

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, January 3, 2018 at 4:35 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, Scott Murphy and Laurie Wollrab

Members Absent: Member Erik Rankin

Other Members Present: Chairman John McIntyre

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

Department Heads/Elected

Officials Present: Michelle Anderson, County Auditor, Rebecca McNeil, County Treasurer

Others Present:

Chairman Selzer called the meeting to order at 4:35 PM.

Chairman Selzer presented the Minutes of the December 6, 2017 regular meeting and November 21, 2017 special meeting Finance Committee for approval.

Motion by Soeldner/Wollrab to approve the Minutes of the December 6, 2017 regular and November 21, 2017 special meetings of the Finance Committee.  
Motion carried.

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

Ms. Michelle Anderson, County Auditor presented for information the 2018 Internal Revenue Service Standard Mileage Rate update and the Audit Summary for the Tax Sale Automation Fund. Chairman Selzer asked if there were any questions for Ms. Anderson; hearing none, he thanked her.

Chairman Selzer indicated that Ms. Kathy Michael was not present but besides her monthly report he had heard from her that things were on target in her office. Chairman Selzer asked if there were any questions, hearing none, he moved on to Animal Control Report.

Chairman Selzer indicated that Ms. Marshall Thomson was not present but asked if there were any questions regarding her reports; hearing none, he moved on to the Treasurer's reports.

Ms. Becky McNeil, McLean County Treasurer presented her monthly financial reports. Ms. McNeil went over the tax report numbers and compared 2017 and 2016 numbers got revenue, expenses, shared tax revenue, PPRT, property tax figures and abatements. Mr. Selzer asked if she received a report from the State that shows how much of the PPRT arrearage has been paid. Ms. McNeil indicated they do not receive a breakdown just a final number. Mr. Selzer asked if we would be getting detailed information on the decrease in sales tax for unincorporated areas. She indicated that an agreement was in process. Mr. Soeldner asked if the tax collection fee would be in the form of an invoice. Ms. McNeil stated that she has talked to outside auditors because we will only see the final number and not a statement from the State. Mr. Soeldner asked her to confirm that we should see a 2% decrease regularly in the numbers next year. Ms. McNeil stated that yes we probably should see a difference of about 2%. Mr. Selzer asked when they will start assessing the fee. Ms. McNeil indicated they had not received specific information on how the process will work.

She went over the Investment Report numbers and indicated that the Illinois Fund rate is still a good rate so she tries to keep as much as possible with this rate. She also went over the Self-Insured Insurance report numbers. She stated that the County saved money from 2016. Mr. Selzer asked about the trends for the last few months of 2017 and how we felt we would do next year. Mr. Wasson stated that they came in below cost last year and taking in to account several factors and a small increase in rates for 2018 they expect to remain relatively consistent. Ms. Metsker asked about the difference in access fees in June. Ms. McNeil stated that when the County switched to this program Blue Cross Blue Shield did not have all codes entered, so you see no charges for the fee for several months until they and then a large charge in one month to cover that month and previous months. She also went over the Employee Benefit Fund and Nursing Home Fund numbers. Ms. Wollrab asked why we are behind in reporting for the Nursing Home. Mr. Wasson stated that this is 30-60 days out and is not uncommon for the industry. Mr. Wasson clarified numbers are not just cash receipts but are reconciliation of Medicare and Medicaid payments which are not consistent amounts. Ms. McNeil stated that the Nursing Home is making deposits but her office does not know where those funds are coming from which is what they need for their records.

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

Mr. Wasson presented for action a request to approve a Resolution Authorizing the County Board Chairman to enter into a Property Tax Settlement Agreement. Mr. Wasson stated that the agreement was put together by Unit 5 Staff. He stated that this will ensure additional tax to the taxing bodies and will reduce cost of litigation. Ms. Metsker stated that she understood why this is being done but that she had concern with some of the points of the Agreement as it looked as though it is based on a major employer in the community and the Universities. Mr. Selzer stated that he felt the thresholds in the agreement help protect taxing bodies. Mr. Knapp stated that this agreement has triggering events that would allow a window to renegotiate and was not designed to tie the values of the property to those criteria but renders the agreement voidable but not void should any of the criteria happen in the Agreement. Mr. Knapp stated that Mr. Richardson would be at Executive Committee for individuals to ask

questions. Ms. Wollrab stated that she is concerned because she feels that this shows that large property owners can dictate assessments. She asked about process for small home owners. Mr. Selzer stated that home owners and small real estate owners can file appeals on their assessments and go through the appeal process.

