

# DeKalb County Government



## FY 2019 BUDGET PLAN

Chart of Accounts

**DEKALB COUNTY GOVERNMENT**

**- FY 2019 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	Administration
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Community Development
		1810	Regional Office of Education
		1910	Treasurer
		4810	Facilities Management Office
		4820	Facilities Management Office-Jail Expansion
		4910	Community Outreach Building
		4920	Public Health Maintenance
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Committee
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communication
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Workers Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

**DEKALB COUNTY GOVERNMENT**

**- FY 2019 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b>FUND #</b>	<b>FUND NAME</b>	<b>DEPT #</b>	<b>DEPARTMENT NAME</b>
1219	Circuit Clerk Electronic Citation Fund	5330	Circuit Clerk Electronic Citation
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930 2940	Probation Services HOPE Probation Program
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1236	Highway Facilities R & R Fund	3580	Highway Facilities Renew & Replace
1237	DSATS Transportation Fund	3590	DeKalb Sycamore Area Transportation Study
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Action Fund	4410	Community Action
1244	Community Action Revolving Loan Fund	4420	Community Action Revolving Loans
1245	Senior Services Fund	4510	Senior Services

**DEKALB COUNTY GOVERNMENT**

**- FY 2019 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b>FUND #</b>	<b>FUND NAME</b>	<b>DEPT #</b>	<b>DEPARTMENT NAME</b>
1246	Veterans Assistance Commission Fund	4610	Veterans Assistance Commission
1247	Solid Waste Program Fund	3650	Solid Waste Program
1248	Landfill Host Benefit Fund	3660	Landfill Host Benefit
1251	Forest Preserve General Fund	4210	Forest Preserve General Operations
1252	Forest Preserve Land Acquisition Fund	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement Fund	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability Fund	4270	Forest Preserve Tort & Liability
1255	Forest Preserve Natural Resource Mgmt	4280	Forest Preserve Natural Resource Mgmt
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1478	DATA Fiber Optic Network Fund	5570	DATA Fiber Optic Network
1483	Transportation Grant Fund	5585	Transportation Grant
1485	Jail Expansion Fund	5590	Jail Expansion
1488	FEMA Grant - Evergreen Village Fund	5595	Evergreen Village
1491	Radio Communication System Fund	5599	Radio Communication System
1501	Build America Bonds 2010 Fund	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010 Fund	5730	Recovery Zone Bonds 2010
1506	Alternate Revenue Bonds 2017 Fund	5740	Alternate Revenue Bonds 2017

**DEKALB COUNTY GOVERNMENT**

**- FY 2019 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b>FUND #</b>	<b>FUND NAME</b>	<b>DEPT #</b>	<b>DEPARTMENT NAME</b>
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing
		3951	Nursing - Non-Certified RN
		3952	Nursing - Non-Certified LPN
		3953	Nursing - Non-Certified CNA
		3954	Nursing - Certified RN
		3959	Nursing - Supervisory
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
3980	Nursing - Administration		
3990	Nursing - Capital Equipment		
2502	Rehab & Nursing Center Expansion Fund	3991	Rehab & Nursing Center Expansion
2601	Medical Insurance Fund	5200	Total for Employees & Retirees & COBRA
		5250	Health/Dental/Life Insurance-Employees
		5255	Health/Dental Insurance-Retirees & COBRA
3771	Township Motor Fuel Tax Fund	3560	Township Motor Fuel Tax
3772	Township Bridges Fund	3570	Township Bridges
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Treatment Courts Fund	5620	Drug Court
		5625	Sober Living Home
		5630	Mental Health Court
3777	Court Appointed Special Advocates Fund	5320	Court Appointed Special Advocates
3802	Drug Prosecution Program Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Sheriff's Law Enforcement Projects

**DEKALB COUNTY GOVERNMENT**

**- FY 2019 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b><u>FUND #</u></b>	<b><u>FUND NAME</u></b>	<b><u>DEPT #</u></b>	<b><u>DEPARTMENT NAME</u></b>
4901	Long-Term Debt Account Group GLTDAG	6520	Long Term Debt-Compensated Absences
4902	County & PBC GFAAG Account Group	6540	County & PBC Capital Assets
4903	PBC GFAAG Account Group	6550	PBC Capital Assets
4904	Forest Preserve Long-Term Debt GLTDAG	6560	Forest Preserve Long-Term Debt
4905	Forest Preserve GFAAG Account Group	6570	Forest Preserve Capital Assets
4999	Government Clearing Fund		N/A
8100	PBC - General Fund	7110	PBC-General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC-Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	PBC-Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	PBC-Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	PBC-Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	PBC-Public Safety Building

