

DeKalb County Government



FY 2018 BUDGET PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2018 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 | Community Development |
| | | 1810 | Regional Office of Education |
| | | 1910 | Treasurer |
| | | 4810 | Facilities Management Office |
| | | 4820 | Facilities Management Office-Jail Expansion |
| | | 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 Committee |
| | | 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 2018 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| FUND # | FUND NAME | DEPT # | DEPARTMENT NAME |
|---------------|--|---------------|--|
| 1219 | Circuit Clerk Electronic Citation Fund | 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 2940 | Probation Services HOPE Probation Program |
| 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 |

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| FUND # | FUND NAME | DEPT # | DEPARTMENT NAME |
|---------------|---------------------------------------|---------------|---------------------------------------|
| 1246 | Veterans Assistance Commission Fund | 4610 | Veterans Assistance Commission |
| 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 Fund | 5590 | Jail Expansion |
| 1488 | FEMA Grant - Evergreen Village Fund | 5595 | Evergreen Village |
| 1491 | Radio Communication System Fund | 5599 | Radio Communication System |
| 1501 | Build America Bonds 2010 Fund | 5710 | Build America Bonds 2010 |
| 1505 | Recovery Zone Bonds 2010 Fund | 5730 | Recovery Zone Bonds 2010 |
| 1506 | Alternate Revenue Bonds 2017 Fund | 5740 | Alternate Revenue Bonds 2017 |

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| 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 | 5200 | Total for Employees & Retirees & COBRA |
| | | 5250 | Health/Dental/Life Insurance-Employees |
| | | 5255 | Health/Dental Insurance-Retirees & COBRA |
| 3771 | Township Motor Fuel Tax Fund | 3560 | Township Motor Fuel Tax |
| 3772 | Township Bridges Fund | 3570 | Township Bridges |
| 3774 | History Room Fund | 6530 | History Room |
| 3775 | Children's Waiting Room Fund | 5380 | Children's Waiting Room |
| 3776 | Treatment Courts Fund | 5620 | Drug Court |
| | | 5625 | Sober Living Home |
| | | 5630 | Mental Health Court |
| 3777 | Court Appointed Special Advocates Fund | 5320 | Court Appointed Special Advocates |
| 3802 | Drug Prosecution Program Fund | 2740 | Drug Prosecution Program |
| 3803 | Sheriff's Law Enforcement Projects Fund | 2660 | Sheriff's Law Enforcement Projects |

