



***Special***  
**FINANCE COMMITTEE AGENDA**  
**Room 400, Government Center**

**Tuesday, October 17, 2006**  
**1:00 p.m.**

1. Roll Call

2. Departmental Matters

A. John M. Zeunik, County Administrator

1) Items to be Presented for Action:

a) Review of Fiscal Year 2007 Recommended Budget:

- |      |  |       |
|------|--|-------|
| (1)  | Supervisor of Assessments –<br>0001-0049                         | 1-4   |
| (2)  | County Auditor – 0001-0003                                       | 5-7   |
| (3)  | Veterans Assistance<br>Commission – 0136-0065                    | 8-10  |
| (4)  | Nursing Home – 0401-0090   | 11-17 |
| (5)  | County Recorder – 0001-0006                                      | 18-21 |
| (6)  | County Recorder Document Storage<br>Fund – 0137-0006             | 22-24 |
| (7)  | County Recorder GIS Fees Fund --<br>0167-0006                    | 25-26 |
| (8)  | Bloomington Elections Commission –<br>0001-0048                  | 27-28 |
| (9)  | Cooperative Extension Services –<br>0133-0088                    | 29-30 |
| (10) | Health Department Funds  | 31-59 |
| (11) | Historical Museum – 0134-0072                                    | 60-61 |
| (12) | Tort Judgment Fund – Juvenile<br>Detention Health – 0135-0077    | 62-64 |
| (13) | Tort Judgment Fund – Correctional<br>Health Services – 0135-0077 | 65-68 |
| (14) | Tort Judgment Risk Management –<br>0135-0077                     | 69-72 |

(15)	Tort Judgment Fund – Civil Division – 0135-0077	73-74
(16)	County Clerk – 0001-0005	75-79
(17)	County Clerk Document Storage Fund – 0137-0006	80-82
(18)	F.I.C.A. Social Security – 0130-0069	83-84
(19)	I.M.R.F. Illinois Municipal Retirement Fund – 0131-0069	85-87

## 2. Adjournment

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McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	General 0001	Department: Supervisor of Assessments 0049	Pages:	162 -- 165	
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2005
Revenue	\$ 63,204	\$ 69,207	\$ 68,380	\$ (827)	-1.19%
Salaries	\$ 395,515	\$ 412,487	\$ 429,891	\$ 17,404	4.22%
Fringe Benefits	\$ 31,350	\$ 33,000	\$ 34,100	\$ 1,100	3.33%
Materials & Supplies	\$ 61,620	\$ 63,975	\$ 72,490	\$ 8,515	13.31%
Contractual	\$ 145,875	\$ 152,466	\$ 192,127	\$ 39,661	26.01%
Capital Outlay	\$ -	\$ 993	\$ 2,113	\$ 1,120	112.79%
Other	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>	\$ 634,360	\$ 662,921	\$ 730,721	\$ 67,800	10.23%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: General 0001  
Department: Supervisor of Assessments 0049

Highlights of the Recommended Budget

REVENUES:

The Revenue line item accounts are budgeted at the same dollar amount as in the FY'2006 Adopted Budget with the following exceptions:

407.0006 Supervisor of Assessments Salary Reimbursement: This revenue line-item account reflects the anticipated reimbursement to be received from the State for a portion of the Supervisor of Assessments salary.

450.0011 Transfer from Other Funds: The transfer in the amount of \$32,229 is to cover the salary expense of a GIS Technician position. The transfer of funds from the GIS fees collected by the Recorder's Office will cover 100% of the salary and fringe benefit expense for the GIS Technician position.

EXPENDITURES:

Personnel:

There is no change in the FTE Staffing level in the FY'2007 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

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629.0001 Letterhead/Printed Forms: This line item account has increased from \$29,350 in the FY'2006 Adopted Budget to \$34,510 in the FY'2007 Recommended Budget. This increase is attributable to the increase in the number of printed forms and notices used in a quadrennial reassessment year.

630.0001 Postage: This line item account has increased from \$30,000 in the FY'2006 Adopted Budget to \$33,355 in the FY'2007 Recommended Budget. This increase covers the costs of mailing the Senior Citizen Assessment Freeze notices by first class mail in 2007 and other mailing expenses incurred by the office in a quadrennial reassessment year.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

701.0001 Advertising/Legal Notices: This line item account has increased from \$29,950 in the FY'2006 Adopted Budget to \$92,765 in the FY'2007 Recommended Budget. This increase is attributable to the resulting increase in the legal notice expenses incurred by the office in a quadrennial reassessment year.

706.0001 Contract Services: This line item account has decreased from \$102,500 in the FY'2006 Adopted Budget amount to \$80,500 in the FY'2007 Recommended Budget. This line item account includes funding for the following contract services: GIS Intergovernmental Agreement with Regional Planning Commission, Sidwell Map Services Agreement, and contract appraisal services for the Assessment Office and the Board of Review.

718.0001 Schooling & Conferences: This line item account has decreased from \$10,700 in the FY'2006 Adopted Budget to \$10,100 in the FY'2007 Recommended Budget. This decrease is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared.

719.0015 Notary Bond: This line item account has increased from \$65 in the FY'2006 Adopted Budget to \$230 in the FY'2007 Recommended Budget. This increase reflects the annual renewal expense for two notaries in the office (\$115 x 2).

769.0001 Interest Expense: This line item has increased from \$388 in the FY'2006 Adopted Budget to \$647 in the FY'2007 Recommended Budget. This increase reflects the interest expense on the Lease-Purchase agreement for the two copiers

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in the office.

Capital Outlay:

832.0002 Lease/Purchase Office Equipment: This line item account is for the principal expense on the Lease-Purchase agreement for the two copiers in the office.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund: General 0001

Department: County Auditor 0003

Pages: 11 -- 12

CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ -	\$ -	\$ -	\$ -	
Salaries	\$ 252,765	\$ 264,995	\$ 280,742	\$ 15,747	5.94%
Fringe Benefits	\$ 17,100	\$ 18,000	\$ 18,600	\$ 600	3.33%
Materials & Supplies	\$ 14,400	\$ 14,650	\$ 15,650	\$ 1,000	6.83%
Contractual	\$ 9,445	\$ 10,488	\$ 10,720	\$ 232	2.21%
Capital Outlay	\$ 1,380	\$ 1,455	\$ 5,300	\$ 3,845	264.26%
Other	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>	\$ 295,090	\$ 309,588	\$ 331,012	\$ 21,424	6.92%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: General 0001  
Department: County Auditor 0003

Highlights of the Recommended Budget

EXPENDITURES:

Personnel:

There is no change in the staffing level in the FY'2007 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts in the FY'2007 Recommended Budget have been budgeted at the same levels or less as in the FY'2006 Adopted Budget with the following exceptions:

620.0001 Operating/Office Supplies: This line item account has increased from \$2300 in the FY'2006 Adopted Budget to \$3000 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses. The cycle of purchasing in the Office results in the largest monthly expense being incurred during the month of December.

630.0001 Postage: This line item account has increased from \$5700 in the FY'2006 Adopted Budget to \$6000 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenditures and the anticipated increase in the first class postage rate.

Contractual:

All Contractual line item accounts in the FY'2007 Recommended Budget have been budgeted at the same levels or less as in the FY'2006 Adopted Budget with the following exceptions:



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715.0001 Dues and Memberships: This line item account has increased from \$1200 in the FY'2006 Adopted Budget to \$1300 in the FY'2007 Recommended Budget. This increase is based on the increase in the annual dues for the professional association memberships in GFOA, Illinois Association of County Auditors.

769.0001 Interest Expense: This line item account has increased from \$93 in the FY'2006 Adopted Budget to \$225 in the FY'2007 Recommended Budget. This increase is based on the annual interest expense for the copier in the office.

793.0001 Travel Expense: This line item account has increased from \$400 in the FY'2006 Adopted Budget to \$600 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses. The Auditor attends meetings of the Illinois Association of County Auditors (one meeting in Springfield in the spring, one meeting in Chicago in the fall) and continuing education training to meet the statutory requirement.

Capital Assets:

832.0001 Purchase of Furnishings/Office Equipment: This line item account includes funding to cover the following capital expense: 2 new desk units to replace existing units.

832.0002 Lease/Purchase Office Equipment: This line item account includes funding to cover the principal expense for the lease/purchase contract for the copier in the Auditor's Office.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	Veterans Assistance Commission 0136	Department: Veterans Assistance Commission 0065	Pages: 250 -- 253		
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 146,388	\$ 156,153	\$ 160,876	\$ 4,723	3.02%
Salaries	\$ 59,872	\$ 64,613	\$ 67,022	\$ 2,409	3.73%
Fringe Benefits	\$ 14,088	\$ 16,487	\$ 16,689	\$ 202	1.23%
Materials & Supplies	\$ 2,700	\$ 2,450	\$ 2,350	\$ (100)	-4.08%
Contractual	\$ 69,728	\$ 72,603	\$ 74,815	\$ 2,212	3.05%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL:</b>	<b>\$ 146,388</b>	<b>\$ 156,153</b>	<b>\$ 160,876</b>	<b>\$ 4,723</b>	<b>3.02%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Veterans Assistance Commission Fund 0136      Department: Veterans Assistance 0065

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$156,153 in the FY'2007 Adopted Budget to \$160,876 in the FY'2007 Recommended Budget. Pursuant to Chapter 55, Illinois Compiled Statutes (2004), 5/5-2006, the County Board is permitted to levy a property tax in an amount not to exceed \$0.03 per \$100 of equalized assessed valuation in counties where a Veterans Assistance Commission has been established.

EXPENDITURES:

Personnel:

There is no change in the staffing level in the FY'2007 Recommended Budget.

Materials and Supplies:

All of the Materials and Supplies line item accounts have been budgeted at the same amount or less as in the FY'2006 Adopted Budget with the following exception:

630.0001 Postage: This line item account has increased from \$600 in the FY'2006 Adopted Budget to \$650 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared. This increase also reflects the anticipated increase in the first class postage rate.

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Contractual:

All of the Contractual line item accounts have been budgeted at the same amount or less as in the FY'2006 Adopted Budget with the following exceptions:

718.0001 Schooling & Conferences: This line item account has decreased from \$1000 in the FY'2006 Adopted Budget to \$600 in the FY'2007 Recommended Budget. This decrease is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared.

779.0002 Veterans Emergency: This line item account has increased from \$56,000 in the FY'2006 Adopted Budget to \$59,000 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared. The number of veterans seeking emergency assistance increases when employers reduce payrolls and when military personnel return to the community from active duty.

795.0003 Telephone Service: This line item account has decreased from \$2000 in the FY'2006 Adopted Budget to \$1600 in the FY'2007 Recommended Budget. This decrease is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund: Nursing Home 0401

Department: Nursing Home 0090

Pages: 267 -- 274

CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 5,939,140	\$ 6,270,506	\$ 6,804,808	\$ 534,302	8.52%
Salaries	\$ 3,187,045	\$ 3,310,993	\$ 3,563,085	\$ 252,092	7.61%
Fringe Benefits	\$ 816,051	\$ 921,673	\$ 954,420	\$ 32,747	3.55%
Materials & Supplies	\$ 642,965	\$ 691,895	\$ 765,711	\$ 73,816	10.67%
Contractual	\$ 1,103,641	\$ 1,157,175	\$ 1,342,352	\$ 185,177	16.00%
Capital Outlay	\$ 189,438	\$ 188,770	\$ 179,240	\$ (9,530)	-5.05%
Other	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>	\$ 5,939,140	\$ 6,270,506	\$ 6,804,808	\$ 534,302	8.52%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Nursing Home 0452

Department: Nursing Home

Highlights of the Recommended Budget:

REVENUE:

404.0006 Medicare Reimbursement: This line item account has increased from \$740,950 in the FY'2006 Adopted Budget to \$766,500 in the FY'2007 Recommended Budget. This revenue amount is based on the Nursing Home's projection of the number of Medicare eligible residents and the Medicare reimbursement rate.

410.0140 JDC Laundry Reimbursement: This line item account has increased from \$5600 in the FY'2006 Adopted Budget to \$8439 in the FY'2007 Recommended Budget. This increase is based on two factors: (1) the increase in the average daily census at the Juvenile Detention Center; and (2) the increased cost per pound for the Nursing Home to do the laundry for the Juvenile Detention Center.

410.0141 JDC Food Reimbursement: This line item account has increased from \$28,000 in the FY'2006 Adopted Budget to \$35,000 in the FY'2007 Recommended Budget. This increase is based on two factors: (1) the increase in the average daily census at the Juvenile Detention Center; and (2) the increased cost of food and food preparation for the Nursing Home to prepare meals for the Juvenile Detention Center.

407.0040 Illinois Public Aid/Medicaid: This line item account has increased from \$2,987,160 in the FY'2006 Adopted Budget to \$3,153,600 in the FY'2007 Recommended Budget. This proposed increase is based on the Nursing Home's projection of the number of Medicaid eligible residents and the increase in the Medicaid reimbursement rate.

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410.0028 Private Pay Patient: This line item account has increased from \$1,899,095 in the FY'2006 Adopted Budget to \$2,151,675 in the FY'2007 Recommended Budget. This proposed increase is based on the projected census of private pay residents. The private pay rate is calculated to be \$131.00. Please NOTE: The revenue projections for Medicare Reimbursement, Illinois Public Aid/Medicaid, and Private Pay are based upon an average census of 142 residents.

415.0001 Interest on Investments: This line item account has increased from \$55,000 in the FY'2006 Adopted Budget to \$97,990 in the FY'2007 Recommended Budget. This proposed increase reflects the increase in the interest rate market for investments. Year-to-date interest earned on investments totaled \$76,368 as of the date the Recommended Budget was prepared.

450.0011 Transfer from Other Funds: This line item account has increased from \$542,101 in the FY'2006 Adopted Budget to \$579,004 in the FY'2007 Recommended Budget. Because Medicare and Medicaid reimbursement do not cover 100% of the Nursing Home's costs to care for a resident, the Nursing Home's budget includes a transfer from the FICA/Social Security Fund and the IMRF Pension Fund. This transfer amount reflects the Board's decision to increase the ratio of private pay residents from 15% to 25%.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2007 Recommended Budget.

Materials and Supplies:

607.0001 Food: This line item has increased from \$308,033 in the FY'2006 Adopted Budget to \$321,273 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared, the projected higher census, and the projected increase in the costs of food in the next year.

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610.0001 Linens and Bedding: This line item has increased from \$21,766 in the FY'2006 Adopted Budget to \$26,014 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared, the projected higher census, and the projected increase in the costs of linens and bedding in the next year.

620.0001 Operating/Office Supplies: This line item has increased from \$15,590 in the FY'2006 Adopted Budget to \$21,600 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses, the year-to-date expenditures as of the date the Recommended Budget was prepared, and the projected higher census

622.0003 Medication/Medicare: This line item has increased from \$98,400 in the FY'2006 Adopted Budget to \$134,400 in the FY'2007 Recommended Budget. This increase is directly related to the Medicare census. This line item accounts for the monthly bills for Part A Medicare medications. The cost of medications varies with the Medicare census. Individual medications, e.g. Procrit for a cancer patient, can run as high as \$2000 for one injection, depending on the dosage ordered by the physician. The FY'2007 recommended expenditure for this line item is based on the projected number of Medicare residents.

622.0005 Vaccines/Prescriptions: This line item has increased from \$4400 in the FY'2006 Adopted Budget to \$30,000 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared and the projected higher census next year.

632.0001 Paper Supplies: This line item has increased from \$44,056 in the FY'2006 Adopted Budget to \$56,403 in the FY'2007 Recommended Budget. This increase is driven by the increased costs for petroleum-based products and a delivery surcharge added to invoices as a result of the high cost of gasoline and the fluctuation in the price of oil. This increase is also attributable to the projected higher census.

625.0001 Buildings/Grounds/Equipment: This line item account has decreased from \$51,253 in the FY'2006 Adopted Budget to \$40,453 in the FY'2007 Recommended Budget. This decrease is based on a review of last year's actual expenditures and the year-to-date expenditures as of the date the Recommended Budget was prepared.



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629.0001 Letterhead/Printed Forms: This line item account has decreased from \$3800 in the FY'2006 Adopted Budget to \$3300 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenditures and the year-to-date expenditures as of the date the Recommended Budget was prepared.

Contractual:

706.0006 Temporary Employment Services: This line item account has decreased from \$247,791 in the FY'2006 Adopted Budget to \$176,568 in the FY'2007 Recommended Budget. This decrease is based on a decrease in the utilization of temporary services to cover staffing needs at the Nursing Home.

709.0001 Garbage Disposal Services: This line item account has increased from \$7734 in the FY'2006 Adopted Budget to \$9306 in the FY'2007 Recommended Budget. This increase is based on the contract for garbage disposal services approved by the County Board earlier this year.

719.0001 General Liability Insurance: This line item account has increased from \$134,626 in the FY'2006 Adopted Budget to \$143,895 in the FY'2007 Recommended Budget. This increase is based on the increase in the cost of general liability insurance for the Nursing Home. The insurance market for Nursing Home liability coverage continues to be very "tight" and it is difficult to find insurance carriers willing to right liability coverage for nursing homes.

719.0009 Workers' Compensation: This line item account has increased from \$40,000 in the FY'2006 Adopted Budget to \$60,000 in the FY'2007 Recommended Budget. This increase is based on the increase in the payroll expense and the on the job injury experience at the Nursing Home.

744.0001 Maintenance Buildings/Grounds: This line item account has increased from \$6600 in the FY'2006 Adopted Budget to \$7450 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenditures and the year-to-date expenditures as of the date the Recommended Budget was prepared.

759.0001 Special Therapy/Medications: This line item account has increased from \$146,065 in the FY'2006 Adopted Budget to \$225,000 in the FY'2007 Recommended Budget. This increase is based on the projected higher census.

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Special Therapy services include physical therapy. The Nursing Home contracts with therapists who come to the Nursing Home to provide this type of specialized care and therapy.