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

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

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

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

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

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1135	General Bonds Payable	1252	Comp Absences Payable - FP Land Acq.
1138	Interest Payable	1255	Net OPEB Obligation
1140	Health Claims Payable	1256	Net OPEB Obligation - Forest Preserve
1142	Animal Control Claims Payable	1257	Net Pension Liability - IMRF
1143	Premium on 2005 Bonds	1258	Net Pension Liability - SLEP
1144	Reserve for Intergovernmental Transfers	1300	Net Payroll
1145	Workers Comp Settlements Payable	1305	Net Payroll - Forest Preserve
1146	Premium on 2017 Bonds	1400	Federal Withholding
1147	Health Insurance Assessments Payable	1405	Federal Withholding - Forest Preserve
1148	Reserve for Corp Compliance	1410	State Withholding
1150	Unearned Income	1415	Reserved for Future Use
1155	Escrow Payable	1420	FICA
1156	Security Deposits	1425	FICA - Forest Preserve
1157	Property Development Payable	1430	IMRF
1160	Medicare Payable	1431	IMRF - Additional
1162	First Impressions - KCH	1432	IMRF - Accelerated Payments
1165	IPA Payable	1433	IMRF - Military Buyback
1167	Advance Billing	1435	IMRF - Forest Preserve
1170	Hunting & Fishing License	1436	IMRF - Additional - Forest Preserve
1175	Death Certificate State Surcharge	1440	SLEP
1176	Rental Housing Support Program	1442	SLEP - Accelerated Payments
1177	Marriage & Civil Union State Surcharge	1445	Unemployment Tax
1180	Networking for Families	1446	Unemployment Tax - Forest Preserve
1200	Compensated Absences Payable	1450	Health Insurance
1201	Comp Absences Payable - General	1451	Health Insurance - Forest Preserve
1210	Comp Absences Payable - Long Term	1455	Health Savings Accounts
1213	Comp Absences Payable - Veterans	1460	Life Insurance
1214	Comp Absences Payable - Micrographics	1461	Life Insurance - Forest Preserve
1222	Comp Absences Payable - Highway	1464	IMRF Life Insurance - Forest Preserve
1223	Comp Absences Payable - Engineering	1465	IMRF Life Insurance
1224	Comp Absences Payable - Aid to Bridges	1467	NACO Deferred Comp - Forest Preserve
1225	Comp Absences Payable - Motor Fuel Tax	1468	NACO Deferred Compensation
1227	Comp Absences Payable - Health	1469	ICMA Deferred Comp - Forest Preserve
1228	Comp Absences Payable - Mental Health	1470	ICMA Deferred Compensation
1229	Comp Absences Payable - Court Security	1471	Flower Fund
1230	Comp Absences Payable - GIS	1475	Kishwaukee United Way
1231	Comp Absences Payable - Mental Health Ct.	1478	YMCA - Forest Preserve
1232	Comp Absences Payable - Probation Services	1479	YMCA
1241	Comp Absences Payable - Drug Court	1480	YMCA Joiner Fee
1242	Comp Absences Payable - Comm Action	1481	Credit Union - Forest Preserve
1243	Comp Absences Payable - Doc Storage	1485	Savings Bonds
1244	Comp Absences Payable - Court Automation	1487	MAP Local Fund
1245	Comp Absences Payable - Child Support	1488	MAP Health Fund
1246	Reserved for Future Use	1489	Teamsters Union Dues - Court Services
1247	Comp Absences Payable - Solid Waste Fund	1490	MAP Union Dues
1250	Workers Compensation Withholding	1492	AFSCME Union Dues
1251	Comp Absences Payable - FP	1493	AFSCME - PEOPLE



DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

2060	Revenue Control	2243	Designated - Compensated Absences
2100	Designated - Cash Flow	2250	Designated - Excess Claims
2105	Designated - Long Term Notes	2252	Designated - Rate Stabilization
2106	Designated - Bike Path	2260	Reserved - Debt Service
2107	Designated - Property Development	2261	Reserved - Community Foundation
2109	Designated - Afton Wetland Bank	2262	Reserved - Community Foundation Land
2110	Designated - Special Use	2263	Reserved - "Jeff's Trees"
2111	Designated - Tort Claims	2264	Reserved - Trail Maintenance
2112	Designated - Capital	2265	Reserved - OSLAD Grant
2113	Reserved - Prepaid Items	2266	Reserved - Cabin Relocation
2114	Designated - Youth Beds	2267	Reserved - Bike Trail Projects
2115	Designated - IPA Adjustment	2268	Reserved - Bike Trail Construction
2116	Investment in Capital Assets Net of Debt	2269	Reserved - Equipment
2117	Amortization of Contributed Capital	2270	Reserved - Sycamore Forest Preserve/GWT
2118	Prior Period Adjustments	2271	Reserved - Land Improvements
2119	Reserved - IMRF Retirement	2294	Assigned Fund Balance
2120	Reserved - Land/Cash Funds	2295	Non-Spendable Fund Balance
2121	Reserved - NREC	2296	Unassigned Fund Balance
2122	Designated - Nicholson Donation	2297	Restricted Fund Balance
2150	Designated - PHO Payout	2298	Unrestricted Fund Balance
2210	Designated - Capital Assets	2299	Fund Balance
2220	Designated - Emergencies	2999	Total Fund Equity

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

**REVENUES 3000 - 5999**

**TOTAL REVENUES 3000**

**TAXES 3001**

**Locally Collected:**

3011 Current Property Taxes  
 3012 Interest on Current Property Taxes  
 3013 Penalties on Current Property Taxes  
 3014 Property Tax - FICA/IMRF  
 3015 Property Tax - Tort  
 3016 Property Tax - PBC Lease Fund  
 3017 Property Tax - Railroad  
 3021 Delinquent Property Taxes (Prior Year)  
 3022 Interest on Delinquent Taxes  
 3023 Penalties on Delinquent Taxes  
 3031 Mobile Home Tax  
 3032 Delinquent Mobile Home Tax (Prior Year)  
 3041 TIF Surplus

**State Collected:**

3311 State Income Tax  
 3312 State Supplemental Income Tax  
 3321 Sales Tax (1¢)  
 3322 Sales Tax (0.25¢)  
 3323 Sales Tax - Photo Processing  
 3324 Local Use Tax  
 3327 Charitable Games Tax  
 3328 Video Gaming Tax  
 3331 Replacement Tax  
 3341 Inheritance Tax  
 3351 Motor Fuel Tax (19¢)

