

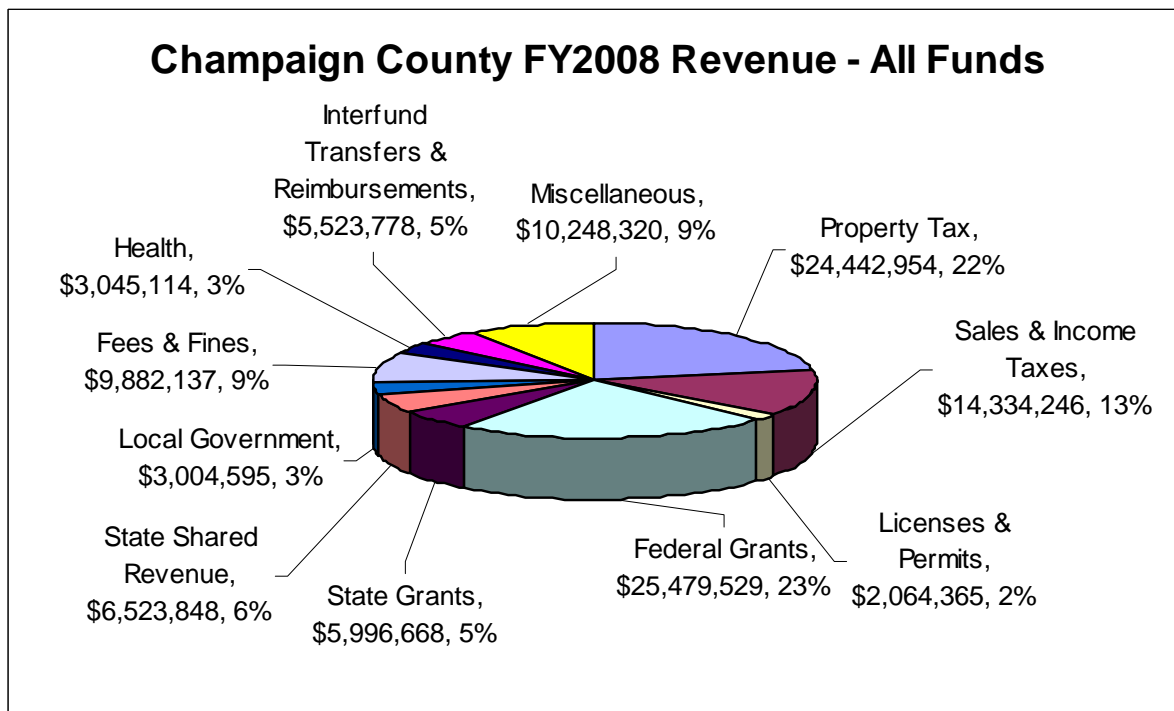


FY2008 BUDGET SUMMARY

Champaign County's total **FY2008 Budget** is set at **\$118,335,661 in Expenditure** and **\$110,545,554 in Revenue**. This budget has been developed by the County's elected officials and department heads, and initial review with the County Administrator of Finance. The County Board conducted annual legislative budget hearings in August, and the FY2008 budget is presented to the County Board in October, with anticipated approval of the final budget by the Board on November 20, 2007.

BUDGET REVENUE HIGHLIGHTS

The County's FY2008 Budget is comprised of a variety of revenue sources. The major revenue sources for the County are: Property Taxes, the County's Sales and Income Taxes; and Federal Grants.



PROPERTY TAX

The total FY2008 property tax levy is budgeted at \$24,442,954 – a 5.06% increase over the FY2007 property tax levy of \$23,265,295.

Champaign County is subject to the Property Tax Extension Limitation Law (PTELL), pursuant to 35 ILCS 200/18-185. *The County Board's policy for the calculation of property tax for FY2008 as stated in Resolution No. 5992 is that the property tax rates shall be calculated in accordance with the Property Tax Extension Limitation Law, with the goal of maintaining the Champaign County FY2007 rate of 0.7616.*



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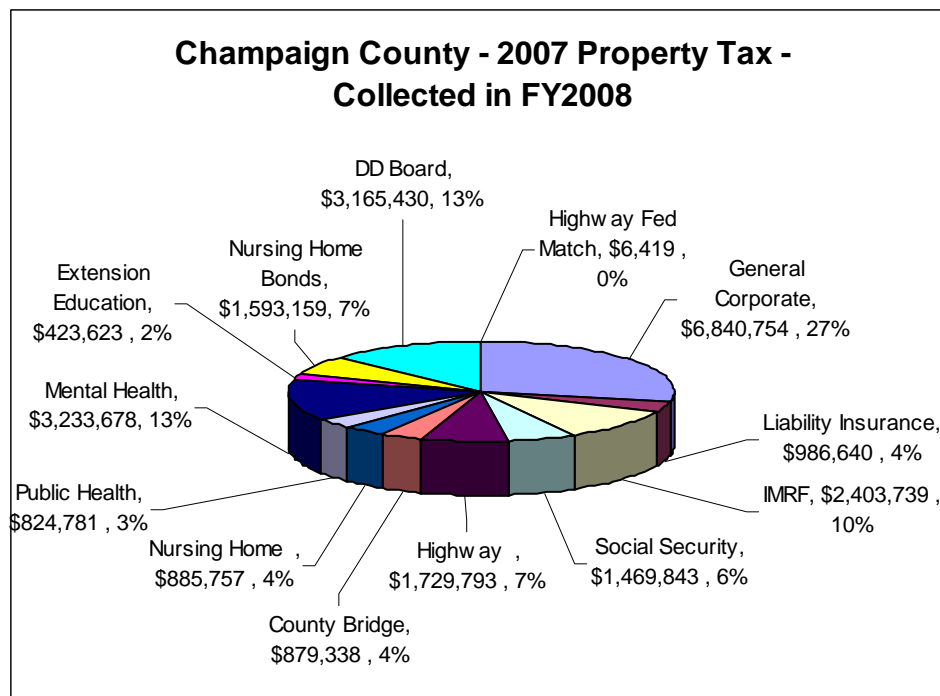
The FY2008 total growth in the Equalized Assessed Valuation (EAV) is projected at 8.38%, and the CPI factor utilized in administering the Property Tax Extension Limitation Law formula is 2.5%. Under PTELL, the growth in the County's aggregate levy, excluding the levies for Mental Health, Developmental Disabilities Board and debt obligations, is 5.51%. When the Mental Health, Developmental Disabilities and Nursing Home Bond levies are added, the total increase in levy to be collected by the Champaign County Board in FY2008 is 5.06%, a total increase of \$1,177,659.

Although the total property tax dollars to be collected in FY2008 increases, the County's tax rate decreases 2.98%. The County's tax rate will go from 0.7616/hundred dollars of assessed value to 0.7389/hundred dollars of assessed value.

Each of the levies within the County's aggregate levy received growth based upon the PTELL calculation with the following exceptions:

General Corporate Levy – The General Corporate levy will receive a 4.41% or \$288,694 increase over FY2007. The balance of \$72,000 in growth allowed for this levy was appropriated to the Liability Insurance levy.

Liability Insurance Levy – The Liability Insurance levy will receive a 13.81% or \$119,724 increase over FY2007. The growth allowed under the PTELL calculation was 5.51% or \$47,724. The additional \$72,000 was appropriated from the growth that would have been allowed the General Corporate Levy as listed above.



