

DeKalb County Government



FY 2017 BUDGET PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2017 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	Administration
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
		4810	Facilities Management Office
		4910	Community Outreach Building
		4920	Public Health Maintenance
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Commission
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communication
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Workers Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics
1219	Circuit Clerk Electronic Citation Fund	5330	Circuit Clerk Electronic Citation

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1220	Neutral Exchange Program Fund	5385	Neutral Exchange Program
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930 2940	Probation Services HOPE Probation Program
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1236	Highway Facilities R & R Fund	3580	Highway Facilities Renew & Replace
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Action Fund	4410	Community Action
1244	Community Action Revolving Loan Fund	4420	Community Action Revolving Loans
1245	Senior Services Fund	4510	Senior Services

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1246	Veterans Assistance Commission Fund	4610	Veterans Assistance Commission
1247	Solid Waste Program Fund	3650	Solid Waste Program
1248	Landfill Host Benefit Fund	3660	Landfill Host Benefit
1251	Forest Preserve General Fund	4210	Forest Preserve General Operations
1252	Forest Preserve Land Acquisition Fund	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement Fund	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability Fund	4270	Forest Preserve Tort & Liability
1255	Forest Preserve Natural Resource Mgmt	4280	Forest Preserve Natural Resource Mgmt
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1478	DATA Fiber Optic Network Fund	5570	DATA Fiber Optic Network
1483	Transportation Grant Fund	5585	Transportation Grant
1485	Jail Expansion	5590	Jail Expansion
1487	Evergreen Village Operations Fund	5592	Evergreen Village Operations
1488	FEMA Grant - Evergreen Village Fund	5595	Evergreen Village
1490	FEMA Grant - Montoya Project Fund	5598	Montoya Project
1501	Build America Bonds 2010 Fund	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010 Fund	5730	Recovery Zone Bonds 2010
1506	Alternate Revenue Bonds 2017	5740	Alternate Revenue Bonds 2017

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing
		3951	Nursing - Non-Certified RN
		3952	Nursing - Non-Certified LPN
		3953	Nursing - Non-Certified CNA
		3954	Nursing - Certified RN
		3959	Nursing - Supervisory
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
3980	Nursing - Administration		
3990	Nursing - Capital Equipment		
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3771	Township Motor Fuel Tax Fund	3560	Township Motor Fuel Tax
3772	Township Bridges Fund	3570	Township Bridges
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
3802	Drug Prosecution Program Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Sheriff's Law Enforcement Projects
4901	Long-Term Debt Account Group	6520	Long Term Debt-Compensated Absences
4902	County & PBC GFAAG Account Group	6540	County & PBC Capital Assets
4903	PBC GFAAG Account Group	6550	PBC Capital Assets
4904	Forest Preserve Long-Term Debt GLTDAG	6560	Forest Preserve Long-Term Debt

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
4905	Forest Preserve GFAAG Account Group	6570	Forest Preserve Capital Assets
4999	Government Clearing Fund		N/A
8100	PBC - General Fund	7110	PBC-General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC-Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	PBC-Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	PBC-Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	PBC-Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	PBC-Public Safety Building
8500	PBC - Sinking Fund	7510	PBC-Health Facility Debt Service

