

DEKALB COUNTY GOVERNMENT

REVENUE MANUAL

UPDATED AUGUST 14, 2014

8/18/2014

DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
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ACCOUNT
DESCRIPTIONS

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1100	Assessments	
1101	Assessments (1410)	General (1111)

4103 – State Grant - Operating Government

The State of Illinois automatically reimburses the County for half of the Supervisor of Assessments salary by statute. This reimbursement continues annually if the County maintains a level between 31 1/3% and 35 1/3% of assessment. DeKalb County Government has consistently been in the 33 1/3% assessment range and has remained eligible for the reimbursement. The Treasurer's office completes a form PTAX-350 that is sent to the State of Illinois Department of Revenue Office each month and the reimbursement is received monthly. Twelve payments are received.

5731 – Assessment Data

This account is monies that are received for copies of maps and other assessment information that is requested by individuals or developers that have an interest in a particular area of the County.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1201	Child Support (5350)	1224

4101- State Grant

This is an Illinois Department of Public Aid grant/reimbursement that covers a percentage of salaries and benefits for a staff member. This grant also pays a percentage for equipment maintenance for running the program. The percentage is based on the number of Public Aid cases that are listed on the DeKalb County system.

4801 – Financial Services

These monies are child support annual fees that are collected by the statutory authority 705 ILCS 105/27.1(u)(3); 27.1a(bb)(4); 27.2a(bb)(4) and last changed effective 10-1-1999 by Public Act 91-612. The amount of the annual fee is \$36.00 per year. In addition to the annual fee that is charged there is a \$5.00 certification fee that is also placed into this account.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the child support fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1202	Circuit Clerk (2310)	General (1111)

4501 – Office Fees

These monies are a percentage of fines and fees for all juvenile, civil and criminal cases allocated to the Circuit Clerk’s office in DeKalb County. These monies are received on a monthly basis. This fee is deposited monthly.

5011 – Criminal Fines

These monies are a percentage of criminal fines that is allocated to the Circuit Clerk’s office on cases in DeKalb County. These monies are received to this account on a monthly basis. Twelve payments per year.

5021 – Traffic Fines

These monies are collected under Public Act 82-599 and further authorized by DeKalb County Ordinance 82-10 passed and effective January 20, 1982. This is a fee of \$5.00 that is imposed on Illinois Vehicle Code offenses and allocated to the Circuit Clerk’s office in DeKalb County. These monies are received on a monthly basis. Twelve payments per year.

5025 – County Fees (41%)

These monies are assessed through Illinois Statute Code 705 105/27.5 with the last change to Public Act 89-234 effective January 1, 1996. This assessment affects all fees, fines, costs, penalties, bail balances. The percent allocated to the Circuit Clerk’s office in DeKalb County is 36.875% on all fines. This money is allocated within 60 days of receipt of the fines and is received by the Circuit Clerk’s office on a monthly basis. Twelve payments per year

5031 – Forfeits

These monies are bond forfeitures that are by resolution allocated to the Circuit Clerk’s office. These monies are received on a monthly basis if there are bond forfeitures.

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**DEKALB COUNTY GOVERNMENT
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Circuit Clerk - Continued

5041 – Drug Fines

These monies are a portion of the drug fines that is allocated to the Circuit Clerk's office on cases in DeKalb County. These monies are received when drug fines are imposed and are received on a monthly basis if applicable.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Circuit Clerk during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1203	Court Automation (5340)	1224

4513 – Computer Filing Fee

Monies in this fund are collected by the Circuit Clerk’s Office under statutory authority 705 ILCS 105/27.3a, last changed by P.A. 87-1230 effective 7-1-1993. The Circuit Clerk assesses a fee of \$5.00 at the time of filing of the first pleading, paper or other appearance filed by each party in all civil cases or by the defendant in any traffic case or quasi-criminal case or both. This \$5.00 has been authorized by DeKalb County Resolution No. 92-83, passed 8-19-1992.

4530 – Supervision-Driver Safety School

Monies in this fund are collected by the Circuit Clerk’s Office under Supreme Court Rule 529 Section c. This rule provides that a driver, after payment of fines penalties and fees provided by law, agrees to attend and successfully complete a traffic safety program. The fee for this program is \$65.00 paid to the Circuit Clerk. The clerk is allowed by this ruling to retain \$4.00 of this fee for administrative cost.

5501 – Interest

These monies are interest earned on funds that are invested by the Treasurer’s Office for the Court Computerization/Court Automation fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1204	Document Storage (5360)	1226

4518 – Costs from Fines

Monies in this fund are collected by the Circuit Clerk’s office based on statutory authority 705 ILCS 105/27.3c that was further changed by P.A. 87-670 effective 1-1-1992. The amount of this fee is \$5.00 and shall be paid at the time of first pleading, paper or other appearance being filed by each party in all civil cases or by the defendant in any felony, misdemeanor, traffic, ordinance, or conservation matter on a judgment of guilty or grant of supervision, provided that no additional fee shall be required if more than one party is presented in a single pleading, paper or other appearances. The \$5.00 fee for DeKalb County is on non-court appearances but is increased to \$15.00 with a court appearance, civil cases are also \$15.00. This was established by Ordinance No. 92-28, dated 8-19-1992. This fine is deposited monthly.

5501 - Interest

This is interest money that is earned on funds invested by the Treasurer’s Office for the Circuit Clerk Operations and Administration fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1205	Electronic Citation (5330)	1219

4502- Administrative Fee

This fee is Illinois 705 ILCS 105/37.3(e). This is a \$5.00 fee that is collected with the Circuit Clerk retaining \$3.00 and the agency given \$2.00.

5501 - Interest

This is interest money that is earned on funds invested by the Treasurer's Office for the Document Storage fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1200	Circuit Clerk	
1206	Operations and Administration (5390)	1221

4502- Administrative Fee

This fee is a combination of three Illinois Statutes that are partially deposited to defray the costs of collection and disbursement of funds.

1. ILCS 5/5-1101 provides for a \$5.00 fee on a judgment of guilty or supervision under section 5-9-1 of the Unified Code of Corrections that the circuit clerk shall deposit the 5% retained under this subsection into the Circuit Court Clerk Operation and Administrative Fund. This fee pertains to Drug Court cases.
2. 625 ILCS 5/16-104d provides an additional fee of \$20.00 for any person convicted of or pleads guilty to or placed under supervision for a serious traffic violation of Section 11-501. Of this amount, \$5.00 shall be deposited into the Circuit Court Clerk Operation and Administrative Fund.
3. 615 ILCS 5/16-104c provides for a fee of \$29.00 for any person who receives a disposition of court supervision for a violation of this code or a local ordinance. This code also provides for an additional fee of \$6.00 that shall be deposited into the Circuit Court Clerk Operation and Administrative Fund.

5501 - Interest

This is interest money that is earned on funds invested by the Treasurer's Office for the Document Storage fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1300	Community Mental Health	
1301	Community Mental Health (3710)	1242

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the Mental Health fund/department. The majority of these funds are received in June/July and September/October of each year.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the community mental health fund/department during the fiscal year.

5522 – Building Rental

This account is for \$1.00 per year rental monies that are received by the Mental Health Department from the Ben Gordon Agency. The building is owned by DeKalb County Government as it was originally built with a Federal grant.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1400	Community Action	
1401	Community Action (4410)	1243

4011 – Federal Grant

This account is a Community Services Block Grant. It is a Federal grant that flows through the State of Illinois and is sent to the designated Community Action Agency, which in DeKalb County is Community Services. The Department of Commerce and Community Affairs is the administrator of this grant for the State. The grant term is the calendar year. The funding on this grant is appropriated at the Federal level. It is an automatic renewal grant based on the appropriation by the legislature. Every month Community Services is required to enter information through the State of Illinois Comptroller’s office to show expenses for the current month as well as estimated expenses for the next month. This generates the check, which is received monthly by the County through electronic fund transfer to the bank. In addition to this monthly accounting there are quarterly programmatic and financial reports that must be completed and sent to the Department of Commerce and Community Affairs. At the end of the year any excess monies that have not been expended must be returned to the State in January. Any excess under 20% of the total grant is then incorporated into the new-year grant for Community Services. All of the required reports are filed by Community Services.

4012 – Federal Emergency Management Association Grant

This grant is approximately \$500 per year. The funds are received by Community Services in payment for administering the paperwork for local food pantries, shelters, (service providers). All paperwork that needs to be completed by these organizations for FEMA is filed through Community Services. The FEMA dollars are used for food and shelter needs to come directly to the local service provider.

4101 – State Grant

Community Services receives a Family and Community Development Grant. This is a competitive grant and must be reapplied for each year. This is a State of Illinois grant that flows through Community Action Association at the State level and comes to the local Community Services. This grant is received in a lump sum and for the fiscal year 2000 was \$10,700. Documentation for this grant is done quarterly and is programmatic and financial reporting. These reports are completed by Community Services and filed as required.

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Community Services - Continued

4401 – Local Grant

Local grant monies are received by Community Services, such as through the DeKalb County Community Foundation.

5501 – Interest

These monies are interest that is earned on money that is invested by the Treasurer for Community Services Department

5701 - Donations

Several years ago the Economic Development money was sent to the Illinois Ventures for Community Action a Not-For Profit agency, which administers statewide loans. Community Service receives some of the interest back as a donation. When these funds are received they are considered local monies. There is no written documentation that must be provided for the expense of these funds, but they must be spent for Community Service activities

5934 – Contribution from Community Services-Financial Aid

This is interest money from the Financial Aid fund that is contributed to the Community Services department. This is money that can be used to purchase equipment for this department.

5935 – Contribution from Senior Services

These monies are dollars from the Senior Services department/fund to reimburse Community Services department for the administration and overhead costs for the Senior Services levy.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1400	Community Action	
1402	Community Action	
Revolving Loan (4420)	1244	

5501 - Interest

This account is interest monies that are received in the Community Services-Financial Aid/Revolving Loan fund/department from investments for the fiscal year.

5507 – Interest Loans

A loan was given to a small business from stimulus monies during 2010 to promote additional employees at this business. When these funds are paid back to Community Services the interest will be placed in this account and will be used in the future for additional loans to other businesses promoting more employment with the funds.

5553 – Business Loan Repay

A loan was given to a small business from stimulus monies during 2010 to promote additional employees at this business. When these funds are paid back to Community Services principle will be placed in this account and will be used in the future for additional loans to other businesses promoting more employment with the funds.

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1400	Senior Services	
1404	Senior Services (4610)	1245

3011- Property Tax

These are funds generated for this fund/department by the DeKalb County Tax Levy each year. The majority of these funds are received in June/July and September/October of each year.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's Office for the Senior Services fund/department during the fiscal year.

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1500	Coroner/ESDA	
1501	Coroner (2410)	General (1111)

3561 - Cremation License

Every cremation that occurs in the County requires a cremation permit that is issued by the DeKalb County Coroner. The cost for each permit is \$50.00.

4501 – Office Fees

Various fees are collected by the coroner’s office for different services provided.

The list of fees is as follows:

Inquest Transcript	\$ 3.00 per page
Copy of Autopsy	\$ 30.00
Toxicology Report	\$ 15.00
Photos	\$ 3.00 each or actual cost if more

This line item also includes a fee of \$125.00 per day for other counties use of the morgue facilities.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1500	Coroner/ESDA	
1502	ESDA (2510)	General (1111)

4005 – Federal Grant – Operating Public Safety

ESDA receives a federal grant from the Emergency Management Agency that is a flow through grant administered by the State. The Department completes program papers for the State by using the ESDA budget. The money is applied for quarterly through the ESDA office by using ½ of the Assistant Coordinator’s salary, IMRF, FICA, and insurance benefit amount, the coordinator’s travel amount, fuel costs every other month, office supply items, memberships for the coordinator and certain equipment costs related to emergency services. The total amount of the grant is allotted quarterly and reimbursed to the County based on the quarterly reports that are submitted by ESDA. The Director’s salary is not reimbursed, as he is also the elected coroner.

4008 – Federal Grant – IEMA –Tactical Interoperable Communication Plan – TICP

ESDA receives a federal grant from the Emergency Management Agency that is a flow through grant administered by the State. This grant is to develop and/or enhance the County’s ability to communicate in a collective response to both natural and man-made disasters with neighboring jurisdictions and the State of Illinois resources.

4105 – State Grant

ESDA receives a state grant from the Illinois Emergency Management Services for operating expenses for the ESDA department. Financial reports are filed with the State on a quarterly basis.

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1500	Coroner/ESDA	General (1111)
1503	Local Emergency Planning Comm. (2540)	

4105 – State Grant – Operating Public Safety

This is a State grant from L-HEAP for planning for emergencies and allowing testing of materials and equipment that would be used in emergency situations in DeKalb County.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1700	County Clerk	
1701	County Clerk & Recorder (1510)	General (1111)

3511-Liquor License

The monies in this account are collected per the terms of DeKalb County based on 235 ILCS 5/1-3 and further by Ordinance No. 95-15 sections 3-01 through 3-07 dated 7-19-1995 and Ordinance No. 96-13 dated 3-20-1996. Any establishment that sells alcoholic beverages in DeKalb County but outside of any municipality or town must apply for a liquor license from DeKalb County. All applicants must abide by all application procedures, training regulations and fees that are required. The license for a Class A, Class B, and Class C is \$1,500. Class A-1, Class B-1, and Class C-1 is \$1,750. Class D is \$1,000.00. The license for Class D-1 is \$1,250 and Class E is \$100.00.

Ordinance 99-09 dated 6-16-1999 amends the classifications of license to add a Class F and Class F-1 that include restrictions appropriate to the sale of hard cider and wine on agriculturally zoned properties. The license fee for these classes is \$200.00 and the annual fee for such a license shall be an additional fee of \$50.00.

Ordinance 2010-07 passed on 3-17-2010 by the County Board established a new G Liquor License for DeKalb County. A Class G License is a Special Events Caterer License which allows alcoholic liquors on premises where sold or served. This license is conditional that the applicant for the G License provide proof of a valid Class A, B C or D license in DeKalb County. The annual fee for the Class G license is \$250.00.

3512 – Marriage License

Any couple wishing to marry anywhere in DeKalb County must apply for a marriage license from the DeKalb County Clerk’s office. HB3393 (PA 95-0711) effective June 1, 2008 requires that the County begin collecting and remitting a \$5.00 surcharge that must be sent to the State Treasurer for deposit in the Domestic Violence Legal Assistance Trust Fund. DeKalb County Resolution R2008-40 was passed on the 21st day of May 2008 and resolved that the DeKalb County Clerk was to comply with PA 95-0711 and collect a total of \$35.00 for each marriage license issued, and remit \$5.00 to the State Treasurer. These dollars are deposited daily when collected.

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County Clerk - continued

3513 – Raffle License

The monies in this account are per Ordinance 2000-20 dated 8-16-2000, with reference to state law raffles act, 230 ILCS 15/0.01, sets up guidelines and requirements for organizations wishing to conduct a raffle. The fee to be paid to the county for such a license shall be as follows:

Aggregate Prize Value	Different amounts for different Types of Raffles
Less than \$1,000.00	None
\$1001.00 and over	\$5.00

3514 – Civil Union License

Any couple wishing to receive a license for a civil union in DeKalb County must apply for a Civil Union license from the DeKalb County Clerk’s Office. Public Act 96-1513, effective June 1, 2011 allowed County Clerk to establish a rate of \$35.00 to process the issuance of the Civil Union license. \$5.00 of this fee is denoted as a surcharge, whereas the County Clerk is to remit the \$5.00 surcharge that must be sent to the State Treasurer for deposit in the Domestic Violence Legal Assistance Trust Fund. These dollars are deposited daily when collected.

3523 – Landfill License

This account includes County license fee of \$200.00 from the Waste Management of Illinois, Incorporated for the DeKalb County Sanitary Landfill on an 88-acre parcel located east of Somonauk Road, immediately south of I-88, in unincorporated Cortland Township. The County license for the sanitary landfill is renewed each year in May. The fee of \$200.00 remains in effect in 2013.

4501 – Office Fees

These monies are received for recording paperwork for assumed name certificates, redemptions clerk fees, notary certification and requested copies of information (other than vital records) and various charges for additional records. These funds are deposited daily.

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**DEKALB COUNTY GOVERNMENT
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County Clerk and Recorder–Continued

4511 – Passport Fees

Monies in this account are fees collected for processing U. S. Passport applications. The requirements for a passport are as follows: completed application, two passport photographs printed from the same negative, not more than six months old and no larger or smaller than 2” X 2”; proof of citizenship in the form of a previous passport, a certified copy of a birth certificate or a naturalization certificate; identification in the form of a valid driver’s license, or a State I.D.

The fee for an adult sixteen years of age or older is a \$110.00 check or money order made payable to the Department of State and a \$25.00 check or cash to the DeKalb County Clerk. The passport will be valid for ten years.

The fee for children under fifteen years of age is \$80.00 check or money order made payable to the Department of State and a \$25.00 check or cash to the DeKalb County Clerk. The passport is valid for five years.

Passport cards are available for adults and children, these cards are good only at the border of Mexico or Canada and in a car or walking. The fees for these are \$55.00 for an adult and child, \$30.00 to the Department of State and \$25.00 to the clerk.

4512 – Revenue Stamps - County

The County Clerk Recorder pursuant to 35 ILCS 200/Property Tax Code of the Illinois Compiled Statutes collects the monies in this account. A tax is imposed on the privilege of transferring title to real estate, as represented by the deed that is filed for recording, and on the privilege of transferring a beneficial interest in real property that is the subject of a land trust as County represented by the trust document that is filed for recording, at the rate of \$.50 for each \$500.00 of value or fraction thereof of \$500. These monies are collected for the Illinois Department of Revenue. The DeKalb County Recorder also collects \$.25 for each \$500.00 of value or fraction thereof of \$500 as revenue for the County.

4516 - Recordings

The monies deposited into this account are for recording of all documents by the DeKalb County Recorder’s office. The minimum recording fee for all instruments (except those governed by the Plat Act ILCS 765/205 and instruments dated prior to January 1, 1995) is

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County Clerk and Recorder Recordings –Continued

\$20.50 plus \$4.50 micrographic fee plus \$13.00 GIS fee and \$9.00 for a Rental Housing and \$3.00 for Land Records System and Support Program State surcharge for the recordation of any real estate-related document for a total of \$50.00 (1 to 4 pages). Additional fees are as follows: Extra pages in excess of 4 are \$1.00 per page. Documents without a legal description (containing only a document reference number) are \$1.00 additional, only Release of Mortgage. Additional document reference numbers (within same instrument) are \$1.00 each. Blanket assignments are \$7.00 each for additional document reference with legal descriptions required.

The minimum fee for documents presented by the State of Illinois or the Federal Government are \$5.00 plus \$4.00 micrographic plus \$2.00 GIS fee, for a total of \$11.00 (1 to 4 pages). There is an additional charge of \$1.00 for each additional name within a document. These documents include State and Federal liens (Tax, Estate, Lottery, Workmen’s Comp. etc.). Corporation Documents, Dissolutions, Revocations, Certificates of Authority, etc., effective Jan 1, 2011, Public Act 96-1121 states that Corporations are no longer required to file corporate business documents with the Recorder’s Office.

Uniform Commercial Code fees

Termination \$ 32.00 for one name plus \$5.00 for each additional name

UCC Filing \$47.00

UCC Search \$10.00 per Debtor Name

UCC Copy \$1.00 per page – Micrographics

Public Act 87-1197 amended by public act 89-0160 states; The recorder shall charge an additional fee in the amount equal to the fee otherwise provided by law for recording a document (other than a document filed under the plat act or U.C.C. filings) that does not conform to the following standards:

The document shall consist of one or more individual sheets measuring 8.5inches by 11 inches, not permanently bound and not a continuous form. Graphic displays accompanying a document to be recorded that measure up to 11 inches by 17 inches shall be recorded without charging an additional fee.

The document shall be legibly printed in black or blue ink, by hand, type or computer. Highlighter is considered ink, non-standard.

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County Clerk and Recorder Recordings –Continued

The document shall be on white paper of not less than 20-pound weight and shall have a clean margin of at least one-half inch on the top, the bottom, and each side. Margins may be used for non-essential notations that will not affect the validity of the document, including but not limited to form numbers, page numbers, and customer notations.

The first page of the document shall contain a blank space, measuring at least 3 inches by 5 inches, from the upper right hand corner. The document shall not have any attachment stapled or otherwise affixed to any page.

A document that does not conform to these standards shall not be recorded except upon payment of the additional fee required under this paragraph. This paragraph applies only to documents dated after January 1, 1995.

