



FINANCE COMMITTEE AGENDA

Room 700, Law and Justice Center

Tuesday, August 6, 2002

5:30 p.m.

1. Roll Call
2. Approval of Minutes – July 2, 2002 and July 23, 2002
3. Departmental Matters:
 - A. Don Lee, Nursing Home Administrator
 - 1) Items to be Presented for Information:
 - a) Monthly Report 4-6
 - b) General Report
 - c) Other
 - B. James Boylan, County Treasurer
 - 1) Items to be Presented for Action:
 - a) Accept and place on file County Treasurer's Report as of July 31, 2002
 - b) Accept and place on file County Treasurer's Investment Report as of July 31, 2002
 - 2) Items to be Presented for Information:
 - a) General Report
 - b) Other
 - C. Peggy Ann Milton, County Clerk
 - 1) Items to be Presented for Information:
 - a) Semi-Annual Financial Reports Statement 7
 - b) General Report
 - c) Other
 - D. Jackie Dozier, County Auditor
 - 1) Items to be Presented for Action:
 - a) Request for Approval of Amendments to the Fixed Asset Resolution 8-14

2) Items to be Presented for Information:

- a) General Report
- b) Other

E. Robert Keller, Administrator, Health Department

1) Items to be Presented for Action:

- a) Request Approval of a Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated With an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0103 – WIC Program 15-17
- b) Request Approval of an Ordinance of the McLean County Board Amending the 2002 Combined Appropriation and Budget Ordinance for Fund 0103 – WIC Program 18
- c) Request Approval of a Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0105 – Health Promotion Program 19
- d) Request Approval of an Ordinance of the McLean County Board Amending the 2002 Combined Appropriation and Budget Ordinance for Fund 0105 – Health Promotion Program 20
- e) Request Approval of a Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0106 – Case Management Program 21
- e) Request for Approval of an Ordinance of the McLean County Board Amending the 2002 Combined Appropriation and Budget Ordinance for Fund 0106 – Case Management Program 22

2) Items to be Presented for Information:

- a) General Report
- b) Other

F. Shawn Walker, Director, MetCom

1) Items to be Presented for Action:

- a) Request for Approval to Pay Salary Above Minimum for Emergency Communications Supervisor Position 23

2) Items to be Presented for Information:

- a) General Report
- b) Other

G. Jennifer Ho, Risk Manager

1) Items to be Presented for Information:

- a) Second Quarter Risk Management Fund Report 24-25
- b) General Report
- c) Other

H. John M. Zeunik, County Administrator

1) Items to be Presented for Action:

- a) Response to Clifton Gunderson, L.L.C. - Management Letter
 - 1) Treasurer's Office - Cash Recognition; Unclaimed Property 26-28
 - 2) Recorder's Office - Reconciliation of Revenue; Computer Software Controls; Bank Account 29-30
 - 3) Auditor's Office - Illinois Unclaimed Property; GASB 34 Implementation; Sheriff's Office; Building and Zoning; Recorder's Office 31-33
 - 4) Sheriff's Department Reconciliation - Reconciliation of Inmate Fund Account 34-35
 - 5) Building and Zoning - Subrecipient Monitoring - SHOWBUS 36
 - 6) Administrator's Office - Accounts Receivable - Public Building Commission 37-38
- b) Request Approval of an Emergency Appropriation Ordinance Amending the Fiscal Year 2002 General Fund Adopted Budget 39-51
- c) Consideration and Discussion of Property Tax Cap Referendum Question 52-58
- d) EXECUTIVE SESSION: Personnel Matters

2) Items to be Presented for Information:

- a) General Report
- b) Other

4. Recommend payment of bills and transfers, if any, to County Board

5. Adjournment

McLEAN COUNTY NURSING HOME

ACCRUED EXPENDITURE	2002 BUDGET	2002 MONTHLY ALLOC	JUNE, 2002 ACCRUED EXPENSE	YTD ALLOC	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/02	PROJECTED VARIANCE 12/31/02
SALARIES	2,937,984	241,478	252,294	1,456,918	1,505,464	1,432,520	48,546	51%	3,035,880	97,896
IMRF	123,395	10,142	10,596	61,191	63,229	60,166	2,039	51%	127,507	4,112
MED/LIFE	292,445	8,913	24,037	145,021	145,021	147,424	0	50%	292,445	0
SOC/SEC	224,756	18,473	19,301	111,454	115,168	109,588	3,714	51%	232,245	7,489
VAC LIAB	25,000	2,055	2,055	12,397	12,397	12,603	0	50%	25,000	0
SELLBACK	40,000	3,288	3,288	19,836	19,836	20,164	0	50%	40,000	0
PERSONNEL	3,643,580	284,349	311,570	1,806,816	1,861,115	1,782,465	54,299	51%	3,753,077	109,497
COMMODITIES	537,825	44,205	45,182	266,702	281,040	256,785	14,338	52%	566,738	28,913
CONTRACTUAL	1,163,276	95,612	61,347	576,858	475,317	687,960	(101,541)	41%	958,511	(204,765)
CAPITAL	172,350	14,166	5,207	85,467	38,530	133,820	(46,937)	22%	77,699	(94,651)
GRAND TOTAL	5,517,031	438,331	423,306	2,735,843	2,656,002	2,861,030	(79,841)	48%	5,356,026	(161,006)

McLEAN COUNTY NURSING HOME

ACCRUED REVENUE	2,002 BUDGET	2,002 MONTHLY ALLOC	JUNE, 2002 ACCRUED REVENUE	YTD ALLOC	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/02	PROJECTED VARIANCE 12/31/02
MEDICARE REIMBURSEMENT	545,304	44,820	45,731	270,411	350,323	194,981	79,912	64%	706,452	161,148
IDPA REIMBURSEMENT	2,646,673	217,535	190,564	1,312,460	1,077,407	1,569,266	(235,053)	41%	2,172,672	(474,001)
SCHOOLING REIMB (MARC)	1,000	82	0	496	0	1,000	(496)	0%	0	(1,000)
JDC LAUNDRY	6,000	493	522	2,975	3,460	2,540	485	58%	6,978	978
JDC FOOD	25,000	2,055	2,418	12,397	15,450	9,550	3,053	62%	31,157	6,157
MEALS	500	41	27	248	140	360	(108)	28%	282	(218)
PVT PAY REVENUE	1,547,600	127,200	141,467	767,440	852,304	695,296	84,864	55%	1,718,734	171,134
UNCLASS	6,000	493	437	2,975	23,467	(17,467)	20,492	391%	47,323	41,323
INTEREST EARNED	140,000	11,507	4,211	69,425	24,193	115,807	(45,232)	17%	48,787	(91,213)
SALE OF ASSETS	0	0	0	0	0	0	0	#DIV/0!	0	0
TRANSFER IN	358,042	29,428	30,389	177,550	181,864	176,178	4,314	51%	366,742	8,700
TELEPHONE REIMB	0	0	720	0	3,750	(3,750)	3,750	#DIV/0!	7,562	7,562
TOTAL ACC REVENUE	5,276,119	433,654	416,486	2,616,377	2,532,358	2,743,761	(84,018)	48%	5,106,690	(169,429)

TOTAL ACC REVENUE	5,276,119	433,654	416,486	2,616,377	2,532,358	2,743,761	(84,018)	48%	5,106,690	(169,429)
LESS ACCRUED EXPENSE	(5,517,031)	(438,331)	(423,306)	(2,735,843)	(2,656,002)	(2,861,030)	79,841	48%	(5,356,026)	(161,006)

ACC REV - (ACC EXP)	(240,912)	(4,678)	(6,820)	(119,466)	(123,643)	(117,269)	(4,177)		(249,336)	
PLUS CAP EXP	0	14,166	5,207	85,467	38,530	133,820	(46,937)		77,699	

ACC BALANCE	(240,912)	9,488	(1,613)	(33,999)	(85,113)	16,551	(51,114)		(171,637)	
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McLEAN COUNTY NURSING HOME

CENSUS Report - 2002

MONTH	AVG MEDICARE	AVG PVT PAY	AVG IDPA	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	8.65	39.29	79.03	2.97	129.94	20.06
FEBRUARY	4.79	43.07	77.14	3.61	128.61	21.39
MARCH	7.55	45.00	72.26	2.52	127.33	22.67
APRIL	3.50	46.53	73.77	2.23	126.03	23.97
MAY	4.48	45.16	76.39	0.77	126.80	23.20
JUNE	7.00	44.17	82.07	1.00	134.23	15.77
JULY						150.00
AUGUST						150.00
SEPTEMBER						150.00
OCTOBER						150.00
NOVEMBER						150.00
DECEMBER						150.00

⁵ YTD AVERAGE	6.00	43.87	76.78	2.18	128.82	85.59
% OF CAPACITY	4.00%	29.25%	51.18%	1.46%	85.88%	57.06%



**PEGGY ANN MILTON
COUNTY CLERK**

(309) 888-5190

Fax (309) 888-5932

Tax Extension (309) 888-5187

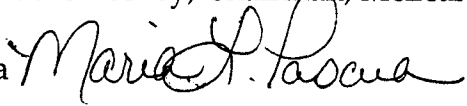
Voter's Registration (309) 888-5186

104 W. Front Room 704 Bloomington, IL 61701

E-mail: peggyann@mclean.gov Website: www.mclean.gov

DATE: August 1, 2002

TO: Honorable Michael Sweeney, Chairman, McLean County Board

FROM: Maria L. Pascua 

RE: Semi-Annual Financial Reports

Please be advised that the January 1, 2002 through June 30, 2002 Semi-Annual Financial Reports are on file in the McLean County Clerk's office for the following McLean County Departments:

- Circuit Clerk
- Clerk
- Coroner
- Recorder
- Sheriff

Please notify the County Board accordingly.

Thank you.

cc: John Zeunik

"We look forward to serving you."

CHAPTER 11 – FINANCE

A RESOLUTION AUTHORIZING AND DIRECTING THE McLEAN COUNTY AUDITOR TO ESTABLISH METHODS AND PROCEDURES FOR REPORTING AND ACCOUNTING OF FIXED ASSETS, AS AMENDED

WHEREAS, the formulation and implementation of a sound financial management reporting system for McLean County government can lead to improved credit ratings, more favorable interest rates, demonstrated accountability to taxpayers and the financial community, And improved information for management; and

WHEREAS, a fixed asset records system is an integral component of any financial management reporting system; and

WHEREAS, a fixed asset records system provides a basis for County financial reports to be in conformity with generally accepted accounting principles; and

WHEREAS, a fixed asset records system will allow the County Board and officials to determine replacement costs, excess assets, control and accountability, maintenance costs and total cost of services; and

WHEREAS, the County Auditor has recommended, and the Finance Committee concurs, that the County Board adopt a fixed assets reporting policy; now, therefore,

BE IT RESOLVED as follows:

11.41-1 FIXED ASSET RECORDS

- A) The County Auditor shall conduct an inventory to establish and maintain current fixed asset records. These records shall provide lists and summaries of all assets owned by the County of McLean, subject to the limitations set forth herein, accurate historical costs, or estimates where necessary, and each asset's location.
- B) The following fixed asset accounts shall be used in this records system:
 - 1) Land – a fixed asset account which reflects the cost of land owned by the County.
 - 2) Buildings – a fixed asset account reflecting the acquisition costs of permanent structures owned or held by the county and improvements thereon.

- 3) Improvements Other Than Buildings – a fixed asset account which reflects acquisition value of permanent improvements other than buildings, which add value to land, including but not limited to fences, retaining walls, sidewalks, pavements, gutters, tunnels, bridges and other such structures and improvements (land improvements).
 - 4) Machinery and Equipment – a fixed asset account which reflects the acquisition cost of tangible property of a more or less permanent nature, other than land or buildings and improvements thereon, including but not limited to machinery, tools, trucks, cars, furniture, furnishings and other such machinery and equipment.
 - 5) Infrastructure - Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.
- C) For Financial Reporting purposes, the County Auditor shall record the stated value of each fixed asset as follows:
- 1) Items (other than infrastructure) valued at \$10,000 or above. Items (other than infrastructure) between \$1,000 and \$10,000 shall be recorded on the fixed asset inventory list subject to departmental control.
 - 2) Infrastructure assets valued at \$100,000 or above.
- D) The County Auditor shall maintain a current fixed asset inventory by developing procedures and forms to process and report all acquisitions, adjustments, transfers, and retirements. Any changes shall be reported in the inventory in a timely manner. Procedures shall be established to take periodic physical inventories of fixed assets, especially machinery and equipment. A system shall be established for the inventorying of a portion of the fixed assets each year, which will result in the County Auditor having inventoried all fixed assets over a period of four years.