Mr. Knapp stated that this provides certainty for both property owners and taxing bodies, but recognized that large land owners can cost the taxing bodies litigation costs which in turn lends to taxing bodies having a financial interest in finding a settlement. Ms. Wollrab stated that this seems that an automatic multiplier has been put into place in this case which would make the assessment process null. Mr. Knapp stated that he did not feel this made the assessment process null as this agreement does not limit the value that the Assessor can put on the property. Mr. Knapp clarified that this agreement says the tax payer has agreed to pay a certain amount and not fight the assessments and the taxing bodies have agreed to accept a certain amount and Abate the remainder. Mr. Selzer asked the Treasurer if she knew how many properties were assessed in the County. Mr. Selzer stated that he understood concerns, but indicated that this agreement involved 27 of the 72,000 which is small part of the big picture and protects both sides. Mr. Soeldner stated that this has been agreed upon by the school district. He stated he would support as he felt they had done their due diligence in this matter as they had the most to lose. Ms. Metsker said that she will support but just wanted to state that she was concerned about this.

Motion by Soeldner/Murphy to recommend approval of a Resolution authorizing County Board Chairman to enter into a Property Tax Settlement Agreement.

Motion Carried.

Mr. Wasson presented for approval the Critical Personnel Hiring Request for the Juvenile Detention Center.

Motion by Metsker/Soeldner to recommend approval the Critical Personnel Hiring Requests.

Motion Carried.

Mr. Wasson stated that Mr. Kyle Hamm of the Economic Development Council and Ms. Karen Bussone of the Small Business Center were here to present the Committee with more information regarding the Small Business Center at Illinois Wesleyan. Mr. Hamm presented a short history of Small Business Development Centers in the State and our community and the Small Business Development Center at Illinois Wesleyan as well as current funding for the Small Business Development Center. Mr. Hamm introduced Ms. Bussone.

Ms. Bussone introduced herself, provided her educational, professional and personal history as well as educational, professional and personal history for Katelyn Hill, the Assistant Director. She stated they are working to put together an advisory board of about 10 community people and small business owners. She provided the history of Small Business Development Centers (SBDC) including the fact that there are over 900 SBDC in the United States and 27 in the State of Illinois. She stated that the area an SBDC serves is based on population so there is one for McLean County but other Centers in the State serve several

Counties. Ms. Bussone went over their goals and performances in 2017. She went over what a start up involves and stated that they will potentially make a \$2 million impact in the Community. She also discussed how they are trying to build relationships with the Economic Development Council, Chamber of Commerce and local SCORE chapter as well as expand their list of resources within the community. Ms. Bussone went over the demographics of the clients they serve and indicated they are working to get out in the County to build that number. She discussed the services they provide including discussing feasibility, concept and business plan, market strategy as well as then putting them in touch with financial institutions, realtors and/or legal counsel. She indicated they also provide monthly seminars on “how to start a business in Illinois” and have had others on specific topics. Ms. Bussone went over some of the things they planning in the future such as working with a Spanish class to provide a seminar in Spanish; continuing to work with McLean County Schools, meeting with the McLean County Mayors, and placing more interns in businesses. She also discussed funding amounts and sources for the SBDC.

Ms. Wollrab thanked her for coming and asked how the services they provided differ from the Economic Development Council. Ms. Bussone indicated they are similar to SCORE which has individuals who volunteer to give counsel to small business. Mr. Hamm stated that individuals will start with the Small Business Development Center where they help them with the business plan and concepts and then when they need help with funding or a location for the business the EDC steps in to help individuals with those dynamics. Mr. Soeldner asked if they have relationships with the State of Illinois for possible grant funding. Ms. Bussone said that while she works for Illinois Wesleyan they also have indirect reporting to the SBDC director at the State level and receive assistance from them. Mr. Erickson expressed an interest in serving on the advisory board. Mr. Hamm indicated that he would make sure they were aware of his interest. Mr. Hamm also went over how they are in getting the community involved in resources and assistance. Mr. Erickson also asked them to work on ways to streamline, review or assist with licensing and permitting processing to help with new business owners. Ms Bussone indicated they are working to make their site more user friendly for people to find grants and will continue to work on was to help clients with paperwork and streamlining the process. Mr. Selzer thanked them for coming.

