

BUREAU COUNTY, ILLINOIS

Budget Appropriation and Tax Levy

For the year ending November 30, 2019

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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, 2018 and 2019 and for the years then ending, including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast 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.

The forecasted results may not be achieved, as 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 2017 Audit Actual column was audited by us, and we expressed an unmodified opinion on it and in our report dated May 1, 2018, but we have not performed any auditing procedures since that date.

Wipfli LLP

Sterling, Illinois
November 20, 2018

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	2017 Audit	2018	2018	2019
	Actual	Budget	Full Year Estimated	Budget
General	\$6,701,920	\$7,500,583	\$6,209,849	\$7,725,219
Animal Control Administration	74,101	91,543	81,776	89,922
Animal Control Claims	0	0	0	0
Health Department	1,358,956	1,497,160	1,320,000	1,352,919
Illinois Municipal Retirement	1,535,333	1,210,113	1,333,762	1,656,172
Social Security	15,635	392,622	490,230	384,741
Liability Insurance	373,284	1,280,069	1,887,356	1,169,620
Circuit Clerk Court Automation	44,262	59,619	52,392	63,547
County Highway	1,067,962	993,200	890,062	3,749,400
GIS	97,502	141,508	119,210	154,088
Motor Fuel Tax	846,406	980,650	859,824	981,500
Circuit Clerk Separate Maintenance and Child Support Collection	21,774	21,300	15,336	16,800
Treasurer's Automation	1,100	5,000	5,407	5,000
Federal Aid Matching	61,744	580,000	359,498	380,000
County Clerk and Recorder Document Storage	42,008	44,000	50,188	47,500
Mentally Deficient Persons	246,082	292,000	292,200	302,800
Kids Account	2,820	2,898	2,900	2,800
Law Library	25,781	20,000	27,264	20,000
County Aid Bridge	497,395	520,500	296,322	662,000
Teen Court	37	100	0	100
Arrestee's Medical Costs	0	0	0	0
Vital Statistics Automation and Storage	1,854	5,500	3,900	7,000
Probation Services	28,038	50,000	32,886	56,000
Court Security	208,336	169,000	136,590	184,000
Tourism and Promotion	6,088	5,000	5,850	5,000
Police Vehicle	0	0	0	0
Circuit Court Clerk Operation and Administration	0	2,000	0	4,000
Indemnity	0	0	0	0
Interest on Investments	(259)	0	13,598	0
Public Transportation	1,125,546	1,241,229	1,228,171	1,345,884
Sheriff Drug Forfeiture	6,891	10,000	10,000	10,000
Public Safety Sales Tax	0	0	0	0
Domestic Violence Surveillance	0	0	0	0
Health Insurance	937,476	851,000	1,140,382	1,231,784
State's Attorney Automation	0	0	0	0
State's Attorney Drug Assets Forfeiture	29,980	27,152	22,424	41,798
Circuit Clerk Court Document Storage	39,294	42,406	34,719	46,953
Probation Ops Fee	0	0	0	0
County Clerk Revenue Stamp	106,008	110,000	124,236	114,000
Jail Capital Project	0	600,000	738,941	9,238,475
911	629,464	892,174	667,080	1,161,180
Sex Offender Fees	0	0	0	0
States Attorney Sex Offender Investigation	0	0	0	0
Coroner	1,872	2,500	496	1,200
Tax Certificate Assignment Automation	170	300	0	100
Passport Fees	1,350	5,000	5,858	5,000
States Attorney Money Laundering	0	0	0	0
Circuit Clerk Youth Diversion	852	1,500	1,352	900
DUI	6,883	2,600	2,392	2,000
Failure to Appear	0	0	0	0
Total appropriated	16,143,945	19,650,226	18,462,451	32,219,402

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		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
Taxes:					
001-00-4001-000	Property taxes	1,695,714	1,763,100	1,763,100	1,830,600
001-00-4002-000	Current mobile home local svc tax	0	1,000	1,472	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	1,000	0	500
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	3,890	0	650	500
001-00-4210-000	Federal excise gas tax refund	4,591	5,000	13,642	7,000
001-00-4220-000	State of IL additional sales tax - local use tax	232,824	300,000	339,030	340,000
001-00-4240-000	Sales tax retailers occupational tax	263,860	250,000	265,636	270,000
001-00-4270-000	Income tax	761,245	800,000	917,784	900,000
001-00-4290-000	Personal property replacement tax	302,083	350,000	222,332	250,000
001-00-4300-000	Supplemental sales tax	611,329	600,000	600,824	600,000
001-00-4706-000	Transfer to Co. General - delinquent tax fee	0	0	22,318	0
051-00-4738-000	State of Illinois replacement tax	8,866	0	0	0
001-00-4911-000	Transfer from advertising & interest	0	50,000	0	0
		3,884,402	4,121,100	4,146,788	4,200,600
Intergovernmental:					
001-00-4937-000	State's attorney violent crime grant	23,850	20,000	11,926	12,000
001-00-4947-001	Haz Mat - EMA	22,500	0	6,800	3,000
001-00-4948-001	EMA grant	313	40,000	0	50,000
001-00-4951-000	IESMA grant	5,634	0	4,056	5,000
		52,297	60,000	22,782	70,000
State reimbursements:					
001-00-4310-000	Election expense reimbursement	3,550	8,000	7,450	8,000
001-00-4330-000	Deputy training receipts	10,258	0	0	10,000
001-00-4340-000	Supervisor of assessments salary reimbursement	28,659	28,000	28,660	28,000
001-00-4350-000	State's attorney salary reimbursement	144,677	140,000	144,678	145,000
001-00-4360-000	Aid to dependent children	0	0	0	0
001-00-4638-000	IL State Police Merit Board	5	0	4	0
001-00-4818-000	Sexually violent crimes reimb	17,438	10,000	0	10,000
001-00-4828-000	Public defender salary reimbursements	44,369	40,000	46,792	45,000
		248,956	226,000	227,584	246,000
Licenses & Permits:					
001-00-4410-000	Liquor licenses	10,535	10,000	3,240	10,000
001-00-4534-000	Wind farm building permits	1,326,315	0	0	0
		1,336,850	10,000	3,240	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)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
Revenue & Services:					
001-00-4047-000	Drug addiction recovery	1,065	0	420	0
001-00-4160-000	Sale of tax file	0	0	6,000	0
001-00-4250-000	Probation Drug Test	560	600	650	600
001-00-4484-000	SUTA	2,657	0	1,328	1,000
001-00-4500-000	Public defender fees	7,492	30,000	10,934	5,000
001-00-4523-000	Zoning fees	76,140	35,000	78,774	80,000
001-00-4524-000	Supervisor of assessments	1,193	20,000	3,856	4,000
001-00-4526-000	Bond fee - sheriff	14,040	5,000	13,448	10,000
001-00-4631-000	Court fee - circuit clerk	61,217	45,000	33,332	45,000
001-00-4632-000	Lump sum surcharge - circuit clerk	2,435	1,000	2,636	1,500
001-00-4639-000	Traffic & criminal surcharge	2	0	4	0
001-00-4640-000	Trauma center	287	0	252	0
001-00-4641-000	Domestic battery	21	0	18	0
001-00-4642-000	Spinal cord trust	13	0	12	0
001-00-4643-000	Domestic violence abuser services	8	0	4	0
001-00-4644-000	DNA ID	491	500	608	500
001-00-4646-000	STD testing fees	134	0	0	0
001-00-4651-000	Witness fees	35	100	0	0
001-00-4652-000	Circuit clerk	218,147	200,000	201,072	200,000
001-00-4653-000	Sheriff	75,349	50,000	56,140	55,000
001-00-4654-000	Coroner	690	200	650	500
001-00-4655-000	State's attorney - fees	8,798	5,000	7,806	7,000
001-00-4658-000	Probation - state transfer	1,505	750	1,500	1,500
001-00-4701-000	Co clerk - RHSP	45,504	40,000	34,758	40,000
001-00-4703-000	County clerk and recorder	145,871	120,000	146,964	150,000
001-00-4715-000	Treasurer	6,210	100	8	0
001-00-4821-000	Reimb extradition expenses	1,020	0	0	0
001-00-4848-000	Saturation patrol reimbursement	5,000	0	0	0
		675,884	553,250	601,174	601,600
Fines:					
001-00-4656-000	Traffic fines	92,367	60,000	74,276	75,000
001-00-4657-000	Criminal fines	136,207	80,000	111,764	180,000
001-00-4659-000	Criminal drug fund	20,861	20,000	18,916	20,000
		249,435	160,000	204,956	275,000

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)		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
Interest:					
001-00-4080-000	Interest	37	200	24	100
001-00-4920-000	Interest Earned.-Real Estate	232	500	0	300
001-00-4921-000	Interest on Revenue Stamps	(4)	0	0	0
		<u>265</u>	<u>700</u>	<u>24</u>	<u>400</u>
Other:					
001-00-4522-000	Flexible spending fee	476	100	480	400
001-00-4649-000	Employee dividends	594	400	692	400
001-00-4811-000	Refunds and reimbursements	4,337	1,000	4,228	4,000
001-00-4814-000	Reimbursement from CIRMA	49,460	0	12,900	0
001-00-4818-000	Sexually violent crimes reimb	0	0	12,942	0
001-00-4819-000	Reimb Judge Slavin	6,480	0	40,000	0
001-00-4833-000	Reimb. for squad car damage	12,988	0	0	0
001-00-4916-000	Transfer from Flex Spending	0	0	2,584	0
001-00-4923-000	Miscellaneous income	90,257	0	2,312	0
001-00-4933-000	Restitution	772	0	0	0
		<u>165,364</u>	<u>1,500</u>	<u>76,138</u>	<u>4,800</u>
	Total estimated revenues	<u>\$6,613,453</u>	<u>\$5,132,550</u>	<u>\$5,282,686</u>	<u>\$5,408,400</u>

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

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
01-County Clerk's Office					
001-08-5100-001	Office supplies	8,835	8,800	7,864	9,500
001-08-5600-001	Mailing expense - epay	725	700	972	500
001-09-5120-001	Equipment maintenance and rental	3,119	3,500	2,578	3,500
001-13-5010-001	Clerk's salary	61,949	63,808	63,808	65,083
001-13-5020-001	Clerk's hire	176,495	184,408	174,886	165,458
001-13-5060-001	Clerk expense - mileage	1,711	2,000	1,686	2,500
		252,834	263,216	251,794	246,541
02-Circuit Clerk					
001-08-5100-002	Office supplies	8,382	10,000	7,896	10,000
001-08-5270-002	Room rental - DIP	396	396	396	396
001-09-5120-002	Equipment maintenance	41,564	3,000	2,298	3,000
001-13-5010-002	Clerk's salary	61,949	63,808	63,808	65,083
001-13-5020-002	Clerk's hire	136,262	147,028	134,348	140,903
001-13-5070-002	Miscellaneous expense	166	500	910	500
		248,719	224,732	209,656	219,882
03-County Treasurer					
001-08-5100-003	Office supplies	2,105	2,250	556	1,500
001-08-5140-003	Delinquent tax publication	2,122	1,800	1,036	1,800
001-09-5120-003	Equipment maintenance	2,415	2,400	2,294	2,400
001-13-5010-003	Treasurer's salary	61,949	63,808	63,808	65,083
001-13-5020-003	Clerk's hire	35,698	38,948	40,348	36,400
001-13-5060-003	Expense and travel	957	1,500	0	1,000
001-13-5070-003	Miscellaneous expense	0	175	0	175
001-13-5080-003	Revenue supplies	1,698	2,000	0	2,000
		106,944	112,881	108,042	110,358

