

BUREAU COUNTY, ILLINOIS

Budget Appropriation and Tax Levy

For the year ending November 30, 2018

CONTENTS

	<u>Page Number</u>
INDEPENDENT ACCOUNTANT'S REPORT	1
Appropriations Resolution	2
Forecasted Statements of Estimated Revenues and Expenditures:	
General	3 - 13
Animal Control Administration	14
Animal Control Claims	15
Health Department	16 - 18
Illinois Municipal Retirement	19
Social Security	20
Liability Insurance	21
Circuit Clerk Court Automation	22
County Highway	23 - 24
GIS	25
Motor Fuel Tax	26
Circuit Clerk Separate Maintenance and Child Support Collection	27
Treasurer's Automation	28
Federal Aid Matching	29
County Clerk and Recorder Document Storage	30
Mentally Deficient Persons	31
Kids Account	32
Law Library	33
County Aid Bridge	34
Teen Court	35
Arrestee's Medical Costs	36
Vital Statistics Automation and Storage	37
Probation Services	38
Court Security	39
Tourism and Promotion	40
Police Vehicle	41
Circuit Court Clerk Operations and Administration	42
Indemnity	43
Interest on Investments	44
Public Transportation	45
Sheriff Drug Forfeiture	46
Public Safety Sales Tax	47
Domestic Violence Surveillance	48
Health Insurance	49
State's Attorney Automation	50
State's Attorney Drug Assets Forfeiture	51
Circuit Clerk Court Document Storage	52
Probation Ops Fee	53
County Clerk Revenue Stamp	54
Jail Capital Project	55
911	56

CONTENTS

	<u>Page Number</u>
Forecasted Statements of Estimated Revenues and Expenditures:	
Sex Offender Fees	57
States Attorney Sex Offender Investigation	58
Coroner	59
Tax Certificate Assignment Automation	60
Passport Fees	61
Circuit Clerk Youth Diversion	62
DUI	63
Failure to Appear	64
Forecasting Payroll Schedule	65
Adoption of the Budget	66
Statement of Tax Levies:	
Annual Tax Levy Resolution	67
Statement of Tax Levies	68 - 69
Adoption of Tax Levy	70
Summary of Significant Accounting Policies and Significant Forecast Assumptions	 71
Board Resolutions	 72



INDEPENDENT ACCOUNTANT'S REPORT

Bureau County Board
Bureau County, Illinois
Princeton, Illinois

Management is responsible for the accompanying Forecasted Appropriations Resolution, Forecasted Statements of Estimated Revenues and Expenditures, Statements of Tax Levies, Summary of Significant Accounting Policies and Significant Forecast Assumptions, and Board Resolutions of Bureau County, Illinois, as of November 30, 2017 and 2018 and for the years then ending, including the related summaries of significant assumptions and accounting policies in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this forecast.

There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The 2016 Audit Actual column was audited by us, and we expressed an unmodified opinion on it and in our report dated May 25, 2017, but we have not performed any auditing procedures since that date.

Wipfli LLP

Sterling, Illinois
November 28, 2017

Be it resolved, by the County Board of Bureau County, Illinois, that there shall be and there is hereby appropriated the following amounts from all taxes and all other funds received into said county Treasury for the purpose herein specified for the period beginning December 1, 2017 and ending November 30, 2018.

Fund	2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
General	\$6,430,161	\$7,001,661	\$6,096,954	\$7,500,583
Animal Control Administration	73,761	83,880	79,993	91,543
Animal Control Claims	0	0	0	0
Health Department	1,338,747	1,550,062	1,528,198	1,497,160
Illinois Municipal Retirement	1,663,364	1,108,197	1,446,490	1,210,113
Social Security	0	359,009	0	392,622
Liability Insurance	262,843	1,074,782	1,294,496	1,280,069
Circuit Clerk Court Automation	74,741	96,770	76,075	59,619
County Highway	829,231	1,094,200	996,420	993,200
GIS	89,241	174,580	122,268	141,508
Motor Fuel Tax	892,873	937,500	912,400	980,650
Circuit Clerk Separate Maintenance and Child Support Collection	21,524	21,959	21,066	21,300
Treasurer's Automation	6,516	5,000	0	5,000
Federal Aid Matching	485,758	340,000	270,000	580,000
County Clerk and Recorder Document Storage	39,806	41,000	48,064	44,000
Mentally Deficient Persons	273,944	282,000	274,390	292,000
Kids Account	8,049	5,230	0	2,898
Law Library	24,528	28,000	23,842	20,000
County Aid Bridge	324,893	566,000	516,698	520,500
Teen Court	47	100	72	100
Arrestee's Medical Costs	0	0	0	0
Vital Statistics Automation and Storage	5,857	4,000	6,276	5,500
Probation Services	24,857	54,500	31,824	50,000
Court Security	88,545	146,000	124,848	169,000
Tourism and Promotion	8,332	5,000	8,682	5,000
Police Vehicle	0	0	0	0
Circuit Court Clerk Operation and Administration	5,247	2,000	0	2,000
Indemnity	0	0	0	0
Interest on Investments	0	0	59,958	0
Public Transportation	1,047,390	1,146,087	1,062,336	1,241,229
Sheriff Drug Forfeiture	26,865	10,000	17,586	10,000
Public Safety Sales Tax	0	0	0	0
Domestic Violence Surveillance	0	0	0	0
Health Insurance	808,247	749,000	955,510	851,000
State's Attorney Automation	0	1,118	0	0
State's Attorney Drug Assets Forfeiture	24,191	22,708	23,570	27,152
Circuit Clerk Court Document Storage	40,350	43,766	35,376	42,406
Probation Ops Fee	0	0	0	0
County Clerk Revenue Stamp	110,478	120,000	119,760	110,000
Jail Capital Project	0	0	0	600,000
911	628,553	753,800	498,382	892,174
Sex Offender Fees	0	0	0	0
States Attorney Sex Offender Investigation	0	0	0	0
Coroner	21,491	2,500	720	2,500
Tax Certificate Assignment Automation	0	1,000	0	300
Passport Fees	0	5,000	0	5,000
Circuit Clerk Youth Diversion	2,174	2,200	0	1,500
DUI	2,895	7,500	5,682	2,600
Failure to Appear	18,470	10,000	0	0
Total appropriated	15,703,969	17,856,109	16,657,936	19,650,226

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES		2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
Taxes:					
001-00-4001-000	Property taxes	1,649,774	1,701,000	1,760,535	1,763,100
001-00-4002-000	Current mobile home local svc tax	828	1,000	0	1,000
001-00-4013-000	P.I.L.O.T.	0	1,000	0	1,000
001-00-4014-000	Back and forfeited RE and MH	0	1,200	0	1,000
001-00-4016-000	TIF map error	0	0	0	0
001-00-4019-000	Senior citizens RE tax defer	0	0	0	0
001-00-4021-000	TIF map error - SP Val	0	0	0	0
001-00-4190-000	Local share video gaming tax	1,648	0	1,802	0
001-00-4210-000	Federal excise gas tax refund	0	5,000	9,182	5,000
001-00-4220-000	State of IL additional sales tax - local use tax	209,598	350,000	227,626	300,000
001-00-4240-000	Sales tax retailers occupational tax	228,358	275,000	249,982	250,000
001-00-4270-000	Income tax	940,692	850,000	777,754	800,000
001-00-4290-000	Personal property replacement tax	331,443	250,000	388,000	350,000
001-00-4300-000	Supplemental sales tax	592,992	600,000	588,112	600,000
051-00-4738-000	State of Illinois	276,698	0	0	0
051-00-7060-000	Transfer to various County funds	(363,569)	0	0	0
	Advertising & interest	0	50,000	0	50,000
	TIF map error	0	0	0	0
		3,868,462	4,084,200	4,002,993	4,121,100
Intergovernmental:					
001-00-4101-000	FEMA - snowstorms	0	0	0	0
001-00-4281-000	Emergency services - county share	0	0	0	0
	Saturation patrol reimb	0	0	0	0
	D.A.R.E. reimbursement	0	0	0	0
001-00-4937-000	State's attorney violent crime grant	29,812	20,000	11,926	20,000
	Public health surcharge grant	0	0	0	0
	Election equipment grant	0	0	0	0
	Homeland security grant	25,730	0	0	0
001-00-4947-001	EMA grant	0	40,000	28,200	40,000
	County clerk-revenue stamp rev	0	0	0	0
	SCAAP grant - sheriff dept	4,295	0	0	0
	Miscellaneous construction grant	0	0	0	0
	Trans to Comm Center Grant	0	0	0	0
	Communication Center Grant	0	0	0	0
		59,837	60,000	40,126	60,000
State reimbursements:					
001-00-4310-000	Election expense reimbursement	8,250	0	15,850	8,000
001-00-4320-000	Inheritance taxes	0	0	0	0
001-00-4330-000	Deputy training receipts	0	0	0	0
001-00-4340-000	Supervisor of assessments salary reimbursement	38,948	26,000	0	28,000
001-00-4350-000	State's attorney salary reimbursement	132,621	140,000	144,678	140,000
001-00-4360-000	Aid to dependent children	0	0	0	0
001-00-4638-000	IL State Police Merit Board	18	0	4	0
	Sexually violent crimes reimb	6,059	15,000	0	10,000
001-00-4828-000	Public defender salary reimbursements	60,093	40,000	44,390	40,000
		245,989	221,000	204,922	226,000
Licenses & Permits:					
001-00-4410-000	Liquor licenses	10,135	10,000	18,040	10,000
		10,135	10,000	18,040	10,000

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
Revenue & Services:					
001-00-4160-000	Sale of tax file	2,500	2,500	0	0
001-00-4250-000	Probation Drug Test	510	600	710	600
001-00-4500-000	Public defender fees	16,861	33,101	5,376	30,000
001-00-4523-000	Zoning fees	39,520	30,000	52,414	35,000
001-00-4524-000	Supervisor of assessments	10,225	29,250	3,704	20,000
001-00-4526-000	Bond fee - sheriff	9,104	4,500	14,386	5,000
001-00-4527-000	Credit card fees - circuit clerk	0	0	0	0
001-00-4533-000	Judicial security	1,307	0	0	0
001-00-4631-000	Court fee - circuit clerk	66,552	45,000	51,720	45,000
001-00-4632-000	Lump sum surcharge - circuit clerk	2,229	1,000	2,004	1,000
001-00-4634-000	County ordinance violation	515	0	0	0
001-00-4635-000	Foreclosure prev	0	0	0	0
001-00-4636-000	Sex offender evaluation	0	0	0	0
001-00-4639-000	Traffic & criminal surcharge	6	0	2	0
001-00-4907-000	Transfer from traffic & criminal	0	0	2	0
001-00-4640-000	Trauma center	374	0	242	0
001-00-4641-000	Domestic battery	17	0	20	0
001-00-4642-000	Spinal cord trust	16	0	12	0
001-00-4643-000	Domestic violence abuser services	90	0	10	0
001-00-4644-000	DNA ID	521	500	550	500
001-00-4645-000	Fire protection	0	0	0	0
001-00-4646-000	STD testing fees	277	0	268	0
001-00-4047-000	Drug addiction recovery	180	0	690	0
001-00-4651-000	Witness fees	20	100	70	100
001-00-4701-000	Co clerk - RHSP	49,284	60,000	44,406	40,000
	Tax cert county clerk	0	0	0	0
001-00-4703-000	County clerk and recorder	115,258	160,000	138,266	120,000
001-00-4704-000	County clerk-revenue stamp rev	0	0	0	0
001-00-4652-000	Circuit clerk	214,501	200,000	184,356	200,000
001-00-4653-000	Sheriff	77,670	50,000	74,998	50,000
001-00-4654-000	Coroner	285	200	340	200
001-00-4715-000	Treasurer	1,799	1,000	102	100
001-00-4655-000	State's attorney - fees	7,469	5,000	6,394	5,000
001-00-4658-000	Probation - state transfer	1,023	750	1,010	750
001-00-4821-000	Reimb extradition expenses	0	0	1,210	0
	United counties council of IL	450	2,000	0	0
	Work release payments	0	0	0	0
	County radio services	0	0	0	0
	Housing out of Co. inmates	0	0	0	0
	Court services and orders	0	0	0	0
	Circuit clerk	0	0	0	0
		618,563	625,501	583,262	553,250
Fines:					
001-00.463.02-000	Minor tobacco fine	0	0	0	0
001-00.463.03-000	County ordinance violation	0	0	0	0
001-00.472.10-000	Traffic fines	95,699	60,000	68,236	60,000
001-00.472.30-000	Criminal fines	129,413	70,000	119,158	80,000
001-00.473.00-000	Criminal drug fund	41,548	40,000	11,752	20,000
		266,660	170,000	199,146	160,000

