

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, May 3, 2017 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman David Selzer, Members Erik Rankin, Chuck Erickson, Catherine Metsker, Jim Soeldner, Scott Murphy and Laurie Wollrab

Members Absent: NONE

Other Members Present:

Staff Present: Mr. William Wasson, County Administrator; Ms. Hannah Eisner, Assistant County Administrator; Mr. Donald Knapp Assistant Civil State's Attorney; Ms. Julie A. Morlock, Recording Secretary; Mr. Eric Schmitt, Administrative Services Director

Department Heads/Elected

Officials Present: Ms. Marshall Thomson, Animal Control Director; Ms. Becky McNeil, Treasurer; Kathy Michael, County Clerk; Ms. Michelle Anderson, Auditor; Ms. Jennifer Ho, Risk Management

Others Present:

Chairman Selzer called the meeting to order at 4:30 PM

Chairman Selzer presented the Minutes the regular meeting of April 5, 2017 of the Finance Committee for approval.

Motion by Rankin/Erickson to approve the Minutes of the April 5, 2017 regular meeting of the Finance Committee.
Motion carried.

Chairman Selzer confirmed there were no appearances by members of the public.

Ms. Michael, County Clerk presented her monthly reports to the Committee. She indicated that most of the statements of economic interest forms have been returned. She updated the Committee on the Normal Mayor Election recount. Mr. Rankin stated that he had heard there was legislation in the works to change Illinois to an opt out state for voter registration. Ms. Michael stated that she had heard the Bill was going to be presented but has not come up for vote yet. Mr. Soeldner asked how they determined the fee for the recount. Ms. Michael indicated that was determined by statute. Chairman Selzer asked if there were any other questions; hearing none, he thanked her.

Chairman Selzer presented a number of Animal Control items for action and would be considering them together. He indicated that Ms. Thomson was requesting approval of Intergovernmental agreements between Animal Control and Village of Anchor, Village of Arrowsmith, Village of Bellflower, Village of Carlock, City of Chenoa, Village of Colfax, Village of Cooksville, Village of Danvers, Village of Downs, Village of Ellsworth, Village of Gridley, Village of Heyworth, Village of Hudson, City of LeRoy, City of Lexington, Village of McLean, Village of Saybrook, Village of Stanford, and Village of Towanda. Ms. Thomson indicated that these are for three years. Mr. Rankin asked if anyone was not included in this. Ms. Thomson indicated that we have provided agreements to those areas that we are required to have an agreement with, but the unincorporated areas do not require and agreement.

Motion by Murphy/Metsker to recommend approval of Intergovernmental agreements between Animal Control and Village of Anchor, Village of Arrowsmith, Village of Bellflower, Village of Carlock, City of Chenoa, Village of Colfax, Village of Cooksville, Village of Danvers, Village of Downs, Village of Ellsworth, Village of Gridley, Village of Heyworth, Village of Hudson, City of LeRoy, City of Lexington, Village of McLean, Village of Saybrook, Village of Stanford, and Village of Towanda
Motion Carried.

Ms. Thomson presented her monthly reports and updated the Committee on activities happening with Animal Control and the community. Mr. Selzer asked her to let them know if there was anything she needed to make sure that the Mensen Fund is properly thanked for their contributions. Ms. Metsker asked about agency transfers and how process works. Ms. Thomson went over the transfer process, when it is included on our reports and who they work with for transfer of animals. Chairman Selzer asked if anyone had any further questions for Ms. Thomson; hearing none, he thanked her for her reports.

Ms. McNeil presented to the Committee the Summary of Tax Revenue report including PPRT and Shared Sales Tax numbers. She presented information on the Investment Report and indicated that rates have gotten a little better but nothing significant. Mr. Selzer asked if we had a history on the fund balance on investments and asked if she could provide a history on those numbers to see what they were a year ago and in other years past. She went over the BCBS self-insured plan numbers and the new information she added to this report including fees, savings we have seen to date and member enrollment. She also went over the stop loss insurance we have on our health policies and how that works. Ms. McNeil presented the Tax report, which shows where the property tax dollars are spent. She mentioned that they provide this report every year to the public, news media and put it on our website. Chairman Selzer asked if anyone had any questions for Ms. McNeil; hearing none, he thanked her for her reports.

Motion by Soeldner/Wollrab to accept and place on file the County Treasurer's Monthly Financial Reports.
Motion Carried.

Ms. Michelle Anderson, Auditor presented for information her quarterly financial statements for the quarter ended March 31, 2017. Mr. Selzer asked if she knew how their census was in relation to the numbers presented on the Nursing Home. Mr. Wasson indicated that census is about 110. Ms. Anderson presented report on revenue and fund balance. Chairman Selzer asked if anyone had any questions on that report; hearing none, they moved on to the next item for information.

