



Office of the Mayor

August 22, 2025

Elizabeth Johnston, Board Chair
McLean County Board
115 E. Washington Street
Bloomington IL 61701

Re: Intergovernmental Revenue Sharing Agreement

Dear Chair Johnston,

On June 5, 2025 you received written notification of the Town's belief of a material decrease in the County's need for shared sales tax revenues per Section 2.3 of the intergovernmental agreement (IGA). The Town of Normal and City of Bloomington have distributed revenue to McLean County for three purposes as itemized in the IGA, specifically (i) debt service relating to the jail expansion and renovation (ii) criminal justice services related to the expanded detention facility operations for behavioral health services, and (iii) certain community behavioral health initiatives, services, and programs.

Per data provided by McLean County, over \$40,000,000 of Town and City sales taxes have been received by the County since 2016. As you know, our conversations about the County's excessive stockpile of funds, which now equates to \$20.3M, began many months ago. That fund balance grows each month with approximately \$400,000 additional funds sent to McLean County by City and Town.

On February 27, 2025, I hosted a meeting where you, County Administrator Cassy Taylor, City of Bloomington Mayor Mboka Mwilambwe, Bloomington City Manager Jeff Jurgens, Normal City Manager Pam Reece and I discussed next steps on how to best address the final 10 years of our IGA, improve the effectiveness of behavioral health investments and direct/redirect funds to appropriate, eligible expenses. At that meeting, the Town and City proposed a 3-year pause in sales tax disbursements based upon the County's excessive fund balance and planned expenditures. During this pause, the parties planned to renegotiate the IGA. Your position during our meeting was that a 3-year pause was too long, so we jointly agreed on a 2-year pause. County, City and Town administration then exchanged drafts documenting our discussion. Subsequently, we soon learned of the County's plan to renege on our agreed upon 2-year pause.

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County, City and Town leadership again came to the table to discuss the County's excessive fund balance on June 30, 2025 and the Town and City's expectation that all parties would renegotiate the IGA in good faith as required by Section 2.3 based upon changed conditions. This meeting included you, Ms. Taylor, Mr. Jurgens, Ms. Reece, Mayor Dan Brady and myself. Such negotiation was discussed with all parties clearly understanding and agreeing to 1) an audit which would inform the parties about the status of the county's mental health and public safety fund and 2) a pause of shared sales tax disbursements for at least 12 months during the audit and renegotiation process. County, City and Town administration again exchanged draft language to document our group discussion, with the final draft prepared by the McLean County State's Attorney's office.

Both the Normal Town Council and Bloomington City Council adopted the two amendments as agreed upon in our June 30 meeting. While I appreciate McLean County Board's approval of an audit of the shared sales tax fund, I am bewildered at the County's failure to consider Amendment #1 (To Pause Sales Tax Sharing During Pending Negotiations). Your decision to withhold any County Board public discussion on this issue presents grave concern about the County's ability and willingness to negotiate in good faith, a requirement not only of the IGA but of good partners. Can the Town of Normal rely on McLean County and have confidence in our future conversations about sharing sales taxes based upon our February and June experiences? Your lack of action in addressing Amendment #1 generates significant concern among the Normal Town Council because continued monthly sales tax disbursements from the Town and City simply enhance the County's already-excessive fund balance.

The change of conditions requiring a renegotiation of the IGA was identified in my June 5 correspondence. Further, the Town has a number of concerns about McLean County's use of our sales tax proceeds, which we intended to address in detail during the IGA renegotiation process. Specifically, we believe McLean County has allocated sales taxes to ineligible expenses. The County must be held accountable for their decision to unilaterally ignore their obligation to renegotiate the IGA in good faith.

As stewards of public funds, the Normal Town Council seeks immediate attention to these matters and expects the McLean County Board to adopt Amendment #1, supporting the pause of sales tax sharing for at least 12 months as agreed. Failure to take immediate action and actively support the pause will be interpreted as the County's continued dismissal of the IGA.

I'm disappointed in the current state of this issue and the County's actions to ignore relationships with its local governmental partners. I've observed long-standing protocols between County, City and Town chief elected officials be ignored as you've unilaterally chosen to dismiss our many months of discussion and take your own path. I remain hopeful that the Town of Normal can rely on the County to immediately comply with the IGA, to pause the sharing of sales taxes and to eliminate any delays for a thorough and expeditious audit.

I am formally requesting your affirmation of the agreed-upon pause as drafted by McLean County State's Attorney and the County's plan to comply with the IGA. Please inform me by close of business Wednesday, August 27, of the County's intent to pause sales tax sharing, identifying the effective date of such pause, so the Town can react accordingly.

I look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink that reads "Chris Koos". The signature is written in a cursive style with a large initial "C".

Chris Koos

Mayor