773.0001 Non-Contractual Services: This line item account has increased from \$2200 in the FY'2006 Adopted Budget to \$6600 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenditures as of the date the Recommended Budget was prepared.

795.0001 Electric Service: This line item account has increased from \$110,000 in the FY'2006 Adopted Budget to \$125,000 in the FY'2007 Recommended Budget. This increase is based on the anticipated significant increase in electrical rates. Pending further legislative action to freeze electric rates or spread the proposed increase over a three year period, electric rates are scheduled to increase as of January 1, 2007.

795.0002 Gas Service: This line item account has increased from \$80,500 in the FY'2006 Adopted Budget to \$210,000 in the FY'2007 Recommended Budget. This increase is based on the anticipated significant increase in the price of natural gas per therm during the 2006-2007 heating season.

795.0004 Water Service: This line item account has increased from \$30,000 in the FY'2006 Adopted Budget to \$38,760 in the FY'2007 Recommended Budget. This increase is based on an increase in the base water rate and the addition of a storm water fee on the Normal water bill.

Capital Outlay:

801.0001 Capital Improvement: This line item account includes funding for the following Capital Improvements: resurface the ambulance drive – phase 3; continue program to replace original doors and windows; replace the Nurse Call System; seal the front parking lot ; continue program to remodel one patient wing/hall; and replace water boiler.

832.0001 Purchase of Furnishings/Office Equipment: This line item account includes funding to replace the photocopier; replace 3 desks; replace resident furniture and televisions, draperies, and privacy curtains.

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833.0002 Purchase of Computer Equipment: This line item account includes funding to purchase new Personal Computers, network server, network printer/copier.

833.0003 Lease/Purchase Computer Equipment: This line item account includes funding for lease/purchase of certain computer network equipment.

835.0001 Purchase of Kitchen/Laundry Equipment: This line item account includes funding to purchase the following capital equipment: ice machine, deep fryer, and food processor.

836.0001 Purchase of Medical/Dental Equipment: This line item account includes funding to purchase: 10 standard wheelchairs; three "extra wide" wheelchairs; one wheelchair scale, and patient power lift.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	General 0001	Department: County Recorder 0006	Pages: 27 -- 30		
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 1,005,000	\$ 1,026,000	\$ 1,073,000	\$ 47,000	4.58%
Salaries	\$ 148,501	\$ 152,134	\$ 159,223	\$ 7,089	4.66%
Fringe Benefits	\$ 11,400	\$ 10,800	\$ 11,160	\$ 360	3.33%
Materials & Supplies	\$ 21,500	\$ 23,500	\$ 24,700	\$ 1,200	5.11%
Contractual	\$ 9,250	\$ 13,330	\$ 14,170	\$ 840	6.30%
Capital Outlay	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.00%
Other	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>	<b>\$ 192,201</b>	<b>\$ 201,314</b>	<b>\$ 210,803</b>	<b>\$ 9,489</b>	<b>4.71%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Department: County Recorder 0006

Fund: General 0001

Highlights of the Recommended Budget

REVENUE:

410.0029 Recording Fees: This revenue line-item account has been budgeted in the FY'2007 Recommended Budget at the same amount as in the FY'2006 Adopted Budget - \$600,000. This is based on a review of last year's actual revenues and the year-to-date revenue (\$382,108) received as of the date the Recommended Budget was prepared.

410.0032 Sales of Revenue Stamps: This line item account has increased from \$375,000 in the FY'2006 Adopted Budget to \$425,000 in the FY'2007 Recommended Budget. This is based on a review of last year's actual revenues and the year-to-date revenue (\$345,655) received as of the date the Recommended Budget was prepared.

410.0195 Rental Housing Support: This revenue line item account was added in FY'2005 to account for the County's share of the new fee that is being collected pursuant to Public 94-0118. The Recorder's Office collects an additional \$10.00 fee and remits \$9.00 to the State for a statewide rental housing program administered by the Illinois Housing Development Authority. The Recorder's Office is permitted to retain \$1.00 of this new fee.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2007 Recommended Budget.

(2)

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

620.0001 Operating/Office Supplies: This line item account has increased from \$2000 in the FY'2006 Adopted Budget to \$2200 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared.

621.0001 Non-Major Equipment: This line item account has increased from \$ 0 in the FY'2006 Adopted Budget to \$400 in the FY'2007 Recommended Budget. This increase is offset by a \$400 reduction in the Books/Videos/Publications line item. The Recorder's Office would rather have the funds budgeted in this line item account for specific needs that arise in the office during the year.

628.0001 Copy/Microfilm Expenses: This line item account has increased from \$2500 in the FY'2006 Adopted Budget to \$3500 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the need to send more records to be microfilmed and copied/stored on disk.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

715.0001 Dues and Memberships: This line item account has increased from \$900 in the FY'2006 Adopted Budget to \$950 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared.

718.0001 Schooling & Conferences: This line item account has increased from \$4400 in the FY'2006 Adopted Budget to \$5000 in the FY'2007 Recommended Budget. This increase is based on attending the following workshops and conferences: State Association spring meeting in Springfield and the fall meeting in Chicago; NACo Legislative and Annual Conference; Property Industry Records Association. This will benefit the Recorder's Office by providing opportunities for

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training and increased knowledge of industry best practices, including implementation of electronic recording and document security.

769.0001 Interest Expense: This line item account has been budgeted at \$170 in the FY'2007 Recommended Budget. This line item covers the interest expense on the lease/purchase agreement for the copier.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	Recorder Document Storage 0137	Recorder Document FY 2005 BUDGET	FY 2006 BUDGET	Department: County Recorder 0006 RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		\$ 199,146	\$ 442,406	\$417,464	\$ (24,942)	-5.64%
		\$ 45,232	\$ 61,422	\$88,923	\$ 27,501	44.77%
		\$ 5,700	\$ 6,000	\$6,200	\$ 200	3.33%
		\$ 30,000	\$ 30,000	\$30,000	\$ -	0.00%
		\$ 39,530	\$ 253,530	\$217,223	\$ (36,307)	-14.32%
		\$ 15,000	\$ 20,000	\$10,000	\$ (10,000)	-50.00%
		\$ 63,684	\$ 71,454	\$65,118	\$ (6,336)	-8.87%
		\$ 199,146	\$ 442,406	\$417,464	\$ (24,942)	-5.64%

Pages: 31 -- 34

Please see attached highlights of the Recommended Budget.



McLean County  
Fiscal Year 2007 Recommended Budget

Department: County Recorder 0006

Fund: Recorder Document Storage 0137

Highlights of the Recommended Budget:

The Recorder's Document Storage Fund 0136 is a Special Revenue Fund that has been established to properly account for the receipt and expenditure of the Document Storage Fees assessed and collected by the Recorder's Office. As a Special Revenue Fund, the Fund must be balanced by using the fees collected and the available Fund Balance.

REVENUE:

410.0089 Document Storage Fees: This revenue line item account has been budgeted at \$120,000 in the FY'2007 Recommended Budget. This is the same dollar amount that was approved in the FY'2006 Adopted Budget. This amount reflects the projected number of documents to be recorded in FY'2007. This reflects the reduction in the number of refinancings as mortgage interest rates have increased during the past year.

400.0000 Unappropriated Fund Balance: This revenue line item account has decreased from \$322,406 in the FY'2006 Adopted Budget to \$297,464 in the FY'2007 Recommended Budget. This decrease is attributable to the proposed document storage programs to be scheduled in FY'2007. The County Recorder plans to continue two programs begun in 2006 to preserve and inventory microfilm and to preserve/bind historic books retained by the office. Per the outside auditor's Fiscal Year 2005 audit, the end of year fund balance as of December 31, 2005, totaled \$629,488.00.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2007 Recommended Budget.

(2)

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level as in the FY'2006 Adopted Budget.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

706.0001 Contract Services: This line item account has increased from \$5000 in the FY'2006 Adopted Budget to \$100,000 in the FY'2007 Recommended Budget. This increase reflects the continuation of the 2005-2006 project to digitize the records in the office in order to make them available via the Internet. The total projected expense in FY'2007 is split between this line item account and the Non-Contractual Services line item account.

750.0004 Software License Agreement: This line item account has increased from \$21,000 in the FY'2006 Adopted Budget to \$23,000 in the FY'2007 Recommended Budget. This line-item account includes the software license agreement for the Cott system and the possible addition of a new software license to be added at mid-year.

773.0001 Non-Contractual Services: This line item account has decreased from \$210,000 in the FY'2006 Adopted Budget to \$75,000 in the FY'2007 Recommended Budget. This amount is budgeted to permit the Recorder's Office to continue two programs in 2006 to preserve and inventory microfilm and to preserve/bind historic books retained by the office. The total projected expense in FY'2007 is split between this line item account and the Contractual Services line item account.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	GIS Fees Fund 0167 FY 2005 BUDGET	Department: County Recorder 0006		AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET		
CATEGORY					
Revenue	\$ 100,000	\$ 220,000	\$ 220,000	\$ -	0.00%
Salaries	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	
Contractual	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Other	\$ 100,000	\$ 220,000	\$ 220,000	\$ -	0.00%
<b>TOTAL:</b>	\$ 100,000	\$ 220,000	\$ 220,000	\$ -	0.00%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: GIS Fees Fund 0167  
Department: County Recorder

Pursuant to Illinois law, the County Board approved and authorized the County Recorder to collect a \$5.00 GIS fee. The GIS fee is remitted as follows: \$4.00 to the GIS Fees Fund 0167 and \$1.00 to the Recorder's Document Storage Fee Fund 0137. The fees remitted to the GIS Fees Fund are to be used to support the Countywide GIS (Geographic Information System) development project that is being managed by the Regional Planning Commission.

REVENUE:

410.0181 GIS Document Fee: This revenue line item account has been established in the FY'2007 Recommended Budget to account for the \$4.00 GIS fee collected by the Recorder to support the Countywide GIS development project. This revenue line item account has been budgeted at \$220,000.00 (55,000 documents X \$4.00/document).

EXPENDITURES:

500.0000 Budget Balance Account: Pursuant to the Intergovernmental Agreement approved by the Regional Planning Commission and the County Board, 10% of the total receipts are to be held by the County Treasurer's Office to pay for any bank service charges or other indirect costs incurred by the County.

0980.0181 GIS Fees: This line item account has been established in the FY'2007 Recommended Budget to account for the GIS fees to be paid to the Regional Planning Commission. Pursuant to the Intergovernmental Agreement approved by the Regional Planning Commission and the County Board, \$4.00 of the \$5.00 GIS fee collected by the Recorder's Office shall be remitted to the Regional Planning Commission to support the Countywide GIS development project.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	General 0001	Department: Bloomington Election Commission 0048	Pages: 159 -- 161		
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 25,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Salaries	\$ 87,052	\$ 89,062	\$ 94,221	\$ 5,159	5.79%
Fringe Benefits	\$ -	\$ -	\$ 3,100	\$ 3,100	N/A
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	N/A
Contractual	\$ 363,265	\$ 380,920	\$ 399,928	\$ 19,008	4.99%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Other	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL:</b>	<b>\$ 450,317</b>	<b>\$ 469,982</b>	<b>\$ 497,249</b>	<b>\$ 27,267</b>	<b>5.80%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: General 0001 Department: Bloomington Election Expense 0048

Highlights of the Recommended Budget:

REVENUE:

410.0037 Reimbursement for Services: This revenue line item account has been budgeted at \$75,000 in the FY'2007 Recommended Budget, the same amount budgeted in the FY'2006 Adopted Budget. This amount is based on the anticipated payment to be made to the County in December, 2007 by the Bloomington Election Commission, as confirmed by the Director of the Bloomington Election Commission.

EXPENDITURES:

Personnel:

There is no change in the staffing level in the FY'2007 Recommended Budget.

Contractual:

775.0001 Election Expense Reimbursement: Pursuant to Illinois law, the County is required to fund the expense of the City of Bloomington Election Commission. This requirement was imposed on the County when the separate property tax levy for the conduct of elections was abolished. The proposed increase in the contractual line item is consistent with the projected overall increase in the County's adjusted equalized assessed valuation. This line item account increases from \$380,920 in the FY'2006 Adopted Budget to \$399,928 in the FY'2007 Recommended Budget.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	Cooperative Extension 0133		Department: Cooperative Extension 0088		AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		Cooperative Extension 0133 FY 2005 BUDGET	FY 2006 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET		
Revenue		\$ 437,750	\$ 450,000	\$ 450,000	\$ 470,250	\$ 20,250	4.50%
Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual		\$ 437,750	\$ 450,000	\$ 450,000	\$ 470,250	\$ 20,250	4.50%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	
Other		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>		\$ 437,750	\$ 450,000	\$ 450,000	\$ 470,250	\$ 20,250	4.50%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Cooperative Extension 0133

Department: Cooperative Extension Service

Pursuant to the referendum approved by the voters in McLean County, the County Board is permitted to levy a property tax in an amount not greater than \$0.05 per \$100 of equalized assessed valuation. To account for the receipt and distribution of the property tax funds for Cooperative Extension, Special Revenue Fund 0133 has been established in the FY'2006 Recommended Budget. Under Illinois law, the County Board is required to approve the proposed tax levy for the Cooperative Extension Service.

REVENUE:

401.0001 General Property Tax: Pursuant to the referendum approved by the voters in McLean County, the County Board is permitted to levy a property tax in an amount not greater than \$0.05 per \$100 of equalized assessed valuation. The Cooperative Extension Service has submitted a request for a property tax levy in the amount of \$470,250.00. Based on the Supervisor of Assessments' estimate of the County equalized assessed valuation, the proposed tax levy would result in a projected tax rate of \$0.01534 per \$100 of equalized assessed value.

EXPENDITURES:

Contractual Services

761.0001 Cooperative Extension: This line item account has increased from \$450,000 in the FY'2006 Adopted Budget to \$470,250 in the FY'2007 Recommended Budget. This line item accounts for the distribution and payment to the Cooperative Extension Service of the property tax funds levied for Property Tax Assessment Year 2006 and collected in FY'2007.



McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	Persons with Developmental Disabilities FY 2005 BUDGET	Department: Health Department 0061 FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	Pages:	194 -- 195	% INCREASE OVER FY 2006
CATEGORY							
Revenue	\$ 575,286	\$ 586,794	\$ 601,464	\$ 14,670			2.50%
Salaries	\$ -	\$ -	-	\$ -			
Fringe Benefits	\$ -	\$ -	-	\$ -			
Materials & Supplies	\$ -	\$ -	-	\$ -			
Contractual	\$ 575,286	\$ 586,794	\$ 601,464	\$ 14,670			2.50%
Capital Outlay	\$ -	\$ -	-	\$ -			
Other	\$ -	\$ -	-	\$ -			
<b>TOTAL:</b>	<b>\$ 575,286</b>	<b>\$ 586,794</b>	<b>\$ 601,464</b>	<b>\$ 14,670</b>			<b>2.50%</b>

Please see attached highlights of the Recommended Budget.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	TB Care and Treatment Fund 0111	Department: Health Department 0061	Pages:	195 -- 199	
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 289,179	\$ 291,929	\$ 301,489	\$ 9,560	3.27%
Salaries	\$ 151,613	\$ 154,330	\$ 155,351	\$ 1,021	0.66%
Fringe Benefits	\$ 12,455	\$ 13,110	\$ 13,110	\$ -	0.00%
Materials & Supplies	\$ 17,122	\$ 15,585	\$ 13,233	\$ (2,352)	-15.09%
Contractual	\$ 106,239	\$ 107,154	\$ 117,795	\$ 10,641	9.93%
Capital Outlay	\$ 1,750	\$ 1,750	\$ 2,000	\$ 250	14.29%
Other	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL:</b>	<b>\$ 289,179</b>	<b>\$ 291,929</b>	<b>\$ 301,489</b>	<b>\$ 9,560</b>	<b>3.27%</b>

Please see attached highlights of the Recommended Budget.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	Health Fund 0112	Department: Health Department 0061	Pages:	200 -- 209	
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 3,556,414	\$ 3,678,017	\$ 3,761,471	\$ 83,454	2.27%
Salaries	\$ 2,022,406	\$ 2,081,661	\$ 2,099,518	\$ 17,857	0.86%
Fringe Benefits	\$ 143,461	\$ 153,712	\$ 155,698	\$ 1,986	1.29%
Materials & Supplies	\$ 107,656	\$ 130,461	\$ 135,972	\$ 5,511	4.22%
Contractual	\$ 1,266,861	\$ 1,296,403	\$ 1,354,783	\$ 58,380	4.50%
Capital Outlay	\$ 16,030	\$ 15,780	\$ 15,500	\$ (280)	-1.77%
Other	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL:</b>	<b>\$ 3,556,414</b>	<b>\$ 3,678,017</b>	<b>\$ 3,761,471</b>	<b>\$ 83,454</b>	<b>2.27%</b>

Please see attached highlights of the Recommended Budget.

