

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, October 4, 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 Chuck Erickson, Catherine Metsker, Jim Soeldner, Erik Rankin, Scott Murphy and Laurie Wollrab

Members Absent: None

Other Members Present: Chairman John McIntyre

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

Department Heads/Elected

Officials Present: Kathy Michael, County Clerk; Michelle Anderson, County Auditor, Marshall Thomson, Animal Control

Others Present: Josh Schaefer, Auditor's Office; Denise Cesario, Jodee Wallace, Mark Bounds and Jeanette Lowery, County Clerk's office

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

Chairman Selzer presented the Minutes the September 11, 2017 special meeting and September 6, 2017 regular meeting of the Finance Committee for approval.

Motion by Wollrab/Soeldner to approve the Minutes of the September 11, 2017 special meeting and September 6, 2017 regular meeting of the Finance Committee.

Motion carried.

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

Chairman Selzer indicated that as long as the Committee had no objections they were going to move information items on the agenda to next month and move on to the Budget Items. He stated that he would also group some of the department budgets together because of how they will be budgeted this next year. Hearing no objections, Chairman Selzer indicated he would table items from the Auditor's office and move to the Action items from Ms. McNeil's office.

Ms. Becky McNeil, County Treasurer presented for action a request to approve a Resolution to authorize the Chairman of the McLean County Board to execute a Deed of Conveyance for parcel #14-21-228-029.

Motion by Wollrab/Soeldner to recommend approval of a Resolution to authorize the Chairman of the McLean County Board to execute a Deed of Conveyance for parcel #14-21-228-029.  
Motion Carried.

Ms. McNeil presented for action a request to a Resolution to authorize the Chairman of the McLean County Board to execute a Deed of Conveyance for parcel #21-05-330-007.

Motion by Murphy/Rankin to recommend approval of a Resolution to authorize the Chairman of the McLean County Board to execute a Deed of Conveyance for parcel #21-05-330-007.  
Motion Carried.

Ms. McNeil presented for action a request to approve an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 38 Authority; amount in the McLean County Code. Mr. Soeldner asked for a brief explanation process and fees. Ms. McNeil indicated that when a parcel goes to tax sale, there are a number of fees assessed per State Statute, but as of now, the fee income is below the amount we pay out in costs and interest refunds. McNeil explained that laws are lenient towards the tax buyers, which allows tax buyers to use sale in error to make money on the parcels they purchase through tax sale. She indicated that her office works to try to get as many parcels as possible out of this cycle. Mr. Soeldner asked her to confirm that motivation to do this is to recoup fees, taxes paid, attorney fees and interest from the date those taxes were paid. Ms. McNeil confirmed. Mr. Knapp stated that our interest rate is higher than other investments right now, so they make decent money to purchase these and hold on them until they have to file paperwork for sale in error. Mr. Knapp stated that these fees go into a fund that can only be used to pay sale in error judgements. Ms. Wollrab asked her to confirm that income is less than costs because of the interest. Ms. McNeil confirmed that costs and interest are less. Mr. Selzer asked how many sale in errors we have each year. Ms. McNeil stated that it is approximately 10-15. Mr. Selzer stated that of the 541 charged a \$20 fee the 10-15 receive sale in error refunds and agreed that a raise in this fee is needed. Ms. McNeil also clarified that reason these refunds are so high is that they wait the full 4 years allowed by statute.

Motion by Murphy/Rankin to recommend approval of an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 38 Authority; amount in the McLean County Code.  
Motion Carried.

Ms. McNeil presented for action an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 39 Fund; purpose in the McLean County Code.

Motion by Murphy/Wollrab to recommend approval of an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 39 Fund; purpose in the McLean County Code.  
Motion Carried.

Ms. McNeil presented for action a request to approve an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 40 Effective Date in the McLean County Code.

Motion by Soeldner/Rankin to recommend approval of an Ordinance by the McLean County Board amending Chapter 205 Fees; Article XIV Tax Sales, Section 40 Effective Date in the McLean County Code.  
Motion Carried.

Mr. Wasson presented the Animal Control Budget for review and approval. Mr. Wasson went over the work force reductions, which include reduction in seasonal/occasional and overtime.

Motion by Murphy/Soeldner to recommend approval of the Animal Control General Fund 0001-0032, Programs 0065 and 0066 budget.  
Motion Carried.

Chairman Selzer indicated that as long as it was ok with the Committee he would like to bundle the Veterans Assistance Commission (0136-0065), Cooperative Extension (0133-0088), Historical Museum (0134-0072) and Bloomington Election Commission (0001-0048) budgets. He indicated that these budgets are pass through that are determined by Statute but still come under the County. The Committee did not present any objections.