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| FUND # | FUND NAME | DEPT # | DEPARTMENT NAME |
|---------------|---|---------------|--------------------------------------|
| 4901 | Long-Term Debt Account Group GLTDAG | 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 |
| 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 |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | |
|--|--|---|
| Assets 0001 - 0999 | | 0621 Allowance for Doubtful Accounts |
| 0001 Cash & Investments | | 0622 Allowance for Medicaid Conversion |
| 0003 Certificates of Deposit | | 0630 Accrued Interest |
| 0005 Nursing Home - Community Life Account | | 0650 Notes Receivable |
| 0006 Nursing Home - CVS Cash Account | | 0660 Leases Receivable |
| 0007 Nursing Home - Courtyard Cash Account | | 0700 Stores Inventory |
| 0008 Escrow Cash | | 0701 Purchases for Stores |
| 0010 Petty Cash | | 0702 Sales from Stores |
| 0011 Petty Cash - Circuit Clerk | | 0710 Prepaid Postage |
| 0012 Petty Cash - County Clerk | | 0711 Purchases for Postage |
| 0013 Petty Cash - Recorder | | 0712 Sales from Postage |
| 0014 Petty Cash - Sheriff | | 0715 Prepaid UPS |
| 0015 Petty Cash - State's Attorney | | 0716 Purchases for UPS |
| 0016 Petty Cash - Joiner History Room | | 0717 Sales from UPS |
| 0017 Petty Cash - Circuit Clerk UPS | | 0720 Revenue Stamps (State) |
| 0018 Petty Cash - Cir Clerk Child Support | | 0725 Equipment Sales |
| 0019 Petty Cash - Cir Clerk Branch Court | | 0730 Interest Received - Tax Collection |
| 0020 Emergency Assistance | | 0740 Travel Advances |
| 0021 Petty Cash - Circuit Clerk II | | 0745 Food Advances - Sheriff Department |
| 0022 Federal Transportation Grant Account | | 0750 Prepaid Expenses |
| 0505 Unamortized Discount | | 0751 Prepaid Health Insurance |
| 0510 Savings Account | | 0752 Prepaid Life Insurance |
| 0550 Cash with Paying Agent | | 0755 Prepaid Youth Beds |
| 0551 Issuance Costs 2005 Bonds | | 0760 Uniform Inventory |
| 0552 Unamortized Loss on Refund | | 0770 Printing Inventory |
| 0553 Issuance Cost 2010A Bonds | | 0780 Vehicle Maintenance |
| 0554 Issuance Cost 2010B Bonds | | 0801 Due from General Fund |
| 0560 Restricted Cash | | 0802 Due from Senior Services Fund |
| 0575 Investment in Supportive Living | | 0803 Due from Commonwealth Edison |
| 0580 Land Held for Sale | | 0812 Due from Retirement Fund |
| 0581 Land Acquisition Deposits | | 0813 Due from Tort & Liability Insurance Fund |
| 0600 Accounts Receivable | | 0814 Due from Facilities Management |
| 0601 A/R - Income Tax | | 0822 Due from Highway Fund |
| 0602 A/R - Sales Tax | | 0823 Due from Engineering Fund |
| 0603 A/R - Use Tax | | 0824 Due from Aid to Bridges Fund |
| 0604 A/R - Motor Fuel Tax | | 0825 Due from County Motor Fuel Tax Fund |
| 0605 Property Taxes Receivable | | 0826 Due from Federal Highway Matching Tax Fund |
| 0606 A/R - Video Gaming Tax | | 0827 Due from Health Fund |
| 0607 A/R - Townships | | 0828 Due from Community Mental Health Fund |
| 0609 A/R - Medicare Cost Report | | 0829 Due from Rehab & Nursing Home Fund |
| 0610 A/R - General Long Term Debt | | 0830 Due from Veterans Assistance Fund |
| 0611 A/R - Land Endowment | | 0831 Due from NH Capital Improvement Fund |
| 0612 A/R - Conservation Endowment | | 0834 Due from Law Enforcement Projects Fund |
| 0615 Grants Receivable | | 0835 Due from Law Library Fund |
| 0616 A/R - Other Intergovernmental | | 0837 Due from Community Action-Fin Aid Fund |
| 0619 IGA Receivable | | 0838 Due from Forest Preserve District |
| 0620 Medicare Settlement | | 0839 Due from PBC Lease Fund |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | | |
|------|--|------|--|
| 0840 | Due from Public Building Commission | 0920 | Land Improvements |
| 0841 | Due from Special Drainage Fund | 0921 | Accum Depreciation - Land Improvements |
| 0842 | Due from Community Action Fund | 0922 | Intangible Assets |
| 0843 | Due from Debt Service Fund | 0923 | Accum Depreciation - Intangibles Assets |
| 0844 | Due from Working Cash Fund | 0925 | Furniture & Fixtures |
| 0845 | Due from Government Account | 0926 | Accum Depreciation - Furn & Fixtures |
| 0846 | Due from Medical Insurance Fund | 0930 | Equipment |
| 0847 | Due from Township Motor Fuel Tax Fund | 0931 | Accum Depreciation - Equipment |
| 0848 | Due from Township Special Bridge Fund | 0932 | Office Equipment |
| 0849 | Due from Evergreen Village Operations | 0933 | Accum Depreciation - Office Equipment |
| 0850 | Due from Document Storage Fund | 0934 | Maintenance Equipment |
| 0851 | Due from Micrographics Fund | 0935 | Accum Depreciation - Maint Equipment |
| 0852 | Due from Court Automation Fund | 0940 | Vehicles |
| 0853 | Due from Special Projects Fund | 0941 | Accum Depreciation - Vehicles |
| 0854 | Due from Child Support Fund | 0942 | Roads |
| 0855 | Due from GIS Fund | 0943 | Accum Depreciation - Roads |
| 0856 | Due from Court Security Fund | 0944 | Right of Ways |
| 0857 | Due from Children's Waiting Room Fund | 0945 | Accum Depreciation - ROWs |
| 0858 | Due from Solid Waste Program Fund | 0946 | Bridges & Culverts |
| 0859 | Due from Federal Transportation Grant Fund | 0947 | Accum Depreciation - Bridges & Culverts |
| 0860 | Due from Jail Expansion | 0948 | Storm Sewers |
| 0861 | Due from DATA Fiber Optic Network Fund | 0949 | Accum Depreciation - Storm Sewers |
| 0862 | Due from Probation Services Fund | 0951 | Construction in Progress |
| 0863 | Due from Motor Fuel Tax Fund | 0952 | Traffic Signals |
| 0867 | Due from Opportunity Fund | 0953 | Accum Depreciation - Traffic Signals |
| 0868 | Due from Tollway Access Loan Fund | 0955 | Dementia Program Development Costs |
| 0869 | Due from Cap Improvements Reserve Fund | 0956 | Senior Living Facility Development Costs |
| 0870 | Reserved for Future Use | 0987 | Deferred Outflows – Pension Items – IMRF |
| 0871 | Due from Broadband Grant Fund | 0988 | Deferred Outflows – Pension Items – SLEP |
| 0872 | Due from Evergreen Village Fund | 0999 | Total Assets |
| 0873 | Due from Landfill Host Benefit Fund | | |
| 0874 | Due from Radio Communication System Fund | | Liabilities 1000 - 1999 |
| 0875 | Due from Treatment Courts Fund | 1010 | Vendor Checks Payable |
| 0890 | Due from Circuit Clerk | 1100 | Accounts Payable |
| 0891 | Due from Montoya Project Fund | 1105 | Judgments & Claims Payable |
| 0893 | Due from PBC Bond Sinking Fund | 1109 | Retainage Payable |
| 0894 | Due from Community Outreach Building | 1110 | Accrued Payroll |
| 0895 | Due from Other Funds | 1117 | Deferred Inflows – Pension Items – IMRF |
| 0896 | Due from PBC General Fund | 1118 | Deferred Inflows – Pension Items – SLEP |
| 0897 | Due from Trust & Agency Funds | 1120 | Deferred Property Taxes |
| 0898 | Due from Enhanced Drug Court Fund | 1122 | Deferred Revenues |
| 0899 | Due from Other Governments | 1125 | Plan Review |
| 0900 | Land | 1130 | Lease Obligations |
| 0909 | Capital Assets Net of Debt | 1131 | Installment Contracts Payable |
| 0910 | Buildings | 1132 | Revenue Bonds Payable |
| 0911 | Accum Depreciation - Buildings | 1133 | Bonds Payable |
| 0912 | Unrestricted Assets | 1134 | Interest Payable |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | | |
|------|---|------|---------------------------------------|
| 1135 | General Bonds Payable | 1255 | Net OPEB Obligation |
| 1138 | Interest Payable | 1256 | Net OPEB Obligation - Forest Preserve |
| 1140 | Health Claims Payable | 1257 | Net Pension Liability - IMRF |
| 1142 | Animal Control Claims Payable | 1258 | Net Pension Liability - SLEP |
| 1143 | Premium on 2005 Bonds | 1300 | Net Payroll |
| 1144 | Reserve for Intergovernmental Transfers | 1305 | Net Payroll - Forest Preserve |
| 1145 | Workers Comp Settlements Payable | 1400 | Federal Withholding |
| 1146 | Premium on 2017 Bonds | 1405 | Federal Withholding - Forest Preserve |
| 1147 | Health Insurance Assessments Payable | 1410 | State Withholding |
| 1148 | Reserve for Corp Compliance | 1415 | Reserved for Future Use |
| 1150 | Unearned Income | 1420 | FICA |
| 1155 | Escrow Payable | 1425 | FICA - Forest Preserve |
| 1156 | Security Deposits | 1430 | IMRF |
| 1157 | Property Development Payable | 1431 | IMRF - Additional |
| 1160 | Medicare Payable | 1432 | IMRF - Accelerated Payments |
| 1162 | First Impressions - KCH | 1435 | IMRF - Forest Preserve |
| 1165 | IPA Payable | 1436 | IMRF - Additional - Forest Preserve |
| 1167 | Advance Billing | 1440 | SLEP |
| 1170 | Hunting & Fishing License | 1442 | SLEP - Accelerated Payments |
| 1175 | Death Certificate State Surcharge | 1445 | Unemployment Tax |
| 1176 | Rental Housing Support Program | 1446 | Unemployment Tax - Forest Preserve |
| 1177 | Marriage & Civil Union State Surcharge | 1450 | Health Insurance |
| 1180 | Networking for Families | 1451 | Health Insurance - Forest Preserve |
| 1200 | Compensated Absences Payable | 1455 | Health Savings Accounts |
| 1201 | Comp Absences Payable - General | 1460 | Life Insurance |
| 1210 | Comp Absences Payable - Long Term | 1461 | Life Insurance - Forest Preserve |
| 1213 | Comp Absences Payable - Veterans | 1464 | IMRF Life Insurance - Forest Preserve |
| 1214 | Comp Absences Payable - Micrographics | 1465 | IMRF Life Insurance |
| 1222 | Comp Absences Payable - Highway | 1467 | NACO Deferred Comp - Forest Preserve |
| 1223 | Comp Absences Payable - Engineering | 1468 | NACO Deferred Compensation |
| 1224 | Comp Absences Payable - Aid to Bridges | 1469 | ICMA Deferred Comp - Forest Preserve |
| 1225 | Comp Absences Payable - Motor Fuel Tax | 1470 | ICMA Deferred Compensation |
| 1227 | Comp Absences Payable - Health | 1471 | Flower Fund |
| 1228 | Comp Absences Payable - Mental Health | 1475 | Kishwaukee United Way |
| 1229 | Comp Absences Payable - Court Security | 1478 | YMCA - Forest Preserve |
| 1230 | Comp Absences Payable - GIS | 1479 | YMCA |
| 1231 | Comp Absences Payable - Mental Health Ct. | 1480 | YMCA Joiner Fee |
| 1241 | Comp Absences Payable - Drug Court | 1481 | Credit Union - Forest Preserve |
| 1242 | Comp Absences Payable - Comm Action | 1485 | Savings Bonds |
| 1243 | Comp Absences Payable - Doc Storage | 1487 | MAP Local Fund |
| 1244 | Comp Absences Payable - Court Automation | 1488 | MAP Health Fund |
| 1245 | Comp Absences Payable - Child Support | 1489 | Teamsters Union Dues - Court Services |
| 1246 | Reserved for Future Use | 1490 | MAP Union Dues |
| 1247 | Comp Absences Payable - Solid Waste Fund | 1492 | AFSCME Union Dues |
| 1250 | Workers Compensation Withholding | 1493 | AFSCME - PEOPLE |
| 1251 | Comp Absences Payable - FP | 1501 | Garnishment - Flat Dollar Amount |
| 1252 | Comp Absences Payable - FP Land Acq. | 1502 | Garnishment - Percentage |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | |
|--|---|
| 1505 Federal Tax Levy | 1846 Due to Medical Insurance Fund |
| 1510 Advances | 1847 Due to Township Motor Fuel Tax Fund |
| 1520 Child Support | 1848 Due to Township Bridge Fund |
| 1525 Tuition Reimbursement | 1849 Due to Drug Court |
| 1526 Disability - Exempt | 1851 Due to Micrographics Fund |
| 1527 Disability - Exempt - Forest Preserve | 1852 Due to Court Automation Fund |
| 1530 Meals | 1853 Due to Drug Prosecution Fund |
| 1531 Operating Engineers Membership Dues | 1854 Due to Child Support Fund |
| 1532 Operating Engineers Administration Dues | 1855 Due to Court Security Fund |
| 1533 IMRF Service Buyback | 1856 Due to Document Storage Fund |
| 1537 Uniforms | 1857 Due to Tax Sale Automation Fund |
| 1538 Back Brace | 1858 Due to GIS Development Fund |
| 1540 Special Miscellaneous | 1859 Due to Court Security Fund |
| 1541 Other - Forest Preserve | 1860 Due to Solid Waste Program Fund |
| 1545 Miscellaneous | 1861 Due to Special Projects Fund |
| 1550 Flexible Benefits - Medical | 1862 Due to PBC R & R Health Campus Fund |
| 1551 Flexible Benefits - Medical - Forest Preserve | 1863 Due to PBC R & R Sycamore Campus Fund |
| 1555 Flexible Benefits - Dependent Care | 1864 Due to PBC R & R Fund |
| 1557 Flexible Benefits - Prior Years | 1865 Due to Joiner History Room Fund |
| 1560 Flexible Benefits - Forfeitures | 1866 Due to County Farm Fund |
| 1565 Employee Funds Escrow | 1867 Due to Opportunity Fund |
| 1567 Employee Vending Machines | 1868 Due to Tollway Access Loan Fund |
| 1570 Void Checks | 1869 Due to Capital Improvement Reserve Fund |
| 1575 Computer Rounding | 1870 Due to Forest Preserve Land Acquisition Fund |
| 1801 Due to General Fund | 1871 Due to Asset Replacement Fund |
| 1812 Due to Retirement Fund | 1872 Due to Landfill Host Benefit Fund |
| 1813 Due to Tort & Liability Insurance Fund | 1873 Due to Jail Expansion Fund |
| 1814 Due to Facilities Management | 1893 Due to PBC Bond Sinking Fund |
| 1815 Due to Montoya Project Fund | 1894 Due to PBC Capital Improvement Reserve 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 |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | | |
|------|--|------|---|
| 2107 | Designated - Property Development | 2252 | Designated - Rate Stabilization |
| 2109 | Designated - Afton Wetland Bank | 2260 | Reserved - Debt Service |
| 2110 | Designated - Special Use | 2261 | Reserved - Community Foundation |
| 2111 | Designated - Tort Claims | 2262 | Reserved - Community Foundation Land |
| 2112 | Designated - Capital | 2263 | Reserved - "Jeff's Trees" |
| 2113 | Reserved - Prepaid Items | 2264 | Reserved - Trail Maintenance |
| 2114 | Designated - Youth Beds | 2265 | Reserved - OSLAD Grant |
| 2115 | Designated - IPA Adjustment | 2266 | Reserved - Cabin Relocation |
| 2116 | Investment in Capital Assets Net of Debt | 2267 | Reserved - Bike Trail Projects |
| 2117 | Amortization of Contributed Capital | 2268 | Reserved - Bike Trail Construction |
| 2118 | Prior Period Adjustments | 2269 | Reserved - Equipment |
| 2119 | Reserved - IMRF Retirement | 2270 | Reserved - Sycamore Forest Preserve/GWT |
| 2120 | Reserved - Land/Cash Funds | 2271 | Reserved - Land Improvements |
| 2121 | Reserved - NREC | 2294 | Assigned Fund Balance |
| 2122 | Designated - Nicholson Donation | 2295 | Non-Spendable Fund Balance |
| 2150 | Designated - PHO Payout | 2296 | Unassigned Fund Balance |
| 2210 | Designated - Capital Assets | 2297 | Restricted Fund Balance |
| 2220 | Designated - Emergencies | 2298 | Unrestricted Fund Balance |
| 2243 | Designated - Compensated Absences | 2299 | Fund Balance |
| 2250 | Designated - Excess Claims | 2999 | Total Fund Equity |