Ms. Anderson presented information regarding the audit for Task Force 6 and indicated that they are required to provide this on all pass-through grants. She indicated that they do this for Task Force 6 and Show Bus. Mr. Selzer indicated that if there was no objection from the Committee he would invite representatives from Task Force 6 to the table. Sheriff Jon Sandage and Lt. Cavanaugh came to the table. Mr. Selzer asked Ms. Anderson to confirm that we only do this for Show Bus and Task Force 6, which are the only pass through grants we have currently. Ms. Anderson confirmed. He asked how often we do this detailed of an audit. She indicated that they usually review both of them every other year. He said it looked like last review was in 2013 and wondered why we don't do it annually since we have to send reports every year for the grant. Ms. Anderson stated that we have always done it that way. Mr. Selzer asked Ms. Anderson if she had any other information she wanted to present. Ms. Anderson indicated that she did not. Mr. Selzer indicated that there was another letter that she sent to ICJA questioning the program expenses versus other expenses relative to what was spent and how it was spent and who had authority to approve those expenses. He indicated that there was also a response to that letter from ICJA that stated that the original interpretation of the grant by Task Force 6 was accurate. Mr. Selzer asked why those letters were not in the packet. Ms. Anderson indicated that she submitted the audit and management response, but did not include the letter and that Administration had a copy of the letter and could have submitted it. Mr. Selzer indicated that it was not Administration's item for the agenda. Mr. Selzer indicated there were items talked about in the audit that have not been addressed. He provided the example where she references "mini bar" and it was for bottles of water. Mr. Selzer asked if Sheriff Sandage or Lt. Cavanaugh had anything to add because it was his understanding that, we will no longer have this grant. Mr. Erickson asked that the record reflect that the Chairman is referencing the letter dated March 21, 2017 that Ms. Anderson wrote to the Illinois Criminal Justice Information Authority and to the Office of the Inspector General and the response was an April 19, 2017 letter to Ms. Anderson signed by Robin Murphy. Chairman confirmed those are the letters he was referencing.

Mr. Sandage introduced Lt. Greg Cavanaugh, with Zone Five Investigations of the Illinois State Police and a member of Task Force 6. He also introduced Sheriff Dave Hunt from Piatt County. Mr. Sandage said that upon receipt of some of the concerns of Ms. Anderson, a response was prepared by Task Force 6 and we saw no issues with items she brought up; all expenses were approved by the Task Force Board. He stated that some of them were not labeled as they should have been and provided examples of a listed "mini bar" expense that was actually invoiced as 2 bottles of water, and the "maid service" that was actually janitorial service for the building. He also mentioned that cable,

internet and phone service are bundled because it is less expensive but is labeled as “cable” which would lead you to believe it is cable tv for enjoyment which is not the case. Mr. Selzer stated that the issue here is when an audit starts in August and there is sufficient time to get answers to question about those expenses, and it is suggested that we go back to the grantor and identify what these expenses actually were, and the amount of time that goes by before we finally did that and the grantor came back and said it is not the characterization that Ms. Anderson is assigning them. Mr. Selzer stated that we have now lost the fiduciary agent status for this and Task Force 6 is a good thing for McLean County to be a part of. Mr. Selzer indicated that communication has to improve, because if we had gone to ICJIA back in August or September and asked what was meant by these, we would not be where we are at today. Ms. Anderson indicated that she did not know where the August date came from because she believes they started this in October. Mr. Selzer said he did not want to argue about dates, so we could say the fall of last year. Ms. Anderson indicated that as soon as they had concerns at the end of October they took them to Mr. Knapp, and he was busy working on the tax sale, so held for a couple of weeks and sent him all of the information on November 9th. Ms. Anderson stated she did not hear anything back from Mr. Knapp until ICJIA had sent a response to her letter. She stated that when you ask your legal counsel for advice and they don’t give it back to you. Ms. Anderson further stated she doesn’t have a relationship with ICJIA, so when you ask your attorney for advice they should respond. Mr. Selzer indicated that he did not understand the thought process of going to Administration in November and when you did not hear back from Administration office or Attorney you decide to write the Department of Justice. She indicated that they had discussed it all along, but had received no official word back from Counsel. She indicated that she received a letter, for her eyes only, from the Department of Justice that indicated that they are still looking into this matter. She indicated that ICJIA is ok with everything but DOJ is still reviewing. Mr. Sandage indicated that the day that Ms. Anderson came to Task Force 6 to do the audit a discussion was held on whether some of the expenses are allowable and what her interpretation of the grant was. He stated that a phone call was placed to ICJIA to the deputy assistant counsel and right on the phone, Ms. Anderson was told that her interpretation of the grant was wrong and the deputy assistant counsel explained what the proper meaning of the funding was. Ms. Anderson indicated that was not the way it was put. She stated that they indicated that they had concerns and she pointed out that her concerns were different and that they asked that she keep them posted.