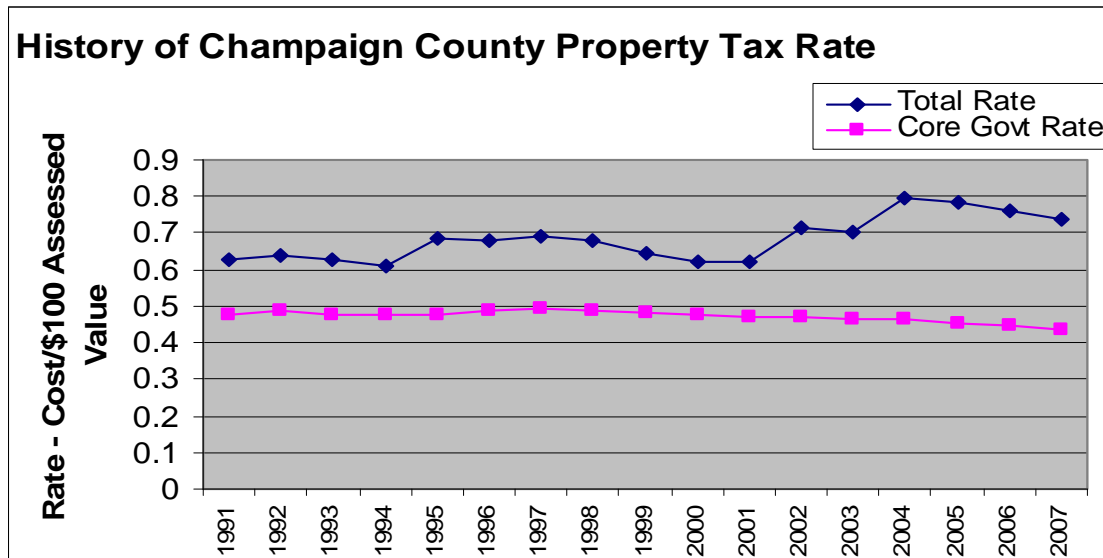


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The history of Champaign County’s property tax rate from 1991 reflects a stable or declining rate, except in those instances when voter-approved referenda have increased the rate for new initiatives. The total rate in 1991 was 0.6284. Included within the total rate is the rate for core County government services which includes the levy for the General Corporate Fund, IMRF, Social Security, Liability Insurance, County Highway and County Bridge at 0.4777. Fifteen years later in 2007, the total rate is 0.7389 – a 17.6% increase over the 1991 rate, while the rate for the core County government services is 0.4341– a 9.13% decrease over the 1991 rate. The basis for the increase in the total County rate rests with the following voter-approved referenda over this 15 year time period:

General Obligation Bonds for the Satellite Jail	1995
Creation of Levy for Extension Education & Public Health	1997
Approval of Nursing Home Operating Levy & General Obligation Bonds for Nursing Home	2002
Approval of 377 Board (Developmental Disabilities) Levy	2004

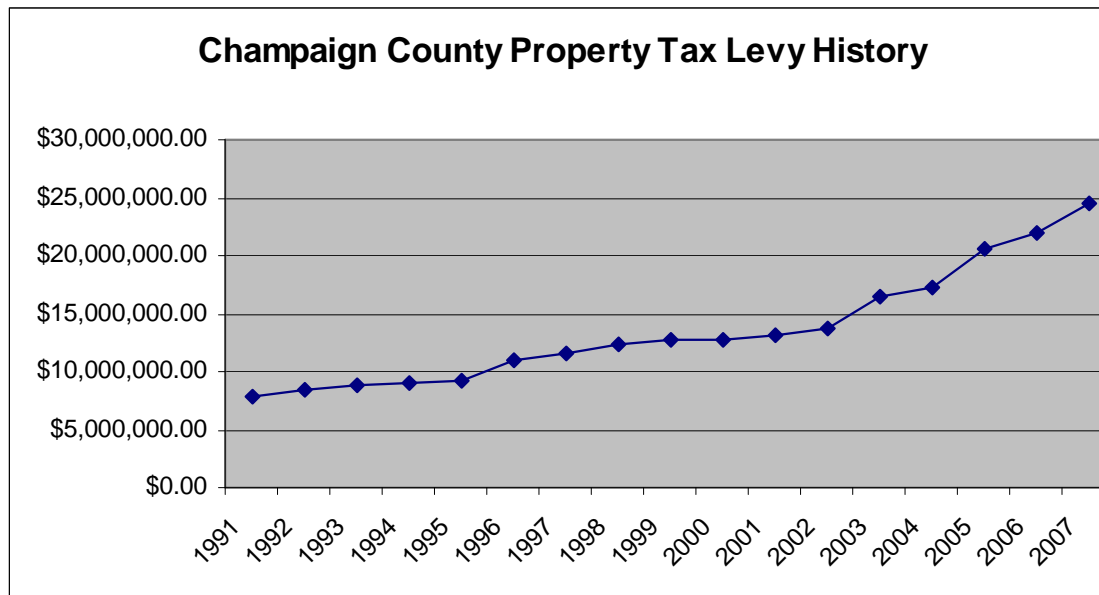
The following chart exhibits the total rate, with the reflected increases, and the rate for core County government services over that same period.



While the property tax rate has increased only 17.6% over this 16-year period; because of the strong growth in values of property, the total property tax levy collected has increased an average of 7.5% per year over this 16 year period.



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SALES and INCOME TAXES

Sales and income taxes represent approximately 13% of the total revenue for Champaign County. With the exception of the Public Safety Sales Tax, these revenues are dedicated to the General Corporate Fund and the County's general operating expenses. *The County's policy with regard to the FY2008 revenue projection as stated in Resolution No. 5992 is that the revenues are estimated by an objective, analytical process, wherever practical.*

The 1 cent sales tax collected in unincorporated areas of the County declined over the period from 1993 through 2003, due primarily to the annexation of businesses that had previously been outside of the incorporated areas of the County. Through intergovernmental agreements with the Cities of Champaign and Urbana, some of this lost revenue is recovered for a period of ten (10) years pursuant to the Fringe Development Agreements, and is reflected in the Local Government revenue. Since FY2004, 1 cent sales tax has experienced slower growth – on average approximately 2% per year. The FY2008 budget is estimated anticipating 2% growth.

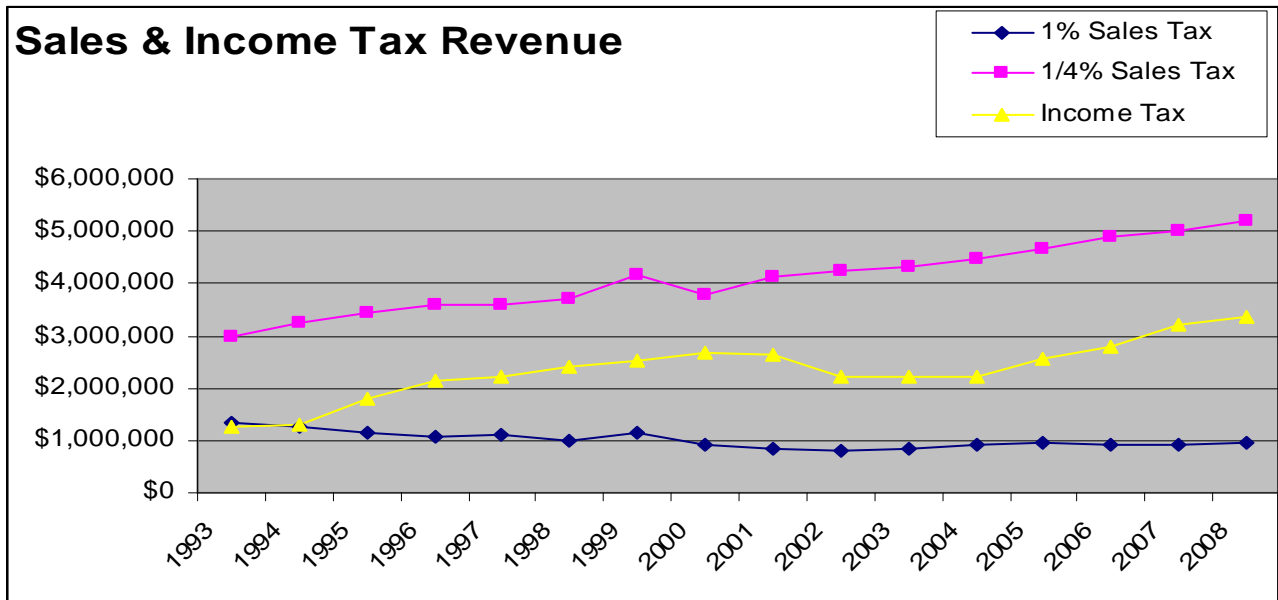
Income tax reflected positive steady growth from 1993 through 2001, and then dropped 16.5% in 2002, and effectively remained flat in 2003 and 2004. In FY2005 income tax rebounded with a 16.75% increase over FY2004. Positive growth continued in FY2006 with an increase of 9% over FY2005, and continues to grow in FY2007 with projected increase of 6%. The FY2008 budget anticipates a stabilizing trend, with anticipated growth of 5%.

