



Special
FINANCE COMMITTEE AGENDA
Room 400, Government Center

Tuesday, October 9, 2007
7:30 a.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 2008 Recommended Budget:

(1)	County Auditor – 0001-0003	1-4
(2)	County Recorder – 0001-0006	5-8
(3)	County Recorder Document Storage Fund – 0137.0006	9-11
(4)	County Recorder GIS Fees Fund – 0167-0006	12-13
(5)	Bloomington Elections Commission – 0001-0048	14-15
(6)	Health Department Funds	16-25
(7)	F.I.C.A. Social Security – 0130-0069	26-28
(8)	I.M.R.F. Illinois Municipal Retirement Fund – 0131-0069	29-31
(9)	Cooperative Extension Services – 0133-0088	32-33
(10)	Tort Judgment Fund – Juvenile Detention Health – 0135-0077-0022	34-36
(11)	Tort Judgment Fund – Correctional Health Services – 0135-0077-0073	37-41
(12)	Tort Judgment Risk Management – 0135-0077-0077	42-45
(13)	Tort Judgment Fund – Civil Division – 0135-0077-0078	46-47
(14)	Nursing Home – 0401-0090	48-53
- 3) Adjournment

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	General 0001	Department:	County Auditor 0003	Pages:	11 -- 12
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ -	\$ -	\$ -	\$ -	
Salaries	\$ 264,995	\$ 280,742	\$ 300,596	\$ 19,854	7.07%
Fringe Benefits	\$ 18,000	\$ 18,600	\$ 20,400	\$ 1,800	9.68%
Materials & Supplies	\$ 14,650	\$ 15,650	\$ 15,350	\$ (300)	-1.92%
Contractual	\$ 10,488	\$ 10,720	\$ 17,820	\$ 7,100	66.23%
Capital Outlay	\$ 1,455	\$ 5,300	\$ 2,950	\$ (2,350)	-44.34%
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL:	\$ 309,588	\$ 331,012	\$ 357,116	\$ 26,104	7.89%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: General 0001 Department: County Auditor 0003

Highlights of the Recommended Budget

EXPENDITURES:

Personnel:

There is a slight change in the FTE staffing level in the FY'2008 Recommended Budget.

Earlier this year, the Finance Committee recommended and the County Board approved the following change in the FTE staffing complement in the Auditor's Office:

Delete 1.00 FTE Accounting Specialist II at Grade 07

Add 1.00 FTE Financial Reporting Specialist at Grade 10

Delete 0.53 FTE Office Support Specialist I at Grade 04

Add 0.50 FTE Accounting Specialist I at Grade 05

These changes were made in response to the Outside Auditor's Single Audit Findings wherein the Outside Auditor recommended that the County "... have personnel possessing a thorough understanding of applicable generally accepted accounting principles, staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that in the preparation of its annual financial statements that such statements, including disclosures, are complete and accurate."

(2)

Materials and Supplies:

612.0001 Books/Videos/Publications: This line item account has increased from \$500 in the FY'2007 Adopted Budget to \$700 in the FY'2008 Recommended Budget. This increase is based on the need to provide additional training resources to the professional staff in the office in order to stay current with recent changes and developments in governmental accounting.

620.0001 Operating/Office Supplies: This line item account has increased from \$3000 in the FY'2007 Adopted Budget to \$5150 in the FY'2008 Recommended Budget. This increase is based on a change in coding of expenses. Please note that Letterhead/Printed Forms - line item 629.0001 has decreased from \$3900 in the FY'2007 Adopted Budget to \$1100 in the FY'2008 Recommended Budget.

621.0001 Non-Major Equipment: This line item account has increased from \$1800 in the FY'2007 Adopted Budget to \$2000 in the FY'2008 Recommended Budget. This increase is based on the need to replace/purchase office chairs for the office.

630.0001 Postage: This line item account has increased from \$6000 in the FY'2007 Adopted Budget to \$6400 in the FY'2008 Recommended Budget. This increase is based on the increase in the first class postage rate.

Contractual:

715.0001 Dues and Memberships: This line item account has increased from \$1300 in the FY'2007 Adopted Budget to \$2000 in the FY'2008 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 and the need to secure an additional membership for the Financial Reporting Specialist in GFOA.

718.0001 Schooling & Conferences: This line item account has increased from \$3000 in the FY'2007 Adopted Budget to \$9500 in the FY'2008 Recommended Budget. This increase is based on the finding in the Outside Auditor's Single Audit Report. In order for the County's professional financial staff to be able to handle all of the financial reporting requirements issued by the Government Accounting Standards Board ("GASB"), professional staff in the Treasurer's Office and the Auditor's Office will need to attend additional continuing education classes. In response to the Outside Auditor's finding, the County stated that, beginning in FY'2008, additional funds would be budgeted for continuing education and training in the

(3)

County Auditor's Office. The proposed increase will permit the Auditor, the Internal Auditor and the Financial Reporting Specialist to attend specialized training and workshops.

769.0001 Interest Expense: This line item account has increased from \$225 in the FY'2007 Adopted Budget to \$450 in the FY'2008 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'2008 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: purchase of new filing cabinets.

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 2008 Recommended Budget

Fund: General 0001		Department: County Recorder 0006		Pages: 27 -- 30	
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 1,026,000	\$ 1,073,000	\$ 1,073,000	\$ -	0.00%
Salaries	\$ 152,134	\$ 159,223	\$ 166,587	\$ 7,364	4.62%
Fringe Benefits	\$ 10,800	\$ 11,160	\$ 12,240	\$ 1,080	9.68%
Materials & Supplies	\$ 23,500	\$ 24,700	\$ 30,950	\$ 6,250	25.30%
Contractual	\$ 13,330	\$ 14,170	\$ 14,670	\$ 500	3.53%
Capital Outlay	\$ 1,550	\$ 1,550	\$ 26,088	\$ 24,538	1583.10%
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL:	\$ 201,314	\$ 210,803	\$ 250,535	\$ 39,732	18.85%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: General 0001

Department: County Recorder 0006

Highlights of the Recommended Budget

REVENUE:

410.0029 Recording Fees: This revenue line-item account has been budgeted in the FY'2008 Recommended Budget at the same amount as in the FY'2007 Adopted Budget - \$600,000. This is based on a review of last year's actual revenues and the year-to-date revenue (\$379,041) received as of the date the Recommended Budget was prepared.

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410.0032 Sales of Revenue Stamps: This line item account has been budgeted in the FY'2008 Recommended Budget at the same amount as in the FY'2007 Adopted Budget - \$425,000. This is based on a review of the year-to-date revenue (\$305,931) 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. This line item account has been budgeted in the FY'2008 Recommended Budget at the same amount as in the FY'2007 Adopted Budget - \$35,000. This is based on a review of last year's revenue and the year-to-date revenue (\$22,283) received as of the date the Recommended Budget was prepared.

EXPENDITURES:

Personnel:

There is no change in the FTE staffing level in the FY'2008 Recommended Budget.