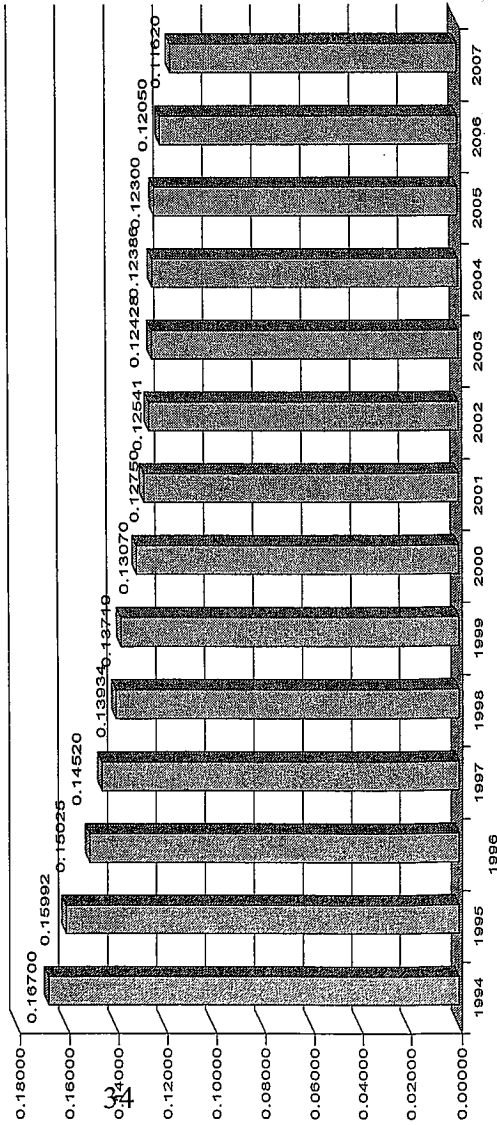
## 2007 BUDGET OVERVIEW

The purpose of this summary is to provide Finance Committee members with a brief overview of significant facets of the Health Department's 2007 budget. A conference was held with the County Administrator's Office on August 3rd to review revenue projections, personnel, commodity, contractual and capital line items.

As delineated within the McLean County Board's budget policy manual, an objective of the County Administrator's Office is to maintain funding for county services while not increasing the overall property tax rate. The department has offered a means of assisting the Administrator's Office in meeting this goal while, at the same time, meeting service needs.

The combined tax rate for the three taxing levies under the auspices of the Board of Health, TB Board, and 377 Board is approximately 3.5% below the 2006 level. This is the 13<sup>th</sup> year in succession that the Health Department has submitted budgets for the three funds with tax rates lower than previous years. Since 1994, the overall tax rate for the three combined property tax levies has declined slightly over 30%, from \$.167 down to \$.1162.

Tax Rate 1994 Through 2007 Projected and Collected 2006



The graph above depicts the 26 decline in the tax rate for the Health Fund from 1994 to present and refers to the assessment year. The 2005 projected rate is the levy needed to support the proposed 2006 budget.

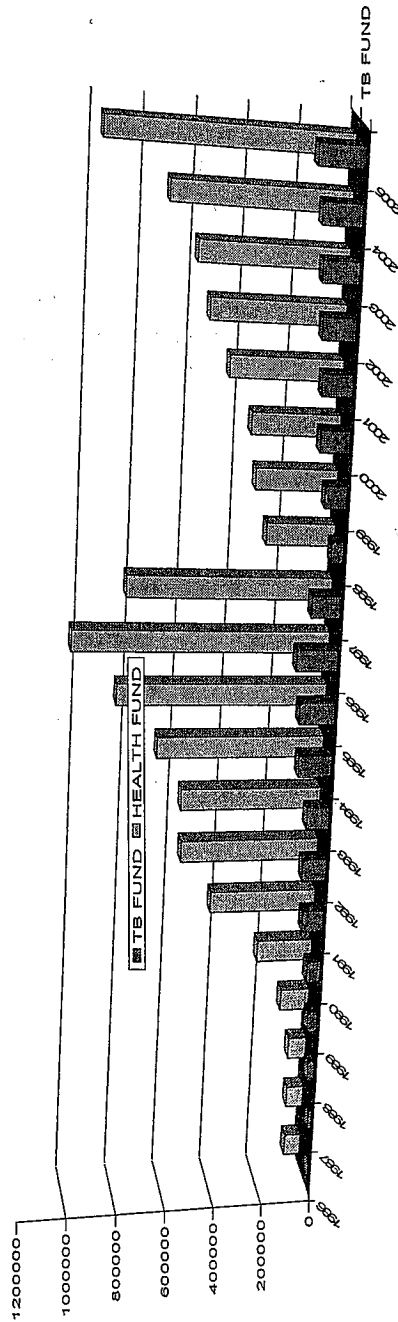
## HEALTH FUND

### Revenue

For the 2007 budget, the property tax levy is projected to increase .9% with a property tax rate approximately 3.91% below the rate supporting the 2006 budget within the Health Fund is proposed (2.32% decrease in mental health and a 3.5% decrease in public health services).

Charges for service and permit fees support over one quarter of the Health Fund's public health and animal control service budget. During 2005, revenues exceeded expenditures by 7.73%. Revenues exceeded budget projections by 2.1% while expenditures were 5% below estimate. The trend of conservative expenditures and prudent revenue projections has allowed the department to return a portion of the fund balance increase to taxpayers as part of succeeding budgets. Prior to the renovation of the department's 200 W. Front St. facility in 1997-98, excess revenues were used to increase the unappropriated fund balance to a point where the Health Fund could provide sufficient cash flow prior to the collection of taxes.

MCLEAN COUNTY HEALTH DEPARTMENT CHANGE IN HEALTH AND TB FUND BALANCES



The graph above depicts the increases in both the Health Fund and TB Fund balances over time. Note that the balances increased through 1996 and then descended as funds were expended on the 200 W. Front St., building project. Since the conclusion of that project, both balances have grown steadily.

As of December 31, 2005, the Health Fund balance stood at \$964,249. This is substantially above the projected year-end balance built into the 2005 budget. The generation revenue over expenses during 2005 allowed the department to add \$259,382 to the Health Fund's equity. Similarly, the Tuberculosis Fund equity balance grew to \$184,728 as of December 31, 2004

For 2007, \$44,726 is again budgeted through the unappropriated fund balance revenue line 0400-0000 for the purpose of holding down property taxes.

If revenues exceed expenditures by \$44,726 or more during 2007, as has been the past practice, the fund balance will not be reduced. Given the department's track record of controlling expenditures and generating revenue, this goal should easily be achieved.

Under Food Permit Fees, a 3% across-the-board increase is proposed. Under Private Sewage Disposal Program Fees, a similar 3% across-the-board increase is established.

Approval of the food sanitation and private sewage disposal permit fee increases will require amended ordinances for adoption by the County Board. The McLean County Board's Resolution Establishing the Budget Policy for Fiscal Year 2007, Section 12.22-2 User Fees and Charges states: "Every effort shall be made to identify and/or establish appropriate user fees for charges, as authorized by State law..." The adjustment in fees will help underwrite a portion of the increase in costs within the food and sewage programs. Currently, fees support 52% of the food sanitation program and 17% of the private sewage disposal program. A strategic planning issue for the Board of Health has been to continually examine the revenue mix of property tax and service fees in the operation of the Health Department. The Health Department began gradually establishing fees for such services as food permits, immunizations, septic system permits, walk-in-clinic, dental clinic etc., in 1985. Prior to that time, these services were supported entirely by property tax and Local Health Protection Grant revenue. In 1985, fees totaled \$59,015, representing 3% of the department's overall operating budget. For the proposed 2007 Health Fund budget, a total of \$734,339 is projected in fees and charges. This amount supports 25.5% of the overall public health and animal control services budget.

### Expenditures

#### 1 Under the Mental Health Program, FY07 service grants and contracts are annualized with a 2.2% cost-of-doing-business allowance.

The mental health program budget annualizes high priority programs such as child/adolescent outpatient services, crisis intervention services, and early intervention substance abuse services. The net effect will be to maintain low turn-away list numbers at the Center for Human Services and hold down admissions and days of care at Illinois Department of Human Services state operated in-patient facilities.

- 1 Within the Environmental Health Division, costs within the commodity lines show growth of approximately 3%. Costs within contractual lines have risen 8% based upon an anticipated increase in electrical rates of 20-30% for 2007. Overall program expenditures are anticipated to decrease due in large measure to decreases in personnel costs as a result of a major retirement and staff turnover.
- 1 Under the Personal Health Services Division, expenditures are increased 2%. As is the case within the department overall, increases in utilities and make up the major portion of expenditure increases. This is offset somewhat by stabilization in employee compensation due to several retirements and staff turnover.
- 1 Within the Animal Control Program show increases in compensation and facilities costs. For 2007, the department is budgeting funds for needed capital improvements and building maintenance.
- 1 Within the Administration and Support Division, overall expenses rise 7%. Increases in compensation, utilities and the administrative surcharge make up the bulk of that adjustment.
- 1 Within the Health Promotion Section, expenses rise 2%.

*Overall, expenses within the Health Fund are projected to increase a modest 2%.*

### Personnel

- 1 Within the personnel line items (500 expenditure accounts) no new positions are requested. The department is requesting that the Administrative Support Supervisor II position be reclassified from grade 8 to grade 9 to the position of Senior Administrative Supervisor.

## TB CARE AND TREATMENT FUND

### Revenue

- The TB levy is projected to increase approximately 3.3% with a decrease in the rate of 3.32%.

As is the case with the Health Fund, the TB Fund's unappropriated fund balance increased during 2005 from \$156,871 at the commencement of the fiscal year to \$184,728 as of December 31, 2005. Expenditures came in 11.2% below budget.

### Expenditures

- Expenditures increases relate largely to increases in compensation, utilities and the medical director's contract .

*Overall, expenditures within the TB fund are projected to increase approximately 3.3%.*

## 377 FUND

### Revenue

- The 377 Fund tax levy is slated to increase approximately 2.5% above the 2006 level with an overall rate decrease of 2.4%.

### Expenditures

- Within the fund, the contract line for services is projected to increase at a level sufficient maintain existing services and provide a 2.2% cost-of-doing business allowance providers of service to community residents with developmental disabilities.

*Overall, expenses are projected to increase approximately 2.5%.*

## OVERALL ANALYSIS

Overall, the 2007 Budget continues the trend over the past dozen years to hold expenditures at a conservative level. It should be noted here that the levy rate for mental health services will be at \$.0286, slightly more than \$.02 below the \$.05 authorized by referendum in 1989. Conserving taxes is also evidenced by reducing the overall rates for the three funds overseen by the Board of Health, TB Board, and 377 Board. Finally, the structure of this budget continues to provide a rational approach to sharing the dividends of prudent management with the county's taxpayers while maintaining sufficient funds to manage cashflow and capital improvement needs. The budget serves to meet the public health and mental health needs of the citizenry.

McLEAN COUNTY BOARD OF HEALTH, TB BOARD, 377 BOARD  
 COMBINED PROPOSED AGGREGATE BUDGET 2007

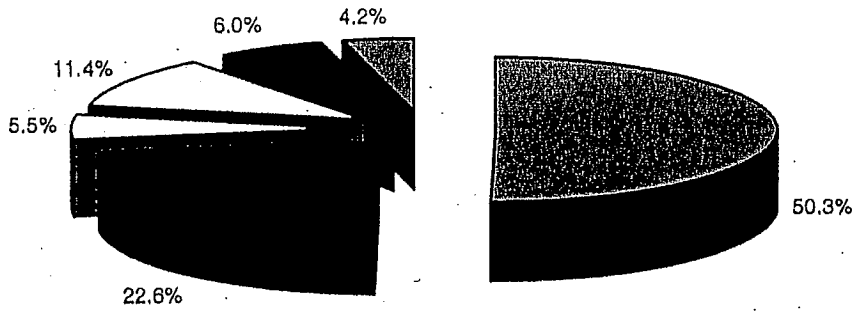
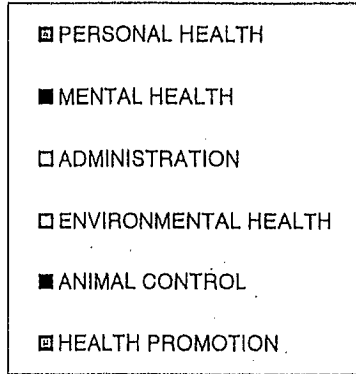
		% OF 2007 BUDGET		% OF 2007 BUDGET	%INC 2006 VS 2007		
	2007		2006		% INC/DEC	\$ INC/DEC	
<b>REVENUE</b>							
TAXES	\$3,564,464	54.5%	\$3,516,591	55.5%	1.4%	\$47,873	
LIC/PERM/FEE	\$495,189	7.6%	\$463,862	7.3%	6.8%	\$31,327	
INTERGOVERNMENTAL	\$2,179,529	33.3%	\$2,065,186	32.6%	5.5%	\$114,343	
CHARGE FOR SERVICE	\$259,750	4.0%	\$246,113	3.9%	5.5%	\$13,637	
MISC.	\$46,826	0.7%	\$46,826	0.7%	0.0%	\$0	
TRANSFERS	\$0	0.0%	\$0	0.0%		\$0	
<b>TOTAL &gt;</b>	<b>\$6,545,758</b>		<b>\$6,338,578</b>		<b>3.3%</b>	<b>\$207,180</b>	
<b>EXPENDITURES</b>							
DENTAL PROGRAM	\$192,223		\$161,482		19.0%	\$30,741	
WIC PROG	\$384,315		\$386,966		-0.7%	-\$2,651	
PREVENTIVE GRANTS	\$111,793		\$107,970		3.5%	\$3,823	
FAMILY CARE MANAGEMENT	\$938,410		\$916,616		2.4%	\$21,794	
ADD/CD/OTER/HO/HM/WHV	\$254,593		\$208,804		21.9%	\$45,789	
TB PRG	\$301,489		\$291,929		3.3%	\$9,560	
PERSONAL HLTH PRG	\$1,220,855	50.3%	\$1,201,848	51.7%	1.6%	\$19,007	
DEV DISABL PRG	\$601,464		\$586,794		2.5%	\$14,670	
MENTAL HLTH PRG	\$876,602	22.6%	\$854,721	22.7%	2.6%	\$21,881	
ANIMAL CONT PRG	\$361,603	5.5%	\$338,030	5.3%	7.0%	\$23,573	
ENV HEALTH PRG	\$745,304	11.4%	\$751,690	11.9%	-0.8%	-\$6,386	
ADMIN/SUPRT PRG	\$395,949	6.0%	\$370,635	5.8%	6.8%	\$25,314	
HEALTH PROMOTION	\$161,158	4.2%	\$161,093	4.2%	0.0%	\$65	
<b>TOTAL &gt;</b>	<b>\$6,545,758</b>		<b>\$6,338,578</b>		<b>3.3%</b>	<b>\$207,180</b>	
					GRANTS	48.0%	1.6%
					TB	4.6%	-0.2%
					PHS	9.2%	0.3%
					MTLHLTH	17.6%	0.6%
					AC	11.4%	0.4%
					ENVH	-3.1%	-0.1%
					ADMIN	12.2%	0.4%
					HEALTH PROMO	0.0%	0.0%
						100.0%	3.3%



**McLEAN COUNTY HEALTH DEPARTMENT  
2007 COMBINED BUDGET BY OBJECT CATEGORY**

	TOTAL 2006	TOTAL 2007	\$INCREASE DECREASE	%INCREASE DECREASE	2007 LINE % TOTAL
SALARIES	\$3,317,883	\$3,378,248	\$60,365	1.82%	51.61%
FRINGE	\$420,142	\$426,948	\$6,806	1.62%	6.52%
MATERIALS/SUPP	\$262,588	\$301,297	\$38,709	14.74%	4.60%
CONTRACTUAL	\$2,312,435	\$2,398,765	\$86,330	3.73%	36.65%
CAPITAL	\$25,530	\$40,500	\$14,970	58.64%	0.62%
TRANSFER	\$0	\$0	\$0		0.00%
<b>TOTAL</b>	\$6,338,578	\$6,545,758	\$207,180	3.3%	100.00%
<b>TOTAL</b>	\$6,338,578	\$6,545,758	\$207,180	3.3%	100.00%
TAXES	\$3,516,591	\$3,564,464	\$47,873	1.36%	54.45%
LIC PERMITS	\$463,862	\$495,189	\$31,327	6.75%	7.57%
TRANSFER	\$0	\$0	\$0		0.00%
MISC	\$46,826	\$46,826	\$0	0.00%	0.72%
	\$0	\$0			
<b>TOTAL</b>	\$6,338,578	\$6,545,758	\$207,180	3.3%	100.00%

# 2007 Budget - Functional Breakout



TOTAL EXPENDITURES AND  
MAJOR REVEVE/EXPENDITURE VARIANCES BY PROGRAM

111-0061-0062 TB PROGRAM NURSING

Contract Serv/RUM	706.04	<u>64,289</u>	<u>75,000</u>	UTILITIES & MAINTENANCE EXPENSES FOR ALL FUNDS ARE PROJECTED TO DRAMATICALLY INCREASE DUE TO ANTICIPATED 20-30% INCREASES IN UTILITY COSTS. THESE FIGURES ARE DERIVED FROM NEGOTIATIONS WITH FACILITY MANAGEMENT.	<u>10,711</u>	16.67
Medical Dir. Fee	751.01	<u>19,920</u>	<u>20,760</u>	THE MEDICAL DIRECTOR'S FEE HAS BEEN ADJUSTED BY 4% TO ACCOMMODATE THE NECESSARY COST OF DOING BUSINESS INCREASE ASSOCIATED WITH MAINTAINING THE CONTRACT WITH THE TB PHYSICIAN. THE CURRENT CLIMATE IN THE MEDICAL COMMUNITY ON PROFESSIONAL SERVICE CONTRACTS CUSTOMARILY EXCEEDS THE 4% INCREASE.	<u>840</u>	4.22
<b>Total Program</b>		<b><u>291,929</u></b>	<b><u>301,489</u></b>		<b><u>9,560</u></b>	<b>3.27</b>