Recording fees for annexations (ordinance with map) is \$50.00 (1-4 pages). Extra pages in excess of 4 are \$1.00 per page. For maps or plats of subdivision, dedication, vacation, townhouse, condominium, and PUD, (includes add-on or amended PUD-Condo) the fee is \$88.00 for recording first page and a \$1.00 for each additional page. Plats for new subdivisions must be submitted with a Mylar and 5 copies. Minimum size is 8 ½” by 14” and maximum size is 30” by 36”. Extra pages (8 ½” X 14”) are \$1.00 per page or film exposure. Plats of survey (if submitted on 8 ½” by 14” size page, no more than 2 lots are allowed) the fee is \$50.00 for recording. Additional pages or larger size are \$1.00 per page or 8 ½” X 14” exposure.

Beginning July 1, 2005 a Rental Housing Support Program State surcharge was added to every real estate related document recorded by the County. One dollar of this \$10.00 fee is retained by the County for an administrative fee and the remaining \$9.00 is remitted to the State of Illinois each month.

5531 – Copying Service

The monies in this account are from fees charged for Certified copies of Birth, Death and Marriage Records of persons who were born, died or married in DeKalb County may be obtained from the Office of the DeKalb County Clerk. Request for such copies should include person’s name at birth or at death, the date of the birth or death, the place (town) where the event occurred and the number of certified copies requested.

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Illinois State Statutes provide that because of the confidential nature of these records birth copies may be obtained only by the person himself, a parent or other legal representative or with a letter of permission and copy of identification.
County Clerk and Recorder Recordings –Continued

Certified copies of marriage and death records may also be obtained by a person having a personal or property right interest in the record or by his duly authorized agent.

These records may be requested by mail and online (Vitalchek.com) Information to include when requesting a copy of vital records is, name or names, date of birth, death, marriage, place of birth, death, County of marriage, mother's full maiden name, father's name, and the number of certified copies you are requesting.

Checks should be made payable to DeKalb County Clerk. A fee of \$15.00 for the first certified copy of birth and marriage certificates and \$5.00 for each additional certified copy of the same record should accompany each request for records. A fee of \$19.00 plus \$14.00 for each additional certified copy of a Death certificate is required.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1700	County Clerk	
1702	Elections (1530)	General (1111)

4004- Federal Grant – Capital Government

These monies are federal grant dollars that were received during fiscal year 2006 and 2007 through the Help American Vote Act (HAVA). These dollars will be used to purchase American with Disabilities Act compliant voting machines. Each precinct will be provided with one handicapped accessible voting machine.

4103 – State Grant – Operating Government

The State of Illinois reimburses the County for election judges. When an election is held the State sends a form that needs to be completed by the County Clerk with the number of judges that worked the election. The State then reimburses the County \$25.00 per judge. This money is received after the election.

4202 – Election – Early Voting

The dollars in this account are State of Illinois Department of Election money that is given to the County to help with the expenses of administrating early voting in the County Clerk’s office for elections.

4301 – Salary Reimbursement

The dollars in this account are the salary dollars for election judge pay. Resolution #R2008-60 raises the compensation base pay for Election Judges’ to \$90.00 without training and \$130.00 with training. This resolution increased the pay by \$20.00 per day and was passed at the September 17, 2008 County Board Meeting.

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**DEKALB COUNTY GOVERNMENT
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County Clerk Elections – Continued

5531 – Copying Services

These are monies that are generated by copying of requested voter registration lists by precinct that are requested. There are also requests for certified copies of a voter registration. Labels by precinct by voter or by household are \$1.00 per sheet of 30 labels. A precinct list by alpha or street is \$2.00 per precinct. Precinct lists on disk are \$3.00 per precinct. Maps are also available as below:

City Colored (DeKalb or Sycamore).....	\$2.00
Multi City Black and White.....	\$1.00
Small County.....	\$1.00
Large County.....	\$2.00

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1700	County Clerk	
1703	Micrographics (5520)	1214

4004- Federal Grant – Capital Government

These monies are federal grant dollars that were received during fiscal year 2011 through the Help American Vote Act (HAVA). These dollars were used to purchase American with Disabilities Act compliant voting equipment for use at all precincts.

4509 – Micro Document Copies

The monies in this account are monies collected from title company staff that request copies of documents. The charge for recorded document pages is \$1.00 per page.

4510 – Microfilm Contracts

The monies in this account are the sale of CD's. There are title companies and land researchers who request the recorder to provide them with CD's. There are standing contracts with title companies that pay a weekly fee for the service.

4514 – County Clerk Computer Fee

The monies in this account are generated by a County resolution dated November 16th, 1988, effective January 1, 1989. This DeKalb County resolution authorizes an additional charge of \$2.00 for each initial requested vital record. This resolution was passed pursuant to House Bill 3918, which is the County Clerk's Vital Record Document Reimbursement Bill, passed by the Illinois Legislature in September 1988 and effective January 1, 1989. These fees are deposited daily.

4515 – Recorder Computer Fee

A resolution passed 9/20/1989 through September of 2000 by the DeKalb County Board put into effect a \$3.00 per instrument recorded fee to be collected and placed in the Micrographics fund. This resolution was pursuant to HB2599, the Recorder's Fee Schedule Bill and also Public Act 86-0924 signed 9-15-1989 and effective immediately.

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A resolution passed 7-19-2000 by the DeKalb County Board resolves that beginning September 1, 2000 and staying in effect until rescinded by County Board action, a \$4.00 fee per document submitted for recording shall be collected by the County Recorder. This fee is Micrographics Recorder Computer Fee – Continued

the result of Public Act 91-0791 signed into law June 9, 2000. This account contains \$1.00 per document that must be deposited into the recorder's special funds for Micrographics created under Section 3-5005.4

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the micrographics/recorder computerization fund/department during the fiscal year.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1800	Court Services	
1801	Court Services (2910)	General (1111)

4105 – State Grant – Operating Public Safety

According to Illinois Criminal Code Section 730 110/15 the Administrative Office of the Illinois Courts shall reimburse the county or counties for probation services. The DeKalb County Government receives 100% of the salary of the Deputy Director of Court Services. The Administrative Office of the Illinois Courts also reimburses \$1,000 per month for each probation officer as a salary subsidy. A new juvenile statute enacted on July 1, 1999 for a position of Learning/Mentoring for juveniles in the Court Services Department is also 100% subsidized. This position was filled by the County in October of 1999. Court Services completes salary information and sends it through the Treasurer’s Office. The Treasurer’s office completes two separate invoice vouchers for the State of Illinois. One voucher is a Grants-In-Aid form that is for the Deputy Director of Court Services and one is for the new Learning/Mentoring position. This voucher is for 100% reimbursement for both the Deputy Director of Court services and the Learning/Mentoring position. The other form that is completed is a voucher for the \$1,000 per month for the probation officers that work in DeKalb County. These completed vouchers are sent to Kane County to the chief judge of the tri-county area for signature, returned to the Treasurer’s office in DeKalb County for the DeKalb County Treasurer’s signature and then forwarded to the State of Illinois. All of these reimbursements are automatic and no renewal process needs to be completed. These monies are received on a monthly basis.

4156 – Juvenile Placement Reimbursement

This is Medicare reimbursement for children in residential placement. Paperwork is filed based on billing invoices received by Court Services. Monies can be applied for based on the previous 24 months. The amounts vary and payments are sporadic.

4231 – State Aid

These funds are monies that are paid to Court Services from the Illinois Department of Family Services. The dollars are a small reimbursement for juvenile residential services. Money is received at various times throughout the year. The paperwork is generated in the Court Services office by the bookkeeper and filed through DCFS.

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**DEKALB COUNTY GOVERNMENT
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Court Services - Continued

4540 – LEADS Connection

These monies are fees that are collected from the Sheriff's Department and the Sycamore Police Department for use of the LEADS connection that is used to check the police records of individuals on probation, pre-sentencing and new hires in the Probation Department. The line is shared by the three agencies and Court Services receives the monies.

4561- Drug Testing

These monies are drug testing fees the probation department collects from the individuals that are required to have drug tests. The fee is \$20.00 per test and collected at the time of the test.

4601 – Private Pay – Child Care

This is for parental contribution toward a child's placement as ordered by the court. The amount of the contribution may vary and is not ordered for every child.

5053 - Interstate Transfer Fee

This fee is per ILCS 5/5-9-1.13 that any person subject to conditions of probation, parole or mandatory supervised release who seeks to transfer to another state subject to the Interstate Compact for Adult Offender Supervision must make provisions for the payment of any restitution awarded by the circuit court and pay a fee of \$125 to the proper administrative or judicial authorities before being granted the transfer, or otherwise arrange for payment.

5064 – Victim Services Fees

In addition to the \$50.00 charge listed below in account 5065 it is further ordered that the Circuit Clerk of DeKalb County is hereby charged to deposit 2% from all probation fees collected into the Probation Victim Services Fee (5065-below) with the remainder being placed in account 5065.

5065 – Victim Impact Witness Fees

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**DEKALB COUNTY GOVERNMENT
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This fee is the \$50.00 charge that a DUI offender must pay when court ordered to attend a Victim Witness Program. This program has to be recommended by the State's Attorney and ordered by the judge.

5953 – Contribution from Probation Services

This money is the interest on the money from fees that are invested from Probation Services. The interest is then transferred to Court Services.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1800	Court Services	
1802	Probation Services (2930)	1225

4021 – Entitlement Payments

These monies are Federal Grant dollars for case management for services for children at risk. Justice Benefits, Inc. does the administrative claims and reimburses Probation for specific documented case management activities that are performed for these at risk children.

4401 – Local Agencies

These monies were received in 2010 from Tazewell County and Ogle County for training that was held in DeKalb County for probation services.

4527 – Electronic Monitoring

These monies are generated by a Court Order from the 16th Judicial Circuit Court. These fees are collected based on State Statute 725 ILCS 5/110-10(b) 14.1-14.2. The Circuit Clerk’s office collects the fees and all of the fine money is transferred to this probation services account. The monies are deposited monthly. The daily fee is usually based on the hourly wage of the person being monitored, with the minimum amount of \$4.50 per day if the person has a land telephone line and \$6.75 per day for cellular line.

4535 – Probation Fee - Adults

These monies are generated by a Court Order from the 16th Judicial Circuit Court. The fee has a minimum charge of \$8.00 per month and a maximum of \$25.00 per month. These fees are based on State Statute 730 ILCS 5/5-6-3(i) with a last change effective date of 6-1-1997 per P.A. 89-688. These fines/fees are collected by the Circuit Clerk’s Office. The monies are deposited monthly into this account.

4536 – Probation Fee - Juveniles

These monies are generated by a Court Order from the 16th Judicial Circuit Court. The fee has a minimum charge of \$1.00 per month and a maximum of \$25.00 per month. These fees are based on State Statute 730 ILCS 5/5-6-3(i) with a last change effective date of 6-1-1997

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Probations Services - Continued

per P.A. 89-688. These fines/fees are collected by the Circuit Clerk's Office. The monies are deposited monthly into this account.

5027- Probation Operations Fee

These monies are fees pursuant to 705 ILCS 105/27.3a. This statute provides fees for automated record keeping, probation and court services operations. Effective September 2012 allows the clerk of the circuit court in any county that imposes a fee pursuant to subsection 1 of this Section will also charge and collect an additional \$10 operations fee for probation and court services department operations.

5064 – Victim Witness

These monies are fees pursuant to 730 ILCS 5/5-6-3(i). This statute applies to any offender sentenced to probation or court services department after January 1, 2004, as a condition of probation, conditional discharge or supervised community services ordered by the court, a fee of \$50.00 per month unless there is a determined inability of the person to pay the fee and the court will then assess a lesser fee. This money is then split between Adult Probation Fees and 2% of this fine is deposited into this account.

These are monies that are collected from individuals that are on probation and they are

5501 - Interest

This is interest money earned on funds that are invested by the Treasurer's Office for the Probation Services account during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1900	Facilities Management	
1901	Community Outreach Bldg (4910)	General (1111)

5522 – Building Rentals

These are monies that are paid to the Community Outreach Building for maintenance and other costs related to the operation of the Outreach Building by the Health Department, Mental Health Department and the Veterans Commission Department.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
1900	Facilities Management	
1902	Facilities Management (4810)	General (1111)

5531 – Copying Services

Chicago title searchers use one of the copy machines located in the Recorder’s Office. There is a contract between Chicago Title and DeKalb County Government whereby they pay the County \$100.00 per month for copies and for use toward maintenance on the copiers. The \$100.00 per month is recorded in this account.

5541 – Sale of Stock Paper

Facilities Management bills back to County departments any copy paper that is other than 8 ½” X 11” standard size, colored paper of any size and computer paper on a monthly basis. The monies for the sale of the paper are recorded in this account.

5542 – In-House Copies

Once a month all copying that Facilities Management completes for County departments is logged in the copy machine by department and is billed to the separate departments at \$.02 per copy. The monies are recorded in this account.

5543 – In-House Printing

All printing done in the County print shop is billed back to departments monthly and recorded in this account.

5626 – Workmen’s Compensation Salary Reimbursement

These are monies that are received by the Facilities Management Department from the County’s workers compensation self-insured plan for wages that have been paid to department employees that have a workers compensation claim.

1903 -Facilities Management – Public Health

No Revenues during 2013

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2001	Asset Replacement (5530)	1476

4539 – Tower Rental

This account is the rental that is paid by US Cellular Phone for the placement of their antenna on the County tower. This agreement was entered into on April 10, 2006, at the time that US Cellular was building a new tower on the County property. During the Primary term of the lease US Cellular will pay \$18,000 per year until US Cellular provides the Bill of Sale to the new owner DeKalb County. The primary term shall be for five years. The first five years rental will increase to \$22,000 per year and the second five year term will increase to \$26,000 per year. The third five year term will be \$30,000 per year and the 4th and 5th five year term will be \$34,000 annually.

5047 – Vehicle Acquisition Fee

This account is money that is provided by Public Law 094-1009 and further explained in Section 10 625 ILCS 5/16 – 104c. The Illinois State mandated law allows any traffic violation written by a County Sheriff to have the Circuit Clerk collect a \$5.00 fee from each offender. This money is then placed into this account and used for new vehicle acquisition.

5501 – Interest

This is interest money earned on funds that are invested by the Treasurer’s Office for the Asset Replacement account during the fiscal year.

5901 – Contributions from General Fund

5905 – Contributions from Veterans Fund

5921 – Contributions from Highway

5931 – Contributions from Public Health Fund

5932 – Contributions from Community Mental Health Fund

5933 – Contributions from Community Services Fund

5937 – Contributions from Special Projects

5941 – Contributions from Nursing Home Fund

5953 – Contributions from Probation

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**DEKALB COUNTY GOVERNMENT
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Asset Replacement - Continued

These are monies that are contributed to the asset replacement fund from the each of the above funds to be held until the fund has dollars in it to purchase the major asset(s). These dollars include software set aside and equipment set aside dollars, as well as vehicle replacement dollars for General Fund departments.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2002	Build America Bonds (5710)	1501

4009 - Federal – Interest Rebate

This is the interest rebate that will be received on the Build America Bonds. These bonds were part of the Stimulus Plan created by the Federal Government to help governments do infrastructure projects with the Federal Government rebating a portion of the interest on the bonds.

4451 – Sales Tax – City of DeKalb

This account receives 77.53% of the sales tax monies that are collected on the County Farm Property per the agreement between the City of DeKalb and the County of DeKalb beginning with the October, November, December 2010 sales tax amounts. This intergovernmental agreement between the City and County is Resolution R-93-75 approved October 20, 1993 by the DeKalb County Board. The resolution states that the City and County agree to equally share the sum of revenues generated from the State of Illinois Municipal Retailer's Occupation Tax (one percent) which is comprised of the City of DeKalb's Home Rule Sales Tax (three-quarters of a percent) and the County of DeKalb's Sales Tax (one quarter of one percent) derived from taxable sales on the property. This agreement has been amended twice. Once for the half-cent increase in the Home Rule Sales Tax and once more for the extension for 10 additional years for the parcels of land that have Kohl's Department Store and the Best Buy and Petco built on them. The retail establishments in this DeKalb Market Square Shopping Center have signed tax release letters and these are on file with the State of Illinois Department of Revenue in Springfield. The sales tax information in aggregate form is reported to both the City of DeKalb and DeKalb County quarterly after the ST-1 or ST-2 form is filed. When this sales tax information is received by the City of DeKalb they remit quarterly to DeKalb County the portion that is shared with the City.

The Sales Tax is allocated by this agreement as shown below:

5%	State
1.25%	Local Government (DeKalb City)
1.25%	County

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Build America Bonds - Continued

5501 – Interest

This is interest money earned on funds that are invested by the Treasurer's Office for the Build America Bonds during the fiscal year.

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2000	Finance	
2003	County Farm (5270)	1472

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the County Farm fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2004	Data Fiber Network	1478

4641 – Participation Fees

These are fees that are charged to the different participants in the data fiber network that was installed and connected to sites in the County to provide Broadband network services to schools, cities, towns and educational facilities. These services are the result of the 18 million dollar Federal Grant that was received, monitored and facilitated by DeKalb County.

4644 – Subscriber Fees

These are fees that users other than educational and towns that are paying on a yearly basis for the ability to use the data fiber network.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the data fiber fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2006	FEMA Grant Evergreen Village	1487

4012 Federal Grant – FEMA

This is a Federal Grant that has been received by the County to purchase the Evergreen Village Trailer Park located in Sycamore Illinois. This grant was applied for as this park is located in a floodplain and has been subject to major floods. This grant provides money to purchase the land as well as the trailers that are located in the park and to provide the residents with assistance to move either the trailer that they own or to have their trailers' purchased by the County and receive dollars to help them relocate. This grant is administered by the State of Illinois with the County submitting the costs and the money flowing through to the State from the Federal Government.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2008	Employee Health & Life Insurance (5250)	2601

4801 – Financial Services

These monies are a 2% administrative fee that is paid to the County by persons paying their own insurance premiums.

4901 – Employee’s Medical Health Insurance Premium

These monies are the employee’s portion of the health insurance premiums that are deducted from the employee’s paychecks.

4902 – Non-Employee’s Medical Health Insurance Premium

These monies are non-employee’s payments for health insurance premiums that are paid by previous employees for COBRA insurance (continuing benefits) and retiree’s health insurance premiums.

4903 – Employer – Medical Health Insurance Premium

These monies are the employer portion of health insurance premiums that are paid as benefit to each employee that is covered by the health insurance.

4904 – Employer – Life Insurance Premium

These monies are the employer portion of life insurance premiums that are paid as benefit to each employee that is covered by life insurance.

5501 – Interest

Interest earnings on money that is invested by the Treasurer’s Office for the Medical Insurance fund during the fiscal year.

5811 - Refunds

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**DEKALB COUNTY GOVERNMENT
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These monies are the individual portion of premiums that are returned to the employee if the person is no longer eligible or has left the County and premium was paid in advance.

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2009	Finance Office (1210)	1111

5878 – Contribution from Data Fiber Network

These dollars are monies from the Data Fiber Network account for financial services regarding the accounting for the Network.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2010	History Room (6530)	3774

5501 - Interest

This money is interest earnings on money that is invested by the Treasurer’s Office for History Room department during the fiscal year.

5701 - Donations

This account is monies that are donated to the history room by private industry or organizations and donations from individuals that request information and encloses money to help with the time and copying of the research that is done to fill the requests.

5901 – Contribution from General

This is a contribution from the General fund to keep the History Room funded and operational. The contribution mainly pays for the stipend paid to the County Historian.

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2011	Jail Expansion (5590)	1485

5501 - Interest

This money is interest earnings on money that is invested by the Treasurer's Office for the Jail Expansion department during the fiscal year.

5961 – Contribution from Recovery Zone Bonds

This account are monies contributed to the Jail Expansion fund from the sale of the Recovery Zone Bonds.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2012	Non-Departmental (1290)	General (1111)

3011 – Property Taxes

These are funds that are generated by the DeKalb County Tax Levy for the General Fund. The majority of these funds are received in June/July and September/October of each year. The rate limit is 25 cents per \$100 of Equalized Assessed Value (EAV).

3012 – Interest on Current Property Tax

These funds are the County’s share of interest that is generated by investment of Property Tax funds by the Treasurer’s Office before these funds are transferred to the different departments and government entities.

3013 – Penalties on Current Property Tax

These funds are generated by penalties that are collected by the Treasurer’s Office from taxpayers that do not pay their property tax by the due date.

3014 – Property Tax (FICA)
3014 – Property Tax (IMRF)

These are monies that have been generated by the DeKalb County Tax Levy for the general fund for the FICA and IMRF retirement costs. The majority of these funds are received in June/July and September/October of each year.