Ms. Metsker stated that she is a Board appointed representative for the Cooperative Extension and has not been asked to attend a meeting or involved in budget discussions. Mr. Wasson stated that Extension is responsible to contact members for their meetings. He indicated that Extension sends the County a request for funding and, as with others, it is the recommendation of Administration to reduce the current appropriation by 6%. Mr. Wasson indicated that they would contact the Extension office and recommend that they engage McLean County Board members. Mr. Soeldner asked if Extension was aware of decrease and response from them. Mr. Wasson stated that they are aware of a possible decrease and he was sure they would like it to stay the same.

Ms. Wollrab asked for clarification on the \$100,000 revenue for the Election Commission and if that was City of Bloomington funds. Mr. Wasson stated those are not City of Bloomington funds. He stated that even though their budget is operated through the City of Bloomington System, the County is required, by Statute, to pay for staff members as well as provide operating funds. Mr. Soeldner asked if they send some of that money back to the County. Mr. Shannon indicated that they have not returned in the last two years because they bought election equipment, but they are looking to reimburse the County some this year. Mr. Soeldner asked if the City controls this Budget. Mr. Shannon indicated that the City does not control this budget. Mr. Selzer indicated that there are few election commissions left in the state and that the Committee needs to look at the overlap. Ms. Wollrab asked how often funds are returned to the County. Mr. Wasson indicated that they have returned funds several times in the past.

Motion by Metsker/Ranking to recommend approval of Veterans Assistance Commission (0136-0065), Cooperative Extension (0133-0088), Historical Museum (0134-0072) and Bloomington Election Commission (0001-0048) budgets  
Motion Carried.

Chairman Selzer presented the Supervisor of Assessment (0001-0049) budget for review and approval. Mr. Wasson noted a reduction of one position from the Supervisor of Assessment Office. He stated that he has worked with the Supervisor of Assessment to identify the position with the least impact on public service. Mr. Wasson stated that in several departments there might be an impact on public service but Staff is trying to minimize as much as possible.

Motion by Murphy/Soeldner to recommend approval of the Supervisor of Assessment (0001-0049) budget.  
Motion Carried.

Chairman Selzer presented for consideration the Tort Judgement Fund Risk Management (0135-0077-007) and Tort Judgement Fund Civil Division (0135-0077-0078) budgets. Mr. Soeldner asked about theft insurance line. Mr. Wasson stated that the increase looks larger because the amount included in budget in the past was estimated low and new agreement is based on current trends and projections from Risk management department. Ms. Wollrab asked about claims line item. Mr. Wasson stated that increase is based on trends in general liability claims.

Motion by Murphy/Soeldner to recommend approval of the Tort Judgement Fund Risk Management (0135-0077-007) and Tor Judgement Fund Civil Division (0135-0077-0078) budgets.  
Motion Carried.

Chairman Selzer presented for consideration the County Clerk – 0001-0005, Programs 0006 & 0007 & 0008, County Clerk Recording Document Storage Fund – 0137-0005, County Clerk Document Storage Fund - 0164-0005 and County Clerk GIS Fees Fund (Recording) –0167-0005 budgets. Mr. Wasson stated they recommend a reduction of one FTE in the County Clerk's office in the Recorder's division.

Motion by Rankin/Wollrab to recommend approval of County Clerk – 0001-0005, Programs 0006 & 0007 & 0008, County Clerk Recording Document Storage Fund – 0137-0005, County Clerk Document Storage Fund - 0164-0005 and County Clerk GIS Fees Fund (Recording) –0167-0005 budgets.  
Motion Carried.

Chairman Selzer presented the County Treasurer (0001-0004), County Treasurer-Collector Automation Fund (0168-0004) and County Auditor (0001-0003) budgets for review and approval. Mr. Wasson stated that these budgets include the transfer of three employees from the Auditor's office to the County Treasurer's office to perform accounts payable

functions and to assist with needs in County Treasurer's office. Ms. Wollrab asked about the amounts listed for interest on investment and interest on certificates of deposits. Ms. McNeil went over the numbers from the previous years and where they stood when these budget were completed. She stated that she felt this was a conservative estimate and felt confident with those numbers based on the Illinois Funds rate being higher than it has been in the past. Mr. Rankin asked Ms. Anderson about reason for transfer of employees and how she felt that would affect processes. Ms. Anderson stated this was not something she proposed and she was concerned as she felt it would slow processes down. Mr. Rankin asked why they were proposing to do this shift now. Mr. Wasson stated that they have been working over the last few years to try to combine services that are similar to find savings. He provided examples of the Recorder's office being combined into the County Clerk's office and EMA combined into the Sheriff's department. Mr. Wasson stated that because of the budget we are looking at reductions in force in all departments, but the Treasurer's office needed assistance as they have taken on new systems, and healthcare processes, so started to look at ways to provide staffing to meet needs in Treasurer's Office. He stated that they looked to similar counties and functions their Treasurer and Auditor offices perform and found that several have accounts payable functions in the Treasurer's office. He acknowledged that we would have make sure we have segregation of financial duties, but the ultimate goal was to meet the needs within budget constraints. Mr. Rankin asked Ms. Anderson how this affects her office functions. Ms. Anderson questioned the positions being moved to the Treasurer's office. Mr. Selzer stated that Mr. Schaefer was in the Treasurer's office before and his knowledge of the Auditor's office and accounts payable functions will help with transition. Mr. Selzer also stated that other counties have reduced staff in their Auditor's office and are still meeting statutory needs. Mr. Selzer stated that he hoped that Ms. Anderson would continue to help with segregation of duties. Mr. Rankin stated that he appreciated the explanation.