Mr. Wasson presented other employee hiring activities for the month.

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 \$1,065,0007.69 as of December 29, 2017.

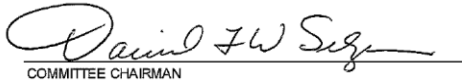
**MCLEAN COUNTY BOARD COMMITTEE REPORT**

AS OF 12/29/2017

**EXPENDITURE SUMMARY BY FUND**

**Finance Committee**

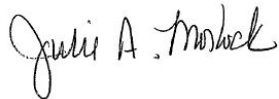
<b>FUND</b>	<b>FUND TITLE</b>	<b>PENDING TOTAL</b>	<b>PREPAID TOTAL</b>	<b>FUND TOTAL</b>
0001	GENERAL FUND		\$92,842.46	\$92,842.46
0131	I.M.R.F. FUND		\$362,917.64	\$362,917.64
0133	CO-OPERATIVE EXTENSION		\$106,659.21	\$106,659.21
0134	HISTORICAL MUSEUM		\$13,141.60	\$13,141.60
0135	TORT JUDGEMENT		\$16,513.82	\$16,513.82
0137	RECORDER DOCUMENT STORAGE		\$2,941.31	\$2,941.31
0164	CO CLERK DOC STORAGE		\$221.58	\$221.58
0512	EMPLOYEE BENEFIT PLAN		\$469,770.07	\$469,770.07
			<hr/>	
			\$1,065,007.69	\$1,065,007.69

  
COMMITTEE CHAIRMAN

Motion by Wollrab/Murphy to approve the presented bills in the amount of \$1,065,0007.69 as of December 29, 2017.  
Motion carried.

Chairman Selzer asked the Committee if there was any other business to come before the Committee; hearing none, he adjourned the meeting at 6:00 p.m.

Respectfully Submitted,



Julie A. Morlock  
Recording Secretary

County Treasurer's Monthly Financial Reports  
Summary of Tax Revenue

December 2017

→ <b>Retailers Occupation Tax Revenue</b>		<b>Change Over</b>	
<b>November Vouchers</b>		<b>Prior Year</b>	<b>2016</b>
	<b>2017</b>		
County Wide Sales Tax	\$ 434,662.25	3.7%	\$ 419,146.37
County Sales Tax (Un-Inc)	\$ 50,609.89	-3.9%	\$ 52,674.46
Local Use Tax	\$ 42,676.56	14.2%	\$ 37,361.86
Income Tax	\$ 101,178.38	-2.0%	\$ 103,198.80
PPRT	\$ 47,928.85	-27.9%	\$ 66,490.98
<b>Total</b>	<b>\$ 677,055.93</b>	<b>-0.3%</b>	<b>\$ 678,872.47</b>
		<b>\$ (1,816.54)</b>	

→ <b>YTD Comparison</b>		<b>Change Over</b>	
<b>Jan - Dec Vouchers</b>		<b>Prior Year</b>	<b>2016</b>
	<b>2017</b>		
County Wide Sales Tax	\$ 5,113,745.92	0.9%	\$ 5,068,145.04
County Sales Tax (Un-Inc)	\$ 533,299.85	-9.3%	\$ 588,060.41
Local Use Tax	\$ 490,133.61	7.1%	\$ 457,783.56
Income Tax	\$ 1,782,241.13	-5.6%	\$ 1,888,863.35
PPRT	\$ 1,578,882.79	5.6%	\$ 1,495,091.65
<b>Total</b>	<b>\$ 9,498,303.30</b>	<b>0.004%</b>	<b>\$ 9,497,944.01</b>
		<b>\$ 359.29</b>	

→ <b>YTD Budget Comparison</b>		
2017 Annual Budget	\$ 10,157,405.00	
Budgeted Rev thru 12/31	\$ 10,157,405.00	
YTD Actual Vouchers	\$ 9,498,303.30	
<b>Over (Under) Budget</b>	<b>\$ (659,101.70)</b>	<b>-6.5%</b>