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)		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
04-Coroner					
001-06-5060-004	Travel	3,900	6,000	3,152	6,000
001-06-5070-004	Meetings, dues and education	1,015	1,400	880	1,400
001-06-5090-004	Telephone	1,686	1,700	1,528	1,700
001-06-5100-004	Supplies	384	400	260	400
001-06-5120-004	Radio and equipment repairs	600	600	0	600
001-06-5150-004	Autopsies	14,152	20,000	6,778	20,000
001-06-5160-004	Jurors	0	200	0	200
001-06-6140-004	Inquest expense	357	900	262	900
001-06-6170-004	Transportation of deceased	1,375	3,000	1,200	3,000
001-13-5010-004	Coroner's salary	37,866	42,866	42,866	44,152
001-13-5020-004	Deputy coroner	2,150	3,000	2,400	3,500
001-13-5021-004	Court reporters	0	300	0	300
		63,485	80,366	59,326	82,152
05-Sheriff					
001-08-5100-005	Office supplies	5,372	5,500	704	5,500
001-09-5010-005	Sheriff's salary	70,098	72,201	72,200	74,701
001-09-5090-005	Telephone	5,139	6,500	4,716	6,500
001-09-5110-005	Office equipment acquisition	4,005	5,000	0	5,000
001-09-5120-005	Office equipment maintenance	2,704	5,000	0	5,000
001-09-5180-005	Uniforms and equipment	13,932	18,000	5,584	18,000
001-09-5200-005	Training - Sheriff's Training	937	3,000	4,358	3,000
001-09-5250-005	Lexipol Policy and updates	5,988	15,000	27,082	15,000
001-09-5720-005	Contracted services	0	2,500	1,168	2,500
001-13-5020-005	Deputies hire/jailers	1,848,090	2,282,200	1,933,868	2,133,265
001-13-5021-005	Part-time salaries	19,117	27,000	21,242	48,000
001-13-5060-005	Sheriff's expense	969	1,000	566	1,000
001-13-5070-005	Awards and retirement	787	1,500	220	1,500
001-13-5170-005	Deputies expense	357	1,300	0	1,300
001-13-5280-005	Housing inmates	2,638	5,000	6,286	78,000
001-13-5470-005	Investigation expense	6,494	14,700	23,160	12,000
		1,986,627	2,465,401	2,101,154	2,410,266
06-Sheriff's Vehicle					
001-09-5120-006	Squad - air cards	6,812	7,200	7,498	8,000
001-09-5130-006	Repairs	57,111	15,000	4,092	15,000
001-09-5740-006	Acquisition	114,636	133,000	0	133,000
001-09-6120-006	Operations	127,213	131,000	118,674	131,000
		305,772	286,200	130,264	287,000

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 EXPENDITURES (continued)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
07-Law Enforcement					
001-09-5200-007	Deputy training	33,546	30,000	22,184	51,000
001-09-5210-007	County radio	12,598	15,000	4,156	15,000
001-09-5212-007	Dispatching Services	10,000	0	70,000	60,000
001-13-5030-007	Wages (overtime)	82,202	110,000	83,020	110,000
001-13-5031-007	Saturation patrol OT	1,649	0	899	0
		<u>139,995</u>	<u>155,000</u>	<u>180,259</u>	<u>236,000</u>
08-Jail Expense					
001-09-5110-008	Jail equipment	21	3,000	76	3,000
001-09-5130-008	Jail repairs	18,080	25,000	11,398	25,000
001-09-5220-008	Prisoner's bed and clothing	1,633	1,500	1,092	1,500
001-09-5230-008	Food for prisoners	88,977	108,200	80,618	100,000
001-09-5240-008	Medical and dental care	53,021	48,000	42,140	50,000
001-09-5260-008	Utility services	41,002	54,000	44,270	74,000
001-09-5720-008	Contracted services - locks	5,000	5,000	1,188	5,000
001-09-6160-008	Supplies, cleaning and laundry	5,420	8,000	4,716	8,000
001-09-6200-008	Machine fingerprinting	6,890	7,000	0	7,000
001-13-5020-008	Jail custodian	15,639	24,000	22,936	0
		<u>235,683</u>	<u>283,700</u>	<u>208,434</u>	<u>273,500</u>
09-Merit System					
001-06-5020-009	Court reporter and secretary	0	500	0	500
001-06-5040-009	Commissioners per diem	675	850	604	850
001-06-5060-009	Travel	0	300	0	300
001-06-5100-009	Office expenses (supplies)	48	200	124	200
001-06-5140-009	Publication of legals	1,384	1,500	2,506	1,500
001-06-6040-009	Commissioner's expenses & training	1,141	1,350	1,200	1,350
001-06-6260-009	Testing applicants	2,137	2,000	210	2,000
001-06-6270-009	Polygraph	0	600	0	600
001-06-6280-009	Physical exam/psychological testing	1,352	1,304	676	1,500
		<u>6,737</u>	<u>8,604</u>	<u>5,320</u>	<u>8,800</u>
10-Election Expenses					
001-08-5100-010	Election supplies	180,292	190,000	200,392	190,000
001-08-5300-010	Election expenses	53,010	45,000	44,392	45,000
001-08-6650-010	National voter registration act	1,407	25,000	0	25,000
001-13-5290-010	Judges	24,742	60,000	51,198	35,000
		<u>259,451</u>	<u>320,000</u>	<u>295,982</u>	<u>295,000</u>
11-Building Expenses					
001-09-5130-011	Repairs	13,456	23,000	15,342	23,000
001-09-5260-011	Utilities	37,831	42,000	45,824	45,000
001-09-5720-011	Contracted services	10,650	25,000	2,928	25,000
001-09-5721-011	Cemetery/courthouse lawncare	9,105	10,000	9,122	15,000
001-09-6160-011	Supplies, cleaning and laundry	6,156	8,000	2,560	8,000
001-13-5020-011	Courthouse custodian	22,625	25,000	21,598	50,000
		<u>99,823</u>	<u>133,000</u>	<u>97,374</u>	<u>166,000</u>
12-Capital Improvements					
001-13-6310-012	Capital projects	146,175	150,000	12,419	150,000
		<u>146,175</u>	<u>150,000</u>	<u>12,419</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)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
13-County Board					
001-08-5140-013	Publication, proceedings and expenses	270	1,000	506	1,000
001-13-5040-013	Per diem compensation	51,080	55,000	44,850	55,000
001-13-6040-013	Expense and reimbursement	12,403	15,000	10,772	15,000
		<u>63,753</u>	<u>71,000</u>	<u>56,128</u>	<u>71,000</u>
14-Superintendent of Schools					
001-13-6000-014	Quarterly assessments	71,658	72,336	72,336	74,466
15-Supervisor of Assessments					
001-05-5040-015	Board of review compensation	3,750	4,500	3,000	4,500
001-05-5042-015	Farm land committee	75	75	0	75
001-05-5060-015	Travel expenses	2,289	4,500	2,850	4,500
001-05-5070-015	Contingencies	1,149	1,500	108	1,500
001-05-5100-015	Office supplies	2,088	1,800	1,830	2,000
001-05-5140-015	Printing	3,081	20,000	3,642	20,000
001-05-5360-015	Appraisal school	830	3,500	5,930	5,000
001-05-5720-015	Board of Review Appraiser	0	10,000	0	10,000
001-05-6040-015	Board of review expense reimb	77	500	66	500
001-05-6041-015	Farm land expense	53	50	0	50
001-13-5010-015	Salary of supervisor	57,319	59,039	59,038	60,214
001-13-5020-015	Salary of employees	78,292	83,994	71,852	78,515
		<u>149,003</u>	<u>189,458</u>	<u>148,316</u>	<u>186,854</u>
16-Photocopy Department					
001-08-5100-016	Supplies	11,601	20,000	19,778	20,000
001-08-5320-016	Microfilming	0	0	0	0
		<u>11,601</u>	<u>20,000</u>	<u>19,778</u>	<u>20,000</u>
17-Circuit Court					
001-06-5400-017	Law Library expense	7,299	12,000	2,068	12,000
001-08-5100-017	Office supplies	1,462	2,000	582	2,000
001-09-5110-017	Equipment and fixtures	2,175	3,000	2,282	3,000
001-13-5020-017	Bailiff's fee	9,050	13,000	9,500	14,250
001-13-5060-017	Judge's travel	0	500	0	500
001-13-5070-017	Misc exp circuit court	26,168	24,400	29,200	25,868
001-13-5101-017	Office expense - probation officer	2,455	1,500	1,756	1,500
001-13-5160-017	Juror's fees	13,151	35,000	15,888	35,000
001-13-5390-017	Court ordered expenses	30,240	70,000	38,572	70,000
001-13-5430-017	County share/probation officer expense	268,724	276,325	228,830	306,978
001-13-5470-017	County share/public defender investigation	23,395	21,900	25,088	23,344
001-13-5490-017	Electronic monitoring	0	500	0	500
001-13-5920-017	Circuit judges	703	800	1,406	800
001-13-5930-017	Associate judges	427	700	880	700
001-13-6020-017	Bailiff's expenses	3,125	5,000	3,284	5,000
		<u>388,374</u>	<u>466,625</u>	<u>359,336</u>	<u>501,440</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)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
18-Public Defender					
001-06-5100-018	Office expense - probation officer	1,627	1,800	1,064	2,000
001-06-5470-018	Investigation fees	0	800	0	500
001-06-6400-018	Court reporter/interpreter	276	500	0	500
001-09-5110-018	Office equipment	942	1,500	1,738	2,000
001-13-5010-018	Salary - public defender	66,202	68,188	74,188	74,188
001-13-5020-018	Salary - first assist. public defender	90,367	93,078	102,828	37,921
001-13-5020-018	Salary - second assist. public defender	0	0	0	37,171
001-13-5020-018	Salary - third assist. Public defender	0	0	0	26,657
001-13-5021-018	Secretary	33,760	33,904	34,260	36,075
001-13-5022-018	Temporary secretary	0	2,000	662	2,000
001-13-5060-018	Expense and travel	3,499	3,000	1,136	3,500
		<u>196,673</u>	<u>204,770</u>	<u>215,876</u>	<u>222,512</u>
19-Zoning and Planning Commission					
001-12-5040-019	Members per diem	2,835	3,780	2,210	3,780
001-12-5041-019	Inspections	990	700	720	700
001-12-5060-019	Travel	390	900	0	900
001-12-5070-019	Miscellaneous	500	500	540	500
001-12-5090-019	Telephone	312	500	334	500
001-12-5340-019	Tam maps and plat books	140	150	0	150
001-12-5350-019	Zoning ordinances	0	5,000	0	5,000
001-12-5530-019	Windfarm expenses	6,787	3,000	20,090	3,000
001-12-6040-019	Expense reimbursement	1,181	1,000	958	1,000
001-12-6100-019	Fuel	146	400	114	400
001-12-6120-019	Maintenance and auto repair	100	200	0	200
001-13-5010-019	Enforcing officer's salary	40,442	41,655	41,654	42,484
001-13-5020-019	Clerk hire	450	540	270	540
		<u>54,273</u>	<u>58,325</u>	<u>66,890</u>	<u>59,154</u>
20-County Zoning Board of Appeals					
001-12-5022-020	Clerk, meetings and hearings	630	540	900	540
001-12-5040-020	Members per diem	3,465	2,700	5,850	2,799
001-12-5041-020	Inspections	945	1,160	560	1,160
001-12-5100-020	Office supplies	500	500	456	500
001-12-5140-020	Publications	101	1,500	0	1,500
001-12-6040-020	Members' expense reimbursement	1,354	1,870	1,570	1,870
001-13-5020-020	Clerk hire	18,485	19,929	18,200	18,609
		<u>25,480</u>	<u>28,199</u>	<u>27,536</u>	<u>26,978</u>