Motion by Murphy/Metsker to recommend approval of the County Treasurer (0001-0004), County Treasurer-Collector Automation Fund (0168-0004) and County Auditor (0001-0003)  
Motion Carried.

Chairman Selzer presented a request to approve a Resolution Establishing Rates for Health and Life Insurance Coverage. Mr. Wasson stated that this includes a 5% increase, but reminded the Committee that last year we had a 1% decrease. Mr. Wasson stated that new to the plan is a requirement for individuals to designate that their spouse does not have ability to obtain insurance through their employer. He stated that other employers are incentivizing individuals to go on their spouse's plan, which has had a negative impact on our costs, so a surcharge will be implemented if spouse goes on our insurance when they have access to insurance through their employer. He stated that they have also included a smoking/tobacco use surcharge with a requirement that individuals who are tobacco user pay the surcharge or participate in a tobacco cessation program. Mr. Wasson stated this is one of the largest costs of our plan and is a common practice with other employers and plans. Ms. Metsker asked how this is going to be enforced. Mr. Wasson stated that a large portion of this is honor system. He stated that if we gain information that someone is utilizing tobacco when the employee indicated they do not, then we would contact them about enrollment in a cessation program and if they are not interested in that then there is a way to recoup

surcharge. Ms. Metsker asked if they falsify information if that is justification for termination. Mr. Knapp stated that he would have to research. Ms. Wollrab asked if the spouse provision would be confirmed. Mr. Wasson stated that individuals would certify that spouse does not have insurance available but they did not anticipate mining data. Ms. Metsker asked about discipline if falsify information. Mr. Knapp stated that he again would have to research this. Mr. Selzer asked if they needed to change ordinances. Mr. Knapp stated that our policies and procedures could be modified to clarify. Ms. Metsker stated that she just did not want them to end up being the police in this situation and wondered if tighter policies would help. Mr. Knapp stated that the County is working with PATH to provide a fraud hotline and maybe something similar could be utilized for these situations. Mr. Selzer stated that the point of this is to help individuals to stop smoking. Mr. Wasson stated that they could bring more information to a stand-up but need to get fees passed in this cycle. Ms. Metsker stated that she felt the Committee should approve now, but wanted them to gather more information and come to the Committee if they felt needed personnel policy needed to be changed.

Motion by Wollrab/Murphy to recommend approval of a Resolution Establishing Rates for Health and Life Insurance Coverage.  
Motion Carried.

Mr. Wasson presented the recent employee activities and indicated there were no positions 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 and transfer from Animal Control for review and approval as transmitted by the County Auditor. He stated that the Finance Committee bills include a Prepaid and Fund Total of \$915,039.53 as of September 1, 2017.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**

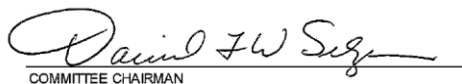
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AS OF 9/30/2017

**EXPENDITURE SUMMARY BY FUND**

**Finance Committee**

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$35,600.51	\$35,600.51
0131	I.M.R.F. FUND		\$347,534.24	\$347,534.24
0135	TORT JUDGEMENT		\$18,156.54	\$18,156.54
0137	RECORDER DOCUMENT STORAGE		\$2,396.59	\$2,396.59
0164	CO CLERK DOC STORAGE		\$330.93	\$330.93
0512	EMPLOYEE BENEFIT PLAN		\$620,398.09	\$620,398.09
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			\$1,024,416.90	\$1,024,416.90

  
COMMITTEE CHAIRMAN

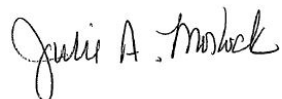
Motion by Murphy/Soeldner to approve the presented bills in the amount of \$1,024,416.90 as of September 30, 2017.  
Motion carried.

Chairman Soeldner asked for an update on the information passed along to the Health Committee regarding the Nursing Home Enterprise Fund. Mr. Wasson provided an update. Mr. Selzer stated that some of the Health Committee members had specific questions regarding receivables and the Nursing Home director committed to providing that. Mr. Wasson also noted that the Nursing Home moved from a two star to three star.

Mr. Erickson asked Mr. Wasson about if he knew the amount of money that would need to be cut from the budget to keep the property tax the same. Mr. Wasson stated that in the past it was discussed how much would need to be cut from merit and across the board to keep the property tax the same and this year with the reduction in work force we do not have that option.