Mr. Selzer indicated that Ms. Anderson had told him that our outside auditor agreed with her interpretation yet granting Agency said that was not right. He said that it should be disclosed that the Task Force was doing what the grantor indicated they wanted. He asked how many years she has been auditing the grant. Ms. Anderson did not provide an answer. Mr. Selzer indicated he was not happy with a lack of answer.

Mr. Erickson asked what the Auditor wanted the Committee to do with the information that she provided to the Committee. Ms. Anderson indicated that they usually provide the audit summary for their information. Mr. Erickson asked Administration and Chairman Selzer what authority they had as a County Board member to have any say so in this

matter. He indicated that as far as he could tell ICJIA and DOJ are the governing authorities here. Mr. Erickson asked her to confirm that DOJ is still looking into this. He asked again what members are supposed to here. Mr. Selzer indicated that this is an information item only today and no action could be taken. Mr. Erickson asked if we have the authority to do anything ever. Mr. Selzer stated that it depends on what we would want to do. Mr. Erickson indicated it did not sound like there was anything they could do. Mr. Selzer asked the Auditor to confirm that when she sent the letter she sent to both ICJIA and DOJ. Ms. Anderson confirmed that the contract indicates she is supposed to send to both parties.

Mr. Soeldner asked them to confirm that the Task Force 6 Board had reviewed these items and they felt they were ok. Mr. Sandage indicated expenses were approved by the Task Force Board. Mr. Soeldner asked them to confirm the role that ICJIA plays in this process. Mr. Sandage indicated that they are the ones who provide the funds and then there are guidelines on those funds. Mr. Soeldner indicated that he was just trying to understand the process and the issue here.

Mr. Selzer indicated that he could not remember the last time that Auditor's opinion on a pass through grant was that we did not comply with the grant, and this puts the County at risk to not receive any future grants that we would apply for. He indicated that he is asking because a phone bill being called a cable bill, a bottle water being referred to as mini bar and janitorial service being called maid service ... and a finding that we do not comply is a matter for discussion and debate by the Board. He indicated that these are not large expenses and he would not say they are not in compliance because of them.

Ms. Wollrab asked for clarification about the family who was housed near an injured officer and how the expenses relates to this matter and how they relate to the work of the Task Force. Lt. Cavanaugh explained the budget, funding and designations on how that funding can be spent. He indicated that guidelines for grant monies were followed. He indicated that other monies that the Task Force utilized are from asset forfeiture funds, court fines, etc. He indicated that those monies can be spent, for the most part, at the discretion of the Task Force Policy Board and those are the monies that Ms. Anderson is calling into question; not the grant funds. He then went on to explain why hotel expenses were incurred. Ms. Wollrab indicated she understood about water, but putting the family up and desire to do that, but stated that she felt it does not seem to fall in the realm of what should be done by a Task Force. Mr. Selzer indicated that we may not agree with the policy the Task Force sets but that is the policy and they have the authority to set that policy.

Mr. Murphy asked if ICJIA approved the hotel room. Mr. Sandage indicated that ICJIA funds were not used for that. Mr. Murphy indicated that he felt deceived on this. He stated that the letter sent from ICJIA says there was nothing done wrong and then when language used in Auditor's letter like "maid service" instead of "janitorial" and when "mini bar" used instead of "water" it seems to like terminology is specific in it use and deceptive in nature. He provided an example of using the word "drinking" and how people interpret

it to mean alcohol but the person is drinking a non-alcoholic beverage. He indicated that the inference could be damaging and untrue. He indicated that he wished the letter had been included in our packet as it would have explained a lot of things.

Ms. Metsker asked how the audit affects us. Mr. Selzer indicated this could harm us from getting other grants should it be known that our Auditor found us to not comply with a grant. Mr. Selzer indicated that our position as the County Board is to determine policies that we want in place for these grants, whether that is audits yearly, or what and if the auditor does not feel that she can do that or has to do that then we also can find someone else to do the audits.

Mr. Erickson stated that we can be upset about this but again asked what authority we have to do anything about this. He asked if we could require we audit these things annually. Mr. Wasson indicated that they do have the authority to audit these funds at any time. Mr. Erickson asked what they could do with the audit when they get it. Mr. Wasson indicated that typically there would be recommendations made to resolve issues that are cited in the audit and provided an example where a department is asked to change procedures so they comply with policy or the policy could be changed and he indicated that both occur. Mr. Wasson indicated that if the fiduciary relationship was going to continue you could request Task Force 6 to comply with County Board wishes. Mr. Erickson asked him to confirm that we could not ask the Auditor to re-write her report. Mr. Wasson said that they could not.