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

Assets 0001 - 0999		0621	Allowance for Doubtful Accounts
0001	Cash & Investments	0630	Accrued Interest
0003	Certificates of Deposit	0650	Notes Receivable
0005	Nursing Home - Community Life Account	0660	Leases Receivable
0006	Nursing Home - CVS Cash Account	0700	Stores Inventory
0007	Nursing Home - Courtyard Cash Account	0701	Purchases for Stores
0008	Escrow Cash	0702	Sales from Stores
0010	Petty Cash	0710	Prepaid Postage
0011	Petty Cash - Circuit Clerk	0711	Purchases for Postage
0012	Petty Cash - County Clerk	0712	Sales from Postage
0013	Petty Cash - Recorder	0715	Prepaid UPS
0014	Petty Cash - Sheriff	0716	Purchases for UPS
0015	Petty Cash - State's Attorney	0717	Sales from UPS
0016	Petty Cash - Joiner History Room	0720	Revenue Stamps (State)
0017	Petty Cash - Circuit Clerk UPS	0725	Equipment Sales
0018	Petty Cash - Cir Clerk Child Support	0730	Interest Received - Tax Collection
0019	Petty Cash - Cir Clerk Branch Court	0740	Travel Advances
0020	Emergency Assistance	0745	Food Advances - Sheriff Department
0021	Petty Cash - Circuit Clerk II	0750	Prepaid Expenses
0022	Federal Transportation Grant Account	0751	Prepaid Health Insurance
0505	Unamortized Discount	0752	Prepaid Life Insurance
0510	Savings Account	0755	Prepaid Youth Beds
0550	Cash with Paying Agent	0760	Uniform Inventory
0551	Issuance Costs 2005 Bonds	0770	Printing Inventory
0552	Unamortized Loss on Refund	0780	Vehicle Maintenance
0553	Issuance Cost 2010A Bonds	0801	Due from General Fund
0554	Issuance Cost 2010B Bonds	0802	Due from Senior Services Fund
0560	Restricted Cash	0803	Due from Commonwealth Edison
0575	Investment in Supportive Living	0812	Due from Retirement Fund
0580	Land Held for Sale	0813	Due from Tort & Liability Insurance Fund
0581	Land Acquisition Deposits	0814	Due from Facilities Management
0600	Accounts Receivable	0822	Due from Highway Fund
0601	A/R - Income Tax	0823	Due from Engineering Fund
0602	A/R - Sales Tax	0824	Due from Aid to Bridges Fund
0603	A/R - Use Tax	0825	Due from County Motor Fuel Tax Fund
0604	A/R - Motor Fuel Tax	0826	Due from Federal Highway Matching Tax Fund
0605	Property Taxes Receivable	0827	Due from Health Fund
0607	A/R - Townships	0828	Due from Community Mental Health Fund
0606	A/R - Video Gaming Tax	0829	Due from Rehab & Nursing Home Fund
0609	A/R - Medicare Cost Report	0830	Due from Veterans Assistance Fund
0610	A/R - General Long Term Debt	0831	Due from NH Capital Improvement Fund
0611	A/R - Land Endowment	0834	Due from Law Enforcement Projects Fund
0612	A/R - Conservation Endowment	0835	Due from Law Library Fund
0615	Grants Receivable	0837	Due from Community Action-Fin Aid Fund
0616	A/R - Other Intergovernmental	0838	Due from Forest Preserve District
0619	IGA Receivable	0839	Due from PBC Lease Fund
0620	Medicare Settlement	0840	Due from Public Building Commission

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0841	Due from Special Drainage Fund	0926	Accum Depreciation - Furn & Fixtures
0842	Due from Community Action Fund	0930	Equipment
0843	Due from Debt Service Fund	0931	Accum Depreciation - Equipment
0844	Due from Working Cash Fund	0932	Office Equipment
0845	Due from Government Account	0933	Accum Depreciation - Office Equipment
0846	Due from Medical Insurance Fund	0934	Maintenance Equipment
0847	Due from Township Motor Fuel Tax Fund	0935	Accum Depreciation - Maint Equipment
0848	Due from Township Special Bridge Fund	0940	Vehicles
0849	Due from Evergreen Village Operations	0941	Accum Depreciation - Vehicles
0850	Due from Document Storage Fund	0942	Roads
0851	Due from Micrographics Fund	0943	Accum Depreciation - Roads
0852	Due from Court Automation Fund	0944	Right of Ways
0853	Due from Special Projects Fund	0945	Accum Depreciation - ROWs
0854	Due from Child Support Fund	0946	Bridges & Culverts
0855	Due from GIS Fund	0947	Accum Depreciation - Bridges & Culverts
0856	Due from Court Security Fund	0948	Storm Sewers
0857	Due from Children's Waiting Room Fund	0949	Accum Depreciation - Storm Sewers
0858	Due from Solid Waste Program Fund	0951	Construction in Progress
0859	Due from Federal Transportation Grant Fund	0952	Traffic Signals
0860	Due from Jail Expansion	0953	Accum Depreciation - Traffic Signals
0861	Due from DATA Fiber Optic Network Fund	0955	Dementia Program Development Costs
0867	Due from Opportunity Fund	0956	Senior Living Facility Development Costs
0868	Due from Tollway Access Loan Fund	0999	Total Assets
0869	Due from Cap Improvements Reserve Fund		
0870	Reserved for Future Use		Liabilities 1000 - 1999
0871	Due from Broadband Grant Fund	1010	Vendor Checks Payable
0872	Due from Evergreen Village Fund	1100	Accounts Payable
0873	Due from Landfill Host Benefit Fund	1105	Judgments & Claims Payable
0890	Due from Circuit Clerk	1109	Retainage Payable
0891	Due from Montoya Project Fund	1110	Accrued Payroll
0893	Due from PBC Bond Sinking Fund	1120	Deferred Property Taxes
0894	Due from Community Outreach Building	1122	Deferred Revenues
0895	Due from Other Funds	1125	Plan Review
0896	Due from PBC General Fund	1130	Lease Obligations
0897	Due from Trust & Agency Funds	1132	Revenue Bonds Payable
0898	Due from Enhanced Drug Court Fund	1133	Bonds Payable
0899	Due from Other Governments	1134	Interest Payable
0900	Land	1135	General Bonds Payable
0909	Capital Assets Net of Debt	1138	Interest Payable
0910	Buildings	1140	Health Claims Payable
0911	Accum Depreciation - Buildings	1142	Animal Control Claims Payable
0912	Unrestricted Assets	1143	Premium on 2005 Bonds
0920	Land Improvements	1144	Reserve for Intergovernmental Transfers
0921	Accum Depreciation - Land Improvements	1145	Workers Comp Settlements Payable
0922	Intangible Assets	1147	Health Insurance Assessments Payable
0923	Accum Depreciation - Intangibles Assets	1148	Reserve for Corp Compliance
0925	Furniture & Fixtures	1150	Unearned Income