(2)

Materials and Supplies:

620.0001 Operating/Office Supplies: This line item account has increased from \$2200 in the FY'2007 Adopted Budget to \$6500 in the FY'2008 Recommended Budget. This increase is based on the additional expenses incurred for the purchase of toner and tape for the additional computer equipment installed in the office. Office and Operating Supplies = \$2200; Purchase of Toner/Supplies = \$1500; Purchase of 80 tapes @ \$35/each = \$2800.

630.0001 Postage: This line item account has increased from \$16,500 in the FY'2007 Adopted Budget to \$18,150 in the FY'2008 Recommended Budget. This increase is based on the increase in the first class postage rate.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

715.0001 Dues and Memberships: This line item account has increased from \$950 in the FY'2007 Adopted Budget to \$1050 in the FY'2008 Recommended Budget. This increase is based on the membership renewal expenses to be incurred in 2008 for professional dues and membership expenses in the following organizations: Illinois Association of County Recorders, National Association of Counties Clerks and Recorders, Property Records Industry Association (PRIA).

718.0001 Schooling & Conferences: This line item account has increased from \$5000 in the FY'2007 Adopted Budget to \$5400 in the FY'2008 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 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'2008 Recommended Budget. This line item covers the interest expense on the lease/purchase agreement for the copier.

(3)

Capital Outlay:

832.0001 Purchase of Furnishings/Office Equipment: This line item account includes funding for the following capital outlay expenses:

5 desks @ \$1385 =	\$ 6,925
2 desk hutch @ \$350 =	\$ 700
3 Triton Chairs @ 486 =	\$ 1,458
Supply Cabinet =	\$ 150
Book Shelves =	\$11,788
Camera Security System =	\$ 2,727
Miscellaneous =	\$ 790
Total =	\$24,538

The purchase of office furniture and equipment is part of the proposed redesign of the Recorder's Office as recommended in the MAXIMUS, Inc. Study. Funds for the redesign of the public counter area, entrance and staff working area has been included in the Facilities Management budget for the Government Center.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Recorder Document Storage 0137	Department: County Recorder 0006	Pages: 31 -- 34		
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 442,406	\$ 417,464	\$505,963	\$ 88,499	21.20%
Salaries	\$ 61,422	\$ 88,923	\$98,265	\$ 9,342	10.51%
Fringe Benefits	\$ 6,000	\$ 6,200	\$26,372	\$ 20,172	325.35%
Materials & Supplies	\$ 30,000	\$ 30,000	\$30,000	\$ -	0.00%
Contractual	\$ 253,530	\$ 217,223	\$218,790	\$ 1,567	0.72%
Capital Outlay	\$ 10,000	\$ 10,000	\$70,000	\$ 60,000	600.00%
Other	\$ 71,454	\$ 65,118	\$62,536	\$ (2,582)	-3.97%
TOTAL:	\$ 432,406	\$ 417,464	\$505,963	\$ 88,499	21.20%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: Recorder Document Storage 0137

Department: County Recorder 0006

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'2008 Recommended Budget. This is the same dollar amount that was approved in the FY'2007 Adopted Budget. This amount reflects the projected number of documents to be recorded in FY'2008.

400.0000 Unappropriated Fund Balance: This revenue line item account has increased from \$297,464 in the FY'2007 Adopted Budget to \$385,963 in the FY'2008 Recommended Budget. This increase is attributable to the proposed document storage programs to be scheduled in FY'2008. 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 2006 audit, the end of year fund balance as of December 31, 2006, totaled \$575,401.00.

EXPENDITURES:

Personnel:

The FY'2008 Recommended Budget reflects the following change in staffing recommended by the MAXIMUS, Inc. Study and approved by the County Board in September:

(2)

Increase Office Support Specialist from 2.00 FTE to 3.00 FTE

Decrease Part-Time Clerical Assistant from 1.42 FTE to 0.42 FTE

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level as in the FY'2007 Adopted Budget.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

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750.0004 Software License Agreement: This line item account has increased from \$23,000 in the FY'2007 Adopted Budget to \$24,500 in the FY'2008 Recommended Budget. This line-item account includes the software license agreement for the Coff system.

Capital Outlay:

833.0002 Purchase of Computer Equipment: This line item account includes funding for the following capital outlay expenditures: Purchase of new Storage Area Network (SAN) device at a cost of \$65,000.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	GIS Fees Fund 0167	Department:	County Recorder 0006	Pages:	35 -- 36
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 220,000	\$ 220,000	\$ 180,000	\$ (40,000)	-18.18%
Salaries	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	
Contractual	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Other	\$ 220,000	\$ 220,000	\$ 180,000	\$ (40,000)	-18.18%
TOTAL:	\$ 220,000	\$ 220,000	\$ 180,000	\$ (40,000)	-18.18%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Department: County Recorder

Fund: GIS Fees Fund 0167

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 and the in-house County GIS staff.

REVENUE:

410.0181 GIS Document Fee: This revenue line item account has been established in the FY'2008 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 decreased from \$220,000 in the FY'2007 Adopted Budget to \$180,000.00 in the FY'2008 Recommended Budget. This decrease is based on a review of last year's actual revenue and the year-to-date revenue received as of the date the Recommended Budget was prepared.

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'2008 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 2008 Recommended Budget

Fund:	General 0001	Department: Bloomington Election Commission 0048	Pages: 160 -- 162		
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 75,000	\$ 75,000	\$ 100,000	\$ 25,000	33.33%
Salaries	\$ 89,062	\$ 94,221	\$ 98,081	\$ 3,860	4.10%
Fringe Benefits	\$ -	\$ 3,100	\$ -	\$ (3,100)	N/A
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	N/A
Contractual	\$ 380,920	\$ 399,928	\$ 419,124	\$ 19,196	4.80%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Other	\$ -	\$ -	\$ -	\$ -	N/A
TOTAL:	\$ 469,982	\$ 497,249	\$ 517,205	\$ 19,956	4.01%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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 increased from \$75,000 in the FY'2007 Adopted Budget to \$100,000 in the FY'2008 Recommended Budget. This amount is based on the anticipated payment to be made to the County in December, 2008 by the Bloomington Election Commission, as confirmed by the Director of the Bloomington Election Commission. This is the amount reimbursed to the County in December, 2006.