**LICENSES AND PERMITS 3500**

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

3540 Oversize Vehicle Permits  
 3541 Septic Licenses and Permits  
 3542 Well Permits  
 3543 Restaurant Permits  
 3551 Septic Inspections  
 3552 Well Inspections  
 3553 Tanning Booth Inspections  
 3561 Cremation Permits

**INTERGOVERNMENTAL 4000**

**Federal:**

4003 Federal Grant - Operating - General Government  
 4004 Federal Grant - Capital - General Government  
 4005 Federal Grant - Operating - Public Safety  
 4006 Federal Grant - Capital - Public Safety  
 4007 Federal Grant - Infrastructure  
 4008 Federal IEMA - TICP Grant  
 4009 Federal Interest Rebate  
 4010 Section 5311 Transportation Grant  
 4011 Federal Grant  
 4012 Federal Emergency Management Agency (FEMA)  
 4013 Family Case Management (FCM) Match Federal Grant  
 4014 Federal Seized Assets  
 4016 Federal Grant - Operating - HUD  
 4017 ARRA CSBG Grant  
 4018 ARRA HPRP Grant  
 4019 ARRA Furniture Grant  
 4021 Entitlement Payments  
 4022 Land Set-Aside Program  
 4031 Medicare - Part A  
 4032 Medicare - Part B  
 4033 Contractual Allowance - Medicare A  
 4034 Contractual Allowance - Medicare B  
 4035 Medicare - Home Nursing  
 4036 Payment Reduction - Medicare A  
 4037 Payment Reduction - Medicare B  
 4038 Medicare Settlement (Cost Report)  
 4039 Medicare Settlement - Prior  
 4041 COPS Program  
 4042 Social Security Incentive Program

**State:**

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

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

4104	State Grant - Capital - General Government	4159	Adult Redeploy Illinois Grant
4105	State Grant - Operating - Public Safety	4160	Lead Grant
4106	State Grant - Capital - Public Safety	4201	Illinois Public Aid – Medicaid (IPA)
4107	Domestic Battery Grant	4202	Election - Early Voting
4108	Victim Witness Grant	4211	Illinois Public Aid - Home Nursing
4109	Public Health Emergency Response Grant	4212	Illinois Public Aid - Family Centered Services
4110	Planning & Preparedness Grant	4213	Illinois Public Aid - Well Child
4111	AIDS Grant	4214	Illinois Public Aid - Immunizations
4112	Local Health Protection Grant	4215	Illinois Public Aid - Depression Screening
4113	Family Planning Grant	4219	Illinois Public Aid - Reimbursement
4114	Health Promotion Grant	4231	State Aid
4115	Preventive Health Grant	4232	State Aid - IV Program
4116	Title XX Health Support Grant	4301	Salary Reimbursements
4117	Vision and Hearing Grant	4302	Translation Cost Reimbursement
4118	Women, Infants, and Children (WIC) Grant	4303	State Engineering Cost Reimbursement
4119	Family Case Management Grant		
4120	Coordinated School Health Grant	<b>Local:</b>	
4121	Computer Education Services		
4122	0-3 Immunization	4401	Local Agencies
4123	I-Plan Grant	4411	Local Agencies - Nursing Services
4124	Family Centered Services	4421	Townships
4125	HIV Case Management Grant	4422	Townships - Construction
4126	Healthy Child Care	4423	Townships - Engineering
4127	Tobacco Grant	4431	Township Motor Fuel Tax
4128	Breast & Cervical Grant	4432	Township Motor Fuel Tax - Construction
4129	Vector Prevention Grant	4433	Township Motor Fuel Tax - Engineering
4130	"We Choose Health" Grant	4441	Township Special Bridge
4131	Risk-Based Funding Initiative Grant	4442	Township Special Bridge - Construction
4132	Tanning Booth & Body Art Grant	4443	Township Special Bridge - Engineering
4133	Blood Lead Testing Grant	4451	City of DeKalb
4134	Reality Grant	4454	ETSB Contribution
4135	Ebola Grant	4455	DeKalb County Community Foundation Grant
4138	Medicaid - County Portion	4461	Regional Planning Commission
4139	IGT Adjusted Revenue	4465	Regional Office of Education Agency Funds
4140	State Grant - Infrastructure	4471	City of Sycamore
4141	Juvenile Justice Council	4481	Reserved for Future Use
4142	Ticket for the Cure Grant		
4143	Juvenile Accountability Block Grant	<b>CHARGES FOR SERVICES 4500</b>	
4149	SVPCA Professional Services Grant		
4150	Downstate Operating Assistance Program Grant	4501	Office Fees
4151	TLEP Grant	4502	Administrative Fees
4152	State Sheriff Schooling	4503	Administrative Tow Fees
4153	SCAAP Grant	4509	Microfilm Document Copies
4154	Major Crimes Task Force Grant	4510	Microfilm Contracts
4155	CLEAN Program	4511	Passport Fees
4156	Juvenile Placement Reimbursement	4512	Revenue Stamps
4157	Non-Governmental Grant	4513	Computerization Fee
4158	In-Person Counselor Grant	4514	County Clerk Computerization Fee