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1155	Escrow Payable	1425	FICA - Forest Preserve
1156	Security Deposits	1430	IMRF
1157	Property Development Payable	1431	IMRF - Additional
1160	Medicare Payable	1432	IMRF - Accelerated Payments
1162	First Impressions - KCH	1435	IMRF - Forest Preserve
1165	IPA Payable	1440	SLEP
1167	Advance Billing	1442	SLEP - Accelerated Payments
1170	Hunting & Fishing License	1445	Unemployment Tax
1175	Death Certificate State Surcharge	1446	Unemployment Tax - Forest Preserve
1176	Rental Housing Support Program	1450	Health Insurance
1177	Marriage & Civil Union State Surcharge	1451	Health Insurance - Forest Preserve
1180	Networking for Families	1455	Health Savings Accounts
1200	Compensated Absences Payable	1460	Life Insurance
1201	Comp Absences Payable - General	1461	Life Insurance - Forest Preserve
1210	Comp Absences Payable - Long Term	1464	IMRF Life Insurance - Forest Preserve
1213	Comp Absences Payable - Veterans	1465	IMRF Life Insurance
1214	Comp Absences Payable - Micrographics	1467	NACO Deferred Comp - Forest Preserve
1222	Comp Absences Payable - Highway	1468	NACO Deferred Compensation
1223	Comp Absences Payable - Engineering	1469	ICMA Deferred Comp - Forest Preserve
1224	Comp Absences Payable - Aid to Bridges	1470	ICMA Deferred Compensation
1225	Comp Absences Payable - Motor Fuel Tax	1471	Flower Fund
1227	Comp Absences Payable - Health	1475	Kishwaukee United Way
1228	Comp Absences Payable - Mental Health	1478	YMCA - Forest Preserve
1229	Comp Absences Payable - Court Security	1479	YMCA
1230	Comp Absences Payable - GIS	1480	YMCA Joiner Fee
1231	Comp Absences Payable - Mental Health Ct.	1481	Credit Union - Forest Preserve
1241	Comp Absences Payable - Drug Court	1485	Savings Bonds
1242	Comp Absences Payable - Comm Action	1487	MAP Local Fund
1243	Comp Absences Payable - Doc Storage	1488	MAP Health Fund
1244	Comp Absences Payable - Court Automation	1489	Teamsters Union Dues - Court Services
1245	Comp Absences Payable - Child Support	1490	MAP Union Dues
1246	Reserved for Future Use	1492	AFSCME Union Dues
1247	Comp Absences Payable - Solid Waste Fund	1493	AFSCME - PEOPLE
1250	Workers Compensation Withholding	1501	Garnishment - Flat Dollar Amount
1251	Comp Absences Payable - FP	1502	Garnishment - Percentage
1252	Comp Absences Payable - FP Land Acq.	1505	Federal Tax Levy
1255	Net OPEB Obligation	1510	Advances
1256	Net OPEB Obligation - Forest Preserve	1520	Child Support
1257	Net Pension Obligation Payable - IMRF	1525	Tuition Reimbursement
1258	Net Pension Obligation Payable - SLEP	1526	Disability - Exempt
1300	Net Payroll	1527	Disability - Exempt - Forest Preserve
1305	Net Payroll - Forest Preserve	1530	Meals
1400	Federal Withholding	1531	Operating Engineers Membership Dues
1405	Federal Withholding - Forest Preserve	1532	Operating Engineers Administration Dues
1410	State Withholding	1533	IMRF Service Buyback
1415	Reserved for Future Use	1537	Uniforms
1420	FICA	1538	Back Brace

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

2120	Reserved - Land/Cash Funds
2121	Reserved - NREC
2122	Designated - Nicholson Donation
2150	Designated - PHO Payout
2210	Designated - Capital Assets
2220	Designated - Emergencies
2243	Designated - Compensated Absences
2250	Designated - Excess Claims
2252	Designated - Rate Stabilization
2260	Reserved - Debt Service
2261	Reserved - Community Foundation
2262	Reserved - Community Foundation Land
2263	Reserved - "Jeff's Trees"
2264	Reserved - Trail Maintenance
2265	Reserved - OSLAD Grant
2266	Reserved - Cabin Relocation
2267	Reserved - Bike Trail Projects
2268	Reserved - Bike Trail Construction
2269	Reserved - Equipment
2270	Reserved - Sycamore Forest Preserve/GWT
2294	Assigned Fund Balance
2295	Non-Spendable Fund Balance
2296	Unassigned Fund Balance
2297	Restricted Fund Balance
2299	Fund Balance
2999	Total Fund Equity