→ <b>Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax</b>						
<b>Vouchered</b>	<b>Earned</b>	<b>Normal</b>	<b>Bloomington</b>	<b>2017 Total</b>	<b>Change Over PY</b>	<b>2016 Total</b>
April (Jan Rcpts)	\$ 106,266.01	\$ 155,585.27	\$ 261,851.28	\$ 261,851.28	-2.4%	\$ 268,421.07
May (Feb Rcpts)	\$ 104,552.60	\$ 161,520.34	\$ 266,072.94	\$ 266,072.94	-0.9%	\$ 268,615.83
June (Mar Rcpts)	\$ 117,812.73	\$ 195,580.09	\$ 313,392.82	\$ 313,392.82	1.2%	\$ 309,763.56
July (Apr Rcpts)	\$ 124,240.49	\$ 181,748.34	\$ 305,988.83	\$ 305,988.83	-32.5%	\$ 453,592.72
August (May Rcpts)	\$ 125,399.87	\$ 189,546.61	\$ 314,946.48	\$ 314,946.48	0.3%	\$ 314,155.31
September (Jun Rcpts)	\$ 120,824.40	\$ 191,862.24	\$ 312,686.64	\$ 312,686.64	-5.5%	\$ 331,029.78
October (Jul Rcpts)	\$ 113,558.29	\$ 172,977.25	\$ 286,535.54	\$ 286,535.54	-5.8%	\$ 304,336.49
November (Aug Rcpts)	\$ 130,789.46	\$ 190,529.27	\$ 321,318.73	\$ 321,318.73	5.1%	\$ 305,602.13
December (Sept Rcpts)	\$ 124,707.96	\$ 194,498.93	\$ 319,206.89	\$ 319,206.89	0.6%	\$ 317,258.42
<b>Total</b>	<b>\$ 1,068,151.81</b>	<b>\$ 1,633,848.34</b>	<b>\$ 2,702,000.15</b>	<b>\$ 2,702,000.15</b>	<b>-5.9%</b>	<b>\$ 2,872,775.31</b>
					<b>\$ (170,775.16)</b>	

12/31/2017 Fund Balance in Fund 0007 from Shared Sales Tax Revenue: \$ 6,588,921.42

→ <b>Property Tax Revenue</b>	
Adopted Budget	\$ 35,079,976.00
<b>Distributions</b>	<b>\$ 35,055,965.07 99.93%</b>

**McLean County Treasurer's Monthly Financial Reports**  
**Investment Report**  
**12/31/17**

<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	201,606.01	CD	1.31%	08/10/18
09/14/17	Peoples State Bank of Colfax	200,000.00	CD	0.30%	09/14/18
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	UCB - Formerly Illini Bank Hudson	200,000.00	CD	0.20%	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	225,000.00	CD	1.16%	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>3,726,606.01</b>			

<b>Other Pooled Fund Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Chase Bank	532,768.27	Op/Sweep	0.03%	Sweep
12/31/17	Heartland Bank	311,233.52	High Perf Op	0.07%	Flexible
12/31/17	Illinois Funds Money Market	14,600,442.35	Money Mkt	1.05%	Flexible
12/31/17	State Farm Bank Money Market	4,974,919.35	Money Mkt	0.20%	Flexible
12/31/17	Commerce Bank Money Market	5,529,090.77	Money Mkt	0.08%	Flexible
12/31/17	Chase Bank Money Market	181,409.79	Money Mkt	0.18%	Flexible
12/31/17	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	222,969.63	Operating	0.18%	Flexible
11/30/17	Chase Bank - IHDA Econ Dev Grant Account	-	Savings	0.00%	Flexible
<b>Total Pooled Fund Cash Accounts</b>		<b>26,352,833.68</b>			

<b>Other Investment Accounts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Commerce Bank-HD & Co Clerk Gov Pay	671,891.50	Operating	EC	Flexible
12/31/17	Heartland Bank Public Transportation Fund 0006	1,203.02	Money Mkt	0.04%	Flexible
12/31/17	Commerce Bank-Payroll Clearing Fund 0604	228,322.15	Operating	0.02%	Flexible
12/31/17	Regions Bank-Liability Claims Fund 0135	75,152.95	Operating	EC	Flexible
12/31/17	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	142,722.36	Money Mkt	1.05%	Flexible
12/31/17	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,093.94	Operating	0.01%	Flexible
<b>Total</b>		<b>1,141,385.92</b>			

<b>County Motor Fuel Fund 0123</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Commerce Bank	393,584.42	Operating	0.02%	Flexible
12/31/17	Illinois Funds-Money Market	3,140,445.62	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>3,534,030.04</b>			