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

Forecasted Statements of Estimated Revenues and Expenditures

ESTIMATED EXPENDITURES (continued)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
21-Emergency Preparedness					
001-12-5060-021	Travel	4,817	4,500	6,466	4,500
001-12-5070-021	Training and education	3,436	3,000	808	3,000
001-12-5090-021	Telephone	3,299	4,000	4,698	4,000
001-12-5100-021	Office supplies	2,397	2,500	520	2,500
001-12-5120-021	Equipment-hazmat trailer	8,656	0	7,352	5,500
001-12-5121-021	Equipment/repairs	23,393	5,500	16,224	5,500
001-12-6090-021	Facilities Rent	2,846	5,500	6,482	6,000
001-12-6100-021	Fuel expense	967	1,000	1,138	1,000
001-12-6120-021	Maintenance and auto repair	2,133	2,500	3,212	2,500
001-12-6181-021	HMEP Misc. Disbursements	313	0	0	0
001-12-6230-021	Disaster expenses	763	3,000	948	3,000
001-13-5010-021	Director's salary	39,244	40,423	40,890	41,837
001-13-5020-021	Extra clerk hire	0	750	0	750
001-13-6180-021	LEPC, CERT, and public outreach	4,279	4,000	2,858	4,000
		<u>96,543</u>	<u>76,673</u>	<u>91,596</u>	<u>84,087</u>
22-County Administration					
001-08-5100-022	Office supplies	397	400	352	400
001-09-5090-022	Telephone	60	600	120	400
001-13-5010-022	Administrator's salary	67,000	69,010	69,010	71,080
001-13-5060-022	Travel/mileage	901	2,000	1,954	2,000
001-13-5070-022	Dues, miscellaneous	999	1,100	1,336	1,300
		<u>69,357</u>	<u>73,110</u>	<u>72,772</u>	<u>75,180</u>
23-Conservation					
001-13-5540-023	County park maintenance	7,000	6,500	7,000	6,500
001-13-5550-023	U of I extension supplies	20,000	20,000	20,000	20,000
		<u>27,000</u>	<u>26,500</u>	<u>27,000</u>	<u>26,500</u>
24-Miscellaneous					
001-00-4863-000	AFLAC - Cancer	(22,071)	(20,000)	(24,036)	(20,000)
001-00-4864-000	Deferred compensation	(9,730)	(15,000)	(8,610)	(10,000)
001-00-4865-000	Employees life insurance	(2,032)	(2,000)	(1,856)	(2,000)
001-00-7009-000	Transfer from flex spend.	8,774	0	0	0
001-00-7011-000	Rental housing	41,490	30,000	40,968	35,000
001-00-7012-000	Senior Citizens RE tax defer	111	0	222	0
001-00-7013-000	Flex spending fees	555	400	706	500
001-00-7014-000	Refunds	0	0	0	0
001-00-7015-000	Miscellaneous expenses	185,809	0	0	0
001-00-7024-000	Payments to Health Department	1,920	0	0	0
001-00-4830-000	To HBT Treas	0	0	0	0
001-00-7000-000	Transfer from Centru	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)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
24-Miscellaneous (continued)					
001-00-7026-000	AFLAC	16,630	10,000	21,896	12,000
001-00-7027-000	Security benefit group	9,730	12,000	8,610	10,000
001-00-7028-000	NCPERS group life insurance	1,936	1,800	2,752	2,000
001-08-5600-024	Postage	31,815	40,000	53,374	55,000
001-09-5090-024	Courthouse telephone	35,582	35,000	29,378	35,000
001-13-5021-024	Extra clerk hire courthouse	23,704	15,000	6,872	35,000
001-13-5110-024	County board equipment acquisition	87,587	237,500	10,337	90,000
001-13-5140-024	County board meeting management program	14,733	7,500	15,214	7,500
001-13-5380-024	Economic development NCI	28,444	30,000	56,888	50,000
001-13-5560-024	Aid to dependent children	50,352	100,000	92,846	250,000
001-13-5580-024	Audits and compliance tests	50,050	50,000	50,844	50,000
001-13-5590-024	Computer and tax expense	83,944	45,000	100,706	100,000
001-13-5591-024	Laserfisch - licensing & training	1,302	3,000	2,604	3,000
001-13-5998-024	Contingencies	196,868	150,000	0	150,000
001-13-6210-024	Bureau County Senior Center	4,000	4,000	4,000	4,000
001-13-6240-024	North central council econ devel grant	1,294	1,500	0	1,500
		842,797	735,700	463,715	858,500
25-State's Attorney					
001-06-5060-025	Travel	2,333	3,500	1,838	3,500
001-06-5100-025	Office expense	14,374	15,000	14,600	15,000
001-06-5110-025	Office equipment	3,515	3,500	3,434	5,000
001-06-5460-025	Appellate project	0	12,000	12,000	14,000
001-06-5470-025	Investigation and witness fees	4,117	7,000	194	4,000
001-06-5480-025	Juvenile sex offender program	35,588	50,000	47,590	62,000
001-06-5700-025	Special legal counsel	45,784	50,000	43,406	50,000
001-13-5010-025	State's attorney salary	166,508	166,508	166,508	166,508
001-13-5020-025	Secretary/receptionist	29,595	30,540	30,820	31,268
001-13-5021-025	Legal secretary	36,384	37,274	36,858	38,329
001-13-5023-025	First assistant state's attorney	70,112	67,265	68,764	69,597
001-13-5024-025	Assistance state's attorney	57,296	58,836	61,552	59,892
001-13-5025-025	Assistant state's attorney juvenile	61,745	64,245	64,244	66,362
001-13-5027-025	St IL child protection services director	23,440	23,850	23,406	23,850
001-13-5028-025	Child protection services director	14,906	15,069	8,828	16,143
		565,697	604,587	584,042	625,449

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)		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
26-Waste Management					
001-13-6560-026	Waste management	413	600	826	800
27-911					
001-00-4839-000	Reimburse Co Share 911 Insurance	(39,070)	(34,000)	(40,092)	(38,000)
001-11-5519-027	911 group health insurance	29,999	34,000	41,052	38,000
		<u>(9,071)</u>	<u>0</u>	<u>960</u>	<u>0</u>
31-Insurance					
001-11-5501-031	Public defenders liability insurance	3,623	4,000	7,246	6,000
001-11-5510-031	Group health insurance	291,328	400,000	334,392	400,000
001-11-6280-031	Physical exam/background checks	1,173	600	1,080	800
001-00-4617-000	911 Cord health insurance	0	0	0	0
001-00-4826-000	Health Dept. Ins. Prem. Reimb.	0	(15,000)	0	0
		<u>296,124</u>	<u>389,600</u>	<u>342,718</u>	<u>406,800</u>
	Total estimated expenditures	<u>6,701,920</u>	<u>7,500,583</u>	<u>6,209,849</u>	<u>7,725,219</u>
	Deficiency of estimated revenues over estimated expenditures	<u>(88,467)</u>	<u>(2,368,033)</u>	<u>(927,163)</u>	<u>(2,316,819)</u>
001-00-4704-000	Trans from Revenue Stamp Fund	100,000	50,000	100,000	50,000
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	1,013,339	1,000,000	1,134,374	1,200,000
001-00-4918-000	Transfer from Passport Fees Fund	0	2,000	0	2,000
001-00-4919-000	Transfer from Liability Insurance	0	512,873	1,080,363	481,169
001-00-7001-000	Transfer to Health Insurance	0	0	0	0
001-00-7024-000	Payment to health department	0	0	0	0
	Net transfers in (out)	<u>1,113,339</u>	<u>1,564,873</u>	<u>2,314,737</u>	<u>1,733,169</u>
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	<u>1,024,872</u>	<u>(803,160)</u>	<u>1,387,574</u>	<u>(583,650)</u>
	Fund balance, beginning of year	<u>5,860,467</u>	<u>6,666,137</u>	<u>6,885,339</u>	<u>8,272,913</u>
	Fund balance, end of year	<u>6,885,339</u>	<u>5,862,977</u>	<u>8,272,913</u>	<u>7,689,263</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		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
002-00-4030-000	Registration tags	66,362	65,000	91,664	106,000
002-00-4031-000	Fines	70	500	90	1,000
002-00-4033-000	Municipal agreements	3,125	3,200	2,500	3,000
002-00-4036-000	Humane Trap rentals	0	0	0	500
	Total estimated revenues	<u>69,557</u>	<u>68,700</u>	<u>94,254</u>	<u>110,500</u>
ESTIMATED EXPENDITURES					
002-02-5010-042	Administrator - veterinarian	3,600	3,600	3,600	3,600
002-02-5020-042	Animal Control Officer	37,229	41,643	42,444	42,472
002-02-5021-042	Secretary	9,457	10,000	9,962	11,000
002-02-5022-042	Part-time officer	0	1,000	0	1,000
002-02-5070-042	Miscellaneous	0	1,000	0	1,000
002-02-5090-042	Telephone	2,529	2,600	2,934	3,000
002-02-5100-042	Office supplies	315	500	526	500
002-02-5110-042	Equipment	450	2,000	194	2,000
002-02-5180-042	Officer clothing	477	300	364	300
002-02-5260-042	Utilities	2,927	3,500	4,040	3,500
002-02-5510-042	Health insurance	5,695	6,000	4,566	5,000
002-02-5590-042	Software license	0	2,500	0	2,500
002-02-5660-042	Rabies tag and registration	557	600	1,224	650
002-02-5998-042	Contingencies	1,362	2,000	150	2,000
002-02-6090-042	Rent	4,800	4,800	4,800	5,400
002-02-6120-042	Auto	2,296	2,000	4,962	3,000
002-02-6750-042	Payroll taxes and SS	2,407	7,500	2,010	3,000
	Total estimated expenditures	<u>74,101</u>	<u>91,543</u>	<u>81,776</u>	<u>89,922</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>(4,544)</u>	<u>(22,843)</u>	<u>12,478</u>	<u>20,578</u>
Other financing sources and (uses)					
002-00-4032-000	Transfer (to) from Claims Fund	16,451	0	0	0
002-00-4045-000	Transfer (to) from Liability Insurance Fund	0	8,245	15,611	8,495
	Net transfers in (out)	<u>16,451</u>	<u>8,245</u>	<u>15,611</u>	<u>8,495</u>
	Excess (deficiency) of estimated revenues over estimated expenditures and other financing sources (uses)	11,907	(14,598)	28,089	29,073
	Fund balance, beginning of year	<u>21,942</u>	<u>31,104</u>	<u>33,849</u>	<u>61,938</u>
	Fund balance, end of year	<u><u>33,849</u></u>	<u><u>16,506</u></u>	<u><u>61,938</u></u>	<u><u>91,011</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	2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
Registration Tags	0	0	0	0
Rabies tags fines	0	0	0	0
Total estimated revenues	0	0	0	0
 ESTIMATED EXPENDITURES				
Animal loss claims	0	0	0	0
Excess (deficiency) of estimated revenues over estimated expenditures	0	0	0	0
Other financing sources and (uses) Transfer (to) from Animal Control Administration	(16,451)	0	0	0
Excess (deficiency) of estimated revenues over estimated disbursements and other financing sources (uses)	(16,451)	0	0	0
Fund balance, beginning of year	16,451	0	0	0
Fund balance, end of year	0	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		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
Taxes					
4120	Mobile home local service tax - current	100,010	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>100,010</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Intergovernmental:					
4110	Grant Revenue	408,335	427,630	460,400	471,246
		<u>408,335</u>	<u>427,630</u>	<u>460,400</u>	<u>471,246</u>
Revenue & Services:					
4150.1, 4150.2, 4172	Dental clinic revenue	76,213	92,619	153,354	46,360
4170, 4173	Program fees	87,211	80,500	49,438	70,229
4171	Environmental health fees	83,713	103,000	95,812	97,886
4190, 4190.1, 4190.2	Reimbursed expenses	513,992	681,362	509,868	530,310
4191	DePue reimb	0	0	0	0
		<u>761,129</u>	<u>957,481</u>	<u>808,472</u>	<u>744,785</u>
Interest:					
7010	Interest	51	50	66	50
Other:					
4150, 4150.3, 4105.4, 7030	Miscellaneous Income	21,405	24,038	88,627	1,500
	Total estimated revenues	<u>1,290,930</u>	<u>1,509,199</u>	<u>1,457,565</u>	<u>1,317,581</u>