Chairman Selzer asked the Committee if there was any other business to come before the Committee; hearing none, he adjourned the meeting at 5:34 p.m.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Julie A. Morlock".

Julie A. Morlock  
Recording Secretary

County Treasurer's Monthly Financial Reports  
Summary of Tax Revenue

September 2017

→ Retailers Occupation Tax Revenue		Change Over		
September Vouchers		2017	Prior Year	2016
County Wide Sales Tax	\$	462,854.55	6.5%	\$ 434,804.53
County Sales Tax (Un-Inc)	\$	44,269.42	-7.9%	\$ 48,072.03
Local Use Tax	\$	39,773.82	-5.1%	\$ 41,891.31
Income Tax	\$	100,295.75	-12.7%	\$ 114,848.46
PPRT	\$	-	n/a	\$ -
<b>Total</b>	<b>\$</b>	<b>647,193.54</b>	<b>1.2%</b>	<b>\$ 639,616.33</b>
			<b>\$ 7,577.21</b>	

→ YTD Comparison		Change Over		
Jan - Sept Vouchers		2017	Prior Year	2016
County Wide Sales Tax	\$	3,805,225.63	-0.5%	\$ 3,824,972.50
County Sales Tax (Un-Inc)	\$	396,945.65	-4.0%	\$ 413,440.18
Local Use Tax	\$	368,883.44	5.2%	\$ 350,736.56
Income Tax	\$	1,413,431.40	-5.9%	\$ 1,502,040.30
PPRT	\$	1,349,167.65	14.5%	\$ 1,178,723.67
<b>Total</b>	<b>\$</b>	<b>7,333,653.77</b>	<b>0.9%</b>	<b>\$ 7,269,913.21</b>
			<b>\$ 63,740.56</b>	

→ YTD Budget Comparison			
2017 Annual Budget	\$	10,157,405.00	
Budgeted Rev thru 09/30	\$	7,680,549.75	
YTD Actual Vouchers	\$	7,333,653.77	
<b>Over (Under) Budget</b>	<b>\$</b>	<b>(346,895.98)</b>	<b>-4.5%</b>

→ YTD Annual Comparison		Revenue thru 9/30	Change Over
			Prior Year
	2013	\$ 7,379,484.97	9.5%
	2014	\$ 7,267,554.20	-1.5%
	2015	\$ 7,540,288.73	3.8%
	2016	\$ 7,269,913.21	-3.6%
	<b>2017</b>	<b>\$ 7,333,653.77</b>	<b>0.9%</b>

→ Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax							
Vouchered	Earned	Normal	Bloomington	2017 Total	Change Over PY		2016 Total
April	(Jan Rcpts)	\$ 106,266.01	\$ 155,585.27	\$ 261,851.28	-2%		\$ 268,421.07
May	(Feb Rcpts)	\$ 104,552.60	\$ 161,520.34	\$ 266,072.94	-1%		\$ 268,615.83
June	(Mar Rcpts)	\$ 117,812.73	\$ 195,580.09	\$ 313,392.82	1%		\$ 309,763.56
July	(Apr Rcpts)	\$ 124,240.49	\$ 181,748.34	\$ 305,988.83	-33%		\$ 453,592.72
August	(May Rcpts)	\$ 125,399.87	\$ 189,546.61	\$ 314,946.48	0.3%		\$ 314,155.31
September	(Jun Rcpts)	\$ 120,824.40	\$ 191,862.24	\$ 312,686.64	-5.5%		\$ 331,029.78
<b>Total</b>		<b>\$ 699,096.10</b>	<b>\$ 1,075,842.89</b>	<b>\$ 1,774,938.99</b>	<b>-9%</b>		<b>\$ 1,945,578.27</b>
						<b>\$ (170,639.28)</b>	

9/30/2017 Fund Balance in Fund 0007 from Shared Sales Tax Revenue: \$ 5,661,860.26

→ Property Tax Revenue			
Extension	\$	35,080,326.71	
<b>Distributions</b>	<b>\$</b>	<b>33,973,276.72</b>	<b>96.8%</b>



**McLean County Treasurer's Monthly Financial Reports**  
**Investment Report**  
**09/30/17**

<b>Pooled Fund CD Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
05/04/17	Prairie State Bank & Trust	200,000.00	CD	0.30%	02/04/18
08/10/17	Mid Illini Credit Union	200,000.00	CD	0.80%	08/10/18
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
04/17/17	Atlanta National Bank-McLean	200,000.00	CD	0.50%	04/17/18
05/04/17	Prairieland Federal Credit Union	227,841.92	CD	1.15%	11/04/18
07/03/17	First State Bank of Bloomington	400,000.00	CD	0.35%	07/03/18
07/15/17	Heartland Bank	500,000.00	CD	0.25%	01/15/18
<b>Total Pooled Fund CD Investments</b>		<b>3,727,841.92</b>			