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES (continued)		2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
Interest:					
001-00-4920-000	Interest Earned.-Real Estate	0	500	464	500
001-00-4921-000	Interest on Revenue Stamps	0	0	22	0
001-00-4080-000	Interest	0	0	378	200
		<u>0</u>	<u>500</u>	<u>864</u>	<u>700</u>
Other:					
001-00-4230-000	North.bord.pipe.escrow acct	0	0	0	0
001-00-4282-000	Emergency services - misc	250	0	0	0
001-00-4283-000	E.S.D.A. - MABAS 57 reimb	0	0	0	0
001-00-4370-000	Coast 2 coast RX program	50	0	0	0
001-00-4522-000	Flexible spending fee	398	100	456	100
001-00-4638-000	Abandon property	0	0	0	0
001-00-4647-000	Voided checks	0	0	0	0
001-00-4649-000	Employee dividends	459	400	476	400
001-00-4922-000	Animal control reimbursements	0	0	0	0
001-00-4811-000	Refunds and reimbursements	210,285	1,000	1,102	1,000
001-00-4814-000	Reimbursement from CIRMA	0	0	238,721	0
001-00-4818-000	Sexually violent crimes reimb	0	0	14,220	0
001-00-4833-000	Reimb. for squad car damage	0	0	25,976	0
	Reimb. euclid chemical fire	0	0	0	0
	Reimb RR derailment	0	0	0	0
	Reim work. comp.	0	0	0	0
001-00-4848-000	Saturation patrol reimbursement	10,100	0	0	0
	St IL senior cit tax deferral	0	0	0	0
	ILEAS reimbursement	0	0	0	0
	Rmb Co share of 911 Ins	0	0	0	0
001-00-4819-000	Reimb Judge Slavin	13,770	0	0	0
	PIBA reimb monument work	0	0	0	0
001-00-4923-000	Miscellaneous income	6,113	0	0	0
	Certified mailing fees county	0	0	0	0
001-00-4927-000	Sheriff department	0	0	0	0
001-00-4928-000	Sale of squad cars	0	0	0	0
	County clerk-revenue stamp rev	0	0	0	0
001-00-4930-000	Inmate medical co-pay	0	0	0	0
001-00-4931-000	Compliance w/subpoena	0	0	0	0
001-00-4932-000	Sale of RE & county property	0	0	0	0
001-00-4933-000	Restitution	1,715	0	0	0
		<u>243,140</u>	<u>1,500</u>	<u>280,951</u>	<u>1,500</u>
	Total estimated revenues	<u>\$5,312,786</u>	<u>\$5,172,701</u>	<u>\$5,330,304</u>	<u>\$5,132,550</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
01-County Clerk's Office					
001-08-5100-001	Office supplies	9,376	8,500	8,712	8,800
001-08-5600-001	Mailing expense - epay	590	600	802	700
001-09-5120-001	Equipment maintenance and rental	4,148	3,500	3,092	3,500
001-13-5010-001	Clerk's salary	60,144	61,949	61,948	63,808
001-13-5020-001	Clerk's hire	174,221	175,090	176,994	184,408
001-13-5060-001	Clerk expense - mileage	2,078	2,000	1,878	2,000
		<u>250,557</u>	<u>251,639</u>	<u>253,426</u>	<u>263,216</u>
02-Circuit Clerk					
001-08-5100-002	Office supplies	3,325	3,000	9,502	10,000
	Legal forms	5,203	7,000	0	0
001-08-5270-002	Room rental - DIP	396	396	396	396
001-09-5120-002	Equipment maintenance	3,488	3,000	4,080	3,000
001-13-5010-002	Clerk's salary	60,144	61,949	61,948	63,808
001-13-5020-002	Clerk's hire	142,311	135,955	137,378	147,028
	Circuit clerk audit expense	0	0	0	0
001-13-5070-002	Miscellaneous expense	947	500	956	500
		<u>215,814</u>	<u>211,800</u>	<u>214,260</u>	<u>224,732</u>
03-County Treasurer					
001-08-5100-003	Office supplies	1,533	2,250	2,070	2,250
001-08-5140-003	Delinquent tax publication	1,556	1,800	1,660	1,800
001-09-5120-003	Equipment maintenance	3,410	2,400	2,918	2,400
001-13-5010-003	Treasurer's salary	60,144	61,949	61,948	63,808
001-13-5020-003	Clerk's hire	32,746	38,501	35,310	38,948
001-13-5060-003	Expense and travel	228	1,500	0	1,500
001-13-5070-003	Miscellaneous expense	200	175	0	175
001-13-5080-003	Revenue supplies	2,259	2,000	1,362	2,000
		<u>102,076</u>	<u>110,575</u>	<u>105,268</u>	<u>112,881</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
04-Coroner					
001-06-5060-004	Travel	2,696	6,000	2,314	6,000
001-06-5070-004	Meetings, dues and education	1,100	1,400	880	1,400
001-06-5090-004	Telephone	1,992	1,700	1,624	1,700
001-06-5100-004	Supplies	174	400	206	400
001-06-5120-004	Radio and equipment repairs	140	600	0	600
001-06-5150-004	Autopsies	13,798	20,000	4,200	20,000
001-06-5160-004	Jurors	0	200	0	200
001-06-6140-004	Inquest expense	346	900	274	900
001-06-6170-004	Transportation of deceased	1,400	3,000	800	3,000
001-13-5010-004	Coroner's salary	32,866	37,866	37,866	42,866
001-13-5020-004	Deputy coroner	1,350	3,000	3,900	3,000
001-13-5021-004	Court reporters	0	300	0	300
		<u>55,862</u>	<u>75,366</u>	<u>52,064</u>	<u>80,366</u>
05-Sheriff					
001-08-5100-005	Office supplies	5,382	6,300	4,570	5,500
001-09-5090-005	Telephone	6,120	6,500	4,586	6,500
001-09-5110-005	Office equipment acquisition	1,599	5,000	1,526	5,000
001-09-5120-005	Office equipment maintenance	2,700	5,000	3,908	5,000
001-09-5180-005	Uniforms and equipment	11,871	18,000	13,350	18,000
001-09-5200-005	Training - Sheriff's Training	977	3,000	1,946	3,000
001-09-5250-005	Lexipol Policy and updates	23,076	14,544	19,824	15,000
001-09-5010-005	Sheriff's salary	68,052	70,098	70,098	72,201
001-13-5020-005	Deputies hire/jailers	1,690,981	1,800,584	1,771,742	2,282,200
001-13-5021-005	Part-time salaries	15,531	30,000	20,370	27,000
001-13-5060-005	Sheriff's expense	922	1,000	1,936	1,000
001-13-5070-005	Awards and retirement	373	1,500	1,328	1,500
001-13-5170-005	Deputies expense	1,244	1,300	726	1,300
001-13-5280-005	Housing inmates	4,259	4,500	4,252	5,000
001-13-5470-005	Investigation expense	3,138	7,200	6,480	14,700
001-09-5720-005	Contracted services	0	0	0	2,500
		<u>1,836,225</u>	<u>1,974,526</u>	<u>1,926,642</u>	<u>2,465,401</u>
06-Sheriff's Vehicle					
001-09-5740-006	Acquisition	142,079	125,000	0	133,000
001-09-5130-006	Repairs	11,229	15,000	137,035	15,000
001-09-6120-006	Operations	104,978	131,000	102,634	131,000
001-09-5120-006	Squad - air cards	5,000	7,200	0	7,200
		<u>263,286</u>	<u>278,200</u>	<u>239,669</u>	<u>286,200</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
07-Law Enforcement					
001-09-5200-007	Deputy training	26,342	35,000	17,296	30,000
001-09-5210-007	County radio	14,000	15,000	8,954	15,000
001-13-5030-007	Wages (overtime)	81,833	80,000	94,020	110,000
001-13-5031-007	Saturation patro OT	297	0	674	0
001-09-5212-007	Dispatching Services	0	0	0	0
		<u>122,472</u>	<u>130,000</u>	<u>120,944</u>	<u>155,000</u>
08-Jail Expense					
001-09-5110-008	Jail equipment	2,150	3,000	2,028	3,000
001-09-5130-008	Jail repairs	13,773	25,000	14,728	25,000
001-09-5220-008	Prisoner's bed and clothing	641	1,500	268	1,500
001-09-5230-008	Food for prisoners	93,431	103,000	75,726	108,200
001-09-5240-008	Medical and dental care	50,728	46,000	57,474	48,000
001-09-5260-008	Utility services	41,166	54,000	37,358	54,000
001-09-5720-008	Contracted services - locks	0	5,000	0	5,000
001-09-6160-008	Supplies, cleaning and laundry	6,857	8,900	4,238	8,000
001-09-6200-008	Machine fingerprinting	7,487	7,000	0	7,000
001-13-5020-008	Jail custodian	16,269	20,865	8,042	24,000
		<u>232,502</u>	<u>274,265</u>	<u>199,862</u>	<u>283,700</u>
09-Merit System					
001-06-5020-009	Court reporter and secretary	0	500	0	500
001-06-5040-009	Commissioners per diem	550	800	1,100	850
001-06-5060-009	Travel	0	300	0	300
001-06-5100-009	Office expenses (supplies)	39	200	96	200
001-06-5140-009	Publication of legals	573	500	2,768	1,500
001-06-6040-009	Commissioner's expenses & training	1,392	1,350	1,532	1,350
001-06-6260-009	Testing applicants	1,548	2,000	2,920	2,000
001-06-6270-009	Polygraph	0	0	0	600
001-06-6280-009	Physical exam/psychological testing	0	1,000	352	1,304
		<u>4,102</u>	<u>6,650</u>	<u>8,768</u>	<u>8,604</u>
10-Election Expenses					
001-08-5100-010	Election supplies	247,096	165,000	207,206	190,000
001-08-5300-010	Election expenses	60,564	50,000	66,680	45,000
001-08-6650-010	National voter registration act	25,869	20,000	32,000	25,000
001-13-5301-010	Election equipment grant	0	0	0	0
001-13-5290-010	Judges	57,158	35,000	49,750	60,000
		<u>390,687</u>	<u>270,000</u>	<u>355,636</u>	<u>320,000</u>
11-Building Expenses					
001-09-5721-011	Cemetery/courthouse lawncare	7,235	7,800	10,710	10,000
001-09-6160-011	Supplies, cleaning and laundry	5,536	8,000	6,012	8,000
001-09-5130-011	Repairs	24,051	23,000	11,172	23,000
001-09-5260-011	Utilities	34,973	40,800	37,110	42,000
001-09-5720-011	Contracted services	19,515	35,000	20,784	25,000
001-13-5020-011	Combined cleaning - contractor	11,832	20,890	19,758	25,000
		<u>103,142</u>	<u>135,490</u>	<u>105,546</u>	<u>133,000</u>
12-Capital Improvements					
001-13-6310-012	Capital projects	349,142	150,000	126,935	150,000
001-13-6312-012	Grant - capital projects	0	0	0	0
		<u>349,142</u>	<u>150,000</u>	<u>126,935</u>	<u>150,000</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
13-County Board					
001-08-5140-013	Publication, proceedings and expenses	1,489	1,000	154	1,000
001-13-5040-013	Per diem compensation	48,001	55,000	46,202	55,000
001-13-6040-013	Expense and reimbursement	13,587	18,000	13,058	15,000
		63,077	74,000	59,414	71,000
14-Superintendent of Schools					
001-13-6000-014	Quarterly assessments	70,905	71,658	71,658	72,336
15-Supervisor of Assessments					
001-05-5040-015	Board of review compensation	4,545	4,500	4,500	4,500
001-05-5042-015	Farm land committee	25	75	0	75
001-05-5060-015	Travel expenses	1,661	4,500	1,566	4,500
001-05-5070-015	Contingencies	1,203	1,500	0	1,500
001-05-5100-015	Office supplies	1,950	1,800	1,354	1,800
001-05-5140-015	Printing	14,940	20,000	1,912	20,000
001-05-5360-015	Appraisal school	1,484	3,500	1,660	3,500
001-05-6040-015	Board of review expense reimb	228	500	154	500
001-05-6041-015	Farm land expense	24	50	0	50
001-13-510-015	Salary of supervisor	55,649	57,319	57,320	59,039
001-13-5020-015	Salary of employees	82,000	81,698	73,372	83,994
001-05-5720-015	Board of Review Appraiser	0	10,000	0	10,000
		163,709	185,442	141,838	189,458
16-Photocopy Department					
001-08-5100-016	Supplies	14,829	15,000	29,414	20,000
001-08-5320-016	Microfilming	0	0	0	0
		14,829	15,000	29,414	20,000
17-Circuit Court					
001-08-5100-017	Office supplies	1,611	2,000	904	2,000
001-09-5110-017	Equipment and fixtures	2,519	3,000	2,256	3,000
001-06-5400-017	Law Library expense	9,821	11,000	3,774	12,000
001-13-5020-017	Bailiff's fee	9,000	13,000	8,300	13,000
001-13-5060-017	Judge's travel	0	500	0	500
001-13-5070-017	Misc exp circuit court	25,992	23,940	26,058	24,400
001-13-5160-017	Juror's fees	19,614	35,000	13,922	35,000
001-13-5390-017	Court ordered expenses	45,887	70,000	38,006	70,000
001-13-5430-017	County share/probation officer expense	248,435	282,395	254,656	276,325
001-13-5101-017	Office expense - probation officer	2,075	1,500	2,730	1,500
001-13-5490-017	Electronic monitoring	0	500	0	500
001-13-5470-017	County share/public defender investigation	22,193	21,673	21,868	21,900
001-13-5920-017	Circuit judges	703	800	1,406	800
001-13-5930-017	Associate judges	440	700	854	700
001-13-6020-017	Bailiff's expenses	3,596	5,000	2,888	5,000
		391,886	471,008	377,622	466,625