DEKALB COUNTY GOVERNMENT

FY 2018 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
 3017 Property Tax - Railroad
 3021 Delinquent Property Taxes (Prior Year)
 3022 Interest on Delinquent Taxes
 3023 Penalties on Delinquent Taxes
 3031 Mobile Home Tax
 3032 Delinquent Mobile Home Tax (Prior Year)
 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
 4102 IDNR Open Lands Trust Grant
 4103 State Grant - Operating - General Government

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: REVENUES

| | | | |
|------|--|----------------------------------|--|
| 4104 | State Grant - Capital - General Government | 4159 | Adult Redeploy Illinois Grant |
| 4105 | State Grant - Operating - Public Safety | 4160 | Lead Grant |
| 4106 | State Grant - Capital - Public Safety | 4201 | Illinois Public Aid – Medicaid (IPA) |
| 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 | 4302 | Translation Cost Reimbursement |
| 4118 | Women, Infants, and Children (WIC) Grant | 4303 | State Engineering Cost Reimbursement |
| 4119 | Family Case Management Grant | | |
| 4120 | Coordinated School Health Grant | Local: | |
| 4121 | Computer Education Services | | |
| 4122 | 0-3 Immunization | 4401 | Local Agencies |
| 4123 | I-Plan Grant | 4411 | Local Agencies - Nursing Services |
| 4124 | Family Centered Services | 4421 | Townships |
| 4125 | HIV Case Management Grant | 4422 | Townships - Construction |
| 4126 | Healthy Child Care | 4423 | Townships - Engineering |
| 4127 | Tobacco Grant | 4431 | Township Motor Fuel Tax |
| 4128 | Breast & Cervical Grant | 4432 | Township Motor Fuel Tax - Construction |
| 4129 | Vector Prevention Grant | 4433 | Township Motor Fuel Tax - Engineering |
| 4130 | "We Choose Health" Grant | 4441 | Township Special Bridge |
| 4131 | Risk-Based Funding Initiative Grant | 4442 | Township Special Bridge - Construction |
| 4132 | Tanning Booth & Body Art Grant | 4443 | Township Special Bridge - Engineering |
| 4133 | Blood Lead Testing Grant | 4451 | City of DeKalb |
| 4134 | Reality Grant | 4454 | ETSB Contribution |
| 4135 | Ebola Grant | 4455 | DeKalb County Community Foundation Grant |
| 4138 | Medicaid - County Portion | 4461 | Regional Planning Commission |
| 4139 | IGT Adjusted Revenue | 4465 | Regional Office of Education Agency Funds |
| 4140 | State Grant - Infrastructure | 4471 | City of Sycamore |
| 4141 | Juvenile Justice Council | 4481 | Reserved for Future Use |
| 4142 | Ticket for the Cure Grant | | |
| 4143 | Juvenile Accountability Block Grant | CHARGES FOR SERVICES 4500 | |
| 4149 | SVPCA Professional Services Grant | | |
| 4150 | Downstate Operating Assistance Program Grant | 4501 | Office Fees |
| 4151 | TLEP Grant | 4502 | Administrative Fees |
| 4152 | State Sheriff Schooling | 4503 | Administrative Tow Fees |
| 4153 | SCAAP Grant | 4509 | Microfilm Document Copies |
| 4154 | Major Crimes Task Force Grant | 4510 | Microfilm Contracts |
| 4155 | CLEAN Program | 4511 | Passport Fees |
| 4156 | Juvenile Placement Reimbursement | 4512 | Revenue Stamps |
| 4157 | Non-Governmental Grant | 4513 | Computerization Fee |
| 4158 | In-Person Counselor Grant | 4514 | County Clerk Computerization Fee |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: REVENUES