Mr. Selzer indicated that he has spent a lot of time on this matter and confirmed Mr. Wasson's statement that we have nothing else to do on this matter because the funding is being pulled for next year. He stated that the frustration is that we lost funding because of a possible misinterpretation by the Auditor on the grant and the lack of communication to resolve the issue. Mr. Erickson said that if anyone is upset by the Auditor's action then it is a political question and we don't have any authority to do anything here from a policy standpoint. Mr. Erickson indicated that maybe we can say the Auditor should have used more diplomacy in this matter but she did not and we cannot resolve that here. Mr. Selzer said that this Committee makes recommendations to the full Board regarding the pay and scope of the Auditor's job other than what is statutorily hers to do. He stated that she does a lot of work that is not part of the statute, and if we feel that, her office is overburdened or not getting it done in time, even though resources are there, we do have the right to step in. Mr. Selzer stated that there are a number of counties who have a County Auditor but also have a department of finance so there are things we can do; we can't allow this behavior to continue.

Mr. Erickson reiterated that there is nothing he felt he could do on the issues. Mr. Selzer agreed that on this item there is nothing we can do but discuss it. Ms. Wollrab asked what we could do in the future to ensure that similar things do not happen. She asked if there was a way to review these issues before they are sent to the Department of Justice. Mr. Selzer indicated that we would hope that it would work that way, but the Auditor is an elected official and she can do what she wants. Ms. Wollrab asked if we could question

the Auditor before final audit. Mr. Selzer indicated that he had noted that as something to consider in the future were we ask for preliminary audits so the Committee can review them.

Mr. Soeldner asked if the only reason they took the funding from us was the Auditor's findings or were there other reasons. Mr. Sandage indicated that Task Force 6 did not have a problem with the Audit itself, but the interpretation and the mischaracterization that was sent to ICJIA and DOJ. He stated that in this day and age when you send something with the appearance that something is being misspent, a lot of time you are guilty until proven innocent. Mr. Erickson stated that he understood why Task Force 6 might be upset about this situation. He indicated that we should wait to see what the DOJ's decision is before we put any actions in to play as the Board.

Mr. Rankin stated that he did not like the idea of taking an elected office and leveling some type of punitive response even from our Committee that we could do other things including a finance department. He indicated that the voters spoke a few years ago to keep this position and the voters tend to be happy with the Auditor and the job that she is doing. He indicated that while some of the words were not the best choices and she got a bit aggressive in discharging the duties of her office in the way that she sees fit, the Chairman also had his say today and tension has gotten high. He hoped that the Auditor did not walk away feeling as if the Committee was against her. Mr. Rankin indicated that we have a strong working relationship with the Auditor and appreciated the job that she did.

Mr. Selzer indicated that he was looking at a possible sub-committee of the Finance Committee to get together with the Auditor and work proactively in the future, and see if we can make sure that this does not happen again.

Ms. Jennifer Ho, Risk Management presented her first quarter report. Ms. Ho indicated that she spent time with each of the departments going over safety training and policies they follow. She indicated that all departments make an effort to be maintain health and safety precautions and this contributes greatly to our ability to control costs from injuries. Mr. Selzer asked if we have AEDs at the Highway Department. Ms. Ho indicated that we do. Mr. Selzer asked if they have them on vehicles. Ms. Ho indicated they are not on vehicles. Ms. Wollrab asked if previous year numbers represent entire years or just up to March 31 of those years. Ms. Ho confirmed it is for the entire year. Ms. Ho indicated that if they have additional questions to stop by her office.

Mr. Wasson presented for action a request to approval of Resolution relating to participation by elected officials in the Illinois Municipal Retirement Fund. He indicated that this is a new requirement provided to us by the State Legislature for our IMRF participation and included in the packet are affidavits completed by all of our county elected officials certifying that they work at least 1,000 hours a year, which is the requirement for their participation in IMRF.

Motion by Wollrab/Soeldner to recommend approval of Resolution relating to participation by elected officials in the Illinois Municipal Retirement Fund.

Motion Carried.

Mr. Wasson presented for action a request to approve a Resolution Establishing the Budget Policy for Fiscal Year 2018. Mr. Wasson went over the few changes to the policy from last year. Mr. Rankin indicated that he would like to see changes to the language in Revenue Section 2.1(B). He indicated that he felt that the current language curtails the administrator having flexibility in the budgeting process. He stated that he feels it forces an Administrator to stick to what was done the previous year. He indicated that he would like to see the property tax rate determined after department heads have met with Administrator to determine needs. He stated that the current language "make every effort" is a general and broad statement and would like to see the language "in consultation with Department Heads to determine need". Mr. Selzer asked if there is another section that discusses the process by which meet with department heads. Mr. Rankin indicated he did not know of another section. Mr. Erickson indicated that this already happens. Mr. Rankin indicated that yes it does but want to make sure we are meeting the needs even if it means raising the taxes and want it to be a requirement that the Administrator meet with Department Heads. Mr. Selzer stated that he agreed with this suggestion. Mr. Soeldner indicated that the issues was that is sends a signal that the budget process would be more liberal and the department heads would ask for things that they want and not necessarily need. Mr. Erickson asked if we need to decide this tonight. Mr. Wasson indicated we did need to move forward because we need to begin the budget cycle. Mr. Wasson clarified language wanted. Mr. Wasson went over process for requesting new employees that is in the policy. Mr. Erickson indicated he was going to oppose because message that needs to be sent to departments heads is that need can be liberally defined. He asked about language "in consultation" because this language makes it seem like department heads determine rate. Mr. Wasson asked for clarification that departmental needs are what are to be reviewed not the tax rate. Mr. Selzer asked about expense side. Mr. Wasson indicated that the policies outline a process for expenditure levels and submission by departments for proposals including personnel and expenditures. This provision is about property tax rate. Erickson proposed that language end with meet with Department Heads and take off to determine need. Mr. Rankin indicated he is willing to strike "to determine need". Ms. Wollrab agreed.