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
18-Public Defender					
001-06-5100-018	Office expense - probation officer	1,535	1,800	1,746	1,800
001-06-5470-018	Investigation fees	0	1,000	0	800
001-06-6400-018	Court reporter/interpreter	0	200	480	500
001-09-5110-018	Office equipment	2,034	2,000	222	1,500
001-13-5010-018	Salary - public defender	64,274	66,202	66,202	68,188
001-13-5020-018	Salary - assistant public defenders	89,863	92,000	90,368	93,078
001-13-5021-018	Secretary	31,573	31,820	32,780	33,904
001-13-5022-018	Temporary secretary	735	4,000	0	2,000
001-13-5060-018	Expense and travel	2,368	3,500	1,012	3,000
		<u>192,382</u>	<u>202,522</u>	<u>192,810</u>	<u>204,770</u>
19-Zoning and Planning Commission					
001-12-5040-019	Members per diem	2,295	3,780	1,530	3,780
001-12-5041-019	Inspections	665	700	280	700
001-12-5060-019	Travel	458	900	690	900
001-12-5070-019	Miscellaneous	659	500	500	500
001-12-5090-019	Telephone	325	500	296	500
001-12-5340-019	Tam maps and plat books	0	150	0	150
001-12-5350-019	Zoning ordinances	0	5,000	0	5,000
001-12-5530-019	Windfarm expenses	14,269	3,000	0	3,000
001-12-6040-019	Expense reimbursement	858	1,000	350	1,000
001-12-6100-019	Fuel	128	400	148	400
001-12-6120-019	Maintenance and auto repair	100	100	200	200
001-13-5010-019	Enforcing officer's salary	39,265	39,244	40,442	41,655
001-13-5020-019	Clerk hire	315	540	270	540
		<u>59,337</u>	<u>55,814</u>	<u>44,706</u>	<u>58,325</u>
20-County Zoning Board of Appeals					
001-12-5022-020	Clerk, meetings and hearings	765	540	270	540
001-12-5040-020	Members per diem	5,130	2,700	1,710	2,700
001-12-5041-020	Inspections	945	1,160	630	1,160
001-12-5100-020	Office supplies	492	500	496	500
001-12-5140-020	Publications	102	1,500	0	1,500
001-12-6040-020	Members' expense reimbursement	1,606	1,870	582	1,870
	Clerk expense	54	0	0	0
001-13-5020-020	Clerk hire	24,557	18,200	17,480	19,929
		<u>33,651</u>	<u>26,470</u>	<u>21,168</u>	<u>28,199</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
21-Emergency Preparedness					
001-12-5060-021	Travel	4,166	4,500	5,444	4,500
001-12-5070-021	Training and education	2,964	3,500	188	3,000
001-12-5090-021	Telephone	3,156	3,500	3,728	4,000
001-12-5100-021	Office supplies	1,998	2,500	1,802	2,500
001-12-5120-021	Equipment-hazmat trailer	5,979	7,000	6,186	0
001-12-5121-021	Equipment	3,028	2,900	28,252	5,500
001-12-6090-021	Facilities Rent	0	0	1,482	5,500
001-12-6100-021	Fuel expense	504	1,000	640	1,000
001-12-6120-021	Maintenance and auto repair	3,694	3,000	476	2,500
001-12-6230-021	Disaster expenses	1,665	4,000	790	3,000
001-13-5010-021	Director's salary	37,022	39,244	39,244	40,423
001-13-5020-021	Extra clerk hire	0	750	0	750
001-13-6180-021	LEPC, CERT, and public outreach	3,942	5,000	0	4,000
001-12-6181-021	HMEP Misc. Disbursements	0	0	0	0
		68,118	76,894	88,232	76,673
22-County Administration					
001-13-5060-022	Travel/mileage	856	2,000	770	2,000
001-13-5070-022	Dues, miscellaneous	208	1,000	848	1,100
	Miscellaneous	0	100	0	0
001-09-5090-022	Telephone	400	1,000	0	600
001-08-5100-022	Office supplies	438	400	684	400
001-13-5010-022	Administrator's salary	35,500	67,000	67,000	69,010
		37,402	71,500	69,302	73,110
23-Conservation					
001-13-5540-023	County park maintenance	7,000	7,000	7,000	6,500
001-13-5550-023	U of I extension supplies	20,000	20,000	20,000	20,000
		27,000	27,000	27,000	26,500
24-Miscellaneous					
001-00-4863-000	AFLAC - Cancer	(22,780)	(20,000)	(22,508)	(20,000)
001-00-4864-000	Deferred compensation	(35,710)	(18,000)	(10,130)	(15,000)
001-00-4865-000	Employees life insurance	(2,200)	(1,800)	(1,952)	(2,000)
	Transfer from flex spend.	0	0	0	0
	Northern border pipeline escrow	0	0	0	0
	Repay video gaming tax	0	0	0	0
	Flexible spending transfer	0	0	0	0
	St IL - unclaimed money	0	0	0	0
001-00-7011-000	Rental housing	19,827	40,000	29,916	30,000
001-00-7012-000	Senior Citizens RE tax defer	0	0	222	0
001-00-7013-000	Flex spending fees	401	400	706	400
	Refunds	182	200	0	0
001-00-7015-000	Miscellaneous expenses	1,808	0	0	0
	Liquor license refunds	0	0	0	0
	Sheriff Department	0	0	0	0
	Cancer insurance refunds	132	0	0	0
	Flexfund fee refunds	0	0	0	0
	Filing lien-bureau county clerk	0	0	0	0

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
24-Miscellaneous (continued)					
001-00-7026-000	AFLAC	20,930	10,000	20,490	10,000
001-00-7027-000	Security benefit group	26,005	15,000	10,130	12,000
001-00-7028-000	NCPERS group life insurance	1,584	1,800	2,464	1,800
001-08-5140-024	Printing expense	58	0	0	0
001-08-5600-024	Postage	66,265	40,000	40,506	40,000
001-09-5090-024	Courthouse telephone	39,060	35,000	28,732	35,000
001-13-5021-024	Extra clerk hire courthouse	21,282	20,000	13,086	15,000
001-13-5591-024	Laserfish - licensing & training	1,302	3,000	2,604	3,000
001-13-5380-024	Economic development NCI	28,444	28,444	0	30,000
001-13-5560-024	Aid to dependent children	126,476	150,000	65,400	100,000
001-13-5580-024	Audits and compliance tests	41,750	50,000	50,000	50,000
001-13-5590-024	Computer and tax expense	57,538	50,000	41,480	45,000
001-13-5998-024	Contingencies	56,049	200,000	6,262	150,000
001-13-6210-024	Bureau County Senior Center	4,000	4,000	0	4,000
	Miscellaneous const DCEO grant	0	0	0	0
001-13-6240-024	North central council econ devel grant	1,294	2,000	0	1,500
001-13-5140-024	County board meeting management program	7,677	0	15,460	7,500
	County Board Equipment Acquisition				
001-13-5110-024	County board equipment acquisition	19,377		46,826	237,500
	County board equipment - courthouse tech	0	25,000	0	0
	County board equipment - circuit clerk	0	500	0	0
	County board equipment - sheriff	0	2,000	0	0
	County board equipment - jail	0	2,500	0	0
	County board equipment - sup of assmnts	0	1,750	0	0
	County board equipment - circuit court	0	1,500	0	0
	County board equipment - public defender	0	500	0	0
	County board equipment - state's attorney	0	1,750	0	0
	County board equipment - ergonomics	0	2,000	0	0
	Towers for radio system	0	200,000	0	0
		480,751	847,544	339,694	735,700
25-State's Attorney					
001-06-5060-025	Travel	2,978	3,500	2,656	3,500
001-06-5100-025	Office expense	15,091	15,000	14,680	15,000
001-06-5110-025	Office equipment	2,785	3,500	2,844	3,500
001-06-5460-025	Appellate project	24,000	12,000	24,000	12,000
001-06-5470-025	Investigation and witness fees	1,211	5,000	8,234	7,000
001-06-5480-025	Juvenile sex offender program	17,915	32,080	36,810	50,000
001-06-5700-025	Special legal counsel	25,250	50,000	58,154	50,000
001-13-5010-025	State's attorney salary	166,508	166,508	166,508	166,508
001-13-5021-025	Legal secretary	35,488	35,854	35,334	37,274
001-13-5020-025	Secretary/receptionist	28,445	29,126	28,314	30,540
001-13-5023-025	First assistant state's attorney	56,402	66,329	73,896	67,265
001-13-5024-025	Assistance state's attorney	62,135	61,745	58,256	58,836
001-13-5025-025	Assistant state's attorney juvenile	53,954	56,336	61,746	64,245
001-13-5027-025	St IL child protection services director	28,669	23,850	24,272	23,850
001-13-5028-025	Child protection services director	8,805	13,970	12,940	15,069
001-13-5912-025	Document storage	0	4,000	0	0
	Assistant state's attorney appellate prosecutor	0	0	0	0
		529,636	578,798	608,644	604,587

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**BUREAU COUNTY, ILLINOIS
GENERAL FUND (CONTINUED)**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
26-Waste Management					
001-13-6560-026	Waste management	413	500	826	600
27-911					
001-00-4839-000	Reimburse Co Share 911 Insurance	(28,574)	(30,000)	(32,064)	(34,000)
001-11-5519-027	911 group health insurance	28,225	30,000	32,064	34,000
		<u>(349)</u>	<u>0</u>	<u>0</u>	<u>0</u>
31-Insurance					
001-11-5501-031	Public defenders liability insurance	3,623	4,000	7,246	4,000
001-11-5510-031	Group health insurance	367,924	425,000	322,964	400,000
001-11-6280-031	Physical exam/background checks	0	0	532	600
001-00-4617-000	911 Cord health insurance	0	0	(2,848)	0
001-00-4826-000	Health Dept. Ins. Prem. Reimb.	0	0	(12,288)	(15,000)
		<u>371,547</u>	<u>429,000</u>	<u>315,606</u>	<u>389,600</u>
	Total estimated expenditures	<u>6,430,161</u>	<u>7,001,661</u>	<u>6,096,954</u>	<u>7,500,583</u>
	Deficiency of estimated revenues over estimated expenditures	<u>(1,117,375)</u>	<u>(1,828,960)</u>	<u>(766,650)</u>	<u>(2,368,033)</u>
	Transfer In	0	0	0	0
	Transfer from Domestic Violence Abuse	0	0	0	0
	Transfer from B.C. Ins. Fund	(15,000)	0	0	0
001-00-4919-000	Transfer from Liability Insurance	0	0	567,490	512,873
001-00-4909-000	Transfer from State's Attorney Drug Forfeiture	0	0	0	0
001-00-4913-000	Transfer from Public Safety Sales Tax Fund	1,014,170	1,000,000	1,006,750	1,000,000
	Transfer From Int. on Co. Inve	0	0	0	0
	Trans from Revenue Stamp Fund	75,000	60,000	0	50,000
	Trans from comm grant	0	0	0	0
001-00-4918-000	Transfer from Passport Fees Fund	0	2,000	0	2,000
	Transfer to BS Ins Fund	0	0	0	0
	Transfer to Big Sky Decommission	0	0	0	0
	Transfer to tax cert assign auto	0	0	0	0
001-00-7024-000	Payment to health department	0	0	(1,920)	0
	Transfer to Co. General	0	0	0	0
	Net transfers in (out)	<u>1,074,170</u>	<u>1,062,000</u>	<u>1,572,320</u>	<u>1,564,873</u>
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	<u>(43,205)</u>	<u>(766,960)</u>	<u>805,670</u>	<u>(803,160)</u>
	Fund balance, beginning of year	<u>5,903,672</u>	<u>6,115,460</u>	<u>5,860,467</u>	<u>6,666,137</u>
	Fund balance, end of year	<u>5,860,467</u>	<u>5,348,500</u>	<u>6,666,137</u>	<u>5,862,977</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
ANIMAL CONTROL ADMINISTRATION FUND

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
	Insurance payment	0	0	0	0
002-00-4030-000	Registration tags	45,979	66,000	62,848	65,000
002-00-4031-000	Fines	1,900	500	140	500
002-00-4033-000	Municipal agreements	750	3,000	2,350	3,200
002-00-4034-000	Misc Reimbursements	0	0	0	0
002-00-4035-000	Sale of truck	0	0	0	0
	Total estimated revenues	<u>48,629</u>	<u>69,500</u>	<u>65,338</u>	<u>68,700</u>
ESTIMATED EXPENDITURES					
002-02-5010-042	Administrator - veterinarian	3,600	3,500	3,600	3,600
002-02-5020-042	Animal Control Officer	34,108	36,830	37,935	41,643
002-02-5021-042	Secretary	10,545	10,000	10,560	10,000
002-02-5022-042	Part-time officer	0	1,000	0	1,000
002-02-5070-042	Miscellaneous	0	1,000	0	1,000
002-02-5998-042	Contingencies	540	2,000	150	2,000
002-02-5090-042	Telephone	2,811	2,600	2,694	2,600
002-02-5100-042	Office supplies	0	500	580	500
	Advertisement	0	0	0	0
002-02-5180-042	Officer clothing	305	300	0	300
002-02-5110-042	Equipment	197	2,000	896	2,000
002-02-5260-042	Utilities	3,049	3,600	3,568	3,500
002-02-5510-042	Health insurance	5,990	6,500	5,694	6,000
002-02-5590-042	Software license	0	1,200	0	2,500
002-02-5660-042	Rabies tag and registration	971	550	0	600
002-02-6090-042	Rent	5,200	4,800	4,800	4,800
002-02-6120-042	Auto	1,374	2,000	2,022	2,000
002-02-6750-042	Payroll taxes and SS	5,071	5,500	7,494	7,500
	Total estimated expenditures	<u>73,761</u>	<u>83,880</u>	<u>79,993</u>	<u>91,543</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>(25,132)</u>	<u>(14,380)</u>	<u>(14,655)</u>	<u>(22,843)</u>
Other financing sources and (uses)					
002-00-4032-000	Transfer (to) from Claims Fund	21,559	17,647	16,451	0
002-00-4045-000	Transfer (to) from Liability Insurance Fund	0	6,500	7,366	8,245
	Net transfers in (out)	<u>21,559</u>	<u>24,147</u>	<u>23,817</u>	<u>8,245</u>
	Excess (deficiency) of estimated revenues over estimated expenditures and other financing sources (uses)	<u>(3,573)</u>	<u>9,767</u>	<u>9,162</u>	<u>(14,598)</u>
	Fund balance, beginning of year	<u>25,515</u>	<u>19,394</u>	<u>21,942</u>	<u>31,104</u>
	Fund balance, end of year	<u><u>21,942</u></u>	<u><u>29,161</u></u>	<u><u>31,104</u></u>	<u><u>16,506</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
ANIMAL CONTROL CLAIMS FUND**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES	2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
Registration Tags	20,873	0	0	0
Rabies tags fines	7	0	0	0
Total estimated revenues	20,880	0	0	0
 ESTIMATED EXPENDITURES				
Animal loss claims	0	0	0	0
Excess (deficiency) of estimated revenues over estimated expenditures	20,880	0	0	0
Other financing sources and (uses) Transfer (to) from Animal Control Administration	(21,559)	(17,647)	(16,451)	0
Excess (deficiency) of estimated revenues over estimated disbursements and other financing sources (uses)	(679)	(17,647)	(16,451)	0
Fund balance, beginning of year	17,130	17,647	16,451	0
Fund balance, end of year	16,451	0	0	0