3031 – Mobile Home Tax

The owner of each inhabited mobile home located in the County is required to file a mobile home registration form that is provided in Section 12 of “An act to provide for, license and regulate mobile homes and mobile home parks”, which is section 35 ILCS 515/1 et seq. The owner of the mobile home on January 1 of any year shall be liable for the tax of that year. The tax per square foot is based on the age of the trailer and begins at 15 cents per square foot for the model year and 1st and 2nd year following, and decreases every three years until the 15th year when the amount is stabilized at 7.5 cents for that year and all subsequent years.

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**DEKALB COUNTY GOVERNMENT
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This is a privilege tax and is billed annually in August. The owners have 60 days to make payment and the bills are approximately \$50 to \$250 per year. These monies are collected by the County Treasurer's office and distributed by tax code to local governmental units.

Non-Departmental – Continued

3041 – TIF Surplus

These dollars are excess tax increment financing dollars that were not spent by the City of DeKalb and were issued to taxing bodies in the County that were effected by the TIF district.

3311 – Income Taxes

The County on a monthly basis receives state income taxes. The income tax distribution by the State is equal to the total business and personal collections minus deposits (ie: dollars set aside for refunds) into the state income tax allocation fund for net collections. From the net collections 1/10th is set aside and is distributed to municipalities and counties in the State. The amount the county receives is based on its population in proportion to the total state population as determined by the United States Census Bureau. Example: County population divided by state population multiplied by the 1/10th set aside from the net collections. This amount is then distributed to the municipalities and counties on a monthly basis. Total payments to be received by the County each year are twelve (one for each month) and in 2012 were averaging \$117,000 per month.

3321 – Sales Tax (1%)

3322 – Sales Tax (.25%)

The base sales tax rate in the County is 6.25% plus home rule communities may add additional taxes. This tax is allocated as this:

5.00% State
1.00% Local Government
.25% County

If the business is outside of the incorporated area of a municipality, then the County receives the 1% Local Government portion plus .25% County. The sales tax dollars are collected and distributed in this way: Sales tax dollars for (January) sales are collected by the State of Illinois Department of Revenue in (February), the dollars are processed by the State in (March) and distributed to the County in (April). The process takes four months from collection by the stores at the point of sale to distribution by the State to the municipalities and counties. Total payments to be received by the County each year are twelve (one for each month).

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**DEKALB COUNTY GOVERNMENT
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Non-Departmental – Continued

3324 – Local Use Tax

Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. The use tax rate is 6.25% on purchases of general merchandise including automobiles, and other items that must be titled and registered. The use tax rate is 1 percent on purchases of food, drugs and medical appliances.

Tax on tangible personal property that is purchased outside Illinois but is titled and registered with an Illinois address is allocated to the municipal and/or county governments in which the title address is located. The tax is distributed, 80% to the State, 16% to the Municipality and 4% to the County. If the address for titling and registration is in an unincorporated area the County would receive the 16% as well as the 4%.

Each month the State and Local Sales Tax Reform Fund is distributed in accordance with Public Act 86-928. The distribution method is as listed below:

- 20% is distributed to Chicago
- 10% is distributed to the Regional Transportation Authority (RTA)
- .6% is distributed to the Metro-East Mass Transit District (MED)
- \$3.5 million is distributed to the Build Illinois Fund

The remaining balance of the State and Local Sales Tax Reform Fund is distributed to municipal and county governments (except Chicago) based on each one's population in proportion to the total state population. The population figures are from the latest census conducted by the United States Bureau of the Census and certified by the Secretary of State. This portion is commonly referred to as the "local use tax". These monies are received on a monthly basis. Total payments to be received by the County each year are twelve (one for each month).

3327 – Games Tax

Games tax is set out in the Illinois Revenue Code Illinois Compiled Statutes, 230 IL CS 20/1 to 20/7. Under this act any organization that sells pull tabs or jar games must apply for a license with the State of Illinois. The seller is then responsible for the

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**DEKALB COUNTY GOVERNMENT
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payment of 5% of the gross proceeds of the game to the State of Illinois. This money is distributed 50% into the Illinois Common School Fund and 50% into the Illinois Gaming Law Enforcement Fund. Of the 50% that is placed into the Illinois Gaming Law Enforce

Non-Departmental – Games Tax Continued

ment, 1/3 is distributed in the form of grants to Counties or Municipalities for law enforcement purposes. This amount is in the same ratio as the number of licenses that are sold in the County. Payments received are based on licenses sold in the County.

3331 – Replacement Tax

Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes were taken away. These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. This is ILCS Chapter 30 115/12. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. The total collections are divided into two portions. One portion (51.65%) goes to Cook County. The other portion (48.35%) goes to downstate counties.

This portion is distributed to each district on the basis of each district’s share of personal property tax collections from the 1977 tax year.

Example:	Total District Collections	\$1,000,000
	Portion 1977 tax year	35,000
	County share	3.5%

This % is called the “Allocation Factor”

This allocation is received each month except February, June, September, and November. There are eight payments received each year by the County.

3341 – Inheritance Tax

This is an estate tax that is set out in the Illinois Revenue Code Illinois Complied Statutes, CH. 35 405-405/18. This system went into effect with enactment of the Estate Tax in 1983. Under this act the county treasurers shall transmit to the State Treasurer all taxes, interest or penalties paid to and in the possession of the county treasurer as of the last day of the previous month. These funds and corresponding reports must be transmitted to and received by the State Treasurer by the 10th day of each month. If any county treasurer fails to pay all

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amounts due and payable under this act a penalty, money equal to 1% interest on the amounts not paid from the time those amounts are due until those amounts are paid in full.

Non-Departmental – Inheritance Tax Continued

The State Treasurer is then responsible for remitting a 4% or 6% collection fee to the County. If monies are received late the 1% interest charge will be levied against the collection fee before it is sent to the County. The County receives these collection fees monthly.

3524 – Franchise Fees

A franchise fee is paid to the County from cable television companies in the areas of the county that are not municipalities. These monies are received in the General fund on a quarterly basis. This fee is authorized by Illinois State Statute 55ILCS 5/5, and is based on 5% of revenues that the cable company generates on cable services to homeowners. Four quarterly payments per year are received.

5511 – Sale of Property

This account is used to sell County property that is no longer used or needed by the County. This can be done by auction or sales that are open to the public and employees or on E-Bay. Monies are deposited as they are received from these sales.

5521 – Land Rentals

This account is for money that is received for land that the County owns that a farmer rents for crops. The dollars are received twice a year, once in March and then after the crop has been harvested in the fall.

5522 – Building Rentals

This account is used to enter rental collected for County building space. During 2008 an office was rented to E-911 for six months. Total rental fees were paid prior to the office being occupied.

5602 – Telephone/Data Links

These monies are charges for non-general departments paying the General fund for phone and internet services.

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**DEKALB COUNTY GOVERNMENT
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Non-Departmental – Continued

5711 – Unclaimed Fees

These monies are dollars that are from checks that have never been cashed by the payees. The checks are stale dated and the funds are kept in this account. When the County locates a payee, or the payee contacts the County regarding the funds, the monies are then reissued from this account.

5899- Miscellaneous

These dollars are miscellaneous revenues that are received on a one time only basis

5941 – Contribution from the Nursing Home

These monies are for services provided to the Nursing Home from the County Board, Finance, States Attorney's and Treasurer's offices.

5943 – Contribution from Medical Insurance

These monies come from the Medical Insurance Fund and will be used to fund premiums where the actual number of participants exceeds the planned number of participants based on normal turnover rates.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2013	Opportunity Fund (5288)	1488

4451- Sales Tax – City of DeKalb

This account receives all of the sales tax monies that are collected on the County Farm Property per the agreement between the City of DeKalb and the County of DeKalb. This intergovernmental agreement between the City and County is Resolution R-93-75 approved October 20, 1993 by the DeKalb County Board. The resolution states that the City and County agree to equally share the sum of revenues generated from the State of Illinois Municipal Retailer’s Occupation Tax (one percent) which is comprised of the City of DeKalb’s Home Rule Sales Tax (three-quarters of a percent) and the County of DeKalb’s Sales Tax (one quarter of one percent) derived from taxable sales on the property. This agreement has been amended twice. Once for the half-cent increase in the Home Rule Sales Tax and once more for the extension for 10 additional years for the parcels of land that have Kohl’s Department Store and the Best Buy and Petco built on them. The retail establishments in this DeKalb Market Square Shopping Center have signed tax release letters and these are on file with the State of Illinois Department of Revenue in Springfield. The sales tax information in aggregate form is reported to both the City of DeKalb and DeKalb County quarterly after the ST-1 or ST-2 form is filed. When this sales tax information is received by the City of DeKalb they remit quarterly to DeKalb County the portion that is shared with the City.

The Sales Tax is allocated by this agreement as shown below:

5%	State
1.25%	Local Government (DeKalb City)
1.25%	County

5501 – Interest

This account consists of interest dollars that are earned on monies that have been invested by the Treasurer’s office for the Opportunity fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2014	PBC Lease (5210)	1213

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the PBC lease fund/department. The majority of these monies are received in June/July and September/October of each year.

4451 – City of DeKalb

These are monies that are generated by the intergovernmental agreement between DeKalb County and the City of DeKalb for the sharing of sales tax revenues at the retail development that is located at the old nursing home site and the county home site. The total sales tax revenue shared between the City and the County is 2.5 percent. The County share of 1.25 percent is distributed with .25 percent going to the General Fund, .25 percent going into the Tollway Loan Fund to repay the loan from the Nursing Home Fund and .75 percent going into this PBC Lease line item for future debt reduction. These dollars are received from the City of DeKalb on a quarterly basis.

5521 – Ground Lease

These monies are ground lease fees that are paid to DeKalb County for the old nursing home site. These funds are designated to pay off the Health department’s share of the bond. The amount per year is slightly over \$100,000 and there is a 99 year lease in effect. These funds may be received in a lump sum. This lease reduces the amount that needs to be generated by property taxes for the bond.

5501 – Interest

This account consists of interest dollars that are earned on monies that have been invested by the Treasurer’s office for the Opportunity fund/department during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2015	Recovery Zone Bonds (5730)	1505

4009 - Federal – Interest Rebate

This is the interest rebate that will be received on the Recovery Zone Bonds. These bonds were part of the Stimulus Plan created by the Federal Government to help

4451 – Sales Tax – City of DeKalb

This account receives 22.46% of the sales tax monies that are collected on the County Farm Property per the agreement between the City of DeKalb and the County of DeKalb beginning with the October, November, December 2010 sales tax amounts. This intergovernmental agreement between the City and County is Resolution R-93-75 approved October 20, 1993 by the DeKalb County Board. The resolution states that the City and County agree to equally share the sum of revenues generated from the State of Illinois Municipal Retailer’s Occupation Tax (one percent) which is comprised of the City of DeKalb’s Home Rule Sales Tax (three-quarters of a percent) and the County of DeKalb’s Sales Tax (one quarter of one percent) derived from taxable sales on the property. This agreement has been amended twice. Once for the half-cent increase in the Home Rule Sales Tax and once more for the extension for 10 additional years for the parcels of land that have Kohl’s Department Store and the Best Buy and Petco built on them. The retail establishments in this DeKalb Market Square Shopping Center have signed tax release letters and these are on file with the State of Illinois Department of Revenue in Springfield. The sales tax information in aggregate form is reported to both the City of DeKalb and DeKalb County quarterly after the ST-1 or ST-2 form is filed. When this sales tax information is received by the City of DeKalb they remit quarterly to DeKalb County the portion that is shared with the City.

The Sales Tax is allocated by this agreement as shown below:

5%	State
1.25%	Local Government (DeKalb City)
1.25%	County

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**DEKALB COUNTY GOVERNMENT
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Recovery Zone Bonds – Continued

5501 – Interest

This is interest money earned on funds that are invested by the Treasurer’s Office for the Recovery Zone Bonds during the fiscal year.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2016	Retirement (5220)	1211

4906 – Rate Stabilization

The Illinois Municipal Retirement Fund (IMRF) does an analysis of the status of DeKalb County Government’s ability to fund the retirements of employees. Each year IMRF produces a schedule of funding progress for the County. The percentage that DeKalb County will pay each year to fund the retirements is based on whether the County is under funded or over funded on this schedule. When the County is over funded the percentage amount can be lower than the previous year. When the County is under funded the percentage amount can be higher than the previous year. The County Board made the decision that if the percentage recommended by IMRF would be lower than the previous year, the percentage amount paid would remain at the higher level. This would then level out the amount that is paid each year and try to prevent large percentage increases or decreases in the percentage paid to IMRF. The additional dollars paid during the years of the over funding are placed in this account and called rate stabilization monies. These rate stabilization monies are then used to pay the years that the percentages would have fluctuated much higher.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Retirement fund during the fiscal year. Interest is received monthly.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2017	Special Projects (5240)	1471

4101- State Grant

These dollars are per the intergovernmental Agreement on the Extension of the Central Area Tax Increment Financing Redevelopment Plan between the City of DeKalb and DeKalb County entered into on May 29, 2007. When the City of DeKalb receives the last sales tax increment from the State of Illinois it declares the surplus for the current year. The surplus for the current year is based on actual property tax increment generated two years previous, generated in 2009/received in 2011, and sales tax increment revenues received in fiscal year FY11. These dollars are then allocated to the individual governmental entities.

5501- Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the Special Projects fund during the fiscal year.

5701 - Donations

This account will be donations of money to be used for specific Special Projects that are developed and or created and paid for with Special Projects funds.

5732 – Landfill Expansion Reimbursements

This monies are funds that are reimbursement dollars paid to the County by Waste Management for any expenses that the County incurs in regard to the landfill expansion request that was submitted to the State of Illinois.

5901 – Contribution from General Fund

These monies are the annual subsidy from the General Fund Balance to the Special Projects Fund

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2000	Finance	
2018	Tort & Liability (5230)	1212

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the Insurance/Tort & Liability fund/department. The majority of these funds are received in June/July and September/October of each year.

Property Tax (New Construction Contingency

These are monies that have been generated by the DeKalb County Tax Levy for the Insurance/Tort & Liability fund/department and are being set aside for New Construction Contingency in 2014.

4901 – Insurance Coverage – Employees

The monies in this account are the employee’s share of costs for disability insurance that is provided for exempt department head’s disability coverage.

4906 – Rate Stabilization

Beginning in January 2006 the County became self-insured for Unemployment Compensation. This means that the money that the County pays for each employee is placed into a special account in our Tort and Liability Fund and when an employee files and receives unemployment paid by the Illinois Department of Employment Security the County will receive a statement for the amount of unemployment paid to the person and these dollars in this account are then used to repay the State.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Insurance/Tort & Liability fund/department during the fiscal year. Interest is received monthly.

5622 – Insurance Claims

This account is to record monies paid to County to cover insurance claims for property damage to the County property or equipment.

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**DEKALB COUNTY GOVERNMENT
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Tort and Liability – Continued

5626- Work Comp Salary

These are monies that are received by the Tort & Liability Department from the County's self-insured fund for wages that have been paid to employees that have a worker's compensation claim

5633 – Settlements

This account is to record settlements to the County to cover claims for damage done to County property.

5899 – Miscellaneous

These monies are miscellaneous dollars received that are one time occurrences .

5901 – Contribution from General Fund

These monies are from the Communications Department for the County self-insured program because we do dispatching for outside communities.

5933 – Contribution from Community Services

These monies are dollars contributed to the Tort and Liability Fund from Community Services to cover workmen's compensation self-insurance.

5941 – Contribution from Nursing Home

These monies are reimbursement for the self-insurance program for liability insurance that the County provides for the Nursing Home.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2100	Forest Preserve	
2101	Forest Preserve (4210)	1251

- 3011 – Property Tax
- 3011 – Property Tax (FICA)
- 3011 – Property Tax(IMRF)
- 3015 – Property Tax Tort & Liability

These are monies that have been generated by the DeKalb County Tax Levy for the Forest Preserve fund/department. The majority of these funds are received in June/July and September/October of each year

3041 – TIF Surplus

These dollars are excess tax increment financing dollars that were not spent by the City of DeKalb and were issued to taxing bodies in the County that were effected by the TIF district.

3331 – Replacement Tax

These monies are received from the State of Illinois as replacement dollars that were lost when the ability to bill personal property taxes was abolished by the State of Illinois. These taxes resulted when the new Illinois Constitution directed the legislature to abolish business property taxes and replace the revenue lost by local government units such as the DeKalb County Forest Preserve. These funds are generated by ILCS 20 115/12. Eight payments are received each year. There are no payments during February, June, September and November.

4101 – State Grants

These monies are from the Conservation Reserve Annual United States Department of Agriculture and are referred to as C-2000 grants. These grants are used for prairie restoration and development of public park space and trails. The total amount of these grants, (C-2000,

O.L.T. and O.S.L.A.D) are for various amounts and can be received over a two year period. The Federal Highway Administration awarded a grant (I.S.T.E.A.) for the DeKalb Sycamore Trail.

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**DEKALB COUNTY GOVERNMENT
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Forest Preserve State Grants - Continued

4401 – Local Agencies

The DeKalb County Community Foundation also awards grants to the Forest Preserve for specific projects that have been completed at the individual forest preserves in the County. Land and money donations from other local individuals and agencies have assisted the Forest Preserve District.

4631 – Afton Wetland Bank – Phase 2

These are monies that are generated by developers or other individuals and agencies when they purchase acres (credits) from the Wetland Bank. The cost set by the Forest Preserve District for these acres is \$42,000.00 per acre, though this can change for competitive bids on a project. These Wetland Banks have been set up to provide an off-site area so that the residential, commercial, industrial, and utility developments can use more land on-site for their development by using the wetland mitigation acres. This bank was approved by the U.S. Army Corp of Engineers in January 1999 and consists of 32.667 acres at the beginning of the 2010 fiscal year.

4632 – Natural Resource Education Center

In the Russell Forest Preserve that is a 3,000 square foot facility that demonstrates the concepts in a natural environment. It is equipped with a large classroom, a workshop, a laboratory and observation windows looking over bird and mammal feeding areas. The DeKalb County Forest Preserve District, the DeKalb County Soil & Water Conservation District and the University of Illinois Extension Office operate programs for area children and adults. The fees that are charged for the programs are deposited into this fund and are used to cover expenses that are incurred in running the facility.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the forest preserve fund during the fiscal year.

5521 – Land Rentals

These monies are generated by a check that is received from the grant that is to be used towards erosion control at the Afton Forest Preserve. Additional monies in this fund are for 50 acres of agricultural land that is leased for farming these acres at the Afton Forest Preserve. This resolution was first passed the 19th day of January 1994 and is verbally

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Forest Preserve Land Rentals - Continued

renewed each year by the Forest Preserve Director based on the wetland bank construction on the tillable acreage.

5522 – Shelter Rentals and Camping Fees

Shelter and camping fees that are charged at Forest Preserve sites in DeKalb County generate these monies. Tent camping is allowed at Russell and MacQueen Forest Preserve at a cost of \$4.00 per tent per night. Enclosed shelter rentals at MacQueen, Russell, Chief Shabbona and Sannauk Preserves are \$15.00 resident and \$20.00 non-resident between 8:00 am and 5:00 pm and \$10.00 resident and \$15.00 non-resident between 8:00 am and 5:00 pm and \$10.00 resident and \$15.00 non-resident between 5:00 pm and 10:00 pm. Overnight use of enclosed shelters by organized groups (primarily scouts) the fees is \$25.00 resident and \$30.00 non-resident for Friday night, and \$35.00 resident and \$40.00 non-residents for Friday through Sunday.

Large open air shelter at Afton rental is \$20.00 resident and \$25.00 non resident, small open air shelter is \$15.00 resident and \$20.00 non resident and the enclosed shelter at Afton is \$35.00 resident and \$40.00 non-resident rental fee.

MacQueen Lodge rental from 8:00 am to 5:00 pm is \$35.00 resident and \$40.00 non -resident and from 5:00 pm to 10:00 pm is \$15.00 resident and \$20.00 non-resident.

P.A. Nehring, Knute Olson, Jr, open air shelter rental is \$25.00 resident and \$20.00 non-resident.

Any fee rental amounts that the Forest Preserve District collects over \$10,000.00 during the fiscal year is allocated to the Land Acquisition Fund that the Forest Preserve District maintains with the DeKalb County Community Foundation.

5701- Donations

This account will be donations of money to be used for needs for the development of DeKalb County Forest Preserves.

5899 -Miscellaneous

This account is for the General Fund miscellaneous monies that are received.