EXPENDITURES:

Personnel:

There is No Change in the staffing level in the FY'2008 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 \$399,928 in the FY'2007 Adopted Budget to \$419,124 in the FY'2008 Recommended Budget.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Persons with Developmental Disabilities FY 2006 BUDGET	Department: Health Department 0061 Developmental Disabilities 0110 FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	Pages:	% INCREASE OVER FY 2007
	\$ 586,794	\$ 601,464	\$ 616,503	\$ 15,039	190 -- 191	2.50%
Revenue	\$ -	\$ -	\$ -	\$ -		
Salaries	\$ -	\$ -	\$ -	\$ -		
Fringe Benefits	\$ -	\$ -	\$ -	\$ -		
Materials & Supplies	\$ -	\$ -	\$ -	\$ -		
Contractual	\$ 586,794	\$ 601,464	\$ 616,503	\$ 15,039		2.50%
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ -		
TOTAL:	\$ 586,794	\$ 601,464	\$ 616,503	\$ 15,039		2.50%

Please see attached highlights of the Recommended Budget.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	TB Care and Treatment Fund 0111	Department: Health Department 0061	Pages:	192 -- 196	
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 291,929	\$ 301,489	\$ 314,279	\$ 12,790	4.24%
Salaries	\$ 154,330	\$ 155,351	\$ 161,979	\$ 6,628	4.27%
Fringe Benefits	\$ 13,110	\$ 13,110	\$ 13,897	\$ 787	6.00%
Materials & Supplies	\$ 15,585	\$ 13,233	\$ 11,668	\$ (1,565)	-11.83%
Contractual	\$ 107,154	\$ 117,795	\$ 124,735	\$ 6,940	5.89%
Capital Outlay	\$ 1,750	\$ 2,000	\$ 2,000	\$ -	0.00%
Other	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL:	\$ 291,929	\$ 301,489	\$ 314,279	\$ 12,790	4.24%

Please see attached highlights of the Recommended Budget.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Health Fund 0112	Department:	Health Department 0061	Pages:	197 -- 206
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 3,678,017	\$ 3,761,471	\$ 4,080,425	\$ 318,954	8.48%
Salaries	\$ 2,081,661	\$ 2,099,518	\$ 2,182,578	\$ 83,060	3.96%
Fringe Benefits	\$ 153,712	\$ 155,698	\$ 163,317	\$ 7,619	4.89%
Materials & Supplies	\$ 130,461	\$ 135,972	\$ 128,526	\$ (7,446)	-5.48%
Contractual	\$ 1,296,403	\$ 1,354,783	\$ 1,587,004	\$ 232,221	17.14%
Capital Outlay	\$ 14,780	\$ 15,500	\$ 19,000	\$ 3,500	22.58%
Other	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL:	\$ 3,677,017	\$ 3,761,471	\$ 4,080,425	\$ 318,954	8.48%

Please see attached highlights of the Recommended Budget.

Finance Committee 2008 BUDGET OVERVIEW

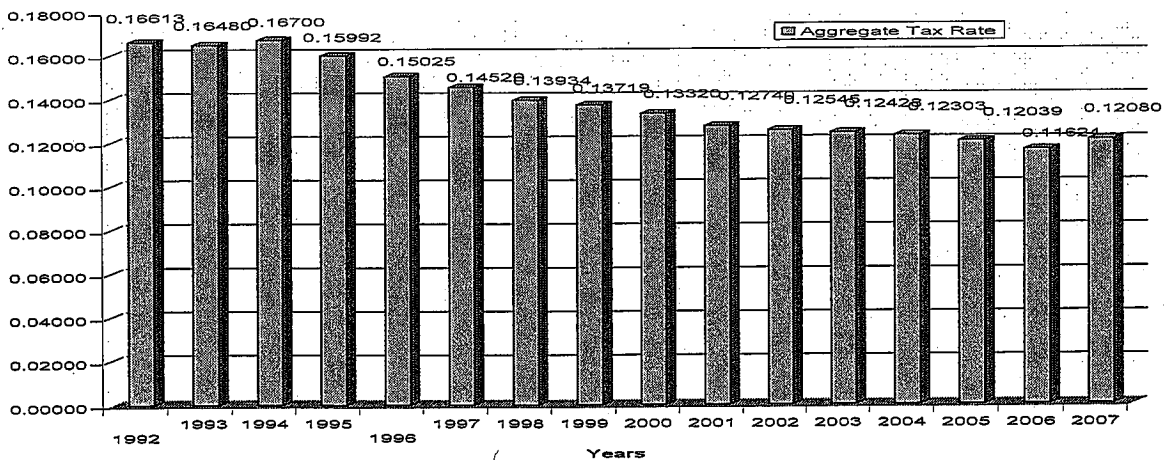
The purpose of this summary is to provide Finance Committee members with a brief overview of significant facets of the Health Department's 2008 budget. A conference was held with the County Administrator's Office on August 15th to review revenue projections, personnel, commodity, contractual and capital line items. The budget was presented to the McLean County Board of Health, McLean County Tuberculosis Care and Treatment Board and the McLean County Board for Care and Treatment of Persons with a Developmental Disability on September 5th and was adopted.

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.

During late 2006, after a request from the justice system, the County Board authorized the establishment of a McLean County drug court. The drug court is funded through federal and local resources. A component of the drug court concept is court-ordered treatment. Chestnut Health Systems developed a protocol to treat offenders referred through the court. The initial design required Chestnut to increase its staffing complement to provide outpatient and inpatient treatment on a timely basis to meet the program's intent. During 2006, the Board of Health was requested by the County Board to use a portion of its mental health levy to meet this need. Following a presentation to the Board of Health by Chestnut Health Systems and McLean County Court Services, a budget amendment was drafted and presented to the County Board Finance Committee in January of 2007. During 2007, the department utilized a portion of its unencumbered fund balance to support the approximately \$167,000 in anticipated treatment costs. For 2008, this contract is being annualized at approximately \$171,000 with the Health Levy being used to underwrite the costs.

As a result, for the first time in 14 years, the combined tax rate for the three taxing levies under the auspices of the Board of Health, TB Board, and 377 Board will increase slightly. The aggregate rate for the three taxing levies will increase 4.10% above the 2007 level. However if the drug court expenditures are subtracted from the Health Department's expenses, the combined rate declines .48%. Even with the added drug court expenses, the overall levy rate has been reduced significantly since 1994. The overall tax rate for the three combined property tax levies has declined slightly more that 27%, from .167 down to .12080.

MCHD Aggregate Tax Rate



The graph above depicts the 27% decline in the tax rate for the Health Fund from 1994 to present and refers to the assessment year. The 2007 projected rate is the levy needed to support the proposed 2008 budget.