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
HEALTH DEPARTMENT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED REVENUES		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
Taxes					
4120	Mobile home local service tax - current	101,934	100,000	100,000	100,000
4120.1	Back & forfeited mobile home tax & real estate	0	0	0	0
4120.3	P.I.L.O.T.	0	0	0	0
		<u>101,934</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Intergovernmental:					
4110	Grant Revenue	516,040	522,742	585,112	427,630
		<u>516,040</u>	<u>522,742</u>	<u>585,112</u>	<u>427,630</u>
Revenue & Services:					
4150.1, 4150.2, 4172	Dental clinic revenue	93,523	203,268	92,529	92,619
4170, 4173	Program fees	102,051	79,774	85,621	80,500
4171	Environmental health fees	75,920	101,000	102,100	103,000
4190, 4190.1, 4190.2	Reimbursed expenses	505,250	595,326	668,250	681,362
4191	DePue reimb	0	0	0	
		<u>776,744</u>	<u>979,368</u>	<u>948,500</u>	<u>957,481</u>
Interest:					
7010	Interest	58	50	66	50
Other:					
4150, 7030	Miscellaneous Income	19,822	5,500	35,978	24,038
		<u>19,822</u>	<u>5,500</u>	<u>35,978</u>	<u>24,038</u>
	Total estimated revenues	<u>1,414,598</u>	<u>1,607,660</u>	<u>1,669,656</u>	<u>1,509,199</u>

BUREAU COUNTY, ILLINOIS
HEALTH DEPARTMENT FUND (CONTINUED)
Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES		2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
44-Basic Health Services - BCHD					
41416	Reimbursements	129	550	100	0
41501	Dentist	7,700	67,800	10,450	27,500
41501.1	Dental Assistant	6,750	21,299	6,464	15,751
41502.1	Administration	83,167	86,288	86,286	88,871
41502.2	Secretary	195,817	176,624	232,422	219,967
41502.3	Environmental Health	124,807	144,989	148,460	160,932
41502.4	Nurses/nutritionist/case mgr	210,967	245,035	227,128	229,311
41502.5	Emergency response coordinator	34,086	32,910	45,400	44,408
41502.6	Health education	4,293	26,820	24,438	26,044
41502.7	Unemployment benefits	6,580	0	0	0
41502.8	Program coordinator	75,579	80,099	76,258	61,526
41502.9	Part-time/temp employee	47,726	24,195	12,254	21,692
41504	Donations	1,125	350	1,025	1,075
41506	Mileage	9,643	15,777	7,879	10,610
41507.1	Advertising	11,782	9,285	13,331	2,625
41507.2	Employeee recruitment	380	0	0	0
41509	Telephone	10,077	15,334	17,691	14,829
41509.1	Postage	1,099	3,575	3,087	3,069
41509.2	Package shipping	260	268	375	236
41509.3	Communication/internet expense	10,103	12,988	13,208	13,475
41510.1	Office supplies	44,387	24,343	36,276	25,576
41510.2	Photocopying	2,869	4,617	18	1,007
41510.3	Printing	563	650	650	800
41510.4	Computer maintenance	5,399	7,223	7,510	10,270
41510.5	Miscellaneous	104	263	181	150
41510.6	Maintenance Supplies	0	500	500	500
41511	Equipment	979	7,224	6,901	9,507
41511.1	Remodeling	0	5,000	5,000	7,500
41511.2	Buildings/Grounds Maintenance	0	4,000	4,000	4,000
41526	Utilities	2,854	4,892	4,892	6,389
41526.1	Garage Collection	0	800	800	600
41526.2	Pest Control	0	400	400	400
41551	Health insurance	72,806	86,393	81,562	89,325
41551.1	Liability insurance	0	3,200	0	0
41560	Inspection mileage	9,944	7,060	8,774	8,774
41561	Janitorial services	0	500	500	0
41584	TB	0	1,400	1,400	1,400
41587	Medical supplies	13,648	14,326	13,700	10,950
41587.1	Educational supplies	0	8,003	6,737	7,737
41587.2	Vaccines	81,187	101,000	94,933	94,000
41609	Rent	66,323	65,806	63,694	65,518
41681	Contractual services	50,309	97,635	103,063	61,602
41681.1	Dues and association member	1,959	1,474	3,050	3,083
41681.2	Conferences/training	35,875	33,757	34,444	28,297
41681.3	Books and subscriptions	320	200	401	500
41681.4	Other Equipement Rental	0	1,000	1,000	1,000

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
HEALTH DEPARTMENT FUND (CONTINUED)
Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
41681.5	Mental Health Task Force	0	1,500	0	1,500
41681.6	Secuirty Services	0	860	0	950
41682	SS/IMRF	106,500	93,878	111,996	104,132
41683	Workmen's comp insurance	8,635	7,972	7,972	7,972
004-00.599.00-044	Bad Debt Expense	0	0	12	0
004-15.507.07-044	Bank Service Charges	0	0	586	600
004-15.507.03-044	NSF Checks	176	0	612	600
004-15.507.04-044	VISA/MC Fees	1,126	0	378	600
004-41.604.50-502	Reconciliation differences	(9,286)	0	0	0
		<u>1,338,747</u>	<u>1,550,062</u>	<u>1,528,198</u>	<u>1,497,160</u>
004-15.507.00-044 Marshall County Administration		0	0	0	0
004-15.507.00-044 Putnam County administration		0	0	0	0
Total estimated expenditures		<u>1,338,747</u>	<u>1,550,062</u>	<u>1,528,198</u>	<u>1,497,160</u>
Excess (deficiency) of estimated revenues over estimated expenditures		75,851	57,598	141,458	12,039
Other financing sources (uses)					
004-15.483.08-044	Transfer from General Fund	0	0	1,920	0
004-15.483.08-044	Transfer from Liability Insurance Fund	9,086	0	3,618	4,270
Excess (deficiency) of estimated revenues over estimated expenditures after transfers		84,937	57,598	146,996	16,309
Fund balance, beginning of year		<u>286,888</u>	<u>392,004</u>	<u>371,825</u>	<u>518,821</u>
Fund balance, end of year		<u><u>371,825</u></u>	<u><u>449,602</u></u>	<u><u>518,821</u></u>	<u><u>535,130</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
	Refunds	0	0	0	0
005-00-4096-000	General property tax - IMRF	937,625	1,108,044	1,108,044	1,209,944
	Current M.H. tax - IMRF	376	0	0	0
	Payment in lieu of taxes	0	0	0	0
	P.I.L.O.T. -S.S.	0	0	0	0
	S.S. - B & FR.E. & M.H.	0	0	0	0
	Back and forfeited real estate taxes - IMRF	0	0	0	0
	S.S. - M.H. TAXES	160	0	0	0
005-00-4020-000	S.S.-R.E. taxes	354,400	0	358,974	0
	General property tax - social security	0	0	0	0
005-00-4082-000	SS-interest earned on tax collections	148	0	96	0
005-00-4716-000	Interest earned on tax collections - IMRF	0	0	266	0
	IMRf - TIF map error - sp val	0	0	0	0
	S.S. - TIF map error - sp val	0	0	0	0
	Total estimated revenues	1,292,709	1,108,044	1,467,380	1,209,944
ESTIMATED EXPENDITURES					
005-00-4550-000	Reimbursements from Circuit Clerk				
	Child Support	(2,478)	0	(2,054)	0
005-00-4036-000	Reimbursements from Animal Control	(5,492)	0	(7,494)	0
	Reimbursements from Court Security Fund	0	0	0	0
005-00-4540-000	Reimbursements from GIS Fund	(6,526)	0	(5,472)	0
005-00-4545-000	Reimbursements from Kids Account Fund	(1,177)	0	0	0
005-00-4618-000	Social security reimbursement from 911	(19,577)	0	(24,316)	0
005-00-4619-000	IMRF reimbursement from 911	(15,978)	0	(16,994)	0
005-00-4561-000	Reimbursements from Circuit Clerk				
	Document Storage	(2,315)	0	(1,894)	0
005-00-4562-000	Reimbursements from Court. Auto.	(1,499)	0	(2,810)	0
005-00-4349-000	St atty SS & IMRF	(2,481)	0	(2,150)	0
	Int on RE taxes - IMRF	0	0	0	0
005-00-4435-000	Reimbursements from Health Department	(98,078)	0	(89,546)	0
005-00-7030-000	FICA and Medicare payments	431,250	0	504,220	0
005-13-5860-045	Illinois Municipal Retirement Fund Payments	1,387,715	1,108,197	1,095,000	1,210,113
	IMRF Liability payment	0	0	0	0
	Total estimated expenditures	1,663,364	1,108,197	1,446,490	1,210,113
	Excess (deficiency) of estimated revenues over estimated expenditures	(370,655)	(153)	20,890	(169)
	Transfer to Social Security fund	0	(249,888)	0	(250,000)
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	(370,655)	(250,041)	20,890	(250,169)
	Fund balance, beginning of year	1,521,233	1,641,210	1,150,578	1,171,468
	Fund balance, end of year	1,150,578	1,391,169	1,171,468	921,299

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
SOCIAL SECURITY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
	ESTIMATED REVENUES			Estimated	
	P.I.L.O.T. -S.S.	0	0	0	0
	S.S. - B & FR.E. & M.H.	0	0	0	0
	S.S. - M.H. TAXES	0	0	0	0
006-00-4051-000	S.S.-R.E. taxes	0	358,974	0	396,549
	General property tax - social security	0	0	0	0
	SS-interest earned on tax collections	0	0	0	0
	St atty SS & IMRF	0	0	0	0
	S.S. - TIF map error - sp val	0	0	0	0
	Total estimated revenues	0	358,974	0	396,549
	ESTIMATED EXPENDITURES				
	Reimbursements from Circuit Clerk				
	Child Support	0	0	0	0
	Reimbursements from Animal Control	0	0	0	0
	Reimbursements from Court Security Fund	0	0	0	0
	Reimbursements from GIS Fund	0	0	0	0
	Reimbursements from Kids Account Fund	0	0	0	0
	Social security reimbursement from 911	0	0	0	0
	IMRF reimbursement from 911	0	0	0	0
	Reimbursements from Circuit Clerk	0	0	0	0
	Document Storage	0	0	0	0
	Reimbursements from Court. Auto.	0	0	0	0
	St atty SS & IMRF	0	0	0	0
	Reimbursements from Health Department	0	0	0	0
006-00-7030-000	FICA and Medicare payments	0	359,009	0	392,622
	Total estimated expenditures	0	359,009	0	392,622
	Excess (deficiency) of estimated revenues over estimated expenditures	0	(35)	0	3,927
	Transfer from IMRF fund	0	249,888	0	250,000
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	0	249,853	0	253,927
	Fund balance, beginning of year	0	0	0	0
	Fund balance, end of year	0	249,853	0	253,927

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
LIABILITY INSURANCE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
ESTIMATED REVENUES		Actual	Budget	Full Year Estimated	Budget
008-00-4001-000	General property tax	1,044,958	1,074,654	1,074,654	1,112,581
008-00-4002-000	Current M.H. & local svc tax	525	0	0	0
008-00-4013-000	Payment in lieu of taxes	0	0	0	0
008-00-4014-000	Back & forfeited RE and M. H.	0	0	0	0
008-00-4080-000	Interest	979	500	2,502	0
008-00-4083-000	Investments	0	0	0	0
008-00-4811-000	Refunds and Reimbursements	217,739	1,000	433,918	0
008-00-4476-000	Sheriff Reimburse-unemployment	0	0	8,734	0
008-00-4528-000	Work Comp Rmb - Health Department	0	0	2,658	0
008-00-4956-000	United counties council of IL	2,075	5,000	7,150	0
008-00-4920-000	Interest on tax collection	142	150	292	0
008-00-4016-000	TIF map error - SP. VAL.	0	0	0	0
	Total estimated revenues	1,266,418	1,081,304	1,529,908	1,112,581
ESTIMATED EXPENDITURES					
008-00-4724-000	Work Comp Reimb from Health Dept	(7,307)	0	0	0
	P.V. - Reimb Work Comp	0	0	0	0
008-11-5500-048	Liability insurance	293,167	308,000	541,900	560,000
	Inmate medical deductible	0	0	0	0
	Property/liability deductible	0	0	0	0
	WF 008 settlement	(43,179)	0	0	0
008-11-5520-048	Unemployment insurance	11,076	15,000	814	0
	Investments	0	0	0	0
	Parr Ins. Co.	0	0	0	0
	Total estimated expenditures	253,757	323,000	542,714	560,000
	Excess (deficiency) of estimated revenues over estimated expenditures	1,012,661	758,304	987,194	552,581
	Transfer (to) from General Fund	0	(567,490)	(567,490)	(512,873)
	Transfer (to) from Animal Control Fund	0	(7,366)	(7,366)	(8,245)
008-00-7031-000	Transfer (to) from Health Dept Fund	(9,086)	(3,618)	(3,618)	(4,270)
	Transfer (to) from Highway Fund	0	(84,836)	(84,836)	(105,498)
	Transfer (to) from Court Security Fund	0	(88,472)	(88,472)	(89,183)
	Net transfers in (out)	(9,086)	(751,782)	(751,782)	(720,069)
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	1,003,575	6,522	235,412	(167,488)
	Fund balance, beginning of year	170,958	916,851	1,174,533	1,409,945
	Fund balance, end of year	1,174,533	923,373	1,409,945	1,242,457

