

# DeKalb County Government



## FY 2014 BUDGET PLAN

Chart of Accounts

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	Administration
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
		4810	Facilities Management Office
		4910	Community Outreach Building
		4920	Public Health Maintenance
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Commission
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communication
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Workers Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

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<b><u>FUND #</u></b>	<b><u>FUND NAME</u></b>	<b><u>DEPT #</u></b>	<b><u>DEPARTMENT NAME</u></b>
1219	Circuit Clerk Electronic Citation	5330	Circuit Clerk Electronic Citation
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930	Probation Services
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Services Fund	4410	Community Services
1244	Community Services Revolving Loan Fund	4420	Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veterans Assistance Commission Fund	4610	Veterans Assistance
1247	Solid Waste Program Fund	3650	Solid Waste Program

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1251	Forest Preserve General Fund	4210	Forest Preserve General Operations
1252	Forest Preserve Land Acquisition Fund	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement Fund	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability Fund	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1478	DATA Fiber Optic Network Fund	5570	DATA Fiber Optic Network
1479	Broadband Grant Fund	5560	Broadband Grant
1481	Courthouse Expansion Fund	5580	Courthouse Expansion
1483	Federal Transportation Grant Fund	5585	Federal Transportation Grant
1485	Jail Expansion Fund	5590	Jail Expansion
1488	FEMA Grant - Evergreen Village Fund	5595	Evergreen Village
1490	FEMA Grant - Montoya Project Fund	5598	Montoya Project
1501	Build America Bonds 2010 Fund	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010 Fund	5730	Recovery Zone Bonds 2010
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	Non-Certified RN

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
2501	Rehab & Nursing Center Fund (continued)	3952	Non-Certified LPN
		3953	Non-Certified CNA
		3954	Certified RN
		3959	Supervisory
		3993	Non-Certified Registry RN
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3771	Township Motor Fuel Tax Fund	3560	Township Motor Fuel Tax
3772	Township Bridges Fund	3570	Township Bridges
3773	Special Drainage Fund	6560	Special Drainage
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Drug Court Fund	5620	Drug Court
3778	Enhancement Drug Court Fund	5640	Enhancement Drug Court
3802	Drug Prosecution Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Law Enforcement Projects
4901	Long-Term Debt Account Group	6520	Long Term Debt
4902	County & PBC GFAAG Account Group	6540	County & PBC Capital Assets
4903	PBC GFAAG Account Group	6550	PBC Capital Assets
4904	Forest Preserve Long-Term Debt GLTDAG	6560	Forest Preserve Long-Term Debt
4905	Forest Preserve GFAAG Account Group	6570	Forest Preserve Capital Assets
4999	Government Clearing Fund	5290	Payroll Liabilities

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b><u>FUND #</u></b>	<b><u>FUND NAME</u></b>	<b><u>DEPT #</u></b>	<b><u>DEPARTMENT NAME</u></b>
8100	PBC - General Fund	7110	PBC General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY**

<b>Assets 0001 - 0999</b>			
0001	Cash & Investments	0715	Prepaid UPS
0003	Certificates of Deposit	0716	Purchases for UPS
0005	Nursing Home - Community Life Account	0717	Sales from UPS
0006	Nursing Home - CVS Cash Account	0720	Revenue Stamps (State)
0007	Nursing Home - Courtyard Cash Account	0725	Equipment Sales
0008	Escrow Cash	0730	Interest Received - Tax Collection
0010	Petty Cash	0740	Travel Advances
0011	Petty Cash - Circuit Clerk	0745	Food Advances - Sheriff Department
0012	Petty Cash - County Clerk	0750	Prepaid Expenses
0013	Petty Cash - Recorder	0751	Prepaid Health Insurance
0014	Petty Cash - Sheriff	0752	Prepaid Life Insurance
0015	Petty Cash - State's Attorney	0755	Prepaid Youth Beds
0016	Petty Cash - Joiner History Room	0760	Uniform Inventory
0017	Petty Cash - Circuit Clerk UPS	0770	Printing Inventory
0018	Petty Cash - Cir Clerk Child Support	0780	Vehicle Maintenance
0019	Petty Cash - Cir Clerk Branch Court	0801	Due from General Fund
0020	Emergency Assistance	0802	Due from Senior Services Fund
0021	Petty Cash - Circuit Clerk II	0812	Due from Retirement Fund
0022	Federal Transportation Grant Account	0813	Due from Tort & Liability Insurance Fund
0505	Unamortized Discount	0814	Due from Facilities Management
0510	Savings Account	0822	Due from Highway Fund
0550	Cash with Paying Agent	0823	Due from Engineering Fund
0551	Issuance Costs 2005 Bonds	0824	Due from Aid to Bridges Fund
0552	Unamortized Loss on Refund	0825	Due from County Motor Fuel Tax Fund
0553	Issuance Cost 2010A Bonds	0826	Due from Federal Highway Matching Tax Fund
0554	Issuance Cost 2010B Bonds	0827	Due from Health Fund
0560	Restricted Cash	0828	Due from Community Mental Health Fund
0575	Investment in Supportive Living	0829	Due from Rehab & Nursing Home Fund
0600	Accounts Receivable	0830	Due from Veterans Assistance Fund
0605	Property Taxes Receivable	0831	Due from NH Capital Improvement Fund
0609	A/R - Medicare Cost Report	0835	Due from Law Library Fund
0610	A/R - General Long Term Debt	0837	Due from Community Serv-Financial Aid Fund
0611	A/R - Land Endowment	0838	Due from Forest Preserve District
0612	A/R - Conservation Endowment	0839	Due from PBC Lease Fund
0615	Grants Receivable	0840	Due from Public Building Commission
0620	Medicare Settlement	0841	Due from Special Drainage Fund
0621	Allowance for Doubtful Accounts	0842	Due from Community Services Fund
0630	Accrued Interest	0843	Due from Debt Service Fund
0650	Notes Receivable	0844	Due from Working Cash Fund
0660	Leases Receivable	0845	Due from Government Account
0700	Stores Inventory	0846	Due from Medical Insurance Fund
0701	Purchases for Stores	0847	Due from Township Motor Fuel Tax Fund
0702	Sales from Stores	0848	Due from Township Special Bridge Fund
0710	Prepaid Postage	0850	Due from Document Storage Fund
0711	Purchases for Postage	0851	Due from Micrographics Fund
0712	Sales from Postage	0852	Due from Court Automation Fund
		0853	Due from Special Projects Fund

