Board of Trustees for the Town of the City of Bloomington - Agenda
Government Center Boardroom, 4th Floor, Room #400
115 E. Washington St., Bloomington, IL 61701
Monday, August 24, 2026 - 5:30 PM

1. **Call to Order**

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Public Comment**

   Individuals wishing to provide emailed public comment must email comments to publiccomment@cityblm.org at least 15 minutes before the start of the meeting. Individuals wishing to speak in-person may register at cityblm.org/register at least 5 minutes before the start of the meeting.

5. **Consent Agenda**

   Items listed on the Consent Agenda are approved with one motion; Items pulled from the Consent Agenda are listed and voted on separately.

   A. **Consideration and Action to Approve the Minutes of the July 27, 2026, Regular Session Township Meeting.** (Recommended Motion: The proposed Minutes be approved.)

   B. **Consideration and Action to Certify the July 2026 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund.**
   (Recommended Motion: The July 2026 Statement of Funds be certified.)

   C. **Consideration and Action to Approve the August 24, 2026 General Town Fund Request for Payment.**
   (Recommended Motion: The August 24, 2026 Request for Payment be approved.)

6. **Regular Agenda**

   A. **Presentation and Acceptance of the Fiscal Year 2026 Annual Financial Report (aka Annual Audit).**
   (Recommended Motion: The Fiscal Year 2026 Annual Financial Report, as presented by Phillips & Associates, CPAs, P.C., be accepted and placed on file with the County

Clerk.)

B. **Presentation and Acceptance of the Fiscal Year 2026 Annual Treasurer's Report.**
(Recommended Motion: The Fiscal Year 2026 Annual Treasurer's Report, as certified by the Township Supervisor, be accepted and placed on file with the County Clerk.)

7. Reports by Elected Officials

A. **Presentation and Discussion of the Township Supervisor's Report.**
(Recommended Motion: None; Presentation Only.)

B. **Presentation and Discussion of the Township Assessor's Report.**
(Recommended Motion: None; Presentation Only.)

8. Adjournment

Individuals with disabilities planning to attend the meeting who require reasonable accommodations to observe and/or participate, or who have questions about the accessibility of the meeting, should contact the City's ADA Coordinator at 309-434-2468 or mhurt@cityblm.org.

Consent Agenda Item No. 5.A.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Approve the Minutes of the July 27, 2026, Regular Session Township Meeting.

Recommended Motion: The proposed Minutes be approved.

Strategic Plan:
N/A

Background: The minutes of the meetings provided have been reviewed and certified as correct and complete by the Deputy Township Clerk. In compliance with the Open Meetings Act, minutes must be approved 30 days after the meeting or at the second subsequent regular meeting whichever is later. In accordance with the Open Meetings Act, minutes are available for public inspection and posted to the Township website within 10 days after approval.

Community Groups/Interested Persons Contacted: N/A

Financial Impact: N/A

Attachments:

1. DRAFT 07-27-2026 Township Minutes

Minutes
Board of Trustees for the Town of the City of Bloomington
Monday, July 27, 2026 - 5:30 PM

The City of Bloomington Township Board convened in regular session in the Government Center Boardroom at 5:30 PM.

Roll Call

Present: Trustee Dan Brady
Trustee Jenna Kearns
Trustee Sheila Montney
Trustee Michael Straza
Trustee Cody Hendricks
Trustee Mollie Ward
Trustee Kent Lee
Trustee Abby Scott

Absent: Trustee John Danenberger
Trustee Micheal Mosley

Public Comment

No Public Comment was received.

Consent Agenda

Items listed on the Consent Agenda are approved with one motion; Items pulled from the Consent Agenda are listed and voted on separately.

Trustee Straza made a motion, seconded by Trustee Ward, to approve the Item as presented.

Item 5.A. Consideration and Action to Approve the Minutes of the June 22, 2026, Regular Session Township Meeting. (Recommended Motion: The proposed Minutes be approved.)

Item 5.B. Consideration and Action to Certify the June 2026 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund. (Recommended Motion: The June 2026 Statement of Funds be certified.)

Item 5.C. Consideration and Action to Approve the July 27, 2026 General Town Fund Request for Payment. (Recommended Motion: The July 27, 2026 Request for Payment be approved.)

Trustee Brady directed the Clerk to call roll:

Ayes: Brady, Kearns, Montney, Straza, Hendricks, Ward, Lee, Scott

Motion Carried.

Regular Agenda

Item 6.A. Consideration and Action to Adopt Resolution No. 2026 - 01, Authorizing Submission of an Advisory Question to the Voters of the Town of the City of Bloomington, McLean County, Illinois.

Trustee Brady explained that the Voters of the Town of the City of Bloomington held a special meeting on Monday, June 1, 2026 where there was majority approval for the submission of the following advisory question to be placed on the November ballot:

“Should the United States federal government ban the transfer of weapons to any country that is a dictatorship, apartheid state, or major violator of human rights?” [ ] Yes [ ] No

Per statute, the advisory question will be placed on the ballot at the next regularly scheduled election on November 3, 2026.

Trustee Scott made a motion, seconded by Trustee Ward, to approve the Item as presented.

Trustee Brady directed the Clerk to call roll:

Ayes: Brady, Kearns, Straza, Hendricks, Ward, Scott

Nayes: Montney, Lee

Motion Carried.

RESOLUTION NO. 2026 – 01

A RESOLUTION AUTHORIZING SUBMISSION OF AN ADVISORY QUESTION TO THE VOTERS OF THE TOWN OF THE CITY OF BLOOMINGTON, MCLEAN COUNTY, ILLINOIS

Item 6.B. Consideration and Action to Adopt Resolution No. 2026 - 02, Authorizing Submission of an Advisory Question to the Voters of the Town of the City of Bloomington, McLean County, Illinois.

Trustee Brady explained that the Voters of the Town of the City of Bloomington held a special meeting on Monday, June 1, 2026 where there was majority approval for the submission of the following advisory question to be placed on the November ballot:

“Should the City of Bloomington repeal the added 1% grocery tax implemented by the Bloomington City Council to provide relief for families?” [ ] Yes [ ] No

Per statute, the advisory question will be placed on the ballot at the next regularly scheduled election on November 3, 2026.

Council Member Scott asked Township Clerk Leslie Yocum to describe the action taken by the electors in regard to the questions presented at the Special Meeting, as well as what is being asked of the Board. Clerk Yocum discussed the Statutory requirement for the Board to certify that the questions received appropriate approval at the Special Meeting for moving them forward. She stressed that the Board was not offering agreement or disapproval of the questions in any sense, just that the electors had taken the action they did, and that doing so would allow the questions to be formally filed with the Bloomington Election Commission and placed on the November ballot.

Trustee Brady then asked Clerk Yocum to describe what an advisory question meant on the ballot. She shared that an advisory question merely polled all electors voting on where they stand with the particular question, which was done in an effort to better advise leaders making decisions and acting on the elector's behalf.

Trustee Ward made a motion, seconded by Trustee Kearns, to approve the Item as presented.

Mayor Brady directed the Clerk to call roll:

Ayes: Brady, Kearns, Montney, Straza, Hendricks, Ward, Lee, Scott

Motion Carried.

RESOLUTION NO. 2026 – 02

A RESOLUTION AUTHORIZING SUBMISSION OF AN ADVISORY QUESTION TO THE VOTERS OF THE TOWN OF THE CITY OF BLOOMINGTON, MCLEAN COUNTY, ILLINOIS

Item 6.C. Consideration and Action to Adopt Resolution No. 2026 - 03, Authorizing Submission of an Advisory Question to the Voters of the Town of the City of Bloomington, McLean County, Illinois.

Trustee Brady explained that the Voters of the Town of the City of Bloomington held a special meeting on Monday, June 1, 2026 where there was majority approval for the submission of the following advisory question to be placed on the November ballot:

"Should the City of Bloomington implement a moratorium on the creation of any largescale data centers?" [ ] Yes [ ] No

Per statute, the advisory question will be placed on the ballot at the next regularly scheduled election on November 3, 2026.

Trustee Kearns made a motion, seconded by Trustee Scott, to approve the Item as presented.

Trustee Brady directed the Clerk to call roll:

Ayes: Brady, Kearns, Montney, Straza, Hendricks, Ward, Lee, Scott

Motion Carried.

RESOLUTION NO. 2026 – 03

A RESOLUTION AUTHORIZING SUBMISSION OF AN ADVISORY QUESTION TO THE VOTERS OF THE TOWN OF THE CITY OF BLOOMINGTON, MCLEAN COUNTY, ILLINOIS

Reports by Elected Officials

7.A. Presentation and Discussion of the Township Supervisor's Report.

Deborah Skillrud, Township Supervisor, provided updates on the Housing Eviction Relief Efforts ("HERE") Program, noting that the Township had received $1.5 million in reimbursements since 1996, with ~$244,000 in reimbursements this year alone.

Trustee Kearns appreciated the update on the HERE program, noting how impactful it was. Trustee Montney and Supervisor Skillrud discussed how the federal reimbursement funds were deposited into the General Town Fund.

7.B. Presentation and Discussion of the Township Assessor's Report.

Steve Scudder, Township Assessor, reported that the 2026 assessments would tentatively be published on September 21, 2026. He discussed an upcoming request for proposal for a new Computer-Assisted Mass Appraisal ("CAMA") Program, which would allow for a more efficient process. He then discussed collaboration with the City staff to ensure the Township's assessment records were the most up-to-date.

Trustee Scott and Assessor Scudder discussed the CAMA Program.

Trustee Lee asked Supervisor Skillrud if there were increased requests for electricity due to the heat and increased electricity rates. Supervisor Skillrud stated that since all other government assistance was to be utilized before Township's assistance and Low-Income Home Energy Assistance Program ("LIHEAP") funds were still available, all requests were directed to them.

Adjournment

Trustee Hendricks made a motion, seconded by Trustee Lee, to adjourn the meeting.

Trustee Brady directed the Clerk to call roll:

Ayes: Brady, Kearns, Montney, Straza, Hendricks, Ward, Lee, Scott

Motion Carried.

The meeting adjourned at 5:47 PM.

CITY OF BLOOMINGTON **ATTEST**

____
Dan Brady, Board Chair

____
Amanda Stutsman, Deputy Township Clerk

Consent Agenda Item No. 5.B.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Certify the July 2026 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund.

Recommended Motion: The July 2026 Statement of Funds be certified.

Strategic Plan:
N/A

Background: Pursuant to Illinois Statute 60 ILCS 1/80-15, the Township Board of Trustees shall examine and certify the accounts of the Supervisor for all money received and distributed by them, including all expenses necessarily incurred for the use and benefit of the Township as well as for General Assistance.

Community Groups/Interested Persons Contacted: N/A

Financial Impact: N/A

Attachments:

1. 20260731 Board Financial - COMBINED

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2026**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **24th day of August 2026**.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois

Notary Public

This the **24th day of August 2026.**

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL TOWN ADMINISTRATION FUND, and find the same in all respects true and correct and that there appears to be a balance of **$3,053,500.44** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$131,137.79** in PRAIRIE STATE BANK & TRUST (30) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **$625,982.26** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$24.68** in BLOOMINGTON MUNICIPAL CREDIT UNION in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

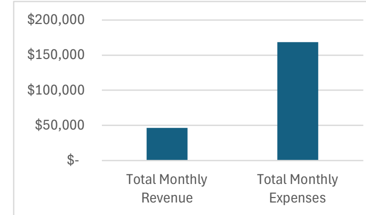
TOWN OF THE CITY OF BLOOMINGTON: GENERAL TOWN ADMINSTRATION FUND

Statement of Funds: Month of June **2025 Tax Levy (Extension):** 1,451,553

SUMMARY	
Beginning Public Fund Balance	$ 3,932,774
Total Monthly Revenue	$ 46,484
Total Monthly Expenses	$ 168,613
Changes in Payroll Liabilities	$ -
Ending Balance	**$ 3,810,645**

Public Funds at Commencement	
Cash: Prairie State Bank (9530)	$ 113,103
Cash: BMCU (48,20) Combined	$ 25
Reserve: Prairie State Bank (3664)	$ 775,887
Reserve: Illinois Funds (1085)	$ 3,043,760
Public Commencement Balance	**$ 3,932,774**

Public Funds at Month End	
Cash: Prairie State Bank (9530)	$ 131,138
Cash: BMCU (48,20) Combined	$ 25
Reserve: Prairie State Bank (3664)	$ 625,982
Reserve: Illinois Funds (1085)	$ 3,053,500
Public Ending Balance	**$ 3,810,645**

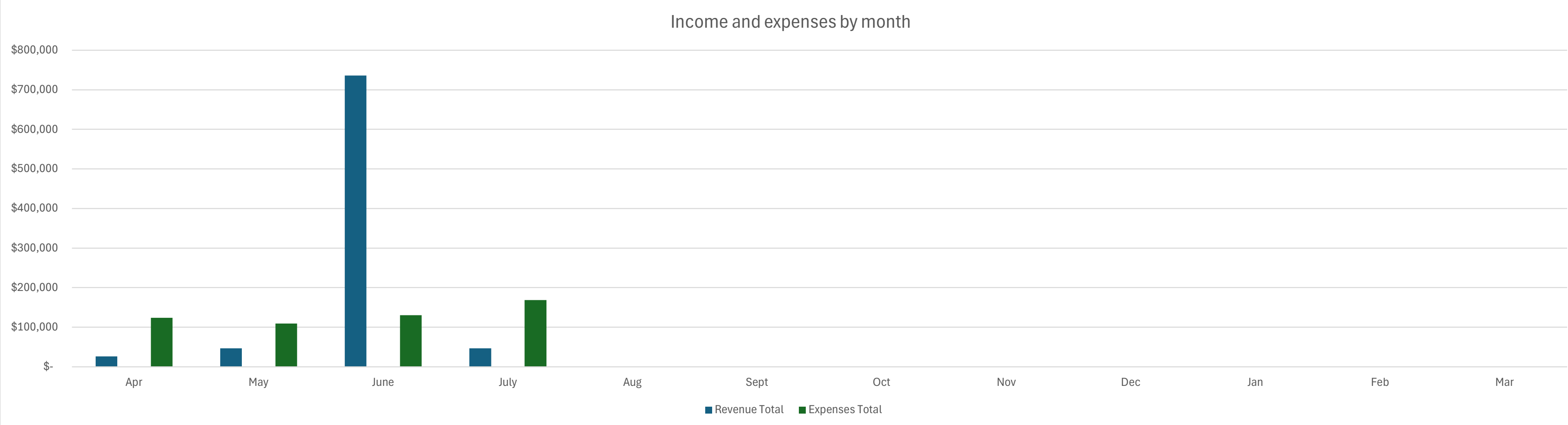


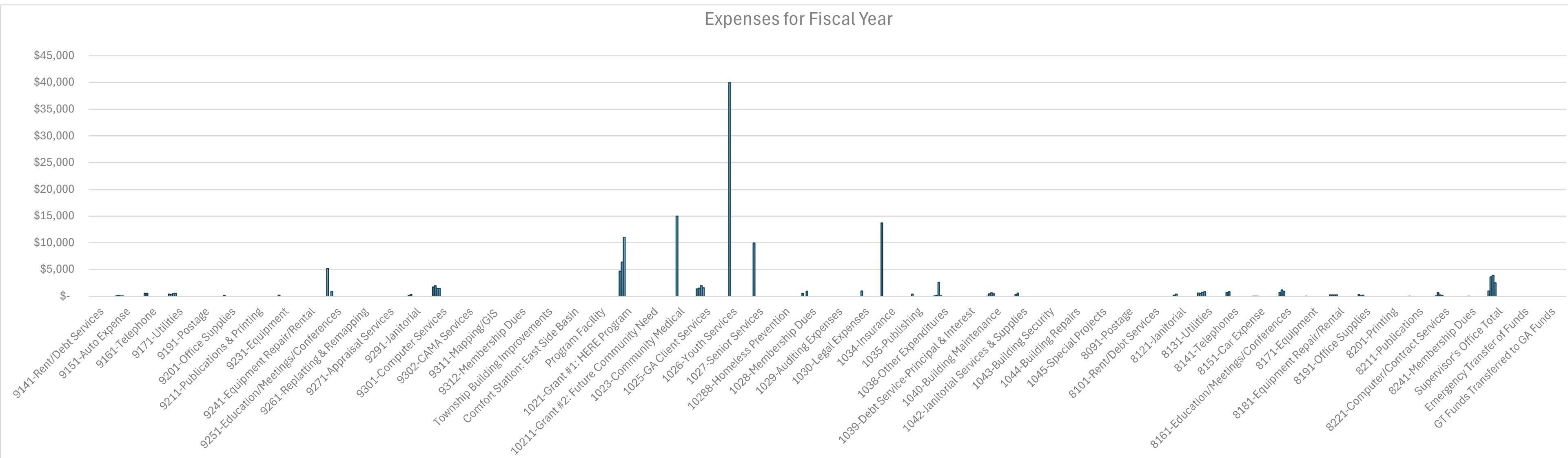
REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
7000-Interest	$ 9,895	$ 9,609	$ 9,465	$ 9,856									$ 38,825	$ 75,000	51.8%
7400-Other Income	$ 1,978	$ 1,868	$ 1,938	$ 2,123									$ 7,908	$ 41,450	19.1%
7450-Township Litigation Income	$ -	$ -	$ -	$ -									$ -	$ 25	0.0%
7600-Personal Property Replacement Tax	$ 14,224	$ 34,994	$ -	$ 34,505									$ 83,723	$ 190,000	44.1%
7800-Tax Levy	$ -	$ -	$ 724,318	$ -									$ 724,318	$ 1,451,600	49.9%
7900-Proceeds from Loan/Bond	$ -	$ -	$ -	$ -									$ -	$ 100,000	0.0%
Revenue Total	**$ 26,097**	**$ 46,472**	**$ 735,721**	**$ 46,484**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 854,774**	**$ 1,858,075**	**46.0%**

EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
Assessor's Office Expenses															
9141-Rent/Debt Services	$ -	$ -	$ -	$ -									$ -	$ 21,544	0.0%
9151-Auto Expense	$ 97	$ 153	$ 95	$ 96									$ 442	$ 7,000	6.3%
9161-Telephone	$ -	$ 582	$ 579	$ -									$ 1,161	$ 3,000	38.7%
9171-Utilities	$ 423	$ 377	$ 503	$ 573									$ 1,876	$ 8,000	23.5%
9191-Postage	$ -	$ -	$ -	$ -									$ -	$ 500	0.0%
9201-Office Supplies	$ -	$ 175	$ -	$ -									$ 175	$ 2,000	8.8%
9211-Publications & Printing	$ -	$ -	$ -	$ -									$ -	$ 500	0.0%
9231-Equipment	$ -	$ -	$ 208	$ -									$ 208	$ 50,000	0.4%
9241-Equipment Repair/Rental	$ -	$ -	$ -	$ -									$ -	$ 1,500	0.0%
9251-Education/Meetings/Conferences	$ 5,199	$ -	$ 885	$ -									$ 6,084	$ 50,000	12.2%
9261-Replatting & Remapping	$ -	$ -	$ -	$ -									$ -	$ 9,000	0.0%
9271-Appraisal Services	$ -	$ -	$ -	$ -									$ -	$ 50,000	0.0%
9291-Janitorial	$ -	$ 175	$ 350	$ -									$ 525	$ 2,500	21.0%
9301-Computer Services	$ 1,743	$ 1,958	$ 1,472	$ 1,505									$ 6,678	$ 25,000	26.7%
9302-CAMA Services	$ -	$ -	$ -	$ -									$ -	$ 50,000	0.0%
9311-Mapping/GIS	$ -	$ -	$ -	$ -									$ -	$ 100,000	0.0%
9312-Membership Dues	$ -	$ -	$ -	$ -									$ -	$ 5,000	0.0%
Assessor's Office Total	**$ 7,462**	**$ 3,420**	**$ 4,093**	**$ 2,175**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,150**	**$ 385,544**	**4.4%**
Capital Fund Reserve															
Township Building Improvements	$ -	$ -	$ -	$ -									$ -	$ 525,163	0.0%
Comfort Station: East Side Basin	$ -	$ -	$ -	$ -									$ -	$ 1	0.0%
Program Facility	$ -	$ -	$ -	$ -									$ -	$ 1	0.0%
Capital Fund Reserve Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 525,165**	**0.0%**
Community Agency Funding															
1021-Grant #1: HERE Program	$ -	$ 4,693	$ 6,408	$ 11,029									$ 22,130	$ 150,000	14.8%
10211-Grant #2: Future Community Need	$ -	$ -	$ -	$ -									$ -	$ 100,000	0.0%
1023-Community Medical	$ -	$ -	$ -	$ 15,000									$ 15,000	$ 25,000	60.0%
1025-GA Client Services	$ 1,396	$ 1,548	$ 1,971	$ 1,604									$ 6,519	$ 65,000	10.0%
1026-Youth Services	$ -	$ -	$ -	$ 40,000									$ 40,000	$ 85,000	47.1%
1027-Senior Services	$ -	$ -	$ 10,000	$ -									$ 10,000	$ 80,000	12.5%
10288-Homeless Prevention	$ -	$ -	$ -	$ -									$ -	$ 190,000	0.0%
Community Agency Funding Total	**$ 1,396**	**$ 6,241**	**$ 18,378**	**$ 67,634**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,649**	**$ 695,000**	**13.5%**

Compensation & Benefits															
7011-Township Supervisor	$ 7,833	$ 7,833	$ 7,833	$ 7,833									$ 31,333	$ 94,000	33.3%
7021-Township Assessor	$ 8,000	$ 8,000	$ 8,000	$ 8,000									$ 32,000	$ 96,000	33.3%
7031-Town Clerk	$ 200	$ 200	$ 200	$ 200									$ 800	$ 2,800	28.6%
7041-Town Trustees	$ -	$ -	$ 500	$ -									$ 500	$ 2,500	20.0%
7051-General Assistance Staff	$ 18,170	$ 18,170	$ 18,776	$ 16,523									$ 71,639	$ 251,000	28.5%
7052-General Town Staff	$ 8,555	$ 8,555	$ 9,305	$ 8,555									$ 34,970	$ 150,000	23.3%
7061-Deputy Assessors	$ 33,710	$ 29,831	$ 30,825	$ 30,825									$ 125,192	$ 505,000	24.8%
7081-IMRF/Employer (2026=4.87%)	$ 3,634	$ 3,445	$ 3,530	$ 3,494									$ 14,103	$ 138,645	10.2%
7091-FICA (SS/MC)/Employer	$ 5,568	$ 5,263	$ 5,481	$ 5,252									$ 21,563	$ 84,250	25.6%
7101-Group Medical/Employer	$ 13,899	$ 13,899	$ 13,899	$ 13,899									$ 55,598	$ 250,000	22.2%
7102-LifeLock	$ 44	$ 44	$ 44	$ 44									$ 176	$ 1,200	14.6%
7111-State Unemployment/Employer	$ -	$ -	$ 631	$ -									$ 631	$ 14,000	4.5%
Compensation & Benefits Total	**$ 99,614**	**$ 95,240**	**$ 99,025**	**$ 94,625**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 388,504**	**$ 1,589,395**	**24.4%**
Services & Expenses															
1028-Membership Dues	$ 550	$ -	$ 934	$ -									$ 1,484	$ 2,500	59.3%
1029-Auditing Expenses	$ -	$ -	$ -	$ -									$ -	$ 8,000	0.0%
1030-Legal Expenses	$ -	$ -	$ -	$ 1,020									$ 1,020	$ 18,000	5.7%
1034-Insurance	$ 13,713	$ -	$ -	$ -									$ 13,713	$ 13,000	105.5%
1035-Publishing	$ -	$ -	$ 405	$ -									$ 405	$ 30,000	1.3%
1038-Other Expenditures	$ 70	$ 155	$ 2,616	$ 142									$ 2,983	$ 6,300	47.4%
1039-Debt Service-Principal & Interest	$ -	$ -	$ -	$ -									$ -	$ 1,000	0.0%
1040-Building Maintenance	$ 42	$ 457	$ 657	$ 478									$ 1,634	$ 60,000	2.7%
1042-Janitorial Services & Supplies	$ -	$ 306	$ 613	$ -									$ 919	$ 7,000	13.1%
1043-Building Security	$ -	$ -	$ -	$ -									$ -	$ 1,000	0.0%
1044-Building Repairs	$ -	$ -	$ -	$ -									$ -	$ 160,000	0.0%
1045-Special Projects	$ -	$ -	$ -	$ -									$ -	$ 100,000	0.0%
Services & Expenses Total	**$ 14,375**	**$ 919**	**$ 5,224**	**$ 1,640**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,157**	**$ 406,800**	**5.4%**
Supervisor's Office															
8091-Postage	$ -	$ -	$ -	$ -									$ -	$ 3,000	0.0%
8101-Rent/Debt Services	$ -	$ -	$ -	$ -									$ -	$ 20,000	0.0%
8121-Janitorial	$ -	$ 219	$ 438	$ -									$ 656	$ 3,500	18.8%
8131-Utilities	$ 634	$ 566	$ 755	$ 860									$ 2,814	$ 12,000	23.5%
8141-Telephones	$ -	$ 770	$ 837	$ -									$ 1,607	$ 5,000	32.1%
8151-Car Expense	$ -	$ 38	$ 9	$ 18									$ 64	$ 3,500	1.8%
8161-Education/Meetings/Conferences	$ -	$ 697	$ 1,219	$ 957									$ 2,874	$ 7,000	41.1%
8171-Equipment	$ -	$ 20	$ -	$ -									$ 20	$ 25,000	0.1%
8181-Equipment Repair/Rental	$ 279	$ 279	$ 279	$ 279									$ 1,118	$ 5,000	22.4%
8191-Office Supplies	$ -	$ 333	$ 118	$ 228									$ 679	$ 6,000	11.3%
8201-Printing	$ -	$ -	$ -	$ -									$ -	$ 3,000	0.0%
8211-Publications	$ 50	$ -	$ -	$ -									$ 50	$ 1,000	5.0%
8221-Computer/Contract Services	$ 56	$ 734	$ 267	$ 166									$ 1,222	$ 25,000	4.9%
8241-Membership Dues	$ -	$ -	$ -	$ 30									$ 30	$ 1,300	2.3%
Supervisor's Office Total	**$ 1,019**	**$ 3,655**	**$ 3,921**	**$ 2,539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,134**	**$ 120,300**	**9.3%**
Emergency Transfer of Funds															
GT Funds Transferred to GA Funds	$ -	$ -	$ -	$ -									$ -	$ 300,000	0.0%
Emergency Transfer of Funds Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**	**0.0%**
Expenses Total	**$ 123,865**	**$ 109,475**	**$ 130,641**	**$ 168,613**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 532,594**	**$ 4,022,204**	**13.2%**
Net Income	**$ (97,768)**	**$ (63,003)**	**$ 605,080**	**$ (122,129)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 322,180**	**$ (2,164,129)**	**-14.9%**

TOWN OF THE CITY OF BLOOMINGTON: GENERAL TOWN ADMINSTRATION FUND





TOWN OF THE CITY OF BLOOMINGTON:
GENERAL TOWN ADMINISTRATION FUND

Checking Account Activity:Prairie State Bank (9530)
Reconciliation Summary

	7/31/2026
Beginning Balance	137,372.93
Cleared Transactions	
Checks and Payments - 46 items	-193,227.16
Deposits and Credits - 10 items	225,975.75
Total Cleared Transactions	32,748.59
Cleared Balance	**170,121.52**
Uncleared Transactions	
Checks and Payments - 13 items	-40,817.03
Deposits and Credits - 1 item	1,833.30
Total Uncleared Transactions	-38,983.73
Register Balance as of 07/31/2026	**131,137.79**
New Transactions	
Checks and Payments - 3 items	-3,734.50
Total New Transactions	-3,734.50
Ending Balance	**127,403.29**

TOWN OF THE CITY OF BLOOMINGTON:
GENERAL TOWN ADMINISTRATION FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
18009530					113,102.51
07/01/2026	Debit 11239	Prairie State Bank & Trust	√	1.00	113,103.51
07/05/2026	ACH	Merchant Services - Valutec	√	-39.92	113,063.59
07/05/2026	ACH	Merchant Services - Valutec	√	-25.60	113,037.99
07/06/2026	Deposit	Mt Hope Township	√	75.00	113,112.99
07/07/2026	ACH	NICOR Gas	√	-149.97	112,963.02
07/08/2026	11266	Ameren Illinois	√	-747.49	112,215.53
07/08/2026	11267	Dodson, M	√	-107.16	112,108.37
07/08/2026	11268	Culligan Water Conditioning	√	-66.50	112,041.87
07/08/2026	11269	TOI; Township Officials of IL	√	-380.00	111,661.87
07/08/2026	11270	Young America Realty	√	-1,008.80	110,653.07
07/08/2026	11271	Brog, Ivy	√	-84.32	110,568.75
07/08/2026	11272	American Pest Control Inc	√	-42.00	110,526.75
07/08/2026	11273	Star Cleaners	√	-25.00	110,501.75
07/08/2026	Transfer	Prairie State Bank & Trust	√	150,000.00	260,501.75
07/13/2026	20260715	Intuit Payroll S QuickBooks	√	-24,092.32	236,409.43
07/14/2026	11274	U-Haul	√	-106.45	236,302.98
07/14/2026	11275	Mescher Rinehart & Redlingshafer PC	√	-1,020.00	235,282.98
07/14/2026	11276	TOI Supervisors Division		-30.00	235,252.98
07/14/2026	11277	All Seasons Properties	√	-1,984.00	233,268.98
07/14/2026	11278	City of Bloomington Finance Dept	√	-96.18	233,172.80
07/14/2026	11279	Ace Industrial Properties Inc dba 1900E C	√	-1,000.00	232,172.80
07/14/2026	Deposit	Illinois Dept of Revenue - PPRT	√	55,902.41	288,075.21
07/15/2026	ACH	Prairie State Bank & Trust	√	-895.00	287,180.21
07/15/2026	ACH	TASC Funding	√	-208.33	286,971.88
07/15/2026	70721927	IRS USATaxPymt	√	-8,465.56	278,506.32
07/15/2026	1-222-412-7	IL Dept of Revenue EDI Pymnts	√	-1,565.00	276,941.32
07/20/2026	Deposit	Allin TWP	√	35.00	276,976.32
07/20/2026	ACH	City of Bloomington Water Dept	√	-391.04	276,585.28
07/21/2026	11280	Town of the City of Bloomington - CEM	√	-14,264.97	262,320.31
07/21/2026	11281	Town of the City of Bloomington - GA	√	-7,132.48	255,187.83
07/21/2026	11282	Huck's/WEX Bank	√	-98.86	255,088.97
07/21/2026	11283	Hermes Service & Sales Inc	√	-436.00	254,652.97
07/21/2026	11284	VISA (SRS)	√	-1,355.28	253,297.69
07/21/2026	11285	VISA (DLS)	√	-809.30	252,488.39
07/21/2026	11286	NCPERS Group Life Ins		-64.00	252,424.39
07/21/2026	11287	Watts Copy Systems	√	-279.45	252,144.94
07/21/2026	11288	Baby Fold, The	√	-40,000.00	212,144.94
07/21/2026	11289	Faith in Action of Bloomington-Normal	√	-15,000.00	197,144.94
07/27/2026	ACH	Ameren Illinois	√	-892.63	196,252.31
07/28/2026	11290	U-Haul		-115.36	196,136.95
07/28/2026	11291	Traeger, Timothy		-2,680.00	193,456.95
07/28/2026	11292	Anglers Bloom LP		-2,998.92	190,458.03
07/28/2026	11293	City of Bloomington LifeLock		-63.84	190,394.19
07/28/2026	11294	City of Bloomington Health Insurance		-20,596.94	169,797.25
07/28/2026	11295	Virtuoso LLC %AB Rentals Inc		-1,610.00	168,187.25
07/28/2026	11296	Quill Corporation		-228.39	167,958.86
07/28/2026	11297	Creative Technical Services, Inc (C-Tech)		-150.00	167,808.86
07/28/2026	Deposit	Bloomington TWP	√	180.00	167,988.86
07/28/2026	Deposit	Town of the City of Bloomington - CEM	√	8,788.34	176,777.20
07/29/2026	20260731	Intuit Payroll S QuickBooks	√	-24,277.00	152,500.20
07/30/2026	Debit	Prairie State Bank & Trust	√	-30.00	152,470.20
07/31/2026	ACH	Prairie State Bank & Trust	√	-895.00	151,575.20
07/31/2026	ACH	TASC Funding		-208.33	151,366.87
07/31/2026	71880567	IRS USATaxPymt	√	-8,496.20	142,870.67
07/31/2026	0-233-334-2	IL Dept of Revenue EDI Pymnts	√	-1,565.00	141,305.67
07/31/2026	ACH	IMRF Cash Conc		-12,021.25	129,284.42
07/31/2026	Deposit	IMRF - Illinois Municipal Retirement Fund		1,833.30	131,117.72
07/31/2026	Credit	Interest	√	20.07	131,137.79
				18,035.28	131,137.79
				18,035.28	131,137.79
				18,035.28	131,137.79

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--GENERAL ASSISTANCE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2026**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this 24th day of August 2026.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois

Notary Public

This the 24th day of August 2026.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL ASSISTANCE FUND, and find the same in all respects true and correct and that there appears to be a balance of $74,371.13 in ILLINOIS FUNDS (0879) in SPRINGFIELD, ILLINOIS, $56,552.97 in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of $231,415.56 in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

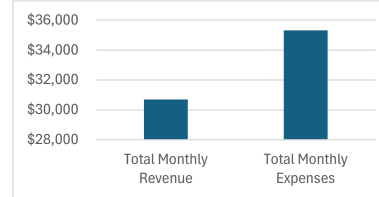
TOWN OF THE CITY OF BLOOMINGTON: GENERAL ASSISTANCE FUND

Statement of Funds: Month of **July** **2025 Tax Levy (Extension):** 300,049

SUMMARY	
Beginning Public Fund Balance	$ 366,969
Total Monthly Revenue	$ 30,705
Total Monthly Expenses	$ 35,334
Ending Balance	**$ 362,340**

Public Funds at Commencement	
Cash: Prairie State Bank (3400)	$ 16,455
Reserve: Prairie State Bank (3419)	$ 276,381
Reserve: Illinois Funds (0879)	$ 74,134
Balance	**$ 366,969**

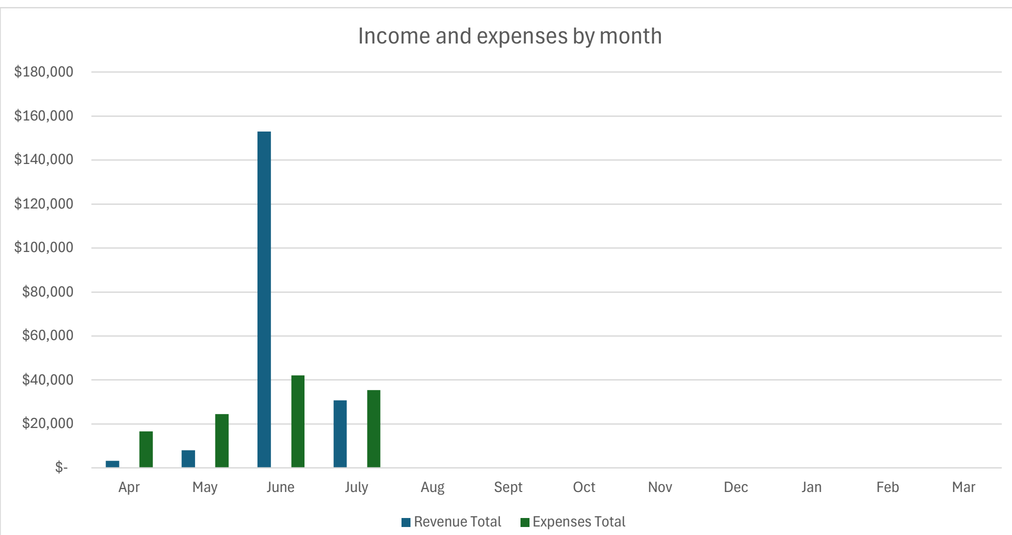
Public Funds at Month End	
Cash: Prairie State Bank (3400)	$ 56,553
Reserve: Prairie State Bank (3419)	$ 231,416
Reserve: Illinois Funds (0879)	$ 74,371
Balance	**$ 362,340**