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
CIRCUIT CLERK AUTOMATION FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
009-00-4628-000	State of Illinois - Judici	1,922	2,000	3,802	2,000
009-00-4630-000	Court automation fees collected	58,960	50,000	51,794	50,000
009-00-4048-000	State of Illinois - IDHFS	180	1,080	1,080	0
	Total estimated revenues	61,062	53,080	56,676	52,000
ESTIMATED EXPENDITURES					
009-06-5070-049	Education/traning	415	2,000	748	2,000
009-09-5120-049	Maintenance of equipment	1,780	6,000	1,080	6,000
009-09-5370-049	Computer maintenance of software	53,365	55,000	53,807	15,000
009-13-5020-049	Clerk hire	12,716	13,424	14,354	16,619
009-13-5110-049	New equipment	746	11,000	320	11,000
009-13-5590-049	Computer supplies	1,838	3,000	1,212	3,000
009-13-5720-049	Contractual	1,170	3,000	2,364	2,500
	Internet service	305	332	0	0
009-13-6040-049	Travel/mileage expense	907	1,000	560	1,000
009-13-6750-049	Clerk hire benefits	1,499	2,014	1,630	2,500
	Total estimated expenditures	74,741	96,770	76,075	59,619
	Excess (deficiency) of estimated revenues over estimated expenditures	(13,679)	(43,690)	(19,399)	(7,619)
	Fund balance, beginning of year	191,999	197,565	178,320	158,921
	Fund balance, end of year	178,320	153,875	158,921	151,302

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
COUNTY HIGHWAY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
010-00-4001-000	Current real estate taxes	733,173	756,000	782,460	783,600
010-00-4002-000	Current M.H. and local svc taxes	368	500	500	500
010-00-4013-000	Payment in lieu of taxes	0	500	500	500
010-00-4014-000	Back and forfeited RE and MH taxes	0	500	500	500
010-00-4016-000	TIF mapp error - SP. VAL.	0	0	0	0
010-00-4080-000	Interest	1,632	1,000	1,676	1,000
010-00-4727-000	Permit fees	0	0	0	0
010-00-4730-000	Material receipts	0	0	876	0
010-00-4732-000	Township engineering receipts	93,414	70,000	43,000	50,000
010-00-4084-000	Other income	19,664	1,000	533,000	1,000
010-00-4851-000	Township railroad reimbursement	0	0	0	0
010-00-4086-000	Interest earned on tax collections	100	100	206	100
010-00-4536-000	Windfarm inspection reimb	0	50,000	50,000	70,000
010-00-4537-000	Windfarm road repairs		0	0	0
	Total estimated revenues	848,351	879,600	1,412,718	907,200
ESTIMATED EXPENDITURES					
010-00-4729-000	MFT equipment rental	(250,000)	(100,000)	(150,000)	(200,000)
010-03-5020-101	Salaries	97,332	106,000	106,000	108,000
010-03-5020-106	Shop payroll	164,394	180,000	0	0
010-03-5026-106	Shop labor	0	0	200,000	200,000
010-03-5030-101	Office overtime	1,581	4,000	4,000	4,000
010-03-5060-101	Travel	796	1,000	1,000	1,000
010-03-5201-102	Weed inspectors training	20	200	1,000	200
010-03-5070-103	Other contingent expense	4,509	6,000	8,000	7,000
010-03-5100-103	Office supplies	2,955	3,000	3,000	3,000
010-03-5100-107	Shop supplies	20,244	20,000	22,516	20,000
010-03-5110-104	Office equipment	1,745	2,000	2,000	2,000
010-03-5121-105	Equipment parts	99,890	120,000	120,904	120,000
010-03-5131-104	Maintenance of buildings	6,205	5,000	5,000	180,000
010-03-5260-103	Utilities/telephone	21,099	28,000	28,000	27,000
010-03-5510-107	Employee health insurance	78,130	88,000	88,000	95,000
010-03-5720-102	Contract work	280,158	170,000	170,000	40,000
010-03-5530-102	Windfarm road inspections	0	50,000	50,000	70,000
010-03-5730-102	Other road maint expense	4,200	4,000	4,000	4,000
010-03-5740-104	Truck purchases	126,509	110,000	81,000	90,000
010-03-5760-104	Road equipment purchase	(6,614)	80,000	78,000	30,000
010-03-5770-105	Outside repair service	20,259	15,000	21,000	20,000
010-03-5140-103	Dues and subscriptions	5,997	8,000	8,000	8,000
010-03-6100-105	Gas, oil and grease	72,559	150,000	100,000	110,000
010-03-6110-104	R.O.W. Acquisition	24,000	0	0	0
010-03-6161-102	Road materials and supplies	51,581	40,000	42,000	50,000
010-03-6160-105	Weed supplies & parts	1,682	4,000	0	0
010-03-6162-102	Weed control supplies	0	0	3,000	4,000
	Total estimated expenditures	829,231	1,094,200	996,420	993,200
	Excess (deficiency) of estimated revenues over estimated expenditures	19,120	(214,600)	416,298	(86,000)

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
COUNTY HIGHWAY FUND (CONTINUED)

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
010-03.483.08-000	Other financings sources and (uses)				
	Transfer (to) from Liability Insurance	0	0	84,836	105,498
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	19,120	(214,600)	501,134	19,498
	Fund balance, beginning of year	<u>797,403</u>	<u>889,373</u>	<u>816,523</u>	<u>1,317,657</u>
	Fund balance, end of year	<u><u>816,523</u></u>	<u><u>674,773</u></u>	<u><u>1,317,657</u></u>	<u><u>1,337,155</u></u>

BUREAU COUNTY, ILLINOIS
GIS FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
011-00-4700-000	Fees collected	112,427	120,000	112,280	115,000
	Total estimated revenues	112,427	120,000	112,280	115,000
ESTIMATED EXPENDITURES					
011-05-5100-032	GIS expense	8,249	6,800	12,664	20,000
011-05-5120-032	Equipment	22,100	25,000	34,556	25,000
011-05-5590-032	Cama System	0	50,000	0	2,000
011-13-5010-032	GIS coordinator	22,072	37,000	32,432	36,728
011-13-5020-032	GIS tech salary and benefits	26,607	27,000	26,474	29,000
011-13-5021-032	Part time data entry clerk	0	3,000	0	3,000
011-13-5510-032	Health insurance	3,686	11,130	9,490	11,130
011-13-6750-032	IMRF/SS	6,527	14,650	6,652	14,650
	Total estimated expenditures	89,241	174,580	122,268	141,508
	Excess (deficiency) of estimated revenues over estimated expenditures	23,186	(54,580)	(9,988)	(26,508)
	Fund balance, beginning of year	144,159	158,327	167,345	157,357
	Fund balance, end of year	167,345	103,747	157,357	130,849

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
MOTOR FUEL TAX FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
012-00-4087-000	Interest earned - Midland	52	40	70	50
012-00-4088-000	Interest earned - Centree	1,247	1,000	1,124	1,000
012-00-4100-000	State allotments	511,115	550,000	550,000	550,000
012-00-4102-000	State of IL supplemental allotment	199,002	154,000	154,000	154,000
012-00-4103-000	State of IL engineer salary reimbursement	53,210	53,750	54,200	54,825
012-00-4104-000	FHWA - flood reimbursement	0	0	0	0
012-00-4105-000	FEMA - disaster reimbursement	0	0	0	0
012-00-4674-000	Misc road work reimbursement	0	0	1,620	0
012-00-4675-000	Sale of ice control materials	31,849	65,000	50,000	50,000
	Total estimated revenues	796,475	823,790	811,014	809,875
ESTIMATED EXPENDITURES					
012-03-4672-000	Reimbursement-County Highway	0	0	0	0
012-03-4673-000	Material reimbursement	0	0	0	0
012-03-5010-101	County engineer salary	106,420	107,500	107,400	109,650
012-03-5026-106	Shop labor	367,707	475,000	450,000	480,000
	Materials and equipment rental	418,746	355,000	0	0
012-03-6161-102	Road materials and supplies	0	0	205,000	191,000
012-03-6163-105	Equipment Rental	0	0	150,000	200,000
012-03-6730-101	Construction	0	0	0	0
	Total estimated expenditures	892,873	937,500	912,400	980,650
	Excess (deficiency) of estimated revenues over estimated expenditures	(96,398)	(113,710)	(101,386)	(170,775)
	Fund balance, beginning of year	785,728	809,560	689,330	587,944
	Fund balance, end of year	689,330	695,850	587,944	417,169

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
CIRCUIT CLERK SEPARATE MAINTENANCE AND
CHILD SUPPORT COLLECTION

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
013-00-4630-000	Child support fees collected	16,583	22,000	18,436	22,000
ESTIMATED EXPENDITURES					
013-08-5100-058	Envelopes	274	300	0	300
013-13-5020-058	Deputy clerk hire's salary	18,772	18,837	19,012	18,200
013-13-6750-058	Employee benefits (SS/IMRF)	2,478	2,822	2,054	2,800
	Total estimated expenditures	21,524	21,959	21,066	21,300
	Excess (deficiency) of estimated revenues over estimated expenditures	(4,941)	41	(2,630)	700
	Fund balance, beginning of year	7,094	6,944	2,153	(477)
	Fund balance, end of year	2,153	6,985	(477)	223

**BUREAU COUNTY, ILLINOIS
TREASURER'S AUTOMATION FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
014-00-4717-000	Treasurer's automation charge	3,825	2,000	9,470	2,000
014-00-4014-000	Back & forfeited RE taxes	0	380	0	380
014-00-4022-000	Mobil home tax certification fees	149	200	160	200
	Total estimated revenues	<u>3,974</u>	<u>2,580</u>	<u>9,630</u>	<u>2,580</u>
ESTIMATED EXPENDITURES					
014-13-5910-070	Treasurer's automation	<u>6,516</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(2,542)	(2,420)	9,630	(2,420)
	Fund balance, beginning of year	<u>9,432</u>	<u>7,891</u>	<u>6,890</u>	<u>16,520</u>
	Fund balance, end of year	<u><u>6,890</u></u>	<u><u>5,471</u></u>	<u><u>16,520</u></u>	<u><u>14,100</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
FEDERAL AID MATCHING FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
015-00-4001-000	General property taxes	305,845	315,000	315,000	326,500
015-00-4002-000	Current M.H. & local svc taxes	153	200	200	200
015-00-4013-000	Payment in lieu of taxes	0	200	200	200
015-00-4014-000	Back & forfeited RE and M.H. tax	0	200	200	200
015-00-4016-000	TIF map error - SP VAL	0	0	0	0
015-00-4080-000	Interest	1,403	1,000	1,000	1,000
015-00-4046-000	Federal grant - sign upgrade	0	0	0	0
015-00-4084-000	Other income	0	0	0	0
015-00-4290-000	Personal property replacement tax	16,000	16,000	16,000	16,000
015-00-4852-000	Captain swift reimb	0	0	0	0
015-00-4853-000	Federal reimbursement - engineering	82,724	120,000	70,000	80,000
015-00-4086-000	Interest on taxes collected	42	0	86	0
	Total estimated revenues	<u>406,167</u>	<u>452,600</u>	<u>402,686</u>	<u>424,100</u>
ESTIMATED EXPENDITURES					
015-03-5071-102	Engineering	152,813	160,000	90,000	100,000
015-03-6110-102	R.O.W. Acquisition	0	0	0	0
015-03-6730-102	Road const-fed aid matching purpose	332,945	180,000	180,000	480,000
	Total estimated expenditures	<u>485,758</u>	<u>340,000</u>	<u>270,000</u>	<u>580,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(79,591)	112,600	132,686	(155,900)
	Fund balance, beginning of year	<u>669,473</u>	<u>754,021</u>	<u>589,882</u>	<u>722,568</u>
	Fund balance, end of year	<u>589,882</u>	<u>866,621</u>	<u>722,568</u>	<u>566,668</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
COUNTY CLERK AND RECORDER DOCUMENT STORAGE FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED RECIPTS					
017-00-4700-000	Fees collected	42,488	43,000	45,822	45,000
ESTIMATED EXPENDITURES					
017-13-5100-050	Supplies - book repair	5,728	4,000	830	2,000
017-13-5120-050	Equipment replacement	1,783	2,000	130	5,000
017-13-5910-050	Document storage	32,295	35,000	47,104	37,000
	Total estimated expenditures	39,806	41,000	48,064	44,000
	Excess (deficiency) of estimated revenues over estimated expenditures	2,682	2,000	(2,242)	1,000
	Fund balance, beginning of year	12,799	15,705	15,481	13,239
	Fund balance, end of year	15,481	17,705	13,239	14,239

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
018-00-4001-000	Current real estate taxes	273,944	281,862	281,862	291,956
018-00-4002-000	Current M.H. & local svc tax	142	0	0	0
018-00-4013-000	Payment in lieu of taxes	0	0	0	0
018-00-4017-000	Back & forfeited RE & M.H. tax	0	0	0	0
018-00-4016-000	TIF map error - SP VAL	0	0	0	0
018-00-4086-000	Interest earned on tax collected	39	0	76	0
	Total estimated revenues	<u>274,125</u>	<u>281,862</u>	<u>281,938</u>	<u>291,956</u>
ESTIMATED EXPENDITURES					
018-13-5830-053	Facilities and services	<u>273,944</u>	<u>282,000</u>	<u>274,390</u>	<u>292,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	181	(138)	7,548	(44)
	Fund balance, beginning of year	<u>28,225</u>	<u>28,225</u>	<u>28,406</u>	<u>35,954</u>
	Fund balance, end of year	<u>28,406</u>	<u>28,087</u>	<u>35,954</u>	<u>35,910</u>