11.41-2 ACTUAL CASH VALUE, SALVAGE VALUE

- A) The County Auditor shall be authorized to determine the useful life of all fixed assets. ~~Those assets purchased at a cost between \$1000.00 and \$5,000.00 shall be depreciated 100% over their assigned period of useful life.~~
- B) Motor vehicles and heavy construction equipment shall be depreciated to a predetermined salvage value. The salvage value shall be set by the County Auditor with the assistance of the particular department head and any industry standards which may be available.

11.41-3 MISCELLANEOUS PROVISIONS

- A) The receipt of any asset valued at \$10,000.00 or more which is given, donated, or otherwise received by any County department or office shall be immediately reported to the County Auditor for inclusion in the fixed assets inventory.
- B) No County office or department shall transfer, release, discard, or dispose of any asset recorded in the County's fixed assets inventory without obtaining the necessary authorization from the County Auditor. A completed "Capital Item Release Request" Form must be submitted to the County Auditor before approval may be given.
- C) Any County elected official or department head who wishes to discard or dispose of any obsolete, out-dated, or otherwise unusable fixed assets, shall so indicate that intention to the County Auditor through the use of the Capital Item Release Request Form. Upon approval of the County Auditor, assets marked for disposal shall come under the jurisdiction of the Facilities Manager. The Facilities Manager shall compile and publish annually a list of these assets and shall circulate the list among the various County department heads. Any department or office may request any or all of the listed assets for its own use. In the event of more than one request for any specific item, the Facilities Manager shall determine the recipient. Any assets remaining unclaimed by any office or department head shall remain under the jurisdiction of the Facilities Manager, who, upon the approval of the Property Committee, shall be authorized to:
 - (i) conduct, after publication in a newspaper of general circulation in McLean County, a public auction, proceeds of which shall be placed in any such fund or funds as may be determined by the County Administrator in each instance, or
 - (ii) offer the assets to local governments and school districts that have some or all of their corporate boundaries lying within McLean County; or
 - (iii) offer the assets to bonafide not-for-profit corporations after publication in a newspaper of general circulation in McLean County.

Assets, which are unable to be disposed of in accordance with this paragraph, shall be disposed of at a sanitary landfill.

- D) The County Auditor shall make a general annual report to the Finance Committee of the County Board relating to fixed assets.

11.41-4 REPEAL

All resolutions, ordinances, policies and parts thereof which are in conflict with the provisions of this Resolution are hereby repealed.

11.41-5 EFFECTIVE DATE

This Resolution shall become effective immediately on and after its adoption according to law.

ADOPTED by the County Board of McLean County, Illinois, this 20th day of August, 2002.

ATTEST:

APPROVED:

Peggy Ann Milton, County Clerk
of McLean County

Michael F. Sweeney, Chairman
McLean County Board

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GASB 34 Implementation Program
McLean County, Illinois
Proposal One
07/12/2002

Objective: Assess the impact of raising the recognition threshold for McLean County Fixed Assets.

Introduction:

The Government Finance Officer's Association publishes a book called Governmental Accounting, Auditing and Financial Reporting (GAAFR). The newest edition was published in 2001 and incorporates all of the authoritative guidance issued by the Governmental Accounting Standards Board (GASB) in Statements One through No. 36. Ultimately, in order to receive a clean opinion from our external auditors, we need to comply with Generally Accepted Accounting Principles (GAAP). GASB helps to provide guidance on how we can practically execute this requirement.

Of particular concern in this proposal is the issue of where to set the county's recognition threshold for Fixed Assets. Capital Assets are Fixed Assets that by definition are capitalized and expensed over succeeding periods. Governing bodies are given a great deal of independence in their ability to set their respective capitalization thresholds and still being able to comply with GAAP. Management can select the reporting threshold, determine the method for calculating depreciation and the useful lives of its capital assets.

In 2001, McLean County raised the recognition threshold for its fixed assets from \$250 to \$1,000. This provided for the elimination of 5,575 items from the Fixed Asset Master List.

In contemplating the implementation of GASB 34 at the end of this Fiscal Year it is important to consider the desirability and ramifications of raising this threshold even higher. Discussions with Clifton, Gunderson and correspondence with a number of other governmental entities have shown that the amount being adopted nationwide is considerably higher than our current level.

Issues:

Chapter Eleven in the GAAFR lists six key elements for "Establishing Appropriate Capitalization Thresholds for Fixed Assets" (p. 180), they are as follows:

- (1) "Fixed Assets should be capitalized only if they have an estimated useful life of at least two years following the date of acquisition."
- (2) "Capitalization thresholds should be applied to individual fixed assets rather to groups of fixed assets."
- (3) "As a general rule, capitalization thresholds should be designed to encompass approximately 80 percent of a government's total non-infrastructure assets."
- (4) "In no case should a government establish a capitalization threshold of less than \$5,000 for any individual item."
- (5) "In establishing capitalization thresholds, governments that are recipients of federal awards should be aware of federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts."
- (6) "Governments should exercise control over non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level."

Implications:

1. In order to minimize adverse impacts on the county's financial statements, the final recognition threshold for fixed assets must be established by December 31, 2002.
2. Raising the threshold means the number of items carried on the list and subject to external audit is dramatically reduced. The external auditors are highly unlikely to inventory low value items anyway, so the desire to carry them on the books is internally generated rather than externally generated.
3. The chart below attempts to highlight the consequences of raising the recognition threshold.

<u># Items</u>	<u>Value Range</u>	<u>Value (\$)</u>	<u>Cumulative Value (\$)</u>	<u>% of Total County Assets (\$)</u>	<u>Cumulative % of Total</u>	<u>2001 Deprec. Expense</u>	<u>Cumulative Deprec. Expense</u>
4,589	<\$5,000	5,058,142	5,058,142	7.19%	7.19%	476,321	476,321
69	\$5,000-\$5,999	374,648	5,432,790	0.54%	7.73%	44,971	521,292
50	\$6,000-\$6,999	320,934	5,753,724	0.45%	8.18%	19,251	540,543
37	\$7,000-\$7,999	273,584	6,027,308	0.39%	8.57%	14,501	555,044
32	\$8,000-\$8,999	270,152	6,297,460	0.39%	8.96%	23,998	579,042
25	\$9,000-\$9,999	237,893	6,535,353	0.33%	9.29%	18,398	597,440
4,802 (93%)	Total # Items	\$6,535,353	Total Value	9.29%		\$597,440	
5,141 (100%)	Total Number of Cty. Assets	\$70,311,412	Total \$'s of Cty. Assets				

Recommendations:


1. Raise the threshold for recognizing Fixed Assets to \$10,000.
2. Delete all fixed assets below the threshold amount from the Fixed Asset Master List before the end of 2002.
3. Re-issue guidance to department heads on safeguarding departmental capital assets, both those that are capitalized and those that are not. It should be emphasized that the level of accountability is at the departmental level, and the respective department head is ultimately responsible for safeguarding those assets. Therefore the level of internal control remains the same.
4. Keep the number of categories of assets that warrant greater control and are below the recognition threshold level at four.



Health Department

200 W. Front St. Room 304 Bloomington, Illinois 61701 (309)888-5450

To: Members McLean County Board Finance Committee

From: Robert J. Keller, Director 

Date: July 30, 2002

Re: State Fiscal Year 2003 (July 1, 2002 – June 30, 2003) Budget and FTE Amendments for Selected Grant and Contract Funds

Please find attached a series of budget and FTE amendments which adjust personnel and expenditures for the second half of County budget year 2002 and the first half of state fiscal year 2003 (July 1, 2002 – December 31, 2002). Following are depicted the changes made and their corresponding rationale:

Grant Fund 0103 Women, Infants, and Children’s Program Fund

The FTE amendment converts a part-time (8132) paraprofessional to a full-time paraprofessional breastfeeding advocate position (8101). .80 of this position will be captured in Fund 0103 with .20 of the position being held in grant fund 0106. The accompanying budget amendment reflects a net increase in the fund of \$9,233 for the remainder of the calendar year. Adjustments to revenue accounts are as follows:

0407-0142	Federal Financial Participation	+\$12,296
0407-0024	I.D.P.A. Healthy Kids	-\$3,063

In addition to the personnel and revenue changes listed above, a portion of a new Spanish interpreter service contract with the Western Avenue Community Center is included within the expense portion.

Grant Fund 0105 Health Promotion Program

The action taken within this fund is a combination of an annualized reduction in the Illinois Department of Public Health Smoke-Free Communities grant from \$153,567 down to an annualized level of \$51,000. This resulted in laying-off one full and one part-time staff (8115) and reducing a portion of the part-time Administrative Assistant (0017) position and moving a portion of the Public Health Communication Specialist (8112) to the new Bioterrorism grant in Fund 0107. At the same time, the department was awarded a \$33,000 grant from the Illinois Department of Public Health’s Office of Women’s Health for the Heart Smart program resulting in the restoration of a part-time 8115 position. In addition, a portion of the funds received through Federal Financial Participation will be utilized to support smoking cessation among pregnant women in the family case management program. The net effect is a reduction of \$17,752 in the Preventive Health Fund 0105. Following is a depiction of the reduction:

0407-0061	Tobacco Initiative	-\$40,844
0407-0017	Healthy Hearts	+\$16,500
0407-0142	Federal Financial Participation	+\$6,592

Grant Fund 0106 Family Case Management Program

The only personnel change to grant fund 0106 is the addition of a .20 Breastfeeding Advocate (8101). This is the remaining 20% of the position added to fund 0103 previously discussed within this memorandum. In addition, a portion of the Spanish interpreter contract is contained within the expense portion of the amendment. Revenue to support the expenditure changes is as follows:

0407-0142 *Federal Financial Participation* \$6,790

New Revenue Sources

There are two new sources of revenue used to augment services within the three grant programs. The \$33,000 in funding from the Illinois Department of Public Health is a categorical grant that promotes healthy lifestyle changes among women at risk of heart disease. The curriculum for this program has been developed and tested by the Cooper Institute. \$25,678 in new revenue is spread across three funds and is derived from a contract with the Illinois Department of Public Aid. The contract allows for capturing additional federal match for the cost of services provided to Medicaid eligible family case management clients as recorded in the Illinois Department of Human Services' Cornerstone database.

For the committee's information, an overview of the transactions among the three funds is presented.

Position	0103		0105		0106	
	Annual FTE	Partial Year	Annual FTE	Partial Year	Annual FTE	Partial Year
8132 5 Months	-38	- .16				
8101 5 Months	+80	+ .33			+20	+08
8113 6 Months			-02	- .01*		
8115 Fulltime 6 Months			-1.0	-.5		
8115 Part-time 6 Months			-.40	-.2		
0017			-.05	-.025		

- Note – The .02 annualized reduction from the 8113 position was added to grant fund 0107 as part of a previous FTE amendment approved by the Finance Committee in May of 2002.

A Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0103.

WHEREAS, the County Board adopted a funded Full-Time Equivalent Position Resolution on November 20, 2001 which became effective on January 1, 2002; and,

WHEREAS, it becomes necessary to increase the Funded Full-Time Equivalent Position Resolution to authorize position changes associated with a new Federal revenue source for the provision of maternal child health services called the Federal Financial Participation funds from the Illinois Department of Public Aid;

Therefore, Be it resolved by the McLean County Board, now in regular session, that the said funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

Action	Fund	Program	Position	Annual	Months	Now	New
			Classification	FTE			
Decrease	0103-0061	0062	0516-8132	.38	5.0	.38	.22
Increase	0103-0061	0062	0503-8101	.80	5.0	.00	.33

This Amendment shall become effective and be in full force immediately upon adoption.

Adopted by the County Board of McLean County this _____ day of _____ 2002.