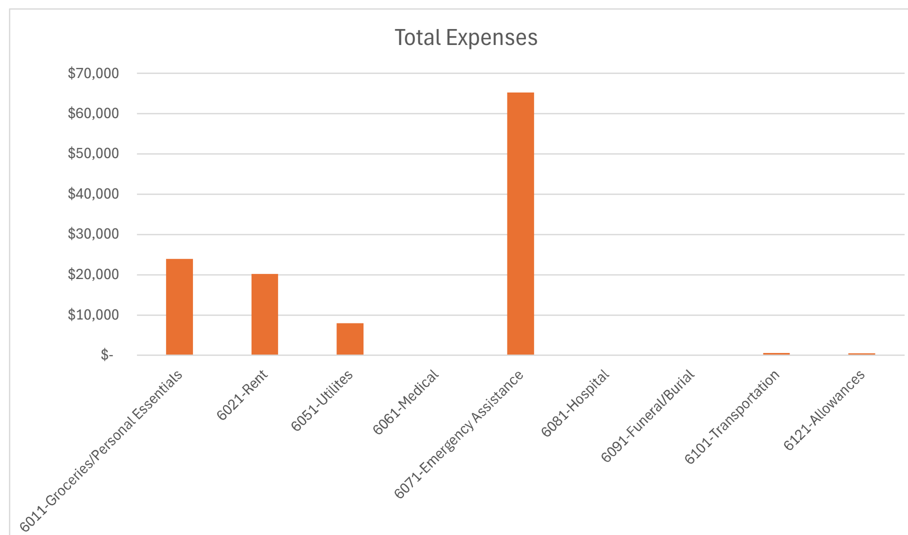


REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
7000 - Interest	$ 258	$ 261	$ 265	$ 280									$ 1,064	$ 10,000	10.6%
7400 - Other Income	$ -	$ -	$ -	$ -									$ -	$ 10	0.0%
7600 - PPRT	$ 2,940	$ 7,234	$ -	$ 7,132									$ 17,306	$ 10,000	173.1%
7700 - Refunds & Recoveries	$ -	$ 572	$ 2,941	$ 23,292									$ 26,805	$ 2,000	1340.3%
7800 - Tax Levy	$ -	$ -	$ 149,723	$ -									$ 149,723	$ 300,000	49.9%
7900 - GTF Transfer to GAF	$ -	$ -	$ -	$ -									$ -	$ 300,000	0.0%
Revenue Total	**$ 3,198**	**$ 8,067**	**$ 152,929**	**$ 30,705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 194,898**	**$ 622,010**	**31.3%**

EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
6011-Groceries/Personal Essentials	$ 5,095	$ 4,737	$ 6,492	$ 7,639									$ 23,963	$ 80,000	30.0%
6021-Rent	$ 4,409	$ 4,945	$ 7,079	$ 3,799									$ 20,232	$ 150,000	13.5%
6051-Utilites	$ 1,791	$ 1,468	$ 2,125	$ 2,560									$ 7,943	$ 30,000	26.5%
6061-Medical	$ -	$ -	$ -	$ -									$ -	$ 10,000	0.0%
6071-Emergency Assistance	$ 5,186	$ 13,207	$ 26,256	$ 20,636									$ 65,285	$ 360,000	18.1%
6081-Hospital	$ -	$ -	$ -	$ -									$ -	$ 5,000	0.0%
6091-Funeral/Burial	$ -	$ -	$ -	$ -									$ -	$ 2,500	0.0%
6101-Transportation	$ 28	$ 57	$ -	$ 500									$ 585	$ 2,500	23.4%
6121-Allowances	$ 64	$ 125	$ 143	$ 200									$ 532	$ 5,000	10.6%
Expenses Total	**$ 16,573**	**$ 24,539**	**$ 42,095**	**$ 35,334**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 118,541**	**$ 645,000**	**18.4%**

Net Income	**$ (13,375)**	**$ (16,473)**	**$ 110,834**	**$ (4,630)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,357**	**$ (22,990)**	**-332.1%**





TOWN OF THE CITY OF BLOOMINGTON: GENERAL ASSISTANCE FUND

Checking Account Activity: Prairie State Bank (3400)
Reconciliation Summary

	7/31/2026
Beginning Balance	29,341.14
Cleared Transactions	
Checks and Payments - 50 items	-35,005.85
Deposits and Credits - 5 items	75,432.43
Total Cleared Transactions	40,426.58
Cleared Balance	**69,767.72**
Uncleared Transactions	
Checks and Payments - 18 items	-13,214.75
Total Uncleared Transactions	-13,214.75
Register Balance as of 07/31/2026	**56,552.97**
New Transactions	
Checks and Payments - 10 items	-4,912.75
Total New Transactions	-4,912.75
Ending Balance	**51,640.22**

TOWN OF THE CITY OF BLOOMINGTON: GENERAL ASSISTANCE FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
18003400					**16,454.65**
07/08/2026	39125	City of Bloomington Water Department	√	-1,924.20	14,530.45
07/08/2026	39126	Traditions Essential Housing Impact Ptnrs	√	-2,406.00	12,124.45
07/08/2026	39127	Star Cleaners	√	-150.00	11,974.45
07/08/2026	39128	BHA; Blmgtn Housing Authority (laundry)	√	-25.00	11,949.45
07/08/2026	39129	Traditions Essential Housing Impact Ptnrs	√	-1,226.00	10,723.45
07/08/2026	39130	Young America Realty	√	-701.80	10,021.65
07/08/2026	39131	M&M Real Estate Partnership LLC %Class Ac	√	-865.00	9,156.65
07/08/2026	39132	Ameren Illinois	√	-562.53	8,594.12
07/08/2026	Transfer	Transfer Funds	√	45,000.00	53,594.12
07/08/2026	39133	HH Greenwood Terrace MHP Bloomington, IL	√	-436.70	53,157.42
07/10/2026	EFT	EFT-Kroger via Valutec	√	-7,639.10	45,518.32
07/10/2026	Deposit	Treasurer, State of IL, SSI Reimbursement	√	7,531.00	53,049.32
07/14/2026	39134	Liberty Partners LLC	√	-456.00	52,593.32
07/14/2026	39135	Ameren Illinois	√	-155.47	52,437.85
07/14/2026	39136	Corn Belt Energy Corporation	√	-118.64	52,319.21
07/14/2026	39137	City of Bloomington Water Department	√	-302.53	52,016.68
07/14/2026	39138	NICOR Gas	√	-269.22	51,747.46
07/14/2026	39139	BHA; Blmgtn Housing Authority (rent)	√	-100.00	51,647.46
07/14/2026	39140	Kenny, Daniel	√	-456.00	51,191.46
07/14/2026	39141	All Seasons Properties	√	-1,226.00	49,965.46
07/14/2026	39142	Home Sweet Home Ministries, Inc	√	-200.00	49,765.46
07/20/2026	Deposit	Treasurer, State of IL, SSI Reimbursement	√	15,761.00	65,526.46
07/21/2026	39143	Aalayam Enterprise, Inc %Redbird Prop Mgm	√	-456.00	65,070.46
07/21/2026	39144	Lincoln Lofts LLC	√	-450.00	64,620.46
07/21/2026	39145	City of Bloomington Water Department	√	-198.78	64,421.68
07/21/2026	39146	BHA; Blmgtn Housing Authority (rent)	√	-1,131.00	63,290.68
07/21/2026	39147	Jessen, Chad & Micha dba Red Rock Prop		-257.22	63,033.46
07/21/2026	39148	Ameren Illinois	√	-418.16	62,615.30
07/21/2026	39149	VISA...2268 (GA)	√	-500.00	62,115.30
07/21/2026	39150	Hilltop Mobile Home SALES	√	-713.23	61,402.07
07/21/2026	Deposit	EFT-Personal Property Replacement Tax	√	7,132.48	68,534.55
07/28/2026	39151	Traeger, Timothy		-990.00	67,544.55
07/28/2026	39152	City of Bloomington Water Department		-1,750.73	65,793.82
07/28/2026	39153	Ameren Illinois		-698.03	65,095.79
07/28/2026	39154	All Seasons Properties		-975.00	64,120.79
07/28/2026	39155	Anglers Bloom LP		-990.00	63,130.79
07/28/2026	39156	701 Fox Hill LLC		-990.00	62,140.79
07/28/2026	39157	Franke 99 LLC		-456.00	61,684.79
07/28/2026	39158	LTB DTB Canopy, LLC dba Lincoln Towers		-25.00	61,659.79
07/28/2026	39159	Virtuoso LLC %AB Rentals Inc		-990.00	60,669.79
07/28/2026	39160	Regions Property Mgmt; Treadlightly LLC		-1,226.00	59,443.79
07/28/2026	39161	BHA; Blmgtn Housing Authority (rent)		-356.45	59,087.34
07/28/2026	39162	GROVE AT MAIN, LLC %Young America		-835.32	58,252.02
07/28/2026	39163	Highland B LLC		-456.00	57,796.02
07/28/2026	39164	Traditions Essential Housing Impact Ptnrs		-1,226.00	56,570.02
07/28/2026	39165	BHA; Blmgtn Housing Authority (laundry)		-25.00	56,545.02
07/31/2026	Credit	Interest	√	7.95	56,552.97
				40,098.32	56,552.97
				40,098.32	**56,552.97**

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2026**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **10th day of August 2026**.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois

Notary Public

This **10th day of August 2026**.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of $360,605.82 in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, $111,248.16 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of $585,092.57 at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgott

Board of Trustees of the Evergreen Memorial Cemtery, Town of the City of Bloomington, McLean County, Illinois

This **24th day of August**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

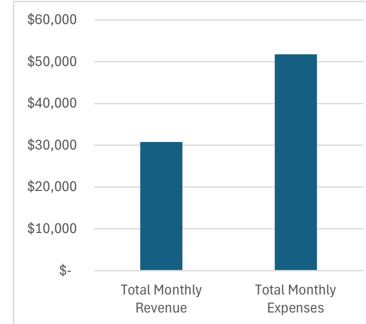
TOWN OF THE CITY OF BLOOMINGTON: CEMETERY FUND

Statement of Funds: Month of July **2025 Tax Levy (Extension):** 600,098

SUMMARY	
Beginning Public Fund Balance	$ 1,081,935
Beginning Trust Fund Balance	$ 729,944
Combined Beginning Balance	$ 1,811,879
Total Monthly Revenue	$ 30,776
Total Monthly Expenses	$ 51,821
Heartland Bank Trust 3189 Activity	$ 34,711
Changes in Payroll Liabilities	$ -
Ending Balance	**$ 1,825,546**

Public Funds at Commencement	
Cash: Heartland Bank (7774)	$ 137,387
Reserve: Heartland Bank (7782)	$ 585,093
Reserve: Illinois Funds (0905)	$ 359,456
Public Commencement Balance	**$ 1,081,935**
Trust Funds at Commencement	
Heartland Bank (7114-Trust O/C)	$ 197,238
Illinois Funds (0904-Trust O/C)	$ 231,397
Heartland Bank Irrev Trust (3189)	$ 301,310
Trust Commencement Balance	**$ 729,944**
Combined Commencement Balance	**$ 1,811,879**

Public Funds at Month End	
Cash: Heartland Bank (7774)	$ 111,248
Reserve: Heartland Bank (7782)	$ 585,093
Reserve: Illinois Funds (0905)	$ 360,606
Public Ending Balance	**$ 1,056,947**
Trust Funds at Month End	
Heartland Bank (7114-Trust O/C)	$ 200,441
Illinois Funds (0904-Trust O/C)	$ 232,137
Heartland Bank Irrev Trust (3189)	$ 336,021
Trust Ending Balance	**$ 768,599**
Combined Ending Balance	**$ 1,825,546**



REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
40100-Real Estate Tax Levy	$ -	$ -	$ 299,445	$ -									$ 299,445	$ 600,000	49.9%
41000-Personal Property Replacement Tax	$ 5,880	$ 14,467	$ -	$ 14,265									$ 34,613	$ 70,000	49.4%
42000-Opening/Closing Fee	$ 8,839	$ 12,050	$ 8,500	$ 4,760									$ 34,149	$ 100,000	34.1%
42100-Marker Commission	$ -	$ -	$ -	$ -									$ -	$ 10,000	0.0%
42500-Sale of Lots	$ 8,330	$ 4,635	$ 4,930	$ 6,075									$ 23,970	$ 65,000	36.9%
43000-Sale of Crypts	$ 220	$ 120	$ 130	$ 120									$ 590	$ 11,000	5.4%
43100-Sale of Niches	$ 100	$ 11,785	$ 751	$ 409									$ 13,045	$ 35,000	37.3%
44700-Sale of Burial Supplies	$ -	$ -	$ -	$ -									$ -	$ 500	0.0%
44850-Sale of Pet Cemeteries	$ -	$ -	$ -	$ 300									$ 300	$ 700	42.9%
44900-Sales-Others	$ -	$ 300	$ (2,490)	$ 400									$ (1,790)	$ 1,500	-119.3%
43500-Interest	$ 2,433	$ 2,383	$ 2,619	$ 1,150									$ 8,585	$ 25,000	34.3%
49000-Income from Trusts	$ 908	$ 937	$ 906	$ 2,397									$ 5,148	$ 11,000	46.8%
49020-Other Income & Special Events	$ 8,231	$ 5,150	$ 50	$ 600									$ 14,031	$ 6,000	233.9%
49021-Inspection Fees	$ 225	$ 150	$ 375	$ 300									$ 1,050	$ 3,500	30.0%
Revenue Total	**$ 35,166**	**$ 51,977**	**$ 315,216**	**$ 30,776**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 433,135**	**$ 939,200**	**46.1%**

EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
Administrative Expenses															
51100-Casualty Insurance	$ 20,569	$ -	$ -	$ -									$ 20,569	$ 26,000	79.1%
51500-Contractual Services	$ 2,040	$ -	$ 1,845	$ -									$ 3,885	$ 14,000	27.7%
52000-Office Supplies	$ -	$ 575	$ 360	$ -									$ 935	$ 4,000	23.4%
52500-Utilities	$ 924	$ 1,188	$ 1,980	$ 1,531									$ 5,623	$ 20,000	28.1%
54000-Advertising	$ 258	$ -	$ -	$ -									$ 258	$ 5,000	5.2%
54500-Dues/Seminars	$ -	$ -	$ -	$ -									$ -	$ 600	0.0%
55500-Legal Expenses	$ -	$ -	$ -	$ -									$ -	$ 600	0.0%
55100-Audit Expenses	$ -	$ -	$ -	$ -									$ -	$ 8,000	0.0%
55200-Finanical Administration	$ -	$ -	$ -	$ -									$ -	$ 12,200	0.0%
55400-Special Event Expenses	$ -	$ -	$ 11	$ 227									$ 238	$ 5,000	4.8%
55450-Other Admin Expenses	$ 444	$ 1,729	$ 6,354	$ 312									$ 8,840	$ 8,000	110.5%
57900-Office Expenses	$ -	$ -	$ -	$ -									$ -	$ 5,000	0.0%
Administrative Total	**$ 24,234**	**$ 3,493**	**$ 10,550**	**$ 2,069**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,346**	**$ 108,400**	**37.2%**
Cemetery Improvements, Maintenance, & Repairs															
57601-Flags & Poles	$ -	$ -	$ 1,246	$ -									$ 1,246	$ 6,000	20.8%
57800-Operating Equipment	$ -	$ 13,512	$ 38,660	$ -									$ 52,172	$ 140,000	37.3%
58000-Mausoleum	$ 5,800	$ -	$ -	$ -									$ 5,800	$ 150,000	3.9%
58260-Columbariums	$ -	$ -	$ -	$ -									$ -	$ 1	0.0%
58300-Veterans Memorial	$ -	$ -	$ -	$ -									$ -	$ 1	0.0%
58400-Scattering Grounds/Ossuary	$ -	$ -	$ -	$ -									$ -	$ 1	0.0%
Cemetery Improvements Total	**$ 5,800**	**$ 13,512**	**$ 39,906**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,218**	**$ 296,003**	**20.0%**

Cemetery Operations															
55500-Fuel, Oil, and Equipment	$ 663	$ 2,327	$ 2,082	$ 1,905									$ 6,978	$ 14,000	49.8%
56000-Tree Removal/Monument Repair	$ -	$ 11,500	$ 30	$ -									$ 11,530	$ 15,000	76.9%
56500-Equipment Repairs	$ 388	$ 98	$ 230	$ -									$ 716	$ 12,000	6.0%
56600-Cemetery Supplies/Maintenance	$ 773	$ -	$ 142	$ 254									$ 1,168	$ 15,000	7.8%
56700-Rental Equipment	$ -	$ 342	$ -	$ -									$ 342	$ 12,000	2.8%
56800-Disposal of Leaves/Branches	$ 300	$ 3,290	$ 360	$ 1,080									$ 5,030	$ 7,000	71.9%
57000-Office Building Maintenance/Repair	$ -	$ -	$ -	$ -									$ -	$ 20,000	0.0%
57602-Grounds Maintenance/Repair	$ 1,394	$ 1,073	$ 10,160	$ 646									$ 13,273	$ 34,000	39.0%
57603-Road, Fence, Lot, Drains	$ -	$ -	$ -	$ -									$ -	$ 2,000	0.0%
57700-Equipment Building/Workshop	$ 65	$ -	$ -	$ 385									$ 450	$ 10,000	4.5%
58100-Grave Markers	$ 441	$ 600	$ 3,356	$ 1,276									$ 5,673	$ 15,000	37.8%
59900-Other Cemetery Expenses	$ -	$ -	$ 15,625	$ 203									$ 15,828	$ 75,000	21.1%
Cemetery Operations Total	**$ 4,024**	**$ 19,230**	**$ 31,985**	**$ 5,749**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,988**	**$ 231,000**	**26.4%**
Compensation & Benefits															
50101-Wages:Administrative Staff	$ 6,870	$ 7,147	$ 7,611	$ 7,160									$ 28,788	$ 93,900	30.7%
50102-Wages:Cemetery Staff	$ 26,584	$ 28,400	$ 28,602	$ 27,838									$ 111,424	$ 334,000	33.4%
50201-Payroll Taxes	$ 2,492	$ 2,652	$ 2,703	$ 2,610									$ 10,456	$ 32,800	31.9%
50202-IMRF / Employer	$ 1,564	$ 1,655	$ 1,686	$ 1,637									$ 6,541	$ 43,000	15.2%
50203-IDES: Unemployment Insurance	$ -	$ -	$ 2,432	$ -									$ 2,432	$ 13,500	18.0%
50204-Employee Health Insurance	$ 4,738	$ 4,738	$ 4,738	$ 4,738									$ 18,952	$ 85,000	22.3%
50205,6,7-Other Payroll Expenses	$ 20	$ 20	$ 20	$ 20									$ 80	$ 800	10.0%
Cemetery Operations Total	**$ 42,267**	**$ 44,611**	**$ 47,792**	**$ 44,003**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 178,673**	**$ 603,000**	**29.6%**
Expenses Total	**$ 76,325**	**$ 80,846**	**$ 130,232**	**$ 51,821**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 339,224**	**$ 1,238,403**	**27.4%**
Net Income	**$ (41,159)**	**$ (28,869)**	**$ 184,984**	**$ (21,045)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,911**	**$ (299,203)**	**-31.4%**

