

County of McLean, Illinois  
Popular Annual Financial Report  
For the Fiscal Year Ended December 31, 2019



Submitted by:  
Michelle L. Anderson,  
McLean County Auditor

County of McLean, Illinois  
POPULAR ANNUAL FINANCIAL REPORT  
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December 31, 2019

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**Michelle L. Anderson**

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**To the residents of McLean County:**

For the eighth consecutive year, I am pleased to present McLean County’s Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2019, prepared by the County Auditor’s Office. This report provides a summary of the County’s revenue, spending, and financial condition. The report also includes supplementary information on local economic conditions, major accomplishments by the County government, and other reference information for your usage in contacting your Board Members or individual County departments. My goal in producing this report is to communicate the County’s financial operations in a straightforward and easy-to-read format so that you may obtain a better understanding of McLean County government.

The information in this report is derived from McLean County’s Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2019, which was audited and received an unmodified (clean) opinion. The CAFR is a highly detailed financial report that is prepared in conformity with Generally Accepted Accounting Principles (GAAP). McLean County has received GFOA’s Certificate of Achievement in Financial Reporting for the CAFR for 34 consecutive years. The financial schedules presented in the PAFR have been summarized and combined from assorted financial statements in the CAFR. The PAFR omits the financial statements on discretely presented component units and fiduciary funds, which are included in the CAFR. Anyone who is interested in reading the December 31, 2019 CAFR can find the report under the [Financial Reports](#) link on the County Auditor’s website at [www.mcleancountyil.gov/auditor](http://www.mcleancountyil.gov/auditor). Copies of prior year CAFRs, PAFR, and Quarterly Financial Reports are also available through the link.

**REPORT SUMMARY**

This report is for your use in understanding the operations of McLean County government and is not intended to replace the CAFR. It is simply a means of increasing public confidence in the County government. It is an honor to serve as your Auditor and I encourage questions, concerns, or feedback as to the contents of this report or the operations of my office. Feel free to contact me at my office—309.888.5150, by e-mail [michelle.anderson@mcleancountyil.gov](mailto:michelle.anderson@mcleancountyil.gov), or by stopping in at my office in the Government Center—Room M102-A.

Respectfully submitted,

*Michelle L. Anderson*

McLean County Auditor

June 16, 2020



Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to

**County of McLean  
Illinois**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morrill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to McLean County, Illinois for its Popular Annual Financial Report for the fiscal year ended December 31, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. McLean County, Illinois has received a Popular Award for the last eight consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

## Profile of McLean County, Illinois

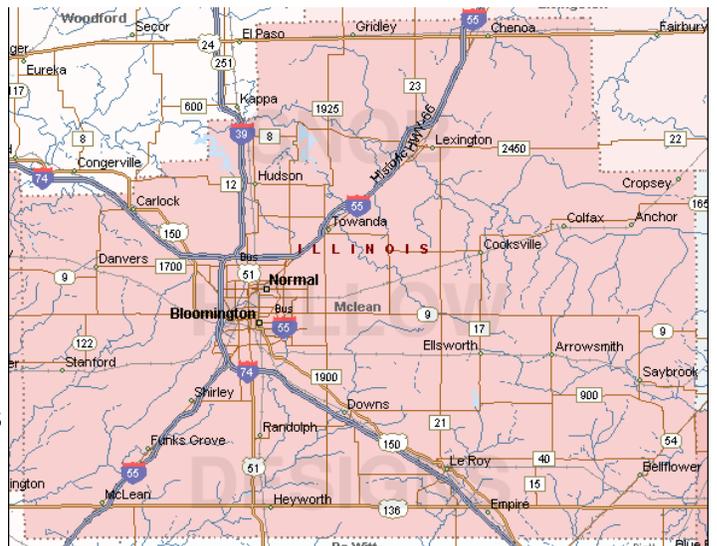
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McLean County is located in central Illinois, situated very near the geographical center of the State of Illinois. In area, McLean County is the largest County in the State, comprising just over 1,100 square miles, making it similar in size to the State of Rhode Island in total land. McLean County recorded a population of 169,832 in the 2010 Census, making it one of the largest 15 counties in Illinois (out of 102). McLean County's highest concentration of population are the twin cities of Bloomington-Normal, with Bloomington serving as the County seat. McLean County was established on December 25, 1830, and was named in honor of John McLean, a twice elected United States Senator from Illinois. Before being established, it was part of Tazewell County.