Motion by Rankin/Wollrab to amend so that the policy 2.1(B) now reads "When preparing the Recommended Budget for Fiscal Year 2018, the County Administrator shall make every effort to hold the 2017 County overall property tax rate as close to the 2016 County overall property tax rate as possible, after meeting with Department Heads."

Motion Carried.

Mr. Rankin asked under fund balances 3.1(D) why we do not state a percentage, and who determines the minimum. Mr. Wasson indicated that we have special revenue funds that have different processes and needs and provided example of carrying fund balance for 4 years in Highway department fund to build balance to

allow for a capital project. Mr. Wasson stated it would be difficult to set a specific percentage that fits all and that is why we used the word minimum. Mr. Rankin asked if it is possible to list those and give direction to each and provided the Health Department as example. Mr. Selzer asked if last half of paragraph does not address that question. Mr. Rankin indicated that he felt that does not give specific direction. Mr. Selzer indicated that all budgets need to be flexible. Mr. Wasson indicated that it give committees the capability to review funds under their purview. Mr. Wasson suggested providing additional reports to the Committees regarding these funds when they review budgets. Mr. Rankin asked about wording regarding the Downstate Working Cash Fund Act and if it should be changed from "may" to "shall". Mr. Wasson indicated that it is not required but has been utilized. Mr. Selzer asked if Act says that you can but you don't have do. Mr. Wasson confirmed. Mr. Rankin indicated that answered his question.

Motion by Murphy/Rankin to recommend approval of the Resolution Establishing the Budget Policy for Fiscal Year 2018 as amended.
Motion Carried.

Mr. Wasson presented for action a request to approve Schedule A – Calendar for Preparation of the Fiscal Year 2018 Budget, Five year Capital Improvement, Budget and Recommended Three Year Budget

Wollrab/Murphy recommended approval of Schedule A – Calendar for Preparation of the Fiscal Year 2018 Budget, Five year Capital Improvement, Budget and Recommended Three Year Budget

Motion Carried.

Mr. Wasson presented the recent employee activities under the purview of the Finance Committee. Chairman Selzer asked if there were any questions for Mr. Wasson, hearing none, he thanked Mr. Wasson.

Chairman Selzer presented the Finance Committee bills for review and approval as transmitted by the County Auditor. He stated that the Finance Committee bills include a Prepaid and Fund Total of \$857,811.89 as of April 27, 2017.

MCLEAN COUNTY BOARD COMMITTEE REPORT

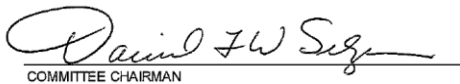
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AS OF 4/27/2017

EXPENDITURE SUMMARY BY FUND

Finance Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$105,509.47	\$105,509.47
0130	SOCIAL SECURITY EXPENSE		\$497.25	\$497.25
0135	TORT JUDGEMENT		\$25,816.30	\$25,816.30
0137	RECORDER DOCUMENT STORAGE		\$1,784.61	\$1,784.61
0164	CO CLERK DOC STORAGE		\$215.70	\$215.70
0512	EMPLOYEE BENEFIT PLAN		\$723,988.56	\$723,988.56
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			\$857,811.89	\$857,811.89


COMMITTEE CHAIRMAN

Motion by Erickson/Wollrab to approve the presented bills in the amount of \$857,811.89 as of April 27, 2017.

Motion carried.

Chairman Selzer asked if there was anything under other business. Hearing none he indicated he would entertain a motion to go into Closed Session pursuant to 5 ILCS 102/2(c)(11): Pending Litigation. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Motion by Erickson Wollrab to move into closed session pursuant to 5 ILCS 102/2(c)(11): Pending Litigation. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Motion Carried.

The Finance Committee moved into closed session at 6:20 p.m.

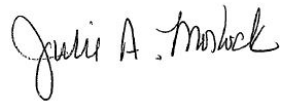
The Finance Committee returned to open session at 6:30 p.m.