TOWN OF THE CITY OF BLOOMINGTON: CEMETERY FUND

Checking Account Activity: Heartland Bank (7774)
Reconciliation Summary

	7/31/2026
Beginning Balance	317,363.06
Cleared Transactions	
Checks and Payments - 40 items	-221,717.41
Deposits and Credits - 18 items	29,000.28
Total Cleared Transactions	-192,717.13
Cleared Balance	**124,645.93**
Uncleared Transactions	
Checks and Payments - 11 items	-13,397.77
Total Uncleared Transactions	-13,397.77
Register Balance as of 07/31/2026	**111,248.16**
New Transactions	
Checks and Payments - 5 items	-6,920.34
Total New Transactions	-6,920.34
Ending Balance	**104,327.82**

TOWN OF THE CITY OF BLOOMINGTON: CEMETERY FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
10500 Heartland 7774 Checking					**137,387.25**
07/02/2026	Deposit	HBT - Heartland Bank & Trust	√	1,168.65	138,555.90
07/03/2026	Deposit	HBT - Heartland Bank & Trust	√	201.56	138,757.46
07/06/2026	Deposit	HBT - Heartland Bank & Trust	√	653.83	139,411.29
07/07/2026	Deposit	HBT - Heartland Bank & Trust	√	1,251.15	140,662.44
07/08/2026	43068	ColdSpring Memorial Group	√	-361.57	140,300.87
07/08/2026	43069	Evergreen FS Inc	√	-640.44	139,660.43
07/08/2026	43070	German-Bliss Equipment	√	-237.38	139,423.05
07/09/2026	Deposit	HBT - Heartland Bank & Trust	√	385.95	139,809.00
07/10/2026	Debit	Heartland Bank & Trust	√	-30.00	139,779.00
07/10/2026	Deposit	HBT - Heartland Bank & Trust	√	96.40	139,875.40
07/13/2026	20260715	Payroll Direct Deposit	√	-12,558.24	127,317.16
07/13/2026	ACH	City of Bloomington Water Dept	√	-4.94	127,312.22
07/13/2026	Deposit	HBT - Heartland Bank & Trust	√	4,971.78	132,284.00
07/14/2026	43071	ColdSpring Memorial Group	√	-203.00	132,081.00
07/14/2026	43072	Dave Capodice Excavating Inc	√	-1,726.17	130,354.83
07/15/2026	80718850	EFTPS - IRS	√	-3,308.34	127,046.49
07/15/2026	0-735-496-6	IL Dept of Revenue	√	-744.19	126,302.30
07/16/2026	Deposit	HBT - Heartland Bank & Trust	√	120.27	126,422.57
07/16/2026	Deposit	HBT - Heartland Bank & Trust	√	4,758.28	131,180.85
07/17/2026	Deposit	HBT - Heartland Bank & Trust	√	19.15	131,200.00
07/20/2026	Transfer	Onnen, Donna	√	-600.00	130,600.00
07/20/2026	Transfer	Prescher, Terry	√	-600.00	130,000.00
07/20/2026	Transfer	DeHaven, Peggy & Shawn	√	-1,200.00	128,800.00
07/20/2026	Transfer	Harris, Rodney & Cheryl	√	-1,200.00	127,600.00
07/20/2026	Transfer	DeHaven, Peggy & Shawn	√	600.00	128,200.00
07/21/2026	43073	ColdSpring Memorial Group	√	-154.20	128,045.80
07/21/2026	43074	VISA BMCU...1484	√	-931.67	127,114.13
07/21/2026	43075	Evergreen FS Inc	√	-621.84	126,492.29
07/21/2026	43076	Pontiac Granite Co Inc	√	-275.00	126,217.29
07/22/2026	Deposit	HBT - Heartland Bank & Trust	√	48.55	126,265.84
07/23/2026	Deposit	HBT - Heartland Bank & Trust	√	14,314.97	140,580.81
07/24/2026	ACH	City of Bloomington Water Dept	√	-535.36	140,045.45
07/24/2026	ACH	NICOR Gas	√	-66.18	139,979.27
07/24/2026	ACH	NICOR Gas	√	-66.18	139,913.09
07/24/2026	Deposit	HBT - Heartland Bank & Trust	√	140.16	140,053.25
07/25/2026	Deposit	HBT - Heartland Bank & Trust	√	96.40	140,149.65
07/27/2026	Deposit	HBT - Heartland Bank & Trust	√	48.05	140,197.70
07/28/2026	43077	Pontiac Granite Co Inc		-485.00	139,712.70
07/28/2026	43078	Evergreen FS Inc		-642.63	139,070.07
07/28/2026	43079	City of Bloomington TWP - Reimburse		-8,788.34	130,281.73
07/28/2026	Deposit	HBT - Heartland Bank & Trust	√	96.40	130,378.13
07/29/2026	20260731	Payroll Direct Deposit	√	-13,947.97	116,430.16
07/30/2026	EFT	Ameren Illinois	√	-56.26	116,373.90
07/30/2026	EFT	Ameren Illinois	√	-279.49	116,094.41
07/30/2026	EFT	Ameren Illinois	√	-218.72	115,875.69
07/30/2026	Deposit	HBT - Heartland Bank & Trust	√	28.73	115,904.42
07/31/2026	81548761	EFTPS - IRS	√	-3,820.70	112,083.72
07/31/2026	1-808-274-9	IL Dept of Revenue	√	-835.56	111,248.16
				-26,139.09	111,248.16
				-26,139.09	111,248.16
				-26,139.09	**111,248.16**

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: July

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Public Fund Balances at Beginning of Month		$ 1,081,935	$ 3,932,774	$ 366,969	$ 5,381,679
Revenues	Interest	$ 1,150	$ 9,856	$ 280	$ 11,286
	Income from Trusts	$ 1,453			$ 1,453
	Other Income & Special Events	$ 600	$ 2,123	$ -	$ 2,723
	Personal Property Replacement Tax	$ 14,265	$ 34,505	$ 7,132	$ 55,902
	Opening/Closing Fees	$ 4,760			$ 4,760
	Sales	$ 7,304			$ 7,304
	Inspection Fees	$ 300			$ 300
	Refunds and Recoveries			$ 23,292	$ 23,292
	Prepaid O/C Deposits transferred to/from Acct 7114	$ (3,000)			$ (3,000)
	Total Revenues	$ 26,833	$ 46,484	$ 30,705	$ 104,021
Expenditures	Administrative Expenses	$ 2,069			$ 2,069
	Assessor's Office		$ 2,175		$ 2,175
	Casework/General Assistance			$ 35,334	$ 35,334
	Cemetery Operations	$ 5,749			$ 5,749
	Community Agency Funding		$ 67,634		$ 67,634
	Compensation & Benefits	$ 44,003	$ 94,625		$ 138,629
	Services & Expenses		$ 1,640		$ 1,640
	Supervisor's Office		$ 2,539		$ 2,539
	Total Expenditures	$ 51,821	$ 168,613	$ 35,334	$ 255,769
Public Fund Balances at Month End		**$ 1,056,947**	**$ 3,810,645**	**$ 362,340**	**$ 5,229,931**

Town of the City of Bloomington

Revenue Distribution Report

Fiscal Year To Date ~ FY2027

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	FY2027 Tax Levy **Extension** for Tax Year 2025	$ 600,098	$ 1,451,553	$ 300,049	$ 2,351,701
	Percentage	25.5176%	61.7236%	12.7588%	100.0000%
FY2026 Personal Property Replacement Tax					
	04/06/2026 03-2026	$ 5,880	$ 14,224	$ 2,940	$ 23,045
	05/06/2026 04-2026	$ 14,467	$ 34,994	$ 7,234	$ 56,695
	07/08/2026 05-2026	$ 14,265	$ 34,505	$ 7,132	$ 55,902
	TOTAL	$ 34,613	$ 83,723	$ 17,306	$ 135,642
FY2027 Tax Levy Extension for Tax Year 2025					
	06/02/2026 01-2026	$ 71,922	$ 173,969	$ 35,961	$ 281,852
	06/15/2026 02-2026	$ 116,993	$ 282,989	$ 58,496	$ 458,478
	06/25/2026 03-2026	$ 110,531	$ 267,359	$ 55,265	$ 433,156
	TOTAL	$ 299,445	$ 724,318	$ 149,723	$ 1,173,486

Consent Agenda Item No. 5.C.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Approve the August 24, 2026 General Town Fund Request for Payment.

Recommended Motion: The August 24, 2026 Request for Payment be approved.

Strategic Plan:
N/A

Background: Pursuant to Township Code 60 ILCS 1/80-10, the Township Board must examine and audit the accounts before any bills are paid (excluding general assistance and wages and taxes) and may approve bills in a summary statement. Township is presenting this request for payment for Board approval.

Community Groups/Interested Persons Contacted: N/A

Financial Impact: The amount approved for payment by the Cemetery Board of Trustees from the Cemetery Fund is $3,000.00.

The amount requested for approval by the Board of Trustees from the General Town Administration Fund is $16,493.34.

Attachments:

1. 20260824 Payment Request

CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--CEMETERY FUND

I, the CEMETERY MANAGER of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted to the CEMETERY BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, have passed this Motion at a regularly constituted Meeting of the CEMETERY BOARD. I shall retain a copy of this documentation and shall forward the same to the Township Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Misty Porter, Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from July 14, 2026 through August 10, 2026.

That said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following bills are correct, reasonable and unpaid and should receive the approval of the Cemetery Board of Trustees.

Subscribed and sworn to before me this **10th day of August 2026**.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois

Notary Public

This **10th day of August 2026.**

WE, the undersigned CEMETERY BOARD OF TRUSTEES, do hereby authorize payment of the bills attached hereto as Exhibit "A". We have examined the foregoing proposed claims and find the same in all respects true and correct and that there is a verified statement from the Township Supervisor indicating that these amounts should be paid and that the CEMETERY BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted Meeting and by Motion agreed to by majority of the members of the CEMETERY BOARD OF TRUSTEES, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgott

Board of Trustees of the Evergreen Memorial Cemtery,
Town of the City of Bloomington, McLean County, Illinois

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT

August 10, 2026 Meeting

ACCT	VENDORS	DESCRIPTION	DUE DATE	AMOUNT
56000	VISA/Embark/Others	Tree Removal (estimated)	8/31/2026	$ 3,000.00
		TOTAL: VENDOR PAYMENTS		$ 3,000.00
		TOTAL: REQUEST FOR PAYMENTS		$ 3,000.00

CERTIFICATE FOR PAYMENT OF ACCOUNTS - SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS   Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from July 28, 2026 through August 24, 2026.

That said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following bills are correct, reasonable and unpaid and should receive the approval of the Cemetery Board of Trustees.

Subscribed and sworn to before me this **24th day of August 2026**.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois

Notary Public

This **24th day of August 2026**.

WE, the undersigned BOARD OF TRUSTEES, do hereby authorize payment of the bills attached hereto as Exhibit "A". We have examined the foregoing proposed claims and find the same in all respects true and correct and that there is a verified statement from the Supervisor indicating that these amounts should be paid and that the BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted meeting of the BOARD OF TRUSTEES and by Motion agreed to by majority of the members of the TOWNSHIP BOARD, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR will be made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT - August 24, 2026 Meeting

ACCT	COMPENSATION (SALARIES)	DESCRIPTION	DUE DATE	AMOUNT
7011	Township Supervisor	D Skillrud	8/31/2026	$ 3,916.67
7011	Township Supervisor	D Skillrud	8/31/2026	$ 3,916.67
7021	Township Assessor	S Scudder	8/31/2026	$ 4,000.00
7021	Township Assessor	S Scudder	8/31/2026	$ 4,000.00
7041	Township Trustee **07/27/2026**	Ward 1: J Kearns	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 3: S Montney	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 5: M Straza	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 6: C Hendricks	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 7: M Ward	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 8: K Lee	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Ward 9: A Scott	8/31/2026	$ 20.00
7041	Township Trustee **07/27/2026**	Trustee D Brady	8/31/2026	$ 20.00
		TOTAL: COMPENSATION & BENFITS		$ 15,993.34

ASSESSOR'S CLAIMS

ACCOUNT		DESCRIPTION	DUE DATE	AMOUNT
9151	Auto Expense	VISA/COB/WEX/Leman/Others	8/31/2026	$ 300.00
9201	Office Supplies	VISA/Quill/Others	8/31/2026	$ 200.00
		TOTAL: ASSESSOR CLAIMS		$ 500.00
		TOTAL: REQUEST FOR PAYMENT		$ 16,493.34

Regular Agenda Item No. 6.A.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Presentation and Acceptance of the Fiscal Year 2026 Annual Financial Report (aka Annual Audit).

Recommended Motion: The Fiscal Year 2026 Annual Financial Report, as presented by Phillips & Associates, CPAs, P.C., be accepted and placed on file with the County Clerk.

Strategic Plan:
N/A

Background: Illinois Statute 60 ILCS 1/80-20 stipulates that in townships that receive revenues of $850,000 or more during any fiscal year, the township board shall have the accounts and all records of the township thoroughly audited by a certified public accountant within six months after the close of each fiscal year. Township has contracted with Phillips & Associates, CPAs, P.C. to perform the annual audit. A copy of the accountant's report and recommendations shall be filed with the county clerk for public inspection.

A representative from Phillips & Associates, CPAs, P.C. will present the findings of the audit. Discussion, questions, and comments from the Board are welcome.

Community Groups/Interested Persons Contacted: The Annual Financial Report will be placed on file with the McLean County Clerk and the public notified of its filing and availability via publication in The Pantagraph.

Financial Impact: N/A

Attachments:

1. Communication of No Matl Weaknesses Identified
2. Communication to Governing Body
3. FY2026 Final Annual Audited Financial Statements

Phillips & Associates, CPAs, P.C.

To the Township Supervisor
and the Board of Trustees
Town of the City of Bloomington, Illinois

In planning and performing our audit of the financial statements of the governmental activities, discrete component unit, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois as of and for the year ended March 31, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of the City of Bloomington, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This communication is intended solely for the information and use of management, the Board of Trustees, others within the Town of the City of Bloomington, Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Phillips & Associates, CPAs, P.C.

Normal, Illinois
July 15, 2026

1600 Hunt Drive, Suite B • Normal, IL 61761 • Phone: 309-452-2417 • Fax: 309-888-9261

Phillips & Associates, CPAs, P.C.

July 15, 2026

To the Board of Trustees
Town of the City of Bloomington, Illinois

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of the City of Bloomington, Illinois for the year ended March 31, 2026 Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our I engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of the City of Bloomington, Illinois are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements implemented during the current fiscal year.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. As part of our engagement, we assisted management with adjustments made regarding accounting for investments in the cemetery trust fund records, and to convert the Township's government funds to a government-wide basis for financial statement purposes, which were material, but planned as part of this engagement.

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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 15, 2026

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

The other information and statistical sections are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

We also issued a communication on the system of internal control stating we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This information is intended solely for the use of the Township Board of Trustees and management of Town of the City of Bloomington, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Phillips & Associates, CPAs, P.C.

Phillips & Associates, CPAs, P.C.
Normal, Illinois

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2026

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

TABLE OF CONTENTS
March 31, 2026

Phillips & Associates, CPAs, P.C.

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Town of the City of Bloomington, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the government activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2026, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2026, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of the City of Bloomington, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of the City of Bloomington, Illinois' basic financial statements. The Budgetary Comparison Schedules are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the summary of local tax data, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Phillips & Associates, CPA's, P.C.