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0854	Due from Child Support Fund	0951	Construction in Progress
0855	Due from GIS Fund	0952	Traffic Signals
0856	Due from Court Security Fund	0953	Accum Depreciation - Traffic Signals
0857	Due from Children's Waiting Room Fund	0955	Dementia Program Development Costs
0858	Due from Solid Waste Program Fund	0956	Senior Living Facility Development Costs
0859	Due from Federal Transportation Grant Fund	0999	Total Assets
0867	Due from Opportunity Fund		
0868	Due from Tollway Access Loan Fund		
0869	Due from Capital Improvements Reserve Fund		<b>Liabilities 1000 - 1999</b>
0870	Reserved for Future Use	1010	Vendor Checks Payable
0871	Due from Broadband Grant Fund	1100	Accounts Payable
0872	Due from Evergreen Village Fund	1105	Judgments & Claims Payable
0890	Due from Circuit Clerk	1109	Retainage Payable
0891	Due from Montoya Project Fund	1110	Accrued Payroll
0894	Due from Community Outreach Building	1120	Deferred Property Taxes
0895	Due from Other Funds	1122	Deferred Revenues
0896	Due from PBC General Fund	1125	Plan Review
0897	Due from Trust & Agency Funds	1130	Lease Obligations
0898	Due from Enhanced Drug Court Fund	1132	Revenue Bonds Payable
0899	Due from Other Governments	1133	Bonds Payable
0900	Land	1134	Interest Payable
0909	Capital Assets Net of Debt	1135	General Bonds Payable
0910	Buildings	1138	Interest Payable
0911	Accum Depreciation - Buildings	1140	Health Claims Payable
0912	Unrestricted Assets	1142	Animal Control Claims Payable
0920	Land Improvements	1143	Premium on 2005 Bonds
0921	Accum Depreciation - Land Improvements	1144	Reserve for Intergovernmental Transfers
0922	Intangible Assets	1145	Workers Comp Settlements Payable
0923	Accum Depreciation - Intangibles Assets	1147	Health Insurance Assessments Payable
0925	Furniture & Fixtures	1148	Reserve for Corp Compliance
0926	Accum Depreciation - Furn & Fixtures	1150	Unearned Income
0930	Equipment	1155	Escrow Payable
0931	Accum Depreciation - Equipment	1157	Property Development Payable
0932	Office Equipment	1160	Medicare Payable
0933	Accum Depreciation - Office Equipment	1162	First Impressions - KCH
0934	Maintenance Equipment	1165	IPA Payable
0935	Accum Depreciation - Maint Equipment	1167	Advance Billing
0940	Vehicles	1170	Hunting & Fishing License
0941	Accum Depreciation - Vehicles	1175	Death Certificate State Surcharge
0942	Roads	1176	Rental Housing Support Program
0943	Accum Depreciation - Roads	1177	Marriage & Civil Union State Surcharge
0944	Right of Ways	1180	Networking for Families
0945	Accum Depreciation - ROWs	1200	Compensated Absences Payable
0946	Bridges & Culverts	1201	Comp Absences Payable - General
0947	Accum Depreciation - Bridges & Culverts	1210	Comp Absences Payable - Long Term
0948	Storm Sewers	1213	Comp Absences Payable - Veterans
0949	Accum Depreciation - Storm Sewers	1214	Comp Absences Payable - Micrographics



DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1222	Comp Absences Payable - Highway	1478	YMCA - Forest Preserve
1223	Comp Absences Payable - Engineering	1479	YMCA
1224	Comp Absences Payable - Aid to Bridges	1480	YMCA Joiner Fee
1225	Comp Absences Payable - Motor Fuel Tax	1481	Credit Union - Forest Preserve
1227	Comp Absences Payable - Health	1485	Savings Bonds
1228	Comp Absences Payable - Mental Health	1487	MAP Local Fund
1229	Comp Absences Payable - Court Security	1488	MAP Health Fund
1230	Comp Absences Payable - GIS	1489	Teamsters Union Dues - Court Services
1242	Comp Absences Payable - Community Svcs	1490	MAP Union Dues
1243	Comp Absences Payable - Document Storage	1492	AFSCME Union Dues
1244	Comp Absences Payable - Court Automation	1493	AFSCME - PEOPLE
1245	Comp Absences Payable - Child Support	1501	Garnishment - Flat Dollar Amount
1246	Reserved for Future Use	1502	Garnishment - Percentage
1247	Comp Absences Payable - Solid Waste Fund	1505	Federal Tax Levy
1250	Workers Compensation Withholding	1510	Advances
1251	Comp Absences Payable - Culture/Recreation	1520	Child Support
1255	Net OPEB Obligation	1525	Tuition Reimbursement
1256	Net OPEB Obligation - Forest Preserve	1526	Disability - Exempt
1257	Net Pension Obligation Payable - IMRF	1527	Disability - Exempt - Forest Preserve
1258	Net Pension Obligation Payable - SLEP	1530	Meals
1300	Net Payroll	1531	Operating Engineers Membership Dues
1305	Net Payroll - Forest Preserve	1532	Operating Engineers Administration Dues
1400	Federal Withholding	1533	IMRF Service Buyback
1405	Federal Withholding - Forest Preserve	1537	Uniforms
1410	State Withholding	1538	Back Brace
1415	Reserved for Future Use	1540	Special Miscellaneous
1420	FICA	1541	Other - Forest Preserve
1425	FICA - Forest Preserve	1545	Miscellaneous
1430	IMRF	1550	Flexible Benefits - Medical
1431	IMRF - Additional	1551	Flexible Benefits - Medical - Forest Preserve
1435	IMRF - Forest Preserve	1555	Flexible Benefits - Dependent Care
1440	SLEP	1557	Flexible Benefits - Prior Years
1445	Unemployment Tax	1560	Flexible Benefits - Forfeitures
1446	Unemployment Tax - Forest Preserve	1565	Employee Funds Escrow
1450	Health Insurance	1567	Employee Vending Machines
1451	Health Insurance - Forest Preserve	1570	Void Checks
1455	Health Savings Accounts	1575	Computer Rounding
1460	Life Insurance	1801	Due to General Fund
1461	Life Insurance - Forest Preserve	1812	Due to Retirement Fund
1464	IMRF Life Insurance - Forest Preserve	1813	Due to Tort & Liability Insurance Fund
1465	IMRF Life Insurance	1814	Due to Facilities Management
1467	NACO Deferred Comp - Forest Preserve	1815	Due to Montoya Project Fund
1468	NACO Deferred Compensation	1822	Due to Highway Fund
1469	ICMA Deferred Comp - Forest Preserve	1823	Due to Engineering Fund
1470	ICMA Deferred Compensation	1824	Due to Aid to Bridges Fund
1471	Flower Fund	1825	Due to County Motor Fuel Tax Fund
1475	Kishwaukee United Way	1826	Due to Federal Highway Matching Tax Fund