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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2100	Forest Preserve	
2102	F.P. Land Acquisition (4250)	1252

4101 – State Grants

These monies are from the State of Illinois and could be, (C-2000, O.L.T. and O.S.L.A.D) grants. The amounts of the grants are for various and can be received over a two year period.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the forest preserve land acquisition fund during the fiscal year.

5701 - Donations

This account will be donations of money to be used for land acquisitions for the development of DeKalb County Forest Preserves.

5936 – Contribution from F.P. General

This account will be money that is transferred from the Forest Preserve General account to fund land acquisition.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2100	Forest Preserve	
2103	F. P. Retirement (4260)	1253

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the Forest Preserve Retirement fund/department. The majority of these funds are received in June/July and September/October of each year.

5501 –Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the forest preserve retirement fund during the fiscal year.

5936 – Contribution from F.P. General

This account will be money that is transferred from the Forest Preserve General fund account to the F. P. Retirement Fund.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2100	Forest Preserve	
2104	F. P. Tort & Liability (4270)	1254

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the Forest Preserve Tort & Liability fund/department. The majority of these funds are received in June/July and September/October of each year

5501 –Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the forest preserve Tort & Liability fund during the fiscal year.

5936 – Contribution from F.P. General

This account will be money that is transferred from the Forest Preserve General account to the F. P. Tort & Liability Fund.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
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ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2201	Aid to Bridges (3530)	1233

3011 – Property Tax

These are monies that have been generated by the DeKalb County Tax Levy for the Aid to Bridges fund/department. The majority of these funds are received in June/July and September/October of each year.

4231 – State Aid

These are funds that are contributed by the State of Illinois to complete projects that were completed by the County and paid for by Aid to Bridges monies.

4422 – Townships - Construction

These monies are township portions of construction costs from special bridge projects. Eighty percent of the costs are paid from the special bridge construction dollars but the township must pay for ten percent of the costs from local dollars.

4423 – Townships - Engineering

These monies are township portions of engineering costs from special bridge projects. Eighty percent of the costs are paid from the special bridge engineering dollars but the township must pay for ten percent of the costs from local dollars.

4442 – Township Special Bridge - Construction

These monies are township portions of construction costs that are paid from the special bridge project. Eighty percent of the project costs are paid from the Township Special Bridge construction funds.

4443 – Township Special Bridge - Engineering

These monies are township portions of engineering costs that are paid from the special bridge project. Eighty percent of the project costs are paid from the Township Special Bridge engineering funds.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Aid to Bridges - Continued

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the aid to bridges fund/department during the fiscal year.

5899 - Miscellaneous

This account is miscellaneous revenue that is not budgeted as line items it is used for small items that are not budgeted for.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2202	County Motor Fuel (3540)	1234

3351 – Motor Fuel Tax

Illinois Compiled Statutes Revenue Motor Fuel Tax Law 35 ILCS 505 states that a tax is placed on motor fuel that is sold in the State of Illinois. This law also states that beginning January 1, 2000, 54.6% of the total Motor Fuel Tax will be transferred to the Illinois Department of Transportation to be distributed. The amount of Motor Fuel Tax received is based on the number of vehicle registrations fees in the state. A percentage of the amount based on the number of registrations in DeKalb County is distributed to the County. In 2005 we had 1.1% of all vehicles in the State. The dollars are deposited monthly when received.

4231 – State Aid

These are funds that are contributed by the State of Illinois to complete projects that were completed by the County and paid for by County Motor Fuel monies.

4401 – Local Agencies

These monies are dollars from various County agencies towards projects that are completed with County Motor Fuel funds by the Highway department.

5501 - Interest

This account consists of interest dollars that are earned on monies that have been invested by the Treasurer's office for the county motor fuel tax fund/department during the fiscal year.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2203	Engineering (3520)	1232

4423 – Township – Engineering

These are monies that are paid by townships from their Engineering funds for services provided by the highway-engineering department for township projects.

4433 – Township – Motor Fuel - Engineering

These are monies that are paid by townships from their Motor Fuel funds for services provided by the highway-engineering department for township projects.

4443 – Township – Special Bridge - Engineering

These are monies that are paid by townships from their Special Bridge funds for services provided by the highway-engineering department for township projects.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the engineering department during the fiscal year.

5899 - Miscellaneous

These are miscellaneous revenues that are not expected to be more than a one time occurrence.

5921 – Contribution from Highway

These monies are contributions from the Highway Department to the Engineering Department for services provided by the Engineering Department.

5923 – Contribution from Aid to Bridges

These monies that are contributions from the Aid to Bridges Department to the Engineering Department for services provided for the Aid to Bridges Department.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Engineering Department – continued

5925 – Contribution from Federal Highway Matching

These monies are a contribution from the Federal Highway Matching Department to the Highway Department for services provided to the Federal Highway Matching Department

5948 – Contribution from Township Motor Fuel Tax

These monies are a contribution from the Township Motor Fuel Tax Department to the Engineering Department for services provided to the Township Motor Fuel Tax Department.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2204	Federal Highway Matching Tax (3550)	1235

3011 – Property Tax

These are funds that are generated by the DeKalb County Tax Levy for the Federal Highway Matching Tax fund. The majority of these funds are received in June/July and September/October of each year.

4231 – State Aid

These are funds that are contributed by the State of Illinois to complete projects that were completed by the County and paid for by Federal Highway Matching Tax monies.

4401- Local Agencies

These are funds that are contributed by Local County Agencies to complete projects that were completed by the County and Paid for by Federal Highway Matching Tax monies.

4422 – Townships – Construction

These monies are township portions of construction costs from the federal highway matching tax projects. This is the portion that is the township responsibility.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the federal highway matching tax fund/department during the fiscal year.

5949 – Contribution from Township Bridge

These dollars are township bridge contributions of construction costs from the federal highway matching projects. This is the portion that township is responsible for.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2205	Highway (3510)	1231

3011 – Property Tax

These are funds that are generated by the DeKalb County Tax Levy for the highway fund/department. The majority of these funds are received in June/July and September/October of each year.

3540 – Oversize Vehicle Permits

The monies in this account are permit fees that are assessed to overlarge or overweight trucks that must request to use and pay for permits to use County roads. These monies could be used to do maintenance or repairs that may have been caused by these vehicles.

4011 – Federal Grant

These monies are grant dollars that were received from the Federal Emergency Management Association through the State of Illinois for a disaster snowstorm on December 1, 2006 and also flooding damages in August of 2007.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the highway fund during the fiscal year.

5511- Sale of Property

This account consists of dollars that were received from the sale of property that was no longer needed by the Highway Department or replaced and sold as it was still of value to another entity.

5537 – Sale of Fuel – Fuel Depot Maintenance

This is an extra charge that is placed on county departments and other municipalities over and above the charge for the fuel. These monies are used for maintenance of the fuel depot that the highway department maintains. These monies are billed and are received on a monthly basis.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Highway –Continued

5611 – Fuel Reimbursement

This is the charge for the fuel that county departments and other municipalities purchase from the highway department. These monies are billed and are received on a monthly basis.

5612 - Materials

These monies are reimbursement for materials that are provided by the Highway Department for various projects for the county and townships that are not reimbursed through any other funds.

5623- Local Agency Maintenance

These monies are reimbursements from local agencies in the area for maintenance that the Highway does on short spans of road or specific traffic signals that the local agencies would not have the capability to do the maintenance work.

5924 – Contribution from County Motor Fuel

These monies are a contribution to the Highway Fund from the County Motor Fuel Fund to reimburse the Highway Fund for purchase of equipment.

5626- Worker's Comp Salary

These are monies that are received by the Highway Department from the County's workers compensation self-insured plan for wages that have been paid to department employees that have a workers compensation claim.

5899 - Miscellaneous

These are small miscellaneous revenues that are not expected to be more than a one time occurrence.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2206	Township Bridge (3570)	3772

4231 – State Aid

These are State of Illinois funds that are contributed to complete Township Bridge Projects.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the Township Bridge fund during the fiscal year.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2200	Highway	
2207	Township Motor Fuel (3560)	3771

3351 – Motor Fuel Tax

These are Motor Fuel Tax funds that are used for Township projects in the County.

4231 – State Aid

These are State of Illinois funds that are contributed to complete Township Highway Projects.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Township Motor Fuel fund during the fiscal year.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2300	Information Management	
2301	GIS Development (5260)	1228

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the GIS Development fund/department during the fiscal year.

5532 – Sale of Maps

This account consists of monies that are collected from the sale of tax maps. These maps are made available for sale to developers, property owners, title researchers, utility companies, appraisers, attorneys, municipalities, assessors as well as the Illinois Department of Transportation. There are three types of maps. A line map is \$5.00 and a composite map is \$13.00. There is also a photomap that costs \$9.00. At the time of the sale the money is collected by the Supervisor of Assessments Office or the Information Management Office. This revenue is used to help pay for new aerial maps every 5 years.

5651 – Tax Increment Financing

The GIS department head completes an annual application for the City of DeKalb requesting a share of the Tax Increment Financing dollars that the City receives. DeKalb has set up this application to give a portion back to the taxing district. These dollars are placed in this account for enhancements to the GIS program. The amount that is requested is eight percent of the total budget or a total of \$32,000.00 whichever is the lesser amount.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2300	Information Management	
2302	Information Management (1310)	General (1111)

4519 – GIS Document Recording Fee

The DeKalb County Board increased this fee from \$3.00 to \$14.00 on December 15, 2004. This fee will stay in effect until rescinded by County Board action and will be placed on each document submitted for recording and collected by the County Recorder. This fee is the result of legislative action Public Act 91-0791 signed into law June 9, 2000. This account is comprised of \$13.00 of this fee for each document recorded, per the above increase. These revenues are deposited daily in most cases.

4554 – E-911 Contract

DeKalb County Government provides annual map updates and database maintenance to the E- 911 Board for an annual fee of \$25,000 charged in 2008. The database is updated monthly and large-format maps for each PSAP, police department and fire department are updated and distributed annually. An updated Street and Road Guide is also completed annually. The monies in this account are also for Annual Mapping System Maintenance, which includes: Cell Tower Data Maintenance; Server Maintenance; and Address Point data (excluding the City of DeKalb) and EGIS Maintenance for the 911 Commission.

5914 – Contribution from Micrographics

These monies are received from the Micrographics fund for services provided to them from the Information Management Department.

5918 – Contribution from Court Automation

These monies are received from the Court Automation department for services provided to them from the Information Management Department.

5931 – Contribution from Health

These monies are received from the Health Department for services provided to the Home Health portion of the Health Department.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Information Management –Continued

5941 – Contribution from Nursing Home

These monies are received from the Nursing Home for services provided to the Nursing Home by the Information Management Office.

5956 – Contribution from GIS Development

These monies are received from the GIS department for services provided to them by the Information Management Office.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2400	Judiciary	
2401	Children's Waiting Room (5380)	3775

5033- Children's Waiting Room

These monies are from a new fee that was established August 17th, 2005 by Board resolution #R-2005-46 and is effective October 1, 2005. The \$5.00 fee per eligible civil filing was established through Illinois Statute 705 ILCS 105/27.7. These funds will be used at the direction of DeKalb County UNAUDITED only for the purposes of establishing and operating a Children's Waiting Room.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office for the Children's Waiting Room fund/department during the fiscal year.

5939- Contribution from Opportunity Fund

This account is monies that were given from the Opportunity Fund to the Children's Waiting Area to help fund the staff costs and keep the children's waiting area available for citizens that must be at court and cannot find childcare for their children.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2400	Judiciary	
2402	Drug Court (5620)	3776

4005 – Federal Grant

This account is the Operating Public Safety Grant that was written by the administrator of the Drug Court. This grant will be for a period of three years and began at the end of 2008. This grant has been used for treatment, incentives for participants and training for staff, as well as salary and benefits for a half time probation officer.

4561 – Drug Testing

This account is for drug testing fees that are charged to the participants of the Drug Court program.

5026 – Drug Court Fee

This account is for the Drug Court Fee that is paid by defendants on a judgment of guilty or a grant of supervision under Section 5-9-1 of the Unified Code of Corrections. These funds are to be used to finance the County Drug Court. This County resolution is #2006-35 and is effective July 1, 2006.

5029 – DUI Court Fee

This account is for a fee that is paid by defendants on a judgment of guilty or a grant of supervision. These funds are used to finance the participants that are involved in the program for DUI reasons.

5501 – Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Drug Court fund/department during the fiscal year.

5932 – Contribution from Mental Health

This account is for a monthly grant from Mental Health that helps to provide mental health services to participants of the Drug Court.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Drug Court - Continued

5953 – Contribution from Probation Services

This account is for monies that were contributed to the Drug Court to help fund the costs of the probation officer that is working full time in the Drug Court.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2400	Judiciary	
2404	Judiciary (2210)	General (1111)

4149 – SVPCA Grant

These monies are grant dollars that are provided by the State of Illinois for trials that involve Sexually Violent Predators and are received from the State when monies become available.

5032 – Court System Fee

This is a fee collected by the Circuit Clerk’s office by statutory authority 705 ILCS 105/27.1. This is a user fee that is imposed on every civil and criminal case that goes through the DeKalb County Court System and is a court system fee. These funds are received on a monthly basis into the General Fund from the Circuit Clerk.

5544 – Prepaid Copies

The monies in this account are dollars that are received from attorneys that require copies of documents from the judiciary. These attorneys leave a prepaid amount on file with the department that is used as a draw down amount against the cost of the copies that they require.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2400	Judiciary	
2405	Jury Commission (2220)	1111
2406	Law Library (5610)	1222
2405	Jury Commission	1111

There are no revenues associated with the Jury Commission Department.

2406 Law Library

4551 – Library Services

Monies in this fund are collected by the Circuit Clerk’s office based on statutory authority 55 ILCS 5/5-39001, and further changed by P.A. 90-92, effective 1-1-1998. The amount of this fee was \$10.00 per applicable court case and was established by Resolution on 11-19-1997 and became effective 12-1-1997.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Law Library fund/department during the fiscal year.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2500	Planning & Zoning	
2501	Planning & Zoning (1710)	General (1111)

3521 – Building Permits

Agriculture Structures

DeKalb County requires Building Permits for every agricultural structure proposed to be build in the areas outside municipal limits. These permits apply to farm house, barns, silos, etc, on land zoned for agriculture, and verify that proposed structures will meet or exceed minimum building setback requirements (and minimum lot size in case of farm houses). Per State law, there is no fee for these Building Permits.

Residential (one and two family) principal structures

Every new structure that is built outside of municipalities in the County is required to purchase a building permit from DeKalb County. The fees that pertain to this permit for one and two family structures are floor area above ground is \$.20 per square foot, floor area below ground or for an attached garage is \$.15 per square foot. There is an additional fee of \$100.00 each for electrical, plumbing and mechanical inspection. A temporary occupancy permit is \$500.00 with \$250.00 refundable when the final occupancy permit is issued. The builder is required to contact the planning and zoning office when the inspections are needed.

Building permits for additions, remodeling and or alterations for heated structures are \$.20 per square foot. The electrical, plumbing, and mechanical cost is an additional \$75.00 each. The minimum fee is \$100.00. This fee includes all required inspections. The fee for unheated structures is \$.15 per square foot and an additional \$75.00 for electrical. The minimum fee for this structure is \$80.00 and the temporary occupancy permit is \$500.00 with \$250 refundable when the final occupancy permit is issued.

Building permits for independent revisions are \$50.00 each for electrical, plumbing and mechanical. Re-Roofing permits are \$100.00

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Planning and Zoning – Building Permits Continued

Residential (one and two family) accessory structures

The following fees are charged for one and two family accessory structures:

Fences and Permanent Signs	\$ 50.00
Accessory buildings greater than 120 Sq. Ft. or Additions to accessory buildings	\$100.00
Plus electric	\$ 50.00
Accessory buildings 120 Sq. Ft or less And additions to accessory buildings	\$ 50.00
Pools, above ground	\$ 65.00
Pools, in ground	\$100.00
Plus electric	\$ 50.00
Independent electrical revision	\$ 50.00
Independent plumbing revision	\$ 50.00
Independent mechanical	\$ 50.00
Small Wind Energy System	\$150.00

Residential (multi-family) principal structures

Residential multi-family principal structures shall be charged \$.20 per square foot for all above ground floor areas and \$.15 per square foot for all below ground level. Temporary occupancy permit, per dwelling unit is \$500.00 with \$250 refundable when the permanent occupancy is issued.

Independent revisions are each \$50.00 each for electrical, plumbing and mechanical per dwelling unit.

Commercial, industrial and institutional structures

Building permits for commercial, industrial, or institutional for principal structures – new, additions, remodeling alterations except independent electrical, plumbing and mechanical revisions will be \$.20 per square foot for all floor areas. Electrical for the first five fixtures is \$50.00 with each additional fixture \$5.00. Plumbing for the first five fixtures/openings is \$50.00 with each additional fixture/opening \$5.00. Mechanical for the first five openings is \$50.00 with each additional opening \$5.00. Temporary occupancy permit is \$500 with \$250 refundable with the permanent occupancy is issued.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Planning and Zoning – Building Permits Continued

Accessory structures new, addition, or alterations that stores machinery, goods and merchandise only is \$150.00. Structure having areas devoted to human use (offices, bathrooms) is \$175.00. The minimum fee is \$150.00, and the temporary occupancy permit is \$500 with \$250 refundable when permanent occupancy is allowed.

The building permits for independent revisions are:

Electrical, first five fixtures	\$50.00
Each additional fixture	\$ 5.00
Plumbing, first five fixtures/openings	\$50.00
Each additional fixture/openings	\$ 5.00
Mechanical, first five openings	\$50.00
Each additional opening	\$ 5.00

Site Development Permit

Construction of new buildings and establishment of new land uses, projects that involve grading of 10,000 square feet or more or fill of 250 cubic yard or more, and work within or in proximity to regulatory floodplains require a Site Development Permit. The fee for the permit is \$500, \$200 of which is administrative and \$300 of which reimburses the County Engineer for review of the grading plan. The fee includes one site inspection and one final inspection. Additional site inspections require a fee of \$50.

3522 – Temporary Sign Permits

These are funds that are required from organizations or individuals that wish to place temporary signs in the County. There is a deposit required of \$20.00 from each person or organization, these monies are returned if the signs are removed within 30 days after elections or the growing season.

3527 – Building Re-Inspections

The building inspections are included in the initial building permit costs. If a builder does not pass inspection twice they are then charged a re-inspection fee of \$50.00.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Planning and Zoning - continued

4461 – Regional Planning Commission

These monies are a type of membership fee in the Regional Planning Commission that is presided over by the Planning and Zoning department. The stipend is a portion or share of participation in the Commission.

4521 – Rezoning/Hearing Fees

All applicants in appeals, variations, map amendments, special uses and planned developments must follow a specific zoning process. After meeting with the Planning Director, the applicant must file an application with the Planning Department, including the required initial fees. Initial fees are paid to the Planning Department and made payable to DeKalb County Treasurer.

Staff costs for zoning actions are determined by the Zoning Administrator, and are dependent on actual time devoted to the zoning action, per the following:

Zoning Actions – Staff costs

Level 1	\$200.00
Level 2	\$800.00
Level 3	\$1500.00

Additional costs associated with zoning actions (Variations, Special Uses, Zoning Text and Zoning Map Amendments, Appeals) include: costs for the Hearing Officer, cost of publication of required public notices and costs of notifying surrounding property owners.

4522 – Subdivision Review Fee

The Planning and Zoning Director is also the Plat Officer for the County. When the Plat Officer reviews a subdivision plan for all zoning and regulations and either approves or denies the Subdivision, this fee is collected.

5066 – Code Violation Fine

The monies in this account are fines that are assessed on buildings that have code violations discovered when inspections are done and the violations have not been addressed to the satisfaction of the planning and zoning codes of the County.

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**DEKALB COUNTY GOVERNMENT
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Planning and Zoning - continued

5531 – Copying Service

Copies are provided from the Planning and Zoning Department for \$.00 per copy up to 50 copies and they must be 11 X 17 inches or smaller. The cost is \$.25 cents per page after 50.

5534 – Sale of Publications

There are several publications that may be purchased from the Planning and Zoning Department. The publications are:

Zoning Ordinance	\$ 6.00
Subdivision Ordinance	\$ 6.00
County Land Use Plan	\$16.00
County Land Use Map	\$3.00
County Transportation	\$1.50

A copy of a CD is \$25.00 for staff time and \$1.00 per CD.

5899 - Miscellaneous

These are miscellaneous revenues that are not expected to be more than a one time occurrence.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2600	Public Defender	
2601	Public Defender (2810)	General (1111)

4105 – State Grant – Operating Public Safety

Effective July 1, 2006 and pursuant to PA 94-0798 that provides reimbursement to Counties for the salary cost of Public Defenders if the salary of such Public Defender is 90% of that of the States Attorney. The DeKalb County Board resolution R2006-39 passed on June 21, 2006 agrees to maintain the Public Defenders Salary at the 90% rate provided the State of Illinois continues to reimburse the County of DeKalb for 2/3rds of the cost of that salary and the Public Defender relinquishes any claim to compensable time off. The reimbursements to the County are received monthly.