Normal, Illinois
July 15, 2026

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2026

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	$ 515,795	$ 142,235
Cash restricted	-	383,650
Investments	3,258,653	839,095
Right -To-Use Asset	17,178	-
Capital Assets (net of Accumulated Depreciation)	1,589,001	1,451,974
Total Assets	$ 5,380,627	$ 2,816,954
Liabilities		
Current Portion of Lease Liabilities	$ 7,852	-
Lease Liabilities (Noncurrent)	9,537	-
Total Liabilities	17,389	-
Net Position		
Invested in Capital Assets (net of Related Debt)	1,588,790	1,451,974
Restricted for General Assistance	285,983	-
Restricted for Cemetery Operations	-	1,364,980
Unrestricted	3,488,466	-
Total Net Position	$ 5,363,239	$ 2,816,954

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT WIDE - STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

March 31, 2026

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position		
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
Governmental Activities:							
General Government	$ 1,487,997	$ 13,948	$ -	$ -	$ (1,474,049)	$ (1,474,049)	$ -
Public Assistance	930,073	-	-	-	(930,073)	(930,073)	-
Total Governmental Activities	2,418,070	13,948	-	-	(2,404,122)	(2,404,122)	-
Component Unit:							
General Government	81,111	-	-	-	-	-	(81,111)
Cemetery Operations	680,946	262,203	-	-	-	-	(418,743)
Total Component Unit	$ 762,057	$ 262,203	$ -	$ -	-	-	(499,854)
		General Revenues:					
		Taxes			1,748,208	1,748,208	598,746
		Intergovernmental					
		Replacement Taxes			201,585	201,585	69,041
		Refunds and Recoveries			49,608	49,608	-
		Interest			153,117	153,117	32,097
		Miscellaneous			30,342	30,342	27,678
		Transfers - Internal activity			-	-	-
		Total General Revenues and Transfers			2,182,860	2,182,860	727,562
		Changes in Net Position			(221,262)	(221,262)	227,708
		Net Position - Beginning			5,584,501	5,584,501	2,589,246
		Net Position - Ending			$ 5,363,239	$ 5,363,239	$ 2,816,954

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS
March 31, 2026

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	$ 303,256	$ 212,539	$ 515,795
Investments	3,185,209	73,444	3,258,653
Total Assets	$ 3,488,465	$ 285,983	$ 3,774,448
Liabilities			
Due to other funds	$ -	$ -	$ -
Due to governmental entities	-	-	-
Total Liabilities	-	-	-
Fund Balances			
Restricted for General Assistance	-	285,983	285,983
Assigned	520,986	-	520,986
Unassigned	2,967,479	-	2,967,479
Total Fund Balances	3,488,465	285,983	3,774,448
Total Liabilities and Fund Balances	$ 3,488,465	$ 285,983	$ 3,774,448

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES

March 31, 2026

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	$ 1,648,458	$ 99,750	$ 1,748,208
Intergovernmental Revenue			
Personal Property Replacement Tax	190,083	11,502	201,585
Local Revenue	-	49,608	49,608
Miscellaneous	44,231	59	44,290
Interest	146,441	6,676	153,117
TOTAL REVENUES	2,029,213	167,595	2,196,808
Expenditures:			
General Government	1,277,630	-	1,277,630
Public Assistance	703,010	426,915	1,129,925
TOTAL EXPENDITURES	1,980,640	426,915	2,407,555
Excess (deficiency) of Revenues Over Expenditures	48,573	(259,320)	(210,747)
Other Financing sources (uses):			
Transfers in	-	200,000	200,000
Transfers out	(200,000)	-	(200,000)
Total other financing	(200,000)	200,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(151,427)	(59,320)	(210,747)
Fund Balance - Beginning of Year	3,639,892	345,303	3,985,195
Fund Balance - End of Year	$ 3,488,465	$ 285,983	$ 3,774,448

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS
TO GOVERNMENTAL FUND STATEMENTS

March 31, 2026

Total Fund Balance - Total Governmental Funds	$	3,774,448
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital Assets Used in Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.		1,589,001
Long Term Assets are Not Available to Pay for Current Period Expenditures and, Therefore, are Deferred in the Funds Right to Use Assets - Leases		17,179
Long-Term Debt Does Not Require Current Financial Resources Therefore, Long Term Debt is Not Reported as a Liability in Governmental Funds Balance Sheet Leases Payable		(17,389)
Net Position of Governmental Activities	$	5,363,239
Net change in fund balances - total governmental funds	$	(210,747)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.		(100,740)
Amortization of Right To Use Assets not requiring current financial resources		(3,071)
Current year capital additions recorded as capital outlay in the governmental funds		90,435
Debt principal reduction on lease liability recorded as lease rental expense on governmental fund statements		2,861
Change in Net Position of Governmental Activities	$	(221,262)

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2026

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	$ 142,235	$ 142,235
Cash reserved	383,650	383,650
Investments	839,095	839,095
Capital Assets (net of Accumulated Depreciation)	1,451,974	1,451,974
Total Assets	$ 2,816,954	$ 2,816,954
Liabilities		
Current Portion of Debt Certificates Payable	$ -	$ -
General Obligation Debt Certificates	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets - Net of related debt	1,451,974	1,451,974
Unrestricted	1,364,980	1,364,980
Total Net Position	$ 2,816,954	$ 2,816,954

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

March 31, 2026

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
Governmental Activities:						
General Government	$ 81,111	$ -	$ -	$ -	$ (81,111)	$ (81,111)
Cemetery Operations	680,946	262,203	-	-	(418,743)	(418,743)
Total Governmental Activities	$ 762,057	$ 262,203	$ -	$ -	$ (499,854)	(499,854)
		General Revenues:				
		Taxes			598,746	598,746
		Intergovernmental			69,041	69,041
		Interest			32,097	32,097
		Miscellaneous			27,678	27,678
		Transfers - Internal activity			-	-
		Total General Revenues and Transfers			727,562	727,562
		Changes in Net Position			227,708	227,708
		Net Position - Beginning			2,589,246	2,589,246
		Net Position - Ending			$ 2,816,954	$ 2,816,954

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS

March 31, 2026

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	$ 142,235	$ 142,235
Cash restricted	383,650	383,650
Investments	839,095	839,095
Total Assets	$ 1,364,980	$ 1,364,980
Liabilities		
Total Liabilities	$ -	$ -
Fund Balances		
Restricted	1,364,980	1,364,980
Unassigned	-	-
Total Fund Balance	1,364,980	1,364,980
Total Liabilities and Fund Balance	$ 1,364,980	$ 1,364,980

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES

March 31, 2026

	Governmental Funds	Totals
Revenues:		
Taxes	$ 598,746	$ 598,746
Intergovernmental Revenue	69,041	69,041
Local Revenue	262,203	262,203
Miscellaneous	29,021	29,021
Interest	32,097	32,097
TOTAL REVENUES	991,108	991,108
Expenditures:		
General Government	81,111	81,111
Cemetery Operations	519,112	519,112
Capital Outlay	259,740	259,740
Debt Service - Principal	-	-
Debt Service - Interest	-	-
TOTAL EXPENDITURES	859,963	859,963
Excess (Deficiency) of Revenues Over Expenditures	131,145	131,145
Fund Balance - Beginning of Year	1,233,835	1,233,835
Fund Balance - End of Year	$ 1,364,980	$ 1,364,980

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS
TO GOVERNMENTAL FUND STATEMENTS

March 31, 2026

Change in net position per Statement of Activities Modified Cash Basis	$ 227,708
Current year capital additions recorded as capital outlay in the governmental funds	(174,785)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	115,236
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	$ 168,159
Net Position per Statement of Net Position Modified Cash Basis	$ 2,816,954
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling $1,905,748	(1,355,411)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(174,785)
Deletions to governmental accumulated depreciation included on only the Statement of Net Position - Modified Cash Basis	(37,014)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	115,236
Fund balances per the Statement of Assets, Liabilities,and Fund Balances - Modified Cash Basis	$ 1,364,980

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
MODIFED CASH BASIS

March 31, 2026

	Private-Purpose Trusts
Assets	
Cash and cash equivalents	$ 30,633
Investments	301,310
Total Assets	$ 331,943
Liabilities	$ -
Net Position Held in Trust	
Restricted	331,943
Total Net Position	$ 331,943

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
MODIFIED CASH BASIS

March 31, 2026

	Private-Purpose Trusts
Additions	
Investment Income	$ 6,093
Gain (loss) on investments	32,985
Total Revenue	39,078
Deductions	
Cemetery Operations	8,655
Total Expenditures	8,655
Change in Net Position	30,423
Net Position - Beginning of Year	301,520
Net Position - End of Year	$ 331,943

The Accompanying Notes are an Integral Part of these Financial Statements

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Town of the City of Bloomington, Illinois, operates under a trustee form of government. The Town has coterminous boundaries with the City of Bloomington, Illinois. Therefore, in accordance with the Illinois Compiled Statutes, the City Council members automatically serve as trustees for the Town. The Township Supervisor is the elected chief executive officer for the Township. These financial statements present the Town of the City of Bloomington as a primary government. The Township provides the following services as authorized by state statutes: general assistance, general administrative services, and property assessment services.

Evergreen Memorial Cemetery is included in these financial statements as a discretely presented component unit. A separate Board of Trustees appointed by the Township Board governs the operations of the Cemetery. However, the Cemetery is financially dependent on the Township and has no independent power to contract bonded indebtedness or to levy taxes. A complete set of financial statements for the Cemetery may be obtained from the Township office, 607 S. Gridley Street, Bloomington, Illinois 61701. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Township. The discretely presented component unit has a March year-end. The discretely presented component unit operates a cemetery.

The criteria of oversight responsibility, special financing relationships, and scope of public service was used in determining the agencies or entities that comprise the Township for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing operations, and accountability for fiscal matters. The accounting policies of the Town of the City of Bloomington, Illinois, conform to generally accepted accounting principles as applicable to governments except that all funds are accounted for on the modified cash basis of accounting instead of reporting on the modified accrual basis or accrual basis of accounting.

BASIS OF PRESENTATION

A. Basic Financial Statements

The Township's basic financial statements include both government-wide (reporting the township as a whole) and fund financial statements (reporting the Township's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental activities.

Government-Wide Statements

In the government-wide financial statements, the governmental activities columns (a) are presented on a consolidated basis by column, (b) and are reported on the modified cash, economic resource basis, which recognizes all long-term assets as well as long-term debt. The Township's net position is reported in three parts—invested in capital assets net of related debt; restricted net assets; and unrestricted net assets. The Township first uses restricted resources to finance qualifying activities.

The Statement of Net Assets - Modified Cash Basis and the Statement of Activities - Modified Cash Basis present financial information about the reporting government as a whole. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting on internal transactions. Governmental activities generally are financed through taxes and intergovernmental revenues.

The Statement of Activities - Modified Cash Basis reports both the gross and net cost of each of the Town's functions. Gross program expenses (including depreciation) are offset by direct program revenues that are directly associated with the function (general government, highways and streets, public assistance, cemetery, etc.). The net costs (by function) are normally covered by general revenue (property or utility taxes, intergovernmental revenue, interest income, etc.).

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements - continued

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net assets resulting from the current year's activities.

Fund Accounting

The financial transactions of the Township are reported in individual funds, which are all major funds in the fund financial statements. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are reported by generic classification within the financial statements. The following are the Township's governmental fund types:

Governmental Funds

The focus of the governmental funds' measurement (in the funds statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of the Township:

Town Fund – is the general operating fund of the Township. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds to specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes. The General Assistance fund accounts for tax levies restricted for assistance to individuals and families in need.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category of the governmental activities) for the determination of major funds. The Township has no non-major funds.

Fiduciary Funds

Trust Funds – are used to account for the proceeds from private sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

B. Significant Accounting Policies

Basis of Accounting

Revenue and expenditures of governmental fund types are recognized on the modified cash basis of accounting.

Revenue is recognized in the accounting period when it is received.

Expenditures are generally recognized in the accounting period when obligations are paid, with the exception of capital purchases. Capital purchases are recognized in the government-wide statement at full cost including payments made during the fiscal year plus any financing used to complete their purchase.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Significant Accounting Policies - continued

Fair Value Measurements of Financial Instruments

The Cemetery follows accounting standards on fair value measurements which define fair value and establish a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices that are observable, either directly or indirectly with fair value being determined through the use of models or other valuation methodologies. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Investments

Investments are stated at their fair value, (quoted market price or the best available estimate). Purchases and sales are recorded on a trade-date basis. Interest and dividends are recorded when deposited into the investment trust accounts. Realized and unrealized gains and losses are included in the determination of the change in net assets.

Property and Equipment

Equipment purchased or acquired with an original cost of $5,000 or more, and buildings costing in excess of $10,000 are capitalized at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays, where cost meets the Township's capitalization policies and significantly extend the useful life of an asset, are also capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Infrastructure	20-40 years
Land Improvements	15 years
Cemetery Infrastructure	10 years
Cemetery Buildings & Improvements	10 years
Machinery and Equipment	7 years
Technology	3 years

GASB No. 34 requires the Township to report and depreciate new infrastructure assets prospectively. Infrastructure assets include roads, bridges, underground pipe (other than those related to utilities), traffic signals, etc. It is unlikely that the Township will ever have any infrastructure assets since the Township is coterminous with the City of Bloomington, Illinois', which is responsible for the infrastructure.

Resource Utilization

The Township first applies restricted resources to expenses when both restricted and unrestricted net position is available. Similarly, the most limiting classification of committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for which any of those could be used.

Property and Other Taxes

The Township's property tax is levied each year on all taxable real property located within the Township boundaries on or before the last Tuesday in December. The Board of Trustees passed the 2025 Levy on November 25, 2024 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2026. Property taxes attached as an enforceable lien on property as of January 1, 2025 and are payable in two installments in the following year in June and September. Taxes from the 2025 Levy were collected and reported as revenue during the fiscal year ended March 31, 2026.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Program Revenues

The Township receives program revenue from providing services to the discrete component unit and other townships by intergovernmental agreement as follows:

Administrative Services

Discretely Presented Component Unit

Evergreen Memorial Cemetery (Cemeteries of the Town of the City of Bloomington, Illinois), maintains a general operating fund and two fiduciary funds for private trusts. The fiduciary funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. The Cemetery reimburses the Town Fund for personnel expenses related to services provided by the fiscal office.

Government Fund Balance Reporting

Government Accounting Standards require government fund balances to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Fund balances in the governmental fund statements have been restated as of the beginning of the fiscal year to reflect changes in presentation. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

   The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the township all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

   The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The township has several revenue sources received within different funds that also fall into these categories such as property taxes, state grants, interest, charges for services, and/or insurance reimbursement. The General Assistance funds and Cemetery funds are restricted by the enabling legislation for property tax levies.

C. Committed Fund Balance

   The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Board of Trustees). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

   The Board of Trustees commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. There were no committed fund balances.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting – continued

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Trustees or (b) the budget or finance committee or (c) an official to which the Board has delegated the authority to assign amounts to be used for specific purposes. As of March 31, 2026, there was an assigned fund balance of $520,986, for the purpose of recommended repairs and improvements.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amount in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 24, 2025, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

The Township follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

(a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.

(b) Public hearings are held to obtain taxpayer comments.

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

(d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process.

(e) Appropriations lapse at the end of the fiscal year. The level of control for each budget is the fund total rather than individual line items.

(f) Management makes estimates and assumptions during the preparation of financial statements. Accordingly, actual results could differ from those estimates.

NOTE 3 – CASH AND CASH INVESTMENTS

Permitted Deposits and Investments - Illinois statutes and the Township's investment policy authorizes the Township to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds (a money market fund created by the State of Illinois under the State Treasurer that maintains a $1 per share value).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Township has formally adopted deposit and investment policies that limit its allowable deposits or investments and address the specific types of risks to which the Township is exposed. State statutes authorize the Township to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, and Illinois Funds Money Market Fund.

The Township's cash and investments are maintained in accounts fully covered by the Federal Deposit Insurance Corporation or pledged collateral security held by the depository and in The Illinois Public Treasurers' Investment Pool.

The Township holds the following investments at March 31, 2026:

Illinois Funds	$ 3,258,653

Cemetery private trust funds are allowed by statute to be invested in every kind of investment, including specifically bonds, debentures and other corporate obligations, preferred or common stocks and real estate mortgages.

Cash reserved represents cash on deposit for future cemetery burial services.

The Cemetery holds the following investments which are recorded using fair market values at March 31, 2026:

General Funds	
Super Money Market	$ 482,986
Super Money Market	154,408
Illinois Funds	229,242
Illinois Funds	356,109
	$ 1,222,745
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	$ 30,633

NOTE 3 – CASH AND CASH INVESTMENTS -- continued

Investments in Private Irrevocable Trust		
Money Market Funds	$	1,718
Mutual and Exchange Traded Funds		
Fixed Income		
Baird Aggregate Bond Institutional		9,459
Fidelity Advisor Investment Grade Bond Z		12,609
Vanguard Core Bond Fund Admiral Shares		9,298
Vanguard Total Bond Market Index		11,470
IShares iBoxx Investment Grade Corporate Bond		16,675
Equities		
SPDR Dow Jones Industrial Average		48,172
SPDR S&P 500		98,201
SPDR S&P Midcap 400		60,443
IShares Russell 2000		20,832
IShares MSCI EAFE		12,433
	$	301,310

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. One of the ways the cemetery addresses risk is the use a professional investment advisor.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer on an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The cemetery's deposits with financial institutions are not subject to credit risk rating.

All investments held in the private trusts are Level 1 (quoted prices in active markets) in the fair value hierarchy.

NOTE 4 – RIGHT TO USE ASSETS

Right to Use Asset
The Township has a lease for warehouse space used as part of the POTS Recycle Program and a lease for office equipment. The fair value of the leases is recognized as a Right to Use Asset and amortized over the life of the leases. A summary of changes in right to use assets for the year ended March 31, 2026, was as follows:

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Lease Obligations	$ 15,905	$ 15,361	$ 14,087	$ 17,178

Lease Obligations
Lease obligations are recognized at the fair value of the lease and amortized over the life of the lease obligation and recognized as principal and interest using an incremental borrowing rate of 3.5 – 9% for the Township. A summary of changes follows:

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Lease Obligations	$ 15,905	$ 15,361	$ 13,877	$ 17,389

The Township expended $15,353 for leases during Fiscal Year 2026. The lease payments were recorded as $13,877 in principal and $1,476 interest expense.

NOTE 4 – RIGHT TO USE ASSETS - continued

The following is a summary of the Township's minimum lease obligations.

Year Ending March 31	Total Principal	Total Interest	Minimum Lease Obligation
2027	7,852	501	8,353
2028	3,068	285	3,353
2029	3,178	175	3,353
2030	3,291	62	3,353
	$ 17,389	$ 1,023	$ 18,412

NOTE 5 – CHANGES IN CAPITAL ASSETS

Capital expenditures included in the governmental funds statements as part of the General Government Expenditures are presumed to benefit both current and non-current financial reporting periods and are included as capitalized additions and depreciated in the government-wide statements.