DEKALB COUNTY GOVERNMENT

FY 2017 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:

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: REVENUES

4101	State Grant	4153	SCAAP Grant
4102	IDNR Open Lands Trust Grant	4154	Major Crimes Task Force Grant
4103	State Grant - Operating - General Government	4155	CLEAN Program
4104	State Grant - Capital - General Government	4156	Juvenile Placement Reimbursement
4105	State Grant - Operating - Public Safety	4157	Non-Government Grant
4106	State Grant - Capital - Public Safety	4158	In-Person Counselor Grant
4107	Domestic Battery Grant	4159	Adult Redeploy Grant
4108	Victim Witness Grant	4201	Illinois Public Aid - Medicaid
4109	Public Health Emergency Response Grant	4202	Election - Early Voting
4110	Planning & Preparedness Grant	4211	Illinois Public Aid - Home Nursing
4111	AIDS Grant	4212	Illinois Public Aid - Family Centered Services
4112	Local Health Protection Grant	4213	Illinois Public Aid - Well Child
4113	Family Planning Grant	4214	Illinois Public Aid - Immunizations
4114	Health Promotion Grant	4215	Illinois Public Aid - Depression Screening
4115	Preventive Health Grant	4219	Illinois Public Aid - Reimbursement
4116	Title XX Health Support Grant	4231	State Aid
4117	Vision and Hearing Grant	4232	State Aid - IV Program
4118	Women, Infants, and Children (WIC) Grant	4301	Salary Reimbursements
4119	Family Case Management Grant	4302	Translation Cost Reimbursement
4120	Coordinated School Health Grant		
4121	Computer Education Services	Local:	
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	4455	DeKalb County Community Foundation Grant
4135	Ebola Grant	4461	Regional Planning Commission
4138	Medicaid - County Portion	4465	Regional Office of Education Agency Funds
4139	IGT Adjusted Revenue	4471	City of Sycamore
4140	State Grant Infrastructure	4481	Reserved for Future Use
4141	Juvenile Justice Council		
4142	Ticket for the Cure	CHARGES FOR SERVICES 4500	
4143	Juvenile Accountability Block Grant		
4149	SVPCA Professional Services Grant	4501	Office Fees
4150	Downstate Operating Assistance Program Grant	4502	Administrative Fees
4151	TLEP Grant	4503	Administrative Tow Fees
4152	State Sheriff Schooling	4509	Microfilm Document Copies

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CHART OF ACCOUNTS: REVENUES

4510	Microfilm Contracts	4601	Private Pay
4511	Passport Fees	4602	Private Pay - Family Planning
4512	Revenue Stamps	4603	Private Pay - Home Nursing Care
4513	Computerization Fee	4604	Private Pay - Immunizations
4514	County Clerk Computerization Fee	4605	Private Pay - TB
4515	Recorder Computerization Fee	4606	Private Pay - Well Child
4516	Recordings	4607	Private Pay - Employee Wellness
4517	UCC	4608	School Physicals
4518	Costs from Fines	4609	Flu Shots
4519	GIS Recording Fees	4610	First Impressions
4520	State's Attorney Record Automation Fees	4611	Third Party Reimbursement
4521	Zoning Hearing Fees	4612	Third Party Reimbursement - Home Nursing
4522	Subdivision Review Fees	4613	Special Event Salary Reimbursements
4523	Parenting Class Sanction	4614	Private Pay - Vision & Hearing
4524	Household Hazardous Waste Programs	4621	Client Reimbursements
4525	Tipping Fees	4631	Afton Wetland Bank
4526	Landfill Host Benefit Fees	4632	NREC Revenue
4527	Electronic Monitoring	4641	Participation Fees
4528	Jail Medical Fees	4642	Connection/Material/Labor
4530	Supervised Driver Safety School	4643	Locating/Maintenance/Repair Fees
4531	Police Communications	4644	Subscriber Fees
4532	Court Security Fees	4645	Royalty Fees
4533	Work Release	4646	Commission Payments
4534	Prisoner Detention	4647	Dark Fiber Licenses
4535	Probation Fees - Adult	4648	Dark Fiber Maintenance
4536	Probation Fees - Juvenile	4649	Fiber Network Maintenance
4537	Communication Contracts	4701	Building Maintenance - PBC
4538	Contract Policing	4711	O&M Lease - Sycamore Campus
4539	Tower Rental	4712	O&M Lease - Health Department
4540	LEADS Connection	4721	Building Lease - Nursing Home
4541	Infant Safety Seat Program	4722	Building Lease - Health Department
4542	Vital Records	4731	County Renewal & Replacement Lease
4543	Choices Diversion Program	4732	Health Renewal & Replacement Lease
4544	On-Call Reimbursement	4751	Grants - State of Illinois
4545	Police Partnerships	4753	State of Illinois - Soil Cleanup
4546	Mentor Court	4754	Sycamore Film Festival
4549	County Consulting	4761	DeKalb County Government
4551	Library Services	4762	E-911 Board
4553	Information & Technology Services	4800	Greenwood Acres Reimbursements
4554	E-911 Contract	4801	Financial Services
4555	Bad Check Fees	4802	FAX Transmittals
4556	Pet Population Control	4803	Departmental Chargebacks
4557	Passenger Fares	4804	Data Processing Services
4561	Drug Testing	4901	Employees - Medical Health Insurance Premium
4571	Blood Lead Testing	4902	Non-Employee - Medical Health Insurance Premium
4572	Juvenile Safe House	4903	Employer - Medical Health Insurance Premium