0112--0061-0060 THROUGH 0112-0061-67

Flu Vaccine Donations	410.64	<u>9,000</u>	<u>15,000</u>	FLU VACCINE DONATION REVENUE IS PROJECTED TO INCREASE BASED UPON THE SIGNIFICANT INCREASE IN MEDICAID RATES FOR FLU VACCINE AND ADMINISTRATION.	<u>6,000</u>	66.67
Immunization Fees	410.83	<u>21,000</u>	<u>23,500</u>	BASED UPON THE PATTERN OF FEES COLLECTED FOR IMMUNIZATIONS IN 2005 AND THE RESTRUCTURING OF PRIVATE FEE RATES THAT OCCURRED IN 2006, A 12% INCREASE IS BEING PROJECTED FOR FY2007.	<u>2,500</u>	11.90
Testing Fees	410.91	<u>3,800</u>	<u>4,500</u>	TESTING FEE REVENUE IS BEING PROJECTED \$700 HIGHER THAN IN FY2006 TO MORE ACCURATELY REFLECT THE REVENUE PATTERN IN THIS CATEGORY OVER THE PAST THREE YEARS. THE FEES ASSOCIATED WITH GEOTHERMAL WELLS CONTINUE TO MAINTAIN A STEADY LEVEL ABOVE THE \$3,500 RANGE.	<u>700</u>	18.42
Vision & Hearing Fees	410.106	<u>3,000</u>	<u>1,000</u>	VISION & HEARING FEES HAVE BEEN REDUCED WITH THE MOVEMENT IN THE HEALTH FUND OF THE IDPA VISION PROGRAM TO FUND 0105. THE ONLY REMAINING CONTRACT OF VISION & HEARING IS THE LIMITED SCHOOL BASED PROGRAM BILLING FOR NON-IPA ELIGIBLE STUDENTS IN PARTICIPATING SCHOOLS IS CAPTURED HERE.	<u>-2,000</u>	-66.67
Operational/Office Supplies & Non-Major Equipment	620.01 621.01	<u>31,098</u>	<u>32,923</u>	THESE LINES HAVE BEEN ADJUSTED TO MATCH THE PATTERN OF EXPENSES FOR OPERATIONAL/OFFICE SUPPLY ITEMS AND NON-MAJOR EQUIPMENT. OPERATIONAL/OFFICE SUPPLIES HAVE BEEN INCREASED BY \$3,325 AND NON-MAJOR EQUIPMENT HAS, CORRESPONDINGLY, BEEN DRECREASED BY \$1,500.	<u>1,825</u>	5.87
Building/Grounds/Equipment Maintenance	625.01	<u>3,000</u>	<u>4,000</u>	\$1,000 ADDITIONAL EXPENSE HAS BEEN ADDED TO THE BUILDING MAINTENANCE LINE AT THE ANIMAL CONTROL CENTER. THE BUILDING IS GOING ON 14 YEARS OLD AND IS STARTING TO ENCOUNTER SOME PROBLEMS RELATED TO EXPENSIVE WEAR & TEAR. LUCKILY A MAJORITY OF THE REPAIRS ARE HANDLED BY STAFF AT THE ANIMAL CONTROL CENTER.	<u>1,000</u>	33.00
Mental Health Services	706.02	<u>810,147</u>	<u>830,400</u>	MENTAL HEALTH SERVICES FOR THE PERSONS WITH DEVELOPMNETAL DISABILITIES LINE HAS INCREASED 2.5% BASED UPON COST OF DOING BUSINESS INCREASE ALLOTTED TO THE DD AGENCIES.	<u>20,253</u>	2.50

Contract Serv/RUM	706.04	<u>206,875</u>	<u>236,600</u>	UTILITIES & MAINTENANCE EXPENSES FOR ALL FUNDS ARE PROJECTED TO DRAMATICALLY INCREASE DUE TO ANTICIPATED 20-30% INCREASES IN UTILITY COSTS. THESE FIGURES ARE DERIVED FROM NEGOTIATIONS WITH FACILITY MANAGEMENT.	<u>29,725</u>	14.37
Maint. Bldgs/ Grounds/Equip.	744.01	<u>3,100</u>	<u>4,500</u>	THE ANIMAL CONTROL FACILITY IS GOING ON 14 YEARS OLD AND IS STARTING TO REQUIRE SUBSTANTIAL MAINTENANCE WORK. WITH VERY LIMITED SUPPORT AVAILABLE FROM FACILITIES MANAGEMENT STAFF, ADDITIONAL RESOURCES ARE BEING BUDGETED TO HAVE FACILITY MANAGEMENT WORK DONE BY OUTSIDE CONTRACTORS. STRUCTURAL AND ELECTRICAL PROJECTS ARE INEVITABLE OVER THE NEXT TWO YEARS.	<u>1,400</u>	45.16
Medical Dir. Fee	751.01	<u>18,420</u>	<u>19,200</u>	THE MEDICAL DIRECTOR'S FEE HAS BEEN ADJUSTED BY 4% TO ACCOMMODATE THE NECESSARY COST OF DOING BUSINESS INCREASE ASSOCIATED WITH MAINTAINING THE CONTRACT WITH THE COUNTY PHYSICIAN. THE CURRENT CLIMATE IN THE MEDICAL COMMUNITY ON PROFESSIONAL SERVICE CONTRACTS CUSTOMARILY EXCEEDS THE 4% INCREASE.	<u>780</u>	4.23
Non-Contratual Services	773.01	<u>1,250</u>	<u>2,750</u>	THIS REFLECTS THE COST FOR INTERPRETATION SERVICES. THE PERSONAL HEALTH SERVICES DIVISION CONTINUES TO SEE AN INCREASING POPULATION IN NEED OF NON-ENGLISH SPEAKING LANGUAGE ASSISTANCE AND IN SERVICES TO THE DISABLED.	<u>1,500</u>	120.00
Gas Service	795.02	<u>5,500</u>	<u>7,500</u>	BASED UPON THE CURRENT AND ANTICIPATED HIGH COST OF OIL PRODUCTS, THIS LINE ITEM HAS BEEN INCREASED BY \$2,000.	<u>2,000</u>	36.36
Total		<u>3,678,017</u>	<u>3,761,471</u>		<u>70,505</u>	1.92

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PRELIMINARY 2006 VS 2007  
TAX/LEVY INFORMATION

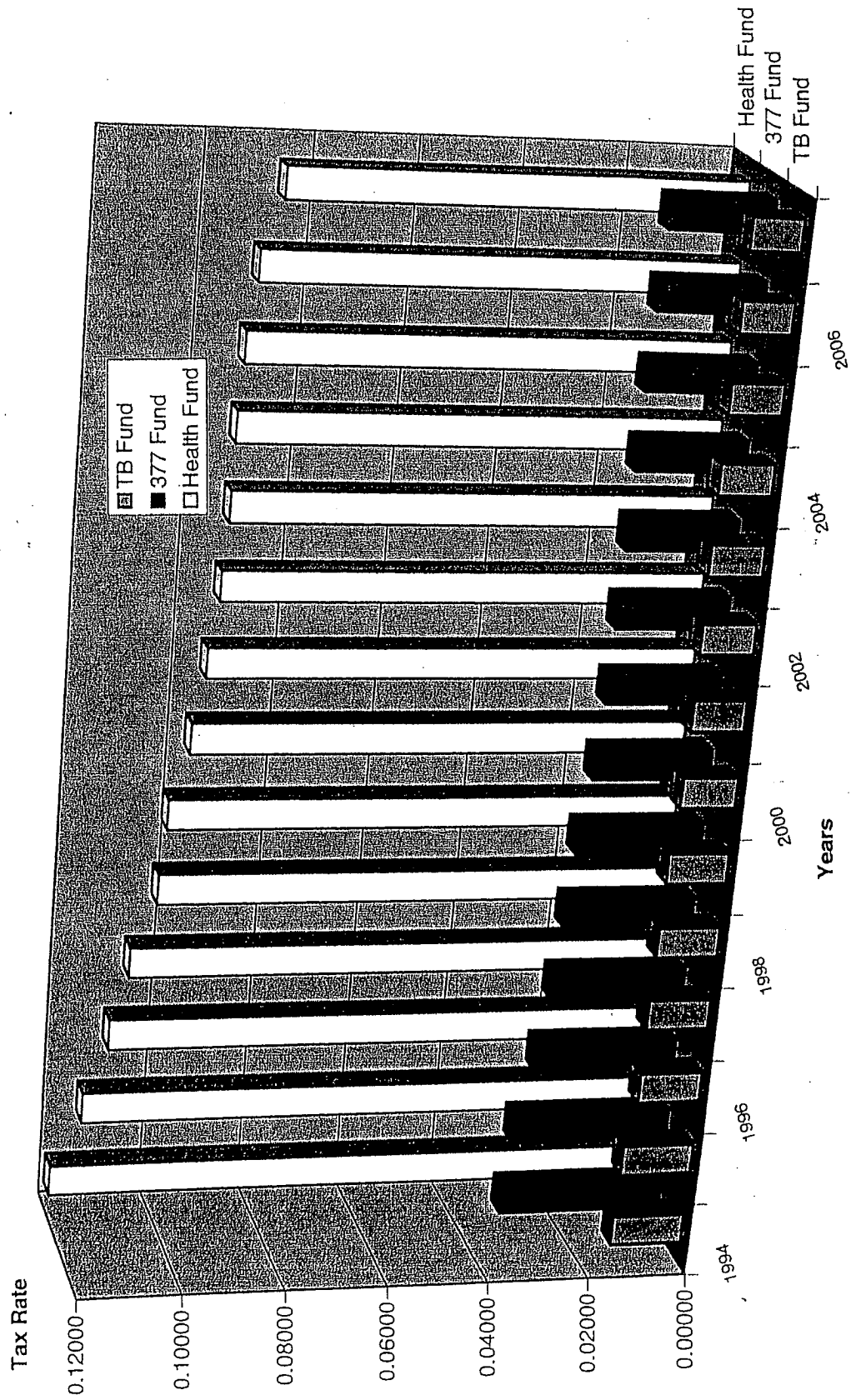
Fund	2006 TAX LEVY	2007 TAX LEVY	% \$ CHG	2006 RATE	2007 RATE	% RATE CHG
0110-60 DD PROGRAM	586,794	601,464	2.50%	0.0201	0.0196	-2.38%
0111-62 TB PROGRAM	287,779	297,339	3.32%	0.0099	0.0097	-1.60%
0112-60 MH PROGRAM	854,721	876,602	2.56%	0.0293	0.0286	-2.32%
0112-61 EH PROGRAM	447,439	423,617	-5.32%	0.0153	0.0138	-9.83%
0112-62 PHS PROGRAM	910,110	914,120	0.44%	0.0312	0.0298	-4.34%
0112-63 ADM PROGRAM	268,655	290,164	8.01%	0.0092	0.0095	2.86%
0112-67 HEALTH PROMOTION	161,093	161,158	0.04%	0.0055	0.0053	-4.72%
Total 0112-0061 0401.0001	2,642,018	2,665,661	0.89%	0.0805	0.0869	-3.91%
0112-0061 Mental Health	854,721	876,602	2.56%	0.0293	0.0286	-2.32%
0112-0061 Public Health	1,787,297	1,789,059	0.10%	0.0612	0.0583	-4.67%
Aggregate Levy 110, 111, 112	3,518,591	3,564,464	1.36%	0.1204	0.1162	-3.47%
EAV BASE 2006	\$2,920,446,010	EAV BASE 2007	\$3,066,478,249			

COMPARISON  
2006-2007  
\$150,000 Home

	2006	2007	\$ Change
EAV (\$150K * .3333)	\$50,000	\$50,000	\$0.00
Developmental Disabilities Tax	\$10.05	\$9.81	(\$0.24)
TB Tax	\$4.93	\$4.85	(\$0.08)
Mental Health Tax	\$14.83	\$14.29	(\$0.34)
Public Health Tax	\$30.80	\$29.17	(\$1.43)
Total	\$60.21	\$58.12	(\$2.09)

Note: Total levies for developmental disabilities, tuberculosis care and treatment, mental health and public health services represents 1.2% of a property tax payers overall payment.

# Property Tax Rate By Fund 1994-2007 Projected



PERSONAL HEALTH SERVICES DIVISION  
2005

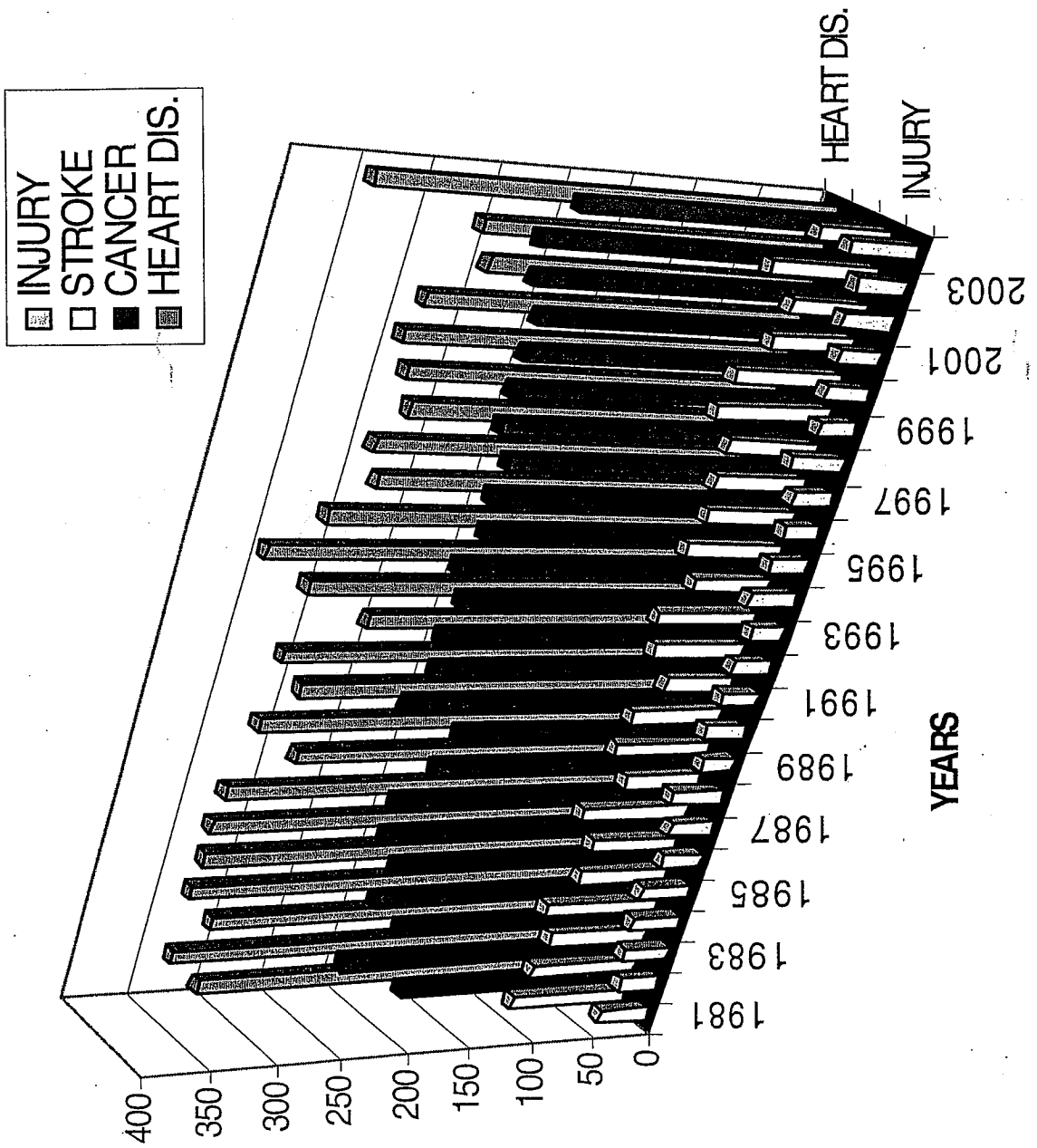
	Home Nursing	Vision/Hearing	Child Imm	Flu/Pneumonia Clinic	Vital Records
Expenses	\$178,241	\$12,487	\$357,852	\$50,887	\$39,320
Units	1,047 Visits	4,255 Screens	9,661 Immunizations	1,823 Immunizations	12,069 Copies
Cost/Unit	\$170.24	\$2.93	\$37.04	\$27.91	\$ 3.26
Fees	2%	100%	34%	100%	100%
IDPH Health Grt	-	-	0%		
PPRT/ Prop Tax	98%	0%	66%	0%	0%
Fee Levels	Sliding Scale	Medicaid	\$14 ↓ \$2	Medicare ↓ \$30 - Flu 40 - Pneumonia	\$10 1 <sup>st</sup> copy \$2-4 Add'l copies