The County operates under the County Board form of government according to the mandates of the State of Illinois, in addition to the eight independently elected County officials. The Board is comprised of a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms. The Board is both the legislative policy maker and the supervisor of County Administration. The County Administrator is the chief administrative officer and prepares and recommends the annual budget, implements policies and procedures, manages daily operations, and oversees appointed departmental directors. The eight independently elected County officials are the Auditor, Clerk of the Circuit Court, Coroner, County Clerk/Recorder, Sheriff, State's Attorney, Regional Superintendent of Education, and Treasurer. The Regional Superintendent of Education is a component unit of the State of Illinois, as such, their financial information is not presented in this report. Elected officials serve four year terms.

The County provides a full range of services. This includes administration of justice and public safety, including the operation of a 455 bed adult detention facility and 26 bed juvenile detention facility, construction and maintenance of 368 miles of County roads and 87 bridges, administration of public health services and programs, operation of a 150 bed Nursing Home, operation of a 2,200 acre recreation area, collection of taxes for over 200 taxing districts, administration of elections, and general administrative services. For additional information about County departments and the vital services that the County provides for its citizens and businesses, visit the County's website at <http://www.mcleancountyil.gov>. McLean County operates with 810 full-time equivalent employees, with over half of those being employed within a public safety function. McLean County's assessed value of taxable property was \$4,394,362,065 for 2019.

Major accomplishments for McLean County in 2019 can be found on page 12.



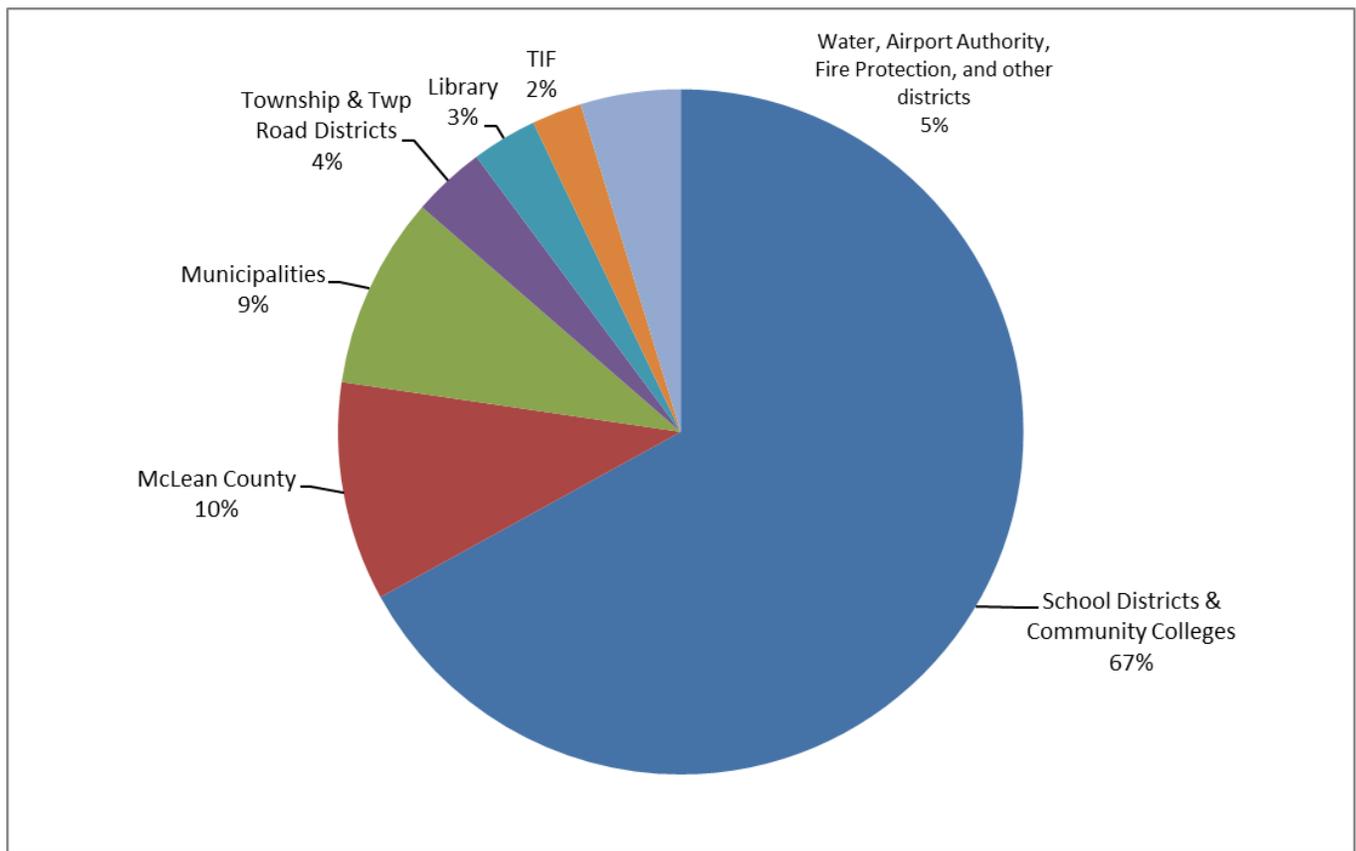
## Property Taxes—Where do your property taxes go?