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CHART OF ACCOUNTS: REVENUES

5710	SLF Donations	5937	Contribution from Special Projects Fund
5711	Unclaimed Fees	5938	Contribution from County Farm Fund
5714	Ice Cream Parlor Donations	5939	Contribution from Opportunity Fund
5715	Unclaimed Property	5941	Contribution from Rehab & Nursing Home Fund
5721	Special Assessments	5942	Contribution from Rehab & Nursing Home - Capital
5730	Sale of Bonds	5943	Contribution from Medical Insurance Fund
5731	Assessment Data	5945	Contribution from General Pet Population Control
5732	Landfill Expansion Reimbursements	5946	Contribution from Facilities Management
5741	Northern Illinois University	5947	Contribution from Working Cash Fund
5742	Kishwaukee Hospital	5948	Contribution from Township Motor Fuel Tax Fund
5743	ComEd Grand Prairie Gateway Project	5949	Contribution from Township Bridge Fund
5811	Refunds	5951	Contribution from Long Term Debt
5813	Reimbursements	5952	Contribution from Government (Disbursement)
5815	Prior Year Void Checks	5953	Contribution from Probation Fund
5839	Opportunity Fund	5954	Transfers In
5851	Public Building Commission	5955	Contributions from Drug Court
5852	Regional Office of Education Workers Comp Fees	5956	Contribution from GIS Development Fund
5899	Miscellaneous	5957	Contribution from Court Security Fund
		5958	Contribution from Solid Waste Program Fund
		5959	Contribution from Bond Proceeds
		5961	Contribution from Build America Bonds
		5962	Contribution from Recovery Zone Bonds
		5963	Contribution from Landfill Host Benefit Fund
		5964	Contribution from Debt Service Fund
		5965	Contribution from Sinking Fund
		5966	Contribution from PBC R&R-Sycamore Campus Fund
		5967	Contribution from PBC Capital Improvement Reserve
		5968	Contribution from PBC Operating Leases
		5969	Contribution from PBC R&R-Health Facility Fund
		5970	Contribution from PBC R&R-Public Safety Building
		5971	Contribution from PBC General Fund
		5972	Contribution from Drug Court Fund
		5973	Contribution from Community Outreach Building
		5974	Contribution from Law Enforcement Projects Fund
		5975	Contribution from Tax Sale Automation Fund
		5976	Contribution from Building Fund
		5977	Contribution from Land Acquisition Fund
		5978	Contribution from DATA Fiber Optic Network Fund
		5979	Contribution from Broadband Grant Fund
		5980	Contribution from Transportation Grant Fund
		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
FUND TRANSFERS 5900			
5901	Contribution from General Fund		
5902	Contribution from General (Sheriff Vehicles)		
5903	Contribution from General Fund (Income Tax Surcharge)		
5904	Contribution from Circuit Clerk		
5905	Contribution from Veterans Commission		
5906	Contribution from County Home Sales Tax		
5911	Contribution from Retirement Fund		
5912	Contribution from Tort & Liability Insurance Fund		
5913	Contribution from PBC Lease Fund		
5914	Contribution from Micrographics Fund		
5916	Contribution from Animal Control		
5917	Contribution from Law Library Fund		
5918	Contribution from Court Automation Fund		
5919	Contribution from Child Support Fund		
5921	Contribution from Highway Fund		
5922	Contribution from Engineering Fund		
5923	Contribution from Aid to Bridges Fund		
5924	Contribution from County Motor Fuel Tax Fund		
5925	Contribution from Federal Highway Matching Tax Fund		
5931	Contribution from Health Fund		
5932	Contribution from Community Mental Health Fund		
5933	Contribution from Community Action Fund		
5934	Contribution from Community Action-Revolving Loans		
5935	Contribution from Senior Services Fund		
5936	Contribution from Forest Preserve District		