| | | | |
|--|---|------|--------------------------------------|
| 5026 | Drug Court Fees | 5544 | Prepaid Judicial Copies |
| 5027 | Probation Operations Fee | 5545 | Proceeds from Recycling Program |
| 5029 | DUI Court Fees | 5551 | Late Penalties |
| 5030 | Forfeits - DUI | 5552 | Escrow Forfeits |
| 5031 | Forfeits | 5553 | ARRA Loan Repayment |
| 5032 | Court System Fees | | |
| 5033 | Children's Waiting Room Fees | | |
| 5035 | DNA Testing | | |
| 5036 | Land Records Systems Fees | | |
| 5037 | Court Appointed Special Advocates (CASA) Fees | | |
| 5041 | Drug Fines | | |
| 5042 | Drug Addiction Services 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 | | |
| TOTAL NON-OPERATING REVENUES 5500 | | | |
| | Use of Property and Money: | | |
| 5501 | Interest | 5701 | Donations |
| 5502 | Interest - Working Cash | 5702 | DeKalb County Community Foundation |
| 5503 | Interest - Government | 5703 | Contributions - Capital Assets |
| 5506 | Interest - Highway Loan | 5704 | Donations - Capital Assets |
| 5507 | Interest - Loans | 5705 | Wetland Donations |
| 5511 | Sale of Property | 5706 | Afton Wetland Bank |
| 5520 | Room Rentals | 5707 | DeKalb Community Foundation Activity |
| 5521 | Land Rentals | 5708 | CLEAN Alumni Donations |
| 5522 | Building Rentals | 5709 | DeKalb-Sycamore Trail Donations |
| 5523 | Maintenance | 5710 | SLF Donations |
| 5531 | Copying Services | 5711 | Unclaimed Fees |
| 5532 | Sale of Tax Maps | 5714 | Ice Cream Parlor Donations |
| 5533 | Telecommunications Commission | 5715 | Unclaimed Property |
| 5534 | Sale of Publications | 5721 | Special Assessments |
| 5537 | Fuel Depot Maintenance | 5728 | Premium on Bonds |
| 5541 | Sale of Stock Paper | 5729 | Installment Contract Proceeds |
| 5542 | In-House Copies | 5730 | Sale of Bonds |
| 5543 | In-House Printing | 5731 | Assessment Data |
| | | 5732 | Landfill Expansion Reimbursements |
| | | 5741 | Northern Illinois University |

Reimbursements:

Other:

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: REVENUES

| | | | |
|----------------------------|---|------|---|
| 5742 | Kishwaukee Hospital | 5949 | Contribution from Township Bridge Fund |
| 5743 | ComEd Grand Prairie Gateway Project | 5951 | Contribution from Long Term Debt |
| 5744 | Commissary Contributions | 5952 | Contribution from Government (Disbursement) |
| 5811 | Refunds | 5953 | Contribution from Probation Services Fund |
| 5813 | Reimbursements | 5954 | Transfers In |
| 5815 | Prior Year Void Checks | 5955 | Contribution from Drug Court |
| 5839 | Opportunity Fund | 5956 | Contribution from GIS Development Fund |
| 5851 | Public Building Commission | 5957 | Contribution from Court Security Fund |
| 5852 | Regional Office of Education Workers Comp Fees | 5958 | Contribution from Solid Waste Program Fund |
| 5899 | Miscellaneous | 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 Treatment Courts 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 |
| | | 5981 | Contribution from FEMA-Montoya Fund |
| | | 5982 | Contribution from Evergreen Village Operations Fund |
| | | 5983 | Contribution from Neutral Exchange Fund |
| | | 5984 | Contribution from Sober Living Home |
| | | 5985 | Contribution from 2017 Alternate Revenue Bonds Fund |
| | | 5986 | Contribution from Jail Expansion Fund |
| | | 5987 | Contribution from FEMA-Evergreen Village Fund |
| 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 | | |

DEKALB COUNTY GOVERNMENT

FY 2018 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
 6092 Worker's Compensation PEDDA Subsidy
 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)
 6508 IMRF Expense (Actuarial)