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Where do your property taxes go? While the County issues property tax bills each year and is responsible for collecting the payments, only a small portion is retained by the County. The vast majority of property taxes are remitted to other governmental agencies within McLean County. There are over 200 taxing districts located, at least partially, within McLean County. Depending on the location of a real estate parcel, property taxes for that parcel will be collected for a combination of separate taxing districts.

The following is a chart that presents the breakout by governmental type for a typical tax bill. The chart is for illustrative purposes only, based on an average of all tax bills in McLean County. As noted above, each real estate parcel pays property taxes to a varying combination of taxing districts, based on location, and the actual breakout will vary.

### Property Taxes—Breakout by Governmental Type



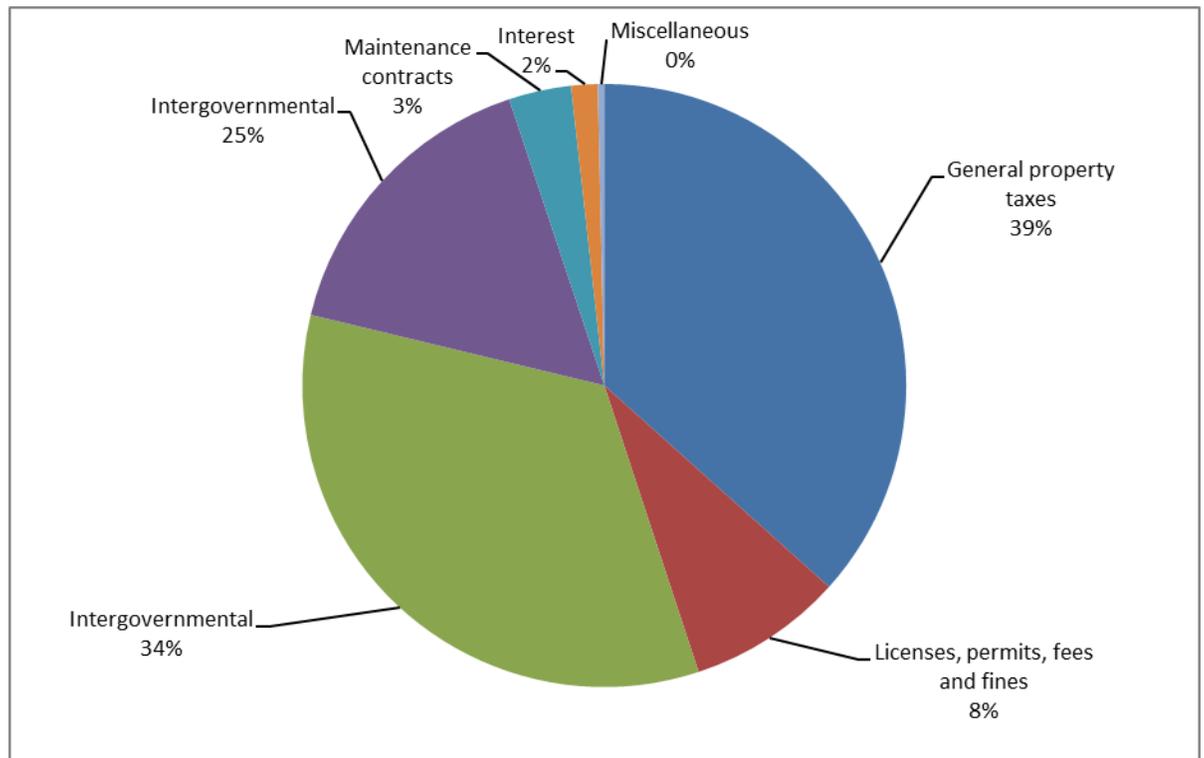
As shown in the chart above, the largest component of a typical tax bill goes to school districts and community colleges.