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets being depreciated				
Building	$ 1,834,726	$ 19,300	$ -	$ 1,854,026
Equipment	156,972	42,321	-	199,293
Land Improvements	273,867	28,814	-	302,681
Technology	27,163	-	-	27,163
Total Capital assets being depreciated	2,292,728	90,435	-	2,383,163
Less accumulated depreciation for:				
Building	(550,115)	-	(46,833)	(596,948)
Equipment	(62,695)	-	(24,673)	(87,368)
Land Improvements	(62,504)	-	(20,179)	(82,683)
Technology	(18,108)	-	(9,055)	(27,163)
Total accumulated depreciation	(693,422)	-	(100,740)	(794,162)
Total capital assets being depreciated, net	1,599,306	90,435	(100,740)	1,589,001
Governmental activities capital assets, net	$ 1,599,306	$ 90,435	$ (100,740)	$ 1,589,001

Depreciation expense was charged to government-wide programs of the primary government as follows:

Governmental Activities – General Fund:	
Building	$ 46,833
Equipment	24,673
Land Improvements	20,179
Technology	9,055
Total Depreciation Expense - Governmental Activities	$ 100,740

continued

NOTE 5 – CHANGES IN CAPITAL ASSETS - continued

A summary of component unit fixed assets for the year ended March 31, 2026, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	$ 93,245	$ -	$ -	$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	739,940	101,612	(56,087)	785,465
Land Improvements	25,984	-	-	25,984
Infrastructure	473,951	129,260	-	603,211
Veteran's Area	78,194	-	-	78,194
Mausoleum	1,487,499	-	-	1,487,499
Total capital assets being depreciated	3,089,692	230,872	(56,087)	3,264,477
Less accumulated depreciation for:				
Buildings & Improvements	(283,121)	-	(1,004)	(284,125)
Equipment	(654,753)	37,014	(35,833)	(653,572)
Land Improvements	(19,054)	-	(1,733)	(20,787)
Infrastructure	(336,108)	-	(33,176)	(369,284)
Veteran's Area	(41,833)	-	(7,077)	(48,910)
Mausoleum	(492,657)	-	(36,413)	(529,070)
Total accumulated depreciation	(1,827,526)	37,014	(115,236)	(1,905,748)
Total capital assets being depreciated, net	1,262,166	267,886	(171,323)	1,358,729
Business-type activities capital assets, net	$ 1,355,411	$ 267,886	$ (171,323)	$ 1,451,974

Depreciation expense was charged to programs of the component unit as follows:

Component Unit Activities – Cemetery Fund:	
Buildings & Improvements	$ 1,004
Equipment	35,833
Land Improvements	1,733
Infrastructure	33,176
Veteran's Area	7,077
Mausoleum	36,413
Total depreciation expense – Component Unit Activities:	$ 115,236

NOTE 6 – CHANGES IN LONG-TERM DEBT AND LEASES

Bonds and Notes Payable

The Township had no long-term bond or note debt at year-end

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2026 is computed as follows:

Assessed Valuation (Property Tax Year 2024)	$ 2,632,009,805
Debt Limit – 2.875% of assessed value	$ 75,670,282
Less: Debt subject to General Obligation Bond	-
Less: Lease Obligations – March 31, 2026	(4,889)
Legal Debt Margin	$ 75,665,393

NOTE 7 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

IMRF Plan Description

The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (REG). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

3% of the original pension amount, or
1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

At December 31, 2025, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	31
Inactive, non-retired members	24
Active members	20
Total	75

NOTE 7 – RETIREMENT PLANS - continued

Contributions

As set by statute, Township regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual required contribution rate for the calendar year 2025 was 7.13%. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

The Township's pension contributions included in these financial statements as expense for the current fiscal year on a modified cash basis is $80,998. This includes $23,731 contributed by the discrete component unit Evergreen Cemetery. Pension expense (income) determined for calendar year 2025 reported on an accrual basis was $307,420.

Net Pension Liability

The Township's net pension liability(asset), $(448,849), was measured as of December 31, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine the 2025 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 18-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 13 years for most employers (five employers were financed over 14 years; one employer was financed over 15 years; two employers were financed over 16 years; one employer was financed over 19 years; three employers were financed over 22 years; four employers were financed over 23 years and one employer was financed over 24 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 2.75%
- Price Inflation: 2.25%
- Salary Increases: 2.85% to 13.75% including inflation
- Investment Rate of Return: 7.25%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020 - 2022.
- Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disable Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

There were no benefit changes during the year.

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

NOTE 7 – RETIREMENT PLANS - continued

The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.83%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability
The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2025 was as follows:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Service Cost	$ 97,159	$ -	$ 97,159
Interest on the Total Pension Liability	597,073	-	597,073
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	99,953	-	99,953
Change of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(684,250)	(684,250)	-
Contributions-Employer	-	86,360	(86,360)
Contributions-Employee	-	54,506	(54,506)
Net investment income	-	1,365,058	(1,365,058)
Other (Net Transfer)	-	(218,035)	218,035
Net Change in total pension liability	109,935	603,639	(493,704)
Balances at December 31, 2024	8,529,039	8,484,184	44,855
Balances at December 31, 2025	$ 8,638,974	$ 9,087,823	$ (448,849)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate
The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability/(Asset)	$ 334,878	$ (448,849)	$(1,086,036)

NOTE 8 – OTHER INDIVIDUAL FUND DISCLOSURES

A. The Cemetery (discrete component unit) employees participate in the IMRF pension plan and reimburse the Town for their share of employer costs incurred. In addition, the Cemetery reimburses the Town for services provided by the fiscal office. There were no individual fund inter-fund receivable and payable balances at March 31, 2026 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2026.

NOTE 9 - VACATION AND SICK LEAVE

The Township provides all employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals $49,848 on March 31, 2026.

NOTE 10 - CONTINGENCIES AND COMMITMENTS

Debit Cards and Disbursing Orders

The Township provides assistance to income-qualified recipients in the form of debit cards, disbursing orders and referrals. At year-end, the Township was liable for $5,095 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled $0 and the total amount of unpaid general assistance disbursing orders was $961 at March 31, 2026.

NOTE 11 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

The Township and its component unit, Evergreen Memorial Cemetery, file and make pension contributions together. The Cemetery reimburses the General Fund for its share of the obligation on a monthly basis. Any amounts in due to/from accounts are for IMRF withholdings from Evergreen Memorial Cemetery employees that have not been transferred to the Township general fund for remittance. The Cemetery is purchasing employee benefits through the Township; these include health, dental and vision insurance for full-time, permanent employees, Section 125 Cafeteria plan for pre-tax insurance benefits, Flexible Spending Accounts and LifeLock Benefit Essential.

The Township also charges the Cemetery for financial administrative services which totaled $12,200 during the fiscal year.

NOTE 12 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through July 15, 2026, which represents the date the financial statements were available to be issued.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	$ 1,651,600	$ 1,651,600	$ 1,648,458	$ (3,142)
Intergovernmental Revenue:				
Personal Property Replacement Tax	190,000	190,000	190,083	83
Work Fare Administration	-	-	313	313
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	75,000	75,000	146,441	71,441
Retiree Insurance Reimbursements	-	-	20,810	20,810
Litigation Income	25	25	-	(25)
Proceeds from Loan/Bond	100,000	100,000	-	(100,000)
Other Income	41,450	41,450	10,908	(30,542)
Total Revenues	2,058,075	2,058,075	2,029,213	(28,862)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	-	(21,544)
Auto Expense	7,000	7,000	2,998	(4,002)
Telephone	3,000	3,000	3,121	121
Utilities	7,500	7,500	6,820	(680)
Postage	300	300	237	(63)
Office Supplies	2,000	2,000	591	(1,409)
Publications and Printing	500	500	-	(500)
Equipment	50,000	50,000	48,161	(1,839)
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	30,000	30,000	24,685	(5,315)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	50,000	50,000	4,745	(45,255)
Janitorial	2,500	2,500	2,100	(400)
Computer Services	25,000	25,000	19,739	(5,261)
CAMA Services	50,000	50,000	-	(50,000)
Mapping/GIS Services	100,000	100,000	-	(100,000)
Membership Dues/Assessor's Staff	5,000	5,000	3,602	(1,398)
Total Assessor's Office Expenditures	364,844	364,844	116,799	(248,045)
Total Expenditures (current page)	$ 364,844	$ 364,844	$ 116,799	$ (248,045)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 364,844	$ 364,844	$ 116,799	$ (248,045)
Community Agency Funding				
HERE - Housing Eviction Relief Effort	150,000	150,000	130,468	(19,532)
EFBP - Emergency Food Benefit Program	150,000	150,000	64,612	(85,388)
Community Medical	25,000	25,000	15,000	(10,000)
GA Client Service Funding	52,000	52,000	25,402	(26,598)
Youth Services	35,000	35,000	35,000	-
Senior Services	80,000	80,000	80,000	-
Homeless Prevention	150,000	150,000	150,000	-
	642,000	642,000	500,482	(141,518)
Compensation and Benefits				
Supervisor	94,000	94,000	94,000	-
Assessor	96,000	96,000	102,000	6,000
Town Clerk	2,800	2,800	2,400	(400)
Town Trustees	2,500	2,500	2,120	(380)
General Assistance Staff	225,000	225,000	202,528	(22,472)
General Town Staff	125,000	125,000	100,901	(24,099)
Deputy Assessors	475,000	475,000	409,009	(65,991)
IMRF/Employer	128,800	128,800	57,266	(71,534)
FICA (SS/MC)/Employer	79,325	79,325	65,150	(14,175)
Group Medical Insurance/Employer	228,800	228,800	175,759	(53,041)
	1,200	1,200	575	(625)
Unemployment Insurance/Employer	14,000	14,000	7,702	(6,298)
Total Compensation and Benefit Expenditures	1,472,425	1,472,425	1,219,410	(253,015)
Services and Expenses				
Membership Dues	2,500	2,500	1,818	(682)
Auditing Expenses	8,000	8,000	7,500	(500)
Legal Expenses	18,000	18,000	5,200	(12,800)
Insurance	13,000	13,000	12,219	(781)
Publishing	30,000	30,000	650	(29,350)
Other Expenses	6,300	6,300	3,993	(2,307)
Debt Service-Princ. Int.	1,000	1,000	-	(1,000)
Building Maintenance	60,000	60,000	11,165	(48,835)
Janitorial Services and Supplies	5,000	5,000	4,944	(56)
Building Security	1,000	1,000	233	(767)
Building Reparis	250,000	250,000	-	(250,000)
Special Projects	160,000	160,000	54,349	(105,651)
Total Services and Expenses	554,800	554,800	102,071	(452,729)
Total Expenditures (current page)	$ 3,034,069	$ 3,034,069	$ 1,938,762	$ (1,095,307)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$3,034,069	$ 3,034,069	$ 1,938,762	$ (1,095,307)
Supervisor's Office Expenditures:				
Postage	3,000	3,000	1,950	(1,050)
Rent/Debt Service	20,000	20,000	-	(20,000)
Janitorial	3,500	3,500	2,625	(875)
Utilities	12,000	12,000	10,229	(1,771)
Telephones	5,000	5,000	3,913	(1,087)
Car Expense	3,500	3,500	192	(3,308)
Education/Conference/Meetings	7,000	7,000	6,051	(949)
Equipment	5,000	5,000	2,880	(2,120)
Equipment Repair/Rental	8,000	8,000	3,531	(4,469)
Office Supplies	6,000	6,000	2,256	(3,744)
Printing Expenses	3,000	3,000	2,348	(652)
Publications	1,000	1,000	90	(910)
Computer Services/Contracts	20,000	20,000	5,815	(14,185)
Membership Dues	1,300	1,300	(2)	(1,302)
Total Supervisor's Office Expenditures	98,300	98,300	41,878	(56,422)
Capital Fund Reserve				
Building Improvements	525,163	525,163	-	(525,163)
Comfort Station: East Side Basin	1	1	-	(1)
Program Facility	1	1	-	(1)
Total Capital Fund Reserve	525,165	525,165	-	(525,165)
Total Expenditures	3,657,534	3,657,534	1,980,640	(1,676,894)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(1,599,459)	(1,599,459)	48,573	1,648,032
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	(200,000)	(200,000)	(200,000)	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(1,799,459)	(1,799,459)	(151,427)	$ 1,648,032
Fund Balance - Beginning of Year			3,639,892	
Fund Balance - End of Year			$ 3,488,465	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Assistance Welfare Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	$ 100,000	$ 100,000	$ 99,750	$ (250)
Intergovernmental Revenue:				
Personal Property Replacement Tax	10,000	10,000	11,502	1,502
Other Local Revenues				
Refunds and Recoveries	2,000	2,000	49,608	47,608
Interest	10,000	10,000	6,676	(3,324)
Other	10	10	59	49
Total Revenues	122,010	122,010	167,595	45,585
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	85,000	85,000	63,353	(21,647)
Rent	200,000	200,000	74,732	(125,268)
Utilities	50,000	50,000	19,401	(30,599)
Medical	10,000	10,000	-	(10,000)
Emergency Assistance	250,000	250,000	265,888	15,888
Hospital	10,000	10,000	-	(10,000)
Burial	5,000	5,000	-	(5,000)
Transportation	5,000	5,000	808	(4,192)
Allowances	10,000	10,000	2,733	(7,267)
Total Expenditures	625,000	625,000	426,915	(198,085)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(502,990)	(502,990)	(259,320)	243,670
Other Financing Sources (Used)				
Operating Transfers - In	200,000	200,000	200,000	-
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	$ (302,990)	$ (302,990)	(59,320)	$ 243,670
Fund Balance - Beginning of Year			345,303	
Fund Balance - End of Year			$ 285,983	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	$ 600,000	$ 600,000	$ 598,746	$ (1,254)
Intergovernmental Revenue:				
Replacement Tax	70,000	70,000	69,041	(959)
Other Local Sources:				
Opening/Closing	90,000	90,000	114,085	24,085
Marker Commission	9,000	9,000	10,792	1,792
Sale of Spaces	118,700	118,700	133,651	14,951
Interest from savings/Checking	18,000	18,000	32,097	14,097
Income from Trusts	6,000	6,000	12,528	6,528
Other Income	6,000	6,000	16,493	10,493
Inspection Fees	4,000	4,000	3,675	(325)
Total Revenues	921,700	921,700	991,108	69,408
EXPENDITURES:				
Administrative Expenditures:				
Wages	394,000	394,000	362,149	(31,851)
Payroll Taxes & IMRF	65,000	65,000	49,983	(15,017)
IDES - Unemployment	13,500	13,500	8,666	(4,834)
Employee Insurance	55,000	55,000	56,992	1,992
Payroll Fees	500	500	705	205
Casualty Insurance	22,000	22,000	21,724	(276)
Contractual Services	14,000	14,000	6,140	(7,860)
Office Supplies	4,000	4,000	1,661	(2,339)
Utilities	18,500	18,500	19,123	623
Advertising	5,000	5,000	1,643	(3,357)
Dues and Seminars	600	600	350	(250)
Legal Expense	600	600	-	(600)
Audit Expense	7,500	7,500	7,500	-
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	5,000	5,000	512	(4,488)
Office Equipment	5,000	5,000	3,189	(1,811)
Other Admin Expense	7,000	7,000	7,069	69
Total Administrative Expenditures	629,400	629,400	559,606	(69,794)
Total Expenditures (current page)	$ 629,400	$ 629,400	$ 559,606	$ (69,794)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
March 31, 2026

	2026			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 629,400	$ 629,400	$ 559,606	$ (69,794)
Cemetery Operations:				
Fuel, Oil and Equipment	12,000	12,000	8,758	(3,242)
Tree Removal and Monument Repairs	19,000	19,000	11,148	(7,852)
Equipment Repairs	12,000	12,000	5,873	(6,127)
Cemetery Supplies & Maintenance	15,000	15,000	8,816	(6,184)
Equipment Rental and Leasing	12,000	12,000	993	(11,007)
Equipment Building	1,500	1,500	770	(730)
Leaves and Branches	5,000	5,000	5,029	29
Other Expenses	1,000	1,000	-	(1,000)
Total Cemetery Operation Expenditures	77,500	77,500	41,387	(36,113)
Capital Outlays:				
Operating Equipment	100,000	100,000	88,926	(11,074)
Office Building	20,000	20,000	4,442	(15,558)
Flags & Poles	6,000	6,000	2,994	(3,006)
Grounds Maintenance & Repairs	34,000	34,000	14,417	(19,583)
Road, Fence, Lots, Drains, Flags & Flag Poles	100,000	100,000	130,960	30,960
Mausoleum (including debt service)	5,000	5,000	-	(5,000)
Grave Markers	15,000	15,000	17,231	2,231
Scattering Grounds	1,000	1,000	-	(1,000)
Total Capital Outlay Expenditures	281,000	281,000	258,970	(22,030)
Total Expenditures	987,900	987,900	859,963	(127,937)
Excess (deficiency) of Revenue over Expenditures	(66,200)	(66,200)	131,145	197,345
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	$ (66,200)	$ (66,200)	131,145	$ 197,345
Fund Balance - Beginning of Year			1,233,835	
Fund Balance - End of Year			$ 1,364,980	

NOTES TO SUPPLEMENTARY INFORMATION
March 31, 2026

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a modified cash basis, which is the basis of accounting followed by the Township when preparing its financial statements. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 24, 2025, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

The Township follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

(a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.

(b) Public hearings are held to obtain taxpayer comments.

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

(d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process.

(e) Appropriations lapse at the end of the fiscal year. The level of control for each budget is the fund total rather than individual line items.