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

ESTIMATED EXPENDITURES		2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
44-Basic Health Services - BCHD					
41416	Reimbursements	7	0	204	200
41501	Dentist	10,450	27,500	0	0
41501.1	Dental Assistant	6,463	15,751	264	5,608
41502	Payroll expense	12,414	0	2,312	0
41502.1	Administration	86,286	88,871	89,158	91,537
41502.2	Secretary	219,202	219,967	218,118	242,373
41502.3	Environmental Health	157,664	160,932	172,080	168,384
41502.4	Nurses/nutritionist/case mgr	220,173	229,311	203,418	237,051
41502.5	Emergency response coordinator	45,016	44,408	45,018	45,741
41502.6	Health education	25,090	26,044	26,502	14,559
41502.8	Program coordinator	74,654	61,526	79,962	63,373
41502.9	Part-time/temp employee	4,723	21,692	0	0
41504	Donations	475	1,075	2,000	200
41506	Mileage	9,081	10,610	5,702	7,999
41507.1	Advertising	9,727	2,625	2,614	263
41509	Telephone	9,573	14,829	8,940	10,716
41509.1	Postage	1,781	3,069	1,552	2,232
41509.2	Package shipping	110	236	0	206
41509.3	Communication/internet expense	11,986	13,475	10,838	8,989
41510.1	Office supplies	40,123	25,576	37,468	37,175
41510.2	Photocopying	339	1,007	6	192
41510.3	Printing	0	800	0	600
41510.4	Computer maintenance	9,010	10,270	5,652	7,473
41510.5	Miscellaneous	0	150	0	220
41510.6	Maintenance Supplies	0	500	0	0
41511	Equipment	6,836	9,507	24,584	12,967
41511.1	Remodeling	0	7,500	0	0
41511.2	Buildings/Grounds Maintenance	0	4,000	0	0
41526	Utilities	2,579	6,389	2,866	5,367
41526.1	Garage Collection	0	600	0	0
41526.2	Pest Control	0	400	0	0
41551	Health insurance	74,703	89,325	79,376	84,864
41551.1	Liability insurance	0	0	1,156	0
41560	Inspection mileage	10,165	8,774	8,476	7,900
41561	Janitorial services	0	0	0	0
41584	TB	0	1,400	0	1,000
41587	Medical supplies	(2,812)	10,950	0	6,750
41587.1	Educational supplies	0	7,737	0	7,689
41587.2	Vaccines	50,273	94,000	26,578	67,470
41609	Rent	63,694	65,518	58,892	65,820
41681	Contractual services	52,491	61,602	38,114	32,496
41681.1	Dues and association member	4,737	3,083	8,134	3,631
41681.2	Conferences/training	28,039	28,297	52,904	27,805
41681.3	Books and subscriptions	402	500	412	500
41681.4	Other Equipment Rental	0	1,000	0	0

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)		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
				Estimated	
41681.5	Mental Health Task Force	0	1,500	0	0
41681.6	Secuirty Services	0	950	0	0
41682	SS/IMRF	104,267	104,132	97,002	73,858
41683	Workmen's comp insurance	7,971	7,972	7,972	7,972
	Bad Debt Expense	(6)	0	(12)	0
	Bank Service Charges	700	600	0	200
	NSF Checks	306	600	792	600
	VISA/MC Fees	264	600	946	939
	Total estimated expenditures	<u>1,358,956</u>	<u>1,497,160</u>	<u>1,320,000</u>	<u>1,352,919</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(68,026)	12,039	137,565	(35,338)
	Other financing sources (uses)				
004-15.483.08-044	Transfer from General Fund	0	0	0	0
004-15.483.08-044	Transfer from Liability Insurance Fund	0	4,270	7,888	1,549
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	(68,026)	16,309	145,453	(33,789)
	Fund balance, beginning of year	<u>371,825</u>	<u>518,821</u>	<u>303,799</u>	<u>449,252</u>
	Fund balance, end of year	<u>303,799</u>	<u>535,130</u>	<u>449,252</u>	<u>415,463</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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
005-00-4020-000	Current real estate taxes - SS	1,098,027	0	43,984	0
005-00-4082-000	SS-interest earned on tax collections	182	0	0	0
005-00-4096-000	Current real estate taxes - IMRF	6,606	1,209,944	1,209,944	1,655,947
	Total estimated revenues	<u>1,104,815</u>	<u>1,209,944</u>	<u>1,253,928</u>	<u>1,655,947</u>
ESTIMATED EXPENDITURES					
005-00-4036-000	Reimbursements from Animal Control	(3,747)	0	0	0
005-00-4051-000	County share IMRF	143,205	0	72,726	0
005-00-4349-000	St atty SS & IMRF	(2,289)	0	(404)	0
005-00-4435-000	Reimbursements from Health Department	(144,313)	0	0	0
005-00-4540-000	Reimbursements from GIS Fund	(5,748)	0	(100)	0
	Reimbursements from Circuit Clerk				
005-00-4550-000	Child Support	(2,287)	0	(406)	0
	Reimbursements from Circuit Clerk				
005-00-4561-000	Document Storage	(2,142)	0	(406)	0
005-00-4562-000	Reimbursements from Court. Auto.	(2,504)	0	(406)	0
005-00-4618-000	Social security reimbursement from 911	(27,463)	0	0	0
005-00-4619-000	IMRF reimbursement from 911	(18,700)	0	0	0
005-00-7030-000	FICA and Medicare payments	377,876	0	0	0
005-13-5860-045	Illinois Municipal Retirement Fund Payments	<u>1,223,445</u>	<u>1,210,113</u>	<u>1,262,758</u>	<u>1,656,172</u>
	Total estimated expenditures	<u>1,535,333</u>	<u>1,210,113</u>	<u>1,333,762</u>	<u>1,656,172</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>(430,518)</u>	<u>(169)</u>	<u>(79,834)</u>	<u>(225)</u>
005-00-5900-000	Transfer to Social Security fund	<u>(262,119)</u>	<u>(250,000)</u>	<u>377,876</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	<u>(692,637)</u>	<u>(250,169)</u>	<u>298,042</u>	<u>(225)</u>
	Fund balance, beginning of year	<u>1,150,578</u>	<u>1,171,468</u>	<u>457,941</u>	<u>755,983</u>
	Fund balance, end of year	<u>457,941</u>	<u>921,299</u>	<u>755,983</u>	<u>755,758</u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
006-00-4001-000	Current taxes - social security	357,918	0	396,549	386,939
006-00-4002-000	S.S. - M.H. TAXES	0	0	306	0
006-00-4051-000	S.S.-R.E. taxes	0	396,549	0	0
006-00-4082-000	SS-interest earned on tax collections	(1)	0	0	0
	Total estimated revenues	<u>357,917</u>	<u>396,549</u>	<u>396,855</u>	<u>386,939</u>
ESTIMATED EXPENDITURES					
006-00-4051-000	County share - SS	(74,584)	0	0	0
006-00-4435-000	Reimbursements from Health Department	(15,485)	0	0	0
006-00-7030-000	FICA and Medicare payments	105,704	392,622	490,230	384,741
	Total estimated expenditures	<u>15,635</u>	<u>392,622</u>	<u>490,230</u>	<u>384,741</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>342,282</u>	<u>3,927</u>	<u>(93,375)</u>	<u>2,198</u>
006-00-4964-000	Transfer from IMRF fund	<u>262,119</u>	<u>250,000</u>	<u>(377,876)</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	<u>604,401</u>	<u>253,927</u>	<u>(471,251)</u>	<u>2,198</u>
	Fund balance, beginning of year	<u>0</u>	<u>0</u>	<u>604,401</u>	<u>133,150</u>
	Fund balance, end of year	<u><u>604,401</u></u>	<u><u>253,927</u></u>	<u><u>133,150</u></u>	<u><u>135,348</u></u>

**BUREAU COUNTY, ILLINOIS
LIABILITY INSURANCE FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
ESTIMATED REVENUES		Actual	Budget	Full Year Estimated	Budget
008-00-4001-000	General property tax	1,071,369	1,112,581	1,112,581	853,941
008-00-4002-000	Current M.H. & local svc tax	0	0	934	0
008-00-4080-000	Interest	3,226	0	4,714	0
008-00-4811-000	Refunds and Reimbursements	209,175	0	0	0
008-00-4476-000	Sheriff Reimburse-unemployment	4,367	0	0	0
008-00-4528-000	Work Comp Rmb - Health Department	1,329	0	7,972	0
008-00-4956-000	United counties council of IL	6,750	0	5,400	0
008-00-4920-000	Interest on tax collection	147	0	0	0
	Total estimated revenues	1,296,363	1,112,581	1,131,601	853,941
ESTIMATED EXPENDITURES					
008-00-4724-000	Work Comp Reimb from Health Dept	(5,309)	0	0	0
008-11-5500-048	Liability insurance	540,378	560,000	410,649	540,000
	Settlement	(154,945)	0	0	0
008-11-5520-048	Unemployment insurance	2,228	0	4,856	0
008-00-2999-000	Due to/from	(9,068)	0	0	0
	Total estimated expenditures	373,284	560,000	415,505	540,000
	Excess (deficiency) of estimated revenues over estimated expenditures	923,079	552,581	716,096	313,941
	Transfer (to) from General Fund	0	(512,873)	(1,080,363)	(481,169)
	Transfer (to) from Animal Control Fund	0	(8,245)	(15,611)	(8,495)
008-11-7031-048	Transfer (to) from Health Dept Fund	0	(4,270)	(7,888)	(1,549)
	Transfer (to) from Highway Fund	0	(105,498)	(190,334)	(44,000)
	Transfer (to) from Court Security Fund	0	(89,183)	(177,655)	(94,407)
	Net transfers in (out)	0	(720,069)	(1,471,851)	(629,620)
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	923,079	(167,488)	(755,755)	(315,679)
	Fund balance, beginning of year	1,174,533	1,409,945	2,097,612	1,341,857
	Fund balance, end of year	2,097,612	1,242,457	1,341,857	1,026,178