4621 – Client Reimbursement

Clients of the Public Defender’s Office are required to complete a financial questionnaire to determine if they could be responsible for any portion of their defense costs. If there is a determination that a client could pay a portion of these costs there is a payment order for the reimbursement for a court appointed attorney that is entered in the Circuit Court of the Sixteenth Judicial Circuit of DeKalb County, Illinois. This can be a lump sum payment or monthly installments based on the terms of the order.

5638- Sexually Violent Persons Act Reimbursement for Expenses

The Supreme Court of Illinois per Illinois Statute 725 ILCS 207/1 has developed the procedure for reimbursement for counties expenditures incurred to provide counsel and expert witnesses pursuant to the Sexually Violent Person Commitment Act. These expenses are submitted through a voucher process. All vouchers must be completed with all documentation and signed by the Chief Judge in the County.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

DeKalb County Health Department		
Program	Fees	
3531	ANIMAL CONTROL LICENSES	
	Rabies Inoculation Tag	17.00
		1 year altered
		34.00
		1 year unaltered
		42.00
		3 years altered
		84.00
		3 years unaltered
		10.00
	Late Inoculation Fee	75.00
	Inpoundment/Pickup First Offense	25.00
	Additional Dog/One Pickup	50.00
	Relinquishment	75.00
		altered
		unaltered
3541	SEPTIC PERMITS and LICENSES	
	Septic Installer License	185.00
	Septic Permit - established	280.00
	Septic Permit - new	365.00
3542	WELL PERMITS	
	Well Permit	*100.00
	Well Permit Inspection/Sample	175.00
3543	SANITATION FOOD PERMIT	
	Class A Food Establishment	500.00
	Class B Food Establishment	330.00
	Class C Food Establishment	175.00
	Class D Food Establishment	135.00
	Class E Food Establishment	50.00
		100.00
		135.00
	Plan Review - New Restaurant	370.00
	Plan Review - Established	200.00
	Restaurant Late Fee	50% of cost of license
	Non-Compliance Fee	50.00
3551	SEPTIC INSPECTIONS	155.00
3552	WELL INSPECTIONS	
	Well Inspection & Water Test	185.00
	Water Sample Test	55.00
	Water Sample with Collection	75.00
4035	MEDICARE HOME NURSING	
4211	STATE AID HOME NURSING	
4603	PRIVATE PAY HOME NURSING	
	Skilled Nursing	200.00
	Physical Therapy	220.00
	Speech Therapy	220.00
	Occupational Therapy	220.00
	Medical Social Worker	205.00
	Home Health Aide	95.00
4542	VITAL RECORDS	
	Birth - First Copy	15.00
	Birth - Additional Copies	5.00 each
	Death - First Copy	17.00
	Death - Additional Copies	12.00 each
4604	PRIVATE PAY IMMUNIZATIONS	
	Childhood Immunizations	15.00
	Adult Immunizations	Vaccine Cost + 25.00
	Travel Consultation	Individual: 50.00
		Family: 75.00
4605	PRIVATE PAY TB	15.00
4609	FLU SHOTS	38.00

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2700	Public Health	
2701	Public Health (3610)	1241

3011 – Property Tax

These are monies generated by the DeKalb County Tax Levy for the Health fund/department. The majority of these funds are received in June/July and September/October of each year.

3531 – Animal Control Licenses

These monies are generated by dog owners purchasing rabies inoculation tags received by DeKalb County Code. Additional monies in this account consist of fees and fines from impoundment pick ups, late purchase of tags, and relinquishment of owned dogs. Dog tags expire upon the expiration of the rabies inoculation. Owners receiving a one year rabies inoculation can purchase a one year tag. Owners receiving a three year rabies inoculation can purchase a three year tag. The fee is based on the length of the inoculation and whether the dog is altered or unaltered. A one or three year tag is given the owner upon payment of the fee. See attached Fee Schedule for current fees page 91.

3541 – Septic Permits and Licenses

These monies are generated by county residents that need to install a new septic system or replace a failed septic system. The fee for the septic permit includes an inspection of the system. This account also includes license fees that are required annually of all septic system installers or cleaners who provide service in DeKalb County. See attached Fee Schedule for current fees page 91.

3542 – Well Permits

These fees are generated by county residents that need to drill a new potable water well or re-drill a failed potable water well. The fee for the well permits includes a well inspection and water sample. See attached Fee Schedule for current fees page 91.

3543 – Sanitation Permits

These monies are for annual permit fees for establishments preparing, selling, and/or serving food. Establishments are categorized as Class A, Class B, Class C, Class D, and Class E in accordance with the definitions as listed in the DeKalb County Code. Permit fees for each class expire on June 30th of each year and a renewal permit is required by July 1 of each

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health Sanitation Permits– Continued

year. A new permit must be obtained upon change of ownership of an established food facility or upon the establishment of a new food facility. This account also includes revenue from plan reviews for new and established facilities, late permit fees if not renewed by July 1, of each year, and non-compliance fees following inspections in which the establishment failed to correct code violations. Also included is revenue from a Summer Food Grant from the Illinois Department of Public Health for conducting inspections of food sites that have registered with the Illinois State Board of Education. See attached Fee Schedule for current fees page 91.

3551 – Septic Inspections

These monies are generated from property owners and /or real estate agencies requesting a septic inspection. See attached Fee Schedule for current fees page 88.

3552 – Well Inspections

These monies are generated from property owners and /or real estate agencies requesting a well inspection. A water sample is included. Also included is money received for a water test when an occupant of a residence served by a well requests a water sample. In addition, the account includes revenue from the Safe Drinking Water and/or Ground Water administered by the State of Illinois Department of Public Health to test non municipal public water supplies annually. The grant is automatically renewed annually and payments are made by the State of Illinois upon completion and submission of the water sample. See attached Fee Schedule for current fees page 91.

4013 – Family Case Management Federal Match

These monies are Illinois Department of Healthcare and Family Services/Federal Medicaid Match revenue that reimburses agencies participating in the State of Illinois Family Case Management (FCM) Program for local cost incurred. Reimbursement is one half of actual allowable cost of local dollars spent to fund the FCM Program minus the Illinois Department of Human Services Family Case Management Grant dollars received. Quarterly, upon receipt of the State of Illinois Cornerstone Medicaid Claim and Case Management Cost Report, the Illinois Department of Healthcare and Family Services Administrative Claim Summary Schedule is completed and submitted to the State for reimbursement. Reimbursement is received when the State of Illinois Comptroller has revenue to pay the contract providers.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4035 – Medicare – Home Nursing

These monies are reimbursement for home care services from Medicaid. Billing is done electronically through the Palmetto Government Benefit Corporation, the health department's fiscal intermediary. Reimbursement is received as billing for service is submitted. See attached Fee Schedule for current fees page 91.

4109 Public Health Emergency Response Grant

These are State of Illinois Department of Public Health grants utilized to plan and prepare for bioterrorism and/or public health emergency events. Monthly Expenditure Reports are completed and submitted to the Illinois Department of Public Health. Funding in this account is for emergency planning grants that are time limited and generally no renewed. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4110 – Planning and Preparedness Grant

These are State of Illinois Department of Public Health grants to plan and prepare for a bioterrorism and/or public health emergency event. These grants are automatically renewed each year. Monthly Expenditure Reports are completed and submitted to the Illinois Department of Public Health. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4112 – Local Health Protection Grant

This is a State of Illinois Department of Public Health grant to provide health protection services. This grant is automatically renewed each year. Quarterly Expenditure Reports are complete and submitted to the Illinois Department of Public Health. Frequency of reimbursement depends on the availability of State revenue, but is generally two payments annually.

4113 – Family Planning Grant

This is a State of Illinois Department of Human Services grant to provide family planning services. This grant requires an annual request submission for funding. This is a fee for service grant for income eligible clients. Grant/client billing is done monthly through Ahlers and Associates, a clearinghouse used by the State of Illinois for family planning grant reimbursement. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4117 – Vision and Hearing Grant

This is a State of Illinois Department of Public Health grant to provide vision and hearing screening to preschool children. This grant is automatically renewed each year. This is a fee for service grant for screening tests completed. Billing is completed monthly. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4118 – Women, Infants and Children (WIC) Grant

This is a State of Illinois Department of Human Services nutrition and food supplement grant for pregnant and breast feeding women, infants and children through age 5 who meet income eligibility. Reimbursement is based on the assigned caseload. Monthly Expenditure Reports are completed and submitted to the Department of Human Services. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4119 – Family Case Management Grant

This is a State of Illinois Department of Human Services grant to provide case management services directed at reducing infant morbidity and mortality as well as promoting optimum health for pregnant women. Operating Expense Reports are completed monthly and submitted to the Department of Human Services for payment. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4120 – Coordinated School Health Grant

This is a State of Illinois Department of Human Services grant to address identified health needs of children and adolescents and implement effective programs designed to promote the health and well-being of students, staff and community. Expenditure Reports are completed monthly and submitted to the Department of Human Services for payment. Payment is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4125 – HIV Case Management Grant

This is an Illinois Department of Public Health Grant that is administered by the Winnebago County Health Department. DeKalb County Health Department is a subcontractor. The grant is billed to Winnebago County Health Department and payment is received monthly.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4127 - Tobacco

This is an Illinois Department of Public Health Grant to implement various tobacco use prevention strategies. Expenditure Reports are completed monthly and submitted to the Illinois Department of Public Health. Reimbursement is received when the State of Illinois Comptroller has revenue to pay contracted providers.

4129 – Vector Prevention Grant

This is an Illinois Department of Public Health Grant to implement programs to conduct mosquito surveillance and to reduce the incidence of vector transmitted diseases. Quarterly Expenditure Reports are completed and submitted to the Illinois Department of Public Health. Reimbursement is received when the State of Illinois Comptroller has revenue to pay providers.

4130 – We Choose Health Grant

This is an Illinois Department of Public Health Grant to reduce chronic diseases, promote healthier lifestyles, reduce health disparities and control health care spending. Expenditure Reports are completed monthly and submitted to the Illinois Department of Public Health. Reimbursement is received when the State of Illinois Comptroller has revenue to pay providers.

4131 – Risk Based Funding Initiative Grant

This is a State of Illinois Department of Public Health Grant utilized to provide risk based planning for bioterrorism and/or public health emergency events. Expenditure Reports are completed monthly and submitted to the State of Illinois Department of Public Health. Reimbursement is received when the State of Illinois comptroller has revenue to pay contracted providers.

4132 – Tanning Booth Inspection and Body Art Grant

These monies are State of Illinois Department of Public Health grants that are automatically renewed each year. Every tanning bed and body art facility must be inspected once a year. Quarterly billings are submitted to the State of Illinois Department of Public Health. Payment by the Illinois Department of Public Health is made when the State of Illinois Comptroller has revenue to pay contract providers.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4133 – Blood Lead Testing Grant

This is a State of Illinois Department of Public Health Grant to provide blood lead testing and case management services for income eligible children. Payment is calculated quarterly by the Department of Public Health based upon specimens submitted to the State of Illinois Division of Laboratories to be analyzed for lead. Payment is received when the State of Illinois Comptroller has revenue to pay providers.

4211 – State Aid – Home Nursing

This is Medicaid reimbursement received from the State of Illinois Department of Healthcare and Family Services for clients receiving family planning services. Billing is completed at full charges through the State of Illinois Department of Healthcare and Family Services Medi System. Reimbursement is at Medicaid approved rates and received when the State of Illinois Comptroller has revenue to pay providers.

4212 – State Aid – Family Planning

This is Medicaid reimbursement received from the State of Illinois Department of Healthcare and Family Services for clients receiving family planning services. Billing is completed at full charges and submitted to FAST EMC Triangle Medical Solutions, a clearinghouse for Medicaid billing. Reimbursement is at Medicaid approved rates and received when the State of Illinois Comptroller has revenue to pay providers.

4214 – State Aid Immunizations

This is Medicaid reimbursement received from the State of Illinois Department of Healthcare and Family Services for children receiving childhood immunizations. Billing is completed at full charges and submitted to FAST EMC Triangle Medical Solutions, a clearinghouse for Medicaid billing. Reimbursement is at Medicaid approved rates and received when the State of Illinois Comptroller has revenue to pay providers.

4215 – State Aid – Depression & ASQ Screening

This Medicaid reimbursement received from the State of Illinois for pregnant and post-partum women receiving depression screening and for children receiving developmental screening. Billing is completed at full charges and submitted to FAST EMC Triangle Medical Solutions, a clearinghouse for Medicaid billing. Reimbursement is at Medicaid approved rates and received when the State of Illinois Comptroller has revenue to pay providers.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4542 – Vital Records

These are monies received from issuing certified copies of births and deaths. For each certified copy issued, the Health Department must reimburse the State of Illinois Department of Public Health a \$2 State Surcharge and \$2 for a State Cemetery Oversight Fund. This account also includes the payment of \$1 to the Health Department for each correct certificate submitted to the State of Illinois Department of Public Health/Vital Records. This payment is paid annually in a lump sum by the State. See Fee Schedule for current fees page 88.

4571 – Blood Lead Testing

These are monies received from clients and/or third party reimbursement (private insurance) for blood lead testing done by the Health Department.

4602 – Private Pay – Family Planning

These are monies received from clients and/or third party reimbursement (private insurance) for family planning services. Full charges are submitted to third party reimbursement sources. Full charges are submitted to clients with adjustments made on a sliding scale based on income. Reimbursement is based on a clients insurance coverage and the sliding fee scale based on income for the client portions.

4603 – Private Pay – Home Nursing- Home Nursing Care

These are monies received from third party reimbursement providers (private insurance). Billing is completed at full charges and payment is based upon the patient’s coverage. This account also includes patient co-pays for the uncovered portion of the patient’s insurance. See attached Fee Schedule for current fees page 88.

4604 – Private Pay - Immunizations

These monies are payments from clients for childhood, adult and travel immunizations. Also included are monies for travel consultations.

4605 – Private Pay - TB

These monies are payments from clients for tuberculosis screening and tuberculosis medication.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

4607 – Employee Wellness

These monies are for reimbursement for conducting Employee Wellness Screening. Payments are from employers and/or clients.

4609 – Flu Shots

These monies are from flu shots administered by the Health Department. Payments are received from Medicare, Medicaid, employers, and individuals. See Fee Schedule for current fees page 88.

5501 - Interest

These monies are from interest payments on investments made by the Treasurer's Office for the Health fund/department during the fiscal year.

5522 – Building Rental

These are monies paid by non-county entities for use of Health Department building facilities.

5602- Work Comp

These are monies received from the County to reimburse employee work comp payments.

5701 - Donations

These are monies from various sources making a donation to the Health Department.

5899- Miscellaneous

These are monies paid to the Health Department that are not accounted for in any other account.

5901 – Contribution from General Fund

These are monies allocated to the Health Department to assist with department operation. The majority of the money is for Public Health IMRF and Social Security. Occasionally monies are for Animal Control to subsidize the operation of the Animal Control Program.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Health – Continued

5935 – Contribution from Senior Services

These are monies from the County's Senior Services levy to subsidize home care services for eligible DeKalb County senior citizens. Billings are completed monthly to DeKalb County Community Services for services rendered.

5958 – Contribution from Solid Waste Department

These are monies from tipping fees from the Solid Waste Fund. These monies provide for administrative/overhead costs that are incurred by the Health Department in administering the Solid Waste Program.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2700	Public Health	
2702	Solid Waste (3650)	1247

4525 – Tipping Fees

Ordinance #2006-31 adopted by the DeKalb County Board authorizes a charge of \$1.27 per ton of waste “Tipping Fee” to be paid to the county for each ton of waster tipped into the county landfill. These fees are paid to the County by Waster Management and based on the figures that Waste Management provides to the county. The tipping fees are paid on a quarterly basis with no paperwork being completed by the County.

5501 - Interest

This account contains interest earnings on money that is invested by the Treasurer’s office for the Solid Waste Program fund/department during the fiscal year.

5545 – Proceeds from Recycling Program

This account is used for the revenue generated from payment for the items the program recycles.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
2900	Rehab & Nursing Center	
2901	Nursing Home Administration (3980)	2501

4031 – Medicare – Part A

This account is money from the Federal Social Security Medicaid Program. The Nursing Home has 21 of its beds that are certified Medicare Part A Beds. These are typically admissions from the hospital because the Medicaid Part A beds require a three day hospital stay before admission. Medicare reimburses the 1st through 20th day of the patient stay at 100% at a maximum rate of \$435.00 per day. The 20th through 100th day of the patient stay is reimbursed at 80% of maximum rate or for the cost of services that are provided for the patient. The Medicare A reimbursement is based on diagnosis. Goals are set weekly for physical, occupational and possibly speech therapy and the focus of these admissions are to get the patient back to the level of ability that they were at before the hospital stay. The billing for these patients is done monthly and is done electronically. The receipts are also received monthly.

4032 – Medicare – Part B

These are Nursing Home patients that have doctor orders for physical or speech therapy. Medicare Part B pays for the services that are provided by the Nursing Home staff. The billing for these services is done monthly and is done electronically. The receipts are also received monthly.

4038- Medicare Settlement Report/Cost Report

Once per year a Medicare Cost Report is filed and Medicare analyses the costs for the Nursing Home and then makes any adjustments that need to be made. When the amount of the report is lower than it should be Medicare sends the Nursing Home an adjusted amount if the amount should have been higher and sends a billing if the amount was too low.

4138 – Medicaid Settlement

These monies are a settlement of intergovernmental transfer of funds between the State of Illinois and the County. During 2011 these dollars were a reconciliation of excess transfer amounts paid from the County to the Department for services prior to October 1, 2009. There was a payment in June of 2012 for these payments from the State so the State is becoming more current with these dollars.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Nursing Home – Continued

4201 – Illinois Public Aid

In order to qualify for Illinois Public Aid a patient must currently not have over \$2,000.00 in assets. Illinois Public Aid patients comprise 63% of nursing home residents. The billing process is done monthly and receipts are received monthly. The rate for Illinois Public Aid during fiscal year 2012 is \$225.09.

4421 - Townships

These are monies that are voluntary payments by the townships that have residents placed in the Nursing Home. The cost per day for each patient to the township is \$5.50 per day. As these are voluntary some of the townships have set yearly amounts that they pay that are not based on individual person's daily amounts.

4601 – Private Pay

Residents that are not Illinois Public Aid or Medicaid are invoiced monthly for the cost of the Nursing Home care. The new fiscal year 2012 rate is \$169.05 per day. The new Alzheimer's Unit called County View Square has a daily rate of \$179.55 continuing into 2012. If there is an asset such as a home it can be sold and the monies are spent down to a point that Illinois Public Aid will begin to pay. These costs are received monthly.

5501 - Interest

This account consists of interest dollars that are earned on monies that have been invested by the Treasurer's office for the Nursing Home fund/department during the fiscal year.

5601 – Employee Meals

This account is money from the sale of meals. The dietary department that provides meals for residents also sells lunch to staff and visitors to residents. The cost of the meal is two for breakfast or dinner and three dollars for lunch.

5626 – Work Comp Salary Reimbursement

These are monies that are received by the Nursing Home from the County's self-insured fund for wages that have been paid to department employees that have a workers compensation claim.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Nursing Home – Continued

5701 – Donations

This account is for donations received by the Nursing Home. Occasionally a resident or family of a resident will leave money from an estate to the Home. The Nursing Home Foundation also donates 5% of total dollars every year to the Nursing Home. These dollars are used for much needed items that are not budgeted for because of cost constraints.

5710- Supportive Living Facility Donation

Heritage Woods Supportive Living Facility that is located on the County Nursing Home and Rehabilitation Facility pursuant to the agreement between the not-for-profit and Heritage Woods donates excess cash flow to a non-profit. The Board of Directors can make the decision to donate funds to the County Nursing Home. This donation was made during 2011.

5714 – Ice Cream Parlor Donation

These monies are donations to the Ice Cream Parlor from residents as well as visitors.

5899 – Miscellaneous

This account is miscellaneous revenue that is not budgeted as line items. It includes such items as replacement badges, rebates on purchases and other small miscellaneous dollars that are received by the Home.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3000	Sheriff	
3001	Sheriff's Auxiliary Radio (2630)	General (1111)
3002	Sheriff's Communication (2670)	General (1111)

3001 Auxiliary Radio

No Revenues in this department.