APPROVED

Michael F. Sweeney, Chairman
McLean County Board

ATTEST:

Peggy Ann Milton, Clerk of McLean County
Board of the County of McLean

adm\budg\02ftewicBFC

An Ordinance of the McLean County Board
Amending the 2002 Combined
Appropriation and Budget Ordinance for Fund 0103

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2002 appropriation in Fund 0103 Women, Infants, and Children (WIC) program, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. That the Treasurer is requested to appropriate funds to new revenue line 0407-0142 Federal Financial Participation - in Fund 0103, Department 0061, Program 0062, and establishing an appropriation of \$12,296.00 and reduce the appropriation for revenue line 0407-0024 I.D.P.A. Healthy Kids in the same program and sub-program by \$3,063 from \$9,972 to \$6,909.
2. That the County Auditor is requested to adjust the appropriations of the following line - item accounts in Fund 0103, Department 0061, Program 0062, WIC Grant as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	ADJ	NEW AMOUNT
0503-0001	Full Time Employees	\$177,306	\$ 7,270	\$184,576
0516-0001	Occasional/Seasonal	\$ 7,351	(\$3,063)	\$ 4,288
0599-0001	County IMRF Contrib.	\$ 8,952	\$ 306	\$ 9,258
0599-0002	Employee Medical Ins	\$ 13,230	\$ 800	\$ 14,030
0599-0003	Social Security Contrib.	\$ 13,752	\$ 323	\$ 14,075
0706-0001	Contract Services	\$ 0	\$ 3,000	\$ 3,000
0718-0001	Schooling & Conference	\$ 1,468	\$ 375	\$ 1,843
0793-0001	Travel	\$ 300	\$ 160	\$ 460
0795-0003	Telephone Service	\$ 7,450	\$ 62	\$ 7,512
TOTALS:		\$229,809	\$ 9,233	\$239,042

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

Adopted by the County Board of McLean County this _____ day of _____, 2002.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board of
the County of McLean

Michael F. Sweeney Chairman of the
McLean County Board

A Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0105.

WHEREAS, the County Board adopted a funded Full-Time Equivalent Position Resolution on November 20, 2001 which became effective on January 1, 2002; and,

WHEREAS, it becomes necessary to decrease the Funded Full-Time Equivalent Position Resolution to authorize position changes associated with contract adjustments with the Illinois Department of Public Health Tobacco Free Communities Grant, Illinois Department of Public Health Office of Women's Health and adding a new Federal revenue source for Federal Financial Participation;

Therefore, Be it resolved by the McLean County Board, now in regular session, that the said funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

Action	Fund	Program	Position	Annual	Months	Now	New
			Classification	FTE			
Reduce	0105-0061	0067	0503-8113	.02	6.0	.04	.03
Reduce	0105-0061	0067	0503-8115	1.00	6.0	1.48	.98
Reduce	0105-0061	0067	0515-8115	.40	6.0	1.60	1.40
Reduce	0105-0061	0067	0515-0017	.05	6.0	.10	.075

This Amendment shall become effective and be in full force immediately upon adoption.

Adopted by the County Board of McLean County this _____ day of _____ 2002.

APPROVED

Michael F. Sweeney, Chairman
McLean County Board

ATTEST:

Peggy Ann Milton, Clerk of McLean County
Board of the County of McLean

adm\budg\02ftehealthpromo

An Ordinance of the McLean County Board
Amending the 2002 Combined
Appropriation and Budget Ordinance for Fund 0105

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2002 appropriation in Fund 0105 Preventive Health Program, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. That the Treasurer is requested to decrease revenue line 0407-0061 Tobacco Initiative - in Fund 0105, Department 0061, Program 0067, and decreasing the appropriation by \$40,844 from \$153,567 to \$112,723, increase the appropriation for line 0105-0061-0067-0407-0017 Healthy Hearts by \$16,500 from \$ 0 to \$16,500 and appropriate \$6,592 in the new revenue line 0105-0061-0067-0407-0142 Federal Financial Participation from \$0 to \$6,592.
2. That the County Auditor is requested to adjust the appropriations of the following line-item accounts in Fund 0105, Department 0061, Program 0067, Preventive Health Program as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	ADJ	NEW AMOUNT
0501-0001	Full Time Salaries	\$ 44,557	(\$13,939)	\$ 30,618
0515-0001	Part-Time Salaries	\$ 49,112	(\$ 5,348)	\$ 43,764
0599-0001	County IMRF	\$ 3,935	(\$ 560)	\$ 3,375
0599-0002	Employee Medical	\$ 3,496	(\$ 1,224)	\$ 2,272
0599-0003	SS Contribution	\$ 7,959	(\$ 1,475)	\$ 6,484
0701-0001	Advertising	\$ 14,129	\$ 3,094	\$ 17,223
0715-0003	Accreditations	\$ 0	\$ 1,700	\$ 1,700
TOTALS:		\$123,188	(\$17,752)	\$105,436

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

Adopted by the County Board of McLean County this _____ day of _____, 2002.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board of
the County of McLean

Michael F. Sweeney Chairman of the
McLean County Board

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A Resolution Amending the Fiscal Year 2002 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2002 McLean County Combined Appropriation and Budget Ordinance for Fund 0106.

WHEREAS, the County Board adopted a funded Full-Time Equivalent Position Resolution on November 20, 2001 which became effective on January 1, 2002; and,

WHEREAS, it becomes necessary to increase the Funded Full-Time Equivalent Position Resolution to authorize position changes associated with a new Federal revenue source for the provision of maternal child health services called the Federal Financial Participation funds from the Illinois Department of Public Aid;

Therefore, Be it resolved by the McLean County Board, now in regular session, that the said funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

Action	Fund	Program	Position Classification	Annual		Now	New
				FTE	Months		
Increase	0106-0061	0062	0503-8101	.20	5.0	.00	.08

This Amendment shall become effective and be in full force immediately upon adoption.

Adopted by the County Board of McLean County this _____ day of _____ 2002.

APPROVED

Michael F. Sweeney, Chairman
McLean County Board

ATTEST:

Peggy Ann Milton, Clerk of McLean County
Board of the County of McLean

adm\budg\02fteFCMPC

An Ordinance of the McLean County Board
Amending the 2002 Combined
Appropriation and Budget Ordinance for Fund 0106

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2002 appropriation in Fund 0106 Family Case Management, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. That the Treasurer is requested to appropriate funds to new revenue line 0407-0142 Federal Financial Participation - in Fund 0106, Department 0061, Program 0062, and establishing an appropriation of \$6,790.00.
2. That the County Auditor is requested to adjust the appropriations of the following line - item accounts in Fund 0106, Department 0061, Program 0062, Family Case Management as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	ADJ	NEW AMOUNT
0503-0001	Full Time Employees	\$487,601	\$ 1,818	\$489,419
0599-0001	County IMRF Contrib.	\$ 20,479	\$ 76	\$ 20,555
0599-0002	Employee Medical Ins	\$ 36,455	\$ 200	\$ 36,655
0599-0003	Social Security Contrib.	\$ 37,688	\$ 139	\$ 37,827
0706-0001	Contract Services	\$ 1,500	\$ 4,500	\$ 6,000
0793-0001	Travel	\$ 16,550	\$ 40	\$ 16,590
0795-0003	Telephone Service	\$ 17,850	\$ 17	\$ 17,867
TOTALS:		\$618,123	\$ 6,790	\$624,913

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

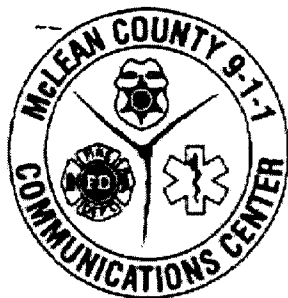
Adopted by the County Board of McLean County this _____ day of _____, 2002.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board of
the County of McLean

Michael F. Sweeney Chairman of the
McLean County Board



Memorandum

DATE: July 29, 2002

MEMO TO: Chairman and Members, Finance Committee

FROM: Shawn Walker, MetCom Director

SUBJECT: Emergency Communications Supervisor Position

The purpose of this memo is to request approval and authorization to promote to fill the MetCom position of Emergency Communications Supervisor at a salary point that is just below midpoint. The supervisor position is a Grade 9 position, with a salary range of \$15.3093 - \$22.2024.

The supervisor position was a newly created position in the FY2001 budget and was approved by the Metcom Ops Board. Two positions were created at the beginning of FY2001 and have been filled. Both of the employees promoted into these positions were hired at Grade 9 Step 53, with your approval. The third position created was effective 7/1/01 and has been filled until recently. The employee that filled this position was hired at Grade 9 Step 43, again with your approval. MetCom's FY2002 budget provided for an additional 1.5 supervisor positions to move toward our goal of having supervisor coverage on a 24/7 basis.

I am requesting authorization to promote the candidate at Grade 9 Step 43 or \$18.5261 per hour for two reasons. First, the salary ranges assigned in the recent PAS study did not take into consideration the impact of union wages. This impact means that a supervisor whose salary is below Step 43 would be making significantly less than those employees he or she was supervising once the average annual amount of overtime pay is added to the dispatchers' pay. Second, the candidate is currently making the minimum pay rate for the supervisor position plus overtime and would need the requested pay rate to be able to accept this position.

Thank you for your consideration in this matter.



McLean County

RISK MANAGEMENT OFFICE

(309) 888-5940

104 W. Front Street

FAX (309) 888-5949

P.O. Box 2400

E-mail riskmgt@mclean.gov

Bloomington, Illinois 61702-2400

Memo To: Mr. Matt Sorensen, Chairman
Members of the Finance Committee

From: Jennifer Ho, Risk Manager *Jen Ho*

Date: August 1, 2002

Subject: Risk Management Fund Report – Second Quarter 2002

The Risk Management Fund report for the second quarter of FY 2002 is attached for your perusal, with the cumulative claims experience of the County, since 1992, being provided in Table 1 and the historical first 6 months of new claims experience of the indicated year being provided in Table 2.

Since my last report to you, the County has not settled any tort claims in excess of \$ 10,000. With reference to Table 2, there were 3 minor auto claims. There were no reported liability claims incurred in FY 2002. There were an increase in workers' compensation claims of the medical only variety. I am reporting that there are no cases pending against the County that are of a material significance to the County's financial position.

With regard to the state of the excess markets, indications are that insurance rates continue to increase at double digits and coverage for nursing home liability and medical professional liability remains tight for lack of available carriers, and is particularly handicapped by the departure of the St. Paul Insurance Company, the main player in this line of coverage. The threat of terrorism continues to influence the underwriting considerations with regard to property and workers compensation coverages. The decline of the stock market has affected providers who has not exercised needed fiscal prudence. In view of these considerations, it is important to maintain an on-going process of monitoring the marketplace and to only select risk management "partners" who are financially stable and who has shown a disciplined approach in their fiscal practices.

I am available to answer any questions that you may have with respect to this report. Thank you.

**McLEAN COUNTY RISK MANAGEMENT FUND
AS OF June 2002**

TABLE 1: CUMULATIVE CLAIMS SUMMARY BY LINE

	ALL #	OPN #	PD LOSSES	OPEN RES	RECOVER \$	INCRD \$
A. AUTO PHYSICAL DAMAGE:						
PY 1992 - 1995	60	0	55,149	0	453	54,696
PY 1996	17	0	37,934	0	11,156	26,778
PY 1997	4	0	20,796	0	0	20,796
PY 1998	3	0	13,785	0	2,225	11,560
PY 1999	13	0	17,746	0	0	17,746
PY 2000	12	0	14,110	0	3,055	11,055
PY 2001	6	0	8,915	0	846	8,069
PY 2002	2	0	6,174	0	0	6,174
B. AUTO LIABILITY:						
PY 1992 - 1995	21	0	22,599	0	8,887	31,486
PY 1996	4	0	3,855	0	0	3,855
PY 1997	2	0	3,741	0	0	3,741
PY 1998	6	0	\$10,431	\$0	\$2,500	7,931
PY 1999	5	0	44,748	0	0	44,748
PY 2000	3	0	7,019	0	0	7,019
PY 2001	4	0	3,301	1,336	0	4,637
PY 2002	1	1	84	916	0	1,000
C. GENERAL LIABILITY:						
PY 1992 - 1995	34	0	121,324	0	42,298	75,026
PY 1996	9	0	4,094	0	0	4,094
PY 1997	10	1	78,382	33,079	0	111,461
PY 1998	6	0	\$3,141	\$0	\$0	\$3,141
PY 1999	9	0	14,263	0	0	14,263
PY 2000	11	1	7,164	6,822	0	13,986
PY 2001	8	2	4,728	7,622	0	12,349
PY 2002	0	0	0	0	0	0
D. WORKER'S COMPENSATION:						
PY 1992 - 1995*	103	1	2,633,482	431,648	1,735,371	1,360,486
PY 1996	81	2	190,431	33,145	0	223,576
PY 1997**	76	2	202,353	98,054	10,520	289,887
PY 1998	105	5	\$309,829	\$23,739	\$0	333,568
PY 1999	73	3	333,548	260,108	0	593,656
PY 2000	64	4	216,394	90,085	0	306,479
PY 2001	70	11	117,982	136,182	0	254,164
PY 2002	43	20	13,809	20,672	0	34,481

* Includes catastrophic incident of 2/16/93

** Includes Fatality of 8/15/97

Table 2: Comparative Second Quarter Experience 1998-2002

COVERAGES:	PY 1998		PY 1999		PY 2000		PY 2001		PY 2002	
	#	INCRD \$	#	INCRD \$	#	INCRD \$	#	INCRD \$	#	INCRD \$
Auto Physical Damage	3	11,560	5	10,300	3	3,355	3	8,004	2	6,174
Auto Liability	1	2,100	1	35,000	0	0	2	2,026	1	1,000
General Liability	2	3,600	4	0	3	5,070	4	1,499	0	0
Worker's Compensation	50	56,746	24	181,440	27	33,648	29	49,253	43	34,481
TOTAL:	56	74,006	34	226,740	33	42,073	38	60,782	46	41,655



McLean County

JAMES E. BOYLAN
COUNTY TREASURER

(309) 888-5180

104 W. Front Room 706 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 24, 2002

Memo To: Finance Committee
John M. Zeunik

From: Rebecca McNeil
Assistant Treasurer

Re: Response to Management Letter Regarding Cash Recognition

The Treasurer's Office will require that all cash received in 2003 be deposited as such. Our office realizes that there will be situations where the revenue should actually be recognized in the prior year. If this is the case, it will be the responsibility of the County Department to notify the Assistant Treasurer prior to coming in with the turn-in. If it is appropriate, the Assistant Treasurer will make the accrual for the 2002 revenue recognition and provide the County Department the appropriate receivable line to credit with their 2003 deposit.