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

CHART OF ACCOUNTS: REVENUES

4515	Recorder Computerization Fee	4603	Private Pay - Home Nursing Care
4516	Recordings	4604	Private Pay - Immunizations
4517	UCC	4605	Private Pay - TB
4518	Costs from Fines	4606	Private Pay - Well Child
4519	GIS Recording Fees	4607	Private Pay - Employee Wellness
4520	State's Attorney Records Automation Fees	4608	School Physicals
4521	Zoning Hearing Fees	4609	Flu Shots
4522	Subdivision Review Fees	4610	First Impressions
4523	Parenting Class Sanction	4611	Third Party Reimbursement
4524	Household Hazardous Waste Programs	4612	Third Party Reimbursement - Home Nursing
4525	Tipping Fees	4613	Special Event Salary Reimbursements
4526	Landfill Host Benefit Fees	4614	Private Pay - Vision & Hearing
4527	Electronic Monitoring	4615	Private Pay – Depression/ASQ Screening
4528	Jail Medical Fees	4621	Client Reimbursements
4529	SCF Program Support	4631	Afton Wetland Bank
4530	Supervised Driver Safety School	4632	NREC Revenue
4531	Police Communications	4641	Participation Fees
4532	Court Security Fees	4642	Connection/Material/Labor
4533	Work Release	4643	Locating/Maintenance/Repair Fees
4534	Prisoner Detention - SCF	4644	Subscriber Fees
4535	Probation Fees - Adult	4645	Royalty Fees
4536	Probation Fees - Juvenile	4646	Commission Payments
4537	Communication Contracts	4647	Dark Fiber Licenses
4538	Contract Policing	4648	Dark Fiber Maintenance
4539	Tower Rental	4649	Fiber Network Maintenance
4540	LEADS Connection	4701	Building Maintenance - PBC
4541	Infant Safety Seat Program	4711	O&M Lease - Sycamore Campus
4542	Vital Records	4712	O&M Lease - Health Department
4543	Choices Diversion Program	4721	Building Lease - Nursing Home
4544	On-Call Reimbursement	4722	Building Lease - Health Department
4545	Police Partnerships	4731	County Renewal & Replacement Lease
4546	Mentor Court	4732	Health Renewal & Replacement Lease
4549	County Consulting	4751	Grants - State of Illinois
4551	Library Services	4753	State of Illinois - Soil Cleanup
4553	Information & Technology Services	4754	Sycamore Film Festival
4554	E-911 Contract	4761	DeKalb County Government
4555	Bad Check Fees	4762	E-911 Board
4556	Pet Population Control	4800	Greenwood Acres Reimbursements
4557	Passenger Fares	4801	Financial Services
4558	Service Contracts	4802	Fax Transmittals
4561	Drug Testing	4803	Departmental Chargebacks
4562	Medical Cannabis Pilot Program	4804	Data Processing Services
4563	Community Lab Draw	4805	Indirect Costs Revenue
4571	Blood Lead Testing	4901	Employees - Medical Health Insurance Premium
4572	Juvenile Safe House	4902	Non-Employees - Medical Health Insurance Premium
4600	Private Pay – Medicaid Conversion	4903	Employer - Medical Health Insurance Premium
4601	Private Pay	4904	Employer - Life Insurance Premium
4602	Private Pay - Family Planning	4906	Rate Stabilization

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

<b>FINES AND FORFEITS 5000</b>		5533	Telecommunications Commission
5011	Criminal Fines	5534	Sale of Publications
5021	Traffic Fines	5537	Fuel Depot Maintenance
5025	County Fees (41%)	5541	Sale of Stock Paper
5026	Drug Court Fees	5542	In-House Copies
5027	Probation Operations Fee	5543	In-House Printing
5029	DUI Court Fees	5544	Prepaid Judicial Copies
5030	Forfeits - DUI	5545	Proceeds from Recycling Program
5031	Forfeits	5551	Late Penalties
5032	Court System Fees	5552	Escrow Forfeits
5033	Children's Waiting Room Fees	5553	ARRA Loan Repayment
5035	DNA Testing		
5036	Land Records Systems Fees	<b>Reimbursements:</b>	
5037	Court Appointed Special Advocates (CASA) Fees	5601	Employee Meals
5041	Drug Fines	5602	Telephone/Data Lines
5042	Drug Addiction Services Fines	5611	Fuel
5045	DUI Fines	5612	Materials
5046	Narcotics Task Force	5621	Insurance Premiums
5047	Vehicle Acquisition Fees	5622	Insurance Claims
5051	Contempt of Court	5623	Local Agency Maintenance
5052	Medical Costs Fund Fees	5625	Workers Compensation - Medical
5053	Interstate Transfer Fees for Court Services	5626	Workers Compensation - Salary
5054	Neutral Exchange Fees	5631	Prisoner - Transportation
5061	Bond Fees	5632	Prisoner - Medical
5062	Pre-Trial Services	5633	Settlements
5064	Victim Witness Fines	5637	Wind Farm Revenues
5065	Victim Impact Panel Fees	5638	Reimbursements for Testing
5066	Code Violation Fines	5641	Bad Debt Recovery
5071	Community Service CSR/Fines	5651	Tax Increment Financing (TIF)
		5652	VAC PCOM Reimbursements
<b>TOTAL NON-OPERATING REVENUES 5500</b>		<b>Other:</b>	
<b>Use of Property and Money:</b>		5701	Donations
5501	Interest	5702	DeKalb County Community Foundation
5502	Interest - Working Cash	5703	Contributions - Capital Assets
5503	Interest - Government	5704	Donations - Capital Assets
5506	Interest - Highway Loan	5705	Wetland Donations
5507	Interest - Loans	5706	Afton Wetland Bank
5511	Sale of Property	5707	DeKalb Community Foundation Activity
5520	Room Rentals	5708	CLEAN Alumni Donations
5521	Land Rentals	5709	DeKalb-Sycamore Trail Donations
5522	Building Rentals	5710	SLF Donations
5523	Maintenance	5711	Unclaimed Fees
5531	Copying Services	5714	Ice Cream Parlor Donations
5532	Sale of Tax Maps	5715	Unclaimed Property
		5721	Special Assessments

