

DeKalb County Government



FY 2016 BUDGET PLAN

Charts of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2016 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
1219	Circuit Clerk Electronic Citation Fund	5330	Circuit Clerk Electronic Citation

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1220	Neutral Exchange Program Fund	5385	Neutral Exchange Program
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
1236	Highway Facilities R & R Fund	3580	Highway Facilities Renew & Replace
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Action Fund	4410	Community Action
1244	Community Action Revolving Loan Fund	4420	Community Action Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veterans Assistance Commission Fund	4610	Veterans Assistance Commission

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1247	Solid Waste Program Fund	3650	Solid Waste Program
1248	Landfill Host Benefit Fund	3660	Landfill Host Benefit
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
1255	Forest Preserve Natural Resource Mgmt	4280	Forest Preserve Natural Resource Mgmt
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
1483	Transportation Grant Fund	5585	Transportation Grant
1485	Jail Expansion	5590	Jail Expansion
1487	Evergreen Village Operations Fund	5592	Evergreen Village Operations
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
1510	Alternate Revenue Bonds 2017	5740	Alternate Revenue Bonds 2017

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing
		3951	Nursing - Non-Certified RN
		3952	Nursing - Non-Certified LPN
		3953	Nursing - Non-Certified CNA
		3954	Nursing - Certified RN
		3959	Nursing - Supervisory
		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 Program Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Sheriff's Law Enforcement Projects
4901	Long-Term Debt Account Group	6520	Long Term Debt-Compensated Absences
4902	County & PBC GFAAG Account Group	6540	County & PBC Capital Assets
4903	PBC GFAAG Account Group	6550	PBC Capital Assets

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
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		N/A
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	PBC-Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	PBC-Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	PBC-Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	PBC-Public Safety Building
8500	PBC - Sinking Fund	7510	PBC-Health Facility Debt Service

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

Assets 0001 - 0999		0711	Purchases for Postage
0001	Cash & Investments	0712	Sales from Postage
0003	Certificates of Deposit	0715	Prepaid UPS
0005	Nursing Home - Community Life Account	0716	Purchases for UPS
0006	Nursing Home - CVS Cash Account	0717	Sales from UPS
0007	Nursing Home - Courtyard Cash Account	0720	Revenue Stamps (State)
0008	Escrow Cash	0725	Equipment Sales
0010	Petty Cash	0730	Interest Received - Tax Collection
0011	Petty Cash - Circuit Clerk	0740	Travel Advances
0012	Petty Cash - County Clerk	0745	Food Advances - Sheriff Department
0013	Petty Cash - Recorder	0750	Prepaid Expenses
0014	Petty Cash - Sheriff	0751	Prepaid Health Insurance
0015	Petty Cash - State's Attorney	0752	Prepaid Life Insurance
0016	Petty Cash - Joiner History Room	0755	Prepaid Youth Beds
0017	Petty Cash - Circuit Clerk UPS	0760	Uniform Inventory
0018	Petty Cash - Cir Clerk Child Support	0770	Printing Inventory
0019	Petty Cash - Cir Clerk Branch Court	0780	Vehicle Maintenance
0020	Emergency Assistance	0801	Due from General Fund
0021	Petty Cash - Circuit Clerk II	0802	Due from Senior Services Fund
0022	Federal Transportation Grant Account	0803	Due from Commonwealth Edison
0505	Unamortized Discount	0812	Due from Retirement Fund
0510	Savings Account	0813	Due from Tort & Liability Insurance Fund
0550	Cash with Paying Agent	0814	Due from Facilities Management
0551	Issuance Costs 2005 Bonds	0822	Due from Highway Fund
0552	Unamortized Loss on Refund	0823	Due from Engineering Fund
0553	Issuance Cost 2010A Bonds	0824	Due from Aid to Bridges Fund
0554	Issuance Cost 2010B Bonds	0825	Due from County Motor Fuel Tax Fund
0560	Restricted Cash		Due from Federal Highway Matching Tax
0575	Investment in Supportive Living	0826	Fund
0600	Accounts Receivable	0827	Due from Health Fund
0605	Property Taxes Receivable	0828	Due from Community Mental Health Fund
0607	A/R - Townships	0829	Due from Rehab & Nursing Home Fund
0609	A/R - Medicare Cost Report	0830	Due from Veterans Assistance Fund
0610	A/R - General Long Term Debt	0831	Due from NH Capital Improvement Fund
0611	A/R - Land Endowment	0835	Due from Law Library Fund
0612	A/R - Conservation Endowment	0837	Due from Community Action-Fin Aid Fund
0615	Grants Receivable	0838	Due from Forest Preserve District
0619	IGT Receivable	0839	Due from PBC Lease Fund
0620	Medicare Settlement	0840	Due from Public Building Commission
0621	Allowance for Doubtful Accounts	0841	Due from Special Drainage Fund
0630	Accrued Interest	0842	Due from Community Action Fund
0650	Notes Receivable	0843	Due from Debt Service Fund
0660	Leases Receivable	0844	Due from Working Cash Fund
0700	Stores Inventory	0845	Due from Government Account
0701	Purchases for Stores	0846	Due from Medical Insurance Fund
0702	Sales from Stores	0847	Due from Township Motor Fuel Tax Fund
0710	Prepaid Postage	0848	Due from Township Special Bridge Fund