All County Departments will be sent written notification of this procedure 2 weeks prior to the end of the year so they can plan accordingly.



JAMES E. BOYLAN
COUNTY TREASURER

(309) 888-5180

104 W. Front Room 706 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 24, 2002

Memo To: Finance Committee
John M. Zeunik

From: Rebecca McNeil
Assistant Treasurer

Re: Response to Management Letter Regarding Unclaimed Property

Currently all of the money in Fund 0601, the "Trust Fund" or "Unclaimed Property Fund," has been reconciled and turned into the State of Illinois upon the seventh year of being unclaimed. Over the last two years we have turned in \$48,486.89 in unclaimed property to the State of Illinois.

Currently the Treasurer's Office is working on notifying individuals that have uncashed checks issued to them by the County's various funds (general fund, payroll, nursing home, etc.) We have given them 10 days to respond to the letter. If they do not respond the money is turned into Fund 0601 and will be turned over to the State when it is seven years old.

The Treasurer's Office is able to do this for the bank accounts that we maintain. It is the individual Department's responsibility to turn the unclaimed property/uncashed checks over to the Treasurer's Office for their individual bank accounts after they have unsuccessfully notified the owners. Their turn-in must include a detailed list of the dollar amounts and last known names & addresses of the owners. They must also have some type of proof that they tried to contact the owners. In some cases the County Department may choose to file their own Unclaimed Property report to the State Treasurer.

Attached is a memo to County Department's reminding them of the Illinois Unclaimed Property Act and requirements.



McLean County

JAMES E. BOYLAN
COUNTY TREASURER

(309) 888-5180

104 W. Front Room 706 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 24, 2002

Memo To: All County Departments

From: Becky McNeil
Assistant Treasure

Re: Unclaimed Property

This memo is to remind you of the Illinois Unclaimed Property Act. In summary, this act requires agencies to turn over lost or abandoned property to the State Treasurer that the owner has not claimed with in seven years.

Some County Departments maintain their own individual checking accounts for their daily operations. Unclaimed property can include checks returned due to bad addresses, checks that have been lost or never cashed, and refunds due on accounts receivable that have not been distributed. If you are not filing your own Unclaimed Property Report with the State, it is important that you keep track of any unclaimed property and turn these funds over to the County Treasurer's Office. This should be done only when you have exhausted all efforts in contacting the rightful owner. Your turn in must include a detailed list of the owners (ie. Name, Address, Case#, Soc Sec#) and the dollar amount/check # and date associated. We also need a copy of the original notification that you sent the owner. Our office will deposit these funds into the County's Unclaimed Property Fund (0601) and report them to State Treasurer seven years from the originally issued date.

Our office is already complying with this Act in regards the accounts that the Treasurer maintains. Please review implications/requirements of this act and how it applies to your department on the State Treasurer's website www.cashdash.net. The State Treasurer's Office has increased its efforts over the past year in auditing agencies' compliance with the Illinois Unclaimed Property Act.

Please contact me if you have any questions or concerns.



Ruth Weber
County Recorder

(309) 888-5171 Fax (309) 888-5927 e-mail: ruth@mclean.gov
104 W. Front, Room 708 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 30, 2002

To: Mr John M Zeunik, McLean County Administrator

From: Ruth Weber, County Recorder

Re: Management Letter from Outside Auditors

This is in response to your letter of July 8, 2002 with observations from the outside auditors regarding the internal operations of the Recorder's Office.

A young man from the outside auditors requested daily reports and turn-ins. He was asked if there was any additional material that he desired, or if he wished to discuss matters in the office. His response was in the negative. Occasionally, I saw him in the hallway and again asked if he wished any additional material or if he wished to discuss things. He always replied in the negative. When he returned the daily reports and turn-ins, I asked him if he had suggestions for changes or improvements. He responded that everything was fine and that no changes in procedure and reporting were recommended. After that, a telephone call was received from a lady with the outside auditors; she inquired as to how many documents had been recorded during the year of 2001. This information was given to her. That was the extent of conversations or reports with the outside auditors.

1. Reconciliation of Revenue

This office deposits collects fees and deposits them with the Treasurer's Office on a daily basis, not periodically as stated in the outside report.

Regarding the state revenue stamp machine, a physical inventory is maintained and checked daily at the end of each day. This procedure has been followed for many years. It is reconciled on a monthly basis when refills are received from the State of Illinois.

We are working with the County Treasurer's Office regarding account receivables by category, daily reports, and payment by accounts in details. It is felt that this will result in a satisfactory working report.

2. Computer Software Controls

As you know, this office has a new Software System, which was installed in the Recorder's Office on July 18. We have worked closely with the Software Vendor to provide us with the desired transaction reports and information; their cooperation has been excellent. Information Services has been very helpful in assisting us and working with the vendor to obtain the desired changes.

3. Bank Account

As you know, the bank account had been kept open until the necessary changes had been implemented with IRS, so they would not continue to automatically deposit in our bank account, as IRS desired and implemented, but would send us payments on a monthly basis. This change, which IRS did not like, required working with their people in Chicago and Washington, DC area, and completing forms which they required for the change. This entire process took longer than we desired, but the matter was handled. The bank account is closed.

Again, all deposits are made to the Treasurer's Office on a daily basis.

We would be pleased to discuss this matter with the Finance Committee at their September meeting. All members of that Committee are welcome to come into the Recorder's office at any time.

Memorandum

To: The Honorable Chairmen and Members of the Finance Committee

From: Jackie Dozier, CPA

Via: John Zeunik, McLean County Administrator

Date: 07/31/02

Re: Management Letter from Outside Auditors

Illinois Unclaimed Property Act:

1. The Auditor's office is not a party in regards to any of the issues mentioned here. Although the county issues checks through the Auditor's office, the associated checking accounts are maintained and reconciled by the Treasurer's office.

GASB 34 Implementation:

1. The Auditor's office is part of the County's GASB 34 Implementation Team.
2. Specific responsibilities pertaining to the Auditor's office include -
 - ** Recommend threshold recognition for fixed assets be increased to \$10,000.
 - ** Recommend threshold recognition for infrastructure assets be set at \$100,000.
 - ** Add all infrastructure assets into fixed assets list.
 - ** Train auditing staff on GASB 34 requirements and implementation methods.
3. The County Auditor's office is responsible for compliance with GASB 34 within its own department.
4. The Auditor's office is working with Administration to assist in the implementation of GASB 34 countywide.

Memorandum

To: The Honorable Chairmen and Members of the Finance Committee
From: Auditor's Office
Via: John Zeunik, McLean County Administrator
Date: 07/31/02
Re: Management Letter from Outside Auditors

This memo is in response to the management letter received from Clifton Gunderson, LLC. A total of four responses were required from the Auditor's office. A response in relation to the Illinois Unclaimed Property Act and GASB 34 Implementation is in another memo.

This memo concerns findings related to the Sheriff's Office, Building and Zoning and the Recorder's Office.

Sheriff's Office:

1. A meeting was held with Derick Love, Tom Phares, Greg Allen and Jennifer Miller on July 26, 2002. The results of this meeting and subsequent recommendations are on a memo forwarded by the Sheriff's Department to the Finance Committee. The Auditor's Office believes that the plan of action indicated is appropriate and will resolve the concerns enumerated by the external auditors. Furthermore, a copy of the Sheriff's departmental memo is being forwarded to Helen Barrick at Clifton Gunderson, LLC for their approval.

Building and Zoning:

1. A meeting was held with Phil Dick on July 30, 2002. The results of this meeting and subsequent recommendations are on a memo forwarded by Building and Zoning to the Finance Committee. Additionally, the internal auditor for the county will make quarterly visits to Meadows Mennonite to review operational and financial records to audit their compliance with Federal requirements. We believe that the plan of action indicated is

appropriate and will resolve the concerns enumerated by the external auditors. Helen Barrick at Clifton Gunderson, LLC has indicated that she will forward some guides on what specifically the external auditor expects to have audited.

Recorder's Office:

1. The Auditor's Office concurs with the findings of the External Auditor.
2. Several offers of assistance have been made to the Recorder's Office. Telephone calls were made and messages left on Ms. Weber's voice mail on July 22nd and July 25th. E-mail was sent on July 25th offering to render any assistance that might be requested. Ms. Weber indicated in an e-mail response on the afternoon of July 26th that she was willing to meet, but failed to indicate a specific time or place. A telephone call was made on the next business day (July 29) to ascertain a suitable time, but the call was directed to her voice mail. No response to the July 29th message has been received to date.
3. The Auditor's Office cannot comment on the course of action that the Recorder's Office is considering without being privy to the details.



McLEAN COUNTY SHERIFF'S DEPARTMENT
DAVID OWENS, SHERIFF
"Peace Through Integrity"
Administration Office
(309) 888-5034
104 W. Front Law & Justice Center Room 105
P.O. Box 2400 Bloomington, Illinois 61702-2400

Detective Commander (309) 888-5051
Patrol Commander (309) 888-5166
Patrol Duty Sergeant (309) 888-5019
Jail Division (309) 888-5065
Process Division (309) 888-5040
Records Division (309) 888-5055
Domestic Crimes Division (309) 888-5860
FAX (309) 888-5072

July 30, 2002

TO: Matt Sorensen, Chairman
Finance Committee
FROM: Sheriff David Owens
SUBJ: LETTER FROM CLIFTON GUNDERSON, L.L.C.

This memo is in response to the letter from Clifton Gunderson, L.L.C. concerning the lack of reconciliation of the Sheriff's Office Inmate Fund Account.

In the management letter from Clifton Gunderson, L.L.C., who is the outside auditor for the County, several observations were noted with regards to the internal operation of the Sheriff's Department. The following represents the Sheriff's Department's response to the observations:

During the audit, Clifton Gunderson noted a lack of segregation of duties for disbursements from this office for bond payments to other counties and refunds for overpayment of service fees. Prior to this letter, the same individual prepared the checks, signed them and reconciled the bank account. It was recommended that these duties be assigned to several different employees.

As of today's date, these adjustments have been made, as follows:

The Accounting Specialist II will prepare the checks, the Chief Deputy will sign the checks, the Program Director will reconcile the account and a member of the Sheriff's Department Command staff will review the bank reconciliation's.

Clifton Gunderson, L.L.C. also noted that the underlying detail of the Detention Facility Inmate Fund has not been reconciled to on a regular basis. It was recommended that, in order to monitor the balance in that fund, appropriate personnel should generate the necessary reports no less than the end of each month and to reconcile the balance to that on the monthly bank statement.

Mr. Matt Sorensen
July 30, 2002
Page 2

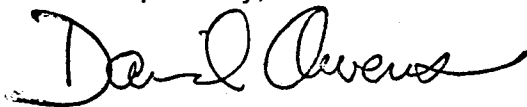
After consulting with Walter Hunt, the County Internal Auditor, it was determined that the following procedures would be implemented:

- Each Jail Shift Commander will print a Balance Sheet Report, on a daily basis, containing a total balance of the inmate accounts (both Resident and Abandoned Funds) and will reconcile the totals to the actual cash balance. This procedure will ensure that we investigate and resolve any discrepancy each day.
- We will run a Resident Account Report at the end of each month. The Jail Operations Officer will reconcile it to the actual cash balances. Included in this procedure will be a review of the monthly bank reconciliation.