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
009-00-4048-000	State of Illinois - IDHFS	1,083	0	0	0
009-00-4628-000	State of Illinois - Judici	1,901	2,000	0	2,000
009-00-4630-000	Court automation fees collected	63,440	50,000	50,628	55,000
	Total estimated revenues	<u>66,424</u>	<u>52,000</u>	<u>50,628</u>	<u>57,000</u>
ESTIMATED EXPENDITURES					
009-06-5070-049	Education/traning	1,553	2,000	474	2,000
009-09-5120-049	Maintenance of equipment	6,439	6,000	11,230	6,000
009-09-5370-049	Computer maintenance of software	12,488	15,000	13,598	16,500
009-13-5020-049	Clerk hire	13,816	16,619	16,630	19,747
009-13-5110-049	New equipment	4,423	11,000	4,124	10,000
009-13-5590-049	Computer supplies	732	3,000	1,416	3,000
009-13-5720-049	Contractual	1,504	2,500	508	2,000
009-13-6040-049	Travel/mileage expense	1,393	1,000	2,014	1,500
009-13-6750-049	Clerk hire benefits	1,914	2,500	2,398	2,800
	Total estimated expenditures	<u>44,262</u>	<u>59,619</u>	<u>52,392</u>	<u>63,547</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	22,162	(7,619)	(1,764)	(6,547)
	Fund balance, beginning of year	<u>178,320</u>	<u>158,921</u>	<u>200,482</u>	<u>198,718</u>
	Fund balance, end of year	<u>200,482</u>	<u>151,302</u>	<u>198,718</u>	<u>192,171</u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
010-00-4001-000	Current real estate taxes	753,630	783,600	783,600	813,600
010-00-4002-000	Current M.H. and local svc taxes	0	500	654	500
010-00-4013-000	Payment in lieu of taxes	0	500	0	500
010-00-4014-000	Back and forfeited RE and MH taxes	0	500	0	500
010-00-4080-000	Interest	2,134	1,000	2,742	1,000
010-00-4084-000	Other income	10,397	1,000	0	1,000
010-00-4086-000	Interest earned on tax collections	106	100	0	0
010-00-4536-000	Windfarm inspection reimb	661,604	70,000	340,232	100,000
010-00-4536-000	Windfarm Road Repairs Reimb	0	0	0	2,500,000
010-00-4730-000	Material receipts	482	0	0	0
010-00-4732-000	Township engineering receipts	42,709	50,000	164,928	60,000
	Total estimated revenues	<u>1,471,062</u>	<u>907,200</u>	<u>1,292,156</u>	<u>3,477,100</u>
ESTIMATED EXPENDITURES					
010-00-4729-000	MFT equipment rental	(150,000)	(200,000)	(200,000)	(200,000)
010-03-5020-101	Salaries	99,026	108,000	102,550	110,000
010-03-5020-106	Shop payroll	(15,857)	0	0	0
010-03-5026-106	Shop labor	221,444	200,000	219,952	220,000
010-03-5030-101	Office overtime	2,440	4,000	1,548	4,000
010-03-5060-101	Travel	462	1,000	382	1,000
010-03-5070-103	Other contingent expense	6,751	7,000	3,386	6,000
010-03-5100-103	Office supplies	3,565	3,000	1,982	3,000
010-03-5100-107	Shop supplies	25,082	20,000	22,740	22,000
010-03-5110-104	Office equipment	1,042	2,000	7,964	4,000
010-03-5121-105	Equipment parts	113,107	120,000	87,412	120,000
010-03-5131-104	Maintenance of buildings	5,029	180,000	112,618	10,000
010-03-5140-103	Dues and subscriptions	(866)	8,000	11,120	8,000
010-03-5201-102	Weed inspectors training	85	200	290	400
010-03-5260-103	Utilities/telephone	19,669	27,000	26,826	30,000
010-03-5510-107	Employee health insurance	79,727	95,000	90,710	100,000
010-03-5530-102	Windfarm road inspections	136,604	70,000	260,000	100,000
010-03-5720-102	Contract work	169,653	40,000	0	2,900,000
010-03-5730-102	Other road maint expense	1,270	4,000	2,400	6,000
010-03-5740-104	Truck purchases	60,090	90,000	8,000	80,000
010-03-5760-104	Road equipment purchase	97,164	30,000	24,508	20,000
010-03-5770-105	Outside repair service	29,770	20,000	6,928	20,000
010-03-6060-103	Dues and subscriptions	14,121	0	0	0
010-03-6100-105	Gas, oil and grease	102,649	110,000	79,618	120,000
010-03-6160-105	Weed supplies & parts	0	0	744	0
010-03-6161-102	Road materials and supplies	44,096	50,000	18,384	60,000
010-03-6162-102	Weed control supplies	1,839	4,000	0	5,000
	Total estimated expenditures	<u>1,067,962</u>	<u>993,200</u>	<u>890,062</u>	<u>3,749,400</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>403,100</u>	<u>(86,000)</u>	<u>402,094</u>	<u>(272,300)</u>

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

	2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
Other financings sources and (uses)				
Transfer (to) from Liability Insurance	0	105,498	190,334	44,000
Excess (deficiency) of estimated revenues over estimated expenditures after transfers	403,100	19,498	592,428	(228,300)
Fund balance, beginning of year	<u>816,523</u>	<u>1,317,657</u>	<u>1,219,623</u>	<u>1,812,051</u>
Fund balance, end of year	<u><u>1,219,623</u></u>	<u><u>1,337,155</u></u>	<u><u>1,812,051</u></u>	<u><u>1,583,751</u></u>

BUREAU COUNTY, ILLINOIS
GIS FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
011-00-4700-000	Fees collected	114,635	115,000	87,172	130,000
	Total estimated revenues	<u>114,635</u>	<u>115,000</u>	<u>87,172</u>	<u>130,000</u>
ESTIMATED EXPENDITURES					
011-05-5100-032	GIS expense	5,245	20,000	25,636	25,000
011-05-5120-032	Equipment	30,094	25,000	15,730	32,000
011-05-5590-032	Cama System	0	2,000	0	2,000
011-13-5010-032	GIS coordinator	31,153	36,728	34,706	37,456
011-13-5020-032	GIS tech salary and benefits	16,594	29,000	25,348	28,465
011-13-5021-032	Part time data entry clerk	0	3,000	120	3,000
011-13-5510-032	Health insurance	8,078	11,130	11,496	11,517
011-13-6750-032	IMRF/SS	6,338	14,650	6,174	14,650
	Total estimated expenditures	<u>97,502</u>	<u>141,508</u>	<u>119,210</u>	<u>154,088</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	17,133	(26,508)	(32,038)	(24,088)
	Fund balance, beginning of year	<u>167,345</u>	<u>157,357</u>	<u>184,478</u>	<u>152,440</u>
	Fund balance, end of year	<u><u>184,478</u></u>	<u><u>130,849</u></u>	<u><u>152,440</u></u>	<u><u>128,352</u></u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
012-00-4087-000	Interest earned - Midland	55	50	1,060	1,000
012-00-4088-000	Interest earned - Centree	1,174	1,000	206	0
012-00-4100-000	State allotments	575,601	550,000	591,528	575,000
012-00-4102-000	State of IL supplemental allotment	77,576	154,000	155,150	80,000
012-00-4103-000	State of IL engineer salary reimbursement	54,200	54,825	110,400	55,750
012-00-4674-000	Misc road work reimbursement	1,617	0	0	0
012-00-4675-000	Sale of ice control materials	73,437	50,000	55,000	55,000
	Total estimated revenues	<u>783,660</u>	<u>809,875</u>	<u>913,344</u>	<u>766,750</u>
ESTIMATED EXPENDITURES					
012-03-5010-101	County engineer salary	108,400	109,650	110,400	111,500
012-03-5026-106	Shop labor	393,247	480,000	373,288	460,000
012-03-6161-102	Road materials and supplies	194,759	191,000	176,136	210,000
012-03-6163-105	Equipment Rental	150,000	200,000	200,000	200,000
	Total estimated expenditures	<u>846,406</u>	<u>980,650</u>	<u>859,824</u>	<u>981,500</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(62,746)	(170,775)	53,520	(214,750)
	Fund balance, beginning of year	<u>689,330</u>	<u>587,944</u>	<u>626,584</u>	<u>680,104</u>
	Fund balance, end of year	<u>626,584</u>	<u>417,169</u>	<u>680,104</u>	<u>465,354</u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
013-00-4630-000	Child support fees collected	18,406	22,000	20,522	22,000
ESTIMATED EXPENDITURES					
013-08-5100-058	Envelopes	281	300	0	0
013-13-5020-058	Deputy clerk hire's salary	19,205	18,200	12,938	14,000
013-13-6750-058	Employee benefits (SS/IMRF)	2,288	2,800	2,398	2,800
	Total estimated expenditures	21,774	21,300	15,336	16,800
	Excess (deficiency) of estimated revenues over estimated expenditures	(3,368)	700	5,186	5,200
	Fund balance, beginning of year	2,153	(477)	(1,215)	3,971
	Fund balance, end of year	(1,215)	223	3,971	9,171

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

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
014-00-4014-000	Back & forfeited RE taxes	0	380	0	380
014-00-4022-000	Mobil home tax certification fees	135	200	100	200
014-00-4717-000	Treasurer's automation charge	4,735	2,000	4,800	2,000
	Total estimated revenues	4,870	2,580	4,900	2,580
ESTIMATED EXPENDITURES					
014-13-5910-070	Treasurer's automation	1,100	5,000	5,407	5,000
	Excess (deficiency) of estimated revenues over estimated expenditures	3,770	(2,420)	(507)	(2,420)
	Fund balance, beginning of year	6,890	16,520	10,660	10,153
	Fund balance, end of year	10,660	14,100	10,153	7,733

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

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
015-00-4001-000	General property taxes	314,029	326,500	326,500	339,000
015-00-4002-000	Current M.H. & local svc taxes	0	200	272	200
015-00-4013-000	Payment in lieu of taxes	0	200	0	200
015-00-4014-000	Back & forfeited RE and M.H. tax	0	200	0	200
015-00-4046-000	Federal grant - sign upgrade	0	0	0	0
015-00-4080-000	Interest	1,562	1,000	2,260	1,000
015-00-4084-000	Other income	0	0	0	0
015-00-4086-000	Interest on taxes collected	43	0	0	0
015-00-4290-000	Personal property replacement tax	16,000	16,000	16,000	16,000
015-00-4853-000	Federal reimbursement - engineering	49,110	80,000	60,684	48,000
	Total estimated revenues	<u>380,744</u>	<u>424,100</u>	<u>405,716</u>	<u>404,600</u>
ESTIMATED EXPENDITURES					
015-03-5071-102	Engineering	28,746	100,000	59,498	60,000
015-03-6730-102	Road const-fed aid matching purpose	32,998	480,000	300,000	320,000
	Total estimated expenditures	<u>61,744</u>	<u>580,000</u>	<u>359,498</u>	<u>380,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	319,000	(155,900)	46,218	24,600
	Fund balance, beginning of year	<u>589,882</u>	<u>722,568</u>	<u>908,882</u>	<u>955,100</u>
	Fund balance, end of year	<u>908,882</u>	<u>566,668</u>	<u>955,100</u>	<u>979,700</u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED RECIPTS					
017-00-4700-000	Fees collected	48,329	45,000	39,360	60,000
ESTIMATED EXPENDITURES					
017-13-5100-050	Supplies - book repair	3,579	2,000	1,960	2,500
017-13-5120-050	Equipment replacement	1,711	5,000	0	5,000
017-13-5910-050	Document storage	36,718	37,000	48,228	40,000
	Total estimated expenditures	42,008	44,000	50,188	47,500
	Excess (deficiency) of estimated revenues over estimated expenditures	6,321	1,000	(10,828)	12,500
	Fund balance, beginning of year	15,481	13,239	21,802	10,974
	Fund balance, end of year	21,802	14,239	10,974	23,474

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
018-00-4001-000	Current real estate taxes	281,141	291,956	291,956	302,727
018-00-4002-000	Current M.H. & local svc tax	0	0	244	0
018-00-4086-000	Interest earned on tax collected	38	0	0	0
	Total estimated revenues	<u>281,179</u>	<u>291,956</u>	<u>292,200</u>	<u>302,727</u>
ESTIMATED EXPENDITURES					
018-13-5830-053	Facilities and services	<u>246,082</u>	<u>292,000</u>	<u>292,200</u>	<u>302,800</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	35,097	(44)	0	(73)
	Fund balance, beginning of year	<u>28,406</u>	<u>35,954</u>	<u>63,503</u>	<u>63,503</u>
	Fund balance, end of year	<u><u>63,503</u></u>	<u><u>35,910</u></u>	<u><u>63,503</u></u>	<u><u>63,430</u></u>

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

**BUREAU COUNTY, ILLINOIS
KIDS ACCOUNT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
019-00-4630-000	Kid's account IDHFS reimbursement	2,980	2,898	714	4,011
	Total estimated revenues	2,980	2,898	714	4,011
ESTIMATED EXPENDITURES					
019-13-5020-030	Clerk hire	2,820	2,898	2,900	2,800
019-13-6750-030	Employee benefits (IMRF/SS)	0	0	0	0
	Total estimated expenditures	2,820	2,898	2,900	2,800
	Excess (deficiency) of estimated revenues over estimated expenditures	160	0	(2,186)	1,211
	Fund balance, beginning of year	3,542	6,524	3,702	1,516
	Fund balance, end of year	3,702	6,524	1,516	2,727