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0849	Due from Evergreen Village Operations	0944	Right of Ways
0850	Due from Document Storage Fund	0945	Accum Depreciation - ROWs
0851	Due from Micrographics Fund	0946	Bridges & Culverts
0852	Due from Court Automation Fund	0947	Accum Depreciation - Bridges & Culverts
0853	Due from Special Projects Fund	0948	Storm Sewers
0854	Due from Child Support Fund	0949	Accum Depreciation - Storm Sewers
0855	Due from GIS Fund	0951	Construction in Progress
0856	Due from Court Security Fund	0952	Traffic Signals
0857	Due from Children's Waiting Room Fund	0953	Accum Depreciation - Traffic Signals
0858	Due from Solid Waste Program Fund	0955	Dementia Program Development Costs
0859	Due from Federal Transportation Grant Fund	0956	Senior Living Facility Development Costs
0860	Due from Jail Expansion	0999	Total Assets
0867	Due from Opportunity Fund		
0868	Due from Tollway Access Loan Fund		Liabilities 1000 - 1999
0869	Due from Cap Improvements Reserve Fund	1010	Vendor Checks Payable
0870	Reserved for Future Use	1100	Accounts Payable
0871	Due from Broadband Grant Fund	1105	Judgments & Claims Payable
0872	Due from Evergreen Village Fund	1109	Retainage Payable
0890	Due from Circuit Clerk	1110	Accrued Payroll
0891	Due from Montoya Project Fund	1120	Deferred Property Taxes
0894	Due from Community Outreach Building	1122	Deferred Revenues
0895	Due from Other Funds	1125	Plan Review
0896	Due from PBC General Fund	1130	Lease Obligations
0897	Due from Trust & Agency Funds	1132	Revenue Bonds Payable
0898	Due from Enhanced Drug Court Fund	1133	Bonds Payable
0899	Due from Other Governments	1134	Interest Payable
0900	Land	1135	General Bonds Payable
0909	Capital Assets Net of Debt	1138	Interest Payable
0910	Buildings	1140	Health Claims Payable
0911	Accum Depreciation - Buildings	1142	Animal Control Claims Payable
0912	Unrestricted Assets	1143	Premium on 2005 Bonds
0920	Land Improvements	1144	Reserve for Intergovernmental Transfers
0921	Accum Depreciation - Land Improvements	1145	Workers Comp Settlements Payable
0922	Intangible Assets	1147	Health Insurance Assessments Payable
0923	Accum Depreciation - Intangibles Assets	1148	Reserve for Corp Compliance
0925	Furniture & Fixtures	1150	Unearned Income
0926	Accum Depreciation - Furn & Fixtures	1155	Escrow Payable
0930	Equipment	1157	Property Development Payable
0931	Accum Depreciation - Equipment	1160	Medicare Payable
0932	Office Equipment	1162	First Impressions - KCH
0933	Accum Depreciation - Office Equipment	1165	IPA Payable
0934	Maintenance Equipment	1167	Advance Billing
0935	Accum Depreciation - Maint Equipment	1170	Hunting & Fishing License
0940	Vehicles	1175	Death Certificate State Surcharge
0941	Accum Depreciation - Vehicles	1176	Rental Housing Support Program
0942	Roads	1177	Marriage & Civil Union State Surcharge
0943	Accum Depreciation - Roads	1180	Networking for Families