DEKALB COUNTY GOVERNMENT

FY 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999

TOTAL EXPENDITURES 6000

SALARIES & BENEFITS 6001

Salaries:

6005 Salaries
 6008 Salaries - Sheriff Special Events
 6009 Salaries - Sheriff Contract
 6041 Board Stipends
 6042 Pass-through Payments
 6051 Boards & Commissions
 6061 Seasonal
 6071 Part-Time
 6075 Public Health Emergency Response
 6081 Safety & Security
 6085 Salaries - Natural Resource Center
 6087 Salaries - ETSB (911)
 6088 Salaries - Public Building Commission
 6091 Worker's Compensation Insurance Payroll
 6092 Worker's Compensation PEDAs 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)

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 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7125	Public Defender Offices	7302	Coroner's Vehicle
7126	Regional School Office	7303	Planning & Zoning'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
7201	Roads - New Construction	7327	Aerial Tax Maps
7202	Roads - Major Repairs & Maintenance	7328	Groundwater Management Plan
7203	Bridges & Other Structures	7329	Stormwater Study
7205	Health Center Entrance	7331	Microfilming
7210	Peace Road Feasibility	7332	Sheriff's Information System
7211	North First Street – DeKalb	7333	Mobile Web App
7212	I-88 & Peace Road - West Access	7334	Databases
7221	Parking Lot	7335	Network & Web Infrastructure
7222	Parking Lot – Administration	7336	Signage
7223	Courthouse - Parking/Drive	7337	Computer Replacement
7224	Parking Lot - Health Center	7338	Facility Management Equipment
7225	Parking Lot – Highway	7339	Imaging System
7226	Parking Lot - Public Safety Building	7341	GIS & Property Tax System
7231	Sidewalks	7342	Financial System Upgrade
7232	Walk/Bike Path	7343	Assessor/Treasurer Equipment
7235	Sheriff's Impound Lot	7344	Assessor Document System
7241	Business Development	7345	Database Conversion for GIS
7250	Preserve Improvements	7346	Planning & Zoning GIS Database
7251	Afton Park	7347	Reserved for Future Use
7252	Special Projects	7348	IMO Database Experiment
7253	Park Improvements	7349	State's Attorney Database
7254	Park Improvements - Staff Labor	7351	Telephone System
7255	County Farm Woods Development	7352	Sheriff's Care Trac
7256	C-2000 Grant Costs	7353	Sheriff's Radio Console
7257	Greenways & Trails Costs	7354	Sheriff's Field Communications
7258	Wetland Mitigation	7355	Communication Tower
7259	Potawatomi Woods	7356	Electronic Time Clocks
7260	Natural Resource Management	7357	Video Equipment
7261	Fiber Network Infrastructure	7358	Motor Pool Vehicle
		7359	Reverse 9-1-1 Email Alert System
		7360	Sheriff's Communication Center
		7361	Satellite Dish
		7362	Video Arraignment
For County's Special Projects Fund:			
7301	Sheriff's Vehicle Program		

DEKALB COUNTY GOVERNMENT

FY 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7736	Depreciation - Rehab & Nursing Center	7859	HVAC Condensor Replacement
7741	Software Set-Aside Program	7861	Emergency Power Systems
7742	Equipment Set-Aside Program	7862	Telephone System - Health Center
7743	Capital Set-Aside	7863	Security System
7781	Book Restoration	7864	Administration Building Electrical Box Relocation
7782	Capital Asset - General Government Expenses	7865	Dehumidifier for Public Defender
7783	Capital Asset - Public Safety Expenses	7866	Sound System
7784	Capital Asset - Highways & Streets Expenses	7869	Hot Water Reconfiguration
7785	Capital Asset - Health & Welfare Expenses	7871	Geo-Thermal System
7786	Capital Asset - Culture & Recreation Expenses	7872	Furniture Refinishing
7787	Capital Asset - Special Item PBC Transfer	7873	Administration Building Customer Counter Area
7801	Vehicles	7874	Mapping Room Reconfiguration
7802	Construction Equipment	7875	Energy "Greening" Projects
7803	Lawn Equipment	7876	Solar Panels Project
7810	Wellspring Program	7877	Hydro-Thermal Solar Project
		7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7912	Interest on Interfund Loans
		7921	Payment to Escrow Agent
		7922	Amortized Loss on Refunding
		7923	Amortization Premium
			Public Safety Building Operating Capital:
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	Fire Alarm Update - Public Safety Building
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
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		