Chairman Selzer thanked the Committee for all patience this evening. He asked for a motion to adjourn the meeting.

Motion by Murphy/Wollrab to adjourn the meeting.

Motion Carried.

Respectfully Submitted,

A handwritten signature in black ink that reads "Julie A. Morlock". The signature is written in a cursive style with a large initial 'J' and a distinct 'M'.

Julie A. Morlock
Recording Secretary

County Treasurer's Monthly Financial Reports
Summary of Tax Revenue
April 2017

* Monthly Vouchers	2017	Change Over Prior Year	2016
Sales Tax	\$ 345,835.00	-0.6%	\$ 347,882.30
Revenue Sales Tax	\$ 39,547.01	0.2%	\$ 39,473.81
Local Use Tax	\$ 35,513.30	8.5%	\$ 32,717.34
Income Tax	\$ 194,781.55	3.7%	\$ 187,777.35
PPRT	\$ 404,357.18	29.3%	\$ 312,788.00
Total	\$ 1,020,034.04	10.8%	\$ 920,638.80

* Monthly Comparison		
April 2017 Vouchers	1,020,034.04	
April 2016 Vouchers	920,638.80	
Difference	99,395.24	10.8%

* YTD Comparison		
YTD 2017 Vouchers	3,489,897.86	
YTD 2016 Vouchers	3,337,432.11	
Difference	152,465.75	4.6%

* Budget Comparison		
2017 Annual Budget	\$ 10,157,405.00	
Budgeted Revenue thru 4/30/17	\$ 3,489,961.67	
YTD Actual Vouchers	3,489,897.86	
Over (Under) Budget	\$ (63.81)	

* 2017 Shared Sales Tax					
	Vouchered	Earned	Normal	Bloomington	
April	(Jan Rcpts)	\$ 106,266.01	\$ 155,585.27		
Total		\$ 106,266.01	\$ 155,585.27		\$ 261,851.28

McLean County Treasurer's Monthly Financial Reports
Investment Report
04/30/17

Pooled Fund CD Investments		Amount	Type	Rate	Maturity Date
08/02/16	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/17
08/04/16	Prairie State Bank & Trust	200,000.00	CD	0.30%	08/04/17
08/10/16	Mid Illini Credit Union	200,000.00	CD	0.80%	08/10/17
09/14/16	Peoples State Bank of Colfax	200,000.00	CD	0.20%	09/14/17
01/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	0.80%	01/14/18
03/14/17	State Bank of Graymont-Chenoa	200,000.00	CD	0.40%	03/14/18
04/03/17	Anchor State Bank-Anchor	200,000.00	CD	0.30%	04/03/18
04/10/17	Illini Bank	200,000.00	CD	0.21%	04/10/18
04/14/17	Bloomington Normal Community Bank (Morton)	200,000.00	CD	1.05%	04/14/18
04/17/18	Atlanta National Bank-McLean	200,000.00	CD	0.35%	04/17/18
11/04/15	Prairieland Federal Credit Union	227,841.92	CD	1.15%	05/04/17
07/03/16	First State Bank of Bloomington	400,000.00	CD	0.35%	07/03/17
07/15/16	Heartland Bank	500,000.00	CD	0.35%	07/15/17
Total Pooled Fund CD Investments		3,727,841.92			

Other Pooled Fund Investments		Amount	Type	Rate	Maturity Date
04/30/17	Chase Bank	1,559,488.92	Op/Sweep	0.03%	Sweep
04/30/17	Heartland Bank	2,446,158.82	High Perf Op	0.07%	Flexible
04/30/17	Illinois Funds Money Market	1,509,112.39	Money Mkt	0.51%	Flexible
04/30/17	State Farm Bank Money Market	4,968,272.36	Money Mkt	0.20%	Flexible
04/30/17	Commerce Bank Money Market	6,028,520.94	Money Mkt	0.08%	Flexible
04/30/17	Chase Bank Money Market	1,025,265.69	Money Mkt	0.08%	Flexible
04/30/17	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	218,722.72	Operating	0.08%	Flexible
Total Pooled Fund Cash Accounts		17,755,541.84			

Other Investment Accounts		Amount	Type	Rate	Maturity Date
04/30/17	Commerce Bank-HD & Co Clerk Gov Pay	527,709.07	Operating	EC	Flexible
04/30/17	Heartland Bank Public Transportation Fund 0006	1,192.94	Money Mkt	0.07%	Flexible
04/30/17	Commerce Bank-Payroll Clearing Fund 0604	149,264.73	Operating	0.02%	Flexible
04/30/17	Regions Bank-Liability Claims Fund 0135	72,829.32	Operating	EC	Flexible
04/30/17	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	141,817.08	Money Mkt	0.51%	Flexible
04/30/17	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,084.76	Operating	0.01%	Flexible
Total		914,897.90			