**BUREAU COUNTY, ILLINOIS
KIDS ACCOUNT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
019-00-4630-000	IDHFS child support software reimbursement	0	0	0	0
	Kid's account IDHFS reimbursement	6,291	2,900	2,982	2,898
	Total estimated revenues	<u>6,291</u>	<u>2,900</u>	<u>2,982</u>	<u>2,898</u>
ESTIMATED EXPENDITURES					
019-13-5020-030	Clerk hire	6,872	4,550	0	2,898
019-13-6750-030	Employee benefits (IMRF/SS)	1,177	680	0	0
	Total estimated expenditures	<u>8,049</u>	<u>5,230</u>	<u>0</u>	<u>2,898</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(1,758)	(2,330)	2,982	0
	Fund balance, beginning of year	<u>5,300</u>	<u>9,130</u>	<u>3,542</u>	<u>6,524</u>
	Fund balance, end of year	<u><u>3,542</u></u>	<u><u>6,800</u></u>	<u><u>6,524</u></u>	<u><u>6,524</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
LAW LIBRARY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
020-00-4630-000	Circuit clerk fees collected	24,528	28,000	21,798	28,000
020-00-4810-000	Refunds	120	0	0	0
	Total estimated revenues	24,648	28,000	21,798	28,000
ESTIMATED EXPENDITURES					
020-06-5400-066	Law library	24,528	28,000	23,842	20,000
	Excess (deficiency) of estimated revenues over estimated expenditures	120	0	(2,044)	8,000
	Fund balance, beginning of year	0	(4,350)	120	(1,924)
	Fund balance, end of year	120	(4,350)	(1,924)	6,076

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
COUNTY AID BRIDGE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
021-00-4001-000	General property taxes	305,845	315,000	326,025	326,500
021-00-4002-000	Current M.H. local svc tax	153	150	150	150
021-00-4013-000	Payment in lieu of tax	0	150	150	150
021-00-4014-000	Back & forfeited RE and MH tax	0	150	150	150
021-00-4016-000	TIF map error - SP VAL	0	0	0	0
021-00-4084-000	Other Income	0	0	0	0
021-00-4738-000	State of Illinois	394	0	0	0
021-00-4080-000	Interest	1,014	500	500	500
021-00-4740-000	Labor, equip, material receipts	1,671	1,000	0	500
021-00-4741-000	Engineering receipts	8,200	15,000	15,000	15,000
021-00-4854-000	50/50 cost share reimbursement	52,296	60,000	35,000	40,000
021-00-4290-000	Personal property replacement tax	16,000	16,000	16,000	16,000
021-00-4855-000	Reimbursement for Township Bridge Insp	30,625	26,000	26,000	0
021-00-4856-000	Reimbursement from TWP Structure Repairs	0	0	0	0
021-00-4086-000	Interest on tax collected	41	0	86	0
	Total estimated revenues	<u>416,239</u>	<u>433,950</u>	<u>419,061</u>	<u>398,950</u>
ESTIMATED EXPENDITURES					
021-10-5020-101	Engineering salaries	112,355	114,000	114,698	118,000
021-10-5030-101	Office salary - overtime	5,975	5,000	5,000	8,500
021-10-5050-101	Township bridge inspections	30,625	26,000	26,000	27,000
021-10-5070-101	Other engineering expense	1,585	6,000	6,000	7,000
021-10-5720-102	County contract work	139,346	260,000	260,000	240,000
021-10-5750-102	50/50 cost share construction and engineering	12,042	120,000	70,000	90,000
021-10-6161-102	Bridge/culvert materials	22,965	35,000	35,000	30,000
	Total estimated expenditures	<u>324,893</u>	<u>566,000</u>	<u>516,698</u>	<u>520,500</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	91,346	(132,050)	(97,637)	(121,550)
	Fund balance, beginning of year	<u>424,276</u>	<u>608,271</u>	<u>515,622</u>	<u>417,985</u>
	Fund balance, end of year	<u>515,622</u>	<u>476,221</u>	<u>417,985</u>	<u>296,435</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
TEEN COURT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
023-00-4630-000	Circuit Clerk	2,115	100	116	2,000
ESTIMATED EXPENDITURES					
023-13-5910-057	Teen Court expenses	47	100	72	100
	Excess (deficiency) of estimated revenues over estimated expenditures	2,068	0	44	1,900
	Fund balance, beginning of year	2,025	2,135	4,093	4,137
	Fund balance, end of year	4,093	2,135	4,137	6,037

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
ARRESTEE'S MEDICAL COSTS FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
024-00-4630-000	Circuit clerk fees collected	4,152	5,439	4,370	5,439
ESTIMATED EXPENDITURES					
024-09-5240-028	Arrestee's medical costs	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	4,152	5,439	4,370	5,439
	Other financing sources and (uses) Transfer to General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures and other financing sources (uses)	4,152	5,439	4,370	5,439
	Fund balance, beginning of year	41,619	46,033	45,771	50,141
	Fund balance, end of year	45,771	51,472	50,141	55,580

BUREAU COUNTY, ILLINOIS
VITAL STATISTICS AUTOMATION AND STORAGE FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
		Estimated			
ESTIMATED REVENUES					
026-00-4700-000	County clerk and recorder fees collected	4,654	4,500	11,232	6,000
ESTIMATED EXPENDITURES					
026-13-5100-051	Supplies	974	1,000	1,776	1,500
026-13-5910-051	Automation and storage	4,883	3,000	4,500	4,000
	Total estimated expenditures	5,857	4,000	6,276	5,500
	Excess (deficiency) of estimated revenues over estimated expenditures	(1,203)	500	4,956	500
	Fund balance, beginning of year	1,263	1,119	60	5,016
	Fund balance, end of year	60	1,619	5,016	5,516

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
PROBATION SERVICES FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
027-00-4630-000	Circuit clerk fees collected	34,712	34,600	31,730	32,000
	Probation ops fee	0	0	0	0
	Domestic violence surveillance fees	0	0	0	0
	Total estimated revenues	<u>34,712</u>	<u>34,600</u>	<u>31,730</u>	<u>32,000</u>
ESTIMATED EXPENDITURES					
027-13-5910-052	Services and equipment	24,857	0	31,824	50,000
	Mileage	0	3,000	0	0
	Education	0	3,000	0	0
	Meals out of circuit	0	500	0	0
	Communication expenses	0	4,000	0	0
	Family counseling	0	3,000	0	0
	Emergency shelter	0	2,000	0	0
	Substance abuse eval/counseling	0	3,000	0	0
	Substance abuse testing	0	2,500	0	0
	Mental health eval/consuling	0	2,000	0	0
	Auto maintenance (oil, windows, tires)	0	1,500	0	0
	Sex offender testing	0	2,000	0	0
	Miscellaneous expense	0	15,000	0	0
	Lease vehicles	0	10,000	0	0
	New equipment	0	3,000	0	0
	Total estimated expenditures	<u>24,857</u>	<u>54,500</u>	<u>31,824</u>	<u>50,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	9,855	(19,900)	(94)	(18,000)
	Other financing sources and (uses)				
	Transfer from Probation Ops	0	0	0	0
	Transfer from Domestic Violence Surveillance	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	9,855	(19,900)	(94)	(18,000)
	Fund balance, beginning of year	<u>130,598</u>	<u>124,644</u>	<u>140,453</u>	<u>140,359</u>
	Fund balance, end of year	<u><u>140,453</u></u>	<u><u>104,744</u></u>	<u><u>140,359</u></u>	<u><u>122,359</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
COURT SECURITY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
028-00-4630-000	Circuit clerk fees collected	90,717	60,000	90,000	84,000
ESTIMATED EXPENDITURES					
028-13-5020-065	Salary	57,955	110,000	94,824	120,000
028-13-5021-065	Part-time court officers	13,859	20,000	12,632	20,000
028-13-5030-065	Overtime	14,339	13,000	16,452	26,000
028-13-5110-065	Equipment	392	1,000	0	1,000
028-13-5180-065	Uniforms	2,000	2,000	940	2,000
	Total estimated expenditures	88,545	146,000	124,848	169,000
Excess (deficiency) of estimated revenues over estimated expenditures		2,172	(86,000)	(34,848)	(85,000)
Other financing sources and (uses)					
	Transfer from Public Safety	0	0	0	0
	Transfer from Liability Fund	0	0	88,472	89,183
	Net transfers in (out)	0	0	88,472	89,183
Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)		2,172	(86,000)	53,624	4,183
Fund balance, beginning of year		196,184	162,872	198,356	251,980
Fund balance, end of year		198,356	76,872	251,980	256,163

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
TOURISM AND PROMOTION FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
029-00-4795-000	Motel receipts	3,365	3,000	2,710	3,000
029-00-4796-000	Brochure receipts	1,742	2,000	0	2,000
029-00-4923-000	Miscellaneous	0	0	4	0
	Total estimated revenues	<u>5,107</u>	<u>5,000</u>	<u>2,714</u>	<u>5,000</u>
ESTIMATED EXPENDITURES					
029-13-5570-067	Tourism	<u>8,332</u>	<u>5,000</u>	<u>8,682</u>	<u>5,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(3,225)	0	(5,968)	0
	Fund balance, beginning of year	<u>14,825</u>	<u>8,693</u>	<u>11,600</u>	<u>5,632</u>
	Fund balance, end of year	<u>11,600</u>	<u>8,693</u>	<u>5,632</u>	<u>5,632</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
POLICE VEHICLE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
031-00-4630-000	ESTIMATED REVENUES				
	Circuit Clerk	1,000	850	1,288	1,000
	ESTIMATED EXPENDITURES				
		0	0	0	0
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	1,000	850	1,288	1,000
	Other financing sources and (uses) Transfer from General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	1,000	850	1,288	1,000
	Fund balance, beginning of year	24,850	25,970	25,850	27,138
	Fund balance, end of year	25,850	26,820	27,138	28,138

BUREAU COUNTY, ILLINOIS
CIRCUIT COURT CLERK OPERATIONS AND ADMINISTRATION FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
032-00-4630-000	Circuit clerk fees collected	886	4,800	660	900
032-00-4626-000	Circuit Clerk Op Add-Ons	5,188	900	4,676	4,800
		<u>6,074</u>	<u>5,700</u>	<u>5,336</u>	<u>5,700</u>
ESTIMATED EXPENDITURES					
032-13-5910-063	Expenses	5,247	2,000	0	2,000
		<u>5,247</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	827	3,700	5,336	3,700
	Other financing sources and (uses) Transfer (to) from General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	827	3,700	5,336	3,700
	Fund balance, beginning of year	<u>35,827</u>	<u>41,439</u>	<u>36,654</u>	<u>41,990</u>
	Fund balance, end of year	<u><u>36,654</u></u>	<u><u>45,139</u></u>	<u><u>41,990</u></u>	<u><u>45,690</u></u>

**BUREAU COUNTY, ILLINOIS
INDEMNITY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
044-00-4001-000	Current real estate taxes	0	0	0	0
044-00-4014-000	Back and forfeited R.E.	0	0	52,280	10,000
044-00-4089-000	Interest earned M.M.	0	0	0	0
044-00-4090-000	Interest checking account	675	500	4	10
	Total estimated revenues	<u>675</u>	<u>500</u>	<u>52,284</u>	<u>10,010</u>
 ESTIMATED EXPENDITURES					
	Court orders - various cases	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	675	500	52,284	10,010
	Fund balance, beginning of year	<u>293,288</u>	<u>299,964</u>	<u>293,963</u>	<u>346,247</u>
	Fund balance, end of year	<u><u>293,963</u></u>	<u><u>300,464</u></u>	<u><u>346,247</u></u>	<u><u>356,257</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
INTEREST ON INVESTMENTS FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
	Interest	0	0	0	0
046-00-4092-000	Interest	10	10	32	10
046-00-4093-000	Various account interest	24,653	2,000	8,662	5,000
046-00-4088-000	Interest - Centru	8,019	8,000	12,708	8,000
046-00-4098-000	Various acct int - Heartland	0	0	10	0
046-00-4099-000	Various acct int - Centru	0	0	12,860	0
046-00-7047-000	Distribution to liability insurance	(853)	(1,000)	(1,466)	(1,000)
046-00-7048-000	Distribution to county highway	(1,572)	(1,200)	(1,328)	(1,200)
046-00-7050-000	Distribution to federal aid matching	(1,428)	(1,500)	(986)	(1,500)
046-00-7051-000	Distribution to county aid bridge	(988)	(1,000)	(862)	(1,000)
046-00-7053-000	Distribution to sheriff drug forfeiture	(141)	(150)	(106)	(150)
046-00-7054-000	Distribution to state's attorney drug assets forfeiture	(444)	(400)	(450)	(400)
	Total estimated revenues	<u>27,256</u>	<u>4,760</u>	<u>29,074</u>	<u>7,760</u>
ESTIMATED EXPENDITURES					
046-00-7055-000	Loan for sales in error and court orders	<u>0</u>	<u>0</u>	<u>59,958</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>27,256</u>	<u>4,760</u>	<u>(30,884)</u>	<u>7,760</u>
	Other financing sources (uses)				
046-00-7046-000	Transfer to Liability Insurance	<u>0</u>	<u>0</u>	<u>(516)</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	<u>27,256</u>	<u>4,760</u>	<u>(31,400)</u>	<u>7,760</u>
	Fund balance, beginning of year	<u>3,358,440</u>	<u>3,384,840</u>	<u>3,385,696</u>	<u>3,354,296</u>
	Fund balance, end of year	<u>3,385,696</u>	<u>3,389,600</u>	<u>3,354,296</u>	<u>3,362,056</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
PUBLIC TRANSPORTATION FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
050-00-4110-000	Illinois Department of Transportation	787,858	951,423	951,423	1,046,565
	Federal Public Transportation Grant	242,442	194,664	194,664	194,664
050-00-4080-000	Interest	230	0	272	0
		<u>1,030,530</u>	<u>1,146,087</u>	<u>1,146,359</u>	<u>1,241,229</u>
ESTIMATED EXPENDITURES					
	Transfer from Gateway Services	11,934	0	0	0
505-00-7057-000	Para transit - Gateway	409,626	916,870	624,244	992,983
	Para transit		0	0	0
	Para transit - St. Margaret's	89,506	229,217	0	248,246
050-00-7059-000	Public transportation expenses	536,324	0	438,092	0
	Total estimated expenditures	<u>1,047,390</u>	<u>1,146,087</u>	<u>1,062,336</u>	<u>1,241,229</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(16,860)	0	84,023	0
	Fund balance, beginning of year	<u>111,233</u>	<u>227,877</u>	<u>94,373</u>	<u>178,396</u>
	Fund balance, end of year	<u><u>94,373</u></u>	<u><u>227,877</u></u>	<u><u>178,396</u></u>	<u><u>178,396</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
SHERIFF DRUG FORFEITURE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
	Circuit clerk fees collected	0	20,000	0	20,000
053-00-4080-0000	Interest	140	100	132	100
	Interest	162	10	0	10
210-00-4690-000	State drug forf income	54,091	10,000	16,580	10,000
	Interest	0	0	0	0
211-00-4691-000	Federal drug forf income	1	0	0	0
053-00-4475-000	Sheriff's department	0	0	14,250	0
	Total estimated revenues	<u>54,394</u>	<u>30,110</u>	<u>30,962</u>	<u>30,110</u>
ESTIMATED EXPENDITURES					
	Sheriff's department	25,404	10,000	10,000	10,000
210-00-7101-000	State drug forfeiture expenses	1,461	0	7,586	0
211-00-7102-000	Sheriff's department	0	0	0	0
	Total estimated expenditures	<u>26,865</u>	<u>10,000</u>	<u>17,586</u>	<u>10,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	27,529	20,110	13,376	20,110
	Fund balance, beginning of year	<u>157,892</u>	<u>152,706</u>	<u>185,421</u>	<u>198,797</u>
	Fund balance, end of year	<u>185,421</u>	<u>172,816</u>	<u>198,797</u>	<u>218,907</u>