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY**

1827	Due to Health Fund		<b>Fund Equity 2000 - 2999</b>
1828	Due to Community Mental Health Fund	2000	Budgetary Fund Balance
1829	Due to Rehab & Nursing Home Fund	2010	Appropriation Control
1831	Due to NH Capital Improvement Fund	2020	Revenue Estimate Control
1835	Due to Law Library Fund	2030	Reserve for Encumbrances
1837	Due to Comm. Services-Revolving Loans Fund	2040	Encumbrance Control
1838	Due to Forest Preserve District	2050	Expenditure Control
1839	Due to PBC Lease Fund	2060	Revenue Control
1841	Due to Special Drainage Fund	2100	Designated - Cash Flow
1842	Due to Community Services Fund	2105	Designated - Long Term Notes
1843	Due to Debt Service Fund	2106	Designated - Bike Path
1844	Due to Working Cash Fund	2107	Designated - Property Development
1845	Due to Government Account	2109	Designated - Afton Wetland Bank
1846	Due to Medical Insurance Fund	2110	Designated - Special Use
1847	Due to Township Motor Fuel Tax Fund	2111	Designated - Tort Claims
1848	Due to Township Bridge Fund	2112	Designated - Capital
1849	Due to Drug Court Fund	2113	Reserved - Prepaid Items
1851	Due to Micrographics Fund	2114	Designated - Youth Beds
1852	Due to Court Automation Fund	2115	Designated - IPA Adjustment
1853	Due to Drug Prosecution Fund	2116	Investment in Capital Assets Net of Debt
1854	Due to Child Support Fund	2117	Amortization of Contributed Capital
1855	Due to Court Security Fund	2118	Prior Period Adjustments
1856	Due to Document Storage Fund	2119	Reserved - IMRF Retirement
1857	Due to Tax Sale Automation Fund	2120	Reserved - Land/Cash Funds
1858	Due to GIS Development Fund	2121	Reserved - NREC
1859	Due to Court Security Fund	2122	Designated - Nicholson Donation
1860	Due to Solid Waste Program Fund	2150	Designated - PHO Payout
1861	Due to Special Projects Fund	2210	Designated - Capital Assets
1862	Due to PBC R & R Health Campus Fund	2220	Designated - Emergencies
1863	Due to PBC R & R Sycamore Campus Fund	2243	Designated - Compensated Absences
1864	Due to PBC R & R Fund	2250	Designated - Excess Claims
1865	Due to Joiner History Room Fund	2252	Designated - Rate Stabilization
1866	Due to County Farm Fund	2260	Reserved - Debt Service
1867	Due to Opportunity Fund	2261	Reserved - Community Foundation
1868	Due to Tollway Access Loan Fund	2262	Reserved - Community Foundation Land
1869	Due to Capital Improvement Reserve Fund	2263	Reserved - "Jeff's Trees"
1870	Due to Forest Preserve Land Acquisition Fund	2265	Reserved - OSLAD Grant
1871	Due to Asset Replacement Fund	2266	Reserved - Cabin Relocation
1894	Due to PBC Capital Improvement Reserve Fund	2267	Reserved - Bike Trail Projects
1895	Due to Other Funds	2268	Reserved - Bike Trail Construction
1896	Due to PBC General Fund	2294	Assigned Fund Balance
1897	Due to Trust & Agency Funds	2295	Non-Spendable Fund Balance
1898	Due to Townships	2296	Unassigned Fund Balance
1899	Due to Other Governments	2297	Restricted Fund Balance
1999	Total Liabilities	2299	Fund Balance
		2999	Total Fund Equity

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

**REVENUES 3000 - 5999**

**TOTAL REVENUES 3000**

**TAXES 3001**

**Locally Collected:**

- 3011 Current Property Taxes
- 3012 Interest on Current Property Taxes
- 3013 Penalties on Current Property Taxes
- 3014 Property Tax - FICA/IMRF
- 3015 Property Tax - Tort
- 3016 Property Tax - PBC Lease Fund
- 3021 Delinquent Property Taxes (Prior Year)
- 3022 Interest on Delinquent Taxes
- 3023 Penalties on Delinquent Taxes
- 3031 Mobile Home Tax
- 3041 TIF Surplus

**State Collected:**

- 3311 State Income Tax
- 3312 State Supplemental Income Tax
- 3321 Sales Tax (1¢)
- 3322 Sales Tax (0.25¢)
- 3323 Sales Tax - Photo Processing
- 3324 Local Use Tax
- 3327 Games Tax
- 3331 Replacement Tax
- 3341 Inheritance Tax
- 3351 Motor Fuel Tax (19¢)

**LICENSES AND PERMITS 3500**

- 3511 Beer & Liquor Licenses
- 3512 Marriage Licenses
- 3513 Raffle Permits
- 3514 Civil Union Licenses
- 3521 Building Permits
- 3522 Temporary Sign Permits
- 3523 Landfill License
- 3524 Franchise Fees
- 3527 Building Re-Inspections
- 3531 Animal Control Licenses
- 3540 Oversize Vehicle Permits

- 3541 Septic Licenses and Permits
- 3542 Well Permits
- 3543 Restaurant Permits
- 3551 Septic Inspections
- 3552 Well Inspections
- 3553 Tanning Booth Inspections
- 3561 Cremation Permits

**INTERGOVERNMENTAL 4000**

**Federal:**

- 4003 Federal Grant - Operating - General Government
- 4004 Federal Grant - Capital - General Government
- 4005 Federal Grant - Operating - Public Safety
- 4006 Federal Grant - Capital - Public Safety
- 4007 Federal Grant - Infrastructure
- 4008 Federal IEMA - TICP Grant
- 4009 Federal Interest Rebate
- 4010 5311 VAC Grant
- 4011 Federal Grant
- 4012 Federal Emergency Management Agency (FEMA)
- 4013 Family Case Management (FCM) Federal Match Grant
- 4014 Federal Seized Assets
- 4017 ARRA CSBG Grant
- 4018 ARRA HPRP Grant
- 4021 Entitlement Payments
- 4022 Land Set-Aside Program
- 4031 Medicare - Part A
- 4032 Medicare - Part B
- 4033 Contractual Allowance - Medicare A
- 4034 Contractual Allowance - Medicare B
- 4035 Medicare - Home Nursing
- 4036 Payment Reduction - Medicare A
- 4037 Payment Reduction - Medicare B
- 4038 Medicare Settlement (Cost Report)
- 4039 Medicare Settlement - Prior
- 4041 COPS Program
- 4042 Social Security Incentive Program

**State:**

- 4101 State Grant
- 4102 IDNR Open Lands Trust Grant
- 4103 State Grant - Operating - General Government
- 4104 State Grant - Capital - General Government