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 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|--|--------------------------------------|------|--|
| 7126 | Regional School Office | 7303 | Community Development's Vehicle |
| 7127 | Court Related Office Space | 7304 | County Administrator's Vehicle |
| 7128 | HIPAA Compliance Testing | 7305 | Animal Control Vehicle |
| 7129 | Relocation Costs | 7306 | Veterans Assistance Vehicle |
| 7130 | Assisted Living | 7307 | Facility Management Vehicle |
| 7131 | Relocation Utilities | 7311 | Community Outreach Renewal & Replacement |
| 7132 | Market Studies | 7321 | Comprehensive Plan Update |
| 7133 | Prior Period Expenses | 7322 | Space Utilization Study |
| 7135 | Public Safety Building | 7323 | Salary Study |
| 7136 | Mobile Home Purchase | 7324 | Solid Waste Study/Landfill Expansion |
| 7137 | Replacement Housing Costs | 7325 | Hazard Mitigation |
| 7150 | Americans with Disabilities | 7326 | Fee/Ind Cost/Best Practices Study |
| 7170 | Outdoor Shooting Range | 7327 | Aerial Tax Maps |
| 7201 | Roads - New Construction | 7328 | Groundwater Management Plan |
| 7202 | Roads - Major Repairs & Maintenance | 7329 | Stormwater Study |
| 7203 | Bridges & Other Structures | 7331 | Microfilming |
| 7205 | Health Center Entrance | 7332 | Sheriff's Information System |
| 7210 | Peace Road Feasibility | 7333 | Mobile Web App |
| 7211 | North First Street – DeKalb | 7334 | Databases |
| 7212 | I-88 & Peace Road - West Access | 7335 | Network & Web Infrastructure |
| 7221 | Parking Lot | 7336 | Signage |
| 7222 | Parking Lot – Administration | 7337 | Computer Replacement |
| 7223 | Courthouse - Parking/Drive | 7338 | Facility Management Equipment |
| 7224 | Parking Lot - Health Center | 7339 | Imaging System |
| 7225 | Parking Lot – Highway | 7341 | GIS & Property Tax System |
| 7226 | Parking Lot - Public Safety Building | 7342 | Financial System Upgrade |
| 7231 | Sidewalks | 7343 | Assessor/Treasurer Equipment |
| 7232 | Walk/Bike Path | 7344 | Assessor Document System |
| 7235 | Sheriff's Impound Lot | 7345 | Database Conversion for GIS |
| 7241 | Business Development | 7346 | Community Development GIS Database |
| 7250 | Preserve Improvements | 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 |
| 7260 | Natural Resource Management | 7358 | Motor Pool Vehicle |
| 7261 | Fiber Network Infrastructure | 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 |
| For County's Special Projects Fund: | | | |
| 7301 | Sheriff's Vehicle Program | | |
| 7302 | Coroner's Vehicle | | |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|---|---------------------------------|---------------------------|--|
| 7365 | ADA - Sound System | 7554 | Vehicles |
| 7366 | Color Copier | 7601 | General Contractor |
| 7367 | Folder/Sealer/Copier | 7602 | Electrical Contractor |
| 7368 | CAD Message Switch & Server | 7603 | Mechanical Contractor |
| 7369 | Filing Systems | 7604 | Plumbing Contractor |
| 7370 | Metal Detector/X-Ray | 7605 | Fire Suppression Contractor |
| 7371 | Livescan Fingerprint System | 7607 | Alzheimer Program Development |
| 7372 | Squad Car Laptops | 7610 | Health Facilities Development |
| 7373 | Base Station Transmitter | 7611 | Security Systems |
| 7374 | Communication System & Tower | 7615 | Health Facility Construction |
| 7375 | Digital Patroller - Sheriff | 7621 | Utility Connections |
| 7376 | Communication Equipment - Grant | 7622 | Concrete & Installation |
| 7377 | Squad Repeater System | 7625 | Soil Remediation |
| 7378 | Tax System Conversion | 7628 | Miscellaneous Construction |
| 7379 | Digitize Architect Drawings | 7629 | Construction Contingency |
| 7381 | Emergency Generator | | |
| 7401 | Building Security Systems | Operating Capital: | |
| 7402 | Underground Gasoline Storage | | |
| 7403 | Mobile Command Post - ESDA | 7701 | Office Furniture & Small Equipment |
| 7404 | Electrical Phase Protection | 7702 | State Grant - Operating - General Government |
| 7405 | Fire Alarm System & Testing | 7703 | Federal Grant - Operating - General Government |
| 7406 | Energy Reduction Program | 7704 | State Grant - Operating - Public Safety |
| 7407 | Firearm Training System | 7705 | Federal Grant - Operating - Public Safety |
| 7408 | Speed Alert Trailer System | 7706 | Federal Grant - Highway Signage |
| 7409 | Panic Alarm System | 7711 | Computer Equipment |
| 7410 | Broadband Study | 7712 | Computer Software |
| 7411 | Background Checks | 7713 | Specialized Equipment |
| 7412 | Wireless Access Points | 7714 | Major Crime Task Force Equipment |
| 7413 | Contour Maps | 7715 | Capital Assets - General Government |
| 7414 | Broadband Network | 7716 | Capital Assets - Public Safety |
| 7415 | Cemetery Monument Restoration | 7717 | Capital Assets - Highway & Streets |
| 7416 | Convention & Visitors Bureau | 7718 | Capital Assets - Health & Welfare |
| | | 7719 | Other Equipment |
| For Nursing Home Capital Improvement Fund: | | 7720 | Capital Assets - Recreation & Culture |
| | | 7721 | Building Fixtures |
| 7501 | High Tubs | 7722 | Building Modifications |
| 7502 | Oxygen System | 7725 | Storage Systems |
| 7503 | Energy Management | 7729 | Network Equipment |
| 7504 | Hydraulic Pumps | 7730 | Depreciation - General Government |
| 7505 | Tractor | 7731 | Depreciation - Public Safety |
| 7510 | Capital Improvements | 7732 | Depreciation - Highways & Streets |
| 7521 | Fire System | 7734 | Depreciation - Health & Welfare |
| 7522 | Water Booster Heater | 7735 | Depreciation - Culture & Recreation |
| 7531 | Nurses Call Monitoring | 7736 | Depreciation - Rehab & Nursing Center |
| 7551 | Other Improvements | 7741 | Software Set-Aside Program |
| 7552 | Furnishings & Fixtures | 7742 | Equipment Set-Aside Program |
| 7553 | Technical Equipment | 7743 | Capital Set-Aside |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|--|---|------|--|
| 7781 | Book Restoration | 7865 | Dehumidifier for Public Defender |
| 7782 | Capital Asset - General Government Expenses | 7866 | Sound System |
| 7783 | Capital Asset - Public Safety Expenses | 7869 | Hot Water Reconfiguration |
| 7784 | Capital Asset - Highways & Streets Expenses | 7871 | Geo-Thermal System |
| 7785 | Capital Asset - Health & Welfare Expenses | 7872 | Furniture Refinishing |
| 7786 | Capital Asset - Culture & Recreation Expenses | 7873 | Administration Building Customer Counter Area |
| 7787 | Capital Asset - Special Item PBC Transfer | 7874 | Mapping Room Reconfiguration |
| 7801 | Vehicles | 7875 | Energy "Greening" Projects |
| 7802 | Construction Equipment | 7876 | Solar Panels Project |
| 7803 | Lawn Equipment | 7877 | Hydro-Thermal Solar Project |
| 7810 | Wellspring Program | 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 |
| | | 7912 | Interest on Interfund Loans |
| | | 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 |
| | | 7969 | Relocate Armory |
| | | 7970 | Office Relocations |
| 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 | | |