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1200	Compensated Absences Payable	1461	Life Insurance - Forest Preserve
1201	Comp Absences Payable - General	1464	IMRF Life Insurance - Forest Preserve
1210	Comp Absences Payable - Long Term	1465	IMRF Life Insurance
1213	Comp Absences Payable - Veterans	1467	NACO Deferred Comp - Forest Preserve
1214	Comp Absences Payable - Micrographics	1468	NACO Deferred Compensation
1222	Comp Absences Payable - Highway	1469	ICMA Deferred Comp - Forest Preserve
1223	Comp Absences Payable - Engineering	1470	ICMA Deferred Compensation
1224	Comp Absences Payable - Aid to Bridges	1471	Flower Fund
1225	Comp Absences Payable - Motor Fuel Tax	1475	Kishwaukee United Way
1227	Comp Absences Payable - Health	1478	YMCA - Forest Preserve
1228	Comp Absences Payable - Mental Health	1479	YMCA
1229	Comp Absences Payable - Court Security	1480	YMCA Joiner Fee
1230	Comp Absences Payable - GIS	1481	Credit Union - Forest Preserve
1241	Comp Absences Payable - Drug Court	1485	Savings Bonds
1242	Comp Absences Payable - Comm Action	1487	MAP Local Fund
1243	Comp Absences Payable - Doc Storage	1488	MAP Health Fund
1244	Comp Absences Payable - Court Automation	1489	Teamsters Union Dues - Court Services
1245	Comp Absences Payable - Child Support	1490	MAP Union Dues
1246	Reserved for Future Use	1492	AFSCME Union Dues
1247	Comp Absences Payable - Solid Waste Fund	1493	AFSCME - PEOPLE
1250	Workers Compensation Withholding	1501	Garnishment - Flat Dollar Amount
1251	Comp Absences Payable - FP	1502	Garnishment - Percentage
1252	Comp Absences Payable - FP Land Acq.	1505	Federal Tax Levy
1255	Net OPEB Obligation	1510	Advances
1256	Net OPEB Obligation - Forest Preserve	1520	Child Support
1257	Net Pension Obligation Payable - IMRF	1525	Tuition Reimbursement
1258	Net Pension Obligation Payable - SLEP	1526	Disability - Exempt
1300	Net Payroll	1527	Disability - Exempt - Forest Preserve
1305	Net Payroll - Forest Preserve	1530	Meals
1400	Federal Withholding	1531	Operating Engineers Membership Dues
1405	Federal Withholding - Forest Preserve	1532	Operating Engineers Administration Dues
1410	State Withholding	1533	IMRF Service Buyback
1415	Reserved for Future Use	1537	Uniforms
1420	FICA	1538	Back Brace
1425	FICA - Forest Preserve	1540	Special Miscellaneous
1430	IMRF	1541	Other - Forest Preserve
1431	IMRF - Additional	1545	Miscellaneous
1432	IMRF - Accelerated Payments	1550	Flexible Benefits - Medical
1435	IMRF - Forest Preserve	1551	Flexible Benefits - Medical - Forest Preserve
1440	SLEP	1555	Flexible Benefits - Dependent Care
1442	SLEP - Accelerated Payments	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

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1812	Due to Retirement Fund	1871	Due to Asset Replacement Fund
1813	Due to Tort & Liability Insurance Fund	1872	Due to Landfill Host Fund
1814	Due to Facilities Management		Due to PBC Capital Improvement Reserve
1815	Due to Montoya Project Fund	1894	Fund
1822	Due to Highway Fund	1895	Due to Other Funds
1823	Due to Engineering Fund	1896	Due to PBC General Fund
1824	Due to Aid to Bridges Fund	1897	Due to Trust & Agency Funds
1825	Due to County Motor Fuel Tax Fund	1898	Due to Townships
1826	Due to Federal Highway Matching Tax Fund	1899	Due to Other Governments
1827	Due to Health Fund	1999	Total Liabilities
1828	Due to Community Mental Health Fund		
1829	Due to Rehab & Nursing Home Fund		Fund Equity 2000 - 2999
1831	Due to NH Capital Improvement Fund	2000	Budgetary Fund Balance
1835	Due to Law Library Fund	2010	Appropriation Control
1837	Due to Comm. Action-Revolving Loans Fund	2020	Revenue Estimate Control
1838	Due to Forest Preserve District	2030	Reserve for Encumbrances
1839	Due to PBC Lease Fund	2040	Encumbrance Control
1841	Due to Special Drainage Fund	2050	Expenditure Control
1842	Due to Community Action Fund	2060	Revenue Control
1843	Due to Debt Service Fund	2100	Designated - Cash Flow
1844	Due to Working Cash Fund	2105	Designated - Long Term Notes
1845	Due to Government Account	2106	Designated - Bike Path
1846	Due to Medical Insurance Fund	2107	Designated - Property Development
1847	Due to Township Motor Fuel Tax Fund	2109	Designated - Afton Wetland Bank
1848	Due to Township Bridge Fund	2110	Designated - Special Use
1849	Due to Drug Court Fund	2111	Designated - Tort Claims
1851	Due to Micrographics Fund	2112	Designated - Capital
1852	Due to Court Automation Fund	2113	Reserved - Prepaid Items
1853	Due to Drug Prosecution Fund	2114	Designated - Youth Beds
1854	Due to Child Support Fund	2115	Designated - IPA Adjustment
1855	Due to Court Security Fund	2116	Investment in Capital Assets Net of Debt
1856	Due to Document Storage Fund	2117	Amortization of Contributed Capital
1857	Due to Tax Sale Automation Fund	2118	Prior Period Adjustments
1858	Due to GIS Development Fund	2119	Reserved - IMRF Retirement
1859	Due to Court Security	2120	Reserved - Land/Cash Funds
1860	Due to Solid Waste Program Fund	2121	Reserved - NREC
1861	Due to Special Projects Fund	2122	Designated - Nicholson Donation
1862	Due to PBC R & R Health Campus Fund	2150	Designated - PHO Payout
1863	Due to PBC R & R Sycamore Campus Fund	2210	Designated - Capital Assets
1864	Due to PBC R & R Fund	2220	Designated - Emergencies
1865	Due to Joiner History Room Fund	2243	Designated - Compensated Absences
1866	Due to County Farm Fund	2250	Designated - Excess Claims
1867	Due to Opportunity Fund	2252	Designated - Rate Stabilization
1868	Due to Tollway Access Loan Fund	2260	Reserved - Debt Service
1869	Due to Capital Improvement Reserve Fund	2261	Reserved - Community Foundation
	Due to Forest Preserve Land Acquisition	2262	Reserved - Community Foundation Land
1870	Fund	2263	Reserved - "Jeff's Trees"