CHANGE IN McLEAN COUNTY POPULATION 1990-2005

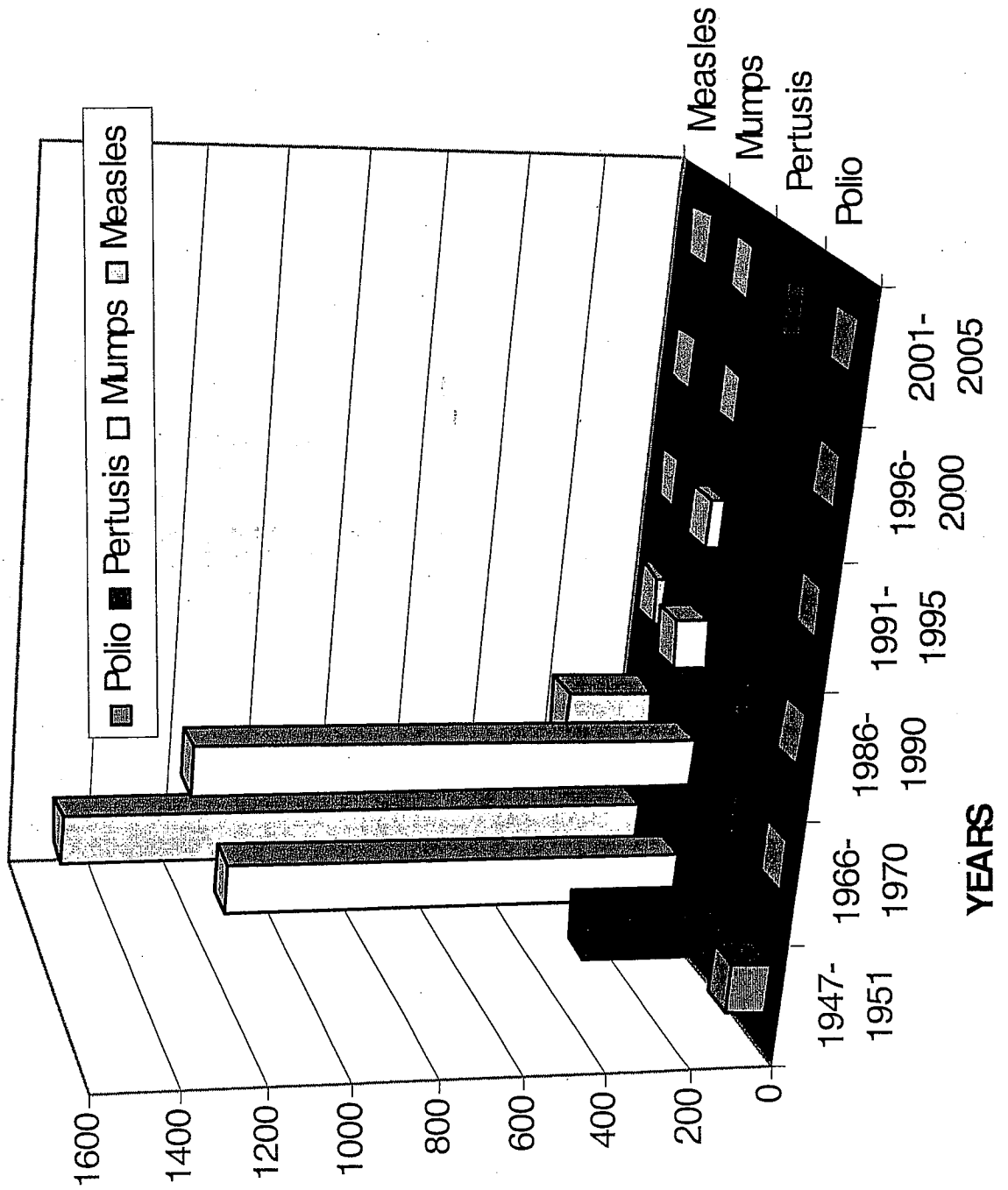




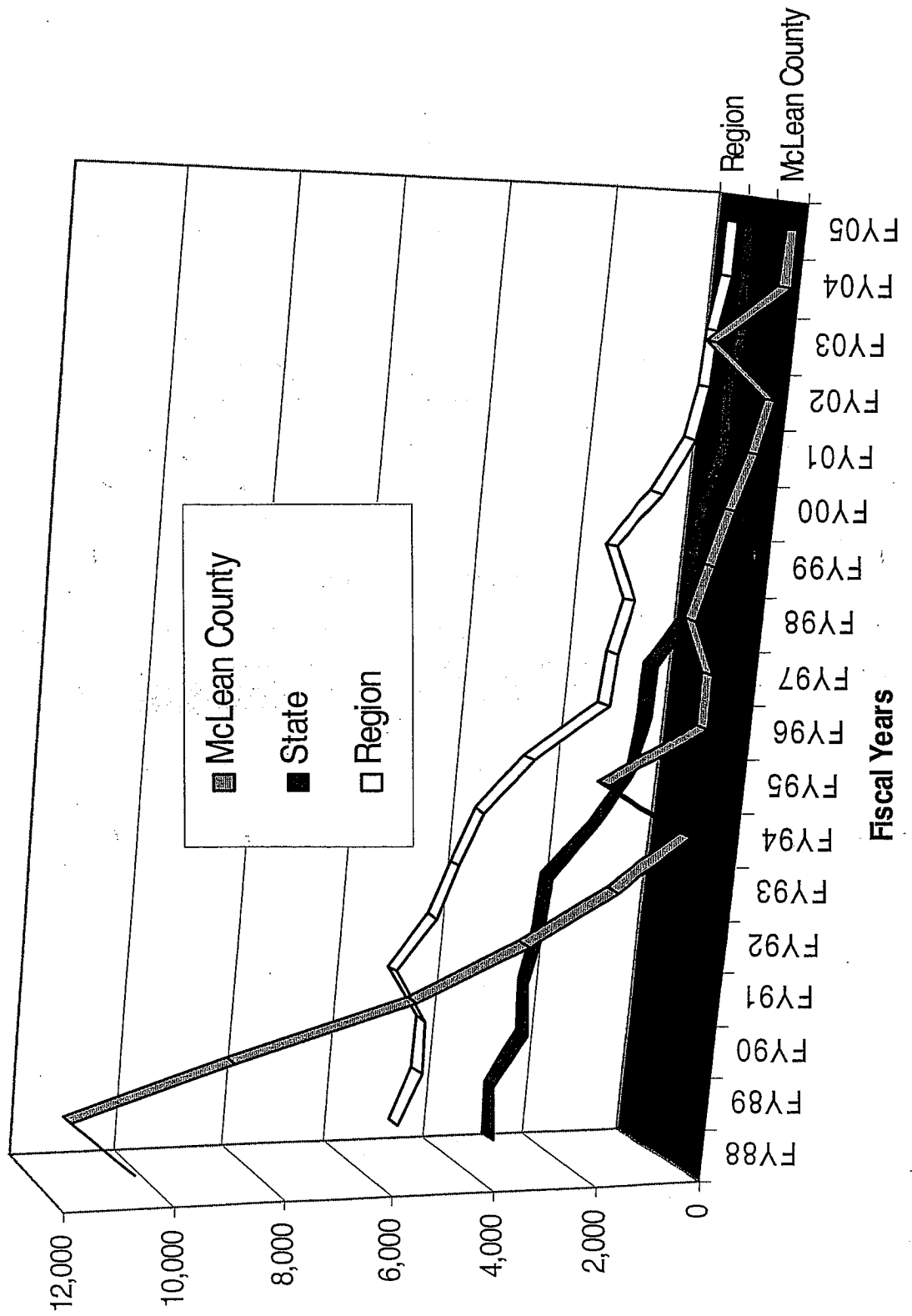
McLean County  
LEADING CAUSES OF DEATH



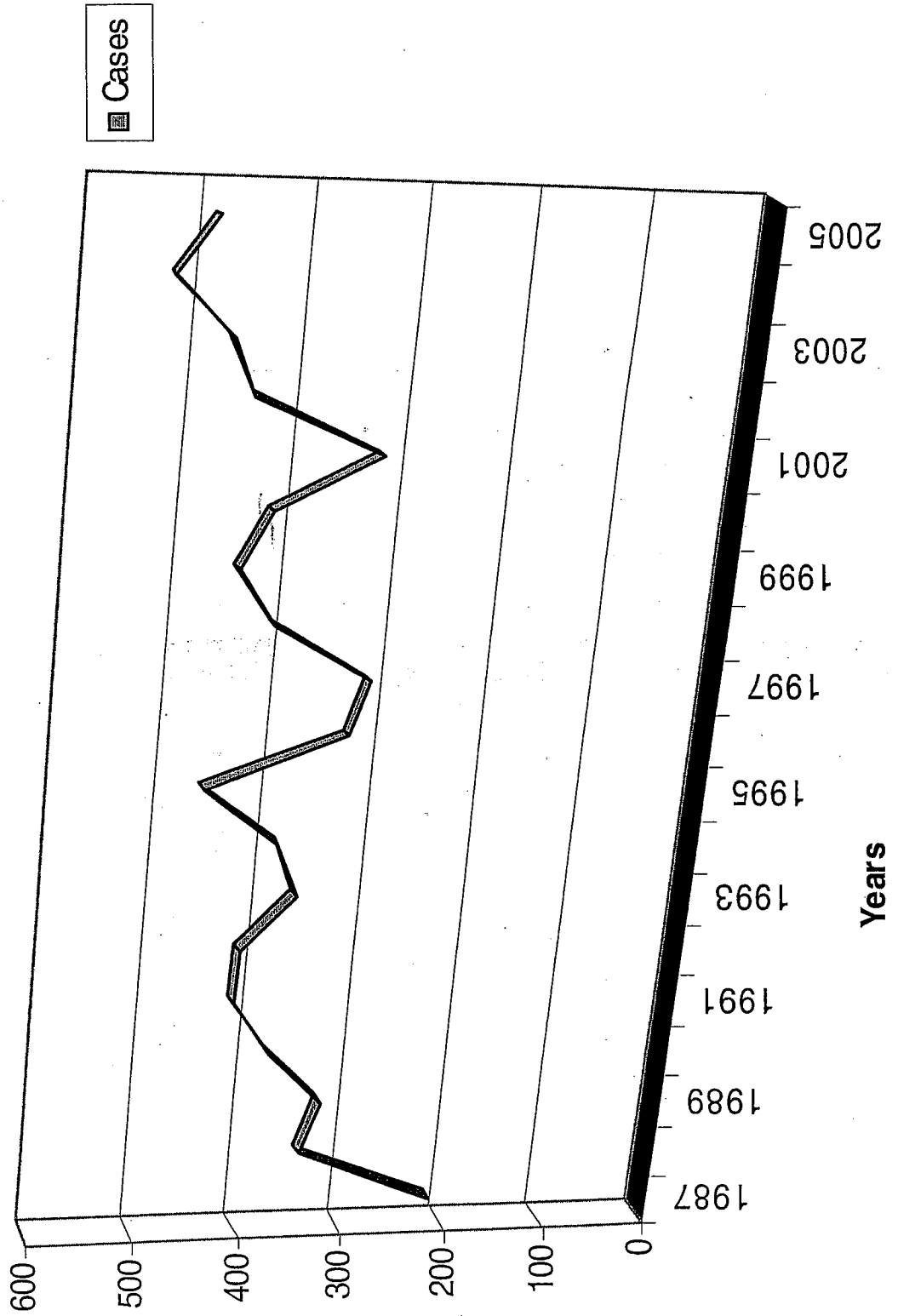
# McLean County INCIDENCE OF CHILDHOOD DISEASES



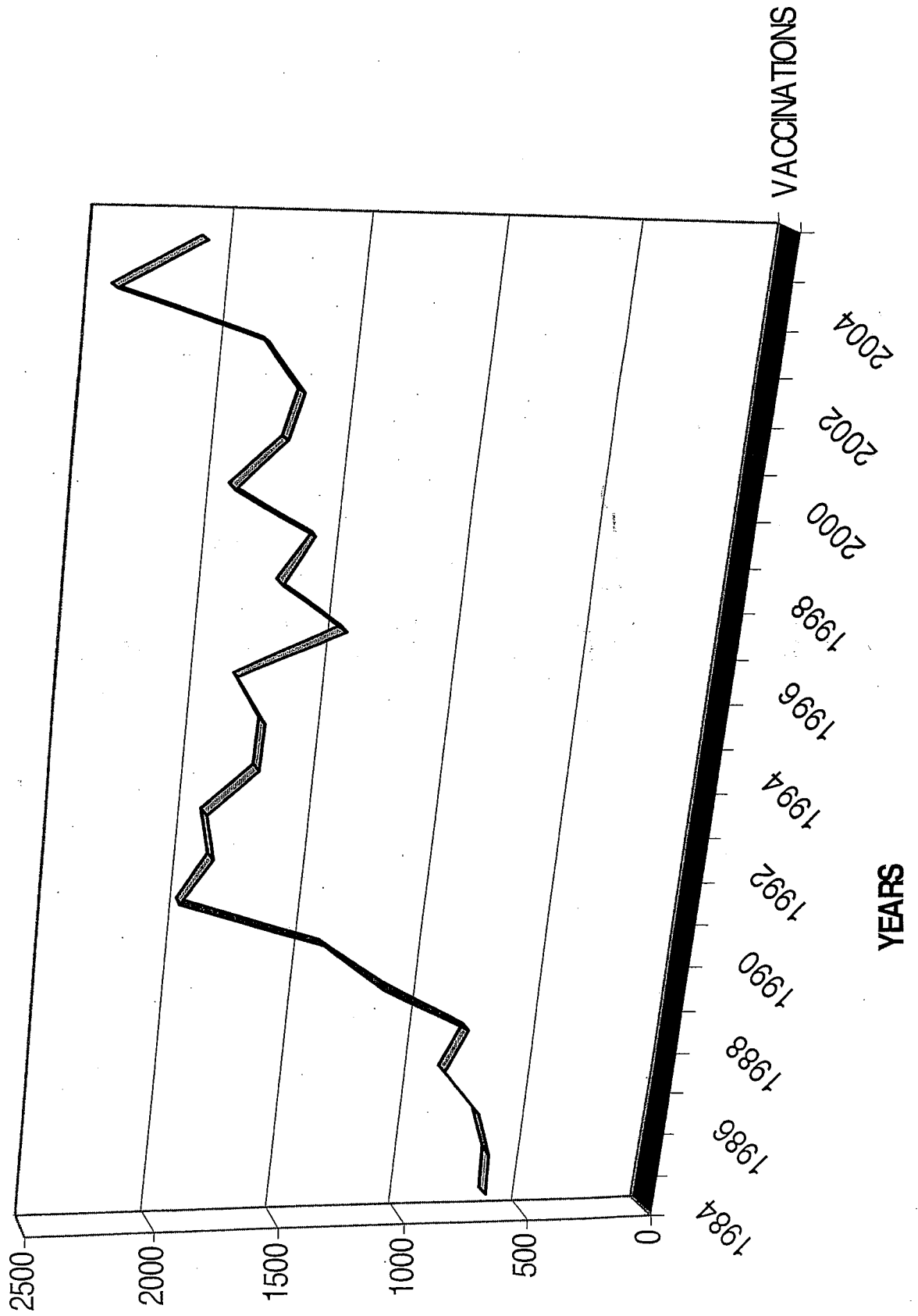
McLean County Child/Adolescent Days of Care per 100,000 Population



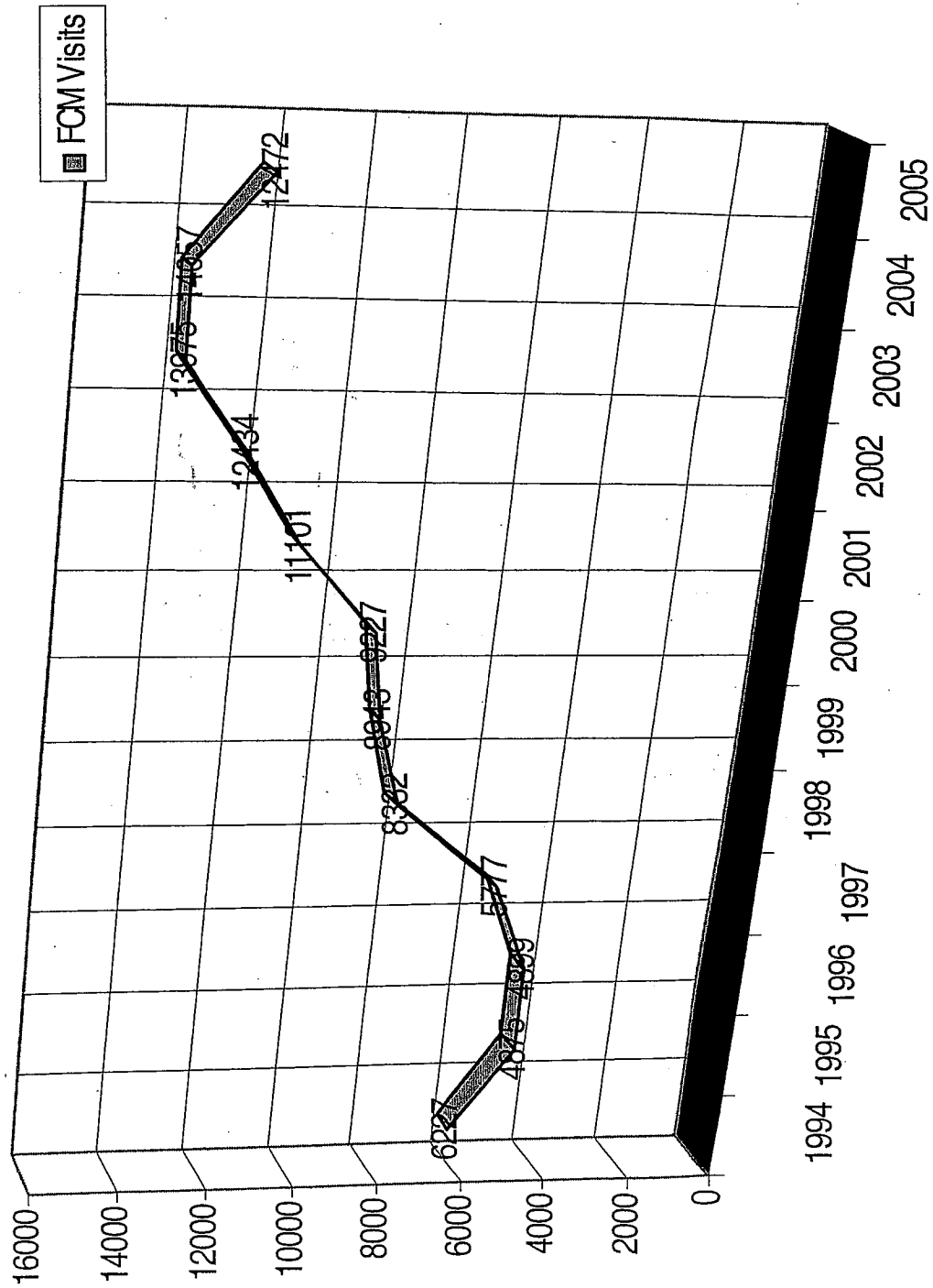
McLean County  
REPORTED CASES OF CHLAMYDIA