| 7863 | Security System | | |
| 7864 | Administration Building Electrical Box Relocation | | |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|--|---|------|---|
| 7971 | Guard Corridor Control Upgrades | 8046 | Water & Sewer |
| 7972 | Boiler Replacement | 8047 | Cable |
| 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 | Forfeiture DUI Costs |
| | | 8089 | Emergency Services |
| | | 8090 | Background Checks |
| | | 8091 | Election Judges & Expenses |
| | | 8092 | Janitorial Contract |
| 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 (including maintenance) | | |
| 8032 | Rent - Equipment | | |
| 8033 | Leased Equipment | | |
| 8034 | Designated Donor Expense | | |
| 8041 | Utilities | | |
| 8042 | Electricity | | |
| 8043 | Gas | | |
| 8044 | Telephone | | |
| 8045 | Garbage | | |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|------|---------------------------------------|------|--|
| 8093 | Landscaping & Mowing | 8201 | Contribution to Agencies |
| 8094 | Refuse/Shredding Disposal | 8202 | Reimbursable Allotments |
| 8095 | Copier Leases | 8203 | Credit Extended |
| 8096 | Participant Expenses | 8204 | State Appellate Service |
| 8097 | Early Voting Expenses | 8205 | Special Programs |
| 8098 | Fiber Optic Cable Maintenance | 8206 | Drug Testing |
| 8099 | Entitlement Expenses | 8207 | VAC Pass-Through Grant |
| 8101 | Insurance Premiums | 8208 | DUI Grant |
| 8102 | Liability Premiums | 8209 | Grant Refunds |
| 8103 | Life Insurance Premiums | 8210 | DUI Forfeitures Expenses |
| 8104 | Stop Loss Premiums | 8211 | Property Tax Payments |
| 8105 | Surety Bonds | 8212 | "Go Green" Programs |
| 8106 | Juvenile Justice Council | 8213 | ARRA Pass-Thru Grant |
| 8107 | Risk Abatement | 8216 | City of DeKalb County Farm |
| 8108 | ARRA CSBG Grant | 8217 | Convention & Visitors Bureau |
| 8109 | ARRA HPRP Grant | 8218 | Veterans Assistance |
| 8110 | Federal IEMA TICP ESDA Grant | 8219 | Court Appointed Special Advocates (CASA) |
| 8111 | Judgments and Claims | 8220 | Juvenile Safe House |
| 8112 | Unemployment Claims | 8221 | DeKalb County Extension Unit |
| 8115 | Claims Administration - Medical | 8222 | DeKalb County Economic Development Corporation |
| 8116 | Claims Administration - Dental | 8223 | DeKalb County Joiner History Room |
| 8117 | Network Access Fees | 8224 | DeKalb County Soil & Water Conservation District |
| 8118 | Hazard Mitigation | 8225 | Handicapped Program |
| 8119 | Demolition Costs | 8226 | Renewal & Replacement-Community Outreach Bldg |
| 8120 | Affordable Care Act Fees | 8227 | Renewal & Replacement-Health Department |
| 8121 | Workers Compensation - Medical | 8228 | Renewal & Replacement-Sycamore Campus |
| 8122 | Workers Compensation - Salaries | 8229 | DeKalb County Community Foundation |
| 8123 | Workers Compensation - Settlements | 8230 | State Provider Fees |
| 8124 | Workers Compensation - ADA Compliance | 8231 | Juvenile Programming |
| 8125 | Care Coordination Fee | 8232 | Children's Waiting Room |
| 8126 | Value Based Incentive Fee | 8233 | Domestic Violence Pilot Program |
| 8127 | Virtual Visits Program Fee | 8234 | Pet Population Control |
| 8128 | ADP Discounts | 8235 | Restricted SCAAP |
| 8129 | Prescription Credits | 8236 | Animal Control Claims |
| 8130 | Employee Insurance - Prescriptions | 8237 | Parenting Class Sanction |
| 8131 | Employee Insurance - Medical | 8249 | Federal Lobbyist |
| 8132 | Employee Insurance - Dental | 8261 | Construction Testing |
| 8133 | Employee Insurance - Vision | 8262 | Testing & Balancing HVAC |
| 8134 | Insurance Refunds - Prepaid | 8263 | Network Communications |
| 8135 | Excess Medical Claims | 8264 | Signage |
| 8136 | Premium Stabilization Fund | 8265 | Window Treatments |
| 8137 | Employee Recognition Program | 8301 | Medical Expenses |
| 8138 | County Medicaid Contribution | 8302 | Drugs |
| 8139 | Incontinence Supplies | 8303 | Arrestee Medical Costs |
| 8140 | Grand Jury Transcripts | 8305 | Employee Wellness |
| 8143 | Juvenile Accountability Block Grant | 8306 | Citizen Academy Expenses |
| 8144 | Financial Services | 8307 | Wind Farm Expenses |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|------|----------------------------------|------|---|
| 8308 | Neutral Exchange Program | 9144 | Firearm Supplies |
| 8311 | Specialized Care & Treatment | 9145 | Commissary Supplies |
| 8312 | Nursing Home Christmas Party | 9146 | Police Supplies |
| 8313 | Electronic Monitoring | 9147 | Major Crime & Task Force Equipment |
| 8314 | Ice Cream Parlor | 9151 | Animal Control Supplies |
| 8315 | Outings | 9152 | Clinic Supplies |
| 8316 | Resident Entertainment | 9153 | Educational Supplies |
| 8321 | Direct Assistance Payments | 9154 | Family Planning Supplies |
| 8325 | Disaster Assistance | 9155 | Home Nursing Supplies |
| 8327 | Burial Expenses | 9156 | TB Supplies |
| 8331 | Scholarships | 9157 | Vaccines |
| 8332 | Environmental Education | 9161 | Day Labor Materials |
| 8401 | NIU Speech | 9162 | Traffic Control Materials |
| 8402 | Physical Therapy Consultant | 9163 | Winter Maintenance Materials |
| 8403 | Occupational Therapy Consultant | 9164 | Traffic Signal Maintenance |
| 8404 | Speech Therapy Consultant | 9170 | Environmental Supplies |
| 8405 | Respiratory Therapy Consultant | 9171 | Compensated Absences - General Government |
| 8406 | Pharmacy Consultant | 9172 | Compensated Absences - Public Safety |
| 8407 | Dental Consultant | 9173 | Compensated Absences - Highway & Streets |
| 8408 | Utilization Review | 9174 | Compensated Absences - Health & Welfare |
| 8411 | NREC Expenses | 9175 | Compensated Absences - Culture & Recreation |
| 9001 | Office Supplies | 9176 | Capital Assets - General Government |
| 9011 | Postage | 9177 | Capital Assets - Public Safety |
| 9012 | Shipping | 9178 | Capital Assets - Highway & Streets |
| 9021 | Copies - In-House | 9179 | Capital Assets - Health & Welfare |
| 9022 | Copies - Outside | 9180 | Capital Assets - Culture & Recreation |
| 9031 | Printing - In-House | 9185 | Gain on Sale |
| 9041 | Copy Machine Supplies | 9186 | Loss on Sale |
| 9042 | Printing Supplies | 9187 | LTD IMRF - General Government |
| 9043 | Stock Paper | 9188 | LTD IMRF - Public Safety |
| 9101 | Janitorial Supplies | 9189 | LTD IMRF - Highway & Streets |
| 9102 | Laundry Supplies | 9190 | LTD IMRF - Health & Welfare |
| 9103 | Linens | 9191 | LTD SLEP - Public Safety |
| 9104 | Environmental Health Supplies | 9192 | IMRF - General Government |
| 9111 | Kitchen Supplies | 9193 | IMRF - Public Safety |
| 9112 | Chemicals | 9194 | IMRF - Health & Welfare |
| 9121 | Laundry Supplies | 9195 | IMRF - Highway & Streets |
| 9131 | Technical Supplies | 9196 | IMRF - Culture & Recreation |
| 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 | SLEP – Public Safety |
| 9141 | Rehabilitation Supplies | 9211 | Clothing |
| 9142 | Photography & Microfilm Supplies | 9212 | Sycamore Film Festival |
| 9143 | Inmate Supplies | 9221 | Fuel |