The County-wide quarter cent sales tax has maintained consistent and stable growth since 1993. This revenue has increased every year, and only four times during this 12 year history has this tax increased by less than 3% - in 1997, 1998, 2001 and 2003. The average annual growth rate is



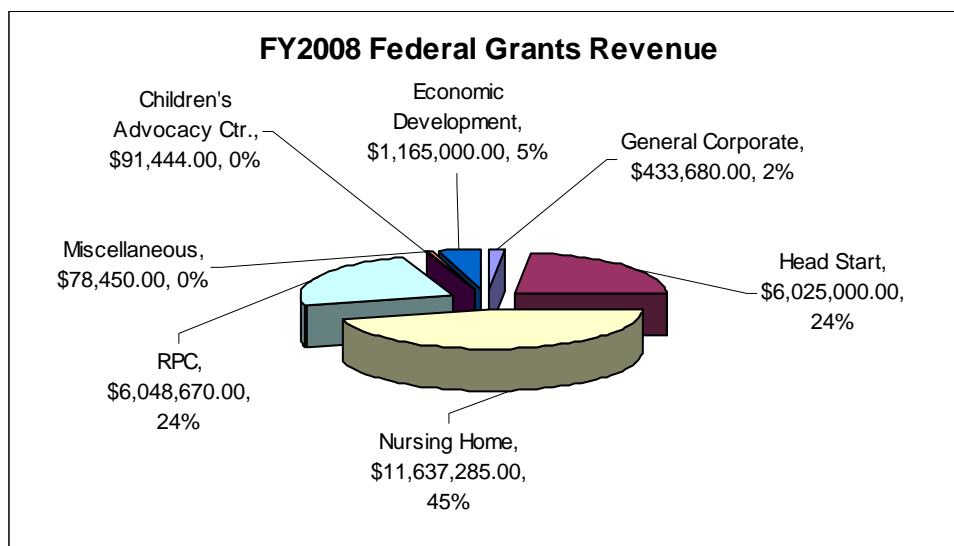
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3.8%. The FY2008 budget is projected at a 4% increase over the total expected to be received in FY2007.



FEDERAL GRANTS

Federal Grants represent 23% of the County's total revenue, and primarily support the Champaign County Head Start Program and the Champaign County Nursing Home through Medicare and Medicaid funding.



Designated as federal grant funds, Medicare and Medicaid funding for the Nursing Home actually represent federal reimbursement of funds awarded based on the resident population



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served at the Champaign County Nursing Home. Medicaid is federal funding for the state welfare system that pays for services provided to residents who meet relevant income guidelines; Medicare A is a federal government rehabilitation program for the elderly which pays for specific rehabilitation services; and Medicare B is the federal government rehabilitation and medical supply reimbursement program for eligible residents of the Nursing Home.

The County Board's policy with regard to grant funds as stated in Resolution No. 5992 is as follows:

The Champaign County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be, recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant revenues are discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Departments are encouraged to seek additional sources of revenue to support the services prior to expiration of grant funding. Grant approval shall be subject to the terms and conditions of Champaign County Ordinance Number 635.

FEES and FINES

Fees and fines revenues reflect 9% of the County's total revenue. The total fees revenues are projected to be \$8,749,637 for FY2008. The fees revenue for the General Corporate Fund is \$4,292,603; for the Regional Planning Commission is \$1,153,071; for Highways and Streets \$465,000; for Animal Impound \$43,400; and for numerous Special Revenue Funds is \$2,795,563. In accordance with the County Board's financial policy, effort is made to ensure that fees for items and services are regularly reviewed and updated to reflect the actual cost of service provided.

Fines revenues are budgeted at \$1,132,500 for FY2008 – an increase of 23% over the original budgeted FY2007 estimate. This revenue comes almost entirely from fines and forfeitures resulting from convictions for criminal and traffic offenders in Champaign County, and is increased in FY2007 over original projections due to collections program in the State's Attorney's Office and the continuous jury system.

HEALTH

\$3,083,614 in FY2008, or 3% of the total revenue for the County - is revenue from private pay charges for services supporting the Champaign County Nursing Home. Only \$100,000 of the total for Health is related to another initiative, and that is for child care charges for Head Start.

MISCELLANEOUS

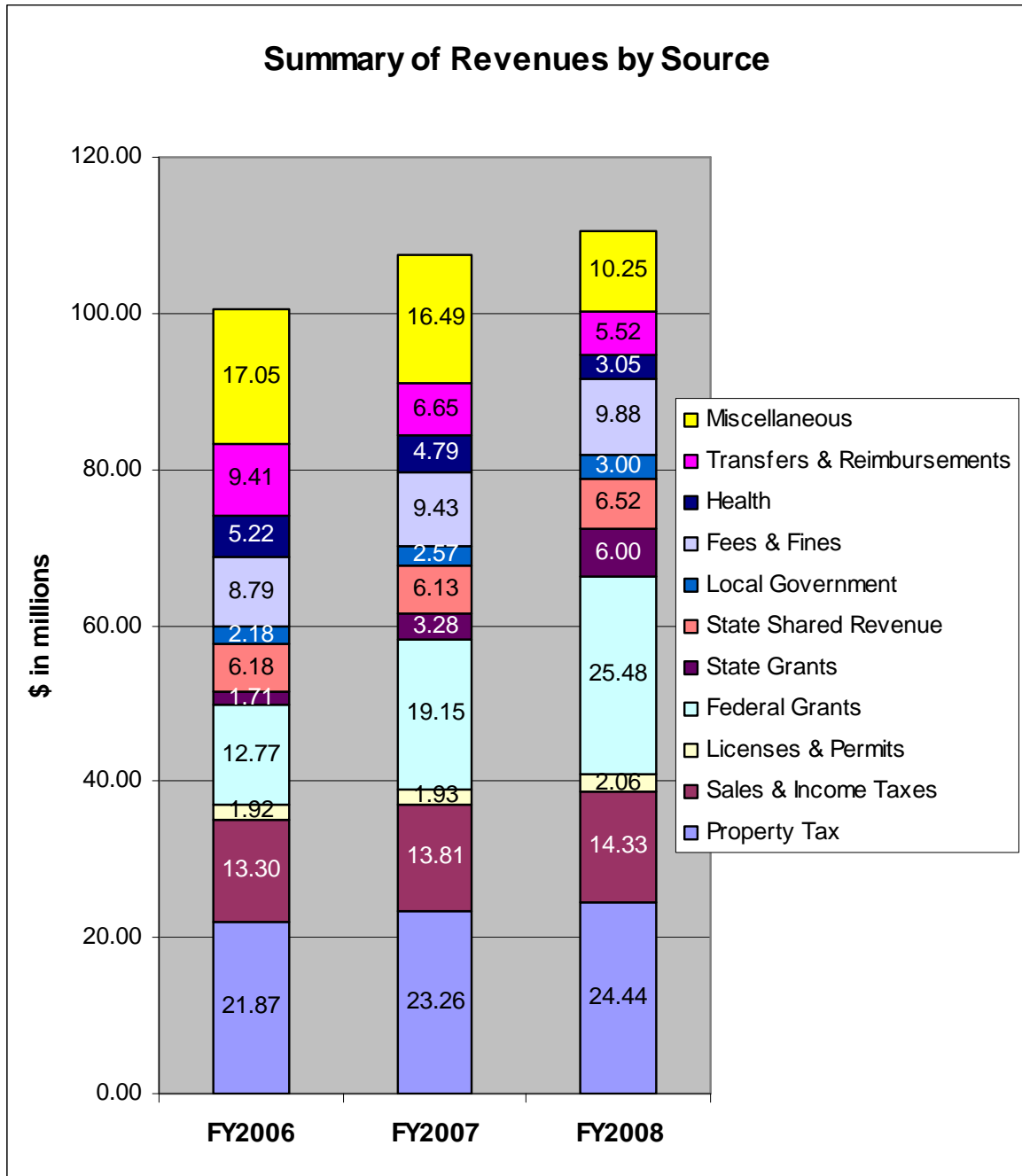
Miscellaneous revenues include revenues from vending machines, jail commissary, sale of surplus, parking fees, rents and royalties, gifts and donations, and employee and municipality contributions for health insurance.