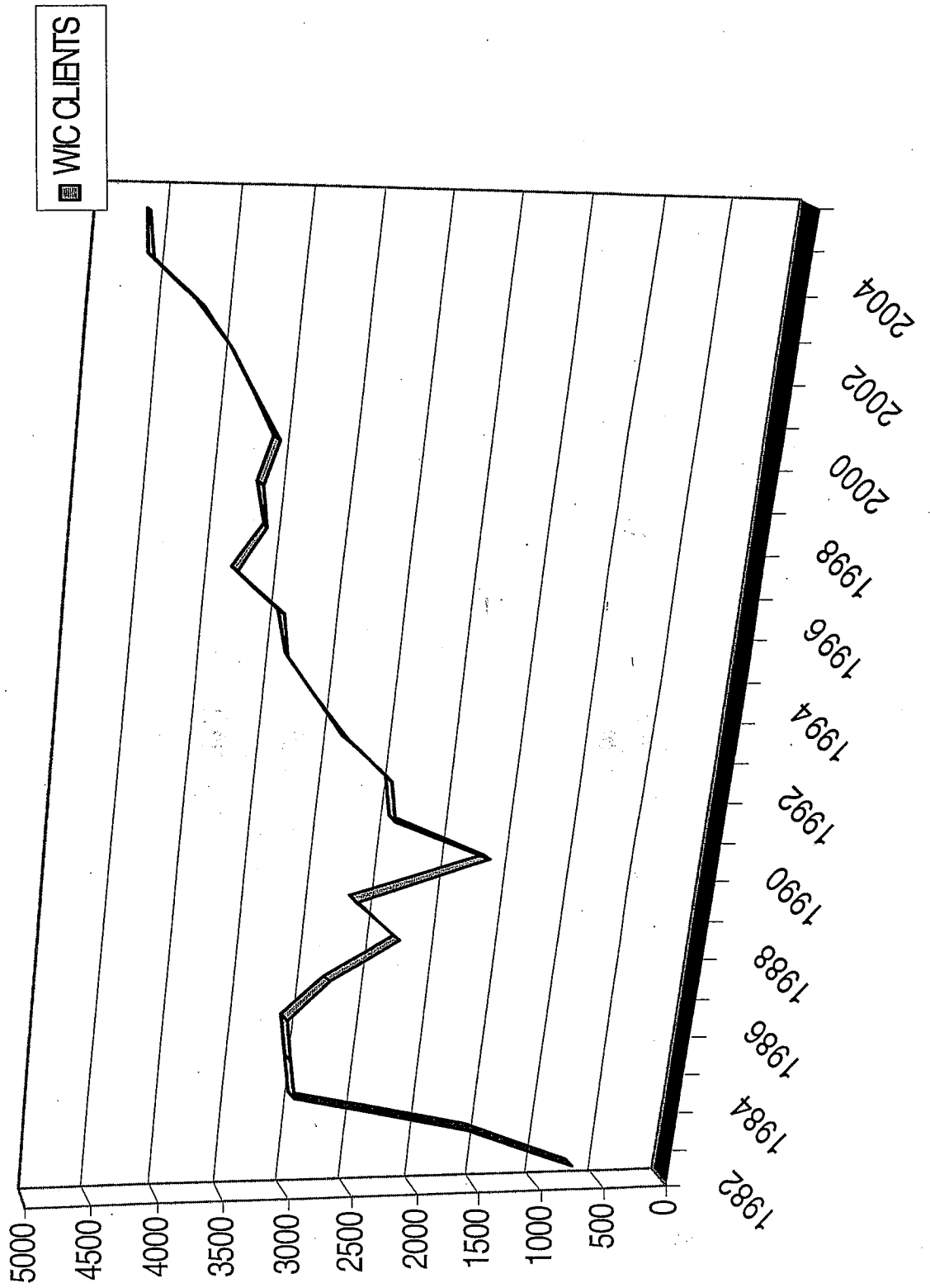
McLean County  
INFLUENZA VACCINATIONS



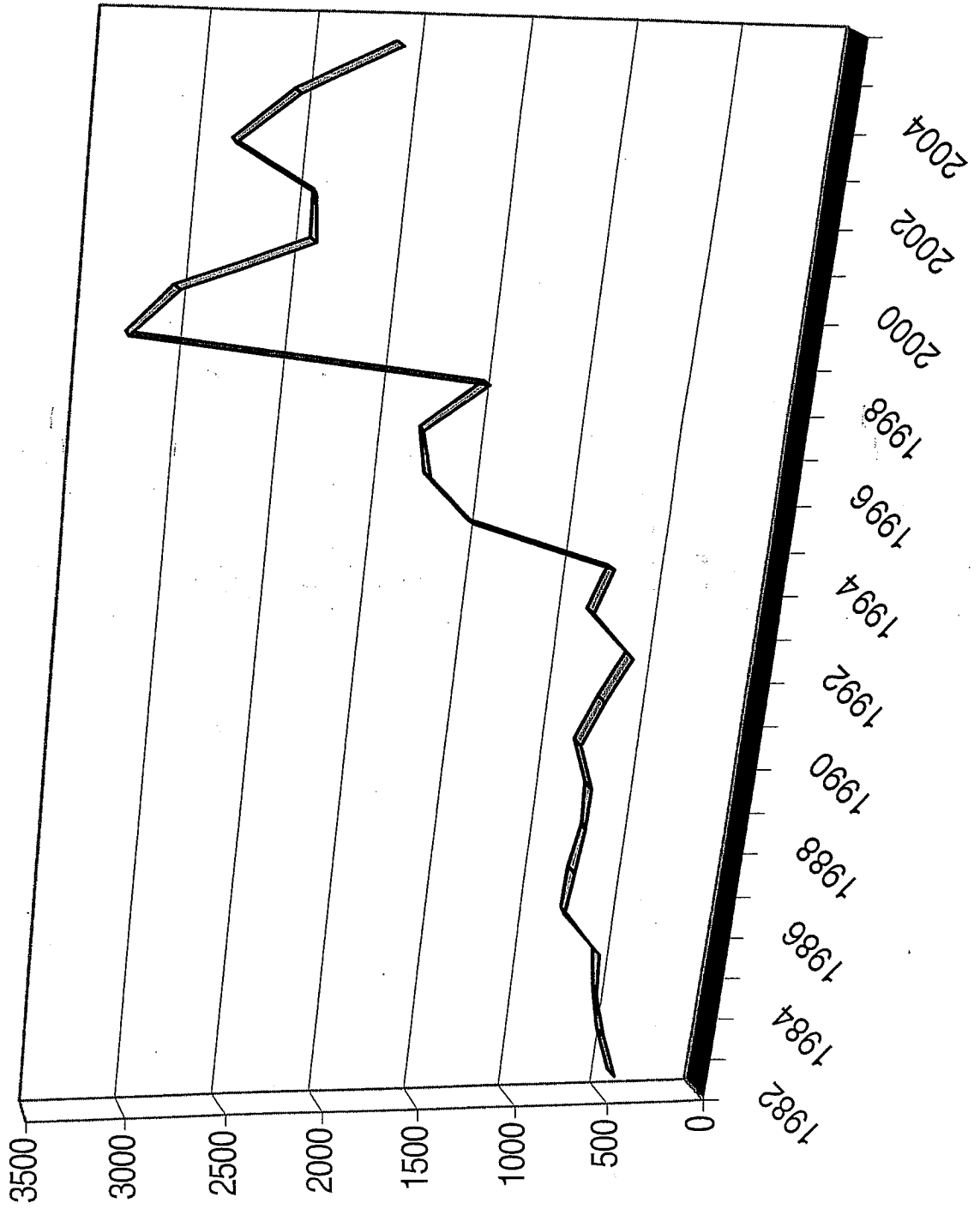
McLean County  
Family Case Management Visits