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

4105	State Grant - Operating - Public Safety	4213	Illinois Public Aid - Well Child
4106	State Grant - Capital - Public Safety	4214	Illinois Public Aid - Immunizations
4107	Domestic Battery Grant	4215	Illinois Public Aid - Depression Screening
4108	Victim Witness Grant	4219	Illinois Public Aid - Reimbursement
4109	Public Health Emergency Response Grant	4231	State Aid
4110	Planning & Preparedness Grant	4232	State Aid - IV Program
4111	AIDS Grant	4301	Salary Reimbursements
4112	Local Health Protection Grant		
4113	Family Planning Grant	<b>Local:</b>	
4114	Health Promotion Grant		
4115	Preventive Health Grant	4401	Local Agencies
4116	Title XX Health Support Grant	4411	Local Agencies - Nursing Services
4117	Vision and Hearing Grant	4421	Townships
4118	Women, Infants, and Children (WIC) Grant	4422	Townships - Construction
4119	Family Case Management Grant	4423	Townships - Engineering
4120	Coordinated School Health Grant	4431	Township Motor Fuel Tax
4121	Computer Education Services	4432	Township Motor Fuel Tax - Construction
4122	0-3 Immunization	4433	Township Motor Fuel Tax - Engineering
4123	I-Plan Grant	4441	Township Special Bridge
4124	Family Centered Services	4442	Township Special Bridge - Construction
4125	HIV Case Management Grant	4443	Township Special Bridge - Engineering
4126	Healthy Child Care	4451	City of DeKalb
4127	Tobacco Grant	4461	Regional Planning Commission
4128	Breast & Cervical Grant	4481	Reserved for Future Use
4129	Vector Prevention Grant		
4130	"We Choose Health" Grant	<b>CHARGES FOR SERVICES 4500</b>	
4131	Risk-Based Funding Initiative Grant		
4132	Tanning Booth & Body Art Grant	4501	Office Fees
4133	Blood Lead Testing Grant	4502	Administrative Fees
4138	Medicaid - County Portion	4509	Microfilm Document Copies
4139	IGT Adjusted Revenue	4510	Microfilm Contracts
4140	State Grant Infrastructure	4511	Passport Fees
4141	Juvenile Justice Council	4512	Revenue Stamps
4149	SVPCA Professional Services Grant	4513	Computerization Fee
4151	TLEP Grant	4514	County Clerk Computerization Fee
4152	State Sheriff Schooling	4515	Recorder Computerization Fee
4153	SCAAP Grant	4516	Recordings
4154	Major Crimes Task Force Grant	4517	UCC
4155	CLEAN Program	4518	Costs from Fines
4156	Juvenile Placement Reimbursement	4519	GIS Recording Fees
4157	Non-Government Grant	4520	State's Attorney Record Automation Fees
4158	In-Person Counselor Grant	4521	Zoning Hearing Fees
4201	Illinois Public Aid - Medicaid	4522	Subdivision Review Fees
4202	Election - Early Voting	4523	Parenting Class Sanction
4211	Illinois Public Aid - Home Nursing	4525	Tipping Fees
4212	Illinois Public Aid - Family Centered Services	4527	Electronic Monitoring

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

4528	Jail Medical Fees	4647	Dark Fiber Licenses
4530	Supervised Driver Safety School	4701	Building Maintenance - PBC
4531	Police Communications	4711	O&M Lease - Sycamore Campus
4532	Court Security Fees	4712	O&M Lease - Health Department
4533	Work Release	4721	Building Lease - Nursing Home
4534	Prisoner Detention	4722	Building Lease - Health Department
4535	Probation Fees - Adult	4731	County Renewal & Replacement Lease
4536	Probation Fees - Juvenile	4732	Health Renewal & Replacement Lease
4537	Communication Contracts	4751	Grants - State of Illinois
4538	Contract Policing	4753	State of Illinois - Soil Cleanup
4539	Tower Rental	4754	Sycamore Film Festival
4540	LEADS Connection	4761	DeKalb County Government
4541	Infant Safety Seat Program	4762	E-911 Board
4542	Vital Records	4800	Greenwood Acres Reimbursements
4543	Choices Diversion Program	4801	Financial Services
4544	On-Call Reimbursement	4802	FAX Transmittals
4545	Police Partnerships	4803	Departmental Chargebacks
4546	Mentor Court	4804	Data Processing Services
4549	County Consulting	4901	Employees - Medical Health Insurance Premium
4551	Library Services	4902	Non-Employee - Medical Health Insurance Premium
4553	Information & Technology Services	4903	Employer - Medical Health Insurance Premium
4554	E-911 Contract	4904	Employer - Life Insurance Premium
4555	Bad Check Fees	4906	Rate Stabilization
4556	Pet Population Control		
4561	Drug Testing		
4571	Blood Lead Testing		
4572	Juvenile Safe House		
4601	Private Pay	<b>5011</b>	<b>Criminal Fines</b>
4602	Private Pay - Family Planning	5021	Traffic Fines
4603	Private Pay - Home Nursing Care	5025	County Fees (41%)
4604	Private Pay - Immunizations	5026	Drug Court Fees
4605	Private Pay - TB	5027	Probation Operations Fee
4607	Private Pay - Employee Wellness	5029	DUI Court Fees
4608	School Physicals	5030	Forfeits - DUI
4609	Flu Shots	5031	Forfeits
4610	First Impressions	5032	Court System Fees
4611	Third Party Reimbursement	5033	Children's Waiting Room Fees
4612	Third Party Reimbursement - Home Nursing	5035	DNA Testing
4613	Special Event Salary Reimbursements	5036	Land Records Systems Fees
4621	Client Reimbursements	5041	Drug Fines
4631	Afton Wetland Bank	5045	DUI Fines
4632	NREC Revenue	5046	Narcotics Task Force
4641	Participation Fees	5047	Vehicle Acquisition Fees
4642	Connection/Material/Labor	5051	Contempt of Court
4644	Subscriber Fees	5052	Medical Costs Fund Fees
4645	Royalty Fees	5053	Interstate Transfer Fees for Court Services
		5061	Bond Fees

**FINES AND FORFEITS 5000**

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

5064 Victim Witness Fines  
5065 Victim Impact Panel Fees  
5066 Code Violation Fines  
5071 Community Service CSR/Fines

5637 Wind Farm Revenues  
5638 Reimbursements for Testing  
5641 Bad Debt Recovery  
5651 Tax Increment Financing (TIF)  
5652 VAC PCOM Reimbursements

**TOTAL NON-OPERATING REVENUES 5500**

**Use of Property and Money:**

5501 Interest  
5502 Interest - Working Cash  
5503 Interest - Government  
5506 Interest - Highway Loan  
5507 Interest - Loans  
5511 Sale of Property  
5521 Land Rentals  
5522 Building Rentals  
5523 Maintenance  
5531 Copying Services  
5532 Sale of Tax Maps  
5533 Telecommunications Commission  
5534 Sale of Publications  
5537 Fuel Depot Maintenance  
5541 Sale of Stock Paper  
5542 In-House Copies  
5543 In-House Printing  
5544 Prepaid Judicial Copies  
5545 Proceeds from Recycle Program  
5551 Late Penalties  
5552 Escrow Forfeits  
5553 ARRA Loan Repayment

**Reimbursements:**

5601 Employee Meals  
5602 Telephone/Data Lines  
5611 Fuel  
5612 Materials  
5621 Insurance Premiums  
5622 Insurance Claims  
5623 Local Agency Maintenance  
5625 Workers Compensation - Medical  
5626 Workers Compensation - Salary  
5631 Prisoner - Transportation  
5632 Prisoner - Medical  
5633 Settlements