We are investigating whether or not it would be beneficial to convert the accounting records to a cash management system, which presently exists within the EJS system. The EJS system is already in use by our department and would allow us to have local support rather than working with a company located in St. Louis.

Chief Derick Love and I both plan to attend the Finance Committee meeting and will be prepared to answer any questions you or members of the Committee may have.

Respectfully,

A handwritten signature in cursive script that reads "David Owens". The signature is written in black ink and is positioned above the typed name and title.

David Owens
Sheriff

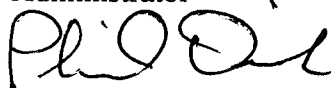
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INTER-OFFICE COMMUNICATION

DEPARTMENT OF BUILDING AND ZONING

TO: Mr. John M. Zeunik, County Administrator

FROM: Philip Dick, AICP, Director 

DATE: July 30, 2002

RE: **Management Letter from Outside Auditors**

This memo is in response to yours dated July 8, 2002.

I propose that a member of the staff at the Department of Building and Zoning perform quarterly on-site visits to observe operations at Show Bus, to inspect County owned vehicles and to review vehicle maintenance records.

In order for us to get a feel for this process, I performed an inspection of operations at the Show Bus office, the vehicle storage area and of three of the vehicles on July 10, 2002. I propose that a similar inspection be completed for the fourth quarter and subsequent quarters.

cc: Ms. Jackie Dozier, County Auditor
Mr. Walter Hunt, Internal Auditor



OFFICE OF THE ADMINISTRATOR

(309) 888-5110 FAX (309) 888-5111


104 W. Front, Room 701

P.O. Box 2400

Bloomington, Illinois 61702-2400

July 29, 2002

Memo to: The Honorable Chairman and Members of the Finance Committee

From: John M. Zeunik 

Re: Management Letter from Outside Auditors

On July 2, 2002, the Finance Committee of the McLean County Board accepted and placed on file the Combined Financial Statements for Fiscal Year 2001 and the Management Letter of Advisory Comments from Clifton Gunderson, L.L.C., the outside auditors for the County. In the Management Letter, the outside auditors made the following observation:

Accounts Receivable – Public Building Commission

At December 31, 2001, a receivable from the Public Building Commission (PBC) of approximately \$197,000 was recorded in the general fund. This balance represents an excess of expenditures over revenue received for maintenance performed on the Law and Justice building in 1991, 1992, and 1993.

The Law and Justice Additional Rent Fund levies taxes to pay the PBC an additional monthly rental amount. The PBC will then reimburse the McLean County general fund for maintenance performed on the Law and Justice building.

Due to the length of time this receivable has been outstanding, we recommend that the ultimate collectibility of this receivable be evaluated and if determined that the balance will not be collected in the next fiscal year, the County should consider establishing a reserve or allowance for this receivable. Governmental accounting standards specify that revenues are recognized only when they become measurable and available as net current assets. As this receivable balance has been outstanding for eight or more years, it does not meet the criteria for accrual. As a current asset, if the receivable is deemed uncollectible, the County should consider write off of the receivable.

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The Honorable Chairman and Members of the Finance Committee
July 29, 2002
Page Two

As noted in the outside auditor's Management Letter, the Board annually levies for the debt service payment due on the PBC bonds issued to finance the additions to the Law and Justice Center and for the additional rental payment due under the terms of the lease agreement with the PBC. Under the terms of the lease agreement, the PBC reimburses the County for the operation and maintenance expenses incurred by the County. Because the PBC reimburses the County with the funds received from the additional rental tax levy, the reimbursement is limited by the amount of the tax levy and the amount collected and distributed by the County Treasurer.

The Public Building Commission (the "PBC") is willing to reimburse the County the full amount of the outstanding receivable that is presently being carried on the County's financial statement. The only limitation on the County levying for and collecting the outstanding receivable is the Board's Resolution Establishing the Budget Policy. In order to maintain the County's overall tax rate at the same rate as the prior year's tax rate, the County has been reluctant to increase the additional rental levy by the amount of the outstanding receivable.

Should you have any questions concerning this matter, please call me at 888-5110.

Thank you for your kind assistance and cooperation.



OFFICE OF THE ADMINISTRATOR

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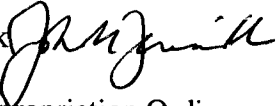
104 W. Front, Room 701

P.O. Box 2400

Bloomington, Illinois 61702-2400

August 2, 2002

Memo to: The Honorable Chairman and Members of the Finance Committee

From: John M. Zeunik 

Re: Emergency Appropriation Ordinance Amending FY 2002 General Fund Adopted Budget

Pursuant to your approval of a resolution at the July 23, 2002 County Board Meeting to reduce General Fund budgeted expenditures to more closely reflect projected General Fund revenues, we have prepared an Emergency Appropriation Ordinance that reduces General Fund spending by \$613, 617.00. This represents 89.4% of our \$686,350.00 target amount.

The elected officials and appointed department heads whose departments are supported by the General Fund worked diligently to identify savings in every area of their budgets. Additional savings may be produced as a result of the hiring freeze now in effect. There may also be changes on the revenue side of the budget. We are monitoring these areas very closely and will provide a budget status report to you on a monthly basis for the balance of FY 2002.

As I noted in my July 18, 2002 memorandum, given the continuing economic uncertainty at the state and national levels, it may be necessary to recommend further actions later this year.

Should you have any questions concerning the attached exhibits or the proposed Emergency Appropriation Ordinance, please call me at 888-5110.

Thank you.

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**An EMERGENCY APPROPRIATION Ordinance
Amending the McLean County Fiscal Year 2002
Combined Annual Appropriation and Budget Ordinance
General Fund 0001**

WHEREAS, the McLean County Board, on November 20, 2001, adopted the Combined Annual Appropriation and Budget Ordinance, which sets forth the revenues and expenditures deemed necessary to meet and defray all legal liabilities and expenditures to be incurred by and against the County of McLean for the 2002 Fiscal Year beginning January 1, 2002 and ending December 31, 2002; and,

WHEREAS, the Combined Annual Appropriation and Budget Ordinance includes the operating budget for all departments and agencies within the General Fund 0001; and,

WHEREAS, reductions in revenue received from the State of Illinois for photo processing sales tax, personal property tax replacement and reimbursement for probation officers, combined with losses in local sales tax revenue as a result of property annexations by the City of Bloomington, have caused Fiscal Year 2002 General Fund revenue to decline by \$686,350.00; and,

WHEREAS, it is necessary and prudent to set forth specific recommendations for the Fiscal Year 2002 General Fund Annual Appropriation and Budget Ordinance to reflect these circumstances; and,

WHEREAS, the Finance Committee, on Tuesday, August 6th, 2002, and the Executive Committee, on Tuesday, August 13th, 2002, recommended approval of an Emergency Appropriation Ordinance to reflect these circumstances; now, therefore,

BE IT ORDAINED by the McLean County Board as follows:

1. That the County Treasurer is directed to amend the appropriated budgets of the General Fund 0001 departments as follows:

Court Services (0022) Adult Probation Fund (0146)			
	<u>ADOPTED</u>	<u>ADD</u>	<u>AMENDED</u>
0146-0022-0024-0400.0000 Unappropriated Fund Balance	\$0.00	\$48,841.00	\$48,841.00
0001-0022-0024-0450.0011 Transfer from Other Funds	\$0.00	\$48,841.00	\$48,841.00

(2)

2. That the County Auditor is directed to reduce and otherwise amend the appropriated budgets of the General Fund 0001 departments as follows:

County Board (0001)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0001	0706 0001	Contract Services	\$75,000.00	\$20,000.00	\$55,000.00
0001	0718 0001	Schooling and Conferences	\$12,000.00	\$2,000.00	\$10,000.00
0001	0780 0001	Regional Office of Education	\$184,707.00	\$5,000.00	\$179,707.00
0001	0793 0001	Travel Expense	\$3,000.00	\$1,500.00	\$1,500.00

County Administrator (0002)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0002	0526 0001	Overtime Pay	\$2,500.00	\$1,500.00	\$1,000.00
0002	0612 0001	Books/Videos/Publications	\$1,250.00	\$405.00	\$845.00
0002	0620 0001	Office Supplies	\$1,500.00	\$400.00	\$1,100.00
0002	0620 0002	Computer Hardware/Software	\$400.00	\$400.00	\$0.00
0002	0629 0001	Letterhead/Printed Forms	\$600.00	\$200.00	\$400.00
0002	0701 0001	Advertising/Legal Notices	\$4,000.00	\$1,000.00	\$3,000.00
0002	0715 0001	Dues and Memberships	\$2,000.00	\$147.00	\$1,853.00
0002	0718 0001	Schooling and Conferences	\$4,000.00	\$2,332.00	\$1,668.00
0002	0719 0015	Notary Bond	\$100.00	\$100.00	\$0.00
0002	0750 0001	Equipment Maint Contracts	\$2,000.00	\$700.00	\$1,300.00
0002	0793 0001	Travel Expense	\$500.00	\$450.00	\$50.00
0002	0832 0002	Lease/Purchase Office Equip	\$4,800.00	\$1,940.00	\$2,860.00

County Auditor (0003)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0003	0503 0001	Full-time Employees' Salaries	\$154,076.00	\$4,236.00	\$149,840.00
0003	0526 0001	Overtime Pay	\$2,000.00	\$1,600.00	\$400.00
0003	0621 0001	Operational Supplies	\$1,700.00	\$900.00	\$800.00
0003	0701 0001	Advertising/Legal Notices	\$500.00	\$500.00	\$0.00
0003	0715 0001	Dues and Memberships	\$1,200.00	\$200.00	\$1,000.00
0003	0741 0001	Office Equip/Furniture Maint	\$200.00	\$100.00	\$100.00
0003	0793 0001	Travel Expense	\$500.00	\$150.00	\$350.00

(3)

County Treasurer (0004)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0004	0503 0001	Full-time Employees' Salaries	\$154,960.00	\$19,857.00	\$135,103.00
0004	0516 0001	Part-time Employees' Salaries	\$9,500.00	\$190.00	\$9,310.00
0004	0526 0001	Overtime Pay	\$2,000.00	\$1,000.00	\$1,000.00
0004	0612 0001	Books/Videos/Publications	\$300.00	\$175.00	\$125.00
0004	0620 0001	Office Supplies	\$2,200.00	\$150.00	\$2,050.00
0004	0628 0001	Copy/Microfilm Expense	\$1,000.00	\$300.00	\$700.00
0004	0629 0001	Letterhead/Printed Forms	\$32,000.00	\$5,000.00	\$27,000.00
0004	0630 0001	Postage	\$40,000.00	\$2,000.00	\$38,000.00
0004	0706 0006	Temporary Employment Serv	\$6,000.00	\$3,000.00	\$3,000.00
0004	0718 0001	Schooling and Conferences	\$2,300.00	\$1,125.00	\$3,425.00 inc.
0004	0719 0015	Notary Bond	\$100.00	\$100.00	\$0.00
0004	0750 0001	Equipment Maint Contracts	\$1,000.00	\$100.00	\$900.00
0004	0793 0001	Travel Expense	\$800.00	\$300.00	\$500.00

County Clerk (0005)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0006	0612 0001	Books/Videos/Publications	\$100.00	\$17.00	\$83.00
0006	0621 0001	Operational Supplies	\$350.00	\$32.00	\$318.00
0006	0629 0001	Letterhead/Printed Forms	\$5,000.00	\$1,000.00	\$4,000.00
0006	0719 0015	Notary Bond	\$83.00	\$83.00	\$0.00
0006	0741 0001	Office Equip/Furniture Maint	\$500.00	\$200.00	\$300.00
0006	0790 0004	Equipment Rental	\$1,000.00	\$400.00	\$600.00
0007	0503 0001	Full-time Employees' Salaries	\$111,906.00	\$6,195.00	\$105,711.00
0007	0612 0001	Books/Videos/Publications	\$975.00	\$200.00	\$775.00
0007	0620 0001	Office Supplies	\$800.00	\$48.00	\$752.00
0007	0629 0001	Letterhead/Printed Forms	\$2,500.00	\$700.00	\$1,800.00
0007	0701 0001	Advertising/Legal Notices	\$50.00	\$50.00	\$0.00
0007	0719 0015	Notary Bond	\$83.00	\$45.00	\$38.00
0007	0741 0001	Office Equip/Furniture Maint	\$500.00	\$300.00	\$200.00
0007	0795 0003	Telephone Service	\$2,500.00	\$200.00	\$2,300.00

(4)