<b>Other Pooled Fund Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Chase Bank	725,220.82	Op/Sweep	0.03%	Sweep
09/30/17	Heartland Bank	2,604,508.67	High Perf Op	0.07%	Flexible
09/30/17	Illinois Funds Money Market	12,042,561.87	Money Mkt	1.05%	Flexible
09/30/17	State Farm Bank Money Market	4,971,594.74	Money Mkt	0.20%	Flexible
09/30/17	Commerce Bank Money Market	6,029,723.42	Money Mkt	0.08%	Flexible
09/30/17	Chase Bank Money Market	5,276,544.26	Money Mkt	0.18%	Flexible
09/30/17	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	221,302.75	Operating	0.18%	Flexible
<b>Total Pooled Fund Cash Accounts</b>		<b>31,871,456.53</b>			

<b>Other Investment Accounts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Commerce Bank-HD & Co Clerk Gov Pay	622,695.18	Operating	EC	Flexible
09/30/17	Heartland Bank Public Transportation Fund 0006	1,198.49	Money Mkt	0.04%	Flexible
09/30/17	Commerce Bank-Payroll Clearing Fund 0604	146,127.58	Operating	0.02%	Flexible
09/30/17	Regions Bank-Liability Claims Fund 0135	192,027.35	Operating	EC	Flexible
09/30/17	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	142,104.95	Money Mkt	1.05%	Flexible
09/30/17	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,085.31	Operating	0.01%	Flexible
<b>Total</b>		<b>1,126,238.86</b>			

<b>County Motor Fuel Fund 0123</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Commerce Bank	115,723.23	Operating	0.02%	Flexible
09/30/17	Illinois Funds-Money Market	2,944,348.82	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>3,060,072.05</b>			

<b>McLean County Nursing Home Fund 0401</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Heartland Bank Main Op	79,785.37	High Perf Op	0.05%	Flexible
09/30/17	Commerce Bank SS & Res Trust Deposit Acct	1,879,320.72	Operating	0.07%	Flexible
09/30/17	Illinois Funds-Money Market	479,516.01	Money Mkt	1.05%	Flexible
09/30/17	Heartland Bank-Money Market	13,767.87	Money Mkt	0.04%	Flexible
09/30/17	Commerce Bank-Residents Account	24,885.30	Operating	0.02%	Flexible
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
10/19/15	Flanagan State Bank	507,805.86	CD	1.00%	10/19/17
07/15/17	Heartland Bank	500,000.00	CD	0.25%	01/15/18
07/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	1.15%	07/14/18
<b>Total Funds</b>		<b>4,485,081.13</b>			

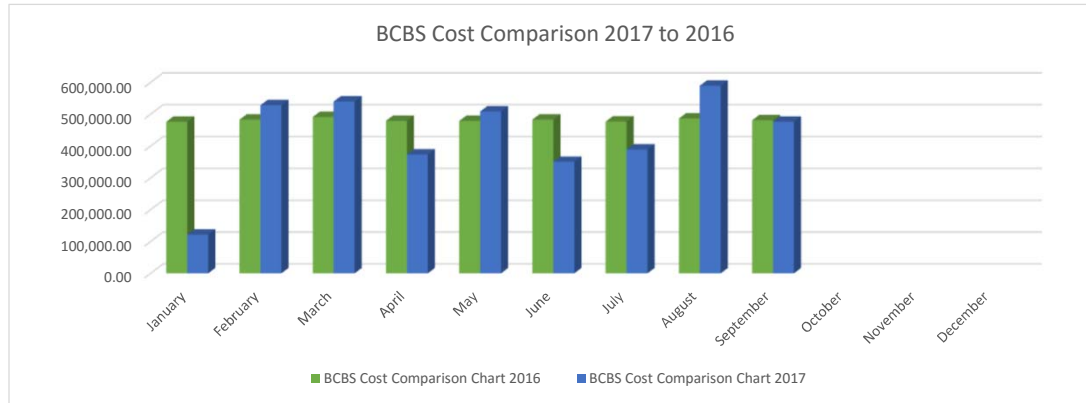
<b>Emergency 911 Telephone Service Fund 0450</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Commerce Bank	424,360.54	Operating	0.02%	Flexible
09/30/17	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	459,546.11	Escrow	0.20%	12/05/19
<b>Total Funds</b>		<b>883,906.65</b>			