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

2264	Reserved - Trail Maintenance
2265	Reserved - OSLAD Grant
2266	Reserved - Cabin Relocation
2267	Reserved - Bike Trail Projects
2268	Reserved - Bike Trail Construction
2269	Reserved - Equipment
2294	Assigned Fund Balance
2295	Non-Spendable Fund Balance
2296	Unassigned Fund Balance
2297	Restricted Fund Balance
2299	Fund Balance
2999	Total Fund Equity

DEKALB COUNTY GOVERNMENT

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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 Charitable Games Tax
 3328 Video Gaming 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 Section 5311 Transportation Grant
 4011 Federal Grant
 4012 Federal Emergency Management Agency (FEMA)
 4013 Family Case Management (FCM) Match Federal Grant
 4014 Federal Seized Assets
 4016 Federal Grant - Operating - HUD
 4017 ARRA CSBG Grant
 4018 ARRA HPRP Grant
 4019 ARRA Furniture 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

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CHART OF ACCOUNTS: REVENUES

4102	IDNR Open Lands Trust Grant	4156	Juvenile Placement Reimbursement
4103	State Grant - Operating - General Government	4157	Non-Government Grant
4104	State Grant - Capital - General Government	4158	In-Person Counselor Grant
4105	State Grant - Operating - Public Safety	4159	Adult Redeploy Grant
4106	State Grant - Capital - Public Safety	4201	Illinois Public Aid - Medicaid
4107	Domestic Battery Grant	4202	Election - Early Voting
4108	Victim Witness Grant	4211	Illinois Public Aid - Home Nursing
4109	Public Health Emergency Response Grant	4212	Illinois Public Aid - Family Centered Services
4110	Planning & Preparedness Grant	4213	Illinois Public Aid - Well Child
4111	AIDS Grant	4214	Illinois Public Aid - Immunizations
4112	Local Health Protection Grant	4215	Illinois Public Aid - Depression Screening
4113	Family Planning Grant	4219	Illinois Public Aid - Reimbursement
4114	Health Promotion Grant	4231	State Aid
4115	Preventive Health Grant	4232	State Aid - IV Program
4116	Title XX Health Support Grant	4301	Salary Reimbursements
4117	Vision and Hearing Grant		
4118	Women, Infants, and Children (WIC) Grant	Local:	
4119	Family Case Management Grant		
4120	Coordinated School Health Grant	4401	Local Agencies
4121	Computer Education Services	4411	Local Agencies - Nursing Services
4122	0-3 Immunization	4421	Townships
4123	I-Plan Grant	4422	Townships - Construction
4124	Family Centered Services	4423	Townships - Engineering
4125	HIV Case Management Grant	4431	Township Motor Fuel Tax
4126	Healthy Child Care	4432	Township Motor Fuel Tax - Construction
4127	Tobacco Grant	4433	Township Motor Fuel Tax - Engineering
4128	Breast & Cervical Grant	4441	Township Special Bridge
4129	Vector Prevention Grant	4442	Township Special Bridge - Construction
4130	"We Choose Health" Grant	4443	Township Special Bridge - Engineering
4131	Risk-Based Funding Initiative Grant	4451	City of DeKalb
4132	Tanning Booth & Body Art Grant	4461	Regional Planning Commission
4133	Blood Lead Testing Grant	4465	Regional Office of Education Agency Funds
4134	Reality Grant	4471	City of Sycamore
4135	Ebola Grant	4481	Reserved for Future Use
4138	Medicaid - County Portion		
4139	IGT Adjusted Revenue	CHARGES FOR SERVICES 4500	
4140	State Grant Infrastructure		
4141	Juvenile Justice Council	4501	Office Fees
4142	Ticket for the Cure	4502	Administrative Fees
4149	SVPCA Professional Services Grant	4509	Microfilm Document Copies
4150	Downstate Operating Assistance Program Grant	4510	Microfilm Contracts
4151	TLEP Grant	4511	Passport Fees
4152	State Sheriff Schooling	4512	Revenue Stamps
4153	SCAAP Grant	4513	Computerization Fee
4154	Major Crimes Task Force Grant	4514	County Clerk Computerization Fee
4155	CLEAN Program	4515	Recorder Computerization Fee