<b>McLean County Nursing Home Fund 0401 &amp; 0403</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Heartland Bank Main Op	149,022.62	High Perf Op	0.05%	Flexible
12/31/17	Commerce Bank SS & Res Trust Deposit Acct	1,224,353.79	Operating	0.07%	Flexible
12/31/17	Illinois Funds-Money Market	778,343.23	Money Mkt	1.05%	Flexible
12/31/17	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
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>3,676,604.94</b>			

<b>Emergency 911 Telephone Service Fund 0450</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Commerce Bank	565,906.66	Operating	0.02%	Flexible
12/31/17	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	460,271.32	Escrow	0.20%	12/05/19
<b>Total Funds</b>		<b>1,026,177.98</b>			

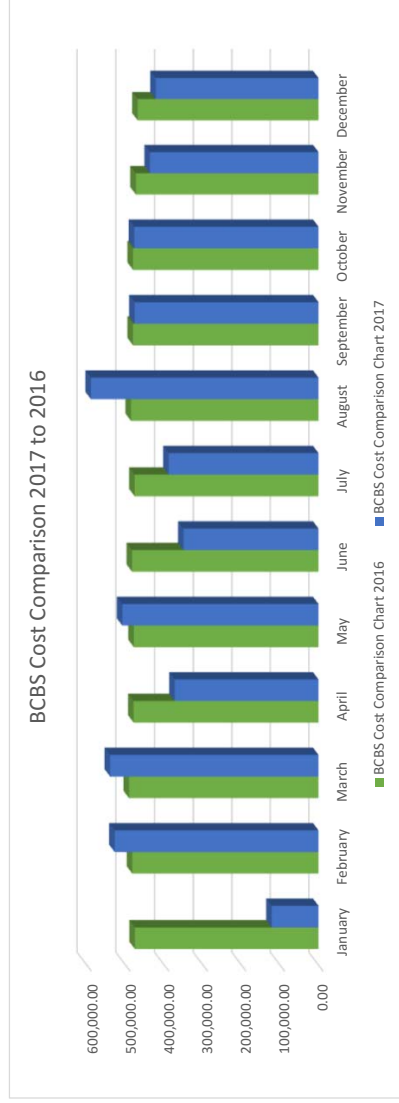
<b>Metro Communications Fund 0452</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Heartland Bank	334,979.55	High Perf Op	0.04%	Flexible
<b>Total Funds</b>		<b>334,979.55</b>			

<b>Township Motor Fuel Tax Fund 0501</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Heartland Bank	399,420.53	Operating	0.04%	Flexible
12/31/17	Illinois Funds Money Market	1,612,430.25	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>2,011,850.78</b>			
<b>Township Bridge Program Fund 0502</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	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>
12/31/17	Commerce Bank	31,608.77	Operating	0.15%	Flexible
<b>Total Funds</b>		<b>31,608.77</b>			
<b>Employee Benefit Plan Fund 0512</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Heartland Bank	736,549.13	High Perf Op	0.05%	Flexible
12/31/17	Heartland Bank	4,254,132.19	Money Mkt	0.12%	Flexible
07/19/17	Bloomington Normal Comm Bank (Morton)	500,000.00	CD	1.15%	07/18/18
07/15/17	Heartland Bank	500,000.00	CD	0.25%	01/15/18
<b>Total Funds</b>		<b>5,990,681.32</b>			
<b>Baker Estate Trust Fund 0513</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
12/31/17	Commerce Bank	213,683.98	Operating	0.08%	Flexible
<b>Total Funds</b>		<b>213,683.98</b>			
<b>Drainage Districts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
0529	Patton	19,053.31	Operating	0.05%	Flexible
0530	Adrian	18,086.53	Operating	0.05%	Flexible
0531	Brokaw Brining	43,992.33	Operating	0.05%	Flexible
0532	Easterbrook	57,224.03	Operating	0.05%	Flexible
0533	Gridley	8,816.14	Operating	0.05%	Flexible
0534	Kumler	18,953.58	Operating	0.05%	Flexible
0535	Mackinaw	22,137.19	Operating	0.05%	Flexible
0536	Normal-Towanda	1,333.28	Operating	0.05%	Flexible
0538	Prairie Creek	28,146.24	Operating	0.05%	Flexible
0539	Sangamon River	51,712.01	Operating	0.05%	Flexible
0541	White Star	5,477.30	Operating	0.05%	Flexible
0542	Turkey Creek	16,100.52	Operating	0.05%	Flexible
<b>Total Funds</b>		<b>291,032.46</b>			
<b>TOTAL OF ALL FUNDS</b>		<b>48,332,976.09</b>			