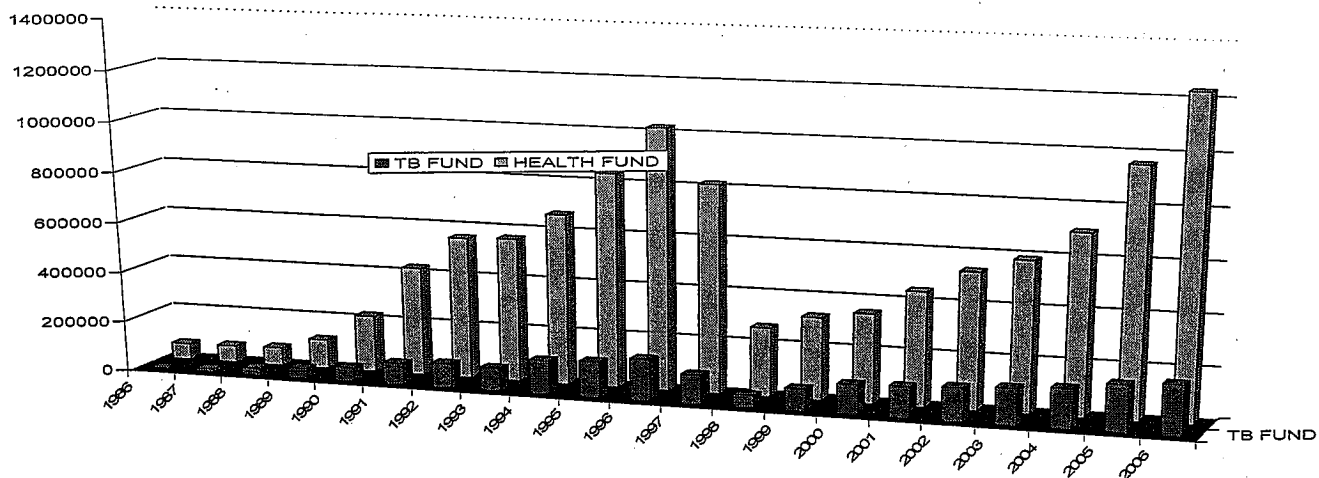
HEALTH FUND

Revenue

- For the 2008 budget, the property tax levy is projected to increase 9.8% - inclusive of the new drug court funding - with a property tax rate approximately 5.7% above the rate supporting the 2007 budget. (1.24% decrease in mental health and a .11% 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 2006, revenues exceeded expenditures by 4.5%. Revenues exceeded budget projections by 3% while expenditures were 4.3% below budget estimates. 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, 2006, the Health Fund balance stood at \$1,234,346. This is substantially above the projected year-end balance built into the 2006 budget. The generation revenue over expenses during 2006 allowed the department to add \$270,097 to the Health Fund's equity. Similarly, the Tuberculosis Fund equity balance grew to \$197,976 as of December 31, 2006

- For 2008, \$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 2008, 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 2008 Health Fund budget, a total of \$761,180 is projected in fees and charges. This amount supports 25.2% of the overall public health and animal control services budget.

Expenditures

- **Under the Drug Court Program \$171,107 is budgeted. This represents a 2.2% increase over the 2007 contr for services. 2008 represents the first year the program has been placed within the Health Department's budget.**
- **Under the Mental Health Program, FY08 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.

- **Within the Environmental Health Division, Costs within contractual lines have risen 8% based upon an anticipated increase in space costs. Overall program expenditures are anticipated to increase 4.3%. Personal Health Services Division, expenditures are increased 3.7%. As is the case within the department overall, increases in utilities and make up the major portion of expenditure increases.**
- **Within the Animal Control Program show increases in compensation and facilities costs. For 2008, the department will continue to budget funds for needed capital improvements and building maintenance.**
- **Within the Administration and Support Division, overall expenses rise 4.2. Increases in compensation, utilities and the administrative surcharge make up the bulk of that adjustment.**
- **Within the Health Promotion Section, expenses rise 6.3%.**

Overall, expenses within the Health Fund are projected to increase a modest 4% without drug court and 9% with the added program..

Personnel

- **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 4.58% with no increase in the rate.**

As is the case with the Health Fund, the TB Fund's unappropriated fund balance increased during 2006 from \$184,728 at the commencement of the fiscal year to \$197,976 as of December 31, 2006. Expenditures came in 5.7% 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 4.5%.

377 FUND

Revenue

- **The 377 Fund tax levy is slated to increase approximately 2.5% above the 2007 level with an overall rate decrease of 1.33%.**

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 of holding expenditures at a conservative level. It should be noted here that the **levy rate for mental health services** will be at \$.0282, slightly more than **\$.02 below the \$.05 authorized by referendum in 1989**. Conserving taxes is also evidenced by the past experience of reducing the overall rates for the three funds overseen by the Board of Health, TB Board, and 377 Board. For 2008, excluding drug court, this objective has again been achieved. Even when considering the levy increase used to fund drug court treatment, the tax rate grew modestly. 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 2008 budget serves to meet the public health and mental health needs of the citizenry.

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McLEAN COUNTY BOARD OF HEALTH, TB BOARD, 377 BOARD
 COMBINED PROPOSED AGGREGATE BUDGET 2008

	2008	% OF 2008 BUDGET	2007	% OF 2007 BUDGET	%INC 2007 VS 2008	\$ INC/DEC	
REVENUE							
TAXES	\$3,844,278	54.8%	\$3,564,464	54.3%	7.9%	\$279,814	
LIC/PERM/FEE	\$521,151	7.4%	\$495,189	7.5%	5.2%	\$25,962	
INTERGOVERNMENTAL	\$2,346,069	33.4%	\$2,198,458	33.5%	6.7%	\$147,611	
CHARGE FOR SERVICE	\$263,274	3.8%	\$259,750	4.0%	1.4%	\$3,524	
MISC.	\$45,026	0.6%	\$46,826	0.7%	-3.8%	-\$1,800	
TRANSFERS	\$0	0.0%	\$0	0.0%		\$0	
TOTAL >	\$7,019,798		\$6,564,687		6.9%	\$455,111	
EXPENDITURES							
DENTAL PROGRAM	\$231,821		\$192,223		20.6%	\$39,598	
WIC PROG	\$386,167		\$384,315		0.5%	\$1,852	
VISION PROGRAM	\$36,194		\$0		#DIV/0!	\$36,194	
HEALTH PROMOTION gr	\$137,959		\$111,793		23.4%	\$26,166	
FAMILY CASE MANAGEMENT	\$954,280		\$957,339		-0.3%	-\$3,059	
AIDS/CD/PH EMERGENCY PREP	\$214,700		\$254,593		-15.7%	-\$39,893	
DRUG COURT	\$171,107	2.4%	\$167,224	2.5%	2.3%	\$3,883	
WEST NILE VIRUS	\$47,470		\$0			\$47,470	
TB PRG	\$314,279		\$301,489		4.2%	\$12,790	
PERSONAL HLTH PRG	\$1,261,376	48.4%	\$1,220,855	53.3%	3.3%	\$40,521	
DEV DISABL PRG	\$616,503		\$601,464		2.5%	\$15,039	
MENTAL HLTH PRG	\$899,116	21.6%	\$876,602	22.0%	2.6%	\$22,514	
ANIMAL CONT PRG	\$391,983	5.6%	\$361,603	5.4%	8.4%	\$30,380	
ENV HEALTH PRG	\$774,937	11.7%	\$745,304	11.1%	4.0%	\$29,633	
ADMIN/SUPRT PRG	\$411,218	5.9%	\$395,949	5.9%	3.9%	\$15,269	
HEALTH PROMOTION	\$170,688	4.4%	\$161,158	4.1%	5.9%	\$9,530	
TOTAL >	\$7,019,798		\$6,731,911		4.3%	\$287,887	
	\$0		-\$167,224				
					GRANTS	39.0%	1.7%
					TB	4.4%	0.2%
					PHS	14.1%	0.6%
					MTLHLTH	13.0%	0.6%
					AC	10.6%	0.5%
					ENVH	10.3%	0.4%
					ADMIN	5.3%	0.2%
					HEALTH PROMO	3.3%	0.1%
					Drug Court	1.3%	0.1%
						100.0%	4.3%