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CHART OF ACCOUNTS: REVENUES

4516	Recordings	4608	School Physicals
4517	UCC	4609	Flu Shots
4518	Costs from Fines	4610	First Impressions
4519	GIS Recording Fees	4611	Third Party Reimbursement
4520	State's Attorney Record Automation Fees	4612	Third Party Reimbursement - Home Nursing
4521	Zoning Hearing Fees	4613	Special Event Salary Reimbursements
4522	Subdivision Review Fees	4621	Client Reimbursements
4523	Parenting Class Sanction	4631	Afton Wetland Bank
4524	Household Hazardous Waste Programs	4632	NREC Revenue
4525	Tipping Fees	4641	Participation Fees
4526	Landfill Host Benefit Fees	4642	Connection/Material/Labor
4527	Electronic Monitoring	4643	Locating/Maintenance/Repair Fees
4528	Jail Medical Fees	4644	Subscriber Fees
4530	Supervised Driver Safety School	4645	Royalty Fees
4531	Police Communications	4646	Commission Payments
4532	Court Security Fees	4647	Dark Fiber Licenses
4533	Work Release	4648	Dark Fiber Maintenance
4534	Prisoner Detention	4649	Fiber Network Maintenance
4535	Probation Fees - Adult	4701	Building Maintenance - PBC
4536	Probation Fees - Juvenile	4711	O&M Lease - Sycamore Campus
4537	Communication Contracts	4712	O&M Lease - Health Department
4538	Contract Policing	4721	Building Lease - Nursing Home
4539	Tower Rental	4722	Building Lease - Health Department
4540	LEADS Connection	4731	County Renewal & Replacement Lease
4541	Infant Safety Seat Program	4732	Health Renewal & Replacement Lease
4542	Vital Records	4751	Grants - State of Illinois
4543	Choices Diversion Program	4753	State of Illinois - Soil Cleanup
4544	On-Call Reimbursement	4754	Sycamore Film Festival
4545	Police Partnerships	4761	DeKalb County Government
4546	Mentor Court	4762	E-911 Board
4549	County Consulting	4800	Greenwood Acres Reimbursements
4551	Library Services	4801	Financial Services
4553	Information & Technology Services	4802	FAX Transmittals
4554	E-911 Contract	4803	Departmental Chargebacks
4555	Bad Check Fees	4804	Data Processing Services
4556	Pet Population Control	4901	Employees - Medical Health Insurance Premium
4557	Passenger Fares	4902	Non-Employee - Medical Health Insurance Premium
4561	Drug Testing	4903	Employer - Medical Health Insurance Premium
4571	Blood Lead Testing	4904	Employer - Life Insurance Premium
4572	Juvenile Safe House	4906	Rate Stabilization
4601	Private Pay		
4602	Private Pay - Family Planning		
4603	Private Pay - Home Nursing Care		
4604	Private Pay - Immunizations	5011	Criminal Fines
4605	Private Pay - TB	5021	Traffic Fines
4607	Private Pay - Employee Wellness	5025	County Fees (41%)
			FINES AND FORFEITS 5000