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

5728	Premium on Bonds	5942	Contribution from Rehab & Nursing Home - Capital
5729	Installment Contract Proceeds	5943	Contribution from Medical Insurance Fund
5730	Sale of Bonds	5945	Contribution from General Pet Population Control
5731	Assessment Data	5946	Contribution from Facilities Management
5732	Landfill Expansion Reimbursements	5947	Contribution from Working Cash Fund
5741	Northern Illinois University	5948	Contribution from Township Motor Fuel Tax Fund
5742	Kishwaukee Hospital	5949	Contribution from Township Bridge Fund
5743	ComEd Grand Prairie Gateway Project	5951	Contribution from Long Term Debt
5744	Commissary Contributions	5952	Contribution from Government (Disbursement)
5811	Refunds	5953	Contribution from Probation Services Fund
5813	Reimbursements	5954	Transfers In
5815	Prior Year Void Checks	5955	Contribution from Drug Court
5839	Opportunity Fund	5956	Contribution from GIS Development Fund
5851	Public Building Commission	5957	Contribution from Court Security Fund
5852	Regional Office of Education Workers Comp Fees	5958	Contribution from Solid Waste Program Fund
5899	Miscellaneous	5959	Contribution from Bond Proceeds
		5961	Contribution from Build America Bonds
		5962	Contribution from Recovery Zone Bonds
		5963	Contribution from Landfill Host Benefit Fund
		5964	Contribution from Debt Service Fund
		5965	Contribution from Sinking Fund
		5966	Contribution from PBC R&R-Sycamore Campus Fund
		5967	Contribution from PBC Capital Improvement Reserve
		5968	Contribution from PBC Operating Leases
		5969	Contribution from PBC R&R-Health Facility Fund
		5970	Contribution from PBC R&R-Public Safety Building
		5971	Contribution from PBC General Fund
		5972	Contribution from Treatment Courts Fund
		5973	Contribution from Community Outreach Building
		5974	Contribution from Law Enforcement Projects Fund
		5975	Contribution from Tax Sale Automation Fund
		5976	Contribution from Building Fund
		5977	Contribution from Land Acquisition Fund
		5978	Contribution from DATA Fiber Optic Network Fund
		5979	Contribution from Broadband Grant Fund
		5980	Contribution from Transportation Grant Fund
		5981	Contribution from FEMA-Montoya Fund
		5982	Contribution from Evergreen Village Operations Fund
		5983	Contribution from Neutral Exchange Fund
		5984	Contribution from Sober Living Home
		5985	Contribution from 2017 Alternate Revenue Bonds Fund
		5986	Contribution from Jail Expansion Fund
		5987	Contribution from FEMA-Evergreen Village Fund
<b>FUND TRANSFERS 5900</b>			
5901	Contribution from General Fund		
5902	Contribution from General (Sheriff Vehicles)		
5903	Contribution from General Fund (Income Tax Surcharge)		
5904	Contribution from Circuit Clerk		
5905	Contribution from Veterans Commission		
5906	Contribution from County Home Sales Tax		
5911	Contribution from Retirement Fund		
5912	Contribution from Tort & Liability Insurance Fund		
5913	Contribution from PBC Lease Fund		
5914	Contribution from Micrographics Fund		
5916	Contribution from Animal Control		
5917	Contribution from Law Library Fund		
5918	Contribution from Court Automation Fund		
5919	Contribution from Child Support Fund		
5921	Contribution from Highway Fund		
5922	Contribution from Engineering Fund		
5923	Contribution from Aid to Bridges Fund		
5924	Contribution from County Motor Fuel Tax Fund		
5925	Contribution from Federal Highway Matching Tax Fund		
5931	Contribution from Health Fund		
5932	Contribution from Community Mental Health Fund		
5933	Contribution from Community Action Fund		
5934	Contribution from Community Action-Revolving Loans		
5935	Contribution from Senior Services Fund		
5936	Contribution from Forest Preserve District		
5937	Contribution from Special Projects Fund		
5938	Contribution from County Farm Fund		
5939	Contribution from Opportunity Fund		
5941	Contribution from Rehab & Nursing Home Fund		

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

**EXPENDITURES 6000 - 9999**

**TOTAL EXPENDITURES 6000**

**SALARIES & BENEFITS 6001**

**Salaries:**

6005 Salaries  
 6008 Salaries - Sheriff Special Events  
 6009 Salaries - Sheriff Contract  
 6041 Board Stipends  
 6042 Pass-through Payments  
 6051 Boards & Commissions  
 6061 Seasonal  
 6071 Part-Time  
 6075 Public Health Emergency Response  
 6077 Grant Program Support Services  
 6081 Safety & Security  
 6085 Salaries - Natural Resource Center  
 6087 Salaries - ETSB (911)  
 6088 Salaries - Public Building Commission  
 6091 Worker's Compensation Insurance Payroll  
 6092 Worker's Compensation PEDA Subsidy  
 6111 Overtime  
 6115 On Call  
 6121 Holiday Premium  
 6122 Supervisory Differential  
 6123 Shift Differential  
 6124 Extra Duty Pay  
 6125 Weekend Pay  
 6126 Training Pay  
 6211 Education Pay  
 6221 Longevity Pay  
 6231 Deferred Compensation  
 6241 Recruitment Bonus  
 6242 RN Point Bonus Program  
 6245 Employee Bonus Program  
 6301 Salary Contingency  
 6302 Paid Hours Off (PHO) Contingency  
 6303 Contract Contingency