**BUREAU COUNTY, ILLINOIS
PUBLIC SAFETY SALES TAX FUND**

Forecasted Statements of Estimated Revenues and Expenditures

	2016 Audit	2017	2017	2018
ESTIMATED REVENUES	Actual	Budget	Full Year	Budget
	Estimated			
Public safety sales tax	953,447	1,000,000	943,872	900,000
ESTIMATED EXPENDITURES	0	0	0	0
	0	0	0	0
Excess (deficiency) of estimated revenues over estimated expenditures	953,447	1,000,000	943,872	900,000
Other financing sources and (uses)				
055-00-7000-000 Transfer (to) from General Fund	(1,014,170)	(1,000,000)	(1,006,750)	(1,000,000)
Transfer to Court Security	0	0	0	0
Net transfers in (out)	(1,014,170)	(1,000,000)	(1,006,750)	(1,000,000)
Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	(60,723)	0	(62,878)	(100,000)
Fund balance, beginning of year	1,165,011	896,067	1,104,288	1,041,410
Fund balance, end of year	1,104,288	896,067	1,041,410	941,410

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
DOMESTIC VIOLENCE SURVEILLANCE FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
057-00-4630-000	Circuit clerk	1,046	0	52	0
ESTIMATED EXPENDITURES					
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	1,046	0	52	0
	Other financing sources and (uses) Transfer to Probation Services	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	1,046	0	52	0
	Fund balance, beginning of year	3,345	3,345	4,391	4,443
	Fund balance, end of year	4,391	3,345	4,443	4,443

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
HEALTH INSURANCE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
	Refund and reimbursements	33,378	0	0	0
058-00-4857-000	County contrib. reimb co-share ins	495,983	500,000	480,308	540,000
058-00-4681-000	Employee contributions - flex	349,728	360,000	436,796	400,000
	Total estimated revenues	<u>879,089</u>	<u>860,000</u>	<u>917,104</u>	<u>940,000</u>
ESTIMATED EXPENDITURES					
	Employee refunds	3,174	3,000	0	3,000
058-00-7020-000	Blue Cross Blue Shield	756,881	700,000	908,210	800,000
	Empl. Medical Payments	0	0	0	0
058-00-7067-000	United Healthcare	8,073	6,000	7,982	8,000
058-00-7019-000	Guardian dental	40,119	40,000	39,318	40,000
	Total estimated expenditures	<u>808,247</u>	<u>749,000</u>	<u>955,510</u>	<u>851,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	70,842	111,000	(38,406)	89,000
	Other financing sources and (uses)				
	Transfer from General Fund	15,000	0	0	0
	Transfer to County General	0	0	0	0
	Net transfers in (out)	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	85,842	111,000	(38,406)	89,000
	Fund balance, beginning of year	<u>33,234</u>	<u>153,442</u>	<u>119,076</u>	<u>80,670</u>
	Fund balance, end of year	<u><u>119,076</u></u>	<u><u>264,442</u></u>	<u><u>80,670</u></u>	<u><u>169,670</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
STATE'S ATTORNEY AUTOMATION FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
063-00-4630-000	Circuit clerk	906	1,118	0	1,000
ESTIMATED EXPENDITURES					
063-13-5910-072	St Atty Automation expenses	0	1,118	0	0
		0	1,118	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	906	0	0	1,000
	Other financing sources and (uses) Transfer from General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	906	0	0	1,000
	Fund balance, beginning of year	3,290	4,408	4,196	4,196
	Fund balance, end of year	4,196	4,408	4,196	5,196

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG ASSETS FORFEITURE FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
065-00-4348-000	State's attorney	132,995	15,000	63,494	15,000
065-00-4080-000	Interest	441	0	556	500
	Total estimated revenues	133,436	15,000	64,050	15,500
ESTIMATED EXPENDITURES					
065-13-5020-125	Clerk hire	19,852	20,002	19,420	23,002
065-13-5070-125	Miscellaneous	1,858	0	2,000	2,000
065-13-6750-125	Employee benefits	2,481	2,706	2,150	2,150
		24,191	22,708	23,570	27,152
	Excess (deficiency) of estimated revenues over estimated expenditures	109,245	(7,708)	40,480	(11,652)
	Other financing sources and (uses)				
	Transfer to General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	109,245	(7,708)	40,480	(11,652)
	Fund balance, beginning of year	180,479	161,295	289,724	330,204
	Fund balance, end of year	289,724	153,587	330,204	318,552

BUREAU COUNTY, ILLINOIS
CIRCUIT CLERK COURT DOCUMENT STORAGE FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
066-00-4630-000	Circuit clerk fees collected	57,910	50,000	42,218	50,000
ESTIMATED EXPENDITURES					
066-08-5100-037	Cabinets and shelving units	3,017	2,000	0	0
066-08-5100-037	Office supplies	0	0	6,118	10,000
	Casebinders	6,001	7,500	0	0
	Paper, labels, etc.	0	500	0	0
066-08-5320-037	Microfilming	3,373	5,000	2,186	5,000
066-09-5120-037	Maintenance of equipment	0	200	0	200
066-13-5020-037	Full-time clerk hire	19,640	19,766	19,506	18,200
066-13-5510-037	Employee health insurance	6,004	5,800	5,672	6,206
066-13-6750-037	Social security and IMRF	2,315	3,000	1,894	2,800
	Total estimated expenditures	<u>40,350</u>	<u>43,766</u>	<u>35,376</u>	<u>42,406</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	17,560	6,234	6,842	7,594
	Fund balance, beginning of year	<u>75,595</u>	<u>89,813</u>	<u>93,155</u>	<u>99,997</u>
	Fund balance, end of year	<u><u>93,155</u></u>	<u><u>96,047</u></u>	<u><u>99,997</u></u>	<u><u>107,591</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
PROBATION OPS FEE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
069-00-4630-000	Circuit clerk	6,540	5,600	7,136	7,100
ESTIMATED EXPENDITURES		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	6,540	5,600	7,136	7,100
	Other financing sources and (uses) Transfer to Probation Services	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	6,540	5,600	7,136	7,100
	Fund balance, beginning of year	23,431	29,123	29,971	37,107
	Fund balance, end of year	29,971	34,723	37,107	44,207

**BUREAU COUNTY, ILLINOIS
COUNTY CLERK REVENUE STAMP FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
088-00-4704-000	Revenue stamp sales	164,607	175,000	160,000	165,000
	Interest earned	8	0	0	0
	Total estimated revenues	164,615	175,000	160,000	165,000
ESTIMATED EXPENDITURES					
088-13-5190-038	Revenue stamp purchases	110,478	120,000	119,760	110,000
	Excess (deficiency) of estimated revenues over estimated expenditures	54,137	55,000	40,240	55,000
	Other financing sources and (uses)				
	Transfer to General Fund	(75,000)	(60,000)	0	(50,000)
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	(20,863)	(5,000)	40,240	5,000
	Fund balance, beginning of year	99,596	85,768	78,733	118,973
	Fund balance, end of year	78,733	80,768	118,973	123,973

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
JAIL CAPITAL PROJECT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
089-13.440.00-000	Energy efficiency program rebate	0	0	0	0
ESTIMATED EXPENDITURES					
	Capital outlay	0	0	0	600,000
	Excess (deficiency) of estimated revenues over estimated expenditures	0	0	0	(600,000)
	Fund balance, beginning of year	634,918	634,918	634,918	634,918
	Fund balance, end of year	634,918	634,918	634,918	34,918

BUREAU COUNTY, ILLINOIS
911 FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
ESTIMATED REVENUES		Actual	Budget	Full Year Estimated	Budget
091-00-4040-000	Interest - Centrue	1,035	1,000	1,046	1,000
091-00-4080-000	Interest - Midland	0	0	14	0
091-00-4621-000	911 service fees	73,476	12,000	0	12,000
091-00-4037-000	Reimbursement - Midland	0	0	5,592	0
091-00-4038-000	Motorola	14,961	13,680	11,752	13,680
091-00-4049-000	City of Princeton reimbursement	0	0	14,400	0
	Miscellaneous receipts	11,509	0	0	0
091-00-4043-000	Transfer from MM - Midland	0	0	894	0
091-00-4053-000	Bureau County (911 Payment)	0	0	200	0
	Public Ed training	0	0	0	0
091-00-4039-000	ESTA grant - State of Illinois	420,060	360,000	489,020	360,000
	911 grant	6,107	0	0	0
	Total estimated revenues	<u>527,148</u>	<u>386,680</u>	<u>522,918</u>	<u>386,680</u>
ESTIMATED EXPENDITURES					
091-13-5010-911	Salaries	67,773	73,026	73,026	72,000
091-13-5020-911	Payroll Full-Time	196,046	235,600	254,420	375,000
091-07-5060-911	Board member travel and expense	4,153	10,000	3,908	10,000
091-07-5070-911	Miscellaneous	13,719	15,000	10,006	15,000
091-07-5090-911	Radio/telephone	19,598	200,000	9,624	200,000
091-07-5100-911	Office expense	1,332	8,000	9,562	8,000
	Repairs and maintenance	29,632	15,000	0	15,000
	Public education and advertising	5,625	1,000	0	1,000
	Public education and training	211	2,500	0	2,500
091-07-5590-911	Computer expense	126,093	4,000	13,560	4,000
	Continuing education	(4,665)	5,000	0	5,000
	Real estate taxes	607	600	0	600
091-07-5260-911	Utilities	0	0	17,468	0
091-07-6090-911	Rent	7,381	6,974	7,014	6,974
	Mapping	0	4,500	0	4,500
	Miscellaneous equipment	0	2,500	0	2,500
091-07-5519-911	911 Group Health Insurance	30,894	34,600	32,064	34,600
	Insurance 911 coordinator	0	5,000	0	5,000
	Insurance VFIS/Midwest	0	12,000	0	12,000
	Professional dues and license	19,520	500	0	500
	Professional services	9,362	8,000	0	8,000
	Building and equipment	47,230	45,000	0	45,000
	IMRF	0	40,000	0	40,000
091-07-6750-911	Employee Benefits (SS/IMRF)	36,217	25,000	41,312	25,000
	Unemployment	0	0	0	0
091-07-5500-911	Liability insurance	10,523	0	11,454	0
	911 director salary	7,302	0	0	0
091-07-5600-911	Postage	0	0	402	0
091-07-6160-911	Road & Building Supplies	0	0	10,220	0
091-07-6280-911	Physical exam/psychological testing	0	0	3,448	0
091-13-6320-911	Transfer	0	0	894	0
	Total estimated expenditures	<u>628,553</u>	<u>753,800</u>	<u>498,382</u>	<u>892,174</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(101,405)	(367,120)	24,536	(505,494)
	Fund balance, beginning of year	<u>640,308</u>	<u>632,668</u>	<u>538,903</u>	<u>563,439</u>
	Fund balance, end of year	<u>538,903</u>	<u>265,548</u>	<u>563,439</u>	<u>57,945</u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
SEX OFFENDER FEES FUND**

Forecasted Statements of Estimated Revenues and Expenditures

	2016 Audit Actual	2017 Budget	2017 Full Year Estimated	2018 Budget
ESTIMATED REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ESTIMATED EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of estimated revenues over estimated expenditures	0	0	0	0
Fund balance, beginning of year	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
Fund balance, end of year	<u><u>50</u></u>	<u><u>50</u></u>	<u><u>50</u></u>	<u><u>50</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
STATES ATTORNEY SEX OFFENDER INVESTIGATION FUND
 Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
093-00-4630-000	Circuit Clerk	1,015	224	1,264	1,000
ESTIMATED EXPENDITURES					
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	1,015	224	1,264	1,000
	Fund balance, beginning of year	497	497	1,512	2,776
	Fund balance, end of year	1,512	721	2,776	3,776

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
CORONER FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
094-00-4654-000	Coroner income	5,100	5,000	12,010	6,000
094-00-4109-000	St IL - Ice grant	0	0	8,908	4,500
	Total estimated revenues	5,100	5,000	20,918	10,500
ESTIMATED EXPENDITURES					
094-06-5100-036	Coroners supplies	21,491	2,500	720	2,500
	Excess (deficiency) of estimated revenues over estimated expenditures	(16,391)	2,500	20,198	8,000
	Fund balance, beginning of year	22,951	8,060	6,560	26,758
	Fund balance, end of year	6,560	10,560	26,758	34,758

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
TAX CERTIFICATE ASSIGNMENT AUTOMATION FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
	ESTIMATED REVENUES			Estimated	
095-00-4702-000	Tax cert assign auto-co clerk	80	200	240	100
095-13-5910-039	ESTIMATED EXPENDITURES	0	1,000	0	300
	Excess (deficiency) of estimated revenues over estimated expenditures	80	(800)	240	(200)
	Other financing sources and (uses) Transfer from General Fund	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	80	(800)	240	(200)
	Fund balance, beginning of year	1,417	1,067	1,497	1,737
	Fund balance, end of year	1,497	267	1,737	1,537