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REVENUE SUMMARY

As demonstrated herein, Champaign County's revenues are diverse, which lends greater stability when one of those revenues is negatively impacted.

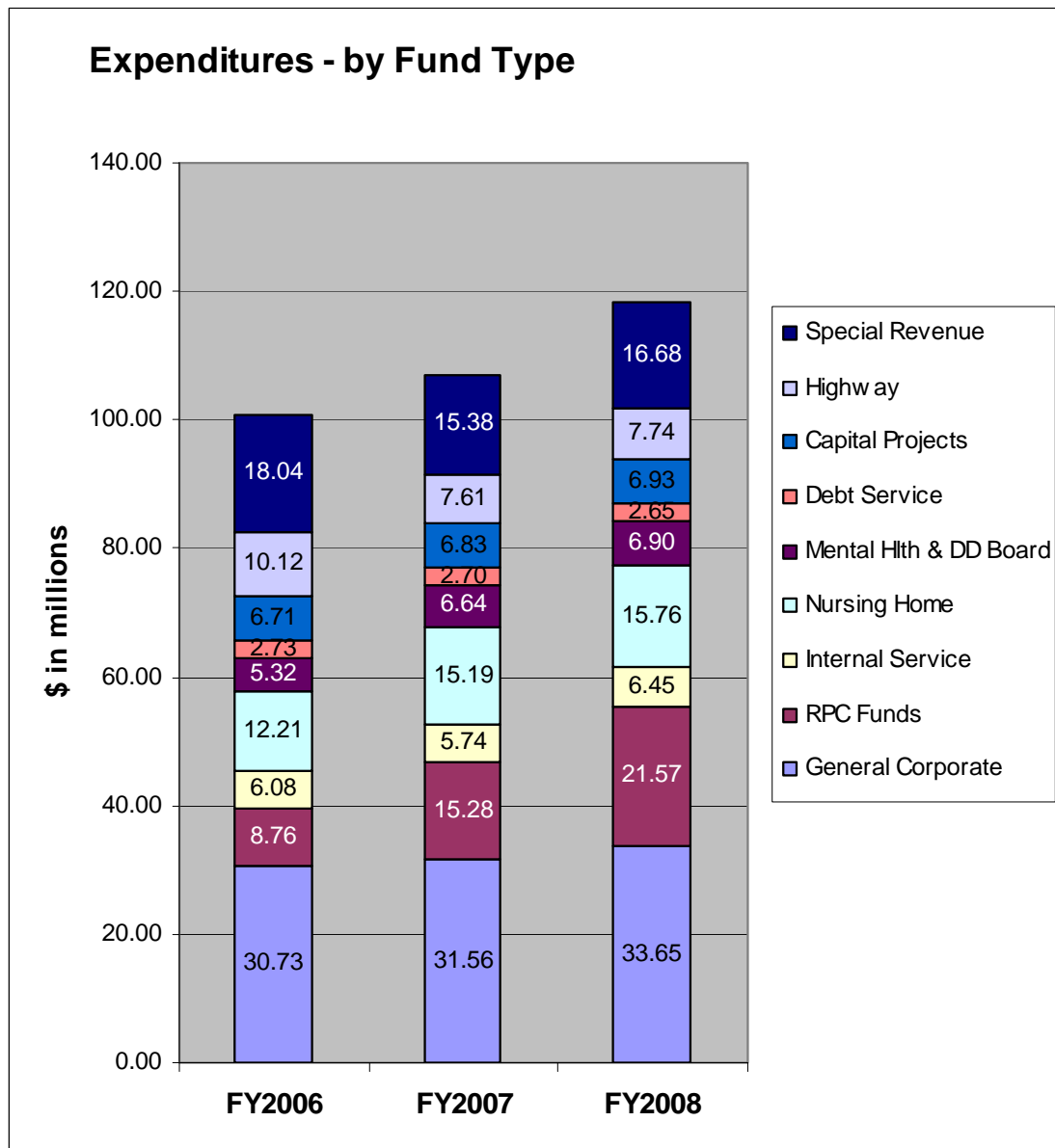




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BUDGET EXPENDITURE HIGHLIGHTS

As mandated by state and federal guidelines, the budget is created through the establishment of various funds, specific to areas of operations and corresponding revenue requirements. Most expenditures and revenues are not directly tied together. The following chart illustrates expenditures over a three-year period:





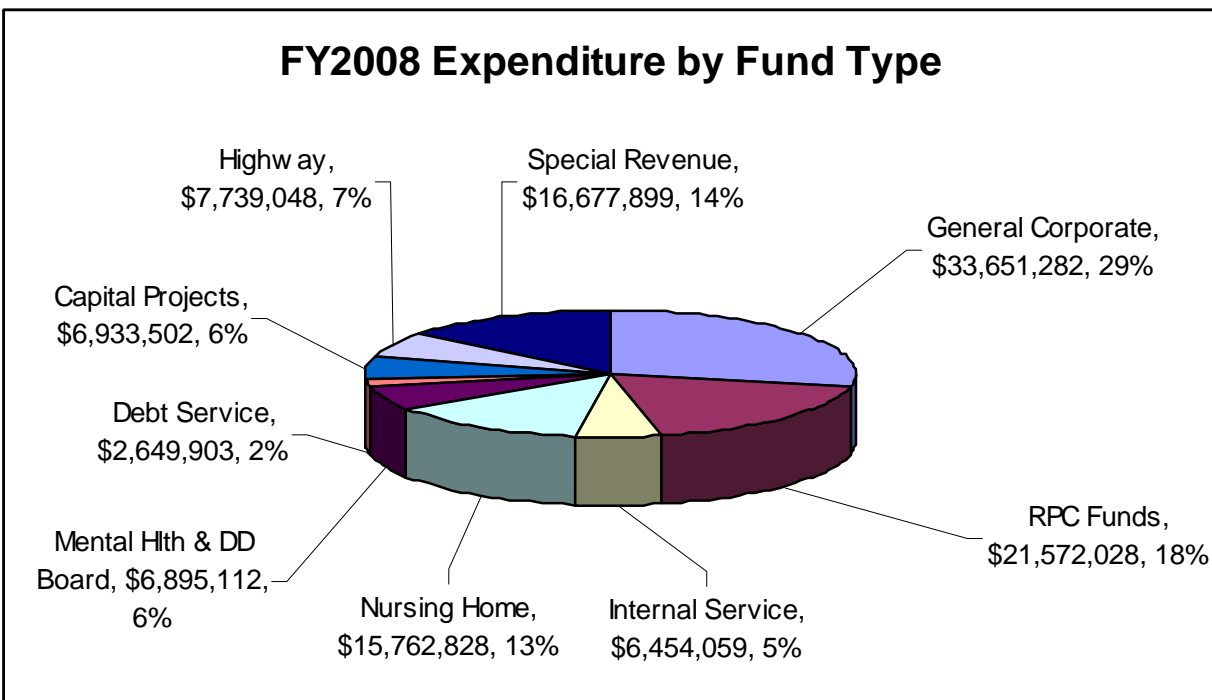
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The General Corporate Fund represents the largest area of County expenditure. The change in the General Corporate Fund from FY2007 to FY2008 is a 6.6% increase.

The Highway Fund shows a substantial decrease in FY2007 – approximately 25% less than in FY2006. This is due to transfers out of the Highway Funds in FY2006 in the amount of \$5 million to pay for a new Highway Maintenance Facility.

Capital Projects Funds increase approximately 10% in FY2007 as the Highway Fleet Maintenance Construction Project obtained substantial completion. The FY2008 Capital Projects Funds remain stable as the County transitions from the completion of the Highway Fleet Maintenance Facility at the end of 2007 to the beginning of the Courthouse Exterior Renovation and Clock and Bell Tower Restoration Project in the beginning of 2008.