(f) Management makes estimates and assumptions during the preparation of financial statements. Accordingly, actual results could differ from those estimates.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Assessed Valuation	$ 2,632,009,805	$ 2,467,823,676	$ 2,247,011,083	$ 2,047,940,809	$ 1,925,639,057	$ 1,886,863,676	$ 1,880,796,385	$ 1,871,606,642	$ 1,857,445,338	$ 1,850,628,917
Tax Rates:										
General Corporate	0.0552	0.0669	0.0735	0.0803	0.0854	0.0872	0.0875	0.0881	0.0832	0.0808
Cemetery	0.0228	0.0243	0.0267	0.0247	0.0263	0.0268	0.0269	0.0271	0.0273	0.0274
General Assistance	0.0114	0.0041	0.0045	0.0098	0.0104	0.0106	0.0106	0.0107	0.0162	0.0135
Total Tax Rates	0.0894	0.0953	0.1047	0.1148	0.1221	0.1246	0.1250	0.1259	0.1266	0.1217
Tax Extensions:										
General Corporate	$ 1,451,553	$ 1,651,714	$ 1,651,553	$ 1,644,906	$ 1,645,073	$ 1,644,968	$ 1,644,945	$ 1,645,005	$ 1,545,023	$ 1,494,938
Cemetery	600,098	599,928	599,952	506,661	506,636	506,623	506,686	506,572	506,525	506,517
General Assistance	300,049	99,947	99,992	200,084	200,074	200,008	199,929	199,977	299,977	250,020
Total Tax Extensions	$ 2,351,701	$ 2,351,589	$ 2,351,497	$ 2,351,650	$ 2,351,783	$ 2,351,599	$ 2,351,560	$ 2,351,554	$ 2,351,525	$ 2,251,475
Collections *	$ -	$ 2,346,954	$ 2,347,634	$ 2,345,609	$ 2,351,570	$ 2,351,031	$ 2,349,835	$ 2,348,256	$ 2,350,579	$ 2,249,780

* Collections include railroad, mobile home, and prior year collections, adjustments, and abatements.

Regular Agenda Item No. 6.B.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Presentation and Acceptance of the Fiscal Year 2026 Annual Treasurer's Report.

Recommended Motion: The Fiscal Year 2026 Annual Treasurer's Report, as certified by the Township Supervisor, be accepted and placed on file with the County Clerk.

Strategic Plan:
N/A

Background: Illinois Public Funds Statement Publication Act (30 ILCS 15/1-6) requires the supervisor of every township that has received and dispersed public funds to prepare an Annual Statement of Receipts and Disbursements, commonly known as the Annual Treasurer's Report. The report shall be subscribed and sworn to by the supervisor and, following board acceptance, filed with the office of the county clerk. While no format is specified by the statute, the statement must include the following: 1. All monies received and from what sources; 2. All monies paid as compensation listed by name and grouped by compensation range; 3. All monies paid to vendors, listed by name, where the total amount paid during the fiscal year exceeds $2,500; 4. All monies to vendors receiving less than $2,500 yearly reported in aggregate as "All Other Disbursements Less than $2,500"; and 5. A summary statement of operations for all funds and account groups. The adopted format for the Township is presented in the following summaries: Revenue Summary Compensation Summary Other Disbursements Summary Summary Statement of Condition of Funds

Community Groups/Interested Persons Contacted: The Annual Treasurer's Report and accompanying Certificate will be placed on file with the McLean County Clerk and the public notified of its filing and availability via publication in The Pantagraph.

Financial Impact: N/A

Attachments:

1. FY2026 Annual Treasurers Report--FINAL

ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2026 Commencing 04/01/2025 and Ending 03/31/2026
COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Property Tax Levy Extension	$1,648,458	$99,750	$598,746	$2,346,954
Personal Property Replacement Tax	$190,083	$11,502	$69,041	$270,625
Interest Income	$146,441	$6,676	$32,097	$185,214
Income from Trusts			$12,528	$12,528
Refunds & Recoveries		$49,608		$49,608
Opening/Closing Fees			$114,085	$114,085
Sales			$133,651	$133,651
Marker Commissions			$10,792	$10,792
Inspection Fee			$3,675	$3,675
Retiree Insurance Reimbursements	$20,810			$20,810
Workfare Administration (POTS)	$313			$313
Cemetery Financial Administration	$12,200			$12,200
Other Income	$10,908	$59	$16,493	$27,460
TOTAL REVENUE	$2,029,213	$167,595	$991,108	$3,187,916

COMPENSATION SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Under $25,000:	N Becker D Brady I Brog T Crumpler J Danenberger D Flakes C Hendricks J Kearns K Lee S Montney M Mosley M Mwilambwe A Scott R Scudder M Straza M Ward L Yocum	N/A	W Novy M Williams	
$25,000-$49,999:	N/A	N/A	A Anderson N Armstrong J Burroughs A Madison	
$50,000-$74,999:	K Canales J Curtiss M Dodson J Gochanour D Gosnell B Ireland K Strong S Uzueta K Walter	N/A	C Anderson K Durflinger M Porter	
$75,000-99,999:	S Scudder D Skillrud M Sterrenberg	N/A	N/A	
TOTAL COMPENSATION	$912,958	$0	$362,149	$1,275,108

ANNUAL TREASURER’S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2026 Commencing 04/01/2025 and Ending 03/31/2026
COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
ACE Industrial Properties Inc	$12,000	$0	$0	$12,000
Adekoya, Tony S	$1,710	$1,076	$0	$2,786
ADT Security Services	$0	$0	$2,708	$2,708
AHW LLC	$0	$0	$6,390	$6,390
All Seasons Properties	$2,593	$9,909	$0	$12,502
Allied Properties LLC	$2,530	$690	$0	$3,220
AmerenIP dba Ameren Illinois	$18,909	$42,387	$5,151	$66,447
AR Real Estate LLC	$4,421	$1,680	$0	$6,101
ARC Activity & Recreation Center, Normal Township	$40,000	$0	$0	$40,000
Arcadia B LLC	$1,430	$2,489	$0	$3,919
Baby Fold, The	$10,000	$0	$0	$10,000
BayOak HC5 LLC	$1,263	$4,446	$0	$5,709
Bellis, Grant dba MCLT TEB-500	$2,675	$690	$0	$3,365
Bloomington Fence	$0	$0	$10,706	$10,706
Bloomington Housing Authority	$10,945	$19,966	$0	$30,912
Bowie Construction & Remodeling	$0	$0	$3,850	$3,850
Bowman, Danny	$4,745	$0	$0	$4,745
Bright Bombers Holiday Lighting	$19,300	$0	$0	$19,300
Butzirus, Brad L dba Butzirus Rental Prop	$0	$2,634	$0	$2,634
Chestnut Health Systems Inc	$30,000	$0	$0	$30,000
City of Bloomington	$204,413	$25,792	$63,950	$294,155
City of Bloomington Township	$0	$0	$12,333	$12,333
Clarity Technology Group Inc	$3,825	$0	$0	$3,825
Cold Spring Memorial Group	$0	$0	$11,176	$11,176
Core 3 Residential Real Estate LLC	$1,748	$2,450	$0	$4,198
Coughlin, Shane	$2,881	$916	$0	$3,797
Covert, John Michael & Joseph W Vilmos	$0	$2,876	$0	$2,876
Crowley,Terrence J	$2,369	$916	$0	$3,285
Dave Capodice Excavating Inc	$0	$0	$10,609	$10,609
Dawson, Daniel B dba Affordable Homes	$2,788	$1,152	$0	$3,940
Dotson, Bernard & Rearn M	$0	$3,914	$0	$3,914
Embark Tree Removal	$0	$0	$11,148	$11,148
Evergreen FS Inc.	$0	$0	$8,758	$8,758
Faith in Action of Bloomington-Normal	$15,000	$0	$0	$15,000
German-Bliss Equipment	$0	$0	$44,525	$44,525
Goose Creek LP	$0	$5,039	$0	$5,039
Green Trail Rentals LLC	$0	$4,837	$0	$4,837
Growing Grounds	$0	$0	$6,733	$6,733
Herald, Kurtis R & Amy N dba Herald Apts	$0	$3,426	$0	$3,426
Heritage Tractor	$0	$0	$41,662	$41,662
HH Greenwood Terrace MHP Bloomington, IL	$5,671	$4,278	$0	$9,949
Highland B LLC	$605	$8,905	$0	$9,510
H J Eppel and Company Inc	$0	$0	$120,254	$120,254
Holiday Park LP	$0	$3,294	$0	$3,294
Home Sweet Home Ministries Inc.	$120,000	$2,200	$0	$122,200
Illinois Department of Employment Security (IDES)	$7,702	$0	$8,666	$16,368
Illinois Municipal Retirement Fund (IMRF)	$0	$0	$23,731	$23,731
Internal Revenue Service (IRS)	$65,150	$0	$26,249	$91,399
J G Stewart Contractors, Inc.	$4,140	$0	$0	$4,140
Kahwaji Enterprises LLC %Class Act Realty	$2,898	$690	$0	$3,588
Kenny, Daniel	$0	$3,580	$0	$3,580
Khurana, Arun	$2,248	$1,152	$0	$3,400
Kroger via Valutec	$64,612	$63,352	$0	$127,964
Lakewood B LLC dba Lakewood Terrace Apts	$0	$4,741	$0	$4,741
Lincoln Lofts I LLC	$8,962	$5,456	$0	$14,418

ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2026 Commencing 04/01/2025 and Ending 03/31/2026
COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
Lincoln Lofts II LLC	$2,407	$4,149	$0	$6,556
Long, Kathy	$3,000	$916	$0	$3,916
Ludwig, Wilbur Craig	$0	$2,850	$0	$2,850
M&M Real Estate Partnership LLC	$1,481	$8,039	$0	$9,520
Maple Grove Estates MH, LLC	$0	$3,810	$0	$3,810
McLean County Museum of History	$10,000	$0	$0	$10,000
Meadowview Lawn Care dba Spring Green	$2,667	$0	$0	$2,667
Mescher, Rinehart & Redlingshafer PC	$5,200	$0	$0	$5,200
Milestones Learning Center & Preschool	$25,000	$0	$0	$25,000
Miller Trust, Annetta O dba Miller Properties	$0	$6,586	$0	$6,586
MIMG LII Arbors at Eastland LLC	$1,380	$7,059	$0	$8,439
Minor, Carl	$2,094	$916	$0	$3,010
MJM Partnership LLC	$0	$3,875	$0	$3,875
NICOR Gas	$4,087	$7,671	$4,444	$16,202
Nord Enterprises Inc	$5,941	$0	$0	$5,941
OSF Healthcare System, Peace Meal	$0	$0	$0	$0
PBH Oak Creek LLC dba Oak Creek Crossing	$5,996	$3,983	$0	$9,980
Pedcor Investments-2002 dba Danbury Ct	$2,119	$3,819	$0	$5,938
Phillips & Associates, CPAs, PC	$7,500	$0	$7,500	$15,000
Pontiac Granite Co Inc	$0	$0	$6,055	$6,055
Prairie State Legal Services Inc.	$10,000	$0	$0	$10,000
Prairie View Landscaping & Lawn Care Inc	$28,814	$0	$0	$28,814
Quill Corporation	$5,689	$0	$0	$5,689
Regions Property Management; Treadlightly LLC	$1,610	$1,152	$0	$2,762
Rustom, Ragmed dba Fox Hills Inv	$2,990	$690	$0	$3,680
Sam Leman Ford Bloomington	$28,918	$0	$0	$28,918
Soaring Eagle Cleaning Services LLC	$8,400	$0	$0	$8,400
Square Inc	$0	$0	$3,288	$3,288
Srinivasan, Lakshmi Narasimhan %ETM	$1,935	$1,146	$0	$3,081
Stacking Properties LLC	$0	$2,665	$0	$2,665
Tornquist, Randall S dba RST Rentals	$2,495	$7,841	$0	$10,336
Torrington LLC	$1,158	$2,741	$0	$3,899
TOIRMA	$12,219	$0	$21,724	$33,943
Traditions Essential Housing Impact Partners	$14,616	$23,530	$0	$38,146
US Bank Home Mortgage	$2,412	$1,388	$0	$3,800
VISA	$57,876	$82	$26,495	$84,453
Watts Copy Systems	$3,531	$0	$0	$3,531
Widmer Interiors Inc	$15,190	$0	$0	$15,190
Wills, Shirley J & Donald	$0	$2,634	$0	$2,634
Young America Realty	$0	$5,274	$0	$5,274
Total disbursements greater than $2,500	$954,257	$337,750	$488,106	$1,780,113
All other disbursements less than $2,500	$113,426	$89,165	$9,707	$212,298
TOTAL OTHER DISBURSEMENTS	$1,067,683	$426,915	$497,814	$1,992,411

ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2026 Commencing 04/01/2025 and Ending 03/31/2026
COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Revenues	$2,029,213	$167,595	$991,108	$3,187,916
Disbursements: Compensation	$912,958	$0	$362,149	$1,275,108
Disbursements: All other	$1,067,683	$426,915	$497,814	$1,992,411
Excess Revenue Over (Under) Expenditures	$48,572	($259,320)	$131,145	($79,603)
Public Fund Balance, Beginning	$3,639,892	$345,303	$1,233,835	$5,219,030
Transfers In (Out)	($200,000)	$200,000	$0	$0
Public Fund Balance, Ending	$3,488,465	$285,983	$1,364,980	$5,139,427

Subscribed and sworn to this 24th day of August 2026.

____

Deborah L Skillrud - Treasurer

Reports by Elected Officials Item No. 7.A.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Presentation and Discussion of the Township Supervisor's Report.

Recommended Motion: None; Presentation Only.

Strategic Plan:
N/A

Background: A report from the Township Supervisor will be provided. Questions, comments, and discussion from the Board are welcome.

Community Groups/Interested Persons Contacted: N/A

Financial Impact: N/A

Attachments:

1. 20260824 Supervisor's Report
2. Cemetery Storm Damage Aug 2026

CITY OF BLOOMINGTON TOWNSHIP

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: August 24, 2026
RE: Township Supervisor's Report

General Assistance: One hundred twenty (120) applicants sought Township services in the month of July. Of those, fifty (50) were *potentially eligible* for General Assistance and seventy (70) were *potentially eligible* for Emergency Assistance.

The attached Systems Activity report shows the actual number of clients who received General Assistance and Emergency Assistance.

Applicants from Stanford, Chenoa and Carlock Townships have applied.

During the month of July, Township received $23,292.00 from the Social Security office for two Supplemental Security Income reimbursements from previous clients.

Workfare: Nineteen (19) General Assistance clients were actively engaged in workfare at eight (8) Bloomington sponsor sites. Sponsor sites include Bloomington Public Library, Center for Hope Outreach, POTS Recycling, COBT, YMCA, YWCA, Habitat for Humanity Restore, and Second Presbyterian Church. Of the 19 individuals participating in workfare, a total of 349.50 hours were completed in July.

HERE Program: Township is continuing with the Housing Eviction Relief Efforts program as approved by the board at the April 27th, 2026, Township Board meeting for FY2027. In the month of July, the Township provided $10,282.00 in rental/mortgage assistance and $747.00 in utility assistance through the program.

Evergreen Memorial Cemetery: There have been forty-six (46) burials and eleven (11) pet burials so far in 2026.

The cemetery experienced significant storm damage from the August 13th, 2026 severe thunderstorms, resulting in several downed trees, damaged headstones and heavy branch removal.

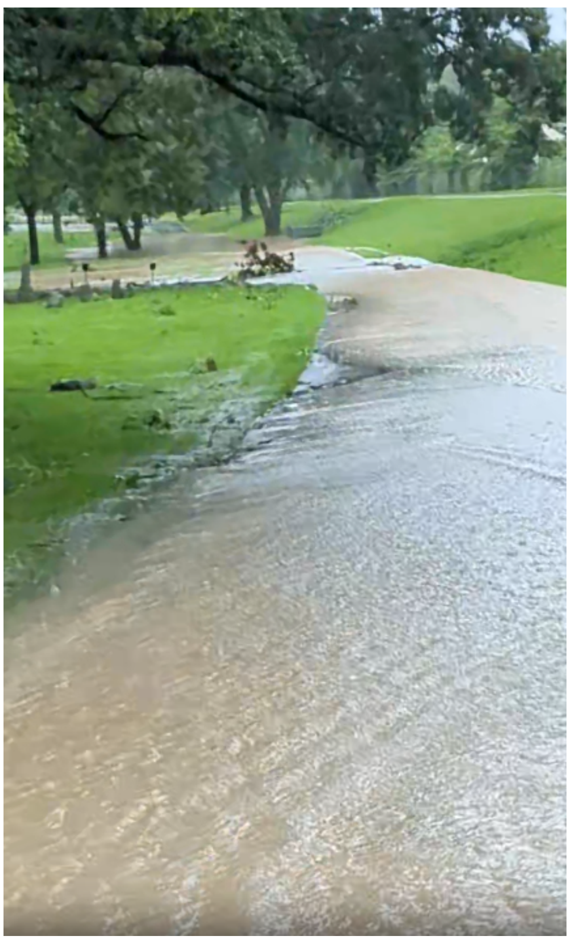
Photos of the storm damage on pages 3-5 of report, for reference.

System Activity Report

[7/1/2026 - 7/31/2026] Report Date: 8/4/2026

General Assistance		
Grants (New Clients) :	9	$4,084.70
Grants (Previous Clients) :	25	$10,988.64
In-Process :	27	
Denials :	52	
Sanctions :	2	
Terminations :	6	
	121	**$15,073.34**
General Assistance - Medical		
Referrals :	0	
Disbursements :	0	
	0	**$0.00**
General Assistance - Work Program Assignments		
Job Training :	14	
Workfare :	4	
	18	
General Assistance - Work Program Expenses		
WF 30 Day :	10	$320.00
WF 7 Day Bus :	3	$30.00
WF Gasoline :	3	$96.00
	16	**$446.00**
Emergency Assistance		
Grants :	21	$25,159.91
In-Process :	2	
Denials :	3	
	26	**$25,159.91**
Additional Assistance		
GT - HERE (RENT/MORTGAGE) :	6	$13,247.92
	6	**$13,247.92**
Additional Activity		
ACall (phone/fax/email) :	228	
AFace-to-Face :	50	
General - Intake :	1	
General - Orientation :	77	
	356	
Grand Totals:	**543**	**$53,927.17**



Reports by Elected Officials Item No. 7.B.

For Board of Trustees for the Town of the City of Bloomington: August 24, 2026

Ward Impacted: City of Bloomington Township

Subject: Presentation and Discussion of the Township Assessor's Report.

Recommended Motion: None; Presentation Only.

Strategic Plan:
N/A

Background: A report from the Assessor's office will be provided. Questions, comments, and discussion from the Board are welcome.