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
020-00-4630-000	Circuit clerk fees collected	26,166	28,000	21,336	28,000
020-00-4810-000	Refunds	0	0	0	0
	Total estimated revenues	<u>26,166</u>	<u>28,000</u>	<u>21,336</u>	<u>28,000</u>
ESTIMATED EXPENDITURES					
020-06-5400-066	Law library	<u>25,781</u>	<u>20,000</u>	<u>27,264</u>	<u>20,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	385	8,000	(5,928)	8,000
	Fund balance, beginning of year	<u>120</u>	<u>(1,924)</u>	<u>505</u>	<u>(5,423)</u>
	Fund balance, end of year	<u><u>505</u></u>	<u><u>6,076</u></u>	<u><u>(5,423)</u></u>	<u><u>2,577</u></u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
	ESTIMATED REVENUES			Estimated	
021-00-4001-000	General property taxes	314,029	326,500	326,500	339,000
021-00-4002-000	Current M.H. local svc tax	0	150	272	150
021-00-4013-000	Payment in lieu of tax	0	150	0	150
021-00-4014-000	Back & forfeited RE and MH tax	0	150	0	150
021-00-4080-000	Interest	1,196	500	970	500
021-00-4740-000	Labor, equip, material receipts	0	500	0	0
021-00-4741-000	Engineering receipts	8,686	15,000	26,382	15,000
021-00-4854-000	50/50 cost share reimbursement	11,340	40,000	3,682	140,000
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	0	0	22,570	0
021-00-4856-000	Reimbursement from TWP Structure Repairs	0	0	0	0
021-00-4086-000	Interest on tax collected	43	0	0	0
	Total estimated revenues	<u>351,294</u>	<u>398,950</u>	<u>396,376</u>	<u>510,950</u>
	ESTIMATED EXPENDITURES				
021-10-5020-101	Engineering salaries	115,970	118,000	116,954	121,000
021-10-5030-101	Office salary - overtime	8,228	8,500	7,000	7,000
021-10-5050-101	Township bridge inspections	0	27,000	0	0
021-10-5070-101	Other engineering expense	48	7,000	610	4,000
021-10-5071-101	Engineering	219	0	130	0
021-10-5720-102	County contract work	266,905	240,000	113,000	220,000
021-10-5750-102	50/50 cost share construction and engineering	86,896	90,000	28,628	280,000
021-10-6161-102	Bridge/culvert materials	19,129	30,000	30,000	30,000
	Total estimated expenditures	<u>497,395</u>	<u>520,500</u>	<u>296,322</u>	<u>662,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(146,101)	(121,550)	100,054	(151,050)
	Fund balance, beginning of year	<u>515,622</u>	<u>417,985</u>	<u>369,521</u>	<u>469,575</u>
	Fund balance, end of year	<u>369,521</u>	<u>296,435</u>	<u>469,575</u>	<u>318,525</u>

**BUREAU COUNTY, ILLINOIS
TEEN COURT FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
	ESTIMATED REVENUES	Actual	Budget	Full Year	Budget
				Estimated	
023-00-4630-000	Circuit Clerk	150	2,000	130	1,500
	ESTIMATED EXPENDITURES				
023-13-5910-057	Teen Court expenses	37	100	0	100
	Excess (deficiency) of estimated revenues over estimated expenditures	113	1,900	130	1,400
	Fund balance, beginning of year	4,093	4,137	4,206	4,336
	Fund balance, end of year	4,206	6,037	4,336	5,736

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
024-00-4630-000	Circuit clerk fees collected	5,156	5,439	4,810	5,000
ESTIMATED EXPENDITURES					
024-09-5240-028	Arrestee's medical costs	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	5,156	5,439	4,810	5,000
	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)	5,156	5,439	4,810	5,000
	Fund balance, beginning of year	45,771	50,141	50,927	55,737
	Fund balance, end of year	50,927	55,580	55,737	60,737

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
		Estimated			
ESTIMATED REVENUES					
026-00-4700-000	County clerk and recorder fees collected	8,548	6,000	3,176	10,000
ESTIMATED EXPENDITURES					
026-13-5100-051	Supplies	889	1,500	0	2,000
026-13-5910-051	Automation and storage	965	4,000	3,900	5,000
	Total estimated expenditures	1,854	5,500	3,900	7,000
	Excess (deficiency) of estimated revenues over estimated expenditures	6,694	500	(724)	3,000
	Fund balance, beginning of year	60	5,016	6,754	6,030
	Fund balance, end of year	6,754	5,516	6,030	9,030

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
	ESTIMATED REVENUES			Estimated	
027-00-4630-000	Circuit clerk fees collected	30,469	32,000	24,464	32,000
027-00-4647-000	Voided checks	105	0	0	0
	Total estimated revenues	<u>30,574</u>	<u>32,000</u>	<u>24,464</u>	<u>32,000</u>
	ESTIMATED EXPENDITURES				
027-13-5910-052	Services and equipment	28,038	50,000	32,886	56,000
	Total estimated expenditures	<u>28,038</u>	<u>50,000</u>	<u>32,886</u>	<u>56,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	2,536	(18,000)	(8,422)	(24,000)
	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)	2,536	(18,000)	(8,422)	(24,000)
	Fund balance, beginning of year	<u>140,453</u>	<u>140,359</u>	<u>142,989</u>	<u>134,567</u>
	Fund balance, end of year	<u><u>142,989</u></u>	<u><u>122,359</u></u>	<u><u>134,567</u></u>	<u><u>110,567</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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
028-00-4630-000	Circuit clerk fees collected	135,521	84,000	116,374	100,000
ESTIMATED EXPENDITURES					
028-13-5020-065	Salary	107,570	120,000	101,714	115,000
028-13-5021-065	Part-time court officers	14,273	20,000	16,336	40,000
028-13-5030-065	Overtime	16,765	26,000	18,540	26,000
028-13-5110-065	Equipment	234	1,000	0	1,000
028-13-5180-065	Uniforms	1,466	2,000	0	2,000
028-00-4919-000	Transfer from Liability Fund	68,028	0	0	0
	Total estimated expenditures	<u>208,336</u>	<u>169,000</u>	<u>136,590</u>	<u>184,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>(72,815)</u>	<u>(85,000)</u>	<u>(20,216)</u>	<u>(84,000)</u>
Other financing sources and (uses)					
028-00-4919-000	Transfer from Liability Fund	0	89,183	177,655	94,407
	Net transfers in (out)	<u>0</u>	<u>89,183</u>	<u>177,655</u>	<u>94,407</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	<u>(72,815)</u>	<u>4,183</u>	<u>157,439</u>	<u>10,407</u>
	Fund balance, beginning of year	<u>198,356</u>	<u>251,980</u>	<u>125,541</u>	<u>282,980</u>
	Fund balance, end of year	<u><u>125,541</u></u>	<u><u>256,163</u></u>	<u><u>282,980</u></u>	<u><u>293,387</u></u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
029-00-4795-000	Motel receipts	6,484	3,000	1,722	3,000
029-00-4796-000	Brochure receipts	0	2,000	0	2,000
029-00-4923-000	Miscellaneous	0	0	0	0
	Total estimated revenues	6,484	5,000	1,722	5,000
ESTIMATED EXPENDITURES					
029-13-5570-067	Tourism	6,088	5,000	5,850	5,000
	Excess (deficiency) of estimated revenues over estimated expenditures	396	0	(4,128)	0
	Fund balance, beginning of year	11,600	5,632	11,996	7,868
	Fund balance, end of year	11,996	5,632	7,868	7,868

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
031-00-4630-000	ESTIMATED REVENUES				
	Circuit Clerk	1,703	1,000	868	900
	ESTIMATED EXPENDITURES				
		0	0	0	0
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	1,703	1,000	868	900
	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)	1,703	1,000	868	900
	Fund balance, beginning of year	25,850	27,138	27,553	28,421
	Fund balance, end of year	27,553	28,138	28,421	29,321

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
032-00-4630-000	Circuit clerk fees collected	606	900	554	900
032-00-4626-000	Circuit Clerk Op Add-Ons	6,822	4,800	5,406	5,000
		<u>7,428</u>	<u>5,700</u>	<u>5,960</u>	<u>5,900</u>
ESTIMATED EXPENDITURES					
032-13-5021-063	Extra clerk hire	0	0	5,130	4,000
032-13-5910-063	Expenses	0	2,000	0	2,000
032-13-6750-063	SS/IMRF	0	0	524	600
		<u>0</u>	<u>2,000</u>	<u>5,654</u>	<u>6,600</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	7,428	3,700	306	(700)
	Other financing sources and (uses) Transfer (to) from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	7,428	3,700	306	(700)
	Fund balance, beginning of year	<u>36,654</u>	<u>41,990</u>	<u>44,082</u>	<u>44,388</u>
	Fund balance, end of year	<u><u>44,082</u></u>	<u><u>45,690</u></u>	<u><u>44,388</u></u>	<u><u>43,688</u></u>

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

**BUREAU COUNTY, ILLINOIS
INDEMNITY FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
	ESTIMATED REVENUES	Actual	Budget	Full Year Estimated	Budget
044-00-4001-000	Current real estate taxes	0	0	9,600	10,000
044-00-4014-000	Back and forfeited R.E.	0	10,000	0	0
044-00-4089-000	Interest earned M.M.	701	0	866	500
044-00-4090-000	Interest checking account	0	10	0	0
	Total estimated revenues	701	10,010	10,466	10,500
	 ESTIMATED EXPENDITURES				
	Court orders - various cases	0	0	0	0
	 Excess (deficiency) of estimated revenues over estimated expenditures	701	10,010	10,466	10,500
	 Fund balance, beginning of year	293,963	346,247	294,664	305,130
	 Fund balance, end of year	294,664	356,257	305,130	315,630

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
046-00-4079-000	Repay loans & court orders	4,356	0	0	0
046-00-4088-000	Interest - Centrue	13,615	8,000	0	8,000
046-00-4091-000	Interest	2	0	408	500
046-00-4092-000	Interest	47	10	5,348	5,000
046-00-4093-000	Various account interest	17,345	5,000	8,406	5,000
046-00-4098-000	Various acct int - Heartland	153	0	1,438	2,000
046-00-4099-000	Various acct int - Centrue	5,406	0	0	0
046-00-7047-000	Distribution to liability insurance	(2,709)	(1,000)	(4,006)	(1,000)
046-00-7048-000	Distribution to county highway	(1,961)	(1,200)	(2,742)	(1,200)
046-00-7050-000	Distribution to federal aid matching	(1,441)	(1,500)	(2,260)	(1,500)
046-00-7051-000	Distribution to county aid bridge	(1,091)	(1,000)	(970)	(1,000)
046-00-7053-000	Distribution to sheriff drug forfeiture	(138)	(150)	(174)	(150)
046-00-7054-000	Distribution to state's attorney drug assets forfeiture	(577)	(400)	(814)	(400)
	Total estimated revenues	<u>33,007</u>	<u>7,760</u>	<u>4,634</u>	<u>15,250</u>
ESTIMATED EXPENDITURES					
046-00-7055-000	Loan for sales in error and court orders	(259)	0	13,598	0
	Excess (deficiency) of estimated revenues over estimated expenditures	<u>33,266</u>	<u>7,760</u>	<u>(8,964)</u>	<u>15,250</u>
	Other financing sources (uses)				
046-00-7000-000	Transfer to Jail CP	0	0	(740,000)	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	<u>33,266</u>	<u>7,760</u>	<u>(748,964)</u>	<u>15,250</u>
	Fund balance, beginning of year	<u>3,385,696</u>	<u>3,354,296</u>	<u>3,418,962</u>	<u>2,669,998</u>
	Fund balance, end of year	<u><u>3,418,962</u></u>	<u><u>3,362,056</u></u>	<u><u>2,669,998</u></u>	<u><u>2,685,248</u></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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
050-00-4110-000	Illinois Department of Transportation	876,430	1,046,565	1,046,565	1,151,220
	Federal Public Transportation Grant	209,215	194,664	194,664	194,664
050-00-4080-000	Interest	252	0	108	0
050-00-4810-000	Miscellaneous	23,667	0	47,334	0
		<u>1,109,564</u>	<u>1,241,229</u>	<u>1,241,337</u>	<u>1,345,884</u>
ESTIMATED EXPENDITURES					
050-00-7057-000	Para transit - Gateway	753,374	992,983	194,664	1,345,884
050-00-7058-000	Para transit - St. Margaret's	0	248,246	0	0
050-00-7059-000	Public transportation expenses	372,172	0	1,033,507	0
	Total estimated expenditures	<u>1,125,546</u>	<u>1,241,229</u>	<u>1,228,171</u>	<u>1,345,884</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(15,982)	0	13,166	0
	Fund balance, beginning of year	<u>94,373</u>	<u>178,396</u>	<u>78,391</u>	<u>91,557</u>
	Fund balance, end of year	<u><u>78,391</u></u>	<u><u>178,396</u></u>	<u><u>91,557</u></u>	<u><u>91,557</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