County Recorder (0006)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0008	0516 0001	Part-time Employees' Salaries	\$2,600.00	\$2,600.00	\$0.00
0008	0526 0001	Overtime Pay	\$500.00	\$500.00	\$0.00
0008	0612 0001	Books/Videos/Publications	\$600.00	\$200.00	\$400.00
0008	0629 0001	Letterhead/Printed Forms	\$1,000.00	\$300.00	\$700.00
0008	0715 0001	Dues and Memberships	\$900.00	\$385.00	\$515.00
0008	0718 0001	Schooling and Conferences	\$2,000.00	\$891.00	\$1,109.00

Circuit Clerk (0015)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0011	0526 0001	Overtime Pay	\$12,500.00	\$10,000.00	\$2,500.00
0011	0612 0001	Books/Videos/Publications	\$1,525.00	\$750.00	\$775.00
0011	0706 0001	Contract Services	\$5,000.00	\$400.00	\$4,600.00
0011	0715 0001	Dues and Memberships	\$650.00	\$150.00	\$500.00
0011	0718 0001	Schooling and Conferences	\$2,000.00	\$1,000.00	\$1,000.00
0011	0782 0003	Bank Service Charges	\$500.00	\$400.00	\$100.00
0011	0793 0001	Travel Expense	\$750.00	\$250.00	\$500.00
0012	0503 0001	Full-time Employees' Salaries	\$568,770.00	\$4,159.00	\$564,611.00
0012	0515 0001	Part-time Employees' Salaries	\$48,100.00	\$3,599.00	\$44,501.00
0012	0526 0001	Overtime Pay	\$22,500.00	\$3,353.00	\$19,147.00
0012	0629 0001	Letterhead/Printed Forms	\$16,500.00	\$2,500.00	\$14,000.00
0013	0515 0001	Part-time Employees' Salaries	\$12,194.00	\$12,194.00	\$0.00
0013	0526 0001	Overtime Pay	\$5,000.00	\$4,000.00	\$1,000.00

Circuit Court (0016)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0016	0516 0001	Part-time Employees' Salaries	\$9,008.00	\$2,008.00	\$7,000.00
0016	0612 0001	Books/Videos/Publications	\$14,000.00	\$2,500.00	\$11,500.00
0016	0630 0001	Postage	\$6,000.00	\$1,000.00	\$5,000.00
0016	0721 0001	Court Appointed Guardian	\$40,000.00	\$5,000.00	\$35,000.00
0016	0722 0003	Special Prosecutor Expense	\$2,500.00	\$2,500.00	\$0.00
0016	0727 0001	Juror Expense	\$116,000.00	\$3,000.00	\$113,000.00
0016	0727 0002	Juror Meals	\$19,000.00	\$1,000.00	\$18,000.00
0016	0727 0003	Juror Parking	\$19,000.00	\$1,000.00	\$18,000.00
0016	0728 0001	Transcript Expense	\$25,000.00	\$3,000.00	\$22,000.00

(5)

Jury Commission (0018)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0017	0612 0001	Books/Videos/Publications	\$50.00	\$50.00	\$0.00
0017	0620 0001	Office Supplies	\$1,200.00	\$200.00	\$1,000.00
0017	0621 0001	Operational Supplies	\$1,200.00	\$100.00	\$1,100.00
0017	0628 0001	Copy/Microfilm Expense	\$888.00	\$400.00	\$488.00
0017	0629 0001	Letterhead/Printed Forms	\$3,120.00	\$800.00	\$2,320.00
0017	0718 0001	Schooling and Conferences	\$1,749.00	\$749.00	\$1,000.00
0017	0750 0003	Computer Repair/Service	\$500.00	\$100.00	\$400.00
0017	0795 0003	Telephone Service	\$2,100.00	\$210.00	\$1,890.00
0017	0832 0002	Lease/Purchase Office Equip	\$2,192.00	\$350.00	\$1,842.00

State's Attorney (0020)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0019	0526 0001	Overtime Pay	\$1,500.00	\$978.00	\$522.00
0019	0706 0001	Contract Services	\$35,000.00	\$17,500.00	\$17,500.00
0019	0718 0001	Schooling and Conferences	\$12,000.00	\$5,500.00	\$6,500.00
0019	0724 0001	Investigation Expense	\$5,400.00	\$1,000.00	\$4,400.00
0019	0726 0001	Expert Witness Expense	\$21,100.00	\$2,500.00	\$18,600.00
0020	0628 0001	Copy/Microfilm Expense	\$4,950.00	\$1,500.00	\$3,450.00
0020	0750 0001	Equipment Maint Contracts	\$4,500.00	\$1,000.00	\$3,500.00
0020	0793 0001	Travel Expense	\$2,550.00	\$1,000.00	\$1,550.00
0020	0795 0005	Western Union Service	\$1,650.00	\$1,000.00	\$650.00

Public Defender (0021)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0023	0526 0001	Overtime Pay	\$1,000.00	\$1,000.00	\$0.00
0023	0621 0001	Operational Supplies	\$6,483.00	\$2,000.00	\$4,483.00
0023	0629 0001	Letterhead/Printed Forms	\$4,454.00	\$2,000.00	\$2,454.00
0023	0701 0001	Advertising/Legal Notices	\$600.00	\$600.00	\$0.00
0023	0706 0006	Temporary Employment Serv	\$1,000.00	\$1,000.00	\$0.00
0023	0718 0001	Schooling and Conferences	\$8,000.00	\$4,000.00	\$4,000.00
0023	0832 0001	Purchase Furn/Office Equip	\$6,000.00	\$2,628.00	\$3,372.00

(6)

Court Services (0022)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0022	0526 0001	Overtime Pay	\$30,250.00	\$2,500.00	\$27,750.00
0022	0601 0002	Clothing/Non-Employees	\$4,000.00	\$200.00	\$3,800.00
0022	0601 0001	Clothing/Employees	\$1,500.00	\$300.00	\$1,200.00
0022	0612 0001	Books/Videos/Publications	\$2,025.00	\$750.00	\$1,275.00
0022	0621 0001	Operational Supplies	\$5,850.00	\$600.00	\$5,250.00
0022	0624 0002	Personal Hygiene Supplies	\$4,000.00	\$1,500.00	\$2,500.00
0022	0628 0001	Copy/Microfilm Expense	\$1,220.00	\$300.00	\$920.00
0022	0629 0001	Letterhead/Printed Forms	\$500.00	\$400.00	\$100.00
0022	0706 0001	Contract Services	\$1,500.00	\$300.00	\$1,200.00
0022	0715 0001	Dues and Memberships	\$1,210.00	\$800.00	\$410.00
0022	0718 0001	Schooling and Conferences	\$9,000.00	\$1,000.00	\$8,000.00
0022	0741 0001	Office Equip/Furniture Maint	\$500.00	\$100.00	\$400.00
0022	0750 0001	Equipment Maint Contracts	\$1,500.00	\$500.00	\$1,000.00
0022	0757 0002	Employee Medical Expense	\$400.00	\$200.00	\$200.00
0024	0515 0001	Part-time Employees' Salaries	\$14,000.00	\$4,000.00	\$10,000.00
0024	0526 0001	Overtime Pay	\$6,000.00	\$2,000.00	\$4,000.00
0024	0601 0002	Clothing/Non-Employees	\$500.00	\$100.00	\$400.00
0024	0607 0001	Food	\$3,000.00	\$104.00	\$2,896.00
0024	0621 0001	Operational Supplies	\$3,500.00	\$1,000.00	\$2,500.00
0024	0627 0001	Photo Supplies/Film	\$800.00	\$400.00	\$400.00
0024	0715 0001	Dues and Memberships	\$200.00	\$200.00	\$0.00
0024	0718 0001	Schooling and Conferences	\$4,000.00	\$1,500.00	\$2,500.00
0024	0723 0001	Psychiatric Expense	\$3,500.00	\$1,000.00	\$2,500.00
0024	0752 0001	Dental Services	\$100.00	\$100.00	\$0.00
0024	0757 0002	Employee Medical Expense	\$750.00	\$300.00	\$450.00
0024	0790 0004	Equipment Rental	\$12,000.00	\$1,500.00	\$10,500.00
0024	0793 0001	Travel Expense	\$2,000.00	\$500.00	\$1,500.00
0024	0999 0001	Interfund Transfer	\$0.00	\$48,841.00	\$48,841.00

Sheriff (0029)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0027	0503 0001	Full-time Employees' Salaries	\$1,285,539.00	\$32,785.00	\$1,252,754.00
0027	0601 0001	Clothing/Employees	\$16,879.00	\$1,500.00	\$15,379.00
0027	0621 0001	Operational Supplies	\$25,990.00	\$2,600.00	\$23,390.00
0027	0839 0001	Purchase Radio Equipment	\$1,600.00	\$1,600.00	\$0.00
0027	0841 0001	Purchase Police Equipment	\$4,500.00	\$2,785.00	\$1,715.00

(7)

0028	0621	0001	Operational Supplies	\$4,156.00	\$1,000.00	\$3,156.00
0028	0841	0001	Purchase Police Equipment	\$1,089.00	\$1,089.00	\$0.00
0029	0503	0001	Full-time Employees' Salaries	\$509,921.00	\$1,896.00	\$508,025.00
0029	0515	0001	Part-time Employees' Salaries	\$61,470.00	\$10,000.00	\$51,470.00
0029	0601	0001	Clothing/Employees	\$3,885.00	\$1,500.00	\$2,385.00
0029	0612	0001	Books/Videos/Publications	\$2,356.00	\$750.00	\$1,606.00
0029	0620	0001	Office Supplies	\$15,200.00	\$900.00	\$14,300.00
0029	0621	0001	Operational Supplies	\$3,500.00	\$1,500.00	\$2,000.00
0029	0718	0001	Schooling and Conferences	\$12,000.00	\$4,840.00	\$7,160.00
0029	0770	0001	Mobile Team 8	\$5,775.00	\$1,800.00	\$3,975.00
0029	0793	0001	Travel Expense	\$41,975.00	\$6,000.00	\$35,975.00
0031	0503	0001	Full-time Employees' Salaries	\$2,252,341.00	\$12,212.00	\$2,240,129.00
0031	0515	0001	Part-time Employees' Salaries	\$14,196.00	\$3,100.00	\$11,096.00
0031	0601	0001	Clothing/Employees	\$10,700.00	\$1,500.00	\$9,200.00
0031	0612	0001	Books/Videos/Publications	\$1,556.00	\$250.00	\$1,306.00
0031	0718	0001	Schooling and Conferences	\$7,000.00	\$1,500.00	\$5,500.00
0031	0770	0001	Mobile Team 8	\$3,825.00	\$225.00	\$3,600.00
0031	0790	0004	Equipment Rental	\$3,600.00	\$2,400.00	\$1,200.00
0033	0515	0001	Part-time Employees' Salaries	\$9,854.00	\$9,641.00	\$213.00
0033	0621	0001	Operational Supplies	\$6,068.00	\$1,500.00	\$4,568.00
0033	0742	0001	Vehicle Maintenance/Repair	\$35,000.00	\$5,000.00	\$30,000.00

Coroner (0031)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>	
0038	0515	0001	Part-time Employees' Salaries	\$44,283.00	\$2,500.00	\$41,783.00
0038	0612	0001	Books/Videos/Publications	\$1,000.00	\$600.00	\$400.00
0038	0627	0001	Photo Supplies/Film	\$5,100.00	\$1,000.00	\$4,100.00
0038	0629	0001	Letterhead/Printed Forms	\$1,200.00	\$330.00	\$870.00
0038	0709	0001	Garbage Disposal Service	\$100.00	\$100.00	\$0.00
0038	0718	0001	Schooling and Conferences	\$6,500.00	\$500.00	\$6,000.00
0038	0724	0001	Investigation Expense	\$4,500.00	\$500.00	\$4,000.00
0038	0742	0001	Vehicle Maintenance/Repair	\$4,500.00	\$1,000.00	\$3,500.00
0038	0757	0001	Non-Employee Medical Exp	\$2,500.00	\$500.00	\$2,000.00
0038	0839	0001	Purchase Radio Equipment	\$1,225.00	\$1,225.00	\$0.00

Rescue Squad (0032)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>	
0039	0743	0001	Radio/Common Equip Maint	\$1,000.00	\$782.00	\$218.00

(8)