**McLEAN COUNTY HEALTH DEPARTMENT
2008 COMBINED BUDGET BY OBJECT CATEGORY**

TOTAL 2007	TOTAL 2008	\$INCREASE DECREASE	%INCREASE DECREASE	2008 LINE % TOTAL
\$3,375,399	\$3,492,401	\$117,002	3.47%	49.75%
\$426,474	\$437,739	\$11,265	2.64%	6.24%
\$308,535	\$303,396	-\$5,139	-1.67%	4.32%
\$2,578,003	\$2,748,762	\$170,759	6.62%	39.16%
\$43,500	\$37,500	-\$6,000	-13.79%	0.53%
\$0	\$0	\$0		0.00%
\$6,731,911	\$7,019,798	\$287,887	4.3%	100.00%
\$6,731,911	\$7,019,798	\$287,887	4.3%	100.00%
\$3,564,464	\$3,844,278	\$279,814	7.85%	54.76%
\$495,189	\$521,151	\$25,962	5.24%	7.42%
\$2,198,458	\$2,346,069	\$147,611	6.71%	33.42%
\$259,750	\$263,274	\$3,524	1.36%	3.75%
\$0	\$0			
\$0	\$0	\$0		0.00%
\$46,826	\$45,026	-\$1,800	-3.84%	0.64%
\$0	\$0			
\$6,564,687	\$7,019,798	\$455,111	6.9%	100.00%
\$167,224	\$0			

PRELIMINARY 2007 VS 2008
TAX/LEVY INFORMATION

Fund	2007 TAX LEVY	2008 TAX LEVY	% \$ CHG	2007 RATE	2008 RATE	% RATE CHG
0110-60 DD PROGRAM	601,464	616,503	2.50%	0.0196	0.0193	-1.33%
0111-62 TB PROGRAM	297,339	310,179	4.32%	0.0097	0.0097	0.42%
0112-59 DRUG COURT	0	171,107		-	0.0054	
0112-60 MH PROGRAM	876,602	899,116	2.57%	0.0285	0.0282	-1.26%
0112-61 EH PROGRAM	423,617	440,000	3.87%	0.0138	0.0138	-0.01%
0112-62 PHS PROGRAM	914,120	943,097	3.17%	0.0298	0.0296	-0.68%
0112-63 ADM PROGRAM	290,164	293,588	1.18%	0.0094	0.0092	-2.60%
0112-67 HEALTH PROMOTION	161,158	170,688	5.91%	0.0052	0.0054	1.96%
Total 0112-0061 0401.0001	2,665,661	2,917,596	9.45%	0.0868	0.0914	5.37%
Total 0112-0061 0401.0001 w/o DC	2,665,661	2,746,489	3.03%	0.0868	0.0861	-0.81%
0112-0061 Mental Health	876,602	899,116	2.57%	0.0285	0.0282	-1.26%
0112-0061 Public Health	1,789,059	1,847,373	3.26%	0.0583	0.0579	-0.60%
Aggregate Levy 110, 111, 112	3,564,464	3,844,278	7.85%	0.1161	0.1205	3.82%
Aggregate Levy 110, 111, 112 w/o Drug Court	3,564,464	3,673,171	3.05%	0.1161	0.1151	-0.80%
* EAV BASE 2007	\$3,071,283,531	EAV BASE 2008	\$3,190,376,841			

COMPARISON
2007-2008
\$150,000 Home

	2007	2008	\$ Change	2008 w/o Drug Court	\$ Change
EAV (\$150K *.3333)	\$50,000	\$50,000	\$0.00	\$50,000	\$0.00
Developmental Disabilities Tax	\$9.79	\$9.66	(\$0.13)	\$9.66	(\$0.13)
TB Tax	\$4.84	\$4.86	\$0.02	\$4.86	\$0.02
Mental Health Tax	\$14.27	\$14.09	(\$0.18)	\$14.09	(\$0.18)
Public Health Tax	\$29.13	\$28.95	(\$0.17)	\$28.95	(\$0.17)
Total	\$58.03	\$60.25	\$2.22	\$57.71	(\$0.32)

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.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund: Social Security 0130 Department: Social Security 0069 Pages: 226 -- 227

CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 2,048,000	\$ 2,096,300	\$ 2,206,302	\$ 110,002	5.25%
Salaries	\$ -	\$ -	\$ -	\$ -	N/A
Fringe Benefits	\$ 1,749,070	\$ 1,795,265	\$ 1,893,094	\$ 97,829	5.45%
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	N/A
Contractual	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Other	\$ 298,930	\$ 301,035	\$ 313,208	\$ 12,173	4.04%
TOTAL:	\$ 2,048,000	\$ 2,096,300	\$ 2,206,302	\$ 110,002	5.25%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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 decreased from \$2,096,300 in the FY'2007 Adopted Budget to \$2,006,320 in the FY'2008 Recommended Budget. Pursuant to Chap. 40, Illinois Compiled Statutes (2006), 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.

400.0000 Unappropriated Fund Balance: This revenue line item account has increased from \$ 0 in the FY'2007 Adopted Budget to \$200,000 in the FY'2008 Recommended Budget. The audited financial statements as of December 31, 2006 show the Social Security Fund with a Fund Balance of \$374,474.00. Therefore, the FY'2008 Recommended Budget proposes to appropriate \$200,000 in an effort to hold down the increase in the Social Security Fund property tax levy.

EXPENDITURES:

Contractual:

599.0003 Social Security Contribution: Pursuant to Chap. 40, Illinois Compiled Statutes (2006), 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'2008 is 7.65%.

(2)

Other:

999.0001 Interfund Transfer: This line item account has increased from \$301,035 in the FY'2007 Adopted Budget to \$313,208 in the FY'2008 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 2008 Recommended Budget

Fund: I M R F 0131 Department: Illinois Municipal Retirement Fund 0069 Pages: 228 -- 229

CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 2,160,240	\$ 2,354,053	\$ 2,536,497	\$ 182,444	7.75%
Salaries	\$ -	\$ -	\$ -	\$ -	N/A
Fringe Benefits	\$ 1,848,064	\$ 2,043,169	\$ 2,206,038	\$ 162,869	7.97%
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	N/A
Contractual	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Other	\$ 312,176	\$ 310,884	\$ 330,459	\$ 19,575	6.30%
TOTAL:	\$ 2,160,240	\$ 2,354,053	\$ 2,536,497	\$ 182,444	7.75%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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 \$2,254,053 in the FY'2007 Adopted Budget to \$2,436,497 in the FY'2008 Recommended Budget. Pursuant to Chap. 40, Illinois Compiled Statutes (2006), 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'2008 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 (2006), 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 7.83% in FY'2008. For the current fiscal year, the rate is 7.98%

(2)

The I.M.R.F. Sheriff's Department Law Enforcement Personnel (SLEP) employer rate is 21.51% in FY'2008. For the current fiscal year, the rate is 19.96%.