**Benefits:**

6501 FICA (Social Security)  
 6502 IMRF (State Retirement)  
 6503 SLEP (State Retirement - Law Enforcement)

6508 IMRF Expense (Actuarial)  
 6509 IMRF Reserve  
 6510 Insurance Buyout  
 6511 Health Insurance  
 6512 Life Insurance  
 6513 Health Savings Account (HSA) Benefit  
 6521 Disability Insurance  
 6531 Examination Fees  
 6601 Unemployment Insurance  
 6602 Workers Compensation Insurance  
 6701 Uniform Allowance  
 6990 FY Change - Compensation

**CAPITAL OUTLAYS 7000**

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

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

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7125	Public Defender Offices	7302	Coroner's Vehicle
7126	Regional School Office	7303	Community Development's Vehicle
7127	Court Related Office Space	7304	County Administrator's Vehicle
7128	HIPAA Compliance Testing	7305	Animal Control Vehicle
7129	Relocation Costs	7306	Veterans Assistance Vehicle
7130	Assisted Living	7307	Facility Management Vehicle
7131	Relocation Utilities	7311	Community Outreach Renewal & Replacement
7132	Market Studies	7321	Comprehensive Plan Update
7133	Prior Period Expenses	7322	Space Utilization Study
7135	Public Safety Building	7323	Salary Study
7136	Mobile Home Purchase	7324	Solid Waste Study/Landfill Expansion
7137	Replacement Housing Costs	7325	Hazard Mitigation
7150	Americans with Disabilities	7326	Fee/Ind Cost/Best Practices Study
7170	Outdoor Shooting Range	7327	Aerial Tax Maps
7201	Roads - New Construction	7328	Groundwater Management Plan
7202	Roads - Major Repairs & Maintenance	7329	Stormwater Study
7203	Bridges & Other Structures	7331	Microfilming
7205	Health Center Entrance	7332	Sheriff's Information System
7210	Peace Road Feasibility	7333	Mobile Web App
7211	North First Street – DeKalb	7334	Databases
7212	I-88 & Peace Road - West Access	7335	Network & Web Infrastructure
7221	Parking Lot	7336	Signage
7222	Parking Lot – Administration	7337	Computer Replacement
7223	Courthouse - Parking/Drive	7338	Facility Management Equipment
7224	Parking Lot - Health Center	7339	Imaging System
7225	Parking Lot – Highway	7341	GIS & Property Tax System
7226	Parking Lot - Public Safety Building	7342	Financial System Upgrade
7231	Sidewalks	7343	Assessor/Treasurer Equipment
7232	Walk/Bike Path	7344	Assessor Document System
7235	Sheriff's Impound Lot	7345	Database Conversion for GIS
7241	Business Development	7346	Community Development GIS Database
7250	Preserve Improvements	7347	Reserved for Future Use
7251	Afton Park	7348	IMO Database Experiment
7252	Special Projects	7349	State's Attorney Database
7253	Park Improvements	7351	Telephone System
7254	Park Improvements - Staff Labor	7352	Sheriff's Care Trac
7255	County Farm Woods Development	7353	Sheriff's Radio Console
7256	C-2000 Grant Costs	7354	Sheriff's Field Communications
7257	Greenways & Trails Costs	7355	Communication Tower
7258	Wetland Mitigation	7356	Electronic Time Clocks
7259	Potawatomi Woods	7357	Video Equipment
7260	Natural Resource Management	7358	Motor Pool Vehicle
7261	Fiber Network Infrastructure	7359	Reverse 9-1-1 Email Alert System
		7360	Sheriff's Communication Center
		7361	Satellite Dish
		7362	Video Arraignment
		7363	"Alerts" Project
	<b>For County's Special Projects Fund:</b>		
7301	Sheriff's Vehicle Program		