This PAFR presents an overview of McLean County's finances only. The other governmental districts shown above are separate legal entities and operate independent of McLean County. Therefore, in order to determine how your property taxes are spent by each district that you pay taxes to, you would need to separately review financial reports for each district.

## Revenues—Where does the Money Come From?

McLean County receives its funding from a variety of sources, with property taxes being the largest source of that funding. The following table and chart shows the revenue to governmental funds by source for fiscal year ended December 31, 2019.

Revenue Source	General Fund	Other Governmental Funds	Total	% of Total	2018 Total	2018 % of Total
General property taxes	\$ 13,114,257	\$ 22,964,571	\$ 36,078,828	36.64%	\$ 35,184,705	39.65%
Licenses, permits, fees and fines	5,576,668	2,600,236	8,176,904	8.30%	7,367,459	8.30%
Intergovernmental	17,567,497	15,743,127	33,310,624	33.83%	29,887,549	33.68%
Charges for services	9,665,671	6,218,751	15,884,422	16.13%	11,799,877	13.30%
Maintenance contracts	3,287,005	-	3,287,005	3.34%	3,051,619	3.44%
Interest	1,291,778	108,610	1,400,388	1.42%	1,089,912	1.23%
Miscellaneous	208,364	127,429	335,793	0.34%	361,457	0.41%
	\$ 50,711,240	\$ 47,762,724	\$ 98,473,964	100.00%	\$ 88,742,578	100.00%

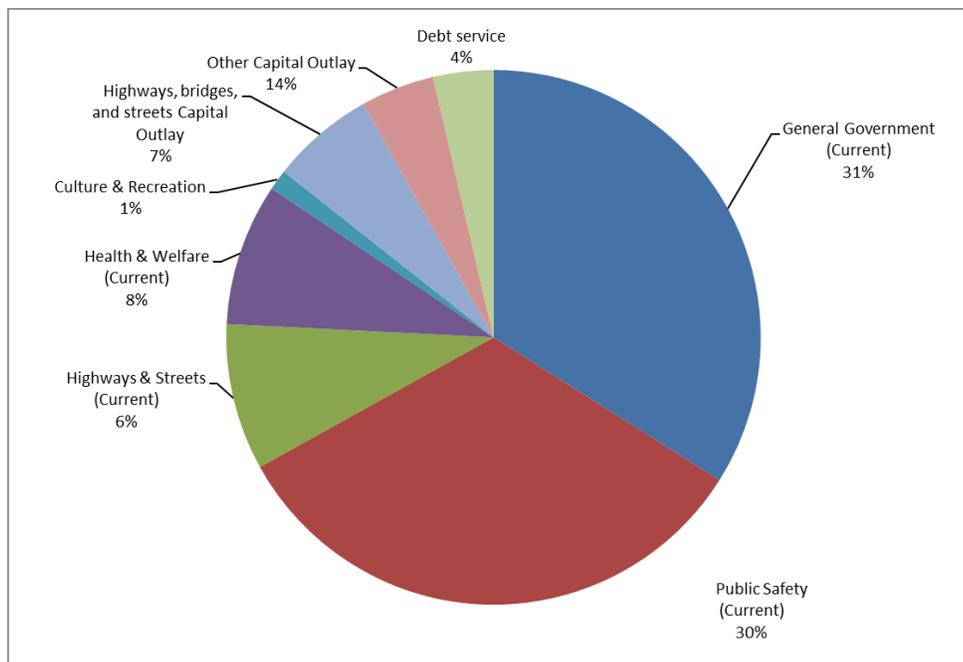


**General property taxes** represent a tax on all real estate within McLean County. Property taxes are considered to be a general revenue source, meaning it is available to fund all programs of the County. **Licenses, permits, fees and fines** represent amounts received by the County for licenses/permits, as well as fines and fees due from citizens. **Intergovernmental** includes grants and other revenues received from the State of Illinois, the County's portion of State Income Tax, Personal Property Replacement Tax, and Retailers Occupation Tax, and various other governmental agencies; as well as the County's portion of motor fuel tax. **Charges for services** represents fees paid by individuals, businesses, or other governments who use, purchase, or directly benefit from goods or services provided by the County. **Maintenance contracts** represent reimbursements on a lease with the Public Building Commission. **Interest** represents interest earned on the County's cash and investments. **Miscellaneous** represents revenues received by the County that do not fall into one of the designated categories above.