**Other:**

5701 Donations  
5702 DeKalb County Community Foundation  
5703 Contributions - Capital Assets  
5704 Donations - Capital Assets  
5705 Wetland Donations  
5706 Reserved for Future Use  
5707 DeKalb Community Foundation Activity  
5708 CLEAN Alumni Donations  
5709 DeKalb-Sycamore Trail Donations  
5710 SLF Donations  
5711 Unclaimed Fees  
5714 Ice Cream Parlor Donations  
5715 Unclaimed Property  
5721 Special Assessments  
5730 Sale of Bonds  
5731 Assessment Data  
5732 Landfill Expansion Reimbursements  
5741 Northern Illinois University  
5742 Kishwaukee Hospital  
5811 Refunds  
5813 Reimbursements  
5815 Prior Year Void Checks  
5839 Opportunity Fund  
5851 Public Building Commission  
5899 Miscellaneous

**FUND TRANSFERS 5900**

5901 Contribution from General Fund  
5902 Contribution from General (Sheriff Vehicles)  
5903 Contribution from General Fund (Income Tax Surcharge)  
5904 Contribution from Circuit Clerk  
5905 Contribution from Veterans Commission  
5906 Contribution from County Home Sales Tax  
5911 Contribution from Retirement Fund  
5912 Contribution from Tort & Liability Insurance Fund  
5913 Contribution from PBC Lease Fund  
5914 Contribution from Micrographics Fund

# DEKALB COUNTY GOVERNMENT

## FY 2014 BUDGET

### CHART OF ACCOUNTS: REVENUES

5916	Contribution from Animal Control	5973	Contribution from Community Outreach Building
5917	Contribution from Law Library Fund	5974	Contribution from Law Enforcement Projects Fund
5918	Contribution from Court Automation Fund	5976	Contribution from Building Fund
5919	Contribution from Child Support Fund	5977	Contribution from Land Acquisition Fund
5921	Contribution from Highway Fund	5978	Contribution from DATA Fiber Optic Network Fund
5922	Contribution from Engineering Fund	5979	Contribution from Broadband Grant Fund
5923	Contribution from Aid to Bridges Fund		
5924	Contribution from County Motor Fuel Tax Fund		
5925	Contribution from Federal Highway Matching Tax Fund		
5931	Contribution from Health Fund		
5932	Contribution from Community Mental Health Fund		
5933	Contribution from Community Services Fund		
5934	Contribution from Community Services-Revolving Loans		
5935	Contribution from Senior Services Fund		
5936	Contribution from Forest Preserve District		
5937	Contribution from Special Projects Fund		
5938	Contribution from County Farm Fund		
5939	Contribution from Opportunity Fund		
5941	Contribution from Rehab & Nursing Home Fund		
5942	Contribution from Rehab & Nursing Home - Capital		
5943	Contribution from Medical Insurance Fund		
5945	Contribution from General Pet Population Control		
5946	Contribution from Facilities Management		
5947	Contribution from Working Cash Fund		
5948	Contribution from Township Motor Fuel Tax Fund		
5949	Contribution from Township Bridge Fund		
5951	Contribution from Long Term Debt		
5952	Contribution from Government (Disbursement)		
5953	Contribution from Probation Fund		
5954	Transfers In		
5955	Reserved for Future Use		
5956	Contribution from GIS Development Fund		
5957	Contribution from Court Security Fund		
5958	Contribution from Solid Waste Program Fund		
5959	Contribution from Bond Proceeds		
5961	Contribution from Build America Bonds		
5962	Contribution from Recovery Zone Bonds		
5964	Contribution from Debt Service Fund		
5965	Contribution from Sinking Fund		
5966	Contribution from PBC R&R-Sycamore Campus Fund		
5967	Contribution from PBC Capital Improvement Reserve		
5968	Contribution from PBC Operating Leases		
5969	Contribution from PBC R&R-Health Facility Fund		
5970	Contribution from PBC R&R-Public Safety Building		
5971	Contribution from PBC General Fund		
5972	Contribution from Drug Court Fund		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

**EXPENDITURES 6000 - 9999**

**TOTAL EXPENDITURES 6000**

**TOTAL SALARIES & BENEFITS 6001**

**Salaries:**

6005 Salaries  
 6008 Salaries - Sheriff Special Events  
 6009 Salaries - Sheriff Contract  
 6041 Board Stipends  
 6051 Boards & Commissions  
 6061 Seasonal  
 6071 Part-Time  
 6075 Public Health Emergency Response  
 6081 Safety & Security  
 6085 Salaries - Natural Resource Center  
 6087 Salaries - ETSB (911)  
 6088 Salaries - Public Building Commission  
 6091 Worker's Compensation Insurance Payroll  
 6111 Overtime  
 6115 On Call  
 6121 Holiday Premium  
 6122 Supervisory Differential  
 6123 Shift Differential  
 6124 Extra Duty Pay  
 6125 Weekend Pay  
 6126 Training Pay  
 6211 Education Pay  
 6221 Longevity Pay  
 6231 Deferred Compensation  
 6241 Recruitment Bonus  
 6242 RN Point Bonus Program  
 6245 Employee Bonus Program  
 6301 Salary Contingency  
 6302 Paid Hours Off (PHO) Contingency  
 6303 Contract Contingency

**Benefits:**

6501 FICA (Social Security)  
 6502 IMRF (State Retirement)  
 6503 SLEP (State Retirement - Law Enforcement)  
 6509 IMRF Reserve  
 6510 Insurance Buyout

6511 Health Insurance  
 6512 Life Insurance  
 6513 Health Savings Account (HSA) Benefit  
 6521 Disability Insurance  
 6531 Examination Fees  
 6601 Unemployment Insurance  
 6602 Workers Compensation Insurance  
 6701 Uniform Allowance  
 6990 FY Change - Compensation

**CAPITAL OUTLAYS 7000**

**Special Projects (Land, Buildings, & Improvements):**

7001 Land Acquisition  
 7002 State Grant - Capital - General Government  
 7003 Federal Grant - Capital - General Government  
 7005 Land Sales  
 7006 State Grant - Capital - Public Safety  
 7007 Federal Grant - Capital - Public Safety  
 7008 ARRA CSBG Grant  
 7009 ARRA HPRP Grant  
 7011 Land Development  
 7012 Landscaping  
 7013 Infrastructure Improvements  
 7015 Demolition  
 7101 Building Construction  
 7102 Salt Storage Building  
 7103 Garage - Sycamore Complex  
 7104 Voluntary Action Center (Grant)  
 7105 Construction Management  
 7106 Reserved for Future Use  
 7108 Juvenile Detention  
 7109 Legislative Center  
 7110 Community Outreach Building  
 7111 Building Maintenance  
 7112 Building Maintenance - PSB Roof  
 7113 Building Maintenance - PSB Air Supply Controls  
 7114 Building Maintenance - PSB Air Conditioning  
 7115 Building Maintenance - Nursing Home Roof  
 7121 Building Remodeling  
 7122 Building Remodeling - Administration  
 7123 Building Remodeling - Health Center  
 7124 Building Remodeling - State's Attorney Office  
 7125 Public Defender Offices  
 7126 Regional School Office