**BUREAU COUNTY, ILLINOIS
PASSPORT FEES FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
097-00-4630-000	Circuit clerk fees collected	8,900	7,000	8,050	7,500
ESTIMATED EXPENDITURES					
097-13-5020-000	Passort Fee-Clerk	0	5,000	0	5,000
	Excess (deficiency) of estimated revenues over estimated expenditures	8,900	2,000	8,050	2,500
	Other financing sources and (uses) Transfer to General Fund	0	(2,000)	0	(2,000)
	Net transfers in (out)	0	(2,000)	0	(2,000)
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	8,900	0	8,050	500
	Fund balance, beginning of year	6,350	15,750	15,250	23,300
	Fund balance, end of year	15,250	15,750	23,300	23,800

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

BUREAU COUNTY, ILLINOIS
CIRCUIT CLERK YOUTH DIVERSION FUND
Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
205-00-4547-000	Youth diversion income	3,231	2,200	2,176	2,200
ESTIMATED EXPENDITURES					
	Youth diversion expenses/Teen Court Coordinator	2,174	2,200	0	1,500
	Excess (deficiency) of estimated revenues over estimated expenditures	1,057	0	2,176	700
	Fund balance, beginning of year	1,040	1,658	2,097	4,273
	Fund balance, end of year	2,097	1,658	4,273	4,973

**BUREAU COUNTY, ILLINOIS
DUI FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
	Interest	0	0	0	0
207-00-4687-000	Circuit clerk fees collected	1,752	5,000	12,850	1,500
	Total estimated revenues	<u>1,752</u>	<u>5,000</u>	<u>12,850</u>	<u>1,500</u>
ESTIMATED EXPENDITURES					
207-00-7099-000	DUI expenses	<u>2,895</u>	<u>7,500</u>	<u>5,682</u>	<u>2,600</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(1,143)	(2,500)	7,168	(1,100)
	Fund balance, beginning of year	<u>2,587</u>	<u>1,683</u>	<u>1,444</u>	<u>8,612</u>
	Fund balance, end of year	<u><u>1,444</u></u>	<u><u>(817)</u></u>	<u><u>8,612</u></u>	<u><u>7,512</u></u>

See Summary of Significant Assumptions and Accounting Policies and Independent Accountant's Report.

**BUREAU COUNTY, ILLINOIS
FAILURE TO APPEAR FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2016 Audit	2017	2017	2018
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
208-00-4689-000	Fees collected from Circuit Clerk	0	7,500	0	7,000
	Failure to appear income	14,491	15,000	6,362	10,000
	Interest	0	40	0	40
	Total estimated revenues	<u>14,491</u>	<u>22,540</u>	<u>6,362</u>	<u>17,040</u>
ESTIMATED EXPENDITURES					
	Failure to appear expenses	<u>18,470</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(3,979)	12,540	6,362	17,040
	Fund balance, beginning of year	<u>35,446</u>	<u>41,914</u>	<u>31,467</u>	<u>37,829</u>
	Fund balance, end of year	<u><u>31,467</u></u>	<u><u>54,454</u></u>	<u><u>37,829</u></u>	<u><u>54,869</u></u>

**BUREAU COUNTY, ILLINOIS
FORECASTING PAYROLL SCHEDULE**

	2017-2018 Salary Appropriation	4.88% IMRF	16.10% SLEP IMRF	162.51% ECO IMRF	7.65% FICA/Med	County Share		Total County Share
						IMRF	Social Security	
COUNTY GENERAL FUND								
County Clerk	248,216	8,999		103,694	18,989	112,693	18,989	131,682
Circuit Clerk	210,836	10,289			16,129	10,289	16,129	26,418
Treasurer	102,756	5,014			7,861	5,014	7,861	12,875
Coroner	45,866			69,662	3,509	69,662	3,509	73,170
Sheriff	2,381,401		439,635		182,177	439,635	182,177	621,812
Law Enforcement	110,000		17,710		8,415	17,710	8,415	26,125
Jail expense	24,000	1,171			1,836	1,171	1,836	3,007
Merit system	500					0	0	0
Election	60,000					0	0	0
Building expenses	25,000	1,220			1,913	1,220	1,913	3,133
County Board	55,000				4,208	0	4,208	4,208
Supervisor of Assessment	143,033	6,980			10,942	6,980	10,942	17,922
Circuit Court	13,000				995	0	995	995
Public Defender	197,170	9,622			15,084	9,622	15,084	24,705
Zoning	62,124	3,032			4,752	3,032	4,752	7,784
Emergency Preparedness	41,173	2,009			3,150	2,009	3,150	5,159
State's Attorney	463,587	22,623			35,464	22,623	35,464	58,087
Miscellaneous	15,000	732			1,148	732	1,148	1,880
County Aid Bridge	126,500	6,173			9,677	6,173	9,677	15,850
Motor Fuel	589,650	28,775			45,108	28,775	45,108	73,883
Highway	112,000	5,466			8,568	5,466	8,568	14,034
Court Security	166,000		26,726		12,699	26,726	12,699	39,425
	<u>5,192,812</u>	<u>112,105</u>	<u>484,071</u>	<u>173,356</u>	<u>392,622</u>	<u>769,532</u>	<u>392,622</u>	<u>1,162,154</u>
PAID BY INDIVIDUAL FUNDS								
Animal Control	56,243	2,745			4,303	2,745	4,303	7,047
Health Department	896,002	43,725			68,544	43,725	68,544	112,269
Circuit Clerk Court Automation Fund	16,619	811			1,271	811	1,271	2,082
Circuit Clerk Document Storage	18,200	888			1,392	888	1,392	2,280
Circuit Clerk Separate Maintenance	18,200	888			1,392	888	1,392	2,280
Kids Account Fund	2,898	141			222	141	222	363
GIS Fund	68,728	3,354			5,258	3,354	5,258	8,612
States Attorney Drug	23,002	1,122			1,760	1,122	1,760	2,882
911	447,000	21,814			34,196	21,814	34,196	56,009
	<u>1,546,892</u>	<u>75,488</u>	<u>0</u>	<u>0</u>	<u>118,337</u>	<u>75,488</u>	<u>118,337</u>	<u>193,826</u>
Totals	<u>6,739,704</u>	<u>187,593</u>	<u>484,071</u>	<u>173,356</u>	<u>510,959</u>	<u>845,021</u>	<u>510,959</u>	<u>1,355,980</u>
Paid by individual funds						75,488	118,337	193,826
IMRF ECO debt payment						440,581		
IMRF / Social Security Fund expense						1,210,113	392,622	1,162,154

ADOPTION OF THE BUDGET

Section three: Partial invalidity. That if any section, subdivision or sentence or word of this Ordinance is for any reason held void or invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section four: That this Ordinance shall be in full force and affect from and after its passage as provided by law.

Passed and approved by the County Board of the County of Bureau, this the 14th day of November, A.D., 2017.

Ayes:

Nayes:

Absent:

Chairman, County Board

County Board Member

County Board Member

ANNUAL TAX LEVY RESOLUTION

An ordinance levying taxes for all corporate purposes for the County of Bureau, Illinois, for the fiscal year commencing on the 1st day of December, A.D., 2017, and ending on the 30th day of November, A.D., 2018.

Be it ordained by the County Board, Bureau County, Illinois:

Section one: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same is hereby levied for the fiscal year of the said County of Bureau, Illinois, beginning the 1st day of December, A.D., 2017, and ending the 30th day of November, A.D., 2018.

Section two: The amount levied for each object and purpose is as follows:

General County:	
Corporate	\$1,763,100
Illinois Municipal Retirement	1,210,000
County Highway	783,600
County Aid Bridge	326,500
Federal Aid Matching	326,500
County Health	100,000
Liability Insurance	1,113,000
Mentally Deficient Persons	292,000
Social Security	<u>392,600</u>
Total	<u><u>\$6,307,300</u></u>

BUREAU COUNTY, ILLINOIS
STATEMENT OF TAX LEVIES
For the year ending November 30, 2018

GENERAL FUND

General County Fund:

Salaries - County sheriff - deputies hire/jailers	<u>\$1,763,100</u>
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ILLINOIS MUNICIPAL RETIREMENT FUND

For the purpose of providing funds for the county's share of payments to Illinois Municipal Retirement Fund	<u>\$1,210,000</u>
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COUNTY HIGHWAY FUND

Salaries	\$108,000
Shop payroll	200,000
Employee health insurance	95,000
Equipment parts	120,000
Maintenance of buildings	180,000
Gas, oil, and grease	<u>80,600</u>
 Total Highway Fund levy	 <u>\$783,600</u>

COUNTY AID BRIDGE FUND

Aid to townships in building bridges at joint expense to county and townships - (county share)	<u>\$326,500</u>
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**BUREAU COUNTY, ILLINOIS
STATEMENT OF TAX LEVIES
(CONTINUED)**

For the year ending November 30, 2018

FEDERAL AID MATCHING FUND

For the purpose of providing funds to pay the County's proportionate share of the expense of construction or reconstructing highways in the Federal Aid Secondary system

\$326,500

COUNTY HEALTH FUND

For the purpose of providing funds for the County Health Program of Bureau County, Illinois-salaries

\$100,000

LIABILITY INSURANCE FUND

For the purpose of paying liability related insurance

\$1,113,000

MENTALLY DEFICIENT PERSONS FUND

For the purpose of providing funds for the Community Mental Health Programs of Bureau County, Illinois

\$292,000

SOCIAL SECURITY TAX FUND

For the purpose of providing funds for the County's share of payments to the Federal social security program

\$392,600

ADOPTION OF TAX LEVY

Adopted and passed the foregoing tax levies by a roll call vote of and by the County Board of Bureau County, Illinois, at the November 14, 2017 meeting

Chairman

BUREAU COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND SIGNIFICANT FORECAST ASSUMPTIONS
Years Ending November 30, 2018 and 2017

This financial forecast presents, to the best of the Bureau County Board Finance Committee's belief, the County's expected results of operations and changes in available fund balances for the year ending November 30, 2018. Accordingly, the forecast reflects their judgment as of November 28, 2017, the date of this forecast, of the expected conditions and the expected course of action. The assumptions disclosed herein are those that the Finance Committee believes are significant to the forecast. There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

(A) Significant Accounting Policies

The forecasted financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the county are described below:

Budgets and appropriations are adopted on a modified accrual basis of accounting.

(B) Significant Forecasted Assumptions

Each responsible County officer and department head has estimated for the years ending November 30, 2018 and 2017, the significant revenue and expenditures account balances under their control on the basis of expected revenues and expenditures. Current fiscal year results through November 14, 2017, and the current fiscal year appropriation ordinance as amended from time to time have been used, along with each responsible officer's plans and intentions for the remainder of the fiscal year to forecast results for the year ending November 30, 2017. All known and expected sources of revenues, including the 2017 tentative tax levy, have been considered in forecasting revenues for the year ending November 30, 2018. Disbursements have been forecasted based on all known spending needs and budget constraints.

BUREAU COUNTY, ILLINOIS
BOARD RESOLUTIONS
Years Ending November 30, 2018 and 2017

BOARD RESOLUTIONS

Resolution No. I

Whereas, the Department of Revenue of the State of Illinois has provided a formula and ratios for determining a conservative estimate of full valuation of all taxable property in Bureau County for 2017, including railroad; and Whereas, by computation on the basis of the said formula and ratios so furnished, a conservative estimate of the full value of all taxable property, excluding railroad in Bureau County, Illinois, as assessed for the year 2016 was Six Hundred Thirty Million Seven Hundred Ninety-two Thousand Five Hundred Fourteen Dollars (\$630,792,514); Now, therefore, be it resolved by this County Board in and for the County of Bureau, in the State of Illinois, that this County Board find, and it is hereby found that the total equalized assessed valuation of all taxable property in the County of Bureau, Illinois, excluding railroads, as assessed by the Department of Revenue of the State of Illinois be, and the same is hereby found to be Six Hundred Thirty Million Dollars (\$653,000,000) for the year 2017 for the purpose of extending tax rates and tax levies; and Be it further resolved that this Resolution be and the same is declared to be effective upon the adoption hereof.

Resolution No. II

Holidays and holiday pay-all nonunion employees including Law Enforcement observe these holidays: New Year's Day, January 1, 2018; Martin Luther King Day, January 15; Lincoln's Birthday, February 12; Washington's Birthday, February 19; Spring Holiday, March 30; Memorial Day, May 28; Independence Day, July 4; Labor Day, September 3; Columbus Day, October 8; Veteran's Day, November 12; Thanksgiving, November 22; Day following Thanksgiving, November 23; Christmas Day, December 25; With the exception of emergencies, all employees who are eligible according to conditions defined below, may be granted the day off, with regular hourly pay;

If any of the above-enumerated holidays fall on a Sunday, then the following Monday will be a holiday. Holiday pay shall only be allowed for full time employees.

If New Year's Day, Independence Day, or Christmas Day falls on a Saturday, then the preceding Friday will be a holiday. If New Year's Day or Christmas Day falls on a Thursday then the following Friday will also be a holiday

If any of the said holidays fall on any other day of the week, no day following will be a holiday.

If for any reason it becomes necessary for an employee to work on any of the holidays, that employee will be paid the holiday pay as described above plus straight time pay for all hours worked on the holiday unless the employee works more than 8 hours on the holiday or the hours worked on the holiday increase the total hours worked for that week above 40.

BE IT FURTHER RESOLVED that the Clerk of this County Board is hereby authorized and directed to prepare and deliver a certified copy of this Resolution of the County's various department heads and elected officials.

This ordinance shall be in full force and effect on its passage of adoption

PASSED, APPROVED, AND ADOPTED this 14th day of November, 2017.