## Expenditures—Where does the money go?

For fiscal year ended December 31, 2019, McLean County's largest expenditures came out of the General Government (33.97%) & the Public Safety functions (32.97%). The largest decrease of expenditures by function from 2018 to 2019 is the Capital Outlay Other; due to the fact that construction for the Jail Expansion came to an end.

Expenditures	General Fund	Other Governmental Funds	Total	% of Total	2018 Total	2018 % of Total
<b>Current:</b>						
General Government	\$ 20,207,021	\$ 10,986,423	\$ 31,193,444	33.97%	\$ 29,943,327	27.58%
Public Safety	24,265,795	6,006,422	30,272,217	32.97%	28,587,692	26.33%
Highways & Streets	-	8,134,262	8,134,262	8.86%	7,600,719	7.00%
Health & Welfare	-	7,903,166	7,903,166	8.61%	8,213,766	7.57%
Culture & Recreation	565,790	564,200	1,129,990	1.23%	806,900	0.74%
Capital outlay - Highways, bridges,	-	5,758,552	5,758,552	6.27%	3,330,679	3.07%
Capital Outlay Other	377,157	3,711,209	4,088,366	4.45%	26,718,794	24.61%
Debt service	-	3,345,695	3,345,695	3.64%	3,368,995	3.10%
	\$ 45,415,763	\$ 46,409,929	\$ 91,825,692	100.00%	\$ 108,570,872	100.00%

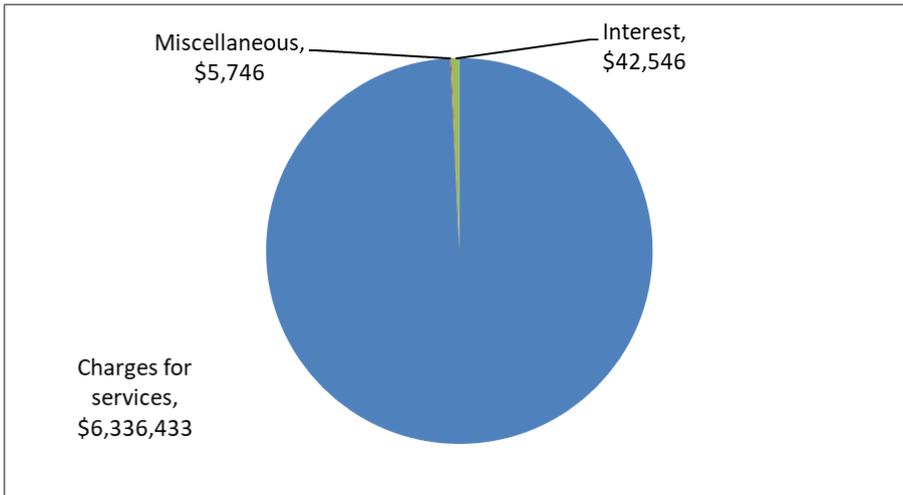


Expenditures for McLean County include the following expenditure functions: **General Government** expenditures incurred for administrative offices such as County Board, Administration, Auditor, County Clerk, Treasurer, Information Technology, Facilities Management, Employee Benefits (including social security and IMRF), Regional Planning, and Tort Judgment. **Public Safety** expenditures incurred for public safety offices such as Sheriff, State's Attorney, Coroner, Circuit Clerk, Court Services, and Metcom. **Highway and streets** expenditures incurred for our Highway Departments non-capital expenditures. **Health and welfare** expenditures incurred for our various Health Department programs/funds. **Culture and recreation** expenditures incurred for operation of the County Park (COMLARA), as well as property tax payments to History Museum and Co-operative Extension. **Capital Outlay—Highways, bridges, and streets** expenditures incurred for the acquisition of right-of-way, engineering, and construction of infrastructure maintained by the Highway Department. **Capital Outlay—Other** expenditures incurred for capital outlay other than for highway infrastructure. **Debt service** expenditures incurred for capital leases entered into by the County for copiers, other projects, and, debt on County buildings held by the Public Building Commission of McLean County.