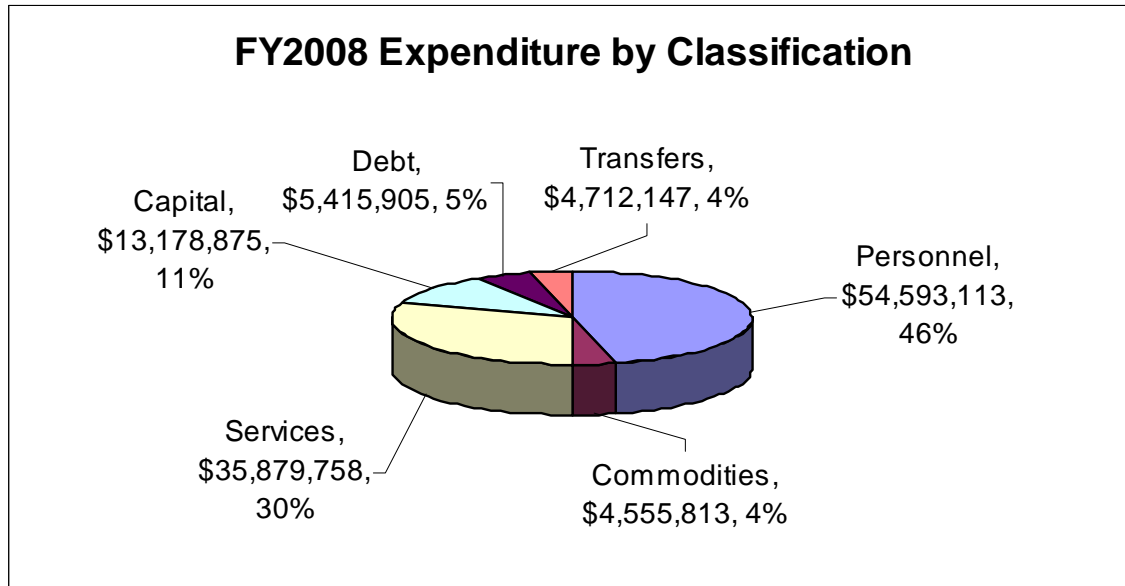
The FY2008 budget of expenditure by fund type is as follows:





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The following chart demonstrates expenditures by classification of expense for the FY2008 expenditure budget of \$118,335,611:



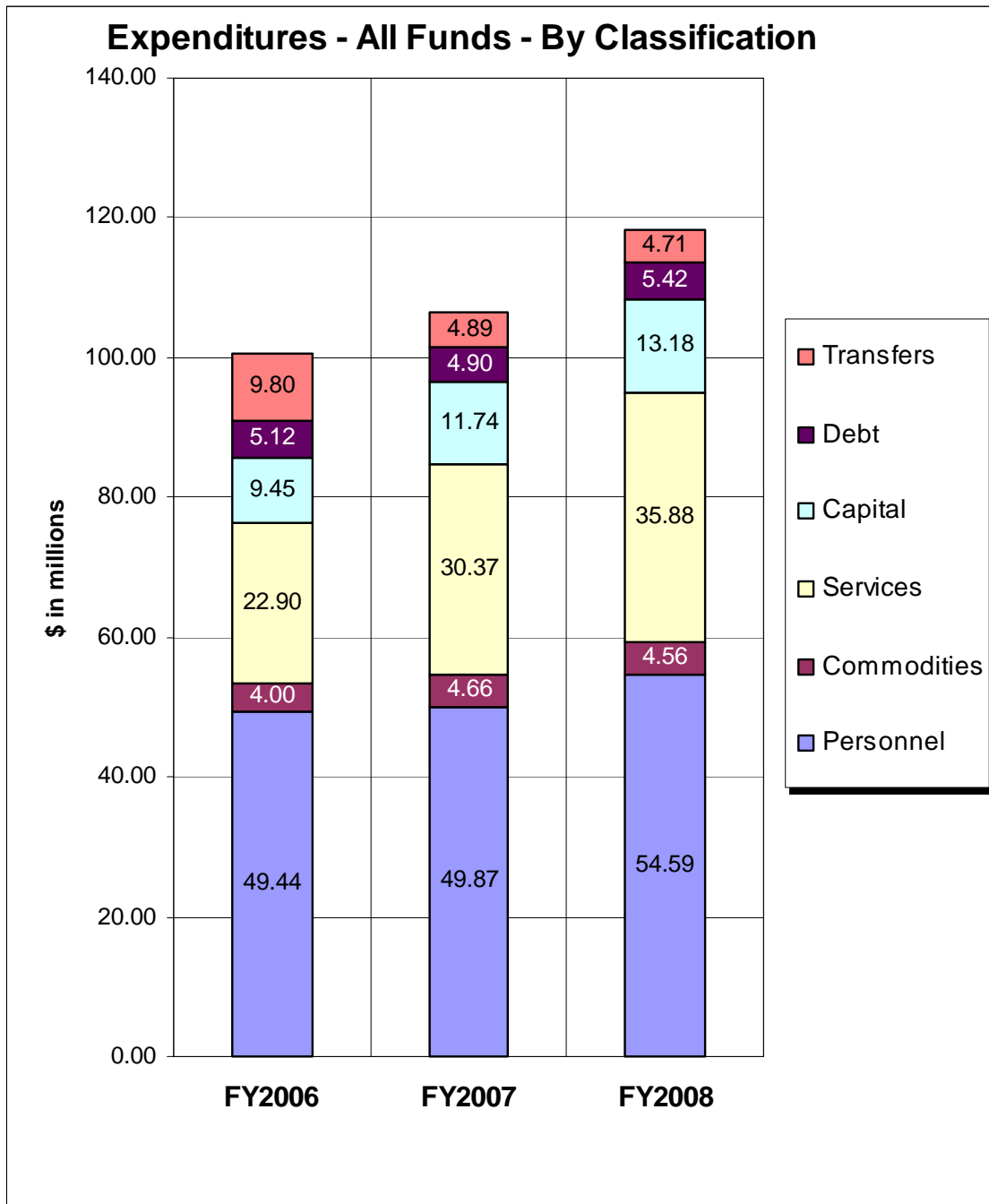
Personnel expenditures, which include salaries, health insurance, IMRF, Social Security, Worker's Compensation and Unemployment, constitute the largest portion of all County expenditures, followed by services and capital. The FY2008 budget represents a 9.48% increase over the FY2007 Projected expense. This increase is attributable to the addition of twenty new positions in FY2008 which represents 3% of the total increase; salary increases averaging 4%; and fringe benefits costs increasing approximately 8%.

Charges for Services increase 18% with the FY2008 budget, or approximately \$5.5 million. 12% or \$3.6 million of this increase is attributable to growth in the RPC and Head Start Funds, with the remaining 6% spread fairly evenly throughout the remaining special revenue funds and General Corporate Fund.

The \$2 million increase in capital is a reflection of the fact that the County was completing approximately \$6 million in building projects in FY2007 – the Highway Fleet Maintenance Facility and Nursing Home Facility – and will be initiating a new \$6 million Courthouse exterior renovation project in FY2008, as well as a \$2 million remodeling project at the old nursing home facility.