Other

999.0001 Interfund Transfer: This line item account has increased from \$310,884 in the FY'2007 Adopted Budget to \$330,459 in the FY'2008 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.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

CATEGORY	Fund:	Cooperative Extension 0133	Department:	Cooperative Extension 0088	AMOUNT OF INCREASE	% INCREASE OVER FY 2007	
	Cooperative Extension 0133 FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET				
Revenue	\$	450,000	\$	470,250	\$	16,450	3.50%
Salaries	\$	-	\$	-	\$	-	
Fringe Benefits	\$	-	\$	-	\$	-	
Materials & Supplies	\$	-	\$	-	\$	-	
Contractual	\$	450,000	\$	470,250	\$	16,450	3.50%
Capital Outlay	\$	-	\$	-	\$	-	
Other	\$	-	\$	-	\$	-	
TOTAL:	\$	450,000	\$	470,250	\$	16,450	3.50%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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'2008 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 \$486,700.00. 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 \$0.01526 per \$100 of equalized assessed value.

EXPENDITURES:

Contractual Services

761.0001 Cooperative Extension: This line item account has increased from \$470,250 in the FY'2007 Adopted Budget to \$486,700 in the FY'2008 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 2007 and collected in FY'2008.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department: Tort Judgment 0077		Pages:	234 -- 236
		FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue		\$ 2,500	\$ 2,700	\$ 3,500	\$ 800	29.63%
Salaries		\$ 47,275	\$ 48,461	\$ 48,459	\$ (2)	0.00%
Fringe Benefits		\$ 3,000	\$ 3,100	\$ 3,400	\$ 300	9.68%
Materials & Supplies		\$ 2,200	\$ 2,400	\$ 2,720	\$ 320	13.33%
Contractual		\$ 43,996	\$ 45,255	\$ 46,577	\$ 1,322	2.92%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	-
Other		\$ -	\$ -	\$ -	\$ -	-
TOTAL:		\$ 96,471	\$ 99,216	\$ 101,156	\$ 1,940	1.96%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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 \$2700 in the FY'2007 Adopted Budget to \$3500 in the FY'2008 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'2008 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exception:

622.0001 Medical/Nursing Supplies: This line item account has increased from \$950 in the FY'2007 Adopted Budget to \$1250 in the FY'2008 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.

(2)

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same levels or less as in the FY'2007 Adopted Budget with the following exceptions:

706.0001 Contract Services: This line item account has increased from \$39,225 in the FY'2007 Adopted Budget to \$40,527 in the FY'2008 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 2008 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department: Tort Judgment 0077	Pages:	237 -- 240	
		FY 2006 BUDGET	Program: Correctional Health-Jail FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue		\$ 2,157,068	\$ 2,288,853	\$ 2,383,049	\$ 94,196	4.12%
Salaries		\$ 379,060	\$ 390,657	\$ 429,513	\$ 38,856	9.95%
Fringe Benefits		\$ 18,000	\$ 18,600	\$ 20,400	\$ 1,800	9.68%
Materials & Supplies		\$ 130,100	\$ 169,540	\$ 55,040	\$ (114,500)	-67.54%
Contractual		\$ 283,787	\$ 291,031	\$ 383,392	\$ 92,361	31.74%
Capital Outlay		\$ 7,000	\$ 6,500	\$ 3,500	\$ (3,000)	-46.15%
Other		\$ -	\$ -	\$ -	\$ -	
TOTAL:		\$ 817,947	\$ 876,328	\$ 891,845	\$ 15,517	1.77%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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 \$2,288,853 in the FY'2007 Adopted Budget to \$2,383,049 in the FY'2008 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 a slight change in the FTE Staffing level in the Correctional Health Services in the FY'2008 Recommended Budget.

The 515.8006 Licensed Practical Nurse staffing (Part-Time Employee) has been reduced from 1.00 FTE to 0.40 FTE.

The 503.8006 Licensed Practical Nurse staffing (Full-Time Employee) has been increased from 0.00 FTE to 2.00 FTE.

The 515.8013 Registered Nurse staffing (Part-Time Employee) has been reduced from 0.95 FTE to 0.40 FTE.

This change in the Part-Time Employee staffing and the Full-Time Employee staffing more accurately reflects the staffing complement in Correctional Health Services. For budget accountability, this change will insure that the hours worked by the Full-Time and Part-Time nurses are properly coded.

(2)

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget with the following exceptions:

621.0001 Non-Major Equipment: This line item account has increased from \$700 in the FY'2007 Adopted Budget to \$3700 in the FY'2008 Recommended Budget. This increase is based on expensing items purchased with a cost of \$1000 or less against this line item account.

622.0001 Medical/Nursing Supplies: This line item account has decreased from \$9000 in the FY'2007 Adopted Budget to \$500 in the FY'2008 Recommended Budget. This decrease is based on the proposal received from Health Professionals Ltd. for administering the physician contract, purchase of all medical supplies and purchase of all pharmaceuticals, except for the psychotropic drugs ordered by the psychiatrist.

622.0005 Vaccines/Prescriptions/Non-Prescription Medicines: This line item account has decreased from \$150,000 in the FY'2007 Adopted Budget to \$40,000 in the FY'2008 Recommended Budget. This decrease is based on the proposal received from Health Professionals Ltd. for administering the physician contract, purchase of all medical supplies and purchase of all pharmaceuticals, except for the psychotropic drugs ordered by the psychiatrist. Psychotropic medications represent approximately 35-40% of the total prescriptions written for the jail inmates. Health Professionals Ltd. has agreed that the prescriptions written by the psychiatrist can be ordered and purchased through the discount, wholesale pharmaceutical firm that Health Professionals Ltd. contracts with for the purchase of all pharmaceuticals.

628.0001 Copy/Microfilm Expenses: This line item account has increased from \$2500 in the FY'2007 Adopted Budget to \$3500 in the FY'2008 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 increase in the average daily census results in more copies being made.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same levels as in the

(3)

FY'2007 Adopted Budget with the following exceptions:

706.0001 Contract Services: This line item account has increased from \$ 0 in the FY'2007 Adopted Budget to \$126,000 in the FY'2008 Recommended Budget. This is the total cost for the Health Professionals Ltd. contract to provide the following services to the Adult Detention Center: physician services, pharmacy and medical supplies. Please see attached summary of the proposal.

706.0003 Center for Human Services: This line item account has increased from \$71,000 in the FY'2007 Adopted Budget to \$78,000 in the FY'2008 Recommended Budget. This increase is based on the 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.

709.0001 Garbage Disposal Services: This line item account has increased from \$450 in the FY'2007 Adopted Budget to \$740 in the FY'2008 Recommended Budget. This increase is based on a review of the year to date expenses, as of the date the Recommended Budget was prepared.

751.0001 Medical Director Fee: This line item account has decreased from \$50,076 in the FY'2007 Adopted Budget to \$ 0 in the FY'2008 Recommended Budget. This decrease is based on the proposal received from Health Professionals Ltd. to provide physician services.