DEKALB COUNTY GOVERNMENT

FY 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7965	Transfer Switch Replacement	8033	Leased Equipment
7966	Carpet & Tile Replacement	8034	Designated Donor Expense
7967	Electric & Computer Network	8041	Utilities
7968	Evidence Room Remodel	8042	Electricity
7969	Relocate Armory	8043	Gas
7970	Office Relocations	8044	Telephone
7971	Guard Corridor Control Upgrades	8045	Garbage
7972	Boiler Replacement	8046	Water & Sewer
7973	Generator	8047	Cable
7974	Fencing & Repairs	8048	Water Sample Testing
7975	Food Pantry Expense	8049	Medicare - Professional Services
7976	Painting	8050	CNA Outside Registry M/C
7978	Livescan Booking Equipment	8051	Professional Services
7979	Reserved for Future Use	8052	CNA Outside Registry
7990	Capital Contingency	8053	Zoning/Hearing Officer
7999	Miscellaneous - Public Safety Building	8054	Conflict Attorneys
		8055	Pre-Certification & Utilization Review
		8056	Employee Assistance Program
		8057	Flexible Benefits Program
		8058	Health Care Purchasing Group
		8059	Departmental Chargeback
		8060	Appointed Attorneys
		8061	Commercial Services
		8062	Investigations
		8063	Nuisance Abatement
		8064	Cemetery Maintenance
		8065	Cleaning Services
		8066	Aerial Digital Mapping
		8067	Soil Borings & Surveys
		8068	Vital Records
		8069	Legislative Program
		8070	DCCF - Juvenile Learning Mentor Program Grant
		8071	Data Processing
		8072	Software Acquisition
		8073	Property Tax System
		8074	Internet
		8075	Communications Connectivity
		8076	RN Outside Registry - M/C
		8077	RN Outside Registry
		8078	LPN Outside Registry - M/C
		8079	LPN Outside Registry
		8080	Court Reporter Fees
		8081	Grand Jury Expense
		8082	Jurors' Fees and Expenses
		8083	Court Costs
		8084	Witness Fees
COMMODITIES & SERVICES 8000			
8001	Registrations		
8002	State Required Training		
8003	Travel Costs (lodging, meals, mileage, airfare, etc.)		
8004	Mileage-Employee (for performing day to day duties)		
8005	Mileage-Boards (paid to elected & appointed Boards)		
8006	Special Accommodations due to Storm		
8007	Meetings - Host Expenses		
8008	Training		
8009	Moving Expenses		
8010	Recruitment		
8011	Memberships		
8013	Public Notices (ads in newspapers, magazines, etc.)		
8014	Community Relations		
8018	Building Operating Costs		
8019	Reserved for Future Use		
8021	Maintenance - Software		
8022	Maintenance - Equipment		
8023	Maintenance - Vehicles		
8024	Maintenance - Building		
8025	Maintenance - Grounds		
8026	Maintenance - Fuel Depot		
8027	Maintenance - Elevators		
8028	Maintenance - HVAC		
8029	Maintenance - Plumbing		
8030	Maintenance - Electrical		
8031	Rent - Space		
8032	Rent - Equipment		