## Enterprise Fund

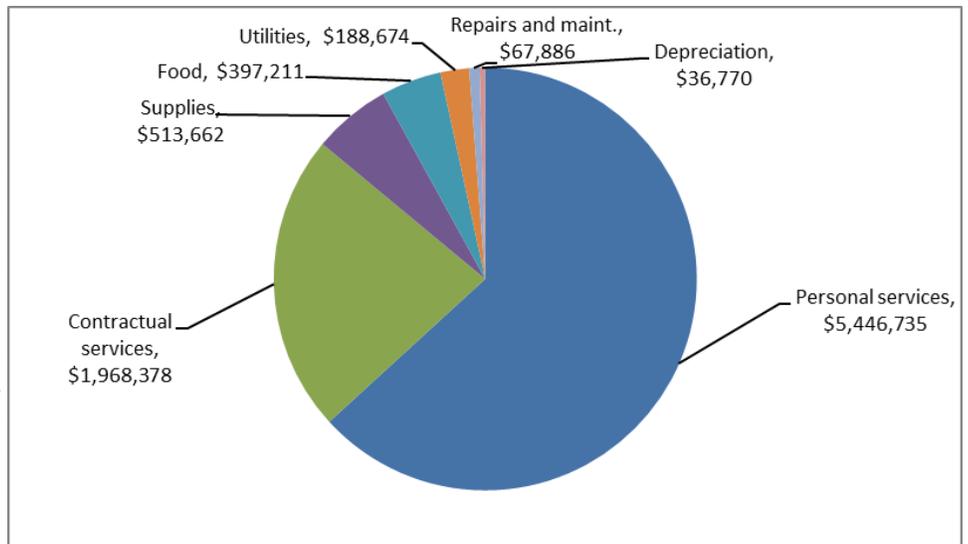
McLean County maintains one enterprise fund, for the McLean County Nursing Home. An enterprise fund is used to account for those operations that are financed and operated in a manner similar to private business.

**Revenue Source**



An overwhelming majority of revenues come from charges for services (nearly 99%). Revenues are comprised of the following sources: **Charges for Services** include payments from private pay residents, as well as public aid payments. **Interest** includes amounts earned on cash and investments. **Miscellaneous** includes revenues not fitting into another category.

A majority of the expenses come from personal services (59%). Expenses are comprised of the following lines: **Personal services** include payroll and payroll related benefits. **Contractual services** includes amounts paid on contractual agreements entered into by the Nursing Home. **Supplies** includes supplies needed to operate the facility. **Food** includes food for meals of residents. **Utilities** includes utilities (water, electricity, etc) needed to operate the facility. **Repairs and maintenance** includes repairs and general maintenance done on the facility. **Depreciation** represents the amount of depreciation on capital assets.



## Statement of Net Position

McLean County's Net Position as of December 31, 2019				
	Governmental	Enterprise	Total Primary	
	Activities	Fund	Government	
Current and other assets	\$ 103,247,865	\$ 4,951,046	\$ 108,198,911	
Capital assets	163,119,094	191,061	163,310,155	
<b>Total assets</b>	<b>266,366,959</b>	<b>5,142,107</b>	<b>271,509,066</b>	
Deferred Outflow of Resources				
Deferred Outflow/Pension & OPEB	21,341,673	2,115,255	23,456,928	
Current and other liabilities	9,927,572	404,556	10,332,128	
Long-term liabilities	73,340,092	2,592,668	75,932,760	
<b>Total liabilities</b>	<b>83,267,664</b>	<b>2,997,224</b>	<b>86,264,888</b>	
Deferred Inflows of Resources				
Property taxes levied for future periods	36,014,564	-	36,014,564	
Deferred Inflow/Pension & OPEB	4,381,932	421,585	4,803,517	
<b>Total Deferred Inflows</b>	<b>40,396,496</b>	<b>421,585</b>	<b>40,818,081</b>	
<b>Net position:</b>				
Net investment in capital assets	122,461,595	191,061	122,652,656	
Restricted for:				
Operations	3,329,739	-	3,329,739	
Health and wellness	5,568,675	-	5,568,675	
Highway	15,442,615	-	15,442,615	
Employee benefits	3,288,345	-	3,288,345	
Public safety	13,237,875	-	13,237,875	
Regional Planning	622,696	-	622,696	
Debt service	164,669	-	164,669	
Culture and recreation	1	-	1	
Capital improvements	486	-	486	
Unrestricted	(72,224)	3,647,492	3,575,268	
<b>Total net position</b>	<b>\$ 164,044,472</b>	<b>\$ 3,838,553</b>	<b>\$ 167,883,025</b>	

**Current and other assets**—Assets that a company can reasonably expect to convert to cash, sell, or consume within one year.