3002 Sheriff's Communications

4531 – Police Communications

This account is monies that are received by the Sheriff's Communications department to answer phones, and take messages. The contracts are with Hinckley and Kirkland. This contract does not include dispatch services, only the above stated services.

4537- Communications Contracts

These monies are contracts between the DeKalb County Sheriff's Communications department and the E-911 Board for communication services related to Fire Department dispatching and handling wireless. The E-911 contract is paid annually. The City of Sycamore and the City of Genoa also have contracts related to dispatching services for these entities. These contracts are renewable each year in July and are paid monthly.

4613 – Special Event Salary Reimbursement

These monies are contracts between DeKalb County Sheriff's Communications department and a city or police department in DeKalb County that is holding a special event and needs additional help with taking emergency calls during a specific time period.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3000	Sheriff	
3003	Sheriff's Corrections (2680)	General (1111)

4042- Social Security Incentive Program

This account is monies that are paid to the DeKalb County Sheriff's Department by the Social Security Administration when a prisoner that receives Social Security is in jail for an extended period of time. The Sheriff notifies the Social Security Administration that the person is in jail and the benefits to the prisoner are suspended. The Sheriff's Department receives a small amount of money for passing along the information to the SSA.

4152 - State – Sheriff's Schooling

Correction officers are required to attend State of Illinois required schooling. The State of Illinois then reimburses the County for half of the costs of tuition, meals and mileage costs for each officer. The average amount received by the County is \$1,100 per officer.

4527- Electronic Monitoring

These monies are fees that the prisoners that have been sentenced to wear an electronic monitor by the judge are responsible for. There are four types of equipment and the daily rates range from \$4.50 per day to \$7.25 per day based on the level of GPS, demand or passive and whether a cellular unit is used.

4533 – Work Release

This account is monies that are received from prisoners for room and board when they have been court ordered to work release. The program allows the prisoner to attend work and earn wages during the day but must return to the County jail each day after work and remain in jail overnight. The maximum daily rate is \$12.00 to \$15.00 per day based on the court order or the equivalent of one hour's pay.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Sheriff's Corrections – Continued

5052 - Arrestee Medical Cost Fund

This DeKalb County Administrative Order No. 03-02 dated July 8, 2003 directs the Circuit Clerk of DeKalb County to automatically collect \$10.00 from each defendant convicted or placed on supervision for a criminal violation other than a petty offense or business offense. These funds are placed in this account to be used solely for the reimbursement of costs for medical expenses relating to the arrestee and administration of the fund.

5061 – Bond Fees

This account is a fee that is assessed to someone bonding out of jail. The new fee study schedule that was completed in 2002 indicates that this fee will be \$10.00 per person.

5533 – Telecommunications Commission

A telephone is provided for the inmates to make telephone calls. The telephone can only be used for making collect calls. The money in this account is from a commission on the cost of the calls that are made from the jail.

5626 – Workmen's Compensation Salary Reimbursement

These are monies that are received by the Sheriff's Department from the County's workers compensation self-insured plan for wages that have been paid to department employees that have a workers compensation claim.

5631 - Prisoner Transportation

When a prisoner has completed all court appearances and has been ordered to State Prison, the court orders that the Sheriff's Department transport the prisoner to the Prison. The Sheriff's Department is paid mileage for transporting the prisoner.

5632– Prisoner Medical

When a prisoner has a need for medical care when in jail these are revenues that are received to cover the costs of the care from private insurance or personal funds.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Sheriff's Corrections – Continued

5932 – Contribution from Mental Health

This account is a grant from the DeKalb County Mental Health Department to pay costs associated with expenses relating to the Mental Health of prisoners in jail. These costs are submitted on a monthly basis and reimbursed after expended.

5972 – Contribution Drug Court

This account is reimbursement of a portion of a Lieutenant salary for time spent on administering the court security function.

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**DEKALB COUNTY GOVERNMENT
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<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3000	Sheriff	
3004	Court Security (2650)	1229

4532 – Court Security Fees

Monies in this fund are collected by the Circuit Clerk’s office based on statutory authority 55 ILCS 5/5-1103 that was further changed by P.A. 88-670 effective 12-2-1994. The amount of the fee is \$25.00 per applicable court case and was amended and became effective October 1, 2004. This fee is deposited monthly.

5501 - Interest

This account contains interest earnings on money that is invested by the Treasurer’s office for the Court Security fund/department during the fiscal year.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

Reviewed Each June by Finance Office

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3000	Sheriff	
3005	Law Enforcement Projects (2660)	3803
3006	Sheriff's Merit Comm. (2620)	1111

3005 - Law Enforcement Projects

4153 – SCAAP Grant

This is a federal grant program that is a reimbursement grant. When DeKalb County has inmates that are foreign (alien) housed in the jail there is a strict formula that is used to reimburse the County based on the number of inmates and days incarcerated and the dollars are then sent to the Sheriff.

Forfeits - 5031

These dollars are drug related forfeitures and only received when drug arrests involve forfeitures of property that is then sold usually at public auction.

DUI Fines – 5045

These are driving while intoxicated fines that are collected and come directly from the court. These monies must be used for enforcement of DUI laws.

Narcotics Task Force – 5046

This money is reimbursement for participating in the Narcotics Task Force.

5501 – Interest

This account contains interest earnings on money that is invested by the Treasurer's office for the Law Enforcement fund/department during the fiscal year.

5701- Donations

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
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Citizen donations are placed in this account. This is also money from a book that the Sheriff places in this account from a book that was co-authored by him and another person.

3006 - Sheriff's Merit Commission

4502 – Administrative Fees

These monies are processing fees for new applicants to help defray the costs of testing and materials.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3000	Sheriff	
3007	Sheriff (2610)	General (1111)

4005- Federal Operating Grant – Public Safety

These dollars are FEMA Emergency Grant dollars that can be applied for if there is an emergency situation in the County due to snow, flood, or other natural disasters that are covered.

4152 - State – Sheriff’s Schooling

Correction officers are required to attend State of Illinois required schooling. The State of Illinois then reimburses the County for half of the costs of tuition, meals and mileage costs for each officer. The average amount received by the County is \$1,100 per officer.

4501 – Office Fees

This account is revenues that are received by the Sheriff’s Office for Civil Process serving of papers for divorce, small claims, eviction etc. This account also includes fees for copies of accident reports, the proceeds from Sheriff’s Sales and serving of subpoenas. The fees that are charged are based on the latest fee study that was done by DeKalb County in 2000, and range from \$35.00 to \$350.00 depending on the service. These dollars are deposited weekly.

4538 – Contract Policing

The Sheriff provides police service on a contract basis with the Town of Shabbona. This contract is generated by the Sheriff’s office and is signed by both parties. The County receives the revenues on a quarterly basis.

4539 – Tower Rental

The Sheriff receives money each year from Tower Rental by Verizon Cellular for placing three antennas on the U.S. Cellular tower that replaced the County tower during 2007. U.S. Cellular donated the tower to the County. These revenues are received once a year in January of the fiscal year. This is a twenty- year contract with a beginning date of 02-01-1992.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

Sheriff - Continued

4545 – Police Partnerships

The Sheriff has on-going contracts with Kishwaukee College and Kishwaukee Hospital for contracted police services. This account will be the depository for all funds that are collected for these partnerships. The College pays quarterly and the Hospital pays monthly on the contracts.

4613 – Special Event Salary Reimbursement

The Sheriff contracts to various organizations in the County to provide special event policing. This account will include reimbursements for events such as the Sandwich Fair, the Antiques Fair etc. The entities pay 100% of the salaries and benefits of officers that work these events. The organizations are billed when the event is completed.

5030 – Forfeiture – DUI

These monies are dollars that are received from forfeiture items that are seized when an officer makes a DUI or drug arrest that the statute allows them to take the property. These items are then usually sold at a County sale of no longer used property.

5626 – Workmen’s Compensation Salary Reimbursement

These are monies that are received by the Sheriff’s Department from the County’s workers compensation self-insured plan for wages that have been paid to department employees that have a workers compensation claim.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3100	State's Attorney	
3101	Drug Prosecution (2740)	3802

5031 - Forfeits

These are monies that are received by the DeKalb County State's Attorney's office from the Illinois State Police. These monies are generated by the seizure of property that is taken in a felony drug related arrest. The statute authority of this seizure is ILCS 720 570. The property is sold and a percentage of the monies are sent to the County. These monies are to be used for enforcement of laws related to controlled substances and cannot be used to supplant previously available funding for drug programs.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3100	State's Attorney	
3102	State's Attorney (2710)	General (1111)

4105 – State Grant – Operating Public Safety

The State's Attorneys' office receives money from the State of Illinois as partial salary reimbursement for the State's Attorney and for two of the assistant State's Attorneys. These reimbursements are set by an act of the State Legislature, which is directed by the State of Illinois Compensation Review Board. The Treasurer's office completes vouchers for and receives the funds on a monthly basis. These State salary reimbursements are paid if the State has the funds available to pay. If they do not have the funds the County does not receive the monies.

4108 – Victim Witness Grant

These dollars are reimbursement salary dollars for an investigator working with victim witness individuals. This grant is salary only no benefits and is paid on a quarterly basis from the State of Illinois.

4232 – State Aid-IV Program

The State's Attorney receives money from State Aid – IV Program, which covers the Child Support Recovery Program. This is a reimbursement for an assistant state's attorney salary, the receptionist salary and supply costs. This grant is also done by contract that is generated by the State. There are monthly and quarterly reports filed but they are for documentation only. The monies are released from the State on a quarterly basis based on the contract amount.

4501 – Office Fees

The State's Attorney office receives \$10.00 for every case that is prosecuted by this office each month and the money is deposited each month when the Circuit Clerk distributes the money.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

States Attorney – Continued

4520-4520 - SA Records Automation Fee

This fee is under PA 97-673 effective 6/1/2012 55ILCA5/4-2002(a) and 5/4-2002.1(c) and states the State's Attorney shall be entitled to a \$2.00 fee to be paid by a defendant on a judgment of guilty of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense to discharge the expenses of the State's Attorney's office for establishing and maintaining automated record keeping systems.

4543 – Choices Diversion Program

This revenue is \$2.00 fine to be paid by a defendant on a judgment of guilty or a grant of supervision for a violation of any felony, misdemeanor, or petty offense to discharge the expenses of the State's Attorney's office for establishing and maintaining automated record keeping systems. It is remitted monthly to the State's Attorney's Office designated for these expenses.

5501 – Interest

This account contains interest earnings on money that is invested by the Treasurer's office for the State's Attorney fund/department during the fiscal year.

These monies include revenues from the State's Attorney that are not accounted for in individual line items. The monies are paid at the time of the transaction.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3200	Treasurer	
3203	Tax Sale Automation (5370)	1227

4513 – Computer Filing Fee

The monies in this account are generated pursuant to 35 ILCS 220/21-245 of the Illinois State Statute. This automation fee of not more than \$10.00 per parcel may be assessed to the purchase of property for delinquent taxes. The fee shall be paid at the time of purchase. The Treasurer shall retain these funds and the County Board shall make expenditures from the fund to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research development and personnel. The majority of funds are collected during mid September and the end of the year.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the tax sale automation fund/department during the fiscal year.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3200	Treasurer	
3202	Treasurer (1910)	General (1111)

4501 – Office Fees

The monies in this account are fees that are charged for copies of documents from the Treasurer’s office. Mortgage companies are charged \$3.00 each for duplicate copies of tax bills. The Treasurer’s office also occasionally sells a complete computerized tax file. Twice per year the 911 Board pays the Treasurer’s office for doing accounting services for the Board. The total of this amount is \$8,000.00 per year. The document copies fee is deposited daily.

4554 – E 911-Contract

This revenue is received by the Treasurer as an annual payment for doing the accounting/fiscal services for the E 911 Board.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office during the fiscal year. Interest is received monthly.

5503 – Interest Government

This account consists of interest dollars that are earned on monies that are invested by the Treasurer’s office for the Government Fund during the fiscal year. Two different transfers should be done each year to move money from this fund to the General fund.

- #1 In very late December, move all interest money received (not accrued) during the time period of January 1st through this December 31st. This needs to be done early so that there are no outstanding checks or deposits-in-transit at December 31st.
- #2 In January move any received and/or accrued interest that relates to the time period from Transfer #1 up to and including December 31st. This should be done prior to running Trial Balances for the annual audit.

Actual Amounts for Each Revenue are Shown in the “Trend Data” Section by Sequence Number

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

NOTES**

It is important that Government interest deposits be posted each month before the end of the month. This is especially important prior to Transfer #1 from above in December.

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**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
ACCOUNT DESCRIPTIONS**

<u>Sequence</u>	<u>Cost Center</u>	<u>Fund</u>
3300	Veteran's Assistance Committee	
3301	Veteran's Assistance (4610)	1246

3011 – Property Taxes

These are funds generated for this fund/department by the DeKalb County Tax Levy each year. The majority of these funds are received in June/July and September/October of each year.

5501 - Interest

This account consists of interest dollars that are earned on monies that are invested by the Treasurer's office during the fiscal year for the Veterans' Assistance Committee.

5531 – Copying Services

The Veterans Commission prints a newsletter that is distributed to veterans. The Commission is reimbursed the dollars for the printing costs and the money is deposited into this account.

Actual Amounts for Each Revenue are Shown in the "Trend Data" Section by Sequence Number

Reviewed Each June by Finance Office

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TREND

DATA

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1100	ASSESSMENTS								
1101	General Revenues								
	1111	1410	4103	State Grant (Salary)	12	37,232	36,184	40,380	
	1111	1410	5731	Assessment Data			1,349	488	
	1111	1410	5899	Miscellaneous		3,903	225	34	
	Sub-Total						<u>\$41,135</u>	<u>\$37,758</u>	<u>\$40,902</u>
1100	Total Assessments Cost Center						<u>\$41,135</u>	<u>\$37,758</u>	<u>\$40,902</u>
1200	CIRCUIT CLERK								
1201	Child Support								
	1224	5350	4101	State Grant	1	12,815	13,208	18,516	
	1224	5350	4801	Financial Services	12	18,265	17,628	15,660	
	1224	5350	5501	Interest	12	712	28	53	
	Sub-Total						<u>\$31,792</u>	<u>\$30,864</u>	<u>\$34,229</u>
1202	General Revenues								
	1111	2310	4501	Office Fees	12	448,398	610,946	587,997	
	1111	2310	5011	Criminal Fines	12	346,445	262,678	245,494	
	1111	2310	5021	Traffic Fines	12	423,673	392,237	360,408	
	1111	2310	5025	County Fees	12	737,616	672,646	601,953	
	1111	2310	5041	Drug Fines		29,038	9,064	11,820	
	1111	2310	5501	Interest	12	14,702	2,339	816	
	Sub-Total						<u>\$1,999,872</u>	<u>\$1,949,910</u>	<u>\$1,808,488</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
1203	Court Automation							
	1223	5340	4513	Computer Filing Fee	12	112,727	278,635	205,457
	1223	5340	4530	Supervision Driver Scho.	12	13,546	13,976	9,355
	1223	5340	5813	Reimbursements	12	0	0	0
	2065	5340	5501	Interest	12	2,795	3,514	1,873
	Sub-Total					<u>\$129,068</u>	<u>\$296,125</u>	<u>\$216,685</u>
1204	Document Storage							
	1226	5360	4518	Costs from Fines	12	108,181	237,033	202,064
	1226	5360	5501	Interest	12	1,987	465	986
	Sub-Total					<u>\$110,168</u>	<u>\$237,498</u>	<u>\$203,050</u>
1205	Electronic Citation							
	1219	5390	4502	Administrative Fees		0	0	16,353
	1219	5390	5501	Interest				8
	Sub-Total					<u>0</u>	<u>0</u>	<u>\$16,361</u>
1206	Operations and Administration							
	1221	5390	4502	Administrative Fee		0	28,325	\$40,454
	1221	5390	5501	Interest			18	\$155
	Sub Total					<u>\$0</u>	<u>\$28,343</u>	<u>\$40,609</u>
1200	Total Circuit Clerk Cost Center					\$2,270,900	\$2,542,740	\$2,319,422

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
1300	COMMUNITY MENTAL HEALTH							
1310	Office							
	1242	3710	3011	Property Taxes		1,680,305	2,189,918	2,276,106
	1242	3710	5501	Interest		35,480	15,987	7,046
	1242	3710	5522	Building Rent		0	3	1
	Sub-Total					<u>\$1,715,785</u>	<u>\$2,205,908</u>	<u>\$2,283,153</u>
1300	Total Community Mental Health Cost Center					<u>\$1,715,785</u>	<u>\$2,205,908</u>	<u>\$2,283,153</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1400	COMMUNITY ACTION								
1401	Office								
	1243	4410	4011	Federal Grant	12	193,258	190,509	235,923	
	1243	4410	4012	Federal Grant - FEMA	1	6,483	21,124	10,854	
	1243	4410	4017	ARRA CSBG Grant	1	0	181,667	0	
	1243	4410	4018	ARRA HPRP Grant	1	0	134,855	0	
	1243	4410	4101	State Grant	6	42,205	14,480	33,313	
	1243	4410	4401	Local Grant	1	4,057	370	415	
	1243	4410	5501	Interest	12	113	15	13	
	1243	4410	5701	Donations		1,232	0	10,000	
	1243	4410	5935	Cont. Fr. Senior Services	1	6,000	7,000	7,000	
	Sub-Total						<u>\$253,348</u>	<u>\$550,020</u>	<u>\$297,518</u>
1402	Revolving Loan								
	1244	4420	4017	ARRA CSBG Grant	1	0	32223	0	
	1244	4420	5501	Interest	12	36	1	4	
	1244	4420	5507	Interest Loans	12	140	327	1,007	
	1244	4420	5553	ARRA Loan Repay	12	0	1188	4,175	
	Sub-Total						<u>\$176</u>	<u>\$33,739</u>	<u>\$5,186</u>
1403	Senior Services								
	1245	4510	3011	Property Tax		383,696	517,728	446,318	
	1245	4510	5501	Interest	12	4,838	2209	117	
	Sub-Total						<u>\$388,534</u>	<u>\$519,937</u>	<u>\$446,435</u>
1400	Total Community Services Cost Center						<u><u>\$642,058</u></u>	<u><u>\$1,103,696</u></u>	<u><u>\$749,139</u></u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1500	Coroner & ESDA & Local Emergency Planning Comm.								
1501	Office								
	1111	2410	3561	Cremation Licenses	12	2,780	9,050	20,250	
	1111	2410	4501	Office Fees	12	664	120	613	
	1111	2410	4105	State Grant-Operating	4	0	0	4,625	
	1111	2410	5701	Donations				3,031	
	Sub-Total						<u>\$3,444</u>	<u>\$9,170</u>	<u>\$28,519</u>
1502	Emergency Services (ESDA)								
	1111	2510	4005	Federal Grant -Operating	4	21,682	32,245	36,456	
	1111	2510	4005	Federal Grant - Capital	4	51,913	0	0	
	1111	2510	4008	TICP Grant - Federal			2,185	0	
	1111	2510	4101	State Grant	1	4,090	3,791	0	
	1111	2510	5899	Miscellaneous			0		
	Sub-Total						<u>\$77,685</u>	<u>\$38,221</u>	<u>\$36,456</u>
1503	Local Emergency Plan Commission								
	1111	2540	4105	State Grant Operating P.S.		0	25,726	36,220	
	Sub-Total						<u>\$77,685</u>	<u>\$25,726</u>	<u>\$36,220</u>
1500	Total Coroner & ESDA Cost Center						<u>\$81,129</u>	<u>\$73,117</u>	<u>\$101,195</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1700 COUNTY CLERK AND RECORDER									
1701	Office								
	1111	1510	3511	Liquor Licenses		2,125	3,025	6,000	
	1111	1510	3512	Marriage Licenses		10,678	17,265	17,880	
	1111	1510	3513	Raffle Permits		35	40	60	
	1111	1510	3514	Civil Union License				270	
	1111	1510	3523	Landfill Licenses		50	50	200	
	1111	1510	4501	Office Fees	12	27,885	52,688	34,469	
	1111	1510	4511	Passport Fees	12	33,480	11,350	15,775	
	1111	1510	4512	Revenue Stamps - Cty	12	402,606	140,210	167,852	
	1111	1510	4516	Recordings	12	462,669	260,284	386,847	
	1111	1510	5531	Copying Service		49,025	45,700	43,892	
	1111	1510	5899	Miscellaneous		0	0	21	
	Sub-Total						<u>\$988,553</u>	<u>\$530,612</u>	<u>\$673,266</u>
1702	Elections								
	1111	1530	4103	Salary Reimbursements		18,500	7,200	11,291	
	1111	1530	4004	Federal Capital Grant			25,875	0	
	1111	1530	4046	State Early Voting Grant			4,099	0	
	1111	1530	4301	Salary Reimbursements			16,336	0	
	1111	1530	5531	Copying Services		1,448	1,187	176	
	1111	1530	5899	Miscellaneous				280	
	Sub-Total						<u>\$19,948</u>	<u>\$54,697</u>	<u>\$11,747</u>