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: REVENUES

5026	Drug Court Fees	5545	Proceeds from Recycling Program
5027	Probation Operations Fee	5551	Late Penalties
5029	DUI Court Fees	5552	Escrow Forfeits
5030	Forfeits - DUI	5553	ARRA Loan Repayment
5031	Forfeits		
5032	Court System Fees		
5033	Children's Waiting Room Fees		
5035	DNA Testing		
5036	Land Records Systems Fees		
5041	Drug Fines		
5045	DUI Fines		
5046	Narcotics Task Force		
5047	Vehicle Acquisition Fees		
5051	Contempt of Court		
5052	Medical Costs Fund Fees		
5053	Interstate Transfer Fees for Court Services		
5054	Neutral Exchange Fees		
5061	Bond Fees		
5062	Pre-Trial Services		
5064	Victim Witness Fines		
5065	Victim Impact Panel Fees		
5066	Code Violation Fines		
5071	Community Service CSR/Fines		

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
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

Other:

5701	Donations
5702	DeKalb County Community Foundation
5703	Contributions - Capital Assets
5704	Donations - Capital Assets
5705	Wetland Donations
5706	Afton Wetland Bank
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

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: REVENUES

5811	Refunds	5951	Contribution from Long Term Debt
5813	Reimbursements	5952	Contribution from Government (Disbursement)
5815	Prior Year Void Checks	5953	Contribution from Probation Fund
5839	Opportunity Fund	5954	Transfers In
5851	Public Building Commission	5955	Contributions from Drug Court
5852	Regional Office of Education Workers Comp Fees	5956	Contribution from GIS Development Fund
5899	Miscellaneous	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
		5963	Contribution from Landfill Host Benefit Fund
		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
		5973	Contribution from Community Outreach Building
		5974	Contribution from Law Enforcement Projects Fund
		5975	Contribution from Tax Sale Automation Fund
		5976	Contribution from Building Fund
		5977	Contribution from Land Acquisition Fund
		5978	Contribution from DATA Fiber Optic Network Fund
		5979	Contribution from Broadband Grant Fund
		5980	Contribution from Transportation Grant
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		
5916	Contribution from Animal Control		
5917	Contribution from Law Library Fund		
5918	Contribution from Court Automation Fund		
5919	Contribution from Child Support Fund		
5921	Contribution from Highway Fund		
5922	Contribution from Engineering 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 Action Fund		
5934	Contribution from Community Action-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		

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999

TOTAL EXPENDITURES 6000

SALARIES & BENEFITS 6001

Salaries:

6005 Salaries
 6008 Salaries - Sheriff Special Events
 6009 Salaries - Sheriff Contract
 6041 Board Stipends
 6042 Pass-through Payments
 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 Soft Indirect Costs
 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

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7126	Regional School Office	7305	Animal Control Vehicle
7127	Court Related Office Space	7306	Veterans Assistance Vehicle
7128	HIPAA Compliance Testing	7307	Facility Management Vehicle
7129	Relocation Costs	7311	Community Outreach Renewal & Replacement
7130	Assisted Living	7321	Comprehensive Plan Update
7131	Relocation Utilities	7322	Space Utilization Study
7132	Market Studies	7323	Salary Study
7133	Prior Period Expenses	7324	Solid Waste Study/Landfill Expansion
7135	Public Safety Building	7325	Hazard Mitigation
7136	Mobile Home Purchase	7326	Fee/Ind Cost/Best Practices Study
7137	Replacement Housing Costs	7327	Aerial Tax Maps
7150	Americans with Disabilities	7328	Groundwater Management Plan
7201	Roads - New Construction	7329	Stormwater Study
7202	Roads - Major Repairs & Maintenance	7331	Microfilming
7203	Bridges & Other Structures	7332	Sheriff's Information System
7205	Health Center Entrance	7333	Mobile Web App
7210	Peace Road Feasibility	7334	Databases
7211	North First Street – DeKalb	7335	Network & Web Infrastructure
7212	I-88 & Peace Road - West Access	7336	Signage
7221	Parking Lot	7337	Computer Replacement
7222	Parking Lot – Administration	7338	Facility Management Equipment
7223	Courthouse - Parking/Drive	7339	Imaging System
7224	Parking Lot - Health Center	7341	GIS & Property Tax System
7225	Parking Lot – Highway	7342	Financial System Upgrade
7226	Parking Lot - Public Safety Building	7343	Assessor/Treasurer Equipment
7231	Sidewalks	7344	Assessor Document System
7232	Walk/Bike Path	7345	Database Conversion for GIS
7235	Sheriff's Impound Lot	7346	Planning & Zoning GIS Database
7241	Business Development	7347	Reserved for Future Use
7251	Afton Park	7348	IMO Database Experiment
7252	Special Projects	7349	State's Attorney Database
7253	Park Improvements	7351	Telephone System
7254	Park Improvements - Staff Labor	7352	Sheriff's Care Trac
7255	County Farm Woods Development	7353	Sheriff's Radio Console
7256	C-2000 Grant Costs	7354	Sheriff's Field Communications
7257	Greenways & Trails Costs	7355	Communication Tower
7258	Wetland Mitigation	7356	Electronic Time Clocks
7259	Potawatomi Woods	7357	Video Equipment
7261	Fiber Network Infrastructure	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
For County's Special Projects Fund:			
7301	Sheriff's Vehicle Program		
7302	Coroner's Vehicle		
7303	Planning & Zoning's Vehicle		
7304	County Administrator's Vehicle		