**Capital assets**— The County's long-term investments in infrastructure (buildings, highways, bridges) and other capital assets. These assets are used by McLean County to provide services to citizens, thus these assets are not available for future spending.

**Deferred outflows of resources** —This represents additional assets as of the measurement date (for example contributions made to the plan between the measurement date and fiscal year end).

**Current and other liabilities**—This includes debt that can be paid off in one year or less. This debt includes accounts payable, accrued interest, claims payable, and unearned revenue.

**Long-term liabilities**—This debt includes capital leases (for debt to the Public Building Commission) and long term por-

tions of post employment benefits.

**Deferred inflows of resources** —This represents the receivable reported for the property taxes levied for 2019, but, not collectable until 2020. It also represents additional liabilities as of the measurement date (for example: investment gains that have not yet been recognized in the annual expense).

**Net investment in capital assets**—This represents the County's investments in capital assets less any related outstanding debt used to acquire those assets. One should bear in mind that other sources are needed to repay the debt, since the capital assets themselves cannot be used to settle these liabilities.

**Restricted** —This represents resources that are subject to external restrictions, for the reason listed above.

**Unrestricted** —This represents the accessible resources to the County in order to provide services to the citizens of McLean County if no additional revenue or resources were available.

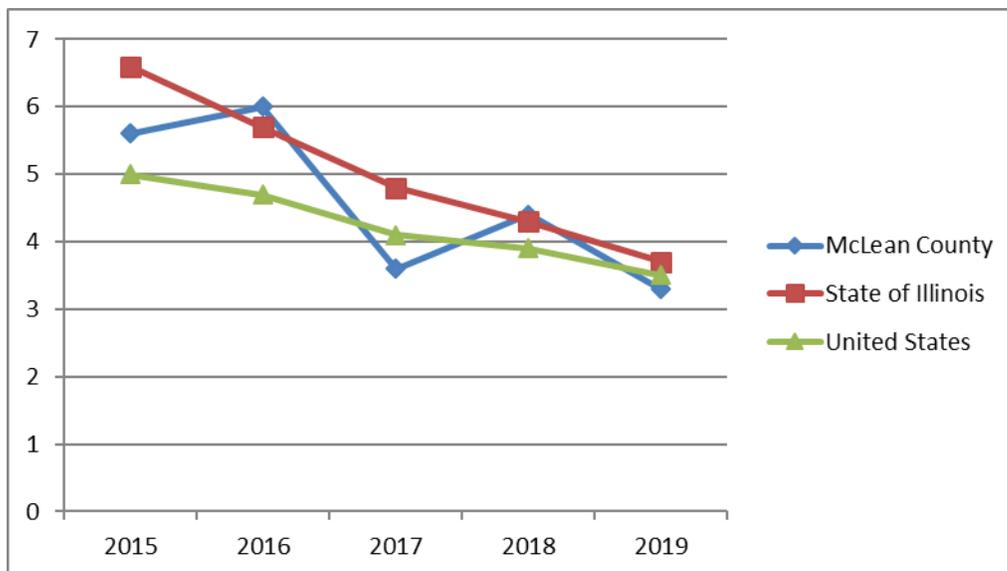
## Economic Outlook

### Assessed Value—Taxable Property



After suffering its first decline since 1985 back in 2012, assessed value of taxable property within McLean County increased yet again in 2019. Property is assessed by the McLean County Supervisor of Assessments at 33 1/3% of fair market value. With the slight increase, the assessed valuation for the County has increased 1-2% per year, over the last ten years. Over the last year, the County's assessed

### Unemployment



Strong economic growth has historically created a low unemployment rate for McLean County. Even during tough economic times, comparisons to state and national unemployment rates support the claims that McLean County is a financially strong, vibrant community to live in.

## Economic Outlook (continued)



McLean County is home to two major universities, Illinois State University and Illinois Wesleyan University. Graduates of ISU and IWU often stay in the area due to a favorable economic outlook and jobs in the area. Insurance is a key employer field in McLean County, as it is home to both State Farm Insurance and Country Financial.