**DEKALB COUNTY GOVERNMENT
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SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1703	Micrographics								
	1214	5520	4004	Federal Grant		0	0	0	
	1214	5520	4103	State Grant		0	0	16,282	
	1214	5520	4509	Micro Document Copies	1	37,087	20,055	17,813	
	1214	5520	4510	Micro Film Contracts	0	36,581	37,303	38,024	
	1214	5520	4514	Cty Clerk Computer Fee	12	13,369	21,077	20,136	
	1214	5520	4515	Recorder Computer Fee	12	106,886	69,574	70,714	
	1214	5520	5036	Land Records Fee		0	0	45,681	
	1214	5520	5501	Interest	12	3,278	318	37	
	1214	5520	5633	Settlements				28,231	
	1214	5520	5899	Miscellaneous		5,485	0	0	
	Sub-Total						<u>\$202,686</u>	<u>\$148,327</u>	<u>\$236,918</u>
1700	Total County Clerk & Recorder Cost Center						<u>\$1,211,187</u>	<u>\$733,636</u>	<u>\$921,931</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1800	COURT SERVICES GROUP								
1801	Office								
	1111	2910	4005	Federal Grant - Operatin	4	27,173	0	0	
	1111	2910	4105	State Grant - Operating	12	137,150	143,252	240,579	
	1111	2910	4156	Juven Placement Reim.		0	35,510	0	
	1111	2910	4231	State Aid	1	4,655	4,976	0	
	1111	2910	4540	Leads Connection		0	3,000	3,000	
	1111	2910	4561	Drug Testing		0	5,910	7,715	
	1111	2910	4601	Private Pay - Child Care		0	12,284	240	
	1111	2910	5053	Interstate Transfer		0	0	995	
	1111	2910	5065	Victim Panel Fees		0	13,320	30,231	
	1111	2910	5953	Cont. Fr. Probation Serv.		0	9,000	5,000	
	1111	2910	5899	Miscellaneous		1,000	0	0	
	Sub-Total						<u>\$169,978</u>	<u>\$227,252</u>	<u>\$287,760</u>
1802	Probation								
	1225	2930	4005	Federal Grant - Operat.		11,298	0	179	
	1225	2930	4021	Entitlement Payments		0	0	0	
	1225	2930	4141	Juvenile Justice				1,008	
	1225	2930	4401	Local Agencies			2,625	0	
	1225	2930	4527	Electronic Monitoring	12	36,433	0	0	
	1225	2930	4535	Probation Fee-Adults	12	176,234	61,866	95,881	
	1225	2930	4536	Probations Fee-Juvenile:	12	3,794	1,672	8,256	
	1225	2930	4540	Leads Connection		2,000	0		
	1225	2930	4561	Drug Testing	12	6,080	0		

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
Probation Continued								
	1225	2930	4573	Juvenile Safe House			720	6,948
	1225	2930	4613	Spec. Event Salary Reim		2,210	0	0
	1225	2930	5027	Probation Operations Fee				51,352
	1225	2930	5035	DNA Testing			0	0
	1225	2930	5064	Victim Witness Fines		18,157	0	1,954
	1225	2930	5501	Interest	12	11,044	5,258	883
	1225	2930	5702	Donation		1,000	0	0
	1225	2930	5899	Miscellaneous				113
Sub-Total						\$268,250	\$72,141	\$166,574
1800	Total Court Services Cost Center					\$438,228	\$299,393	\$454,334

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
1900	FACILITIES MANAGEMENT								
1901	Office								
	2603	4810	4701	PBC - Building Mtnce.	1	1,112,000	0	0	
	2603	4810	5531	Copying Services	12	1,200	1,200	1,100	
	2603	4810	5541	Sale of Stock Paper	12	11,290	12,478	10,022	
	2603	4810	5542	Sale of In House Copies	12	25,942	25,333	31,317	
	2603	4810	5543	In House Printing	12	31,615	42,887	33,358	
	2603	4810	5626	Work Comp Salary		0	14,069	14,538	
	2603	4810	5899	Miscellaneous		536	100	0	
	Sub-Total						<u>\$1,182,583</u>	<u>\$96,067</u>	<u>\$90,335</u>
Totals for 2000 include Central Plant and Reimbursable Services									
Totals for 2005 and after are Central Plant only.									
Reimbursable Services department was incorporated into Central Plant.									
Central Plant name change to Facilities Management with 2006 budget.									
Facilities Management merged with General Fund in 2008 Fiscal Year									
1902	Community Outreach Building								
	1111	4910	5522	Building Rentals		0	113,000	85,000	
	1111	4910	5899	Miscellaneous				0	
	Sub -Total						<u>\$0</u>	<u>\$113,000</u>	<u>\$85,000</u>
1903									
1900	Total Facilities Management Cost Center						<u>\$1,182,583</u>	<u>\$209,067</u>	<u>\$175,335</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2000 FINANCE GROUP									
2001	Asset Replacement								
	1476	5530	4471	City of Sycamore		0	0	10,210	
	1476	5530	4520	SA Records Autom. Fee		0	0	8,735	
	1476	5530	4539	Tower Rental	1	0	18,000	22,000	
	1476	5530	5047	Vehicle Acquisition Fee		0	17,035	12,960	
	1476	5530	5501	Interest			19,145	9,913	
	1476	5530	5511	Sale of Property			0	0	
	1470	5530	5701	Donations		0	0	275,000	
	1476	5530	5899	Miscellaneous		0	16,000	0	
	1476	5530	5901	Cont. Fr. General Fund	1	0	720,500	572,700	
	1476	5530	5905	Cont. Fr. Veterans Comr	1	0	3,000	4,000	
	1476	5530	5921	Cont. Fr. Highway	1			5,000	
	1476	5530	5931	Cont. Fr Health	1	0	44,000	20,000	
	1476	5530	5932	Cont. Fr Mental Health	1	0	1,000	1,000	
	1476	5530	5933	Cont. Fr. Community Ser	1	0	3,000	3,000	
	1476	5530	5937	Cont. Fr. Special Project	1	0	10,000	0	
	1476	5530	5941	Cont. Fr. Nursing Home	1	0	60,000	60,000	
	1476	5530	5953	Cont. Fr. Probation	1			13,000	
	Sub-Total						0	\$911,680	\$1,017,518
2002	Broadband Grant								
	1479	5560	4007	Federal Grant-Infrastructure	12	0	285,577	622,395	
	1479	5560	4140	State Grant- Infrastructure	12	0	55,082	0	
	1479	5560	4641	Participation Fees		0	0	33,167	
	1479	5560	5501	Interest	12	0	33	48	
	1479	5560	5742	Cont. Fr. Northern IL Univ.	1	0	0	0	
	1479	5560	5937	Cont. Fr. Special Projects		0	75,000	0	
	Sub-Total						\$0	\$415,692	\$655,610

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2003	Build America Bonds							
	1501	5710	4009	Federal interest Rebate	1	0	0	102,091
	1501	5710	4451	City of DeKalb Sales Tax	4	0	837,363	767,488
	1501	5710	5501	Interest	12	0	192	1,093
	1501	5710	5730	Sale of Bonds	1	0	10,030,000	0
	Sub-Total						<u>\$10,867,555</u>	<u>\$870,672</u>
2004	County Farm Land							
	1472	5270	4451	City of Dekalb		35,260	0	0
	1472	5270	5501	Interest		19,013	6,845	1,045
	1472	5270	5511	Sale of Property		0	0	0
	Sub Total					<u>\$54,273</u>	<u>\$6,845</u>	<u>\$1,045</u>
2005	Courthouse Expansion							
	1481	5580	5501	Interest		\$0	2,105	81
	1481	5580	5961	Cont. Fr Bld America Boi	1	\$0	8,642,374	0
	1481	5580	5962	Cont. Fr Rec. Zone Bonc	1	\$0	5,857,625	0
	Sub-Total					<u>\$0</u>	<u>\$14,502,104</u>	<u>\$81</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2006	Date Fiber Optic Network								
	1478	5570	4641	Participation Fees		0	0	274,162	
	1478	5570	4642	Connection Fees		0	0	9,333	
	1478	5570	4644	Subscriber Fees		0	0	9,236	
	1478	5570	4545	Royalty Fees		0	0	5,253	
	1478	5570	4647	Dark Fiber License		0	0	99,135	
	1478	5570	5501	Interest	1	0	0	211	
	1478	5570	5937	Cont. from Special Proj.	1	0	0	50,000	
	1478	5570	5979	Cont. from Broadband	1	0	0	64,808	
	Sub-Total						0	0	\$512,138
2007	Employee Health & Life Insurance								
	2601	5250	4801	Financial Services	12	463	208	691	
	2601	5250	4901	Employees Med. Premiu	12	868,926	1,120,905	1,313,795	
	2601	5250	4902	Non-Employ. Med. Prem	12	176,603	117,929	196,635	
	2601	5250	4903	Employer - Medical Pren	26	2,532,960	3,486,579	4,245,535	
	2601	5250	4904	Employer - Life Premium	12	60,511	77,709	70,440	
	2601	5250	5501	Interest	12	6,312	4,717	2,750	
	2601	5250	5711	Insurance Claims		151	0	0	
	2601	5250	5811	Refunds		0	2,558	0	
	Sub-Total						\$3,645,931	\$4,810,605	\$5,829,846
2008	FEMA Grant - Evergreen Village								
	1488	5595	4012	Federal Grant		0	0	16,229	
	1488	5595	4140	State Grant		0	0	30,315	
	1488	5595	5501	Interest		0	0	81	
							0	0	\$46,625
2009	Finance								
	1111	1210	5978	Cont. from Data Fiber Network		0	0	10,000	
	Sub-Total						0	0	\$10,000

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2010	FEMA Grant - Montoya Project							
	1490	5598	4012	Federal Grant		0	0	\$154,510
	1490	5598	5501	Interest		0	0	\$2
						0	0	\$154,512
2010	History Room							
	3774	6530	5501	Interest		0	232	70
	3774	6530	5701	Donations		0	4,341	3,326
	3774	6530	5901	Cont. Fr. General Fund	1	5,000	14,000	12,000
Sub-Total History Room						\$5,000	\$48,017	\$15,396
2011	Jail Expansion							
	1485	5990	5501	Interest		\$0	53	243
	1485	5990	5961	Fr. Recovery Zone Bonds		\$0	400,000	0
Sub-Total						\$0	\$400,053	\$243
2012	Non-Departmental Services							
	1111	1290	3011	Property Tax		3,833,909	7,525,634	10,974,305
	1111	1290	3012	Int on Current Prop. Tax		17,696	2,685	743
	1111	1290	3013	Penalty on Curr Prop Tax		174,889	383,988	289,612
	1111	1290	3014	Property Tax FICA/IMRF		0	1,991,016	99,341
	1111	1290	3031	Mobile Home Tax		2,823	0	8,599
	1111	1290	3041	Tax Increment Fin. Surplus		0	29,488	286,819
	1111	1290	3311	State Income Taxes	12	1,230,437	1,184,365	1,515,815
	1111	1290	3321	Sales Tax (\$ 0.01)	12	381,663	289,622	341,736
	1111	1290	3322	Sales Tax (\$0.0025)	12	4,073,725	4,179,209	4,318,888
	1111	1290	3324	Local Use Tax	12	186,045	203,329	201,126
	1111	1290	3327	Games Tax		1,289	1,098	1,313
	1111	1290	3331	Replacement Tax	8	526,173	0	593,226

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
Non-Departmental Services Continued									
	1111	1290	3341	Inheritance Tax		35,098	327,979	0	
	1111	1290	3524	Franchise Fee	4	22,214	47,700	52,078	
	1111	1290	4010	5311 Vac Grant	4	311,060	360,456	931,416	
	1111	1290	4103	State Operating Grant		0	15,000	0	
	1111	1290	5511	Sale of Property	1	1,627	0	0	
	1111	1290	5521	Land Rentals	2	1,658	1,658	1,658	
	1111	1290	5522	Building Rental		0	3,000	3,000	
	1111	1290	5633	Settlements		0	0	659	
	1111	1290	5602	Telephone		0	38,000	37,500	
	1111	1290	5711	Unclaimed Fees		2,535	0	11,924	
	1111	1290	5813	Reimbursements		0	16,361	40,915	
	1111	1290	5899	Miscellaneous		198	5,050	196	
	1111	1290	5911	Cont. Fr. Retirement	1	20,000	0	0	
	1111	1290	5939	Cont. Fr. Opportunity	1	0	0	10,000	
	1111	1290	5941	Cont. Fr. Nursing Home	1	42,000	42,000	42,000	
	1111	1290	5976	Cont. Fr. Building Fund	1	0	1,668,388	0	
	Sub-Total						<u>\$10,865,039</u>	<u>\$19,122,453</u>	<u>\$19,762,869</u>
2013	Opportunity Fund								
	1475	5288	4451	Sales Tax - DeKalb City	4	1,131,829	0	319,685	
	1475	5288	5501	Interest		44,663	32,320	10,432	
	1475	5288	5811	Refunds		0	0	5,000	
	1475	5288	5927	Cont. Fr. Land Acquisitio	1	0	2,199	0	
	Sub-Total						<u>\$1,176,492</u>	<u>\$34,519</u>	<u>\$335,117</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2014	PBC Lease								
	1213	5210	3011	Property Taxes		1,804,327	677,943	749,711	
	1213	5210	4451	City of DeKalb		125,710	132,062	100,415	
	1213	5210	5501	Interest	1	0	3,038	551	
	1213	5210	5521	Land Rentals	2	52,500	52,500	52,500	
	Sub-Total						<u>\$1,982,537</u>	<u>\$865,543</u>	<u>\$903,177</u>
2015	Recovery Zone Bonds								
	1505	5730	4009	Federal Interest Rebate				128,454	
	1505	5730	4451	City of DeKalb Sales Tax	4	\$0	242,604	225,678	
	1505	5730	5501	Interest	1	\$0	24	330	
	1505	5730	5730	Sale of Bonds	1	\$0	5,970,000	0	
	Sub-Total						<u>\$6,212,628</u>	<u>\$354,462</u>	
2016	Retirement								
	1211	5220	3011	Property Tax		378	0	0	
	1211	5220	4906	Rate Stabelization	26	79,706	6,445	0	
	1211	5220	5501	Interest		57,323	14,710	3,240	
	Sub Total						<u>\$137,407</u>	<u>\$21,155</u>	<u>\$3,240</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2017	Special Projects							
	1471	5240	4101	State Grant		72,476	0	0
	1471	5240	5045	DUI Fines		0	0	0
	1471	5240	5501	Interest		0	8,072	1,530
	1471	5240	5511	Sale of Property		0	0	0
	1471	5240	5651	Tax Incremental Finan.		0	0	0
	1471	5240	5701	Donations		0	23,438	4,000
	1471	5240	5732	Landfill Expansion		0	169,395	0
	1471	5240	5901	Cont. Fr. General Fund	1	100,000	100,000	0
Sub Total						<u>\$172,476</u>	<u>\$300,905</u>	<u>\$5,530</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2018				Tort & Liability Insurance					
	1212	5230	3011	Property Tax		516,150	915,899	1,041,478	
	1212	5230	4753	St. of Ill Soil Cleanup		0	0	4,200	
	1212	5230	4901	Ins. Coverage -Employees		952	942	833	
	1212	5230	4906	Rate Stabelization		0	33,972	64,566	
	1212	5230	5501	Interest	12	63,650	34,231	18,999	
	1212	5230	5622	Insurance Claims		0	3,066	2,202	
	1212	5230	5625	W. Comp Medical		0	704	0	
	1212	5230	5633	Settlements		11,900	5,689	1,686	
	1212	5230	5899	Miscellaneous		397	300	0	
	1212	5230	5901	Cont. Fr. General	1	23,000	23,000	23,000	
	1212	5230	5933	Cont. Fr. Comm. Service	1	2,000	3,000	2,500	
	1212	5230	5941	Cont. Fr. Nursing Home	1	31,800	33,532	39,740	
	Sub Total						\$655,864	\$1,054,335	\$1,199,204
2000	Total Finance Cost Center						\$19,020,647	\$59,846,976	\$31,475,905

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2100				FOREST PRESERVE				
2101				Forest Preserve - General Revenues				
	1251	4210	3011	Property Tax General		422,988	1,340,187	1,107,317
	1251	4210	3014	Prop. Tax FICA/IMRF		0	24,124	23,960
	1251	4210	3012	Int. on Property Tax		0	201	55
	1251	4210	3041	TIF Surplus		0	0	21,906
	1251	4210	3331	Replacement Tax	8	14,288	18,030	13,893
	1251	4210	4101	State Grant		50,719	0	0
	1251	4210	4631	Afton Wetland Bank			60,000	16,359
	1251	4210	4632	NREC		291,103	23,366	0
	1251	4210	5501	Interest		11,298	8,270	5,133
	1251	4210	5521	Land Rentals	2	14,063	15,937	19,606
	1251	4210	5522	Building Rentals		12,388	12,934	11,447
	1251	4210	5701	Donations		53,855	9,209	4,895
	1251	4210	5707	DeKalb Comm. Foundati	1	4,000	2,224	4,088
	1251	4210	5899	Miscellaneous		5,077	2,250	107
	1251	4210	5911	Cont. From FP Retirement				34,371
			Sub-Total			<u>\$879,779</u>	<u>\$1,555,498</u>	<u>\$1,263,137</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2102	Forest Preserve - F.P. Land Acquisition							
	1252	4250	5501	Interest		0	14,468	8,163
	1252	4250	5701	Donations		0	200	10,000
	1252	4250	5936	Cont. from: FP Gen.			800,000	555,000
	1252	4250	5937	Cont from Retirement				6634
	Sub Total					\$0	\$814,668	\$579,797
New Fund for 2008								
2103	Forest Preserve - F.P. Retirement							
	1253	4260	3011	Property Tax		0	100291	249,435
	1253	4260	5501	Interest		0	1,711	1,194
	Sub Total					\$0	\$102,002	\$250,629
New Fund in 2008								
2104	Forest Preserve - F.P. Tort & Liability							
	1254	4270	3011	Property Tax		0	15,188	99,922
	1254	4270	5501	Interest		0	426	652
	Sub Total					\$0	\$15,614	\$100,574
New Fund in 2008								
2100	Total Forest Preserve Cost Center					\$879,779	\$2,487,782	\$2,194,137