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7743	Capital Set-Aside	7863	Security System
7781	Book Restoration	7864	Administration Building Electrical Box Relocation
7782	Capital Asset - General Government Expenses	7865	Dehumidifier for Public Defender
7783	Capital Asset - Public Safety Expenses	7866	Sound System
7784	Capital Asset - Highways & Streets 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
			Public Safety Building Operating Capital:
		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
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	Conference Room Updates		
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		

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7969	Relocate Armory	8043	Gas
7970	Office Relocations	8044	Telephone
7971	Guard Corridor Control Upgrades	8045	Garbage
7972	Boiler Replacement	8046	Water & Sewer
7973	Generator	8047	Cable
7974	Fencing & Repairs	8048	Water Sample Testing
7975	Food Pantry Expense	8049	Medicare - Professional Services
7976	Painting	8050	CNA Outside Registry M/C
7978	Livescan Booking Equipment	8051	Professional Services
7979	Reserved for Future Use	8052	CNA Outside Registry
7990	Capital Contingency	8053	Zoning/Hearing Officer
7999	Miscellaneous - Public Safety Building	8054	Conflict Attorneys
		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	Forfeiture DUI Costs
COMMODITIES & SERVICES 8000			
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		

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8089	Emergency Services	8201	Contribution to Agencies
8090	Background Checks	8202	Reimbursable Allotments
8091	Election Judges & Expenses	8203	Credit Extended
8092	Janitorial Contract	8204	State Appellate Service
8093	Landscaping & Mowing	8205	Special Programs
8094	Refuse/Shredding Disposal	8206	Drug Testing
8095	Copier Leases	8207	VAC Pass-Through Grant
8096	Participant Expenses	8208	DUI Grant
8097	Early Voting Expenses	8209	Grant Refunds
8098	Fiber Optic Cable Maintenance	8210	DUI Forfeitures Expenses
8099	Entitlement Expenses	8211	Property Tax Payments
8101	Insurance Premiums	8212	"Go Green" Programs
8102	Liability Premiums	8213	ARRA Pass-Thru Grant
8103	Life Insurance Premiums	8216	City of DeKalb County Farm
8104	Stop Loss Premiums	8217	Convention & Visitors Bureau
8105	Surety Bonds	8218	Veterans Assistance
8106	Juvenile Justice Council	8219	CASA
8107	Risk Abatement	8220	Juvenile Safe House
8108	ARRA CSBG Grant	8221	DeKalb County Extension Unit
8109	ARRA HPRP Grant	8222	DeKalb County Economic Development Corporation
8110	Federal IEMA TICP ESDA Grant	8223	DeKalb County Joiner History Room
8111	Judgments and Claims	8224	DeKalb County Soil & Water Conservation District
8112	Unemployment Claims	8225	Handicapped Program
8115	Claims Administration - Medical	8226	Renewal & Replacement-Community Outreach Bldg
8116	Claims Administration - Dental	8227	Renewal & Replacement-Health Department
8117	Network Access Fees	8228	Renewal & Replacement-Sycamore Campus
8118	Hazard Mitigation	8229	DeKalb County Community Foundation
8119	Demolition Costs	8230	State Provider Fees
8120	Affordable Care Act Fees	8231	Juvenile Programming
8121	Workers Compensation - Medical	8232	Children's Waiting Room
8122	Workers Compensation - Salaries	8233	Domestic Violence Pilot Program
8123	Workers Compensation - Settlements	8234	Pet Population Control
8124	Workers Compensation - ADA Compliance	8235	Restricted SCAAP
8128	ADP Discounts	8236	Animal Control Claims
8129	Prescription Credits	8237	Parenting Class Sanction
8130	Employee Insurance - Prescriptions	8249	Federal Lobbyist
8131	Employee Insurance - Medical	8261	Construction Testing
8132	Employee Insurance - Dental	8262	Testing & Balancing HVAC
8133	Employee Insurance - Vision	8263	Network Communications
8134	Insurance Refunds - Prepaid	8264	Signage
8135	Excess Medical Claims	8265	Window Treatments
8136	Premium Stabilization Fund	8301	Medical Expenses
8137	Employee Recognition Program	8302	Drugs
8138	County Medicaid Contribution	8303	Arrestee Medical Costs
8139	Incontinence Supplies	8305	Employee Wellness
8140	Grand Jury Transcripts	8306	Citizen Academy Expenses