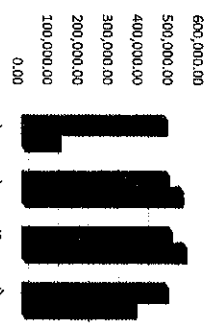
County Motor Fuel Fund 0123		Amount	Type	Rate	Maturity Date
04/30/17	Commerce Bank	590,785.17	Operating	0.02%	Flexible
04/30/17	Illinois Funds-Money Market	2,966,335.94	Money Mkt	0.51%	Flexible
Total Funds		3,557,121.11			

McLean County Nursing Home Fund 0401		Amount	Type	Rate	Maturity Date
04/30/17	Heartland Bank Main Op	51,636.43	High Perf Op	0.05%	Flexible
04/30/17	Commerce Bank SS & Res Trust Deposit Acct	1,301,531.13	Operating	0.02%	Flexible
04/30/17	Illinois Funds-Money Market	1,602,108.00	Money Mkt	0.51%	Flexible
04/30/17	Heartland Bank-Money Market	83,733.89	Money Mkt	0.12%	Flexible
04/30/17	Commerce Bank-Residents Account	24,885.30	Operating	0.02%	Flexible
08/02/16	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/17
10/19/15	Flanagan State Bank	507,805.86	CD	1.00%	10/19/17
07/15/16	Heartland Bank	500,000.00	CD	0.35%	07/15/17
07/14/16	Bloomington Normal Community Bank (Morton)	500,000.00	CD	0.57%	07/14/17
Total Funds		5,071,700.61			

Emergency 911 Telephone Service Fund 0450		Amount	Type	Rate	Maturity Date
04/30/17	Commerce Bank	251,716.39	Operating	0.02%	Flexible
04/30/17	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	459,420.65	Escrow	0.20%	12/05/19
Total Funds		711,137.04			

McLean County BCBS Self Insured Plan

BCBS Cost Comparison 2017 to 2016



■ BCBS Cost Comparison Chart 2016 ■ BCBS Cost Comparison Chart 2017

BCBS Cost Comparison Chart

	2016	2017
January	476,166.40	121,983.70
February	482,870.86	528,173.96
March	491,268.99	539,636.04
April	479,253.43	372,845.89
May		
June		
July		
August		
September		
October		
November		
December		
Total	1,929,559.68	1,562,639.59
2017 Savings:		366,920.09

Month	Access Fees	Blue Cross (Facility)	Blue Shield (Physician)	FX Benefits	Net Claims + Access	Total Net Claims	Health Admin Fees	ISL - Individual Stop Loss Fee	Stop Loss Rebate	Total Costs
January	0.00	0.00	65.91	45,812.44	45,878.35	45,878.35	30,168.45	40,866.36	11,980.00	121,982.78
February	0.00	114,076.24	246,702.71	102,945.42	463,724.37	463,724.37	30,168.45	40,866.36	0.00	527,848.80
March	0.00	203,342.34	165,383.85	108,413.23	477,139.42	477,139.42	30,115.80	40,795.04	0.00	539,636.04
April	0.00	143,268.40	103,167.16	86,954.00	333,389.56	333,389.56	30,115.80	40,795.04	0.00	372,845.89
May					0.00	0.00				0.00
June					0.00	0.00				0.00
July					0.00	0.00				0.00
August					0.00	0.00				0.00
September					0.00	0.00				0.00
October					0.00	0.00				0.00
November					0.00	0.00				0.00
December					0.00	0.00				0.00
Total	0.00	460,686.98	515,319.63	344,125.09	1,320,131.70	1,320,131.70	120,568.50	163,322.80	11,980.00	1,562,313.51

1 Medical facilities costs (Hospital, ER costs, etc) charged by Blue Cross

2 Physician costs charged by Blue Shield

3 RX prescription costs

4 Health Admin Fee: Monthly fee of \$52.65 per employee for claim processing

5 RX Credit: Monthly credit of \$12.06 per employee for a prescription drug rebate. This is a pass thru discount from the PBC (pharmacy benefit manager) to BCBS and then to McLean County.

6 ISL-Individual Stop Loss Fee: Monthly fee of \$71.32 per employee for individual stop loss (essentially a really high deductible) on each employee per month. McLean Co.'s stop loss is set at \$110,000. Once a claimant reaches that level, BCBS reimburses us 100% of the claims over that amount.