### Principal Employers in McLean County

2019

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>
State Farm Insurance Companies	14,200	1	16.16%
Illinois State University	3,319	2	3.78%
Country Insurance & Financial Services	2,034	3	2.31%
Unit 5 School District	1,600	4	1.82%
OSF St. Joseph Medical Center	1,408	5	1.60%
Advocate BroMenn Healthcare	1,337	6	1.52%
McLean County	846	7	0.96%
Afni, Inc.	830	8	0.94%
City of Bloomington	715	9	0.81%
District 87 Schools	686	10	0.78%
Illinois Wesleyan University	510	11	0.58%
Heartland Community College	488	12	0.56%
Growmark, Inc.	482	T-13	0.55%
Heritage Enterprises	482	T-13	0.55%
Bridgestone/Firestone Co	451	14	0.51%
Stark Industries	369	15	0.42%
<b>Total:</b>	<b>29,757</b>		<b>33.86%</b>



McLean County has an Aa1 rating with Moody's rating agency. By having a strong rating, the County is able to issue debt at lower interest rates.

## Major Accomplishments for McLean County—2019

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McLean County opened a new flagship Detention Center during 2019. Groundbreaking for the \$45 million dollar facility occurred in May 2017. The jail expansion increased capacity to 455 beds and includes a special area for inmates with mental health concerns.



During 2019, McLean County opened a Triage Center to aid individuals experiencing behavioral health crisis. The Triage Center is the community's first facility where individuals in a state of behavioral health crisis will be able to walk in 24 hours a day and receive help. The center is located within the County Health Department Building. Services are provided regardless of the individuals ability to pay.



McLean County Auditor Michelle L. Anderson was awarded the prestigious Government Finance Officers Association Certificate of Achievement for their Comprehensive Annual Financial Report. The award, for fiscal year ended December 31, 2018 marks the 34th consecutive year McLean County has received this recognition.

## McLean County Elected Officials

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### County Wide Elected Officials

<u>Office/Name</u>	<u>Term Expires</u>	<u>Office/Name</u>	<u>Term Expires</u>
<b>Auditor</b>		<b>Sheriff</b>	
Michelle L. Anderson	December 2020	Jon P. Sandage	December 2022
<b>Circuit Clerk</b>		<b>State's Attorney</b>	
Don Everhart	December 2020	Donald W. Knapp, Jr.	December 2020
<b>Coroner</b>		<b>Reg. Supt. Of Education</b>	
Kathy Yoder	December 2020	Mark Jontry	December 2022
<b>County Clerk/Recorder</b>		<b>Treasurer</b>	
Kathy Michael	December 2022	Rebecca C. McNeil	December 2022

### County Board Members

<u>District/Name</u>	<u>Term Expires</u>	<u>District/Name</u>	<u>Term Expires</u>
<b>District 1</b>		<b>District 6</b>	
Gerald Thompson	December 2022	George Gordon	December 2020
Catherine Metsker	December 2020	Laurie Wollrab	December 2022
<b>District 2</b>		<b>District 7</b>	
Jim Soeldner	December 2022	Sharon Chung	December 2022
William Friedrich	December 2020	Jacob Beard	December 2020
<b>District 3</b>		<b>District 8</b>	
Randall Martin	December 2022	Shayna Watchinski	December 2022
George O. Wendt	December 2020	Carlo Robustelli	December 2020
<b>District 4</b>		<b>District 9</b>	
William T. Caisley	December 2020	Lyndsay Bloomfield	December 2022
Logan Smith	December 2022	Susan Schafer	December 2020
<b>District 5</b>		<b>District 10</b>	
John McIntyre	December 2020	Josh Barnett	December 2020
Elizabeth Johnston	December 2022	Chuck Erickson	December 2022

## Reference Information:

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**Website:**

<http://www.mcleancountyil.gov>

**Phone Directory for County Offices:**

Administration/Board	309-888-5110
Auditor	309-888-5150
Building & Zoning	309-888-5160
Child Advocacy Center	309-888-5656
Circuit Clerk	309-888-5301
Circuit Court (Judicial)	309-434-6650
Coroner	309-888-5210
County Clerk/Recorder	309-888-5190
Court Services (Probation)	309-888-5360
Emergency Management Agency	309-888-5020
Facilities Management	309-888-5192
Health Department	309-888-5450
Highway Department	309-663-9445
Information Technologies	309-888-5100
Jury Commission	309-888-5241
Nursing Home	309-888-5380
Parks & Recreation	309-434-6770
Public Defender	309-888-5235
Sheriff (including Detention Facility)	309-888-5034
State's Attorney	309-888-5400
Supervisor of Assessments	309-888-5130
Treasurer	309-888-5180
Veterans Assistance	309-888-5140