**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7743	Capital Set-Aside	7861	Emergency Power Systems
7751	Fiber Backbone Equipment	7862	Telephone System - Health Center
7752	Fiber End User Equipment – County	7863	Security System
7753	Fiber End User Equipment – Entities	7864	Administration Building Electrical Box Relocation
7781	Book Restoration	7865	Dehumidifier for Public Defender
7782	Capital Asset - General Government Expenses	7866	Sound System
7783	Capital Asset - Public Safety Expenses	7869	Hot Water Reconfiguration
7784	Capital Asset - Highways & Streets Expenses	7871	Geo-Thermal System
7785	Capital Asset - Health & Welfare Expenses	7872	Furniture Refinishing
7786	Capital Asset - Culture & Recreation Expenses	7873	Administration Building Customer Counter Area
7787	Capital Asset - Special Item PBC Transfer	7874	Mapping Room Reconfiguration
7801	Vehicles	7875	Energy "Greening" Projects
7802	Construction Equipment	7876	Solar Panels Project
7803	Lawn Equipment	7877	Hydro-Thermal Solar Project
7810	Wellspring Program	7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7912	Interest on Interfund Loans
		7921	Payment to Escrow Agent
		7922	Amortized Loss on Refunding
		7923	Amortization Premium
			<b>Public Safety Building Operating Capital:</b>
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	Fire Alarm Update - Public Safety Building
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
		7965	Transfer Switch Replacement
		7966	Carpet & Tile Replacement
104	Reserved for Public Building Commission		
104	Renewal & Replacement Program 7830-7999		
7830	Site Preparation		
7831	Landscaping Improvements		
7832	Parking Lot Construction & Improvements		
7833	Communication Center		
7834	Concrete Replacement & Repair		
7835	Courthouse Tuckpointing		
7836	Courthouse Reconfiguration		
7837	Administration Building Reconfiguration		
7838	Situation Room		
7839	Storage Reconfiguration & Updates		
7840	Judicial Center		
7841	General Painting		
7842	Jail Updates		
7843	Public Safety Building Updates		
7844	Conference Room Updates		
7845	Fire Alarm Updates		
7846	Elevator Upgrades		
7847	Carpet/Tile Replacement		
7848	Roof		
7851	Windows		
7852	Artwork (Pass-Through)		
7853	Telephone Room Air Conditioning		
7854	Gutenberg Room (A/C & Door Move)		
7855	Parking Lot Maintenance		
7856	Nature Trail		
7857	Multi-Purpose Room Refurbishing		
7858	HVAC Upgrades		
7859	HVAC Condensor Replacement		

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7967	Electric & Computer Network	8042	Electricity
7968	Evidence Room Remodel	8043	Gas
7969	Relocate Armory	8044	Telephone
7970	Office Relocations	8045	Garbage
7971	Guard Corridor Control Upgrades	8046	Water & Sewer
7972	Boiler Replacement	8047	Cable
7973	Generator	8048	Water Sample Testing
7974	Fencing & Repairs	8049	Medicare - Professional Services
7975	Food Pantry Expense	8050	CNA Outside Registry M/C
7976	Painting	8051	Professional Services
7978	Livescan Booking Equipment	8052	CNA Outside Registry
7979	Reserved for Future Use	8053	Zoning/Hearing Officer
7990	Capital Contingency	8054	Conflict Attorneys
7999	Miscellaneous - Public Safety Building	8055	Pre-Certification & Utilization Review
		8056	Employee Assistance Program
		8057	Flexible Benefits Program
		8058	Health Care Purchasing Group
		8059	Departmental Chargeback
		8060	Appointed Attorneys
		8061	Commercial Services
		8062	Investigations
		8063	Nuisance Abatement
		8064	Cemetery Maintenance
		8065	Cleaning Services
		8066	Aerial Digital Mapping
		8067	Soil Borings & Surveys
		8068	Vital Records
		8069	Legislative Program
		8070	DCCF - Juvenile Learning Mentor Program Grant
		8071	Data Processing
		8072	Software Acquisition
		8073	Property Tax System
		8074	Internet
		8075	Communications Connectivity
		8076	RN Outside Registry - M/C
		8077	RN Outside Registry
		8078	LPN Outside Registry - M/C
		8079	LPN Outside Registry
		8080	Court Reporter Fees
		8081	Grand Jury Expense
		8082	Jurors' Fees and Expenses
		8083	Court Costs
		8084	Witness Fees
		8085	Transcripts
		8086	Prisoner Transportation
		8087	Detention Space
		8088	Forfeiture DUI Costs
<b>COMMODITIES &amp; SERVICES 8000</b>			
8001	Registrations		
8002	State Required Training		
8003	Travel Costs (lodging, meals, mileage, airfare, etc.)		
8004	Mileage-Employee (for performing day to day duties)		
8005	Mileage-Boards (paid to elected & appointed Boards)		
8006	Special Accommodations due to Storm		
8007	Meetings - Host Expenses		
8008	Training		
8009	Moving Expenses		
8010	Recruitment		
8011	Memberships		
8013	Public Notices (ads in newspapers, magazines, etc.)		
8014	Community Relations		
8018	Building Operating Costs		
8019	Reserved for Future Use		
8021	Maintenance - Software		
8022	Maintenance - Equipment		
8023	Maintenance - Vehicles		
8024	Maintenance - Building		
8025	Maintenance - Grounds		
8026	Maintenance - Fuel Depot		
8027	Maintenance - Elevators		
8028	Maintenance - HVAC		
8029	Maintenance - Plumbing		
8030	Maintenance - Electrical		
8031	Rent – Space (including maintenance)		
8032	Rent - Equipment		
8033	Leased Equipment		
8034	Designated Donor Expense		
8041	Utilities		