<b>Metro Communications Fund 0452</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Heartland Bank	521,481.53	High Perf Op	0.04%	Flexible
<b>Total Funds</b>		<b>521,481.53</b>			
<b>Township Motor Fuel Tax Fund 0501</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Heartland Bank	400,667.16	Operating	0.04%	Flexible
09/30/17	Illinois Funds Money Market	1,112,682.20	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>1,513,349.36</b>			
<b>Township Bridge Program Fund 0502</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Chase Bank	1,500.66	Operating	EC	Flexible
<b>Total Funds</b>		<b>1,500.66</b>			
<b>McLean County Free Eye Clinic Fund 0505</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Commerce Bank	31,588.90	Operating	0.15%	Flexible
<b>Total Funds</b>		<b>31,588.90</b>			
<b>Employee Benefit Plan Fund 0512</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Heartland Bank	506,248.99	High Perf Op	0.05%	Flexible
09/30/17	Heartland Bank	4,251,900.92	Money Mkt	0.12%	Flexible
07/19/17	Morton Community Bank	500,000.00	CD	1.15%	07/18/18
07/15/16	Heartland Bank	500,000.00	CD	0.25%	01/15/18
<b>Total Funds</b>		<b>5,758,149.91</b>			
<b>Baker Estate Trust Fund 0513</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
09/30/17	Commerce Bank	206,304.23	Operating	0.08%	Flexible
<b>Total Funds</b>		<b>206,304.23</b>			
<b>Drainage Districts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
0529	Patton	19,988.30	Operating	0.05%	Flexible
0530	Adrian	19,018.27	Operating	0.05%	Flexible
0531	Brokaw Brining	45,515.47	Operating	0.05%	Flexible
0532	Easterbrook	61,556.70	Operating	0.05%	Flexible
0533	Gridley	8,815.03	Operating	0.05%	Flexible
0534	Kumler	21,676.33	Operating	0.05%	Flexible
0535	Mackinaw	23,147.39	Operating	0.05%	Flexible
0536	Normal-Towanda	2,597.43	Operating	0.05%	Flexible
0538	Prairie Creek	29,544.57	Operating	0.05%	Flexible
0539	Sangamon River	54,848.68	Operating	0.05%	Flexible
0541	White Star	6,316.79	Operating	0.05%	Flexible
0542	Turkey Creek	17,633.26	Operating	0.05%	Flexible
<b>Total Funds</b>		<b>310,658.22</b>			
<b>TOTAL OF ALL FUNDS</b>		<b>53,497,629.95</b>			

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>Special Revenue Funds</b>				
Fund	<b>0603 - COMMUNITY DEVEL. PROGRAM</b>				
	<b>ASSETS</b>				
<b>0001</b>	<b>Cash And Investments</b>				
0001.0000	Cash And Investments	1,005,576.57	984,769.83	20,806.74	2.11
	<b>0001 - Cash And Investments Totals</b>	<b>\$1,005,576.57</b>	<b>\$984,769.83</b>	<b>\$20,806.74</b>	<b>2.11%</b>
<b>0124</b>	<b>Due From GDS Professional Displays</b>				
0124.0003	Due From GDS Professional Displays	72,848.12	84,153.67	(11,305.55)	(13.43)
0124.0010	Due From Learning Center	25,733.98	31,199.98	(5,466.00)	(17.52)
	<b>0124 - Due From Learning Center Totals</b>	<b>\$98,582.10</b>	<b>\$115,353.65</b>	<b>(\$16,771.55)</b>	<b>(14.54%)</b>
	<b>ASSETS TOTALS</b>	<b>\$1,104,158.67</b>	<b>\$1,100,123.48</b>	<b>\$4,035.19</b>	<b>0.37%</b>
	<b>FUND EQUITY</b>				
<b>0301</b>	<b>Unencumbered Fund Balance</b>				
0301.0001	Unencumbered Fund Balance	1,100,123.48	1,100,123.48	.00	.00
	<b>0301 - Unencumbered Fund Balance Totals</b>	<b>\$1,100,123.48</b>	<b>\$1,100,123.48</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$1,100,123.48</b>	<b>\$1,100,123.48</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(4,035.19)			
	Fund Expenses	.00			
	<b>FUND EQUITY TOTALS</b>	<b>\$1,104,158.67</b>	<b>\$1,100,123.48</b>	<b>\$4,035.19</b>	<b>0.37%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$1,104,158.67</b>	<b>\$1,100,123.48</b>	<b>\$4,035.19</b>	<b>0.37%</b>
Fund	<b>0603 - COMMUNITY DEVEL. PROGRAM Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Type	<b>Special Revenue Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Category	<b>Governmental Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>

	Maturity	Prin Bal Due	Int Bal Due
2 Active Loans			
Learning Center	12/2021	72,848.12	7,043.00
GDS Professional Displays	10/2020	25,733.98	2,801.00

Employee Benefit Fund 0512: McLean County BCBS Self Insured Plan



	2016	2017
January	476,166.40	121,981.86
February	482,870.86	528,173.96
March	491,268.99	539,948.58
April	479,253.43	373,173.37
May	478,784.22	508,513.08
June	483,325.11	350,463.53
July	476,722.65	388,884.99
August	486,317.09	589,468.67
September	480,901.35	476,522.55
October		
November		
December		
<b>Total</b>	<b>4,335,610.10</b>	<b>3,877,130.59</b>
<b>2017 Savings:</b>		<b>458,479.51</b>