# McLean County WIC CASES



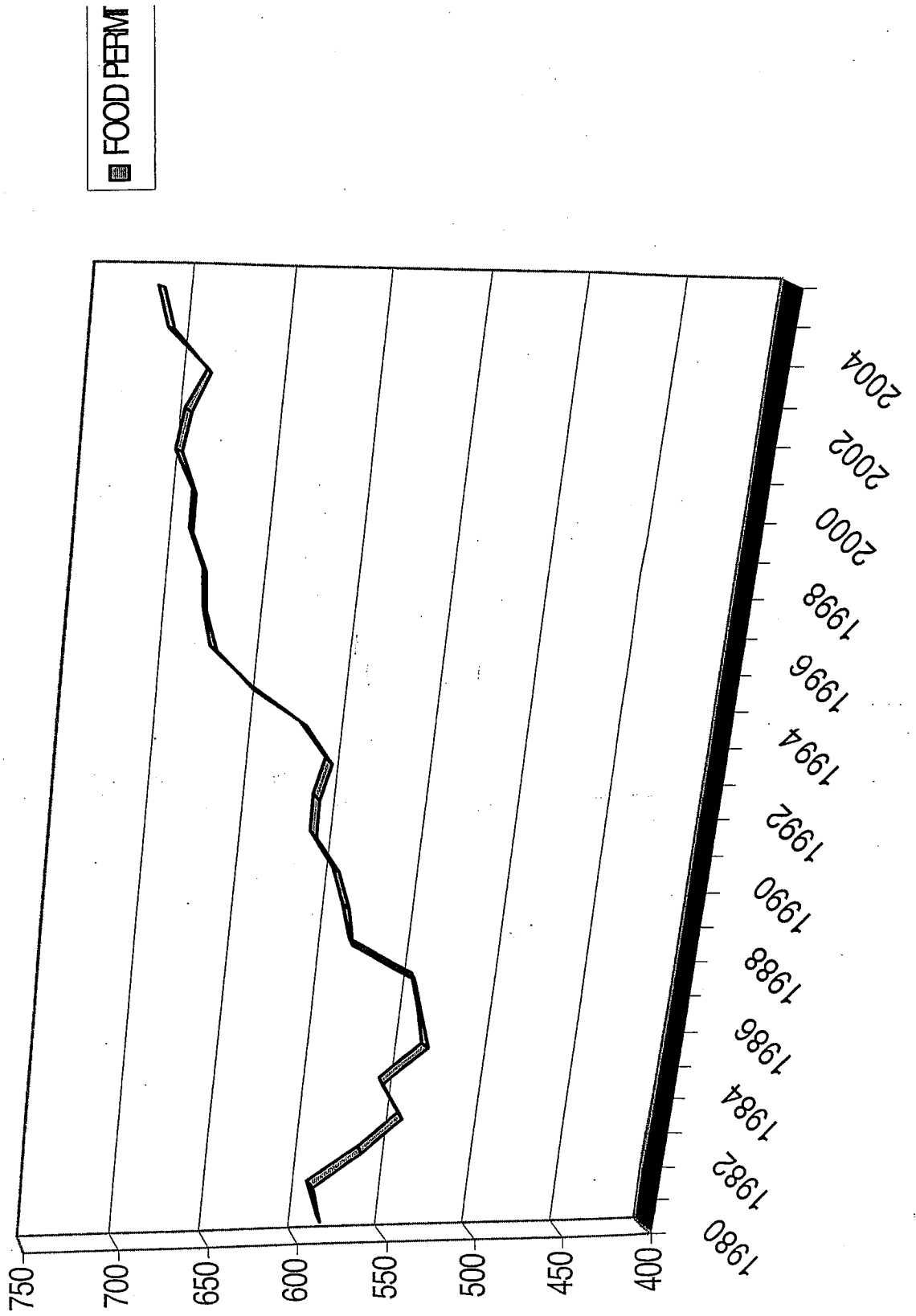
**McLean County  
DENTAL CLINIC**



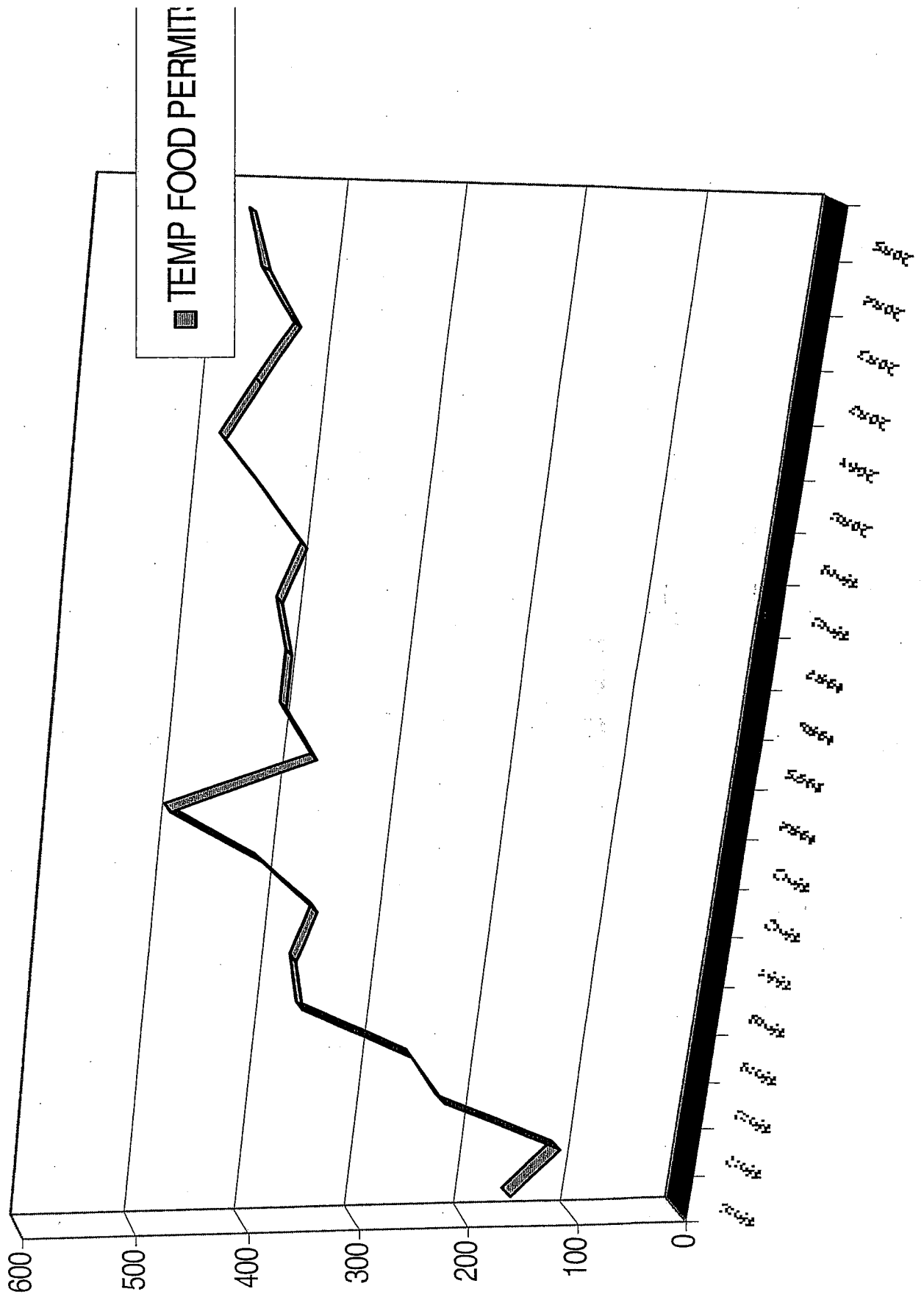
Visits



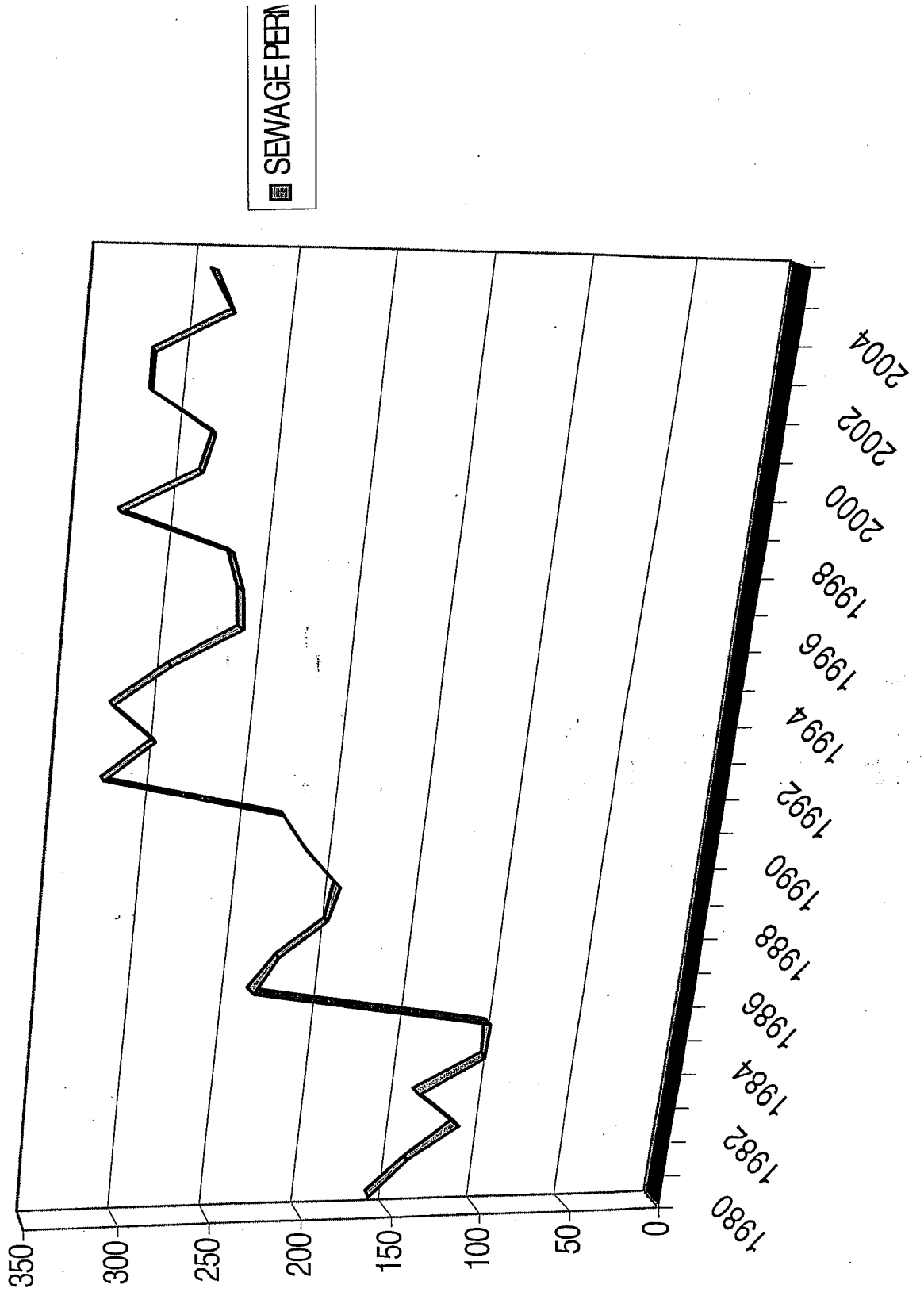
# McLean County FOOD PERMITS



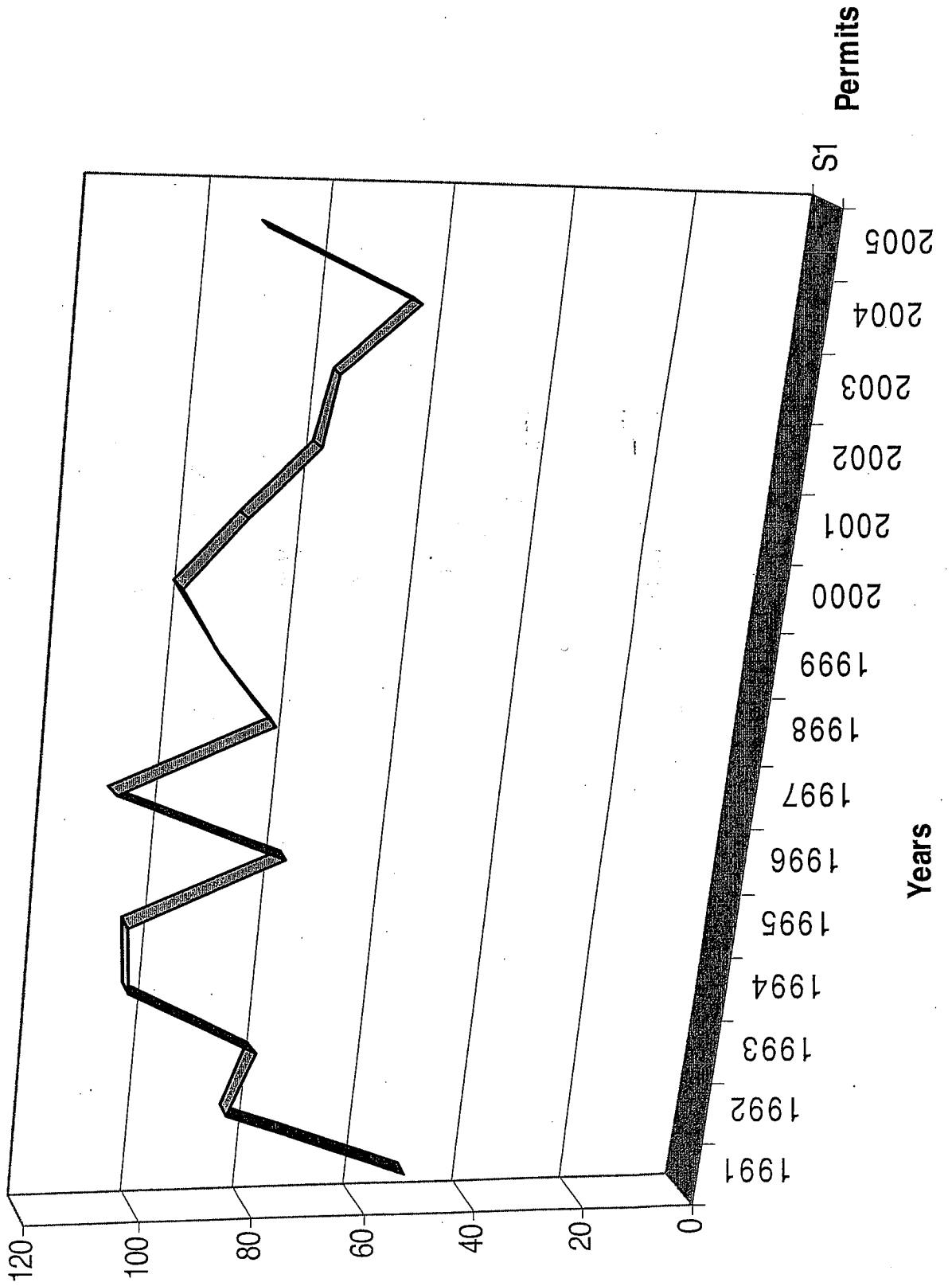
# TEMPORARY FOOD PERMITS ISSUED



McLean County  
PRIVATE SEWAGE PERMITS ISSUED

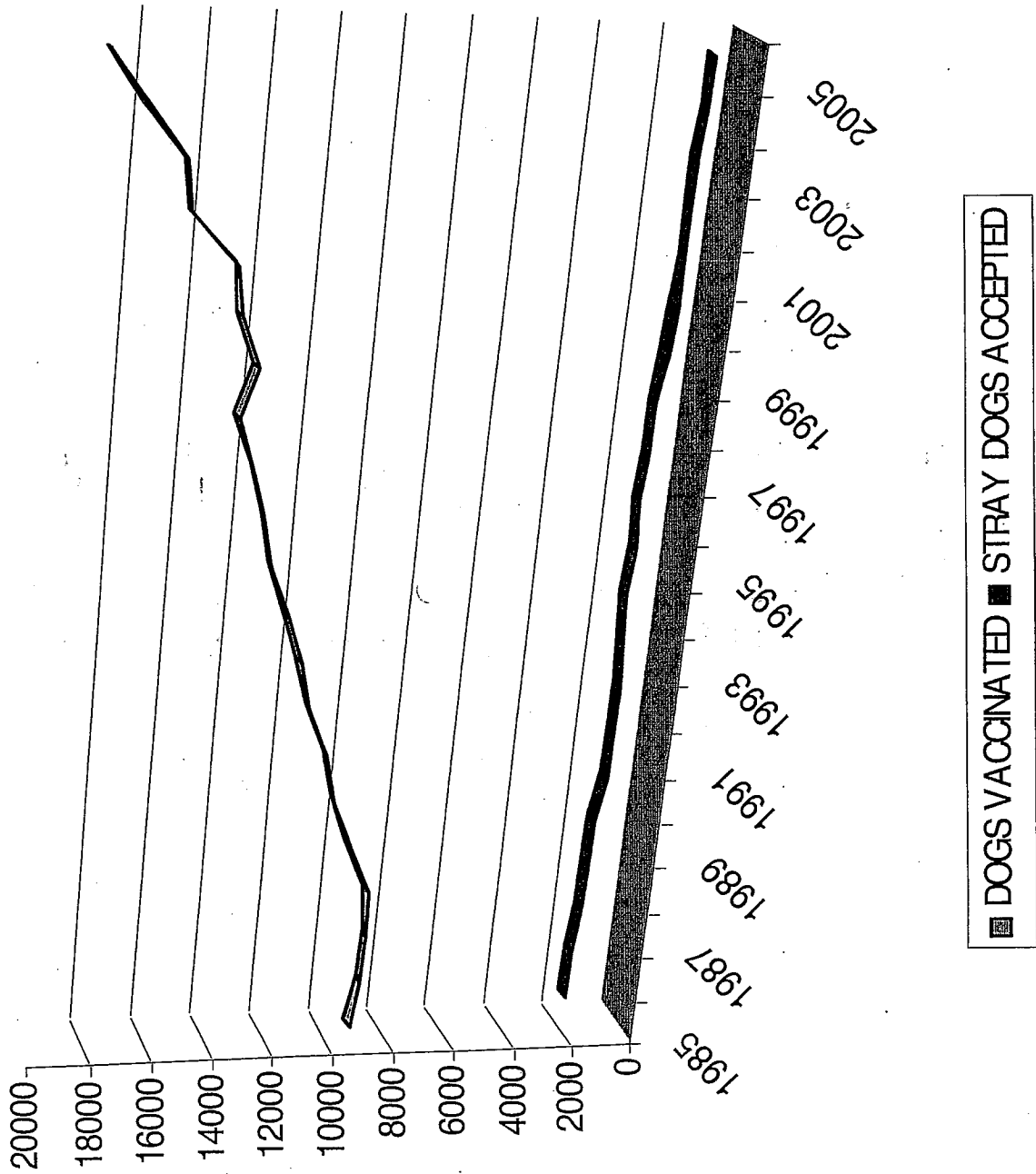


# WATER WELL PERMITS ISSUED



■ Serie

# ANIMAL CONTROL COMPARISON DOGS VACCINATED TO STRAY DOGS ACCEPTED AT THE ANIMAL CONTROL CENTER



McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund: Historical Museum 0134 Department: Historical Museum 0072

Pages: 235 -- 236

CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 55,276	\$ 58,410	\$ 61,235	\$ 2,825	4.84%
Salaries	\$ -	\$ -	\$ -	\$ -	-
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	-
Contractual	\$ 55,276	\$ 58,410	\$ 61,235	\$ 2,825	4.84%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL:</b>	<b>\$ 55,276</b>	<b>\$ 58,410</b>	<b>\$ 61,235</b>	<b>\$ 2,825</b>	<b>4.84%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Historical Museum 0134

Department: Historical Museum 0072

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$58,410 in the FY'2006 Adopted Budget to \$61,235 in the FY'2007 Recommended Budget. Pursuant to Chap. 55, Illinois Compiled Statutes (2004), Section 5/6-23001, the County Board is authorized to levy a property tax not to exceed 2/10ths of one cent per \$100 of equalized assessed valuation to support the operation of the McLean County Historical Museum.

EXPENDITURES:

Contractual:

774.0001 Historical Museum: Pursuant to Chap. 55, Illinois Compiled Statutes (2004), Section 5/6-23001, the County Board is authorized to levy a property tax not to exceed 2/10ths of one cent per \$100 of equalized assessed valuation to support the operation of the McLean County Historical Museum.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department:	Tort Judgment 0077	Pages:	237 -- 239
		FY 2005 BUDGET	Program:	Juvenile Detention Health RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue		\$ 2,500		\$ 2,700	\$ 200	8.00%
Salaries		\$ 46,485		\$ 48,461	\$ 1,186	2.51%
Fringe Benefits		\$ 2,850		\$ 3,100	\$ 100	3.33%
Materials & Supplies		\$ 2,200		\$ 2,400	\$ 200	9.09%
Contractual		\$ 43,165		\$ 45,255	\$ 1,259	2.86%
Capital Outlay		\$ -		\$ -	\$ -	
Other		\$ -		\$ -	\$ -	
<b>TOTAL:</b>		\$ 94,700		\$ 99,216	\$ 2,745	2.85%

Please see attached highlights of the Recommended Budget.



McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Tort Judgment 0135      Department: Tort Judgment 0077      Program: Juvenile Detention 0022

Highlights of the Recommended Budget

REVENUE:

410.0037 Reimbursement for Services: This revenue line item account has increased from \$2500 in the FY'2006 Adopted Budget to \$2700 in the FY'2007 Recommended Budget. This revenue line item accounts for reimbursement received for medical care provided to juveniles detained at the Juvenile Detention Center. The increase is attributable to the increase in the average daily census at the Juvenile Detention Center.

EXPENDITURES:

Personnel:

There is no change in the FTE Staffing Level in the Juvenile Detention Program in the FY'2007 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exception:

622.0001 Medical/Nursing Supplies: This line item account has decreased from \$1500 in the FY'2006 Adopted Budget to \$950 in the FY'2007 Recommended Budget. Historically, prescription medicines have been expensed to this line item account. The Auditor's Office has directed that prescription medicines be charged to line item account 622.0005 Vaccines/Prescription/Non-Prescription Medicines. Since the average expense in line item 622.0001 for the past three years has been \$1900 per year, the total expense has been evenly divided between Medical/Nursing Supplies and

(2)

Vaccines/Prescription/Non-Prescription medicines.

622.0005 Vaccines/Prescription/Non-Prescription Medicines: This line item account has increased from \$200 in the FY'2006 Adopted Budget to \$950 in the FY'2007 Recommended Budget. Historically, prescription medicines have been expensed to the Medical/Nursing Supplies line item account. The Auditor's Office has directed that prescription medicines be charged to line item account 622.0005 Vaccines/Prescription Medicines. Since the average expense in line item 622.0001 for the past three years has been \$1900 per year, the total expense has been evenly divided between Medical/Nursing Supplies and Vaccines/Prescription/Non-Prescription medicines.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2007 Recommended Budget at the same levels or less as in the FY'2006 Adopted Budget with the following exceptions:

706.0001 Contract Services: This line item account has increased from \$37,966 in the FY'2006 Adopted Budget to \$39,255 in the FY'2007 Recommended Budget. This increase reflects the annual increase in the contract with OSF St. Joseph Physicians Group for the physician services provided and the annual increase in the hourly rate for the mental health therapist.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department: Tort Judgment 0077		AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET		
Revenue		\$ 2,076,928	\$ 2,157,068	\$ 2,288,853	\$ 131,785	6.11%
Salaries		\$ 373,781	\$ 379,060	\$ 390,657	\$ 11,597	3.06%
Fringe Benefits		\$ 17,100	\$ 18,000	\$ 18,600	\$ 600	3.33%
Materials & Supplies		\$ 123,240	\$ 130,100	\$ 169,540	\$ 39,440	30.32%
Contractual		\$ 287,197	\$ 283,787	\$ 291,031	\$ 7,244	2.55%
Capital Outlay		\$ 7,000	\$ 7,000	\$ 6,500	\$ (500)	-7.14%
Other		\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>		\$ 808,318	\$ 817,947	\$ 876,328	\$ 58,381	7.14%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Tort Judgment 0135                      Department: Tort Judgment 0077                      Program: Jail/Correctional  
Health Services 0073

Highlights of the Recommended Budget

REVENUE:

401.0001 General Property Taxes: This revenue line item account has increased from \$2,157,068 in the FY'2006 Adopted Budget to \$2,288,853 in the FY'2007 Recommended Budget. This increase is based on the statutory authority to levy a property tax in an amount sufficient to meet the expenses of the County's Risk Management Program.

EXPENDITURES:

Personnel:

There is no change in the FTE Staffing level in the Correctional Health Services in the FY'2007 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

612.0001 Books/Videos/Publications: This line item account has increased from \$300 in the FY'2006 Adopted Budget to \$500 in the FY'2007 Recommended Budget. This increase is based on the need to provide more resource and training materials for the clinical staff.

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620.0001 Operating/Office Supplies: This line item account has increased from \$3060 in the FY'2006 Adopted Budget to \$4000 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared.

622.0001 Medical/Nursing Supplies: This line item account has increased from \$6000 in the FY'2006 Adopted Budget to \$9000 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year to date expenses, as of the date the Recommended Budget was prepared. This line item expense reflects the increase in the average daily census and the resulting increase in utilization of medical/nursing supplies.

622.0005 Vaccines/Prescriptions/Non-Prescription Medicines: This line item account has increased from \$115,900 in the FY'2006 Adopted Budget to \$150,000 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year to date expenses, as of the date the Recommended Budget was prepared. This increase reflects the high costs of prescription medications for the treatment of chronic diseases, e.g. HIV. This line item expense reflects the increase in the average daily census and the resulting increase in utilization of vaccines/prescriptions/non-prescription medicines.

628.0001 Copy/Microfilm Expenses: This line item account has increased from \$300 in the FY'2006 Adopted Budget to \$2500 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year to date expenses, as of the date the Recommended Budget was prepared. The addition of a new printer has increased the costs and utilization of supplies.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2007 Recommended Budget at the same levels as in the FY'2006 Adopted Budget with the following exceptions:

706.0003 Center for Human Services: This line item account has increased from \$68,100 in the FY'2006 Adopted Budget to \$71,000 in the FY'2007 Recommended Budget. This increase is based on the 4.3% increase for the Crisis Intervention Team, psychological counseling services and psychiatric services provided by the Center for Human Services to the inmates in the Adult Jail.

(3)

715.0001 Dues and Memberships: This line item account has increased from \$250 in the FY'2006 Adopted Budget to \$650 in the FY'2007 Recommended Budget. This increase reflects the membership renewals for the four employees who are Certified Correctional Health Professionals, four membership renewals in the Academy of Correctional Health Professionals and membership in the American Correctional Health Services Association.

751.0001 Medical Director Fee: This line item account has increased from \$48,150 in the FY'2006 Adopted Budget to \$50,076 in the FY'2007 Recommended Budget. This increase reflects the increase in the professional services fee for the Correctional Health Services physician. The contract for the physician is between the OSF Health Plans Medical Group and the County.

752.0001 Dentist Services: This line item account has increased from \$18,700 in the FY'2006 Adopted Budget to \$20,000 in the FY'2007 Recommended Budget. This increase reflects the increase in the professional services fee for the Correctional Health Services contract dentist.

8

753.0001 Optometrist Expense: This line item account has increased from \$375 in the FY'2006 Adopted Budget to \$1000 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared. This line item expense reflects the increase in the average daily census and the resulting increase in the need for optometry services.

757.0001 Non-Employee Medical Services: This line item account has been budgeted at the same dollar amount as in the FY'2006 Adopted Budget - \$134,000 - in the FY'2007 Recommended Budget. This is based on a review of the year-to-date expenses as of the date the Recommended Budget was prepared.

#### Capital Outlay

832.0001 Purchase of Furnishings/Office Equipment: This line item account includes funding for the following capital item: replacement of office furniture, specifically replacement of existing office chairs and desks.