Rates thru 9/2017



Employee Benefit Fund 0512: McLean County BCBS Self Insured Plan



BCBS Cost Comparison Chart

	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	480,839.90	477,567.52
November	473,551.56	437,162.00
December	468,813.28	422,178.94
<b>Total</b>	<b>5,758,814.84</b>	<b>5,214,039.05</b>

2017 Savings: **544,775.79**

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	(31,086.05)	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	148,847.25	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	264,338.14	118,521.97	86,235.20	469,095.31	29,747.25	(6,813.90)	40,295.80	0.00	(61,852.68)	7,153.99	227.41	(285.66)	8,472.21
November	188,840.07	107,159.32	99,922.36	395,921.75	29,852.55	(6,838.02)	40,438.44	0.00	(26,146.72)	3,980.14	231.41	(287.55)	41,240.25
December	160,760.81	120,384.32	100,766.97	381,912.10	29,747.25	(6,813.90)	40,295.80	0.00	(26,387.12)	3,480.30	226.41	(281.90)	40,266.84
<b>Total</b>	<b>2,103,404.45</b>	<b>1,460,210.11</b>	<b>1,095,968.47</b>	<b>4,659,583.03</b>	<b>359,020.35</b>	<b>(82,237.14)</b>	<b>486,331.08</b>	<b>11,980.00</b>	<b>(266,375.57)</b>	<b>41,514.24</b>	<b>2,173.31</b>	<b>2,050.67</b>	<b>554,456.94</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 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 \$10,000 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 other 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	439	442	438
EE plus Child(ren)	33	36	37	36	36	39	39	43	39	39	39	40
EE plus Spouse	39	36	37	37	35	36	36	34	38	38	38	39
Family	51	50	50	49	49	49	49	49	50	50	50	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>566</b>	<b>569</b>	<b>567</b>

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

2016	2017
804	815
818	818
806	799
810	799
825	795
793	793

**MCLEAN COUNTY TREASURER'S  
EMPLOYEE BENEFIT FUND QUARTERLY REPORT  
FOR THE PERIOD ENDING 12/31/2017**

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

<b>REVENUES</b>	Delta Dental Insurance	259,314.74
	NCPERS Group Life Insurance	11,584.00
	Four Seasons Association	33,883.50
	VSP Insurance	68,248.88
	Blue Cross Blue Shield Insurance	6,481,500.74
	Metlife Life Emp & Volun. Insurance	142,148.81
	Interest on Investments	8,558.86
	<b>Total Revenues</b>	<b>7,005,239.53</b>
<b>EXPENDITURES</b>	Delta Dental Insurance	262,479.09
	NCPERS Group Life Insurance	11,792.00
	Four Seasons Association	35,235.00
	VSP Insurance	69,116.69
	Blue Cross Blue Shield Insurance	4,791,861.95 *
	Metlife Life Emp & Volun. Insurance	137,253.83 *
	Emp Asst Program	45,543.00 *
	Admin/Program Expenses	26,071.03 *
	<b>Total Expenditures</b>	<b>5,379,352.59</b>
<b>DIFFERENCE</b>		<b>1,625,886.94</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,324,263.67</b>
<b>ENDING FUND BALANCE</b>		<b>\$5,950,150.61</b>

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

<b>ASSETS</b>	Cash	5,990,681.32
	Rec DF Other Funds	-
	Rec for Accrued Int	2,719.05
	<b>Total Assets</b>	<b>5,993,400.37</b>
<b>LIABILITIES</b>	Cafeteria Medical Current	18,248.40
	Cafeteria Parking Current	437.50
	Cafeteria Dep Current	1,384.27
	Cafeteria Medical Prior Yr	-
	Cafeteria Parking Prior Yr	-
	Cafeteria Dep Prior Yr	-
	Section 125 Plan Forfeited Funds	23,179.59
	AP	-
	2015 Deferred Revenue	-
	<b>Total Liabilities</b>	<b>43,249.76</b>
<b>ENDING FUND BALANCE</b>		<b>\$5,950,150.61</b>