Month	1 Blue Cross (Facility)	2 Blue Shield (Physician)	3 RX Benefits	# 1 - 3 Net Claims	4 Health Admin Fee	5 RX Credit	6 ISL- Individ Stop Loss Fee	7 Agg Stop-Loss Fee	8 Stop-Loss Adjustment (other)	9 Access Fees	10 Care Coordination Payment	11 Value Based Incentive	# 4 - 11 Net Fees & Costs
January	0.00	65.91	45,812.44	45,878.35	30,168.45	(6,910.38)	40,866.36	11,980.00	0.00	0.00	0.00	0.00	76,104.43
February	114,076.24	246,702.71	102,945.42	463,724.37	30,168.45	(6,910.38)	40,866.36	0.00	0.00	0.00	14.00	311.16	64,449.59
March	203,342.34	165,383.85	108,413.23	477,139.42	30,115.80	(6,898.32)	40,795.04	0.00	(1,515.90)	0.00	7.00	305.54	62,809.16
April	143,268.40	103,167.16	86,954.00	333,389.56	30,115.80	(6,898.32)	40,795.04	0.00	(24,556.19)	0.00	9.72	317.76	39,783.81
May	255,944.81	125,384.87	94,058.79	475,388.47	30,010.50	(6,874.20)	40,652.40	0.00	(31,066.05)	76.06	6.00	319.90	33,124.61
June	106,062.11	121,720.25	93,955.51	321,737.87	30,063.15	(6,886.26)	40,723.72	0.00	(48,224.29)	11,764.20	786.72	498.42	28,725.66
July	148,647.25	108,751.21	82,460.20	339,858.66	29,799.90	(6,825.96)	40,367.12	0.00	(17,862.22)	2,938.69	222.82	385.98	49,026.33
August	317,798.02	111,160.03	98,928.52	527,886.57	29,431.35	(6,741.54)	39,867.88	0.00	(9,037.47)	7,451.53	224.41	385.94	61,582.10
September	200,326.26	131,808.51	95,515.83	427,650.60	29,799.90	(6,825.96)	40,367.12	0.00	(19,726.93)	4,659.33	217.41	381.08	48,871.95
October				0.00									0.00
November				0.00									0.00
December				0.00									0.00
<b>Total</b>	<b>1,489,465.43</b>	<b>1,114,144.50</b>	<b>809,043.94</b>	<b>3,412,653.87</b>	<b>269,673.30</b>	<b>(61,771.32)</b>	<b>365,301.04</b>	<b>11,980.00</b>	<b>(151,989.05)</b>	<b>26,889.81</b>	<b>1,488.08</b>	<b>2,905.78</b>	<b>464,477.64</b>

- 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 employe 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.
- 9 Access Fees: Online system employees use to view claims/benefits
- 10 Care Coordination Payment: Per Month Per Member (PMPM) payment made to an ACO.
- 11 Value Based Incentive: Any payment made to an Accountable Care Organization (ACO) entity to support the creation or maintenance of the ACO program. ACO's are groups of Doctors, hospitals and pther health care providers, who come together voluntarily to give coordinated high quality care to their Medicare patients.

Total Members	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Employee (EE) only	450	458	451	450	450	446	447	439	440			
EE plus Child(ren)	33	36	37	36	36	39	39	43	39			
EE plus Spouse	39	36	37	37	35	36	36	34	38			
Family	51	50	50	49	49	49	49	49	50			
<b>Total</b>	<b>573</b>	<b>580</b>	<b>575</b>	<b>572</b>	<b>570</b>	<b>570</b>	<b>571</b>	<b>565</b>	<b>567</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total includes Active, Retiree and COBRA

Employees eligible for Health Benefits: 804 (Jan), 815 (Feb), 818 (Mar), 806 (Apr), 799 (May), 810 (June)

**MCLEAN COUNTY TREASURER'S  
EMPLOYEE BENEFIT FUND QUARTERLY REPORT  
FOR THE PERIOD ENDING 09/30/2017**

**STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE**

<b>REVENUES</b>	Delta Dental Insurance	195,300.28
	NCPERS Group Life Insurance	8,892.00
	Four Seasons Association	26,466.00
	VSP Insurance	51,178.21
	Blue Cross Blue Shield Insurance	4,867,083.58
	Metlife Life Emp & Volun. Insurance	108,186.14
	Interest on Investments	3,177.90
	<b>Total Revenues</b>	<b><u>5,260,284.11</u></b>
<b>EXPENDITURES</b>	Delta Dental Insurance	220,150.09
	NCPERS Group Life Insurance	8,924.00
	Four Seasons Association	27,435.00
	VSP Insurance	57,743.94
	Blue Cross Blue Shield Insurance	3,400,609.88 *
	Metlife Life Emp & Volun. Insurance	88,254.68 *
	Emp Asst Program	45,543.00 *
	Admin/Program Expenses	9,823.84 *
	<b>Total Expenditures</b>	<b><u>3,858,484.43</u></b>
<b>DIFFERENCE</b>		<b>1,401,799.68</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,324,263.67</b>
<b>ENDING FUND BALANCE</b>		<b><u>\$5,726,063.35</u></b>