7 Aggregate Stop Loss Fee: Annual one time expense that is basically the County's deductible

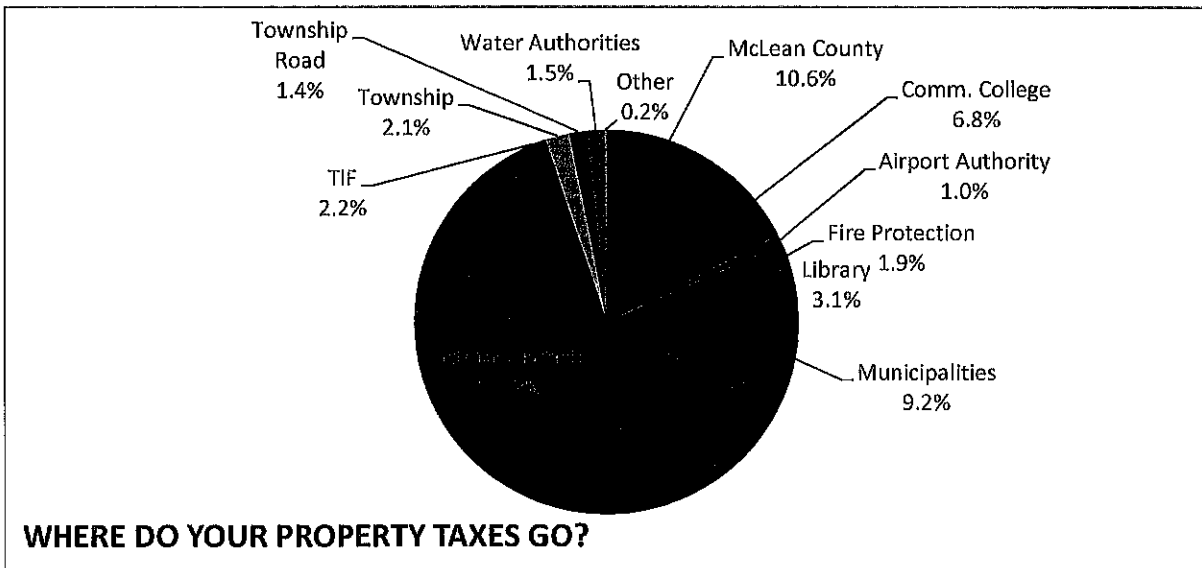
8 Stop Loss Adjustment: This is an adjustment or credit back to the County for claims over \$110,000 for individuals. These claims will now be covered at 100% by BCBS due to our stop loss agreement.

Total Members	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Employee (EE) only	450	458	451	450								
EE plus Children	33	36	37	36								
EE plus Spouse	39	36	37	37								
Family	51	50	50	49								
Total	573	580	575	572	0	0	0	0	0	0	0	0

Total includes Active, Retiree and COBRA Employees eligible for Health Benefits

CURRENT YEAR TY 2016 PAYABLE 2017	WHERE DO YOUR PROPERTY TAXES GO?	PERCENTAGE OF TOTAL BILLED	CHANGE OVER PRIOR YEAR
McLean County	35,080,003	10.6%	2.1%
Comm. College	22,492,078	6.8%	11.2%
Airport Authority	3,322,957	1.0%	-6.1%
Fire Protection	6,140,223	1.9%	3.7%
Library	10,379,204	3.1%	3.3%
Municipalities	30,375,531	9.2%	3.9%
School Districts	197,747,421	59.9%	2.0%
TIF	7,288,778	2.2%	11.1%
Township	6,966,128	2.1%	2.0%
Township Road	4,571,107	1.4%	3.5%
Water Authorities	4,883,566	1.5%	5.1%
Other	637,037	0.2%	19.5%
Total	\$ 329,884,034	(Increase of \$9,688,598 or 3.03% over prior year)	

Other: Such as Parks, Sanitation, Streetlight, Cemetary, Drainage, MTAD



SCHOOL DISTRICT DETAIL		CHANGE OVER PRIOR YEAR
CUSD 87 BLOOMINGTON	43,756,488	1.5%
CUSD 5 NORMAL	109,546,622	1.7%
CUSD 3 TRI VALLEY	8,951,128	2.6%
CUSD 4 HEYWORTH	5,090,851	3.9%
CUSD 5E GIBSON CITY	237,848	20.8%
CUSD 2 LEROY	5,750,310	3.0%
CUSD 7 LEXINGTON	4,549,578	2.5%
CUSD 140 EUREKA	3,147	0.7%
CUSD 11 EL PASO-GRIDLEY	2,388,458	7.6%
CUSD 16 OLYMPIA	7,357,033	2.5%
CUSD 18 BLUE RIDGE	1,777,056	5.5%
CUSD 8N PRAIRIE CENTRAL	2,427,337	6.9%
CUSD 19 RIDGEVIEW	5,911,565	0.9%
TOTAL	\$ 197,747,421	2.0%
MCLEAN COUNTY SCHOOL DISTRICTS RECEIVE OF TOTAL TAXES COLLECTED		59.9%

WHO PAYS?
 62.4% RESIDENTIAL OWNERS
 25.7% COMMERCIAL OWNERS
 9.4% FARM OWNERS
 0.7% INDUSTRIAL OWNERS
 1.9% OTHERS