Building & Zoning (0038)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0040	0516 0001	Part-time Employees' Salaries	\$3,549.00	\$700.00	\$2,849.00
0040	0520 0001	Per Deim Pay	\$7,280.00	\$3,000.00	\$4,280.00
0040	0526 0001	Overtime Pay	\$600.00	\$200.00	\$400.00
0040	0608 0001	Gasoline/Oil/Diesel Fuel	\$1,800.00	\$400.00	\$1,400.00
0040	0621 0001	Operational Supplies	\$1,000.00	\$500.00	\$500.00
0040	0630 0001	Postage	\$1,800.00	\$500.00	\$1,300.00
0040	0701 0001	Advertising/Legal Notices	\$400.00	\$100.00	\$300.00
0040	0728 0001	Transcript Expense	\$500.00	\$500.00	\$0.00
0040	0741 0001	Office Equip/Furniture Maint	\$160.00	\$50.00	\$110.00
0040	0795 0003	Telephone Service	\$3,300.00	\$200.00	\$3,100.00

Parks & Recreation (0040)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0042	0515 0001	Part-time Employees' Salaries	\$20,280.00	\$1,725.00	\$18,555.00
0042	0526 0001	Overtime Pay	\$9,500.00	\$1,550.00	\$7,950.00
0042	0608 0001	Gasoline/Oil/Diesel Fuel	\$5,000.00	\$100.00	\$4,900.00
0042	0612 0001	Books/Videos/Publications	\$300.00	\$125.00	\$175.00
0042	0620 0001	Office Supplies	\$200.00	\$50.00	\$150.00
0042	0621 0001	Operational Supplies	\$3,250.00	\$300.00	\$2,950.00
0042	0718 0001	Schooling and Conferences	\$1,000.00	\$550.00	\$450.00
0042	0742 0001	Vehicle Maintenance/Repair	\$3,000.00	\$500.00	\$2,500.00
0042	0744 0001	Maint Bldg/Grounds/Equip	\$7,500.00	\$1,000.00	\$6,500.00
0042	0750 0001	Equipment Maint Contracts	\$2,500.00	\$338.00	\$2,162.00
0043	0516 0001	Part-time Employees' Salaries	\$43,472.00	\$1,725.00	\$41,747.00
0043	0608 0001	Gasoline/Oil/Diesel Fuel	\$750.00	\$100.00	\$650.00
0043	0612 0001	Books/Videos/Publications	\$200.00	\$100.00	\$100.00
0043	0621 0001	Operational Supplies	\$4,500.00	\$100.00	\$4,400.00
0043	0629 0001	Letterhead/Printed Forms	\$2,000.00	\$90.00	\$1,910.00
0043	0701 0001	Advertising/Legal Notices	\$3,000.00	\$1,000.00	\$2,000.00
0043	0715 0001	Dues and Memberships	\$650.00	\$350.00	\$300.00
0043	0773 0001	Special Services	\$3,000.00	\$500.00	\$2,500.00
0043	0839 0001	Purchase Radio Equipment	\$0.00	\$112.00	\$112.00 inc.

Facilities Management (0041)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>
0022	0526 0001	Overtime Pay	\$2,700.00	\$450.00	\$2,250.00
0022	0601 0001	Clothing/Employees	\$160.00	\$160.00	\$0.00
0022	0625 0001	Building/Grounds Equip Maint	\$6,020.00	\$350.00	\$5,670.00
0046	0526 0001	Overtime Pay	\$8,569.00	\$500.00	\$8,069.00
0046	0601 0001	Clothing/Employees	\$600.00	\$600.00	\$0.00
0046	0608 0001	Gasoline/Oil/Diesel Fuel	\$495.00	\$75.00	\$420.00
0046	0620 0001	Office Supplies	\$200.00	\$50.00	\$150.00
0046	0621 0001	Operational Supplies	\$4,470.00	\$550.00	\$3,920.00
0046	0624 0001	Cleaning Supplies	\$22,400.00	\$2,000.00	\$20,400.00
0046	0625 0001	Building/Grounds Equip Maint	\$28,300.00	\$4,600.00	\$23,700.00
0046	0627 0001	Photo Supplies/Film	\$200.00	\$200.00	\$0.00
0046	0701 0001	Advertising/Legal Notices	\$200.00	\$200.00	\$0.00
0046	0708 0001	Pest Control Service	\$1,872.00	\$1,330.00	\$542.00
0046	0743 0001	Radio/Common Equip Maint	\$410.00	\$410.00	\$0.00
0046	0744 0001	Maint Bldg/Grounds/Equip	\$31,530.00	\$21,700.00	\$9,830.00
0046	0764 0001	Laundry and Cleaning	\$300.00	\$300.00	\$0.00
0049	0526 0001	Overtime Pay	\$3,000.00	\$2,340.00	\$660.00
0049	0601 0001	Clothing/Employees	\$160.00	\$160.00	\$0.00
0049	0608 0001	Gasoline/Oil/Diesel Fuel	\$120.00	\$102.00	\$18.00
0049	0708 0001	Pest Control Service	\$650.00	\$180.00	\$470.00
0049	0709 0001	Garbage Disposal Service	\$300.00	\$300.00	\$0.00
0049	0838 0001	Purchase Machinery/Equip	\$28,300.00	\$5,500.00	\$22,800.00
0050	0526 0001	Overtime Pay	\$35,000.00	\$2,800.00	\$32,200.00
0050	0601 0001	Clothing/Employees	\$2,280.00	\$1,875.00	\$405.00
0050	0612 0001	Books/Videos/Publications	\$710.00	\$710.00	\$0.00
0050	0624 0001	Cleaning Supplies	\$50,000.00	\$900.00	\$49,100.00
0050	0625 0001	Building/Grounds Equip Maint	\$46,500.00	\$2,500.00	\$44,000.00
0050	0627 0001	Photo Supplies/Film	\$200.00	\$200.00	\$0.00
0050	0628 0001	Copy/Microfilm Expense	\$460.00	\$75.00	\$385.00
0050	0629 0001	Letterhead/Printed Forms	\$250.00	\$250.00	\$0.00
0050	0630 0001	Postage	\$1,100.00	\$130.00	\$970.00
0050	0701 0001	Advertising/Legal Notices	\$700.00	\$300.00	\$400.00
0050	0708 0001	Pest Control Service	\$2,300.00	\$840.00	\$1,460.00
0050	0718 0001	Schooling and Conferences	\$2,500.00	\$2,140.00	\$360.00
0050	0743 0001	Radio/Common Equip Maint	\$2,500.00	\$1,500.00	\$1,000.00

(10)

0050	0744	0001	Maint Bldg/Grounds/Equip	\$69,330.00	\$16,900.00	\$52,430.00
0050	0764	0001	Laundry and Cleaning	\$500.00	\$500.00	\$0.00
0050	0765	0001	Moving Expense	\$250.00	\$250.00	\$0.00
0050	0793	0001	Travel Expense	\$420.00	\$100.00	\$320.00
0050	0832	0001	Purchase Furn/Office Equip	\$42,100.00	\$42,100.00	\$0.00
0050	0835	0001	Purchase Kitchen/Laund Eq	\$6,000.00	\$200.00	\$5,800.00
0050	0838	0001	Purchase Machinery/Equip	\$6,500.00	\$541.00	\$5,959.00

Information Services (0043)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>	
0047	0833	0002	Purchase Computer Equip	\$172,000.00	\$30,000.00	\$142,000.00
0047	0833	0003	Lease/Purchase Computer Eq	\$175,000.00	\$21,428.00	\$153,572.00

Emergency Services Disaster Agency (0047)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>	
0052	0601	0001	Clothing/Employees	\$800.00	\$495.00	\$305.00
0052	0607	0001	Food	\$250.00	\$25.00	\$225.00
0052	0628	0001	Copy/Microfilm Expense	\$500.00	\$500.00	\$0.00
0052	0715	0001	Dues and Memberships	\$100.00	\$70.00	\$30.00
0052	0741	0001	Office Equip/Furniture Maint	\$100.00	\$100.00	\$0.00
0052	0742	0001	Vehicle Maintenance/Repair	\$2,000.00	\$1,000.00	\$1,000.00
0052	0743	0001	Radio/Common Equip Maint	\$2,500.00	\$1,500.00	\$1,000.00
0052	0793	0001	Travel Expense	\$3,000.00	\$600.00	\$2,400.00

Assessment Office (0049)

<u>PROG</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>REDUCE</u>	<u>AMENDED</u>	
0054	0503	0001	Full-time Employees' Salaries	\$337,864.00	\$15,985.00	\$321,879.00
0054	0526	0001	Overtime Pay	\$3,000.00	\$3,000.00	\$0.00
0054	0608	0001	Gasoline/Oil/Diesel Fuel	\$500.00	\$10.00	\$490.00
0054	0612	0001	Books/Videos/Publications	\$500.00	\$19.00	\$481.00
0054	0620	0001	Office Supplies	\$1,800.00	\$169.00	\$1,631.00
0054	0621	0001	Operational Supplies	\$546.00	\$33.00	\$513.00
0054	0627	0001	Photo Supplies/Film	\$300.00	\$6.00	\$294.00
0054	0628	0001	Copy/Microfilm Expense	\$750.00	\$15.00	\$735.00
0054	0629	0001	Letterhead/Printed Forms	\$22,930.00	\$2,180.00	\$20,750.00
0054	0630	0001	Postage	\$24,600.00	\$4,767.00	\$29,367.00 inc.
0054	0701	0001	Advertising/Legal Notices	\$18,535.00	\$4,835.00	\$13,700.00

(11)

0054	0706	0001	Contract Services	\$100,000.00	\$5,000.00	\$105,000.00
0054	0706	0006	Temporary Employment Serv	\$1,000.00	\$1,000.00	\$0.00
0054	0715	0001	Dues and Memberships	\$1,000.00	\$20.00	\$980.00
0054	0718	0001	Schooling and Conferences	\$7,000.00	\$1,410.00	\$5,590.00
0054	0719	0015	Notary Bond	\$100.00	\$30.00	\$130.00
0054	0742	0001	Vehicle Maintenance/Repair	\$750.00	\$15.00	\$735.00
0054	0790	0004	Equipment Rental	\$2,300.00	\$46.00	\$2,254.00
0054	0793	0001	Travel Expense	\$325.00	\$225.00	\$100.00
0054	0795	0003	Telephone Service	\$6,600.00	\$144.00	\$6,456.00
0055	0503	0001	Full-time Employees' Salaries	\$5,283.00	\$106.00	\$5,177.00
0055	0520	0001	Per Deim Pay	\$28,066.00	\$561.00	\$27,505.00
0055	0612	0001	Books/Videos/Publications	\$50.00	\$25.00	\$25.00
0055	0621	0001	Operational Supplies	\$25.00	\$14.00	\$11.00
0055	0629	0001	Letterhead/Printed Forms	\$250.00	\$5,000.00	(\$4,750.00)
0055	0630	0001	Postage	\$1,505.00	\$5,289.00	(\$3,784.00)
0055	0701	0001	Advertising/Legal Notices	\$1,500.00	\$200.00	\$1,300.00
0055	0718	0001	Schooling and Conferences	\$2,215.00	\$715.00	\$1,500.00
0055	0793	0001	Travel Expense	\$400.00	\$355.00	\$45.00

3. That the County Clerk shall provide a certified copy of this ordinance to the County Administrator, County Auditor, County Treasurer, and the departments and agencies herein affected.

ADOPTED by the County Board of McLean County this 20th day of August, 2002.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of the County Board,
McLean County, Illinois

Michael F. Sweeney, Chairman
McLean County Board

Reductions by Department

<u>Department</u>	<u>2002 Adopted Budget</u>	<u>Targeted Reduction</u>	<u>Actual Reduction</u>
County Board	\$1,202,173	\$27,318	\$28,500
County Administration	\$375,863	\$9,562	\$9,574
County Auditor	\$264,658	\$7,684	\$7,686
County Treasurer	\$340,962	\$30,760	\$31,047
County Clerk	\$582,959	\$12,696	\$9,470
County Recorder	\$176,061	\$4,876	\$4,876
Merit Commission	\$14,631	\$521	\$0
Circuit Clerk	\$1,625,633	\$42,755	\$42,755
Circuit Court	\$762,551	\$20,828	\$21,008
Jury Commission	\$92,762	\$2,959	\$2,959
State's Attorney	\$1,911,813	\$43,776	\$31,978
Public Defender	\$1,213,701	\$28,524	\$13,228
Court Services	\$2,962,810	\$70,995	\$70,995
Sheriff	\$6,035,671	\$184,059	\$109,873
Coroner	\$354,847	\$10,031	\$8,255
Rescue Squad	\$25,355	\$782	\$782
Building & Zoning	\$263,345	\$6,045	\$6,150
Parks & Recreation	\$383,510	\$10,315	\$10,315
Facilities Maintenance	\$3,079,701	\$92,457	\$116,868
Information Services	\$1,782,557	\$51,428	\$51,428
ESDA	\$145,207	\$3,595	\$4,290
Blm. Election Comm.	\$390,902	\$0	\$0
Assessor	\$604,121	\$24,384	\$31,580
Total		\$686,350	\$613,617

ACT 200. PROPERTY TAX CODE

TITLE 6. LEVY AND EXTENSION

ARTICLE 18. LEVY AND EXTENSION PROCESS

DIVISION 5. PROPERTY TAX EXTENSION LIMITATION LAW

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Current through P.A. 92-573, 92-575 to 92-596 of the
2002 Regular Session of the 92nd General Assembly

200/18-213. Referenda on applicability of the Property Tax Extension Limitation Law

§ 18-213. Referenda on applicability of the Property Tax Extension Limitation Law. [FN1]

(a) The provisions of this Section do not apply to a taxing district subject to this Law because a majority of its 1990 equalized assessed value is in a county or counties contiguous to a county of 3,000,000 or more inhabitants, or because a majority of its 1994 equalized assessed value is in an affected county and the taxing district was not subject to this Law before the 1995 levy year.