FY2008 BUDGET SUMMARY



CHAMPAIGN COUNTY FY2008 BUDGET – SUMMARY TABLE

FY2008	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$2,674,135	\$32,078,115	\$1,577,277	\$9,766,165	\$386,930	\$929,155	\$47,411,777
Revenues	\$33,651,282	\$51,900,248	\$2,701,147	\$167,000	\$15,796,618	\$6,329,259	\$110,545,554
Expenditures	\$33,651,282	\$52,854,087	\$2,650,903	\$6,933,502	\$15,762,828	\$6,483,059	\$118,335,661
Ending Fund Balance	\$2,674,135	\$31,124,276	\$1,627,521	\$2,999,663	\$420,720	\$746,155	\$39,592,470

FY2007	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$2,972,175	\$32,533,216	\$1,424,714	\$7,634,619	\$688,569	\$861,492	\$46,114,785
Revenues	\$31,259,847	\$43,946,035	\$2,753,885	\$8,741,007	\$14,963,888	\$5,809,381	\$107,474,043
Expenditures	\$31,557,887	\$44,401,136	\$2,601,322	\$6,859,461	\$15,265,527	\$5,741,718	\$106,427,051
Ending Fund Balance	\$2,674,135	\$32,078,115	\$1,577,277	\$9,766,165	\$386,930	\$929,155	\$47,411,777

FY2006	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$4,513,457	\$34,192,044	\$1,476,772	\$4,906,264	\$370,834	\$952,698	\$46,412,069
Revenues	\$29,191,414	\$40,863,417	\$2,679,862	\$9,161,543	\$12,525,880	\$5,990,390	\$100,412,506
Expenditures	\$30,732,696	\$42,521,807	\$2,731,920	\$6,433,188	\$12,208,145	\$6,081,596	\$100,709,352
Ending Fund Balance	\$2,972,175	\$32,533,216	\$1,424,714	\$7,634,619	\$688,569	\$861,492	\$46,114,785

FY2005	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$3,560,220	\$35,591,742	\$1,301,105	\$17,296,465	\$1,406,664	\$951,420	\$60,107,616
Revenues	\$28,749,516	\$51,369,819	\$10,909,668	\$11,885,654	\$10,384,776	\$5,174,347	\$118,473,780
Expenditures	\$27,796,279	\$52,769,517	\$10,734,001	\$12,855,249	\$11,420,606	\$5,382,285	\$120,957,937
Ending Fund Balance	\$4,513,457	\$34,192,044	\$1,476,772	\$4,906,264	\$370,834	\$952,698	\$46,412,069

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
General Corporate Fund - 080				
Beginning Balance				
Balance	\$4,513,457	\$2,972,175	\$2,972,175	\$2,674,135
Revenues	\$29,191,414	\$29,893,943	\$31,259,847	\$33,651,282
Expenditures	\$30,732,696	\$29,922,215	\$31,557,887	\$33,651,282
Ending Balance	\$2,972,175	\$2,943,903	\$2,674,135	\$2,674,135
<u>SPECIAL REVENUE FUNDS</u>				
Regional Planning Commission Fund - 075				
Beginning Balance				
Balance	\$2,966	-\$44,401	-\$44,401	-\$849,096
Revenues	\$3,348,888	\$4,650,228	\$7,565,520	\$12,821,465
Expenditures	\$3,396,255	\$5,477,423	\$8,370,215	\$12,527,150
Ending Balance	-\$44,401	-\$871,596	-\$849,096	-\$554,781
Tort Immunity Fund - 076				
Beginning Balance				
Balance	-\$211,013	-\$42,387	-\$42,387	-\$121,124
Revenues	\$1,332,174	\$870,000	\$869,800	\$989,740
Expenditures	\$1,163,548	\$870,000	\$948,537	\$989,629
Ending Balance	-\$42,387	-\$42,387	-\$121,124	-\$121,013
County Highway Fund - 083				
Beginning Balance				
Balance	\$720,664	\$432,100	\$432,100	\$427,781
Revenues	\$1,945,321	\$2,500,876	\$2,533,252	\$2,464,793
Expenditures	\$2,233,885	\$2,413,371	\$2,537,571	\$2,469,267
Ending Balance	\$432,100	\$519,605	\$427,781	\$423,307
County Bridge Fund - 084				
Beginning Balance				
Balance	\$1,805,080	\$2,019,464	\$2,019,464	\$1,956,336
Revenues	\$880,822	\$882,372	\$923,772	\$969,338
Expenditures	\$666,438	\$1,073,000	\$986,900	\$1,363,000
Ending Balance	\$2,019,464	\$1,828,836	\$1,956,336	\$1,562,674
County Motor Fuel Tax Fund - 085				
Beginning Balance				
Balance	\$10,281,477	\$6,642,540	\$6,642,540	\$5,710,052
Revenues	\$3,472,161	\$3,137,773	\$3,243,273	\$3,105,655
Expenditures	\$7,111,098	\$3,577,761	\$4,175,761	\$3,906,781
Ending Balance	\$6,642,540	\$6,202,552	\$5,710,052	\$4,908,926

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Illinois Municipal Retirement Fund - 088				
Beginning Balance				
	\$1,040,772	\$1,320,346	\$1,320,346	\$1,701,397
Revenues	\$5,752,587	\$3,873,075	\$3,428,739	\$3,623,748
Expenditures	\$5,473,013	\$3,600,047	\$3,047,688	\$3,618,128
Ending Balance	\$1,320,346	\$1,593,374	\$1,701,397	\$1,707,017
County Public Health Fund - 089				
Beginning Balance				
	\$487,896	\$543,050	\$543,050	\$602,333
Revenues	\$1,334,288	\$1,376,107	\$1,276,761	\$1,335,861
Expenditures	\$1,279,134	\$1,388,737	\$1,217,478	\$1,349,522
Ending Balance	\$543,050	\$530,420	\$602,333	\$588,672
Mental Health Fund - 090				
Beginning Balance				
	\$1,308,998	\$1,327,384	\$1,327,384	\$1,303,015
Revenues	\$3,000,254	\$3,310,425	\$3,289,758	\$3,500,548
Expenditures	\$2,981,868	\$3,332,007	\$3,314,127	\$3,500,548
Ending Balance	\$1,327,384	\$1,305,802	\$1,303,015	\$1,303,015
Animal Control Fund - 091				
Beginning Balance				
	\$56,131	\$53,885	\$53,885	\$56,850
Revenues	\$458,245	\$468,081	\$467,594	\$474,106
Expenditures	\$460,491	\$516,863	\$464,629	\$525,412
Ending Balance	\$53,885	\$5,103	\$56,850	\$5,544
Law Library Fund - 092				
Beginning Balance				
	\$85,757	\$112,620	\$112,620	\$132,290
Revenues	\$72,170	\$66,225	\$75,000	\$66,225
Expenditures	\$45,307	\$62,987	\$55,330	\$67,662
Ending Balance	\$112,620	\$115,858	\$132,290	\$130,853
Highway Federal Aid Match Fund - 103				
Beginning Balance				
	\$378,104	\$288,165	\$288,165	\$306,132
Revenues	\$22,573	\$5,967	\$17,967	\$6,419
Expenditures	\$112,512	\$0	\$0	\$0
Ending Balance	\$288,165	\$294,132	\$306,132	\$312,551

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Head Start Fund - 104				
Beginning Balance	\$389,813	\$646,079	\$646,079	\$1,501,601
Revenues	\$4,818,417	\$7,452,550	\$6,815,198	\$7,664,915
Expenditures	\$4,562,151	\$7,119,368	\$5,959,676	\$7,582,528
Ending Balance	\$646,079	\$979,261	\$1,501,601	\$1,583,988
Capital Equipment Replacement Fund - 105				
Beginning Balance	\$888,686	\$1,118,553	\$1,118,553	\$1,059,299
Revenues	\$546,781	\$489,176	\$537,541	\$443,921
Expenditures	\$316,914	\$871,529	\$596,795	\$589,538
Ending Balance	\$1,118,553	\$736,200	\$1,059,299	\$913,682
Public Safety Sales Tax Fund - 106				
Beginning Balance	\$5,170,867	\$5,304,180	\$5,304,180	\$5,615,476
Revenues	\$4,476,439	\$4,617,767	\$4,680,262	\$4,831,155
Expenditures	\$4,343,126	\$4,472,755	\$4,368,966	\$4,570,073
Ending Balance	\$5,304,180	\$5,449,192	\$5,615,476	\$5,876,558
Geographic Information System Fund - 107				
Beginning Balance	\$499,258	\$548,287	\$548,287	\$546,063
Revenues	\$343,116	\$347,500	\$314,706	\$317,000
Expenditures	\$294,087	\$329,645	\$316,930	\$564,774
Ending Balance	\$548,287	\$566,142	\$546,063	\$298,289
Developmental Disability Fund - 108				
Beginning Balance	\$852,301	\$1,506,182	\$1,506,182	\$1,526,182
Revenues	\$2,839,744	\$3,015,188	\$3,030,188	\$3,177,930
Expenditures	\$2,185,863	\$3,015,188	\$3,010,188	\$3,136,912
Ending Balance	\$1,506,182	\$1,506,182	\$1,526,182	\$1,567,200
Social Security Fund - 188				
Beginning Balance	\$603,821	\$588,935	\$588,935	\$588,072
Revenues	\$2,239,840	\$2,492,379	\$2,286,514	\$2,402,070
Expenditures	\$2,254,726	\$2,473,179	\$2,287,377	\$2,402,070
Ending Balance	\$588,935	\$608,135	\$588,072	\$588,072