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7127	Court Related Office Space	7311	Community Outreach Renewal & Replacement
7128	HIPAA Compliance Testing	7321	Comprehensive Plan Update
7129	Relocation Costs	7322	Space Utilization Study
7130	Assisted Living	7323	Salary Study
7131	Relocation Utilities	7324	Solid Waste Study/Landfill Expansion
7132	Market Studies	7325	Hazard Mitigation
7133	Prior Period Expenses	7326	Fee/Ind Cost/Best Practices Study
7135	Public Safety Building	7327	Aerial Tax Maps
7136	Mobile Home Purchase	7328	Groundwater Management Plan
7150	Americans with Disabilities	7329	Stormwater Study
7201	Roads - New Construction	7331	Microfilming
7202	Roads - Major Repairs & Maintenance	7332	Sheriff's Information System
7203	Bridges & Other Structures	7333	Mobile Web App
7205	Health Center Entrance	7334	Databases
7210	Peace Road Feasibility	7335	Network & Web Infrastructure
7211	North First Street - DeKalb	7336	Signage
7212	I-88 & Peace Road - West Access	7337	Computer Replacement
7221	Parking Lot	7338	Facility Management Equipment
7222	Parking Lot - Administration	7339	Imaging System
7223	Courthouse - Parking/Drive	7341	GIS & Property Tax System
7224	Parking Lot - Health Center	7342	Financial System Upgrade
7225	Parking Lot - Highway	7343	Assessor/Treasurer Equipment
7226	Parking Lot - Public Safety Building	7344	Assessor Document System
7231	Sidewalks	7345	Database Conversion for GIS
7232	Walk/Bike Path	7346	Planning & Zoning GIS Database
7235	Sheriff's Impound Lot	7347	Reserved for Future Use
7241	Business Development	7348	IMO Database Experiment
7251	Afton Park	7349	State's Attorney Database
7252	Special Projects	7351	Telephone System
7253	Park Improvements	7352	Sheriff's Care Trac
7254	Park Improvements - Staff Labor	7353	Sheriff's Radio Console
7255	County Farm Woods Development	7354	Sheriff's Field Communications
7256	C-2000 Grant Costs	7355	Communication Tower
7257	Greenways & Trails Costs	7356	Electronic Time Clocks
7258	Wetland Mitigation	7357	Video Equipment
7259	Potawatomi Woods	7358	Motor Pool Vehicle
		7359	Reverse 9-1-1 Email Alert System
		7360	Sheriff's Communication Center
		7361	Satellite Dish
		7362	Video Arraignment
		7363	"Alerts" Project
		7364	Sheriff's DUI Equipment
		7365	ADA - Sound System
		7366	Color Copier
		7367	Folder/Sealer/Copier
		7368	CAD Message Switch & Server
<b>For County's Special Projects Fund:</b>			
7301	Sheriff's Vehicle Program		
7302	Coroner's Vehicle		
7303	Planning & Zoning's Vehicle		
7304	County Administrator's Vehicle		
7305	Animal Control Vehicle		
7306	Veterans Assistance Vehicle		
7307	Facility Management Vehicle		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7369 Filing Systems  
 7370 Metal Detector/X-Ray  
 7371 Livescan Fingerprint System  
 7372 Squad Car Laptops  
 7373 Base Station Transmitter  
 7374 Communication System & Tower  
 7375 Digital Patroller - Sheriff  
 7376 Communication Equipment - Grant  
 7377 Squad Repeater System  
 7378 Tax System Conversion  
 7379 Digitize Architect Drawings  
 7381 Emergency Generator  
 7401 Building Security Systems  
 7402 Underground Gasoline Storage  
 7403 Mobile Command Post - ESDA  
 7404 Electrical Phase Protection  
 7405 Fire Alarm System & Testing  
 7406 Energy Reduction Program  
 7407 Firearm Training System  
 7408 Speed Alert Trailer System  
 7409 Panic Alarm System  
 7410 Broadband Study  
 7411 Background Checks  
 7412 Wireless Access Points  
 7413 Contour Maps  
 7414 Broadband Network  
 7415 Cemetery Monument Restoration  
 7416 Convention & Visitors Bureau

**For Nursing Home Capital Improvement Fund:**

7501 High Tubs  
 7502 Oxygen System  
 7503 Energy Management  
 7504 Hydraulic Pumps  
 7505 Tractor  
 7510 Capital Improvements  
 7521 Fire System  
 7522 Water Booster Heater  
 7531 Nurses Call Monitoring  
 7551 Other Improvements  
 7552 Furnishings & Fixtures  
 7553 Technical Equipment  
 7554 Vehicles  
 7601 General Contractor  
 7602 Electrical Contractor

7603 Mechanical Contractor  
 7604 Plumbing Contractor  
 7605 Fire Suppression Contractor  
 7607 Alzheimer Program Development  
 7610 Health Facilities Development  
 7611 Security Systems  
 7615 Health Facility Construction  
 7621 Utility Connections  
 7622 Concrete & Installation  
 7625 Soil Remediation  
 7628 Miscellaneous Construction  
 7629 Construction Contingency

**Operating Capital:**

7701 Office Furniture & Small Equipment  
 7702 State Grant - Operating - General Government  
 7703 Federal Grant - Operating - General Government  
 7704 State Grant - Operating - Public Safety  
 7705 Federal Grant - Operating - Public Safety  
 7706 Federal Grant - Highway Signage  
 7711 Computer Equipment  
 7712 Computer Software  
 7713 Specialized Equipment  
 7714 Major Crime Task Force Equipment  
 7715 Capital Assets - General Government  
 7716 Capital Assets - Public Safety  
 7717 Capital Assets - Highway & Streets  
 7718 Capital Assets - Health & Welfare  
 7719 Other Equipment  
 7720 Capital Assets - Recreation & Culture  
 7721 Building Fixtures  
 7722 Building Modifications  
 7725 Storage Systems  
 7729 Network Equipment  
 7730 Depreciation - General Government  
 7731 Depreciation - Public Safety  
 7732 Depreciation - Highways  
 7734 Depreciation - Health & Welfare  
 7735 Depreciation - Culture & Recreation  
 7736 Depreciation - Rehab & Nursing Center  
 7741 Software Set-Aside Program  
 7742 Equipment Set-Aside Program  
 7743 Capital Set-Aside  
 7781 Book Restoration  
 7782 Capital Asset - General Government Expenses