**MCLEAN COUNTY GOVERNMENT  
EMPLOYEE BENEFIT FUND QUARTERLY REPORT  
BALANCE SHEET**

<b>ASSETS</b>	Cash	5,758,149.91
	Rec DF Other Funds	
	Rec for Accrued Int	(215.19)
	<b>Total Assets</b>	<b><u>5,757,934.72</u></b>
<b>LIABILITIES</b>	Cafeteria Medical Current	5,752.25
	Cafeteria Parking Current	525.00
	Cafeteria Dep Current	2,414.53
	Cafeteria Medical Prior Yr	-
	Cafeteria Parking Prior Yr	-
	Cafeteria Dep Prior Yr	-
	Section 125 Plan Forfeited Funds	23,179.29
	AP	-
	2015 Deferred Revenue	-
	<b>Total Liabilities</b>	<b><u>31,871.07</u></b>
<b>ENDING FUND BALANCE</b>		<b><u>\$5,726,063.65</u></b>

NURSING HOME FUND 0401  
THRU 09/30/2017

Prepared as of 10/02/2017

FUND 0401	Budget	2017 Revenue	January	February	March	April	May	June	July	August	September	YTD	% Of Budget
→ MAJOR	\$ 4,450,000	3 Due from St of IL /PA	\$ 284,119	\$ 178,203	\$ 214,406	\$ 176,033	\$ 187,381	\$ 290,491	\$ 148,985	Unreported	Unreported	\$ 1,479,619	33.2%
REVENUE	\$ 3,075,000	2 Due from Private Pay	\$ 246,154	\$ 252,523	\$ 293,944	\$ 258,599	\$ 264,154	\$ 305,740	\$ 310,805	Unreported	Unreported	\$ 1,931,919	62.8%
SOURCES	\$ 880,000	1 Due from CMS/Medicare	\$ 33,932	\$ 55,925	\$ 80,141	\$ 107,363	\$ 85,195	\$ 58,402	\$ 75,971	Unreported	Unreported	\$ 496,928	56.5%
	\$ 8,405,000	Totals	\$ 564,205	\$ 486,651	\$ 588,490	\$ 541,995	\$ 536,730	\$ 654,633	\$ 535,761	Unreported	Unreported	\$ 3,908,466	46.5%
→ FUND 0401 REVENUES & EXPENSES	Budget		January	February	March	April	May	June	July	August	September		% Of Budget
YTD ACCUMULATED REVENUES	\$ 9,846,837		\$ 566,440	\$ 1,058,866	\$ 1,656,183	\$ 2,203,628	\$ 2,745,350	\$ 3,405,226	\$ 3,946,931	\$ 3,952,255	\$ 3,956,080		40.2%
YTD ACCUMULATED EXPENSES			\$ (511,033)	\$ (1,020,103)	\$ (1,729,220)	\$ (2,877,379)	\$ (3,505,082)	\$ (4,151,107)	\$ (4,977,177)	\$ (5,535,397)	\$ (6,093,488)		61.9%
YTD ACCUMULATED LOSS			\$ 55,406	\$ 38,763	\$ (73,037)	\$ (673,751)	\$ (759,732)	\$ (745,881)	\$ (1,030,246)	\$ (1,583,142)	\$ (2,137,409)		
** Does not include year- end transfers or other accounting entries for CAFR										Revenue	Revenue		
										Unreported	Unreported		
→ FUND 0401 OUTSTANDING ACCOUNTS RECEIVABLE			January	February	March	April	May	June	July	August	September		
BALANCE PER MATRIX			\$ 2,658,131	\$ 2,579,634	\$ 2,645,213	\$ 2,711,695	\$ 2,747,760	\$ 2,760,250	\$ 2,920,018	Unreported	Unreported		
→ FUND 0401 CASH			January	February	March	April	May	June	July	August	September		
FUND 0401 CD & TRUST ACCT INVESTMENTS			\$ 3,878,222	\$ 3,702,647	\$ 3,766,918	\$ 3,008,935	\$ 2,926,330	\$ 2,664,625	\$ 2,308,008	\$ 2,225,718	\$ 2,149,712		
FUND 0401 CASH & INVESTMENT TOTAL			\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691		
			\$ 5,910,913	\$ 5,735,338	\$ 5,799,609	\$ 5,041,626	\$ 4,959,021	\$ 4,697,316	\$ 4,340,699	\$ 4,258,410	\$ 4,182,403		
→ FUND 0401 EQUITY			January	February	March	April	May	June	July	August	September		
			\$ 7,974,563	\$ 7,957,920	\$ 7,846,120	\$ 7,245,406	\$ 7,159,425	\$ 7,173,276	\$ 6,888,911	\$ 6,336,015	\$ 5,781,748		
** Does not include year- end transfers or other accounting entries for CAFR													