		2017 Audit	2018	2018	2019
	ESTIMATED REVENUES	Actual	Budget	Full Year Estimated	Budget
053-00-4080-0000	Interest	151	100	174	100
053-00-4475-000	Sheriff's department	6,834	0	0	0
210-00-4690-000	State drug forf income	55,135	10,000	0	10,000
	Circuit clerk fees collected	0	20,000	0	0
	Interest	0	10	0	0
	Total estimated revenues	<u>62,120</u>	<u>30,110</u>	<u>174</u>	<u>10,100</u>
	ESTIMATED EXPENDITURES				
210-00-7101-000	Sheriff's department	6,891	10,000	10,000	10,000
	Total estimated expenditures	<u>6,891</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	55,229	20,110	(9,826)	100
	Fund balance, beginning of year	<u>185,421</u>	<u>198,797</u>	<u>240,650</u>	<u>230,824</u>
	Fund balance, end of year	<u>240,650</u>	<u>218,907</u>	<u>230,824</u>	<u>230,924</u>

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

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
055-00-4107-000	Public safety sales tax	984,308	900,000	1,016,024	1,000,000
ESTIMATED EXPENDITURES					
		0	0	0	0
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	984,308	900,000	1,016,024	1,000,000
	Other financing sources and (uses)				
055-00-7000-000	Transfer (to) from General Fund	(1,013,339)	(1,000,000)	(1,134,374)	1,200,000
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	(29,031)	(100,000)	(118,350)	2,200,000
	Fund balance, beginning of year	1,104,288	1,041,410	1,075,257	956,907
	Fund balance, end of year	1,075,257	941,410	956,907	3,156,907

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
057-00-4630-000	Circuit clerk	206	0	290	0
ESTIMATED EXPENDITURES					
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	206	0	290	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)	206	0	290	0
	Fund balance, beginning of year	4,391	4,443	4,597	4,887
	Fund balance, end of year	4,597	4,443	4,887	4,887

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
058-00-4857-000	County contrib. reimb co-share ins	520,414	540,000	530,696	573,152
058-00-4681-000	Employee contributions - flex	413,164	400,000	462,364	499,353
	Total estimated revenues	<u>933,578</u>	<u>940,000</u>	<u>993,060</u>	<u>1,072,505</u>
ESTIMATED EXPENDITURES					
058-00-7019-000	Guardian dental	32,812	40,000	6,722	40,000
058-00-7020-000	Blue Cross Blue Shield	898,149	800,000	1,096,096	1,183,784
058-00-7063-000	Employee refunds	0	3,000	1,174	3,000
058-00-7067-000	United Healthcare	6,515	8,000	1,362	5,000
058-00-7068-000	Empl. Medical Payments	0	0	0	0
058-00-7106-000	Vision insurance	0	0	12,436	0
058-00-7107-000	Dental insurance	0	0	22,592	0
	Total estimated expenditures	<u>937,476</u>	<u>851,000</u>	<u>1,140,382</u>	<u>1,231,784</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	(3,898)	89,000	(147,322)	(159,279)
	Other financing sources and (uses)				
058-00-4830-000	Transfer from County General	0	0	0	0
	Net transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	(3,898)	89,000	(147,322)	(159,279)
	Fund balance, beginning of year	<u>119,076</u>	<u>80,670</u>	<u>115,178</u>	<u>(32,144)</u>
	Fund balance, end of year	<u>115,178</u>	<u>169,670</u>	<u>(32,144)</u>	<u>(191,423)</u>

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
063-00-4630-000	Circuit clerk	0	1,000	946	0
ESTIMATED EXPENDITURES					
063-13-5910-072	St Atty Automation expenses	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	0	1,000	946	0
	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)	0	1,000	946	0
	Fund balance, beginning of year	4,196	4,196	4,196	5,142
	Fund balance, end of year	4,196	5,196	5,142	5,142

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
065-00-4080-000	Interest	631	500	814	500
065-00-4348-000	State's attorney	49,372	15,000	105,190	105,190
	Total estimated revenues	50,003	15,500	106,004	105,690
ESTIMATED EXPENDITURES					
065-13-5020-125	Clerk hire	19,211	23,002	19,378	10,148
065-13-5070-125	Miscellaneous	8,480	2,000	600	29,150
065-13-6750-125	Employee benefits	2,289	2,150	2,446	2,500
		29,980	27,152	22,424	41,798
	Excess (deficiency) of estimated revenues over estimated expenditures	20,023	(11,652)	83,580	63,892
	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)	20,023	(11,652)	83,580	63,892
	Fund balance, beginning of year	289,724	330,204	309,747	393,327
	Fund balance, end of year	309,747	318,552	393,327	457,219

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
066-00-4630-000	Circuit clerk fees collected	57,601	50,000	50,352	55,000
ESTIMATED EXPENDITURES					
066-08-5100-037	Office supplies	7,099	10,000	5,646	10,000
066-08-5320-037	Microfilming	4,500	5,000	8,025	8,000
066-09-5120-037	Maintenance of equipment	0	200	0	200
066-13-5020-037	Full-time clerk hire	20,808	18,200	18,650	19,747
066-13-5510-037	Employee health insurance	4,745	6,206	0	6,206
066-13-6750-037	Social security and IMRF	2,142	2,800	2,398	2,800
	Total estimated expenditures	39,294	42,406	34,719	46,953
	Excess (deficiency) of estimated revenues over estimated expenditures	18,307	7,594	15,633	8,047
	Fund balance, beginning of year	93,155	99,997	111,462	127,095
	Fund balance, end of year	111,462	107,591	127,095	135,142

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
069-00-4630-000	Circuit clerk	8,110	7,100	6,716	7,000
ESTIMATED EXPENDITURES		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	8,110	7,100	6,716	7,000
	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)	8,110	7,100	6,716	7,000
	Fund balance, beginning of year	29,971	37,107	38,081	44,797
	Fund balance, end of year	38,081	44,207	44,797	51,797

BUREAU COUNTY, ILLINOIS
COUNTY CLERK REVENUE STAMP FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
088-00-4704-000	Revenue stamp sales	175,473	165,000	175,000	170,000
088-00-4080-000	Interest earned	35	0	26	25
	Total estimated revenues	175,508	165,000	175,026	170,025
ESTIMATED EXPENDITURES					
088-13-5190-038	Revenue stamp purchases	106,008	110,000	124,236	114,000
	Excess (deficiency) of estimated revenues over estimated expenditures	69,500	55,000	50,790	56,025
088-13-7000-013	Other financing sources and (uses) Transfer to General Fund	(100,000)	(50,000)	(100,000)	(50,000)
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	(30,500)	5,000	(49,210)	6,025
	Fund balance, beginning of year	78,733	118,973	48,233	(977)
	Fund balance, end of year	48,233	123,973	(977)	5,048

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
089-13.440.00-000	Energy efficiency program rebate	0	0	0	0
ESTIMATED EXPENDITURES					
089-13-6311-043	Consulting service	0	0	10,058	500,000
089-13-6312-043	Purchase of building	0	600,000	728,883	0
089-13-6313-043	Improvements to building	0	0	0	8,738,475
	Total estimated expenditures	0	600,000	738,941	9,238,475
	Excess (deficiency) of estimated revenues over estimated expenditures	0	(600,000)	(738,941)	(9,238,475)
	Other financing sources and (uses)				
	Bond Proceeds	0	0	0	12,300,000
089-00-4538-000	Transfer from Int on Co Inv	0	0	740,000	0
	Net transfers in (out)	0	0	740,000	12,300,000
	Excess (deficiency) of estimated revenues over estimated expenditures after transfers	0	(600,000)	1,059	3,061,525
	Fund balance, beginning of year	634,918	634,918	634,918	635,977
	Fund balance, end of year	634,918	34,918	635,977	3,697,502

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

BUREAU COUNTY, ILLINOIS
911 FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
091-00-4037-000	Reimbursement - Midland	22,197	0	40,600	0
091-00-4038-000	Motorola	13,068	13,680	14,526	14,526
091-00-4039-000	ESTA grant - State of Illinois	431,961	360,000	447,322	475,000
091-00-4040-000	Interest - Centrue	887	1,000	442	100
091-00-4049-000	City of Princeton reimbursement	14,450	0	18,600	48,000
091-00-4053-000	Bureau County (911 Payment)	150	0	0	60,000
091-00-4080-000	Interest - Midland	13	0	44	100
091-00-4621-000	911 service fees	0	12,000	0	3,000
	Public Ed training	0	0	0	0
	Total estimated revenues	482,726	386,680	521,534	600,726
ESTIMATED EXPENDITURES					
091-07-5060-911	Board member travel and expense	5,135	10,000	5,452	7,500
091-07-5070-911	Miscellaneous	19,092	15,000	10,742	10,750
091-07-5090-911	Radio/telephone	17,048	200,000	20,992	18,000
091-07-5091-911	Operations	15,168	0	0	300,000
091-07-5100-911	Office expense	8,315	8,000	8,614	7,000
091-07-5260-911	Utilities	19,540	0	18,842	20,500
091-07-5500-911	Liability insurance	3,408	0	5,006	5,000
091-07-5519-911	911 Group Health Insurance	35,809	34,600	40,092	50,000
091-07-5520-911	Unemployment	0	0	0	0
091-07-5590-911	Computer expense	44,826	4,000	32,420	10,000
091-07-5600-911	Postage	389	0	282	300
091-07-5670-911	Real estate taxes	640	600	0	700
091-07-6090-911	Rent	6,445	6,974	7,226	0
091-07-6160-911	Road & Building Supplies	13,299	0	3,592	5,000
091-07-6280-911	Physical exam/psychological testing	2,862	0	240	1,000
091-07-6750-911	Employee Benefits (SS/IMRF)	47,200	25,000	55,430	58,430
091-13-5010-911	Salaries	81,612	72,000	75,028	77,000
091-13-5020-911	Payroll Full-Time	311,895	375,000	383,122	572,000
	Repairs and maintenance	0	15,000	0	0
	Public education and advertising	0	1,000	0	0
	Public education and training	0	2,500	0	3,500
	Continuing education	0	5,000	0	8,500
	Mapping	0	4,500	0	0
	Miscellaneous equipment	0	2,500	0	0
	Insurance 911 coordinator	0	5,000	0	5,000
	Insurance VFIS/Midwest	0	12,000	0	0
	Professional dues and license	0	500	0	1,000
	Professional services	0	8,000	0	0
	Building and equipment	(3,219)	45,000	0	0
	IMRF	0	40,000	0	0
	Total estimated expenditures	629,464	892,174	667,080	1,161,180
	Excess (deficiency) of estimated revenues over estimated expenditures	(146,738)	(505,494)	(145,546)	(560,454)
	Fund balance, beginning of year	538,903	563,439	392,165	246,619
	Fund balance, end of year	392,165	57,945	246,619	(313,835)

