<b>Administration Dept., ESDA Program</b>
<b>704</b>	<b>Administration Dept., Finance</b>
<b>705</b>	<b>Human Resources Program</b>
<b>707</b>	<b>City Clerk Dept., City Clerk Program</b>
<b>710</b>	<b>Police Dept., Adm. Div., Administration Program</b>
<b>712</b>	<b>Police Dept., Oper. Div., Patrol Program</b>
<b>713</b>	<b>Police Dept., Oper. Div., Investigations Program</b>
<b>715</b>	<b>Police Dept., Oper. Div., Crossing Guard Program</b>
<b>716</b>	<b>Police Dept., Adm. Div., Records &amp; Parking Enforcement</b>
<b>717</b>	<b>Police Dept., Adm. Div., Community Services</b>
<b>720</b>	<b>Fire Dept., Admin. Div., Administration Program</b>
<b>722</b>	<b>Fire Dept., Admin. Div., Internship Program</b>
<b>721</b>	<b>Fire Dept., Oper. Div., Operations Program</b>
<b>730</b>	<b>P.W. Dept., Street Div., Administration Program</b>
<b>731</b>	<b>P.W. Dept., Street Div., Operations Program</b>
<b>732</b>	<b>P.W. Dept., Street Div., Forestry Program</b>
<b>733</b>	<b>P.W. Dept., Street Div., Collection System</b>
<b>734</b>	<b>P.W. Dept., Street Div., Municipal Building</b>
<b>740</b>	<b>P.W. Dept., Water Div., Administration Program</b>
<b>741</b>	<b>P.W. Dept., Water Div., Operations Program</b>
<b>750</b>	<b>P.W. Dept., Treatment Plant Div., Admin. Program</b>
<b>751</b>	<b>P.W. Dept., Treatment Plant Div., Operations Program</b>
<b>752</b>	<b>Treatment Plant, Oper. Div., Collection program</b>
<b>760</b>	<b>Engineering Dept., Engineering Program</b>
<b>770</b>	<b>Building and Zoning Dept., Building and Zoning Program</b>

1. Mayor and City Council  
Mayor and City Council Program—701
2. Administration  
Administration Program—702  
ESDA Program—703  
Finance Program—704  
Human Resources Program
3. City Clerk  
City Clerk Program—707

4. Police

Administration Division  
Administration Program—710  
Records and Parking Enforcement—716  
Community Services--717

Operations Division  
Patrol Program—712  
Investigations Program—713  
Crossing Guard Program—715

5. Fire

Administration Division  
Administration Program—720  
Internship Program--722

Operations Division  
Operations Program--721

6. Public Works

Street Division  
Administration Program—730  
Operations Program--731  
Forestry Program—732  
Collection System—733  
Municipal Building—734

Treatment Plant Division  
Administration Program—750  
Operations Program—751

Water Division  
Administration Program—740  
Operations Program—741

7. Engineering

Engineering Program—760

8. Building and Zoning

Building and Zoning Program—770

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### **How Does This Work?**

To provide a detailed breakdown of how we spend, we manage a "program-based" accounting system. To make it simple, we use "700" numbers or prefixes on our invoices, receipts, and payment requests. The computer program knows how to code the divisions and departments because each 700 number has only one "home" in the divisions and departments.

#### **Examples:**

- 1. A patrol sergeant assigned to the Operations Division needs a new flashlight.**  
Assuming there is an open account at a company that sells such items, he would code the receipt he receives as follows:

**712-8242**

Explanation: "712" is assigned to the Patrol Program. "8242" is the Patrol Supplies line item.

- 2. A street laborer assigned to the Public Works Department's Street Division needs a new chain saw blade to finish cutting some limbs in the public way.** He goes to C&S Lawn and Equipment, charges the blade, then codes the receipt as follows:

**732-8295**

Explanation: "732" is assigned to the Forestry Program of the Street Division. The account number "8295" is the Small Tools/Equipment line item.

**With a modified accrual system, we spend by program, and budget by department and division. Except for the preparation of our budget pages, our employees do not have to worry about the department or division numbers throughout the year. We only need to remember (or have reference to) the program numbers. Since each department has a block of program numbers assigned to it, there can be no confusion about where the dollars are going unless someone uses the wrong three-digit program code.**

**There is only one small exception to this rule: for those employees working in the Water Division or the Treatment Plant Division of the Public Works Department, the funding comes from separate funds. To keep it simple, we code the Water Fund expenditures with a "2" prior to the seven-digit program coding and the Sewer Fund expenditures with a "4" prior to the seven-digit program coding. For example, if the chain saw blade in the previous example was purchased by a Water Department employee, the coding would be "2-741-8295."**