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Economic Development Loan Fund - 475				
Beginning Balance				
	\$5,640,047	\$5,683,320	\$5,683,320	\$5,623,770
Revenues	\$287,978	\$307,000	\$255,750	\$1,434,500
Expenditures	\$244,705	\$333,000	\$315,300	\$896,200
Ending Balance	\$5,683,320	\$5,657,320	\$5,623,770	\$6,162,070
Working Cash Fund - 610				
Beginning Balance				
	\$379,943	\$377,714	\$377,714	\$377,714
Revenues	\$16,861	\$12,000	\$12,000	\$12,000
Expenditures	\$19,090	\$12,000	\$12,000	\$12,000
Ending Balance	\$377,714	\$377,714	\$377,714	\$377,714
County Clerk Death Certificate Surcharge Fund - 611				
Beginning Balance				
	\$112	\$0	\$0	\$0
Revenues	\$2,476	\$4,000	\$2,000	\$4,000
Expenditures	\$2,588	\$4,000	\$2,000	\$4,000
Ending Balance	\$0	\$0	\$0	\$0
Sheriff Drug Forfeitures - 612				
Beginning Balance				
	\$21,938	\$59,821	\$59,821	\$110,689
Revenues	\$56,775	\$15,450	\$63,318	\$26,000
Expenditures	\$18,892	\$37,500	\$12,450	\$35,769
Ending Balance	\$59,821	\$37,771	\$110,689	\$100,920
Court Automation Fund - 613				
Beginning Balance				
	\$299,762	\$371,785	\$371,785	\$224,974
Revenues	\$238,146	\$169,500	\$198,000	\$200,000
Expenditures	\$166,123	\$371,513	\$344,811	\$199,353
Ending Balance	\$371,785	\$169,772	\$224,974	\$225,621
Recorder's Automation Fund - 614				
Beginning Balance				
	\$568,479	\$584,312	\$584,312	\$600,471
Revenues	\$187,029	\$158,000	\$195,000	\$208,000
Expenditures	\$171,196	\$234,551	\$178,841	\$261,021
Ending Balance	\$584,312	\$507,761	\$600,471	\$547,450

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Child Support Service Fund - 617				
Beginning Balance				
	\$367,457	\$400,958	\$400,958	\$416,831
Revenues	\$77,786	\$69,000	\$80,200	\$75,000
Expenditures	\$44,285	\$83,590	\$64,327	\$84,598
Ending Balance	\$400,958	\$386,368	\$416,831	\$407,233
Probation Services Fund - 618				
Beginning Balance				
	\$690,952	\$803,483	\$803,483	\$761,808
Revenues	\$308,941	\$260,000	\$260,000	\$264,000
Expenditures	\$196,410	\$363,700	\$301,675	\$361,300
Ending Balance	\$803,483	\$699,783	\$761,808	\$664,508
Tax Sale Automation Fund - 619				
Beginning Balance				
	\$45,149	\$51,978	\$51,978	\$50,007
Revenues	\$30,452	\$22,300	\$22,300	\$22,300
Expenditures	\$23,623	\$24,271	\$24,271	\$24,271
Ending Balance	\$51,978	\$50,007	\$50,007	\$48,036
State's Attorney Drug Forfeitures Fund - 621				
Beginning Balance				
	\$2,039	\$3,639	\$3,639	\$3,639
Revenues	\$30,107	\$20,000	\$30,000	\$25,000
Expenditures	\$28,507	\$20,000	\$30,000	\$25,000
Ending Balance	\$3,639	\$3,639	\$3,639	\$3,639
Property Tax Interest Fee Fund - 627				
Beginning Balance				
	\$112,218	\$146,072	\$146,072	\$147,072
Revenues	\$46,354	\$41,000	\$41,000	\$41,000
Expenditures	\$12,500	\$40,000	\$40,000	\$40,000
Ending Balance	\$146,072	\$147,072	\$147,072	\$148,072
Election Assistance/Accessibility Grant Fund - 628				
Beginning Balance				
	\$47,288	\$19,015	\$19,015	\$14,179
Revenues	\$1,223,154	\$0	\$24,700	\$20,000
Expenditures	\$1,251,427	\$10,000	\$29,536	\$15,000
Ending Balance	\$19,015	\$9,015	\$14,179	\$19,179

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Courthouse Museum Fund - 629				
Beginning Balance	\$15,030	\$1,204	\$1,204	\$1,204
Revenues	\$16,174	\$1,500	\$0	\$0
Expenditures	\$30,000	\$0	\$0	\$0
Ending Balance	\$1,204	\$2,704	\$1,204	\$1,204
Jail Commissary Fund - 658				
Beginning Balance	\$226,378	\$244,739	\$244,739	\$224,460
Revenues	\$97,213	\$90,000	\$97,273	\$99,000
Expenditures	\$78,852	\$74,880	\$117,552	\$79,870
Ending Balance	\$244,739	\$259,859	\$224,460	\$243,590
Arrestee's Medical Costs - 659				
Beginning Balance	\$18,814	\$39,522	\$39,522	\$58,732
Revenues	\$28,062	\$23,050	\$31,210	\$35,000
Expenditures	\$7,354	\$22,200	\$12,000	\$22,200
Ending Balance	\$39,522	\$40,372	\$58,732	\$71,532
Interagency Task Force Fund - 665				
Beginning Balance	\$19,105	\$0	\$0	\$0
Revenues	\$736	\$0	\$0	\$0
Expenditures	\$19,841	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
County Clerk Automation Fund - 670				
Beginning Balance	\$89,944	\$93,369	\$93,369	\$86,635
Revenues	\$37,833	\$33,000	\$26,000	\$26,000
Expenditures	\$34,408	\$72,405	\$32,734	\$56,965
Ending Balance	\$93,369	\$53,964	\$86,635	\$55,670
Court Document Storage Fund - 671				
Beginning Balance	\$644,083	\$678,526	\$678,526	\$760,087
Revenues	\$190,762	\$178,000	\$210,000	\$213,000
Expenditures	\$156,319	\$245,792	\$128,439	\$456,751
Ending Balance	\$678,526	\$610,734	\$760,087	\$516,336

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Court Services Drug Forfeitures Fund - 672				
Beginning Balance	\$1,771	\$1,853	\$1,853	\$1,913
Revenues	\$82	\$550	\$60	\$60
Expenditures	\$0	\$2,400	\$0	\$2,480
Ending Balance	\$1,853	\$3	\$1,913	-\$507
Domestic Violence Prosecution Grant Fund - 673				
Beginning Balance	\$11,582	\$0	\$0	\$0
Revenues	\$41,494	\$0	\$0	\$0
Expenditures	\$53,076	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Victim Advocacy Grant Fund - 675				
Beginning Balance	-\$7,496	\$610	\$610	\$252
Revenues	\$47,824	\$41,409	\$40,554	\$43,077
Expenditures	\$39,718	\$40,912	\$40,912	\$42,394
Ending Balance	\$610	\$1,107	\$252	\$935
Solid Waste Management Fund - 676				
Beginning Balance	\$72,446	\$73,349	\$73,349	\$69,900
Revenues	\$4,944	\$5,000	\$6,217	\$4,336
Expenditures	\$4,041	\$6,675	\$9,666	\$6,111
Ending Balance	\$73,349	\$71,674	\$69,900	\$68,125
Juvenile Intervention Services Fund - 677				
Beginning Balance	\$21,841	\$22,081	\$22,081	\$22,331
Revenues	\$990	\$0	\$500	\$500
Expenditures	\$750	\$0	\$250	\$5,000
Ending Balance	\$22,081	\$22,081	\$22,331	\$17,831
Child Advocacy Center Fund - 679				
Beginning Balance	\$14,288	\$27,734	\$27,734	\$23,620
Revenues	\$246,555	\$213,567	\$214,996	\$217,199
Expenditures	\$233,109	\$213,621	\$219,110	\$223,008
Ending Balance	\$27,734	\$27,680	\$23,620	\$17,811