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

	2017 Audit Actual	2018 Budget	2018 Full Year Estimated	2019 Budget
ESTIMATED REVENUES	0	0	0	0
ESTIMATED EXPENDITURES	0	0	0	0
Excess (deficiency) of estimated revenues over estimated expenditures	0	0	0	0
Fund balance, beginning of year	50	50	50	50
Fund balance, end of year	50	50	50	50

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
093-00-4630-000	Circuit Clerk	1,698	1,000	528	1,000
ESTIMATED EXPENDITURES					
		0	0	0	0
		0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	1,698	1,000	528	1,000
	Fund balance, beginning of year	1,512	2,776	3,210	3,738
	Fund balance, end of year	3,210	3,776	3,738	4,738

**BUREAU COUNTY, ILLINOIS
CORONER FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
094-00-4654-000	Coroner income	6,405	6,000	2,480	6,000
094-00-4109-000	St IL - Ice grant	4,454	4,500	0	0
	Total estimated revenues	10,859	10,500	2,480	6,000
ESTIMATED EXPENDITURES					
094-06-5100-036	Coroners supplies	1,872	2,500	496	1,200
	Excess (deficiency) of estimated revenues over estimated expenditures	8,987	8,000	1,984	4,800
	Fund balance, beginning of year	6,560	26,758	15,547	17,531
	Fund balance, end of year	15,547	34,758	17,531	22,331

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
				Estimated	
ESTIMATED REVENUES					
095-00-4702-000	Tax cert assign auto-co clerk	200	100	400	300
ESTIMATED EXPENDITURES					
095-13-5910-039		170	300	0	100
	Excess (deficiency) of estimated revenues over estimated expenditures	30	(200)	400	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)	30	(200)	400	200
	Fund balance, beginning of year	1,497	1,737	1,527	1,927
	Fund balance, end of year	1,527	1,537	1,927	2,127

**BUREAU COUNTY, ILLINOIS
PASSPORT FEES FUND**

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
097-00-4630-000	Circuit clerk	12,924	7,500	8,980	9,000
ESTIMATED EXPENDITURES					
097-13-5020-062	Payroll	1,350	5,000	5,858	5,000
	Excess (deficiency) of estimated revenues over estimated expenditures	11,574	2,500	3,122	4,000
	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)	11,574	500	3,122	2,000
	Fund balance, beginning of year	15,250	23,300	26,824	29,946
	Fund balance, end of year	26,824	23,800	29,946	31,946

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

BUREAU COUNTY, ILLINOIS
States Attorney Money Laundering
Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
115-00-4357-000	Money laundering income	129,643	0	13,990	6,000
ESTIMATED EXPENDITURES					
115-06-5070-068	Miscellaneous expense - money laundering	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures	129,643	0	13,990	6,000
	Other financing sources and (uses) Transfer to General Fund	0	0	0	0
	Net transfers in (out)	0	0	0	0
	Excess (deficiency) of estimated revenues over estimated expenditures over financing sources (uses)	129,643	0	13,990	6,000
	Fund balance, beginning of year	0	23,300	129,643	143,633
	Fund balance, end of year	129,643	23,300	143,633	149,633

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year Estimated	Budget
ESTIMATED REVENUES					
205-00-4547-000	Youth diversion income	2,737	2,200	1,422	1,500
ESTIMATED EXPENDITURES					
205-00-7095-000	Youth diversion expenses/Teen Court Coordinator	852	1,500	1,352	900
	Excess (deficiency) of estimated revenues over estimated expenditures	1,885	700	70	600
	Fund balance, beginning of year	2,097	4,273	3,982	4,052
	Fund balance, end of year	3,982	4,973	4,052	4,652

BUREAU COUNTY, ILLINOIS
DUI FUND

Forecasted Statements of Estimated Revenues and Expenditures

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
	ESTIMATED REVENUES			Estimated	
207-00-4687-000	Circuit clerk fees collected	7,390	1,500	4,602	2,000
	ESTIMATED EXPENDITURES				
207-00-7099-000	DUI expenses	6,883	2,600	2,392	2,000
	Excess (deficiency) of estimated revenues over estimated expenditures	507	(1,100)	2,210	0
	Fund balance, beginning of year	1,444	8,612	1,951	4,161
	Fund balance, end of year	1,951	7,512	4,161	4,161

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

		2017 Audit	2018	2018	2019
		Actual	Budget	Full Year	Budget
ESTIMATED REVENUES				Estimated	
208-00-4689-000	Fees collected from Circuit Clerk	0	7,000	0	7,000
	Failure to appear income	5,341	10,000	6,556	10,000
	Interest	0	40	0	0
	Total estimated revenues	<u>5,341</u>	<u>17,040</u>	<u>6,556</u>	<u>17,000</u>
ESTIMATED EXPENDITURES					
	Failure to appear expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (deficiency) of estimated revenues over estimated expenditures	5,341	17,040	6,556	17,000
	Fund balance, beginning of year	<u>31,467</u>	<u>37,829</u>	<u>36,808</u>	<u>43,364</u>
	Fund balance, end of year	<u><u>36,808</u></u>	<u><u>54,869</u></u>	<u><u>43,364</u></u>	<u><u>60,364</u></u>

**BUREAU COUNTY, ILLINOIS
FORECASTING PAYROLL SCHEDULE**

	2018-2019 Salary Appropriation	0.86% IMRF	15.71% SLEP IMRF	95.46% ECO IMRF	7.65% FICA/Med	County Share		Total County Share
						IMRF	Social Security	
COUNTY GENERAL FUND								
County Clerk	230,541	1,423		62,128	17,636	63,551	17,636	81,188
Circuit Clerk	205,986	1,771			15,758	1,771	15,758	17,529
Treasurer	101,483	873			7,763	873	7,763	8,636
Coroner	47,652			42,147	3,645	42,147	3,645	45,793
Sheriff	2,255,966		409,837		172,581	409,837	172,581	582,418
Law Enforcement	110,000		17,281		8,415	17,281	8,415	25,696
Jail expense	0	0			0	0	0	0
Merit system	500					0	0	0
Election	35,000					0	0	0
Building expenses	50,000	430			3,825	430	3,825	4,255
County Board	55,000				4,208	0	4,208	4,208
Supervisor of Assessment	138,729	1,193			10,613	1,193	10,613	11,806
Circuit Court	14,250				1,090	0	1,090	1,090
Public Defender	214,012	1,841			16,372	1,841	16,372	18,212
Zoning	61,633	530			4,715	530	4,715	5,245
Emergency Preparedness	42,587	366			3,258	366	3,258	3,624
State's Attorney	471,949	4,059			36,104	4,059	36,104	40,163
Miscellaneous	35,000	301			2,678	301	2,678	2,979
County Aid Bridge	128,000	1,101			9,792	1,101	9,792	10,893
Motor Fuel	571,500	4,915			43,720	4,915	43,720	48,635
Highway	114,000	980			8,721	980	8,721	9,701
Court Security	181,000		28,435		13,847	28,435	13,847	42,282
Circuit Clerk Operations and Administ	4,000	34			306	34	306	340
	5,064,788	19,783	455,553	104,276	384,741	579,612	384,741	964,352

PAID BY INDIVIDUAL FUNDS

Animal Control	58,072	499			4,443	499	4,443	4,942
Health Department	868,626	7,470			66,450	7,470	66,450	73,920
Circuit Clerk Court Automation Fund	19,747	170			1,511	170	1,511	1,680
Circuit Clerk Document Storage	19,747	170			1,511	170	1,511	1,680
Circuit Clerk Separate Maintenance	14,000	120			1,071	120	1,071	1,191
Kids Account Fund	2,800	24			214	24	214	238
GIS Fund	68,921	593			5,272	593	5,272	5,865
States Attorney Drug	10,148	87			776	87	776	864
911	649,000	5,581			49,649	5,581	49,649	55,230
Passport Fees	5,000	43			383	43	383	426
	1,711,061	14,715	0	0	130,896	14,715	130,896	145,611

Totals **6,775,849** **34,498** **455,553** **104,276** **515,637** **594,327** **515,637** **1,109,963**

Paid by individual funds 14,715 130,896 145,611

IMRF ECO debt payment 1,076,560

IMRF / Social Security Fund expense 1,656,172 384,741 964,352

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 13th day of November, A.D., 2018.

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., 2018, and ending on the 30th day of November, A.D., 2019.

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., 2018, and ending the 30th day of November, A.D., 2019.

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

General County:	
Corporate	\$1,831,000
Illinois Municipal Retirement	1,656,000
County Highway	813,600
County Aid Bridge	339,000
Federal Aid Matching	339,000
County Health	100,000
Liability Insurance	854,000
Mentally Deficient Persons	302,800
Social Security	<u>383,100</u>
Total	<u><u>\$6,618,500</u></u>

BUREAU COUNTY, ILLINOIS
STATEMENT OF TAX LEVIES
For the year ending November 30, 2019

GENERAL FUND

General County Fund:

Salaries - County sheriff - deputies hire/jailers	<u><u>\$1,831,000</u></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><u>\$1,656,000</u></u>
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COUNTY HIGHWAY FUND

Salaries	\$110,000
Shop payroll	220,000
Employee health insurance	100,000
Equipment parts	120,000
Windfarm road inspections	100,000
Gas, oil, and grease	83,600
Truck purchases	<u>80,000</u>
 Total Highway Fund levy	 <u><u>\$813,600</u></u>

COUNTY AID BRIDGE FUND

Aid to townships in building bridges at joint expense to county and townships - (county share)	<u><u>\$339,000</u></u>
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**BUREAU COUNTY, ILLINOIS
STATEMENT OF TAX LEVIES
(CONTINUED)**

For the year ending November 30, 2019

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

\$339,000

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

\$854,000

MENTALLY DEFICIENT PERSONS FUND

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

\$302,800

SOCIAL SECURITY TAX FUND

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

\$383,100

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 13, 2018 meeting

Chairman

BUREAU COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND SIGNIFICANT FORECAST ASSUMPTIONS
Years Ending November 30, 2019 and 2018

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, 2019. Accordingly, the forecast reflects their judgment as of November 20, 2018, 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, 2019 and 2018, the significant revenue and expenditures account balances under their control on the basis of expected revenues and expenditures. Current fiscal year results through November 13, 2018, 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, 2018. All known and expected sources of revenues, including the 2018 tentative tax levy, have been considered in forecasting revenues for the year ending November 30, 2019. Disbursements have been forecasted based on all known spending needs and budget constraints.

**BUREAU COUNTY, ILLINOIS
BOARD RESOLUTIONS**

Years Ending November 30, 2019 and 2018

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 2018, 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 2017 was Six Hundred Fifty-Four Million Fifty-Eight Thousand Eight Hundred Eighty-Three Dollars (\$654,058,883); 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 Seventy-Eight Million Dollars (\$678,000,000) for the year 2018 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, 2019; Martin Luther King Day, January 21; Lincoln's Birthday, February 12; Washington's Birthday, February 18; Spring Holiday, April 19; Memorial Day, May 27; Independence Day, July 4; Labor Day, September 2; Columbus Day, October 14; Veteran's Day, November 11; Thanksgiving, November 28; Day following Thanksgiving, November 29; 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 13th day of November 2018.