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2200	HIGHWAY GROUP							
2201	Aid to Bridges							
	1233	3530	3011	Property Tax		660,126	995,508	917,377
	1233	3530	4231	State Aid		0	165,283	15,181
	1233	3530	4422	Twns hips Construc.		94,870	51,887	134,237
	1233	3530	4442	Tw nship Spec Br. Const		134,627	59,819	18,159
	1233	3530	5501	Interest	12	26,802	10,175	7,129
	1233	3530	5633	Settlements				500,000
	1233	3530	5949	Cont. Fr. Township Bridge		0	0	154,990
	1233	3530	5899	Miscellaneous		0	2,908	0
	Sub-Total					<u>\$916,425</u>	<u>\$1,285,580</u>	<u>\$1,747,073</u>
2202	County Motor Fuel Tax							
	1234	3540	3351	Motor Fuel Tax	12	1,557,579	1,353,895	1,257,048
	1234	3540	4231	State Aid		0	462,641	462,641
	1234	3540	4401	Local Agencies		0	190,052	285,235
	1234	3540	5501	Interest	12	33,129	11,589	8,299
	1234	3540	5612	Materials		0	0	0
	Sub-Total					<u>\$1,590,708</u>	<u>\$2,018,177</u>	<u>\$2,013,223</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2203		Engineering						
	1232	3520	4231	State Aid		0	0	11,617
	1232	3520	4401	Local Access		0	0	2,904
	1232	3520	4423	Twnsips Engineering		31,941	38,004	22,071
	1232	3520	4433	Twmsp Motor Fuel Engin.		160,698	0	99
	1232	3520	5501	Interest	12	2,243	264	0
	1232	3520	5899	Miscellaneous		3,329	62,415	2,900
	1232	3520	5948	Cont. Fr. Township Mtr Fuel		0	59,810	75,200
	1232	3520	5923	Cont. Fr. Aid to Bridges		0	67,547	0
	1232	3520	5923	Cont. Fr. Matching		0	118,497	114,646
	1232	3520	5921	Cont. Fr. Highway		0	0	0
		Sub-Total				<u>\$198,211</u>	<u>\$346,537</u>	<u>\$229,437</u>
2204		Federal Highway Matching Tax						
	1235	3550	3011	Property Tax		767,405	796,357	793,478
	1235	3550	4231	State Aid		0	400,000	160,206
	1235	3550	4401	Local Agencies		0	19,898	0
	1235	3550	5501	Interest	12	22,153	10,148	7,598
	1235	3550	5949	Cont. Fr. Township Bridge				10,000
		Sub-Total				<u>\$789,558</u>	<u>\$1,226,403</u>	<u>\$971,282</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2205	Highway							
	1231	3510	3011	Property Taxes		1,534,810	2,189,915	1,834,755
	1231	3510	3540	Oversize Vehicle Permits		0	8,791	4,754
	1231	3510	4011	Federal Grant		0	0	21,590
	1231	3510	4231	State Aid		0	0	42,694
	1231	3510	5501	Interest	12	40,147	18,021	9,401
	1231	3510	5511	Sale of Property		0	79,800	3,650
	1231	3510	5537	Fuel Depot Maintenance	12	5,280	6,383	6,179
	1231	3510	5611	Fuel	12	158,221	239,190	302,921
	1231	3510	5612	Materials	12	122,204	39,058	19,182
	1231	3510	5626	Work Comp Salary		0	29,086	0
	1231	3510	5623	Local Agency Mainten.		0	5,478	1,500
	1231	3510	5637	Windfarm Revenues		0	4,500	0
	1234	3510	5701	Donations		0	0	0
	1231	3510	5899	Miscellaneous		8,938	60	0
	1231	3510	5924	Cont. Fr. Co Motor Fuel		275,000	350,000	330,314
2207	Township Bridge							
	3772	3570	4231	State Aid		0	165,283	164,990
	3772	3570	5501	Interest		0	41	4
Sub Total						\$0	\$165,324	\$164,994

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2206	Township Motor Fuel								
	3771	3560	3351	Motor Fuel Tax	12	1,167,819	1,022,650	969,165	
	3771	3560	4231	State Aid		0	266,345	208,302	
	3771	3560	5501	Interest	12	186,369	6,383	1,865	
	3771	3560	5922	Cont. Fr. Engineering				1677	
	Sub Total						<u>\$1,354,188</u>	<u>\$1,295,378</u>	<u>\$1,181,009</u>
2200	Total Highway Cost Center						\$6,993,690	\$9,307,681	#REF!
2300	INFORMATION MANAGEMENT GROUP								
2301	GIS Development								
	1228	5260	5501	Interest			3,640	1,222	
	1228	5260	5532	Sale of Tax Maps		17,133	8,484	6,019	
	1228	5260	5061	TIF Program		32,000	32,000	0	
	1228	5260	5899	Miscellaneous		392	0	0	
	Sub Total						<u>\$53,031</u>	<u>\$44,124</u>	<u>\$7,241</u>
2302	Information Management								
	1111	1310	4919	GIS Recording Fee	Daily	320,313	194,971	201,549	
	1111	1310	4553	Information & Tech Serv.				5,500	
	1111	1310	4554	E 911 Contract			25,000	25,000	
	1111	1310	5931	Cont. Fr. Health	1	5,000	5,500	5,000	
	1111	1310	5941	Cont. Fr. Nursing Home	1	20,000	40,000	40,000	
	1111	1310	5914	Cont. Fr. Micrographics		0	0	10,000	
	1111	1310	5918	Cont. Fr. Court Automation		0	0	5,000	
	1111	1310	5956	Cont. From GIS Development				15,000	
	Sub-Total						<u>\$354,388</u>	<u>\$265,471</u>	<u>\$307,049</u>
2300	Total Information Management Cost Center						\$407,419	\$309,595	\$314,290

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2400	JUDICIARY GROUP								
2401	Children's Waiting Room								
	3775	5380	5033	Children's Waiting Room	12	2,885	24,310	20,055	
	3775	5380	5501	Interest			105	8	
	3775	5380	5901	Cont. From General		0	0	14000	
	Sub-Total						<u>\$2,885</u>	<u>\$24,415</u>	<u>\$34,063</u>
2402	Drug Court								
	3776	5620	4005	Federal Drug Ct. Grant	12		83,363	0	
	3776	5620	4401	Local Agencies		0	2,480	1,673	
	3776	5620	5026	Drug Court Fee	12	0	159,965	112,273	
	3776	5620	5029	DUI Court Fee			314	0	
	3776	5620	4546	Mentor Court		0	0	1,000	
	3776	5620	4561	Drug Testing			0	23,109	
	3776	5620	5501	Interest			1,982	530	
	3776	5620	5701	Donations		0	100	0	
	3776	5620	5932	Cont. Fr Mental Health			12,172	18,298	
	3776	5620	5972	Cont. From Probation				36,000	
	Sub-Total						<u>\$0</u>	<u>\$260,376</u>	<u>\$192,883</u>

2402

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2403	Judiciary								
	1111	2210	4149	SVPCA Grant		0	0	5,406	
	1111	2210	4523	Parenting Class Sanction		0	0	50	
	1111	2210	5032	Court System Fee	12	59,303	67,165	60,378	
	1111	2210	5544	Prepaid Judicial Copies		0	1,705	2,606	
	1111	2210	5899	Miscellaneous		532	0	0	
	Sub-Total						\$59,835	\$68,870	\$68,440
2404	Jury Commission								
	Sub-Total						\$0	\$0	\$0
2405	Law Library								
	1222	5610	4551	Library Services	12	34,176	48,500	39,930	
	1222	5610	5501	Interest		0	1,248	176	
	Sub Total						\$34,176	\$49,748	\$40,106
2400	Total Judiciary Cost Center						\$96,896	\$403,409	\$335,492

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
2500				PLANNING AND ZONING					
2501		Office							
		1111	1710	3521	Building Permits	12	117,004	52,942	36,331
		1111	1710	3522	Temporary Sign Permits	2	420	360	360
		1111	1710	3527	Building Re-Inspections		875	275	50
		1111	1710	4003	Fed Operating Grant		0	0	52,082
		1111	1710	4461	Regional Planning Comm		6,500	7,000	7,000
		1111	1710	4521	Rezoning/Hearing Fees	12	12,843	7,467	6,310
		1111	1710	4522	Subdivision Review Fee		210	0	0
		1111	1710	5066	Code Violation Fine			500	2,700
		1111	1710	5531	Copying Services	12	350	1	1
		1111	1710	5534	Sale of Publication	12	347	3	12
		1111	1710	5899	Miscellaneous		3,150	271	250
				Sub-Total			<u>\$141,699</u>	<u>\$68,819</u>	<u>105,096</u>
2500				Total Planning and Zoning Cost Center			<u>\$141,699</u>	<u>\$68,819</u>	<u>\$105,096</u>
2600				PUBLIC DEFENDER					
2601		Office							
		1111	2810	4105	Salary Reimbursement	12	0	92,181	107,222
		1111	2810	4621	Client Reimbursement	12	31,885	16,790	3,337
		1111	2810	5638	Reimbursement for Testing		0	0	0
				Sub-Total			<u>\$31,885</u>	<u>\$108,971</u>	<u>\$110,559</u>
2600				Total Public Defender Cost Center			<u>\$31,885</u>	<u>\$108,971</u>	<u>\$110,559</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2700	PUBLIC HEALTH							
2701	Office							
	1241	3610	3011	Property Taxes		356,070	492,863	421,579
	1241	3610	3531	Animal Control Licenses	1	140,712	198,314	246,294
	1241	3610	3541	Septic Permits & License	12	33,130	17,350	17,755
	1241	3610	3542	Well Permits	12	11,400	2,700	5,225
	1241	3610	3543	Restaurant Permits	12	116,057	162,055	177,139
	1241	3610	3551	Septic Inspections	12	6,600	3,920	8,680
	1241	3610	3552	Well Inspections	12	8,786	5,604	14,690
	1241	3610	3553	Tanning booth Inspec.		2,250	5,838	3,575
	1241	3610	4013	FCM Match Federal Gra	4	142,543	230,097	281,610
	1241	3610	4035	Medicare - Home Nursin	12	1,995,000	1,909,828	14,317
	1241	3610	4109	Pub Hlth Emergency Respon		0	52,018	0
	1241	3610	4110	Planning Prepared Grant	4	144,878	147,060	136,884
	1241	3610	4111	Aids Grant	4	58,537	7,210	0
	1241	3610	4112	Basic Health Serv. Grant	4	126,361	145,453	145,453
	1241	3610	4113	Family Planning Grant		179,500	204,493	175,167
	1241	3610	4117	Vision & Hearing Grant	4	17,903	22,323	14,282
	1241	3610	4118	State Aid - W.I.C.	12	262,700	319,983	315,608
	1241	3610	4119	Case Management Gran	12	260,225	244,496	221,839

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
Public Health Continued								
	1241	3610	4120	Adolescent Health Grant	12	50,500	27,000	25,543
	1241	3610	4125	HIV Case Management	12	50,844	85,235	113,786
	1241	3610	4127	Tobacco Grant	4	30,671	29,264	50,099
	1241	3610	4129	Vector Prevention Grant	1	1,120	2,000	20,914
	1241	3610	4130	We Choose Health		0	0	110,386
	1241	3610	4131	Risk Based Initiative		0	0	15,270
	1241	3610	4158	In Person Counselor		0	0	42,311
	1241	3610	4211	State Aid - Home Nursir	6	40,668	24,183	0
	1241	3610	4212	State Aid - Family Planni	12	30,814	96,773	74,255
	1241	3610	4213	State Aid - Well Child	12	34,171	39,869	550
	1241	3610	4214	State Aid - Immunization	12	43,098	56,786	101,247
	1241	3610	4215	State Aid - Depression Screening		0	27,710	48,184
	1241	3610	4542	Vital Records		26,981	50,125	64,410
	1241	3610	4571	Blood Lead Testing		3,140	1,839	2,422
	1241	3610	4602	Private Pay - Family Planning		100,878	23,203	25,383
	1241	3610	4603	Private Pay - Home Nursing		250,000	302,510	0
	1241	3610	4604	Private Pay - Immunizations		97,023	79,290	66,040
	1241	3610	4605	Private Pay - TB		19,254	20,560	17,033
	1241	3610	4606	Private Pay - Well Child Clinic		2,360	525	0
	1241	3610	4607	Employee Wellness		32,631	14,239	14,365
	1241	3610	4608	School Physicals		19,833	4,510	0
	1241	3610	4609	Flu Shots		56,659	83,974	66,639

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
Public Health Continued									
	1241	3610	4610	First Impressions		7,730	9,069	0	
	1241	3610	5501	Interest		59,038	8,615	3,466	
	1241	3610	5511	Sale of Property		0	0	268,000	
	1241	3610	5522	Building Rental		0	600	15,714	
	1241	3610	5626	Work Comp Salary		0	3,136	0	
	1241	3610	5701	Donations		2,465	1,965	731	
	1241	3610	5851	Public Bldg. Comm.	1	157,000	0	0	
	1241	3610	5899	Miscellaneous		1,118	1,753	13,317	
	1241	3610	5901	Cont. Fr. General Fund	1	265,000	595,000	384,000	
	1241	3610	5916	Cont. Fr. Animal Control	1	23,000	0	0	
	1241	3610	5935	Cont. Fr. Senior Services	1	20,419	31,279	12,000	
	1241	3610	5958	Cont. Fr. Solid Waste	1	12,000	12,000	0	
	Sub-Total						<u>\$5,325,221</u>	<u>\$5,804,617</u>	<u>\$3,756,162</u>
2702	Solid Waste								
	1247	3650	4101	State Grant		0	0	2,000	
	1247	3650	4525	Tipping Fees		93,010	96,769	93,004	
	1247	3650	5501	Interest		450	532	27	
	1247	3650	5545	Recycling Proceeds				1,240	
	Sub-Total						<u>\$93,460</u>	<u>\$97,301</u>	<u>\$96,271</u>
2700	Total Public Health Cost Center						<u><u>\$5,418,681</u></u>	<u><u>\$5,901,918</u></u>	<u><u>\$3,852,433</u></u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
2900				REHAB AND NURSING				
2901				Rehab and Nursing				
	2501	3980	4031	Medicare-Part A	2,178,985	3,901,691	3,871,334	
	2501	3980	4032	Medicare-Part B	113,365	122,192	348,110	
	2501	3980	4038	Medicare Stmt (Cost Rpt)	5,456	24,685	36,864	
	2501	3980	4138	Medicare County Portion	0	0	1,068,874	
	2501	3980	4201	Illinois Public Aid	3,942,706	4,778,601	4,177,432	
	2501	3980	4421	Townships	226,406	179,863	149,247	
	2501	3980	4601	Private Pay	4,151,271	3,824,164	4,892,250	
	2501	3980	5501	Interest	270,831	85,684	27,113	
	2501	3980	5523	Cleaning Services	869	1,609	0	
	2501	3980	5601	Employee Meals	4,607	10,013	7,565	
	2501	3980	5626	Work Comp. Reim.	3,471	19,002	26,078	
	2501	3980	5701	Donations	66,794	45,341	37,604	
	2501	3980	5704	Donations - Fixed Assets	0	0	13,060	
	2501	3980	5710	SLF Donations	0	0	240,000	
	2501	3980	5714	Ice Cream Parlor Donations	0	594	0	
	2501	3980	5899	Miscellaneous	1,070	12,644	3,883	
				Sub-Total		\$10,965,831	\$13,006,083	\$14,899,414
2900				Total Rehab and Nursing Cost Center		\$10,965,831	\$13,006,083	\$14,899,414

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
3000	SHERIFF'S GROUP								
3001	Auxiliary/Radio Watch								
	1111	2630		No Revenues					
3002	Communication								
	1111	2670	4152	State Schooling		0	0	125	
	1111	2670	4531	Police Communications		70,600	122,206	130,829	
	1111	2670	4537	Communication Contracts		820,674	957,725	1,024,000	
	1111	2670	5899	Miscellaneous		0	0	99	
	Sub-Total					<u>\$891,274</u>	<u>\$1,079,931</u>	<u>\$1,155,053</u>	
3003	Corrections								
	1111	2680	4042	Social Security Incenti P	4	0	6,000	7,600	
	1111	2680	4152	State Sheriff Schooling		0	6,518	10,493	
	1111	2680	4527	Electronic Monitoring		0	43,955	46,562	
	1111	2680	4533	Work Release		22,878	12,511	6,805	
	1111	2680	4534	Prisoner Detention	12	0	0	540	
	1111	2680	5052	Arrestee Medical Cost	12	24,138	25,684	25,148	
	1111	2680	5061	Bond Fees	12	11,159	8,769	6,903	
	1111	2680	5533	Telecommunication Corr	12	45,570	14,376	18,432	
	1111	2680	5626	Work Comp Salary		0	0	0	
	1111	2680	5631	Prisoner Transportation	12	4,049	2,483	3,983	
	1111	2680	5632	Prisoner Medical		599	6,117	0	
	1111	2680	5932	Cont Fr. Mental Health			36,614	35,000	
	1111	2680	5957	Cont. Fr. Court Security			32,000	0	
	Sub-Total					<u>\$108,414</u>	<u>\$195,027</u>	<u>\$161,466</u>	

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
3004	Court Security							
	1229	2650	4532	Court Security Fees	12	370,433	408,446	303,978
	1229	2650	5501	Interest	1	0	3,800	0
	1229	2650	5901	Cont. from General	1	0	0	77,500
	Sub-Total					<u>\$370,433</u>	<u>\$412,246</u>	<u>\$381,478</u>
3005	Sheriff's Law Enforcement Projects							
	3803	2660	4153	SCAAP Grant		14,878	8,541	16,482
	3803	2660	4502	Administrative Fees		0	0	29,630
	3803	2660	5031	Forfeits		23,672	0	16,930
	3803	2660	5045	DUI Fines		29,244	24,057	55,321
	3803	2660	5046	Narcotics Task Force		1,994	8,828	48,868
	3803	2660	5501	Interest		0	1,766	1,310
	3803	2660	5701	Donations		1,695	3,498	7,750
	3803	2660	5702	DeKalb Community Foundation			6,652	222
	2660	2660	5899	Miscellaneous		0	0	
	Sub Total					<u>\$71,483</u>	<u>\$53,342</u>	<u>\$176,513</u>
3006	Sheriff's Merit Commission							
	1111	2620	4502	Administrative Fees		0	1,380	4,925
	Sub Total						<u>\$1,380</u>	<u>\$4,925</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013	
3007	Sheriff								
	1111	2610	4005	Federal Grant		0	0	0	
	1111	2610	4041	Cops III	1	2,057	0	0	
	1111	2610	4042	Social Security Incenti.Pi	4	1,600	0	0	
	1111	2610	4152	State Sheriff Schooling		11,299	13,641	188	
	1111	2610	4501	Office Fees		148,875	255,618	282,959	
	1111	2610	4538	Contract Policing	12	41,774	44,289	66,326	
	1111	2610	4539	Tower Rental	1	26,450	30,417	36,780	
	1111	2610	4545	Police Partnerships	12	252,338	429,598	499,763	
	1111	2610	4613	Spec. Event Salary Reirr	6	59,697	32,300	54,946	
	1111	2610	5030	Forfeiture DUI		23,725	0	0	
	1111	2610	5626	Work Comp Salary		0	74,916	0	
	1111	2610	5899	Miscellaneous		20,211		0	
				Sub-Total		\$588,026	\$880,779	\$940,962	
3000	Total Sheriff's Cost Center						\$2,029,630	\$2,622,705	\$2,820,397

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
3100	STATE'S ATTORNEY							
3101	Drug Prosecution Program							
	3802	2740	5031	Forfeits		3,506	2,148	1,600
	3802	2740	5501	Interest		0	36	15
	Sub Total					<u>\$3,506</u>	<u>\$2,184</u>	<u>\$1,615</u>
3102	Office							
	1111	2710	4003	Federal Grant -Opera.	12	126,918	0	0
	1111	2710	4105	State Grant		0	170,039	172,677
	1111	2710	4108	Victim Witness Grant	2	25,360	24,500	22,275
	1111	2710	4232	State Aid -IV Program	12	96,509	68,817	82,427
	1111	2710	4301	Salary Reimbursement		155,036	0	0
	1111	2710	4501	Office Fees	12	110,299	103,079	75,343
	1111	2710	4520	SA Records Automation		0	0	0
	1111	2710	4543	Choices Diversion Program		0	0	9,385
	1111	2710	5899	Miscellaneous		0	406	1,134
	Sub-Total					<u>\$514,122</u>	<u>\$366,841</u>	<u>\$363,241</u>
3100	Total State's Attorney Cost Center					<u>\$517,628</u>	<u>\$369,025</u>	<u>\$364,856</u>

**DEKALB COUNTY GOVERNMENT
REVENUE MANUAL
TREND DATA**

SEQUENCE NUMBER	FUND	DEPT	ACCOUNT	TITLE	Normal Annual Deposits	Audited Actual 2005	Audited Actual 2010	Audited Actual 2013
3200	TREASURER							
3201	Tax Sale Automation							
	1227	5370	4513	Computer Filing Fee		3,960	14,710	26,494
	1227	5370	5501	Interest		0	491	294
	Sub Total					<u>\$3,960</u>	<u>\$15,201</u>	<u>\$26,788</u>
3202	Office							
	1111	1910	4501	Office Fees	12	37,288	46,100	15,026
	1111	1910	4554	E911 Contract		0	0	8,500
	1111	1910	5501	Interest	12	157,328	50,657	20,243
	1111	1910	5502	Interest Working Cash		4,907	0	0
	1111	1910	5503	Interest Government		19,370	3,194	0
	1111	1910	5952	Cont Fr.Government		0	0	1,007
	Sub-Total					<u>\$218,893</u>	<u>\$99,951</u>	<u>\$44,776</u>
3200	Total Treasurer Cost Center					<u>\$222,853</u>	<u>\$115,152</u>	<u>\$71,564</u>
3300	VETERAN'S ASSISTANCE COMMISSION							
3301	1246	4610	3011	Property Taxes			633,540	550,467
	1246	4610	5501	Interest			1,550	653
	1246	4610	5531	Copying Services			1,608	491
	1246	4610	5701	Donations			0	435
	Commission was not in existence during 2000 or 2005 First year for this department was 2006							
	Sub-Total					<u>\$0</u>	<u>\$636,698</u>	<u>\$552,046</u>
3300	Total Veteran's Assistance Commission Cost Center					<u>\$0</u>	<u>\$636,698</u>	<u>\$552,046</u>