752.0001 Dentist Services: This line item account has increased from \$20,000 in the FY'2007 Adopted Budget to \$28,000 in the FY'2008 Recommended Budget. This increase reflects the increase in the professional services fee for the Correctional Health Services contract dentist.

757.0001 Non-Employee Medical Services: This line item account has been budgeted at the same dollar amount as in the FY'2007 Adopted Budget - \$134,000 - in the FY'2008 Recommended Budget. This is based on a review of the actual expenses incurred last year. As noted, the year to date expenses reflects an "outlier" year with multiple inpatient hospitalizations.

(4)

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.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Department:	Tort Judgment 0077	Pages:	241 -- 243	
		FY 2006 BUDGET	Program:	Risk Management-Insurance RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007	
Revenue	\$	-	\$	-	\$	-	N/A
Salaries	\$	63,040	\$	66,346	\$	1,631	2.46%
Fringe Benefits	\$	3,000	\$	3,100	\$	300	9.68%
Materials & Supplies	\$	4,450	\$	4,450	\$	(1,500)	-33.71%
Contractual	\$	954,599	\$	1,013,913	\$	(57,133)	-5.63%
Capital Outlay	\$	-	\$	-	\$	1,500	
Other	\$	-	\$	-	\$	-	
TOTAL:	\$	1,025,089	\$	1,087,809	\$	(55,202)	-5.07%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 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'2008 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level or less as in the FY'2007 Adopted Budget.

Contractual:

705.0001 Consultants: This line item account has decreased from \$5000 in the FY'2007 Adopted Budget to \$ 0 in the FY'2008 Recommended Budget. This decrease reflects the completion of the actuarial study in FY'2007.

706.0001 Contract Services: This line item account has increased from \$30,000 in the FY'2007 Adopted Budget to \$31,000 in the FY'2008 Recommended Budget. This line item account includes the fees paid by the County for brokerage services.

719.0001 General Liability Insurance: This line item account has decreased from \$210,000 in the FY'2007 Adopted Budget to \$206,000 in the FY'2008 Recommended Budget. This decrease is based on the transfer of that portion of the excess

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liability insurance for the Nursing Home being accounted for in line item account 999.0001.

719.0004 Property Insurance: This line item account has decreased from \$53,000 in the FY'2007 Adopted Budget to \$50,000 in the FY'2008 Recommended Budget. This decrease is based on the quoted renewal rates for property insurance. Property insurance rates are expected to be "flat" through next year. The Property Insurance carrier includes Inland Marine Insurance in the property coverage.

719.0009 Workers Compensation: This line item account has decreased from \$45,000 in the FY'2007 Adopted Budget to \$30,000 in the FY'2008 Recommended Budget. This decrease is based on the quoted renewal rates for workers' compensation insurance.

719.0014 Public Officials Bond: This line item account has increased from \$1000 in the FY'2007 Adopted Budget to \$10,300 in the FY'2008 Recommended Budget. This increase is based on the fact that fiscal year 2008 is an election year for Countywide offices.

719.1000 Claims Administration: This line item account has increased from \$20,000 in the FY'2007 Adopted Budget to \$21,000 in the FY'2008 Recommended Budget. This line item account includes the fees paid by the County for the Third Party Administration services.

719.1009 Workers' Compensation Claims: This line item account has decreased from \$420,000 in the FY'2007 Adopted Budget to \$375,000 in the FY'2008 Recommended Budget. This decrease is based on the County's actual year-to-date claims experience as of the date the Recommended Budget was prepared.

757.0002 Employee Medical Expense: This line item account has increased from \$300 in the FY'2007 Adopted Budget to \$4000 in the FY'2008 Recommended Budget. This increase is based on "outsourcing" the Hepatitis-B vaccinations for County employees who may come into contact with blood borne pathogens to HealthPoint. Previously, the Health Department provided Hepatitis-B vaccinations and this expense was budgeted in the Health Department Fund.

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Capital Outlay:

832.0001 Purchase of Furnishings/Office Equipment: This line item account includes the following capital items: purchase of office wall partitions to separate the outer area of the Risk Management Office in the basement of Government Center from the hallway traffic that is going to the Community Room.

Transfer to Other Funds:

999.0001 Transfer to Other Funds: This line item account has increased from \$ 0 in the FY'2007 Adopted Budget to \$125,500 in the FY'2008 Recommended Budget. This line item account includes the transfer to the Nursing Home of that portion of the Nursing Home insurance costs that is paid by the Tort Judgment Fund. The Nursing Home is responsible for paying 25% of its total insurance costs since this is the percentage of private pay patients at the Nursing Home. The private pay patients can be billed for the actual cost per day. Because Medicare and Medicaid do not reimburse 100% of the actual cost, the Board's policy and practice has been to budget the unreimbursed share of the Nursing Home's insurance expense in the Tort Judgment Fund.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

CATEGORY	Fund:	Tort Judgment 0135	Tort Judgment 0077	Department: Tort Judgment 0077		Pages:	244 -- 245
				FY 2006 BUDGET	FY 2007 BUDGET		
					AMOUNT OF INCREASE		% INCREASE OVER FY 2007
Revenue		\$ -	\$ -		\$ -		N/A
Salaries		\$ 196,081	\$ 203,716	\$ 211,610	\$ 7,894		3.88%
Fringe Benefits		\$ 8,790	\$ 9,083	\$ 9,962	\$ 879		9.68%
Materials & Supplies		\$ 800	\$ 800	\$ 800	\$ -		0.00%
Contractual		\$ 14,390	\$ 14,601	\$ 13,069	\$ (1,532)		-10.49%
Capital Outlay		\$ -	\$ -	\$ -	\$ -		
Other		\$ -	\$ -	\$ -	\$ -		
TOTAL:		\$ 220,061	\$ 228,200	\$ 235,441	\$ 7,241		3.17%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: Tort Judgment 0135 Department: Tort Judgment 0077 Program: Civil Division 0078

Highlights of the Recommended Budget

EXPENDITURES:

Personnel:

There is No Change in the FTE Staffing Level in the Civil Division Program in the FY'2008 Recommended Budget.

Materials and Supplies:

All Materials and Supplies line item accounts have been budgeted in the FY'2008 Recommended Budget at the same level as in the FY'2007 Adopted Budget.

Contractual:

All Contractual line item accounts have been budgeted in the FY'2008 Recommended Budget at the same levels as in the FY'2007 Adopted Budget with the following exceptions:

718.0001 Schooling & Conferences: This line item has decreased from \$5750 in the FY'2007 Adopted Budget to \$4000 in the FY'2008 Recommended Budget. This decrease is based on a review of the actual expenses incurred in the prior year and the year-to-date expenses as of the date the Recommended Budget was prepared.

778.0002 Administrative Surcharge: This line item has increased from \$7251 in the FY'2007 Adopted Budget to \$7469 in the FY'2008 Recommended Budget. This increase is based on the 3% increase applied to the Administrative Surcharge in all Special Revenue Funds that are permitted under State law to be assessed an indirect cost fee or surcharge.