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

8089	Emergency Services	8139	Incontinence Supplies
8090	Background Checks	8140	Grand Jury Transcripts
8091	Election Judges & Expenses	8141	Interpretation Services
8092	Janitorial Contract	8143	Juvenile Accountability Block Grant
8093	Landscaping & Mowing	8144	Administration/Financial/Legal Services
8094	Refuse/Shredding Disposal	8201	Contribution to Agencies
8095	Copier Leases	8202	Reimbursable Allotments
8096	Participant Expenses	8203	Credit Extended
8097	Early Voting Expenses	8204	State Appellate Service
8098	Fiber Optic Cable Maintenance	8205	Special Programs
8099	Entitlement Expenses	8206	Drug Testing
8101	Insurance Premiums	8207	Pass-Through Grant
8102	Liability Premiums	8208	DUI Grant
8103	Life Insurance Premiums	8209	Grant Refunds
8104	Stop Loss Premiums	8210	DUI Forfeitures Expenses
8105	Surety Bonds	8211	Property Tax Payments
8106	Juvenile Justice Council	8212	"Go Green" Programs
8107	Risk Abatement	8213	ARRA Pass-Thru Grant
8108	ARRA CSBG Grant	8215	DeKalb County History Center
8109	ARRA HPRP Grant	8216	City of DeKalb County Farm
8110	Federal IEMA TICP ESDA Grant	8217	Convention & Visitors Bureau
8111	Judgments and Claims	8218	Veterans Assistance
8112	Unemployment Claims	8219	Court Appointed Special Advocates (CASA)
8115	Claims Administration - Medical	8220	Juvenile Safe House
8116	Claims Administration - Dental	8221	DeKalb County Extension Unit
8117	Network Access Fees	8222	DeKalb County Economic Development Corporation
8118	Hazard Mitigation	8223	DeKalb County Joiner History Room
8119	Demolition Costs	8224	DeKalb County Soil & Water Conservation District
8120	Affordable Care Act Fees	8225	Handicapped Program
8121	Workers Compensation - Medical	8226	Renewal & Replacement-Community Outreach Bldg
8122	Workers Compensation - Salaries	8227	Renewal & Replacement-Health Department
8123	Workers Compensation - Settlements	8228	Renewal & Replacement-Sycamore Campus
8124	Workers Compensation - ADA Compliance	8229	DeKalb County Community Foundation
8125	Care Coordination Fee	8230	State Provider Fees
8126	Value Based Incentive Fee	8231	Juvenile Programming
8127	Virtual Visits Program Fee	8232	Children's Waiting Room
8128	ADP Discounts	8233	Domestic Violence Pilot Program
8129	Prescription Credits	8234	Pet Population Control
8130	Employee Insurance - Prescriptions	8235	Restricted SCAAP
8131	Employee Insurance - Medical	8236	Animal Control Claims
8132	Employee Insurance - Dental	8237	Parenting Class Sanction
8133	Employee Insurance - Vision	8249	Federal Lobbyist
8134	Insurance Refunds - Prepaid	8261	Construction Testing
8135	Excess Medical Claims	8262	Testing & Balancing HVAC
8136	Premium Stabilization Fund	8263	Network Communications
8137	Employee Recognition Program	8264	Signage
8138	County Medicaid Contribution	8265	Window Treatments

**DEKALB COUNTY GOVERNMENT**

**FY 2019 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

8301	Medical Expenses	9135	Infant Safety Seats
8302	Drugs	9136	Ambulance Fees
8303	Arrestee Medical Costs	9137	X-Ray Fees
8305	Employee Wellness	9141	Rehabilitation Supplies
8306	Citizen Academy Expenses	9142	Photography & Microfilm Supplies
8307	Wind Farm Expenses	9143	Inmate Supplies
8308	Neutral Exchange Program	9144	Firearm Supplies
8311	Specialized Care & Treatment	9145	Commissary Supplies
8312	Nursing Home Christmas Party	9146	Police Supplies
8313	Electronic Monitoring	9147	Major Crime & Task Force Equipment
8314	Ice Cream Parlor	9151	Animal Control Supplies
8315	Outings	9152	Clinic Supplies
8316	Resident Entertainment	9153	Educational Supplies
8321	Direct Assistance Payments	9154	Family Planning Supplies
8325	Disaster Assistance	9155	Home Nursing Supplies
8327	Burial Expenses	9156	TB Supplies
8331	Scholarships	9157	Vaccines
8332	Environmental Education	9161	Day Labor Materials
8401	NIU Speech	9162	Traffic Control Materials
8402	Physical Therapy Consultant	9163	Winter Maintenance Materials
8403	Occupational Therapy Consultant	9164	Traffic Signal Maintenance
8404	Speech Therapy Consultant	9170	Environmental Supplies
8405	Respiratory Therapy Consultant	9171	Compensated Absences - General Government
8406	Pharmacy Consultant	9172	Compensated Absences - Public Safety
8407	Dental Consultant	9173	Compensated Absences - Highway & Streets
8408	Utilization Review	9174	Compensated Absences - Health & Welfare
8411	NREC Expenses	9175	Compensated Absences - Culture & Recreation
9001	Office Supplies	9176	Capital Assets - General Government
9011	Postage	9177	Capital Assets - Public Safety
9012	Shipping	9178	Capital Assets - Highway & Streets
9021	Copies - In-House	9179	Capital Assets - Health & Welfare
9022	Copies - Outside	9180	Capital Assets - Culture & Recreation
9031	Printing - In-House	9185	Gain on Sale
9041	Copy Machine Supplies	9186	Loss on Sale
9042	Printing Supplies	9187	LTD IMRF - General Government
9043	Stock Paper	9188	LTD IMRF - Public Safety
9101	Janitorial Supplies	9189	LTD IMRF - Highway & Streets
9102	Laundry Supplies	9190	LTD IMRF - Health & Welfare
9103	Linens	9191	LTD SLEP - Public Safety
9104	Environmental Health Supplies	9192	IMRF - General Government
9111	Kitchen Supplies	9193	IMRF - Public Safety
9112	Chemicals	9194	IMRF - Health & Welfare
9121	Laundry Supplies	9195	IMRF - Highway & Streets
9131	Technical Supplies	9196	IMRF - Culture & Recreation
9132	Medical Supplies	9200	Change in OPEB - General Government
9133	Mapping Supplies	9201	Books & Subscriptions
9134	Lab Fees	9202	Change in Net OPEB Obligation