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|----------------------------|---|------|---|
| 9231 | Groceries | 9946 | Contribution to Facilities Management |
| 9232 | Supplements | 9947 | Contribution to Working Cash Fund |
| 9233 | Food Program | 9948 | Contribution to Township Motor Fuel Tax Fund |
| 9236 | K-9 Program | 9949 | Contribution to Township Bridge Fund |
| 9241 | Vehicle Parts | 9950 | Contribution to County Farm Land Fund |
| 9242 | Machine & Equipment Parts | 9951 | Contribution to History Room Fund |
| 9801 | Miscellaneous | 9952 | Contribution to Drug Program |
| 9811 | Obsolescence | 9953 | Contribution to Children's Waiting Room Fund |
| 9820 | Depreciation | 9954 | Contribution to Court Security Fund |
| 9825 | Amortization of Contributed Capital | 9956 | Contribution to DATA Fiber Optic Network Fund |
| 9830 | Loss on Disposal of Capital Assets | 9957 | Contribution to Broadband Grant Fund |
| 9835 | Loss on Bad Debts | 9958 | Contribution to Courthouse Expansion Fund |
| 9836 | Extraordinary Loss on Disposal of Capital Assets | 9959 | Contribution to Jail Expansion Fund |
| 9891 | Contingency | 9960 | Contribution to Tax Sale Automation Fund |
| | | 9961 | Contribution to GIS Development Fund |
| | | 9962 | Contribution to Asset Replacement Fund |
| | | 9963 | Contribution to Evergreen Village Fund |
| | | 9964 | Contribution to Radio Communication System Fund |
| | | 9966 | Contribution to Veterans Assistance Fund |
| | | 9967 | Contribution to Drug Court |
| | | 9968 | Contribution to Sober Living Home |
| | | 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) |
| | | 9993 | Contribution to 2017 Alternate Revenue Bonds Fund |
| 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 | | |
| 9943 | Contribution to Medical Insurance Fund | | |
| 9944 | Contribution to Land Acquisition Fund | | |
| 9945 | Contribution to Building Fund | | |