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Juvenile Information Sharing System Grant Fund - 681				
Beginning Balance	-\$6,111	-\$878	-\$878	\$812
Revenues	\$29,997	\$14,094	\$17,754	\$14,000
Expenditures	\$24,764	\$14,069	\$16,064	\$14,000
Ending Balance	-\$878	-\$853	\$812	\$812
Juvenile Offender Equipment Grant - 682				
Beginning Balance	\$0	\$453	\$453	\$73
Revenues	\$4,072	\$0	\$0	\$0
Expenditures	\$3,619	\$0	\$380	\$0
Ending Balance	\$453	\$453	\$73	\$73
Defense Services Grant Fund - 684				
Beginning Balance	\$17,064	\$0	\$0	\$0
Revenues	\$18,690	\$0	\$0	\$0
Expenditures	\$35,316	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Drug Court Program -685				
Beginning Balance	\$0	\$35	\$35	\$35
Revenues	\$70,800	\$114,790	\$106,667	\$43,123
Expenditures	\$70,765	\$114,790	\$106,667	\$43,123
Ending Balance	\$35	\$35	\$35	\$35
Sheriff Livescan Equipment Grant - 686				
Beginning Balance	\$17,085	\$756	\$756	\$756
Revenues	\$12,571	\$100	\$0	\$0
Expenditures	\$28,900	\$0	\$0	\$0
Ending Balance	\$756	\$856	\$756	\$756
GIS Consortium - 850				
Beginning Balance	\$499,258	\$381,048	\$381,048	\$332,884
Revenues	\$442,208	\$540,680	\$442,811	\$463,735
Expenditures	\$560,418	\$531,228	\$490,975	\$566,150
Ending Balance	\$381,048	\$390,500	\$332,884	\$230,469

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Delinquency Prevention Grant - 109				
Beginning Balance	\$0	\$101,736	\$101,736	\$100,608
Revenues	\$182,531	\$213,008	\$211,880	\$214,529
Expenditures	\$80,795	\$213,008	\$213,008	\$214,529
Ending Balance	\$101,736	\$101,736	\$100,608	\$100,608
<u>DEBT SERVICE FUNDS</u>				
1995 Jail Bond Debt Service Fund - 071				
Beginning Balance	\$4,979	\$7,269	\$7,269	\$106,269
Revenues	\$2,290	\$0	\$0	\$0
Expenditures	\$1,017,310	\$1,013,213	\$1,013,213	\$1,015,813
Transfers In	\$1,017,310	\$1,112,213	\$1,112,213	\$1,014,813
Ending Balance	\$7,269	\$106,269	\$106,269	\$105,269
2003 Series Nursing Home Debt Service Fund - 074				
Beginning Balance	\$1,471,793	\$1,417,445	\$1,417,445	\$1,471,008
Revenues	\$1,660,262	\$1,596,672	\$1,641,672	\$1,638,159
Expenditures	\$1,714,610	\$1,588,109	\$1,588,109	\$1,586,915
Ending Balance	\$1,417,445	\$1,426,008	\$1,471,008	\$1,522,252
2007B Series Highway Facility Debt Service Fund - 350				
Beginning Balance				\$0
Revenues				\$48,175
Expenditures				\$48,175
Ending Balance				\$0
<u>CAPITAL PROJECTS FUNDS</u>				
Nursing Home Construction Fund - 070				
Beginning Balance	\$3,359,074	\$1,825,814	\$1,825,814	\$789,723
Revenues	\$4,349,011	\$1,000	\$129,007	\$35,000
Expenditures	\$5,882,271	\$662,000	\$1,165,098	\$825,254
Ending Balance	\$1,825,814	\$1,164,814	\$789,723	-\$531
Administration Building Construction Fund - 301				
Beginning Balance	\$35,358	\$0	\$0	\$0
Revenues	\$1,573	\$0	\$0	\$0

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Expenditures	\$36,931	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Jail Construction Fund - 078				
Beginning Balance	\$28,088	\$27,009	\$27,009	\$0
Revenues	\$1,421	\$300	\$1,000	\$0
Expenditures	\$2,500	\$0	\$0	\$0
Transfers	\$0	-\$29,000	-\$28,009	\$0
Ending Balance	\$27,009	-\$1,691	\$0	\$0
Court Complex Construction Fund - 303				
Beginning Balance	\$1,483,744	\$1,627,518	\$1,627,518	\$7,827,518
Revenues	\$179,564	\$70,000	\$6,075,000	\$125,000
Expenditures	\$35,790	\$1,600,000	\$125,000	\$4,644,067
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$1,627,518	\$97,518	\$7,827,518	\$3,308,451
Highway Facility Construction Fund - 304				
Beginning Balance	\$0	\$4,154,278	\$4,154,278	\$1,148,924
Revenues	\$17,793	\$1,300,000	\$1,036,000	\$7,000
Expenditures	\$475,696	\$6,702,321	\$5,541,354	\$1,464,181
Transfers	\$4,612,181	\$5,500,000	\$1,500,000	\$0
Ending Balance	\$4,154,278	\$4,251,957	\$1,148,924	-\$308,257
<u>PROPRIETARY/ENTERPRISE FUND</u>				
Nursing Home Fund - 081				
Unrestricted Net Assets	\$370,834	\$688,569	\$688,569	\$386,930
Revenues	\$12,525,880	\$12,690,814	\$14,963,888	\$15,796,618
Expenditures	\$12,208,145	\$12,690,814	\$15,265,527	\$15,762,828
Ending Unrestricted Net Assets	\$688,569	\$688,569	\$386,930	\$420,720
<u>PROPRIETARY/INTERNAL SERVICE FUNDS</u>				
Self-Funded Insurance Fund - 476				
Beginning Balance	\$860,333	\$756,341	\$756,341	\$739,676

Fund	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
Revenues	\$1,782,067	\$1,472,982	\$1,298,668	\$1,368,344
Expenditures	\$1,859,281	\$1,428,500	\$1,300,733	\$1,613,551
Transfers	-\$26,778	-\$29,200	-\$14,600	-\$29,200
Ending Balance	\$756,341	\$771,623	\$739,676	\$465,269
Health Insurance Fund - 620				
Beginning Balance	\$92,365	\$105,151	\$105,151	\$189,479
Revenues	\$4,208,323	\$6,417,400	\$4,510,713	\$4,960,915
Expenditures	\$4,195,537	\$6,417,400	\$4,426,385	\$4,869,508
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$105,151	\$105,151	\$189,479	\$280,886

SUMMARY OF BUDGETED PERSONNEL

Fund #	Fund Title	FY2006	FY2007	FY2008
75	Regional Planning Commission	42	42	47.5
80	General Corporate Fund	435.5	447.5	449
81	Nursing Home Fund	260	254	254
83	County Highway Fund	23	23	23
85	County Motor Fuel Fund	1	1	1
90	Mental Health Fund	5	5	5
91	Animal Control Fund	9	9	9
92	Law Library Fund	1	0.5	0.5
104	Head Start Fund	83.4	83.4	96.5
613	Court Automation Fund	1	0	0
614	Recorder Automation Fund	2.5	2.5	2.5
617	Child Support Fund	1	1	1
670	County Clerk Automation Fund	0.5	0.5	0.5
671	Court Document Storage Fund	3	3	3
673	Domestic Violence Pros. Grant	1	0	0
675	Victim Advocacy Grant Fund	1	1	1
679	Children's Advocacy Center Fund	2	2	2
684	Defense Services Grant Fund	1	0	0
850	GIS Consortium Fund	5	5	6
TOTAL ALL FUNDS		877.9	880.4	901.5