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7783	Capital Asset - Public Safety Expenses	7866	Sound System
7784	Capital Asset - Highway Expenses	7869	Hot Water Reconfiguration
7785	Capital Asset - Health & Welfare Expenses	7871	Geo-Thermal System
7786	Capital Asset - Culture & Recreation Expenses	7872	Furniture Refinishing
7787	Capital Asset - Special Item PBC Transfer	7873	Administration Building Customer Counter Area
7801	Vehicles	7874	Mapping Room Reconfiguration
7802	Construction Equipment	7875	Energy "Greening" Projects
7803	Lawn Equipment	7876	Solar Panels Project
7810	Wellspring Program	7877	Hydro-Thermal Solar Project
		7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7921	Payment to Escrow Agent
		7922	Amortized Loss on Refunding
		7923	Amortization Premium
			<b>Public Safety Building Operating Capital:</b>
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	Fire Alarm Update - Public Safety Building
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
		7965	Transfer Switch Replacement
		7966	Carpet & Tile Replacement
		7967	Electric & Computer Network
		7968	Evidence Room Remodel
		7969	Relocate Armory
		7970	Office Relocations
		7971	Guard Corridor Control Upgrades

**Reserved for Public Building Commission  
Renewal & Replacement Program 7830-7999**

7830	Site Preparation
7831	Landscaping Improvements
7832	Parking Lot Construction & Improvements
7833	Communication Center
7834	Concrete Replacement & Repair
7835	Courthouse Tuckpointing
7836	Courthouse Reconfiguration
7837	Administration Building Reconfiguration
7838	Situation Room
7839	Storage Reconfiguration & Updates
7840	Judicial Center
7841	General Painting
7842	Jail Updates
7843	Public Safety Building Updates
7844	Gathertorium Movable Dividers
7845	Fire Alarm Updates
7846	Elevator Upgrades
7847	Carpet/Tile Replacement
7848	Roof
7851	Windows
7852	Artwork (Pass-Through)
7853	Telephone Room Air Conditioning
7854	Gutenberg Room (A/C & Door Move)
7855	Parking Lot Maintenance
7856	Nature Trail
7857	Multi-Purpose Room Refurbishing
7858	HVAC Upgrades
7859	HVAC Condensor Replacement
7861	Emergency Power Systems
7862	Telephone System - Health Center
7863	Security System
7864	Administration Building Electrical Box Relocation
7865	Dehumidifier for Public Defender

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7972	Boiler Replacement	8046	Water & Sewer
7973	Generator	8048	Water Sample Testing
7974	Fencing & Repairs	8049	Medicare - Professional Services
7975	Food Pantry Expense	8050	CNA Outside Registry M/C
7976	Painting	8051	Professional Services
7978	Livescan Booking Equipment	8052	CNA Outside Registry
7979	Reserved for Future Use	8053	Zoning/Hearing Officer
7990	Capital Contingency	8054	Conflict Attorneys
7999	Miscellaneous - Public Safety Building	8055	Pre-Certification & Utilization Review
		8056	Employee Assistance Program
		8057	Flexible Benefits Program
		8058	Health Care Purchasing Group
		8059	Departmental Chargeback
		8060	Appointed Attorneys
		8061	Commercial Services
		8062	Investigations
		8063	Nuisance Abatement
		8064	Cemetery Maintenance
		8065	Cleaning Services
		8066	Aerial Digital Mapping
		8067	Soil Borings & Surveys
		8068	Vital Records
		8069	Legislative Program
		8070	DCCF - Juvenile Learning Mentor Program Grant
		8071	Data Processing
		8072	Software Acquisition
		8073	Property Tax System
		8074	Internet
		8075	Communications Connectivity
		8076	RN Outside Registry - M/C
		8077	RN Outside Registry
		8078	LPN Outside Registry - M/C
		8079	LPN Outside Registry
		8080	Court Reporter Fees
		8081	Grand Jury Expense
		8082	Jurors' Fees and Expenses
		8083	Court Costs
		8084	Witness Fees
		8085	Transcripts
		8086	Prisoner Transportation
		8087	Detention Space
		8088	Reserved for Future Use
		8089	Emergency Services
		8090	Background Checks
		8091	Election Judges & Expenses
		8092	Janitorial Contract
<b>COMMODITIES &amp; SERVICES 8000</b>			
8001	Registrations		
8002	State Required Training		
8003	Travel Costs (lodging, meals, mileage, airfare, etc.)		
8004	Mileage-Employee (for performing day to day duties)		
8005	Mileage-Boards (paid to elected & appointed Boards)		
8006	Special Accommodations due to Storm		
8007	Meetings - Host Expenses		
8008	Training		
8009	Moving Expenses		
8010	Recruitment		
8011	Memberships		
8013	Public Notices (ads in newspapers, magazines, etc.)		
8014	Community Relations		
8018	Building Operating Costs		
8019	Reserved for Future Use		
8021	Maintenance - Software		
8022	Maintenance - Equipment		
8023	Maintenance - Vehicles		
8024	Maintenance - Building		
8025	Maintenance - Grounds		
8026	Maintenance - Fuel Depot		
8027	Maintenance - Elevators		
8028	Maintenance - HVAC		
8029	Maintenance - Plumbing		
8030	Maintenance - Electrical		
8031	Rent - Space		
8032	Rent - Equipment		
8033	Leased Equipment		
8034	Designated Donor Expense		
8041	Utilities		
8042	Electricity		
8043	Gas		
8044	Telephone		
8045	Garbage		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

8093	Landscaping & Mowing	8212	"Go Green" Programs
8094	Refuse/Shredding Disposal	8217	Convention & Visitors Bureau
8095	Copier Leases	8218	Veterans Assistance
8096	Participant Expenses	8219	CASA
8097	Early Voting Expenses	8220	Juvenile Safe House
8098	Fiber Optic Cable Maintenance	8221	DeKalb County Extension Unit
8099	Entitlement Expenses	8222	DeKalb County Economic Development Corporation
8101	Insurance Premiums	8223	DeKalb County Joiner History Room
8102	Liability Premiums	8224	DeKalb County Soil & Water Conservation District
8103	Life Insurance Premiums	8225	Handicapped Program
8105	Surety Bonds	8226	Renewal & Replacement-Community Outreach Bldg
8106	Juvenile Justice Council	8227	Renewal & Replacement-Health Department
8107	Risk Abatement	8228	Renewal & Replacement-Sycamore Campus
8108	ARRA CSBG Grant	8229	DeKalb County Community Foundation
8109	ARRA HPRP Grant	8230	State Provider Fees
8110	Federal IEMA TICP ESDA Grant	8231	Juvenile Programming
8111	Judgments and Claims	8232	Children's Waiting Room
8112	Unemployment Claims	8233	Domestic Violence Pilot Program
8115	Claims Administration	8234	Pet Population Control
8118	Hazard Mitigation	8235	Restricted SCAAP
8119	Demolition Costs	8236	Animal Control Claims
8121	Workers Compensation - Medical	8237	Parenting Class Sanction
8122	Workers Compensation - Salaries	8249	Federal Lobbyist
8123	Workers Compensation - Settlements	8261	Construction Testing
8124	Workers Compensation - ADA Compliance	8262	Testing & Balancing HVAC
8131	Employee Insurance - Medical	8263	Network Communications
8132	Employee Insurance - Dental	8264	Signage
8133	Employee Insurance - Vision	8265	Window Treatments
8134	Insurance Refunds - Prepaid	8301	Medical Expenses
8135	Excess Medical Claims	8302	Drugs
8136	Premium Stabilization Fund	8303	Arrestee Medical Costs
8137	Employee Recognition Program	8305	Employee Wellness
8138	County Medicaid Contribution	8306	Citizen Academy Expenses
8139	Incontinence Supplies	8307	Wind Farm Expenses
8140	Grand Jury Transcripts	8311	Specialized Care & Treatment
8201	Contribution to Agencies	8312	Nursing Home Christmas Party
8202	Reimbursable Allotments	8313	Electronic Monitoring
8203	Credit Extended	8314	Ice Cream Parlor
8204	State Appellate Service	8315	Outings
8205	Special Programs	8316	Resident Entertainment
8206	Drug Testing	8321	Direct Assistance Payments
8207	VAC Pass-Through Grant	8325	Disaster Assistance
8208	DUI Grant	8327	Burial Expenses
8209	Grant Refunds	8331	Scholarships
8210	DUI Forfeitures Expenses	8332	Environmental Education
8211	Property Tax Payments	8401	NIU Speech