(b) The county board of a county that is not subject to this Law may, by ordinance or resolution, submit to the voters of the county the question of whether to make all non-home rule taxing districts that have all or a portion of their equalized assessed valuation situated in the county subject to this Law in the manner set forth in this Section.

For purposes of this Section only:

"Taxing district" has the same meaning provided in Section 1-150.

"Equalized assessed valuation" means the equalized assessed valuation for a taxing district for the immediately preceding levy year.

(c) The ordinance or resolution shall request the submission of the proposition at any election, except a consolidated primary election, for the purpose of voting for or against making the Property Tax

Extension Limitation Law applicable to all non-home rule taxing districts that have all or a portion of their equalized assessed valuation situated in the county.

The question shall be placed on a separate ballot and shall be in substantially the following form:

Shall the Property Tax Extension Limitation Law (35 ILCS 200/18-185 through 18-245), which limits annual property tax extension increases, apply to non-home rule taxing districts with all or a portion of their equalized assessed valuation located in (name of county)?

Votes on the question shall be recorded as "yes" or "no".

(d) The county clerk shall order the proposition submitted to the electors of the county at the election specified in the ordinance or resolution. If part of the county is under the jurisdiction of a board or boards of election commissioners, the county clerk shall submit a certified copy of the ordinance or resolution to each board of election commissioners, which shall order the proposition submitted to the electors of the taxing district within its jurisdiction at the election specified in the ordinance or resolution.

(e)(1) With respect to taxing districts having all of their equalized assessed valuation located in the county, if a majority of the votes cast on the proposition are in favor of the proposition, then this Law becomes applicable to the taxing district beginning on January 1 of the year following the date of the referendum.

(2) With respect to taxing districts that meet all the following conditions this Law shall become applicable to the taxing district beginning on January 1, 1997. The districts to which this paragraph (2) is applicable

(A) do not have all of their equalized assessed valuation located in a single county,

(B) have equalized assessed valuation in an affected county,

(C) meet the condition that each county, other than an affected county, in which any of the equalized assessed valuation of the taxing district is located has held a referendum under this Section at any election, except a consolidated primary election, held prior to the effective date of this amendatory Act of 1997, and

(D) have a majority of the district's equalized assessed valuation located in one or more counties in each of which the voters have approved a referendum under this Section prior to the effective date of this amendatory Act of 1997. For purposes of this Section, in determining whether a majority of the

equalized assessed valuation of the taxing district is located in one or more counties in which the voters have approved a referendum under this Section, the equalized assessed valuation of the taxing district in any affected county shall be included with the equalized assessed value of the taxing district in counties in which the voters have approved the referendum.

(3) With respect to taxing districts that do not have all of their equalized assessed valuation located in a single county and to which paragraph (2) of subsection (e) is not applicable, if each county other than an affected county in which any of the equalized assessed valuation of the taxing district is located has held a referendum under this Section at any election, except a consolidated primary election, held in any year and if a majority of the equalized assessed valuation of the taxing district is located in one or more counties that have each approved a referendum under this Section, then this Law shall become applicable to the taxing district on January 1 of the year following the year in which the last referendum in a county in which the taxing district has any equalized assessed valuation is held. For the purposes of this Law, the last referendum shall be deemed to be the referendum making this Law applicable to the taxing district. For purposes of this Section, in determining whether a majority of the equalized assessed valuation of the taxing district is located in one or more counties that have approved a referendum under this Section, the equalized assessed valuation of the taxing district in any affected county shall be included with the equalized assessed value of the taxing district in counties that have approved the referendum.

(f) Immediately after a referendum is held under this Section, the county clerk of the county holding the referendum shall give notice of the referendum having been held and its results to all taxing districts that have all or a portion of their equalized assessed valuation located in the county, the county clerk of any other county in which any of the equalized assessed valuation of any taxing district is located, and the Department of Revenue. After the last referendum affecting a multi-county taxing district is held, the Department of Revenue shall determine whether the taxing district is subject to this Law and, if so, shall notify the taxing district and the county clerks of all of the counties in which a portion of the equalized assessed valuation of the taxing district is located that, beginning the following January 1, the taxing district is subject to this Law. For each taxing district subject to paragraph (2) of subsection (e) of this Section, the Department of Revenue shall notify the taxing district and the county clerks of all of the counties in which a portion of the equalized assessed valuation of the taxing district is located that, beginning January 1, 1997, the taxing district is subject to this Law.

(g) Referenda held under this Section shall be conducted in accordance with the Election Code. [FN2]

CREDIT(S)

2002 Electronic Pocket Part Update

P.A. 88-455, Art. 18, § 18-213, added by P.A. 89-510, § 10, eff. July 11, 1996. Amended by P.A. 89-

August 20, 1996 PROCEEDINGS

RE: Tax Caps Referendum

Member Stevens referred to the matter of tax caps -

To the Honorable Chairman and Members of the McLean County Board:

At the regular meeting of the County Board on Tuesday, July 23, 1996, the County Board approved the recommendation of the Executive Committee to refer the issue of the Downstate Property Tax Caps referendum to the Finance Committee for review and consideration at the regular meeting of the Finance Committee on Tuesday, August 6, 1996.

On Tuesday, August 6, 1996, the Finance Committee met at 7:00 p.m. to review the issue of the Downstate Property Tax Caps referendum. The Committee heard testimony from ten representatives of local taxing districts in McLean County. The Committee also heard a presentation on the Downstate Property Tax Limitation Act, Public Act 89-510, from Mr. Tim McGree, a municipal finance attorney with the law firm of Chapman and Cutler.

Your FINANCE COMMITTEE, on a motion approved by a vote of 4-1, herewith respectfully recommends that the Downstate Property Tax Caps referendum question should not be placed on the ballot in November, 1996, and, furthermore, that this issue should be studied during the next twelve months.

Respectfully submitted,

The FINANCE COMMITTEE of the McLean County Board

Member Stevens moved the Tax Caps referendum question not be placed on the ballot in November, 1996. Member Anderson seconded the motion.

Member Hoselton made a substitute motion the issue of a Tax Cap Referendum be placed on the November, 1996 ballot. Member Newcom seconded the motion.

A lengthy discussion followed with some members believing the voters of McLean County should decide on this matter while others believing terms and investigation of this issue is needed because it is very involved with very long term implications.

After discussion Chairman Riss called for a roll call vote on the substitute motion of Member Hoselton. The motion passed by a vote of 10 ayes 9 nays.

Voting aye were:

Members Hoselton, Kline, Miller, Newcom, Peterson, Pokorney, Rodman, Segobiano, Sweeney, and Bass.

Voting nay were:

Members Berglund, Salch, Sommer, Sorsensen, Stevens, Stuart, Ware, Anderson, and Armitage.

The following is the official Resolution, as adopted,
will go to the voters in McLean County on November 5, 1996:

RESOLUTION OF THE McLEAN COUNTY BOARD
CONCERNING THE PLACEMENT OF A REFERENDUM QUESTION
ON THE BALLOT OF THE NOVEMBER, 1996 GENERAL ELECTION
PURSUANT TO THE PROPERTY TAX EXTENSION LIMITATION LAW

WHEREAS, pursuant to Section 18-213 of the Property Tax Extension Limitation Law (35 ILCS 200/18-185), the McLean County Board may, by ordinance or resolution, submit to the voters of the County the question of whether to make all non-home rule taxing districts that have all or a portion of their equalized assessed valuation situated in the County subject to the Property Tax Extension Limitation Law; and,

WHEREAS, the McLean County Board, at its regular meeting on August 20, 1996, approved a motion to place the Property Tax Extension Limitation referendum question on the ballot of the November 3, 1996, general election; now, therefore,

BE IT RESOLVED by the McLean County Board as follows:

(1) The County Clerk shall place the following referendum question on the ballot of the November 3, 1996, general election:

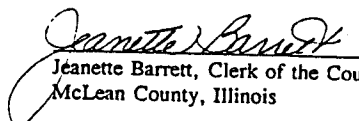
"Shall the Property Tax Extension Limitation Law (35 ILCS 200/18-185 through 18-245), which limits annual property tax extension increases, apply to non-home rule taxing districts with all or a portion of their equalized assessed valuation located in McLean County?"

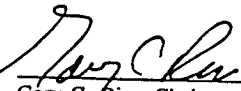
(2) The County Clerk shall provide a certified copy of this Resolution to the County Administrator's Office.

ADOPTED by the McLean County Board this 20th day of August, 1996.

ATTEST:

APPROVED:


Jeanette Barrett, Clerk of the County Board,
McLean County, Illinois


Gary C. Riss, Chairman
McLean County Board

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PROPERTY TAX EXTENSION LIMITATION LAW COUNTY REFERENDUM RESULTS

November 1996 Election

PTELL Referendum Passed

Boone	Kankakee	Monroe	Union
Champaign	Lee	Morgan	Williamson
Christian	Logan	Randolph	Winnebago
Franklin	Macoupin	Sangamon	
Jackson	Menard	Schuyler	

PTELL Referendum Rejected

Massac

April 1997 Election

PTELL Referendum Passed

McDonough Stephenson

PTELL Referendum Rejected

Adams McLean Shelby

November 1997 Election

PTELL Referendum Passed

JoDavless Kendall

PTELL Referendum Rejected

Carroll LaSalle Whiteside

March 1998 Election

PTELL Referendum Passed

Tazewell

PTELL Referendum Rejected

Bureau

Nov. 1998 Election

PTELL Referendum Passed

Jefferson Marlon Washington

PTELL Referendum Rejected

None

April 1999 Election

PTELL Referendum Passed

DeKalb Livingston

PTELL Referendum Rejected

Madison

November 2000 Election

PTELL Referendum Passed

Greene, Massac, Shelby

PTELL Referendum Rejected

None

April 2001 Election

PTELL Referendum Passed

None

PTELL Referendum Rejected

Edgar

Notes: PTELL effective for 1991 assessment year in DuPage, Kane, Lake, McHenry, and Will counties and effective for 1994 assessment year in Cook County.

November 1999 Election was not held - PA 90-358.

March 21, 2000 Election - no county voted on PTELL referendum.

Vote results obtained from the State Board of Elections (www.elections.state.il.us)

Rev. 4/2001

SCHOOL DISTRICTS ONLY IN McLEAN COUNTY

BLOOMINGTON DISTRICT 87

LEXINGTON SCHOOL DISTRICT

TRI-VALLEY SCHOOL DISTRICT

RIDGEVIEW SCHOOL DISTRICT

SCHOOL DISTRICTS IN McLEAN COUNTY AND SURROUNDING COUNTIES

UNIT 5 SCHOOL DISTRICT	(McLean and Woodford Counties)
GRIDLEY SCHOOL DISTRICT	(McLean and Livingston Counties)
HEYWORTH SCHOOL DISTRICT	(McLean and DeWitt Counties)
LEROY SCHOOL DISTRICT	(McLean and DeWitt Counties)
CHENOA SCHOOL DISTRICT	(McLean and Livingston Counties)
EL PASO SCHOOL DISTRICT	(McLean and Woodford Counties)
PRAIRIE CENTRAL SCHOOL DISTRICT	(McLean, Livingston and Ford Counties)
BLUE RIDGE SCHOOL DISTRICT	(McLean, Dewitt and Piatt Counties)
OLYMPIA SCHOOL DISTRICT	(McLean, DeWitt, Logan, Macon, Tazewell, and Woodford Counties)