DEKALB COUNTY GOVERNMENT

FY 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8085	Transcripts	8134	Insurance Refunds - Prepaid
8086	Prisoner Transportation	8135	Excess Medical Claims
8087	Detention Space	8136	Premium Stabilization Fund
8088	Forfeiture DUI Costs	8137	Employee Recognition Program
8089	Emergency Services	8138	County Medicaid Contribution
8090	Background Checks	8139	Incontinence Supplies
8091	Election Judges & Expenses	8140	Grand Jury Transcripts
8092	Janitorial Contract	8143	Juvenile Accountability Block Grant
8093	Landscaping & Mowing	8201	Contribution to Agencies
8094	Refuse/Shredding Disposal	8202	Reimbursable Allotments
8095	Copier Leases	8203	Credit Extended
8096	Participant Expenses	8204	State Appellate Service
8097	Early Voting Expenses	8205	Special Programs
8098	Fiber Optic Cable Maintenance	8206	Drug Testing
8099	Entitlement Expenses	8207	VAC Pass-Through Grant
8101	Insurance Premiums	8208	DUI Grant
8102	Liability Premiums	8209	Grant Refunds
8103	Life Insurance Premiums	8210	DUI Forfeitures Expenses
8104	Stop Loss Premiums	8211	Property Tax Payments
8105	Surety Bonds	8212	"Go Green" Programs
8106	Juvenile Justice Council	8213	ARRA Pass-Thru Grant
8107	Risk Abatement	8216	City of DeKalb County Farm
8108	ARRA CSBG Grant	8217	Convention & Visitors Bureau
8109	ARRA HPRP Grant	8218	Veterans Assistance
8110	Federal IEMA TICP ESDA Grant	8219	CASA
8111	Judgments and Claims	8220	Juvenile Safe House
8112	Unemployment Claims	8221	DeKalb County Extension Unit
8115	Claims Administration - Medical	8222	DeKalb County Economic Development Corporation
8116	Claims Administration - Dental	8223	DeKalb County Joiner History Room
8117	Network Access Fees	8224	DeKalb County Soil & Water Conservation District
8118	Hazard Mitigation	8225	Handicapped Program
8119	Demolition Costs	8226	Renewal & Replacement-Community Outreach Bldg
8120	Affordable Care Act Fees	8227	Renewal & Replacement-Health Department
8121	Workers Compensation - Medical	8228	Renewal & Replacement-Sycamore Campus
8122	Workers Compensation - Salaries	8229	DeKalb County Community Foundation
8123	Workers Compensation - Settlements	8230	State Provider Fees
8124	Workers Compensation - ADA Compliance	8231	Juvenile Programming
8125	Care Coordination Fee	8232	Children's Waiting Room
8126	Value Based Incentive Fee	8233	Domestic Violence Pilot Program
8127	Virtual Visits Program Fee	8234	Pet Population Control
8128	ADP Discounts	8235	Restricted SCAAP
8129	Prescription Credits	8236	Animal Control Claims
8130	Employee Insurance - Prescriptions	8237	Parenting Class Sanction
8131	Employee Insurance - Medical	8249	Federal Lobbyist
8132	Employee Insurance - Dental	8261	Construction Testing
8133	Employee Insurance - Vision	8262	Testing & Balancing HVAC

DEKALB COUNTY GOVERNMENT

FY 2017 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8263	Network Communications	9131	Technical Supplies
8264	Signage	9132	Medical Supplies
8265	Window Treatments	9133	Mapping Supplies
8301	Medical Expenses	9134	Lab Fees
8302	Drugs	9135	Infant Safety Seats
8303	Arrestee Medical Costs	9136	Ambulance Fees
8305	Employee Wellness	9137	X-Ray Fees
8306	Citizen Academy Expenses	9141	Rehabilitation Supplies
8307	Wind Farm Expenses	9142	Photography & Microfilm Supplies
8308	Neutral Exchange Program	9143	Inmate Supplies
8311	Specialized Care & Treatment	9144	Firearm Supplies
8312	Nursing Home Christmas Party	9145	Commissary Supplies
8313	Electronic Monitoring	9146	Police Supplies
8314	Ice Cream Parlor	9147	Major Crime & Task Force Equipment
8315	Outings	9151	Animal Control Supplies
8316	Resident Entertainment	9152	Clinic Supplies
8321	Direct Assistance Payments	9153	Educational Supplies
8325	Disaster Assistance	9154	Family Planning Supplies
8327	Burial Expenses	9155	Home Nursing Supplies
8331	Scholarships	9156	TB Supplies
8332	Environmental Education	9157	Vaccines
8401	NIU Speech	9161	Day Labor Materials
8402	Physical Therapy Consultant	9162	Traffic Control Materials
8403	Occupational Therapy Consultant	9163	Winter Maintenance Materials
8404	Speech Therapy Consultant	9164	Traffic Signal Maintenance
8405	Respiratory Therapy Consultant	9170	Environmental Supplies
8406	Pharmacy Consultant	9171	Compensated Absences - General Government
8407	Dental Consultant	9172	Compensated Absences - Public Safety
8408	Utilization Review	9173	Compensated Absences - Highway & Streets
8411	NREC Expenses	9174	Compensated Absences - Health & Welfare
9001	Office Supplies	9175	Compensated Absences - Culture & Recreation
9011	Postage	9176	Capital Assets - General Government
9012	Shipping	9177	Capital Assets - Public Safety
9021	Copies - In-House	9178	Capital Assets - Highway & Streets
9022	Copies - Outside	9179	Capital Assets - Health & Welfare
9031	Printing - In-House	9180	Capital Assets - Culture & Recreation
9041	Copy Machine Supplies	9185	Gain on Sale
9042	Printing Supplies	9186	Loss on Sale
9043	Stock Paper	9187	LTD IMRF - General Government
9101	Janitorial Supplies	9188	LTD IMRF - Public Safety
9102	Laundry Supplies	9189	LTD IMRF - Highway & Streets
9103	Linens	9190	LTD IMRF - Health & Welfare
9104	Environmental Health Supplies	9191	LTD SLEP - Public Safety
9111	Kitchen Supplies	9192	IMRF - General Government
9112	Chemicals	9193	IMRF - Public Safety
9121	Laundry Supplies	9194	IMRF - Health & Welfare