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8402	Physical Therapy Consultant	9162	Traffic Control Materials
8403	Occupational Therapy Consultant	9163	Winter Maintenance Materials
8404	Speech Therapy Consultant	9164	Traffic Signal Maintenance
8405	Respiratory Therapy Consultant	9170	Environmental Supplies
8406	Pharmacy Consultant	9171	Compensated Absences - General Government
8407	Dental Consultant	9172	Compensated Absences - Public Safety
8408	Utilization Review	9173	Compensated Absences - Highway & Streets
8411	NREC Expenses	9174	Compensated Absences - Health & Welfare
9001	Office Supplies	9175	Compensated Absences - Culture & Recreation
9011	Postage	9176	Capital Assets - General Government
9012	Shipping	9177	Capital Assets - Public Safety
9021	Copies - In-House	9178	Capital Assets - Highway & Streets
9022	Copies - Outside	9179	Capital Assets - Health & Welfare
9031	Printing - In-House	9180	Capital Assets - Culture & Recreation
9041	Copy Machine Supplies	9185	Gain on Sale
9042	Printing Supplies	9186	Loss on Sale
9043	Stock Paper	9187	LTD IMRF - General Government
9101	Janitorial Supplies	9188	LTD IMRF - Public Safety
9102	Laundry Supplies	9189	LTD IMRF - Highway & Streets
9103	Linens	9190	LTD IMRF - Health & Welfare
9104	Environmental Health Supplies	9191	LTD SLEP - Public Safety
9111	Kitchen Supplies	9192	IMRF - General Government
9112	Chemicals	9193	IMRF - Public Safety
9121	Laundry Supplies	9194	IMRF - Health & Welfare
9131	Technical Supplies	9195	IMRF - Highway & Streets
9132	Medical Supplies	9200	Change in OPEB - General Government
9133	Mapping Supplies	9201	Books & Subscriptions
9134	Lab Fees	9202	Change in Net OPEB Obligation
9135	Infant Safety Seats	9203	Net Pension Obligation - County
9136	Ambulance Fees	9204	Net Pension Obligation - Culture & Recreation
9137	X-Ray Fees	9205	County SLEP
9141	Rehabilitation Supplies	9211	Clothing
9142	Photography & Microfilm Supplies	9212	Sycamore Film Festival
9143	Inmate Supplies	9221	Fuel
9144	Firearm Supplies	9231	Groceries
9145	Commissary Supplies	9232	Supplements
9146	Police Supplies	9233	Food Program
9147	Major Crime & Task Force Equipment	9236	K-9 Program
9151	Animal Control Supplies	9241	Vehicle Parts
9152	Clinic Supplies	9242	Machine & Equipment Parts
9153	Educational Supplies	9801	Miscellaneous
9154	Family Planning Supplies	9811	Obsolescence
9155	Home Nursing Supplies	9820	Depreciation
9156	TB Supplies	9825	Amortization of Contributed Capital
9157	Vaccines	9830	Loss on Disposal of Capital Assets
9161	Day Labor Materials	9835	Loss on Bad Debts

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9836	Extraordinary Loss on Disposal of Capital Assets	9961	Contribution to GIS Development Fund
9891	Contingency	9962	Contribution to Asset Replacement Fund
		9966	Contribution to Veterans Assistance Fund
<b>FUND TRANSFERS 9900</b>		9967	Contribution to Drug Court Fund
9901	Contribution to General Fund	9971	Contribution to Forest Preserve Land Acquisition Fund
9902	Contribution to Enhanced Drug Court Fund	9972	Contribution to Forest Preserve Retirement Fund
9911	Contribution to Retirement Fund	9973	Contribution to Forest Preserve Tort & Liability Fund
9912	Contribution to Tort & Liability Insurance Fund	9978	Contribution to Tollway Loan Fund
9913	Contribution to PBC Lease Fund	9979	Contribution to PBC Capital Improvement Reserve Fund
9914	Contribution to Micrographics Fund	9981	Contribution to PBC Renewal & Replace - Sycamore
9915	Contribution to PBC General Fund	9982	Contribution to PBC Renewal & Replacement - Health
9916	Contribution to Sheriff	9983	Contribution to PBC R&R-Public Safety Building Fund
9917	Contribution to Law Library Fund	9984	Contribution to PBC Community Outreach Building
9918	Contribution to Court Automation Fund	9986	Contribution to PBC R&R-Community Outreach Bldg
9919	Contribution to Child Support Fund	9990	Contribution to Opportunity Fund
9921	Contribution to Highway Fund	9991	Contribution to Long-Term Debt
9922	Contribution to Engineering Fund	9992	Contribution to Government (Disbursement)
9923	Contribution to Aid to Bridges Fund		
9924	Contribution to County Motor Fuel Tax Fund		
9929	Contribution to Federal Highway Matching Tax Fund		
9931	Contribution to Health Fund		
9932	Contribution to Community Mental Health Fund		
9933	Contribution to Community Services Fund		
9934	Contribution to Community Services-Revolving Loan		
9936	Contribution to Forest Preserve District		
9937	Contribution to Special Projects Fund		
9938	Contribution to Senior Services Fund		
9941	Contribution to Rehab & Nursing Home Fund		
9942	Contribution to Rehab & Nursing Home-Capital		
9943	Contribution to Medical Insurance Fund		
9944	Contribution to Land Acquisition Fund		
9945	Contribution to Building Fund		
9946	Contribution to Facilities Management		
9947	Contribution to Working Cash Fund		
9948	Contribution to Township Motor Fuel Tax Fund		
9949	Contribution to Township Bridge Fund		
9950	Contribution to County Farm Fund		
9951	Contribution to History Room Fund		
9952	Contribution to Drug Program		
9953	Contribution to Children's Waiting Room Fund		
9954	Contribution to Court Security Fund		
9956	Contribution to DATA Fiber Optic Network Fund		
9957	Contribution to Broadband Grant Fund		
9958	Contribution to Courthouse Expansion Fund		
9959	Contribution to Jail Expansion Fund		