Community Groups/Interested Persons Contacted: N/A

Financial Impact: N/A

Attachments:

1. 20260824 Assessor's Report

Steven R. Scudder, Assessor
City of Bloomington Township
607 S. Gridley St., Suite A
Bloomington, IL 61701
Office: 309.434.2890
SScudder@cityblm.org

To: Town Trustees
From: Steve Scudder
Date: August 18, 2026
Subject: Assessor Report

We are finishing up on assessments for 2026.
Our assessment date of appraisal is January 1, 2026.

The City Township has received a multiplier the last three years. We are adjusting many assessments to prevent another adjustment from the County. This being said it is important that property owners are aware of the Board of Review process. The Board of Review is an informal appeal process. If a taxpayer has a recent sale price or recent appraisal that is the best evidence for a complaint.

Attached are suggestions from the County on how to file your appeal, the Board of Review Rules for 2026, and a copy of the Non-farm property assessment complaint form.

The phone number for the Board of Review is 309-888-5132. Email is boardofreview@mcleancountyil.gov

If someone needs information for the complaint, my office number is 309-434-2890.

Questions or Comments;

Board of Review
Robert Kahman, Chair
Floyd Aper, Vice Chair
Rachel Milton, Member
Tim Jorczak, Clerk
(309) 888-5132

McLean County
ILLINOIS

115 E Washington St, Room 101
Bloomington, IL 61702-2400
mcleancountyil.gov

2026 Rules of the McLean County Board of Review

The McLean County Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the McLean County Board (35 ILCS 200/6-5 & 6-25). Any member or alternate member of the board may conduct a hearing. **The Board has the authority to confirm, reduce or increase any assessment as appears just** (35 ILCS 200/16-55)**.** The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal based on standards of fair cash value, uniformity, correctness of facts, evidence, exhibits, and briefs submitted to or elicited by the Board from an appellant, assessor, and/or other interested parties.

Prior to filing an appeal, it is advisable that taxpayers discuss their assessments with their township assessor. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the township assessor, a taxpayer still wishes to pursue an appeal, he/she should become familiar with the *Rules of the McLean County Board of Review*. **The time period for filing an appeal is statutory; extensions of time to accommodate discussions between taxpayers and assessors will not be granted.**

I. Administrative Rules

A. Convening the Board

The Board convenes on or before the first Monday of June and recesses from day to day as may be necessary.

B. Severability

In the event any section, provision or term of these rules is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of these rules are severable.

C. Amendments

The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed on the Board of Review website.

D. Failure to Follow Board Rules

Failure to follow any of these rules may be grounds for the denial of any change in assessment.

E. Authority of the Board

In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into the record.
3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
4. Require the production of any book record, paper, or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper, or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in in the rejection of that party's evidence.

F. Code of Conduct for Board of Review Hearings

The expectation is that all participants in a Board of Review hearing conduct themselves in a respectful and professional manner. The Board of Review reserves the right to terminate a hearing and require any party to leave the proceeding or end the discussion, when that individual engages in threatening, disruptive, vulgar, abusive, or obscene conduct or language that delays or protracts a proceeding.

G. Freedom of Information Act

The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140/2). The following information is provided in accordance with the Act:

1. The Board is responsible for hearing appeals, corrections, and requests for certificates of error on property assessments from the county's thirty-one townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of McLean County before the Illinois Property Tax Appeal Board.
2. The Board's office is located at 115 East Washington Street, Room 101, Bloomington, IL 61701.

Appeals and supporting evidence submitted shall not disclose any "personal information". It is the filer's responsibility to ensure that "personal information" is redacted from any petitions for appeal or supporting evidence submitted. For purposes of this subsection, the term "personal information" shall have the same meaning as that term is defined in Section 5 of the Personal Information Protection Act (815 ILCS 530/5).

H. Open Meetings Act

Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120/1.02).

1. Audio or video recording is permitted by any person.
2. The Board does not provide transcripts of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party.
3. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five witnesses or other persons at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to arrange for a more suitable venue.
4. Public comment – the Board will allow public comment in their scheduled meetings. Public comment is limited to five minutes per attendee.

I. Clerk of the Board of Review

The administrative functions of the Board are discharged by the McLean County Chief County Assessment Officer, who shall act as the Clerk of the Board (35 ILCS 200/3-30).

II. Filing an Appeal

Certain criteria must be met to file an appeal and have the case scheduled for a hearing in front of the Board:

A. Standing

Only an owner of a McLean County property or taxpayer of the subject property dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the board of Review on an assessment made by any local assessment officer may file a complaint with the Board. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to pay the taxes on the subject property.

1. **Representation.** Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, limited liability companies, limited partnerships, and other similar entities shall be represented in an assessment appeal to the McLean County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1).
2. **Assessment Appeal Cases Filed by Non-Attorney Agents.** The Board will not recognize an appeal filed by an individual or party that is not the owner or taxpayer for a property. This includes, but is not limited to, accountants, architects, engineers, property tax consultants, real estate appraisers, and real estate brokers or agents licensed by the State of Illinois. Those not qualified to practice law in the State of Illinois may not appear at hearings before the Board in a representative capacity and my not conduct questioning, cross-examination, or other investigations at the hearing. Non-attorney agents associated with any given appeal may not elicit testimony at the hearing without the owner, taxpayer, or designated attorney present. In the instance where an appeal is filed by a non-attorney agent, the materials provided will be returned to the agent. Filing deadlines will not be extended for appellants who utilize non-attorney agents.
3. **Ability to Provide Expert Witness Testimony.** Accountants, architects, engineers, real estate appraisers and real estate brokers or agents who are

licensed by the State of Illinois may testify at hearings before the Board as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers, and/or their attorneys in the preparation of a property appeal case. Any individual with pertinent, factual information concerning a subject property (including anyone who serves as an interpreter) may be called upon by the Board to testify as a witness in the presence of an owner, taxpayer and/or attorney actively representing the appeal in a hearing. Individuals who are not licensed through the Illinois Department of Financial and Professional Regulation (IDFPR) as real estate appraisers, brokers, or agents who provide valuation evidence or testimony to the McLean County Board of Review will be reported to IDFPR.

4. **Condominium Association Appeals.** The Board of Managers of a condominium association that has been organized under the Illinois Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the condominium association, provided the filing was authorized by "a two-thirds vote of the members of the board of manages or by the affirmative vote of not less than a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws". (See 765 ILCS 605/10(c)). The Board requires that a signed copy of the resolution of the association board action be submitted with any appeal.

B. Board of Review Forms

The Board requires all parties of an appeal to utilize the prescribed forms of the McLean County Board of Review. These forms are available of the county's website, www.mcleancountyil.gov/assessor, by clicking on "Filing an Assessment Complaint". The forms can be completed online and submitted digitally. Additionally, forms are available at the Chief County Assessment office.

C. Required Information

All information on the appeal application form is required per the detailed instructions given. **Of key importance, the appellant's requested reduction in assessed value must be provided.** Pursuant to 35 ILCS 200/165-55, if an appellant requests a total change in assessed value of $100,000 or more, the Board must notify each respective taxing district. The Board has the authority to restrict reductions to a value under $100,000 when taxing districts have not been appropriately notified. The board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form.

D. Evidence

The Board requires both the appeal application form and evidence at the time of filing. The Board makes available a copy of each appeal and accompanying evidence to the appropriate township assessor. Additional evidence submitted at a hearing by any party (appellant, assessor, or intervenor) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with board rules.

E. Assessment Publication Timing and Filing Deadlines

The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in each township beginning at the earliest in mid-summer and continuing until all townships are published. All appeals must be filed on or before 30 days after the date of publication of a township's current year assessments (35 ILCS 200/16-55). The publication schedule and filing deadline for each township is posted on the McLean County website, mcleancountyil.gov/109/Filing-an-Assessment-Complaint. It is the appellant's responsibility to file their appeal on or before the filing deadline by:

1. Hand delivering the appeal to the Board of Review office during normal business hours.
2. Submitting the appeal with an official US postmark, official receipt of a private mail/delivery service or signed affidavit of posting, indicating a date of submission on or before the filing deadline. *Please note that the date stamped on metered mail is not accepted by the Board as an official postmark.*
3. Electronic delivery via on-line submission or email shall be considered dated as of the date received.
4. *The Board will not accept appeals by facsimile transmission (FAX).*

F. Remedy Period

Failure to complete all prescribed forms and attach all required evidence will result in a delay of scheduling the appeal. The Board provides a remedy period of ten (10) business days from the time of notification by the Board for appellants or their attorneys to correct any errors or omissions in the filing of an appeal.

G. Set for Preliminary Review or Hearing

Once all criteria are met, standing, use of required forms, completion of forms, attachment of evidence, submitted in a timely fashion, or the remedy period has expired, the appeal will be set for preliminary review or a hearing (35 ICLS 200/16-55).

III. Appeal Hearings

The purpose of a preliminary review or hearing is to evaluate a property assessment based on evidence presented by all concerned parties: typically, appellant and assessor and, where applicable, intervenor.

A. Preliminary Review

The Board may conduct a preliminary review of each properly filed appeal and will render a proposal without scheduling a hearing. Appellants have seven (7) calendar days to respond to the preliminary decision. If the decision is accepted by the appellant, no hearing is scheduled, and the preliminary decision becomes final. The board may consider the preliminary decision along with other pertinent information obtained during the hearing in making the final value determination.

B. Notification

An appellant will be notified of the hearing date, time, and place of the hearing by US mail or by email. If an appellant fails to appear for the hearing on the scheduled date and time, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal or dismissed.

C. Scheduled Hearings

Once scheduled, an invitation for the hearing will be sent via Microsoft Teams. Appellants may appear in person, by telephone, or by video. The information for each type of appearance will be listed in the Teams invitation. Due to the constraints of the property tax cycle, scheduled hearings cannot be rescheduled.

D. Hearing Format

After parties to a case are introduced, appeal hearings are conducted in the following manner: Any party who has standing can present testimony and supporting evidence regarding the assessment and answers any questions from the Board. The township assessor or a representative from their office is expected to be present to give evidence and testimony concerning the property and its assessment including any rebuttal to the testimony and evidence of the appellant. The appellant and/or the attorney then presents closing or rebuttal remarks. This concludes the evidentiary portion of the hearing.

E. Length of Hearing

Due to the volume of appeals before the Board, most hearings are generally scheduled at fifteen-minute intervals. Complex properties and properties with multiple parties may be scheduled for ½ to 1-hour increments. All presentations by an appellant and an assessor, along with questions and the deliberation of the Board must be completed within this time frame. The amount of time allocated for the hearing will be noted on the Teams invitation.

F. Decisions

After the Board closes for the year (usually December 31st), official findings for each case are mailed to all appellants or their attorney. No written decisions are released prior to this time.

G. Appellant's Access to and Evidence Submitted by Assessors

Appellants or designated attorneys should indicate an email address on the appeal application form so they can receive email notification when the township assessors' evidence for their case is available, or when communication from the Board on preliminary review decisions require timely response by an appellant or attorney for possible early settlement of an appeal. Assessors are to electronically submit their evidence for a specific case to the Board of Review for the preliminary review process not later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a submission of evidence results in an email notification to the appellant or attorney that the assessor's evidence is available. For those appellants or their attorneys who do not indicate an email address, assessors are to send their evidence via US mail to the appropriate appellant or attorney at least five (5) days prior to the scheduled hearing.

H. Evidence Submitted by Intervenors

A taxing body wishing to intervene in a matter before the Board must file a *Request to Intervene* with the Board of Review at least five (5) days in advance of the scheduled hearing. Any evidence being presented by a taxing district needs to be supplied to the assessor, appellant, and Board of Review five (5) days prior to the hearing. The board reserves the right to give little or no weight to evidence submitted less than five (5) days prior to the hearing.

IV. Basis for Assessment Appeals

A. Appeals Based on Incorrect Assessor Data

1. **Definition.** Incorrect data includes, but is not limited to, size of the site, size of the improvements, physical features, condition of the property, and locational attributes.
2. **Evidence.** Appeals based on the application of incorrect subject property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data, and evidence of the correct data such as a plat of survey, or construction documents. When the basis of the appeal is the adverse condition of a property which may require significant costs to cure (that are non-routine maintenance in nature) and/or which affects fitness for occupancy, required documentation should include date stamped photographs, contractor repair estimates or actual paid invoices, along with copies of any required building permits.
3. **Assessor Access to Property.** Appellants are urged to schedule a property inspection with their assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property.

B. Appeals Based on the Recent Sale of the Subject Property

The Board considers the sale of a subject property, which occurred within twelve (12) months of the January 1 assessment date, as possible evidence of fair cash value. The Board gives the most weight to the following required documentation in such an appeal:

1. Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed settlement statement or the closing disclosures and summaries of transactions.
2. Testimony and/or documentation, such as the recorded Illinois Real Estate Transfer Declarations (PTAX-203), printout from a multiple listing service, or the closed client listing sheet and chronological property listing history of the subject property.
3. If applicable, an itemized Bill of Sale, signed by seller(s) and buyer(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

C. Appeals Based on Fair Cash Value

1. **Definition.** Fair cash value is defined as "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller" (35 ILCS 200/1-50). Fair cash value is often used interchangeably with market value.
2. **Burden of Proof.** When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence.
3. **Appraisal Evidence.** A professional appraisal done for ad valorem purposes which **values a subject property as of the lien date (January 1st of the current assessment year)**, can serve as evidence in a Board of Review case. Appraisals obtained for the purpose of an appeal should state the subject's value as of January 1 of the assessment year.
    a. To be considered, an appraisal must be:
        i. Prepared by an Illinois Licensed appraiser in conformance with the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
        ii. Signed by the appraiser(s).
        iii. Presented in entirety, including all exhibits, with no missing pages.

    b. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears thereon.

   An appraisal which does not accompany an initial application may be acceptable to the Board if it is received by the Board (irrespective of postmark) within fourteen (14) calendar days of the filing deadline for residential properties or within thirty (30) calendar days of the filing deadline for commercial properties. One original copy is required by the Board.

4. **Recent Usable Sales of Comparable Properties.** In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as evidence of the fair cash value of a subject property. A usable sale is an arms-length transaction of a property between or among unrelated parties which has been offered on the open market and advertised for sale. Generally, the key metric in these cases is to compare the sale price per above ground living area (AGLA) of the subject property and the comparable properties selected.

   If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select at least three (3) comparable properties with a recorded date of sale as close to the January 1 lien date as possible. Comparable properties should be located near the subject and/or in the subject's same neighborhood. They should be similar in style (e.g., ranch, 2- story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size, (e.g., square footage of lot and building), quality, and condition to the subject. If a comparable is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.
5. **Condition Issue – Assessor Access to Property.** Appellants are urged to schedule a property inspection with the assessor for appeals related to the description, physical characteristics, and/or condition of the subject property. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.
6. **Other Evidence.** Other evidence of fair cash value may consist of, but is not limited to, the following:
    a. Printouts from a multiple listing service – the current or closed client listing sheet and chronological property listing history of the subject property.
    b. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
7. **Income Producing Property.** When an assessment appeal for an income producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence. The income approach is most likely

not an appropriate valuation approach for single unit residential, duplex, single-tenant, owner-occupied commercial or industrial and special-purpose properties.

a. Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board.

If the property has seven or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for the three years prior to the assessment year and detailed rental information.

D. Appeals Based on Equity (also known as Uniformity)

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a high level of assessment relative to fair cash value than assessments of comparable properties. When appealing uniformity, land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre, or site depending on the local market demands. Improvements are generally compared by above grade square footage of living area, with adjustments for differing amenities, such as square footage, basement, baths, bedrooms, fireplace, and garage.
   a. When unequal treatment in the application of uniform assessment practices is the basis of the appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's assessed price per square foot for either the building or land is appreciably higher than most other comparable properties after account for notable differences in the assigned value for specific features being assessed.
   b. Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessment purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. For example, uniformity in a neighborhood of two-story homes can be significantly different from that

found in another nearby neighborhood of two-story homes due to age construction, material costs, and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.

2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proven by clear and convincing evidence. Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.
3. **Evidence Considered.** It is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living area), quality, and condition to the subject. If comparable property is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity. Generally, the key metric in these cases focuses on the building value per AGLA or the land price per comparable unit. Characteristics of the subject property and three (3) comparable properties must be provided.
4. Consult with the township assessor for any questions as to land value determinations and practices. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

E. Appeals Based on Matters of Law

1. **Definition.** Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessments, and farmland valuations.
2. **Evidence.** Appeals alleging an incorrect application of law must include a brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

V. Assessor's Request of the Board of Review

A. Certificate of Error

A certificate of error corrects an "error in fact", affirmed by the township assessor. The township assessor must complete the certificate of error form and submit it to the Clerk of the Board two weeks prior to the final judgement application date of the County Treasurer to close the assessment/tax year.

B. Assessor Correction Requests (BRs)

Assessors’ requests for assessment valuations reductions are due no later than 5 business days prior to the close of Board of Review hearings for the year.

C. Instant Assessments

Instant assessments typically are applied to new improvements. The filing deadline for instant assessments or any increases in assessed value is October 15. Notice is sent to the property owner when an instant assessment is applied. A property owner so notified has the right to appeal the assessment within ten (10) calendar days of the date posted on the notice by contacting the Board office by mail or telephone. The rules and procedures set forth above apply to the instant assessment hearing, except that evidence is not required at the time of application.

D. Omitted Property

When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-260, *et seq.*). If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) days prior, advising them of the Board’s proposed action. The deadline for adding omitted property is October 15.

VI. Non-Homestead Exemptions

A. Applications

Applications for non-homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies), PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office. If an exemption for multiple parcels is sought, separate applications may be required. See the Illinois Department of Revenue general instruction to determine the required number of separate applications. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.

B. Documents

Depending on the type of exemption and corresponding PTAX application, all or a subset of the following documents are required and must be attached to the application:

1. Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, etc.)
2. Picture of the property
3. Notarized affidavit of use
4. Copies of any contracts or leases on the property

C. Notification of Units of Government

If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or their attorney mut notify the units of government in their jurisdiction. A copy of the notice and postal return receipt for each unit of government must be submitted with the application at the time of filing.

D. Deadline

They are processed throughout the assessment/tax year. Taxing bodies wanting to intervene must file a request to intervene at least five (5) days in advance of the exemption hearing.

E. Decision

The Board of Review makes a recommendation to the Illinois Department of Revenue on whether a non-homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and renders the final decision.