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8307	Wind Farm Expenses	9142	Photography & Microfilm Supplies
8308	Neutral Exchange Program	9143	Inmate Supplies
8311	Specialized Care & Treatment	9144	Firearm Supplies
8312	Nursing Home Christmas Party	9145	Commissary Supplies
8313	Electronic Monitoring	9146	Police Supplies
8314	Ice Cream Parlor	9147	Major Crime & Task Force Equipment
8315	Outings	9151	Animal Control Supplies
8316	Resident Entertainment	9152	Clinic Supplies
8321	Direct Assistance Payments	9153	Educational Supplies
8325	Disaster Assistance	9154	Family Planning Supplies
8327	Burial Expenses	9155	Home Nursing Supplies
8331	Scholarships	9156	TB Supplies
8332	Environmental Education	9157	Vaccines
8401	NIU Speech	9161	Day Labor Materials
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

DEKALB COUNTY GOVERNMENT

FY 2016 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9212	Sycamore Film Festival	9943	Contribution to Medical Insurance Fund
9221	Fuel	9944	Contribution to Land Acquisition Fund
9231	Groceries	9945	Contribution to Building Fund
9232	Supplements	9946	Contribution to Facilities Management
9233	Food Program	9947	Contribution to Working Cash Fund
9236	K-9 Program	9948	Contribution to Township Motor Fuel Tax Fund
9241	Vehicle Parts	9949	Contribution to Township Bridge Fund
9242	Machine & Equipment Parts	9950	Contribution to County Farm Land Fund
9801	Miscellaneous	9951	Contribution to History Room Fund
9811	Obsolescence	9952	Contribution to Drug Program
9820	Depreciation	9953	Contribution to Children's Waiting Room Fund
9825	Amortization of Contributed Capital	9954	Contribution to Court Security Fund
9830	Loss on Disposal of Capital Assets	9956	Contribution to DATA Fiber Optic Network Fund
9835	Loss on Bad Debts	9957	Contribution to Broadband Grant Fund
9836	Extraordinary Loss on Disposal of Capital Assets	9958	Contribution to Courthouse Expansion Fund
9891	Contingency	9959	Contribution to Jail Expansion Fund
		9961	Contribution to GIS Development Fund
		9962	Contribution to Asset Replacement Fund
		9966	Contribution to Veterans Assistance Fund
		9967	Contribution to Drug Court Fund
		9971	Contribution to Forest Preserve Land Acquisition Fund
		9972	Contribution to Forest Preserve Retirement Fund
		9973	Contribution to Forest Preserve Tort & Liability Fund
		9974	Contribution to FP Natural Resource Mgmt/Education
		9978	Contribution to PBC General Fund
		9979	Contribution to PBC Capital Improvement Reserve Fund
		9981	Contribution to PBC Renewal & Replace - Sycamore
		9982	Contribution to PBC Renewal & Replacement - Health
		9983	Contribution to PBC R&R-Public Safety Building Fund
		9984	Contribution to PBC Community Outreach Building
		9986	Contribution to PBC R&R-Community Outreach Bldg
		9990	Contribution to Opportunity Fund
		9991	Contribution to Long-Term Debt
		9992	Contribution to Government (Disbursement)
FUND TRANSFERS 9900			
9901	Contribution to General Fund		
9902	Contribution to Enhanced Drug Court Fund		
9911	Contribution to Retirement Fund		
9912	Contribution to Tort & Liability Insurance Fund		
9913	Contribution to PBC Lease Fund		
9914	Contribution to Micrographics Fund		
9915	Contribution to PBC General Fund		
9916	Contribution to Sheriff		
9917	Contribution to Law Library Fund		
9918	Contribution to Court Automation Fund		
9919	Contribution to Child Support Fund		
9921	Contribution to Highway Fund		
9922	Contribution to Engineering Fund		
9923	Contribution to Aid to Bridges Fund		
9924	Contribution to County Motor Fuel Tax Fund		
9925	Contribution to R & R Highway Facilities 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 Action Fund		
9934	Contribution to Community Action - Revolving Loan		
9935	Contribution to Solid Waste Program Fund		
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		