McLEAN COUNTY

Fiscal Year 2008 Recommended Budget

Fund:	Nursing Home 0401	Department:	Nursing Home 0090	Pages:	263 -- 270
CATEGORY	FY 2006 BUDGET	FY 2007 BUDGET	RECOMMENDED FY 2008 BUDGET	AMOUNT OF INCREASE	% INCREASE OVER FY 2007
Revenue	\$ 6,270,506	\$ 6,804,808	\$ 10,243,508	\$ 3,438,700	50.53%
Salaries	\$ 3,310,993	\$ 3,563,085	\$ 3,685,035	\$ 121,950	3.42%
Fringe Benefits	\$ 921,673	\$ 954,420	\$ 1,009,382	\$ 54,962	5.76%
Materials & Supplies	\$ 691,895	\$ 765,711	\$ 841,321	\$ 75,610	9.87%
Contractual	\$ 1,157,175	\$ 1,342,352	\$ 3,935,650	\$ 2,593,298	193.19%
Capital Outlay	\$ 182,770	\$ 179,240	\$ 772,120	\$ 592,880	330.77%
Other	\$ -	\$ -	\$ -	\$ -	-
TOTAL:	\$ 6,264,506	\$ 6,804,808	\$ 10,243,508	\$ 3,438,700	50.53%

Please see attached highlights of the Recommended Budget.

McLean County
Fiscal Year 2008 Recommended Budget

Fund: Nursing Home 0452

Department: Nursing Home

Highlights of the Recommended Budget:

REVENUE:

404.0006 Medicare Reimbursement: This line item account has decreased from \$766,500 in the FY'2007 Adopted Budget to \$747,338 in the FY'2008 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 \$8439 in the FY'2007 Adopted Budget to \$8441 in the FY'2008 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.

407.0040 Illinois Public Aid/Medicaid: This line item account has increased from \$3,153,600 in the FY'2007 Adopted Budget to \$6,518,918 in the FY'2008 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. This increase also reflects the Intergovernmental Transfer fee paid to publicly owned and operated Nursing Homes in Illinois. The Intergovernmental Transfer Fee is a per bed fee assessed by the State of Illinois on public Nursing Homes. The Nursing Home pays this fee and then receives back from the State a higher Medicaid reimbursement. Please see line item account 781.0002 IDHS – County Contribution.

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410.0028 Private Pay Patient: This line item account has decreased from \$2,151,675 in the FY'2007 Adopted Budget to \$1,985,600 in the FY'2008 Recommended Budget. This proposed decrease is based on the projected census of private pay residents. The private pay rate is calculated to be \$136.00. Please NOTE: The revenue projections for Medicare Reimbursement, Illinois Public Aid/Medicaid, and Private Pay are based upon an average census of 144 residents.

450.0011 Transfer from Other Funds: This line item account has increased from \$579,004 in the FY'2007 Adopted Budget to \$588,854 in the FY'2008 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 the following change in the FTE staffing level in the FY'2008 Recommended Budget:

<u>Job Title</u>	<u>2007 FTE Level</u>	<u>2008 FTE Level</u>	<u>Net Increase</u>
Registered Nurse	7.00	8.00	1.00
Licensed Practical Nurse:	9.00	8.00	(1.00)
Domestic Services Assistant I:	10.00	11.00	1.00

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Materials and Supplies:

607.0001 Food: This line item has increased from \$3,321,273 in the FY'2007 Adopted Budget to \$345,666 in the FY'2008 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.

608.0001 Gasoline/Oil/Diesel Fuel: This line item has increased from \$1360 in the FY'2007 Adopted Budget to \$1600 in the FY'2008 Recommended Budget. This increase is based on a review of last year's actual expenditures and the uncertain price of gasoline and diesel fuel.

610.0001 Linens and Bedding: This line item has increased from \$26,014 in the FY'2007 Adopted Budget to \$27,402 in the FY'2008 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 need to replace linens and bedding in the next year.

622.0001 Medical/Nursing Supplies: This line item has increased from \$54,995 in the FY'2007 Adopted Budget to \$75,414 in the FY'2008 Recommended Budget. This increase is based on a review of the year to date expenditures as of the date the Recommended Budget was prepared.

622.0003 Medication/Medicare: This line item has been budgeted at \$134,400 in the FY'2008 Recommended Budget, the same amount as in the FY'2007 Adopted Budget. 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'2008 recommended expenditure for this line item is based on the projected number of Medicare residents.

623.0002 Dietary Utensils: This line item has increased from \$2804 in the FY'2007 Adopted Budget to \$3921 in the FY'2008 Recommended Budget. This increase is based on a review of last year's actual expenditures, the year-to-date expenditures as of the date the Recommended Budget was prepared and the projected higher census next year.

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624.0001 Cleaning Supplies: This line item has increased from \$44,093 in the FY'2007 Adopted Budget to \$65,931 in the FY'2008 Recommended Budget. This increase is based on a review of last year's actual expenditures, the year-to-date expenditures as of the date the Recommended Budget was prepared and the projected higher census next year.

Contractual:

706.0006 Temporary Employment Services: This line item account has increased from \$176,568 in the FY'2007 Adopted Budget to \$225,000 in the FY'2008 Recommended Budget. This increase is based on the anticipated utilization of temporary services to cover staffing needs at the Nursing Home.

742.0001 Vehicle Maintenance Repair: This line item account has increased from \$1500 in the FY'2007 Adopted Budget to \$2000 in the FY'2008 Recommended Budget. This increase is based on the age of the vehicles at the Nursing Home.

7509.00051 Software License Agreement: This line item account has increased from \$240 in the FY'2007 Adopted Budget to \$2040 in the FY'2008 Recommended Budget. This increase is based on the year-to-date expenditures as of the date the Recommended Budget was prepared

781.0002 IDHS – County Contribution: This line item account has increased from \$ 0 in the FY'2007 Adopted Budget to \$2,542,278 in the FY'2008 Recommended Budget. This increase is based on the Intergovernmental Transfer Fee per bed fee that is assessed by the State of Illinois on publicly owned and operated Nursing Homes. The Nursing Home pays this fee and then receives back from the State a higher Medicaid reimbursement.

Capital Outlay:

801.0001 Capital Improvement: This line item account includes funding for the following Capital Improvements: replace surveillance cameras; replace Nurse Call station (\$60,000); installation of new roof (\$575,000).

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832.0001 Purchase of Furnishings/Office Equipment: This line item account includes funding to replace tables and chairs in the dining room (\$20,000); replace televisions (\$7000), beds (\$4000), and bedside tables (\$1250); and purchase lateral file cabinets.

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

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: replace food processor (\$3000); purchase deep fryer (\$2500), replace laundry dryers (\$7500); replace convection oven (\$4000), replace steam table (\$2500) and replace ice machines (\$2000).

836.0001 Purchase of Medical/Dental Equipment: This line item account includes funding to purchase: standard wheelchairs (\$2100); "extra wide" wheelchairs (\$1350); one wheelchair scale (\$1650), and patient power lift (\$3000).