836.0001 Purchase of Medical Equipment: This line item account includes funding for the following capital item: purchase of new EKG machine and a Cardio Doppler Pulse Rate display unit.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department:	Tort Judgment 0077	Pages:	244 -- 247	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		FY 2005 BUDGET	Program:	Risk Management-Insurance FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET			
Revenue		\$ -		\$ -			\$ -	N/A
Salaries		\$ 60,318		\$ 63,040			\$ 3,306	5.24%
Fringe Benefits		\$ 2,850		\$ 3,000			\$ 100	3.33%
Materials & Supplies		\$ 8,100		\$ 4,450			\$ -	0.00%
Contractual		\$ 894,398		\$ 954,599			\$ 59,314	6.21%
Capital Outlay		\$ -		\$ -			\$ -	
Other		\$ -		\$ -			\$ -	
<b>TOTAL:</b>		\$ 965,666		\$ 1,025,089			\$ 62,720	6.12%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Tort Judgment 0135                      Department: Tort Judgment 0077                      Program: Risk Management Insurance 0077

Highlights of the Recommended Budget

EXPENDITURES:

Personnel:

There is no change in the FTE Staffing level in the Risk Management Insurance Program in the FY'2007 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget.

Contractual:

705.0001 Consultants: This line item account has decreased from \$12,000 in the FY'2006 Adopted Budget to \$5000 in the FY'2007 Recommended Budget. This decrease reflects the budgeted expense of the actuarial study in FY'2006.

706.0001 Contract Services: This line item account has been budgeted at the same dollar amount - \$30,000 - in the FY'2007 Recommended Budget. This line item account includes the fees paid by the County for brokerage services. Previously, brokerage fees were budgeted and expensed in the Insurance Premium line item accounts.



(2)

715.0001 Dues & Memberships: This line item account has increased from \$1250 in the FY'2006 Adopted Budget to \$1300 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses and the year-to-date expenses as of the date the Recommended Budget was prepared.

719.0001 General Liability Insurance: This line item account has decreased from \$320,000 in the FY'2006 Adopted Budget to \$210,000 in the FY'2007 Recommended Budget. This decrease is based on billing the excess liability insurance for the Nursing Home directly to the Nursing Home. Therefore, the excess liability insurance for the Nursing Home will not be included in the Tort Judgment Fund.

719.0004 Property Insurance: This line item account has increased from \$48,000 in the FY'2006 Adopted Budget to \$53,000 in the FY'2007 Recommended Budget. This increase is based on the expected increase in values resulting from the renovations to the Government Center and the Law and Justice Center. Property insurance rates are expected to increase by at least 3%. The Property Insurance carrier includes Inland Marine Insurance in the property coverage.

719.0014 Public Officials Bond: This line item account has decreased from \$10,000 in the FY'2006 Adopted Budget to \$1000 in the FY'2007 Recommended Budget. This decrease is based on the fact that fiscal year 2007 is a non-election year for Countywide offices.

719.1001 General Liability Claims: This line item account has increased from \$45,000 in the FY'2006 Adopted Budget to \$70,000 in the FY'2007 Recommended Budget. This increase is based on the increase in the hourly billing rate for legal fees.

719.1002 Auto Liability Claims: This line item account has increased from \$10,000 in the FY'2006 Adopted Budget to \$15,000 in the FY'2007 Recommended Budget. This increase is based on a review of the claims experience last year and in prior years.

719.1004 Property Damage Claims: This line item account has increased from \$10,000 in the FY'2006 Adopted Budget to \$15,000 in the FY'2007 Recommended Budget. This increase is based on increased materials cost and the average loss experience in prior years.

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719.1009 Workers' Compensation Claims: This line item account has increased from \$275,000 in the FY'2006 Adopted Budget to \$420,000 in the FY'2007 Recommended Budget. This increase is based on the County's actual claims experience last year and year-to-date as of the date the Recommended Budget was prepared. This increase reflects the increase in statutory benefits now available in Illinois and the severity of Workers' Compensation claims filed against the County.

795.0003 Telephone Service: This line item account has increased from \$1000 in the FY'2006 Adopted Budget to \$1200 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenses.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department:	Tort Judgment 0077	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
		FY 2005 BUDGET	Program:	Risk Management-Civil RECOMMENDED FY 2007 BUDGET		
Revenue		\$ -		\$ -	\$ -	N/A
Salaries		\$ 187,203		\$ 196,081	\$ 7,635	3.89%
Fringe Benefits		\$ 8,351		\$ 8,790	\$ 293	3.33%
Materials & Supplies		\$ 800		\$ 800	\$ -	0.00%
Contractual		\$ 14,390		\$ 14,390	\$ 211	1.47%
Capital Outlay		\$ -		\$ -	\$ -	
Other		\$ -		\$ -	\$ -	
<b>TOTAL:</b>		\$ 210,744		\$ 220,061	\$ 8,139	3.70%

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Please see attached highlights of the Recommended Budget.



McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	General 0001	Department:	County Clerk 0005	Pages:	19 -- 22
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 212,296	\$ 568,010	\$ - 227,595	\$ (340,415)	-59.93%
Salaries	\$ 296,648	\$ 313,996	\$ 314,589	\$ 593	0.19%
Fringe Benefits	\$ 22,801	\$ 24,001	\$ 24,801	\$ 800	3.33%
Materials & Supplies	\$ 38,885	\$ 53,620	\$ 54,420	\$ 800	1.49%
Contractual	\$ 212,173	\$ 292,375	\$ 309,040	\$ 16,665	5.70%
Capital Outlay	\$ 78,329	\$ 416,143	\$ 81,365	\$ (334,778)	-80.45%
Other	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL:</b>	\$ 648,836	\$ 1,100,135	\$ 784,215	\$ (315,920)	-28.72%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: General 0001  
Department: County Clerk 0005

Highlights of the Recommended Budget:

REVENUE:

410.0024 Liquor License: This line item account has increased from \$14,400 in the FY'2006 Adopted Budget to \$16,500 in the FY'2007 Recommended Budget. This increase is based on a review of the year to date revenue, as of the date the Recommended Budget was prepared.

410.0025 Marriage Licenses: This line item account has decreased from \$24,000 in the FY'2006 Adopted Budget to \$22,000 in the FY'2007 Recommended Budget. This decrease is based on a review of last year's actual revenues and the year-to-date revenues as of the date the Recommended Budget was prepared.

410.0115 Economic Interest Statements: This line item account has decreased from \$555 in the FY'2006 Adopted Budget to \$200 in the FY'2007 Recommended Budget. This decrease reflects that the number of individuals filing late Economic Interests statements is decreasing.

410.0528 Death Certificates: This line item account has decreased from \$4900 in the FY'2006 Adopted Budget to \$4000 in the FY'2007 Recommended Budget. This decrease is based on a review of last year's actual revenues and the year-to-date revenues as of the date the Recommended Budget was prepared.

407.0011 Reimbursement Special Services: This line item account has decreased from \$346,500 in the FY'2006 Adopted Budget to \$5400 in the FY'2007 Recommended Budget. The decrease is attributable to the State Board of Elections' reimbursement to local election authorities in FY'2006 for the purchase of ADA accessible voting machines, as required by the federal law, Help America Vote Act. The FY'2007 Recommended Budget figure reflects the reimbursement to be

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received from the State Board of Elections for Election Judges' expense. In FY'2007, the number of election judges required to be present is less than in an even-year election.

415.0001 Interest on Investments: This line item account has increased from \$4000 in the FY'2006 Adopted Budget to \$5750 in the FY'2007 Recommended Budget. This increase is attributable to higher interest rates that are available from local financial institutions.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2007 Recommended Budget.

**PLEASE NOTE:** In discussions with the Administrator's Office after the presentation of the FY'2007 Recommended Budget, the County Clerk's Office and the Administrator's Office agreed to request approval of the Finance Committee to increase the FTE staffing level by adding the following new position in the Elections Program:

0.50 FTE Deputy Clerk      \$ 11,592.00

This new position would be a part-time position that would work 975 hours during the election season. Unlike the Occasional/Seasonal employees, this position would be guaranteed 975 hours of work in the office. This position would be scheduled to match the election cycle workload in the office.

Materials and Supplies:

620.0001 Operating Supplies/Office Supplies: This line item account has increased from \$4645 in the FY'2006 Adopted Budget to \$4780 in the FY'2007 Recommended Budget. This increase is based on a review of last year's actual expenditures. This line item account is the merger of two line item accounts into one account by the Auditor's Office.

629.0001 Letterhead/Printed Forms: This line item account has increased from \$12,220 in the FY'2006 Adopted Budget to \$12,550 in the FY'2007 Recommended Budget. This increase is based on a review of the year-to-date expenses as of the

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date the Recommended Budget was prepared.

Contractual:

All Contractual Services line item accounts have been budgeted in the FY'2007 Recommended Budget at the same level or less as in the FY'2006 Adopted Budget with the following exceptions:

701.0001 Advertising/Legal Notices: This line item account has decreased from \$28,000 in the FY'2006 Adopted Budget to \$22,000 in the FY'2007 Recommended Budget. This decrease is based on the advertising/legal notices publication expense incurred during an odd year election.

706.0001 Contract Services: This line item account has increased from \$3300 in the FY'2006 Adopted Budget to \$7500 in the FY'2007 Recommended Budget. This increase is based on the contractual expense due to Fidler/Doubleday.

750.0001 Equipment Maintenance Contract: This line item account has increased from \$19,695 in the FY'2006 Adopted Budget to \$42,175 in the FY'2007 Recommended Budget. This increase reflects the actual equipment maintenance expense of the "Lock and Load" for the optical scan and touch screen voting machines and the maintenance contract for the copiers.

762.0001 Election Judges' Expense: This line item account has decreased from \$110,021 in the FY'2006 Adopted Budget to \$89,000 in the FY'2007 Recommended Budget. This decrease is based on 2007 being an odd year election. In an odd year election, fewer election judges are needed in each precinct. However, because of Early Voting, more election judges will be needed than in FY'2005, the last odd year election.

769.0001 Interest Expense: This line item account represents the interest expense on the lease-purchase agreement for the optical scan voting equipment and the copiers.

773.0001 Non Contractual Services: This line item account has increased from \$100,000 in the FY'2006 Adopted Budget to \$115,000 in the FY'2007 Recommended Budget. This increase is based on the additional expense to be incurred to program the touch screen voting machines. This line item accounts for the professional services provided by the third party vendor used by the County Clerk to prepare the ballots for the primary and general election and to program the optical scan



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voting machines.

795.0003 Telephone Service: This line item account has increased from \$8210 in the FY'2006 Adopted Budget to \$9750 in the FY'2007 Recommended Budget. This increase reflects the additional monthly cost for the multi-line phones in the office.

Capital Assets:

832.0002 Lease/Purchase Office Equipment: This line item account includes the following capital expenses:

(1) Lease/Purchase expense for the photocopier in the County Clerk's Office and (2) Lease/Purchase expense for 62 optical scan voting machines to replace the punch card voting machines.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

CATEGORY	Fund:	County Clerk	Document Storage 0164	Department:	County Clerk 0005	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006	
		FY 2005 BUDGET	FY 2006 BUDGET						
Revenue	\$	41,837	\$	44,756	\$	47,117	\$	2,361	5.28%
Salaries	\$	25,369	\$	27,326	\$	29,430	\$	2,104	7.70%
Fringe Benefits	\$	6,239	\$	7,201	\$	7,451	\$	250	3.47%
Materials & Supplies	\$	-	\$	-	\$	-	\$	-	
Contractual	\$	10,229	\$	10,229	\$	10,236	\$	7	0.07%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	
Other	\$	-	\$	-	\$	-	\$	-	
<b>TOTAL:</b>	\$	41,837	\$	44,756	\$	47,117	\$	2,361	5.28%

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: County Clerk Document Storage Fund 0164

Department: County Clerk 0005

Highlights of the Recommended Budget:

Pursuant to Illinois law, the County Board established the County Clerk's Document Storage Fund. This Special Revenue Fund was established to assist the County Clerk's Office with automation and document storage. Through the collection of a Document Storage fee, the County Clerk's Office has available funds which can be used to purchase automated document storage systems, contract for services, purchase capital equipment, and purchase computer hardware and software. As a Special Revenue Fund, the fund must be balanced within the fund.

REVENUE:

410.0089 Document Storage Fee: This revenue line item account has been budgeted at \$27,500 in the FY'2007 Recommended Budget. This revenue figure is based on a review of last year's actual revenue and the year to date revenue, as of the date the Recommended Budget was prepared.

400.0000 Unappropriated Fund Balance: This revenue line item has been budgeted at \$19,617 in the FY'2007 Recommended Budget to balance the total expenditures with the revenue. Per the outside auditor's Fiscal Year 2005 audit, the end of year fund balance as of December 31, 2005, totaled \$47,240.00.

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EXPENDITURES:

Salaries:

There is no change in the FTE Staffing level in the FY'2007 Recommended Budget.

Fringe Benefits:

The Fringe Benefit expenses attributable to the 1.0 FTE Deputy County Clerk position have been budgeted in the Clerk's Document Storage Fund.

Contractual Services:

706.0001 Contract Services: This line item account has been budgeted at \$10,000 in the FY'2007 Recommended Budget. The funding will be available to assist the County Clerk's Office with microfilming and indexing of the permanent vital records that must be retained by the office.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund:	Social Security 0130	Department:	Social Security 0069	Pages:	229 -- 230
CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 1,985,166	\$ 2,048,000	\$ 2,096,300	\$ 48,300	2.36%
Salaries	\$ -	\$ -	-	\$ -	N/A
Fringe Benefits	\$ 1,690,636	\$ 1,749,070	\$ 1,795,265	\$ 46,195	2.64%
Materials & Supplies	\$ -	\$ -	-	\$ -	N/A
Contractual	\$ -	\$ -	-	\$ -	N/A
Capital Outlay	\$ -	\$ -	-	\$ -	N/A
Other	\$ 294,530	\$ 298,930	\$ 301,035	\$ 2,105	0.70%
<b>TOTAL:</b>	<b>\$ 1,985,166</b>	<b>\$ 2,048,000</b>	<b>\$ 2,096,300</b>	<b>\$ 48,300</b>	<b>2.36%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Social Security 0130 Department: Social Security 0069

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$2,048,000 in the FY'2006 Adopted Budget to \$2,096,300 in the FY'2007 Recommended Budget. Pursuant to Chap. 40, Illinois Compiled Statutes (2004), Section 5/21-110, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Social Security Program (FICA). This property tax levy may include the costs of participating in the Federal Medicare Program.

EXPENDITURES:

Contractual:

599.0003 Social Security Contribution: Pursuant to Chap. 40, Illinois Compiled Statutes (2000), Section 5/21-110, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Social Security Program (FICA). This property tax levy may include the costs of participating in the Federal Medicare Program.

The FICA employer rate in FY'2007 is 7.65%.

Other:

999.0001 Interfund Transfer: This line item account has increased from \$298,930 in the FY'2006 Adopted Budget to \$301,035 in the FY'2007 Recommended Budget. This expense represents the amount to be transferred to the Nursing Home to cover approximately 75% of the FICA expense at the Nursing Home and the transfer to the County Board's budget for 100% of the FICA expense at MetCom.

McLEAN COUNTY

Fiscal Year 2007 Recommended Budget

Fund: I M R F 0131

Department: Illinois Municipal Retirement Fund 0069

Pages: 231 -- 232

CATEGORY	FY 2005 BUDGET	FY 2006 BUDGET	RECOMMENDED FY 2007 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2006
Revenue	\$ 1,829,942	\$ 2,160,240	\$ 2,354,053	\$ 193,813	8.97%
Salaries	\$ -	\$ -	\$ -	\$ -	N/A
Fringe Benefits	\$ 1,614,589	\$ 1,848,064	\$ 2,043,169	\$ 195,105	10.56%
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	N/A
Contractual	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Other	\$ 215,353	\$ 312,176	\$ 310,884	\$ (1,292)	-0.41%
<b>TOTAL:</b>	<b>\$ 1,829,942</b>	<b>\$ 2,160,240</b>	<b>\$ 2,354,053</b>	<b>\$ 193,813</b>	<b>8.97%</b>

Please see attached highlights of the Recommended Budget.

McLean County  
Fiscal Year 2007 Recommended Budget

Fund: Illinois Municipal Retirement Fund 0131      Department: Illinois Municipal Retirement Fund 0069

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$2,060,240 in the FY'2006 Adopted Budget to \$2,254,053 in the FY'2007 Recommended Budget. Pursuant to Chap. 40, Illinois Compiled Statutes (2004), Section 5/7-71, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Illinois Municipal Retirement Fund pension program for County employees and for Sheriff's Department Law Enforcement personnel.

407.0010 Personal Property Replacement Tax: Pursuant to State law, the County is required to budget \$21,403.00 in Personal Property Replacement Tax revenue in the IMRF Fund. In the FY'2007 Recommended Budget, the Personal Property Replacement Tax revenue has increased to \$100,000.00. This increase is budgeted to reduce the impact on the County's overall property tax levy of the increase in the IMRF rates (see below for details).

EXPENDITURES:

Contractual:

599.0001 County's IMRF Contribution: Pursuant to Chap. 40, Illinois Compiled Statutes (2004), Section 5/7-71, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Illinois Municipal Retirement Fund pension program for County employees and for Sheriff's Department Law Enforcement personnel.

The I.M.R.F. employer rate is 7.98% in FY'2007. For the current fiscal year, the rate is 8.58%



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The I.M.R.F. Sheriff's Department Law Enforcement Personnel (SLEP) employer rate is 19.96% in FY'2007. For the current fiscal year, the rate is 19.01%.

Other

999.0001 Interfund Transfer: This line item account has decreased from \$312,176 in the FY'2006 Adopted Budget to \$310,884 in the FY'2007 Recommended Budget. This expense represents the amount to be transferred to the Nursing Home to cover approximately 75% of the I.M.R.F. expense at the Nursing Home and to transfer to the County Board's budget 100% of the I.M.R.F. expense for MetCom.