BOARD OF TRUSTEES FOR THE TOWN OF THE CITY OF BLOOMINGTON
GOVERNMENT CENTER CHAMBERS, 4TH FLOOR, ROOM #400
115 E. WASHINGTON STREET, BLOOMINGTON, IL 61701
MONDAY, OCTOBER 28, 2024, 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 for discussion are listed and voted on separately.

   A. Consideration and Action to Approve the Minutes of the September 23, 2024, Regular Session of the City of Bloomington Township Board Meeting, as requested by the Township Clerk . *(Recommended Motion: The proposed Minutes be approved.)*

   B. Consideration and Action to Certify the September 2024 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund, as requested by the Township Supervisor . *(Recommended Motion: The September 2024 Statement of Funds be certified.)*

   C. Consideration and Action to Approve the October 28, 2024 General Town Fund Request for Payment, as requested by the Township Supervisor . *(Recommended Motion: The October 28, 2024 Request for Payment be approved.)*

6. **Regular Agenda**

   A. Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township . *(Recommended Motion: The Year One of Next Term May 1, 2025 - April 30, 2026 be Increased by 2.5% for Township Supervisor. The Year One of Next Term January 1, 2026 - December 31, 2026 be Increased by 2.5% for Township Assessor.)*

B. Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township . *(Recommended Motion: To Set Year Two of Next Term May 1, 2026 - April 30, 2027 Compensation for Township Supervisor and to Set Year Two of Next Term January 1, 2027 - December 30, 2027 Compensation for Township Assessor.)*

C. Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township . *(Recommended Motion: To Set Year Three of Next Term May 1, 2027 - April 30, 2028 Compensation for Township Supervisor and to Set Year Three of Next Term January 1, 2028 - December 30, 2028 Compensation for Township Assessor.)*

D. Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township . *(Recommended Motion: To Set Year Four of Next Term May 1, 2028 - April 30, 2029 Compensation for Township Supervisor and to Set Year Four of Next Term January 1, 2029 - December 30, 2029 Compensation for Township Assessor.)*

E. Consideration and Action to Extend the Contract with Soaring Eagle Cleaning Services, LLC as the Township Building Cleaning Services for Calendar Years 2025 and 2026, as requested by the City of Bloomington Township . *(Recommended Motion: The contract with Soaring Eagle Cleaning Services, LLC to serve as the Township Building Cleaning Services be extended for Calendar Years 2025 and 2026.)*

F. Consideration and Action to Approve the Estimated Fiscal year 2025 Tax Levy For Tax Year 2024, as requested by the Township Supervisor . *(Recommended Motion: The Estimated Fiscal Year 2025 Tax Levy for Tax Year 2024 of $2,351,600 be approved.)*

7. Reports by Elected Officials

A. Presentation and Discussion of the Township Supervisor's Report, as requested by the City of Bloomington Township . *(Recommended Motion: None; presentation only.)*

B. Presentation and Discussion of the Township Assessor's Report, as requested by the City of Bloomington Township . *(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.

REGULAR AGENDA ITEM NO. 5.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Approve the Minutes of the September 23, 2024, Regular Session of the City of Bloomington Township Board Meeting

RECOMMENDED MOTION: The proposed Minutes be approved

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: In compliance with the Open Meetings Act 5 ILCS 120/2.06(b), minutes must be approved within thirty days after the meeting or at the second subsequent regular meeting, whichever is later. The minutes have been reviewed and certified as correct and complete by the Deputy Township Clerk and will be made available for public inspection and posted to the Township website, pending Board approval.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
5A 09232024 DRAFT_Township_Regular_Session_Minutes.pdf

MINUTES
TOWNSHIP - REGULAR SESSION
MONDAY, SEPTEMBER 23, 2024, 5:30 PM

The Board of Trustees for the Town of the City of Bloomington convened in regular session in the Government Center Boardroom at 5:30 P.M., Monday, September 23, 2024. The meeting was called to order by Trustee Mwilambwe who led the Pledge of Allegiance.

Roll Call

Attendee Name	Title	Status
Mboka Mwilambwe	Trustee, Chair	Present
Jenna Kearns	Trustee	Absent
Donna Boelen	Trustee	Present
Sheila Montney	Trustee	Present
John Danenberger	Trustee	Present
Nick Becker	Trustee	Present
Cody Hendricks	Trustee	Present
Mollie Ward	Trustee	Present
Kent Lee	Trustee	Absent
Tom Crumpler	Trustee	Present

Elected Officials/Staff Present: Deborah L. Skillrud, Township Supervisor; Steve Scudder, Township Assessor; and Leslie Yocum, Township Clerk.

Public Comment

No in-person or emailed public comment was received.

Consent Agenda

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

Trustee Boelen made a motion, seconded by Trustee Crumpler, to approve the Consent Agenda.

Item 5.A. Consideration and Action to Approve the Minutes of the August 26, 2024, Regular Session of the City of Bloomington Township Board Meeting, as requested by the Township Clerk. (Recommended Motion: The proposed Minutes be approved.)

Item 5.B. Consideration and Action to Certify the August 2024 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund, as requested by the Township Supervisor. (Recommended Motion: The August 2024 Statement of Funds be certified.)

Item 5.C. Consideration and Action to Approve the September 23, 2024 General Town Fund Request for Payment, as requested by the Township Supervisor. (Recommended Motion: The September 23, 2024 Request for Payment be approved.)

Trustee Mwilambwe directed the clerk to call roll:

AYES: Mwilambwe; Boelen; Montney; Danenberger; Becker; Hendricks; Ward; Crumpler

Motion carried.

Regular Agenda

The following item was presented:

Item 6.A Discussion of an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township.

Township Supervisor Deborah Skillrud explained that in October, Trustees would vote on the 2026-2029 compensation for the elected officials, as well as Supervisor and Assessor, to reflect salary cost of living adjustments.

Trustee Mwilambwe and Supervisor Skillrud discussed the last salary increase was eight years prior. Supervisor Skillrud noted the cost of living rate had significantly increased since. Trustee Mwilambwe clarified the proposal established salaries of the positions and did not reflect on the individuals holding said positions.

Trustee Crumpler asked whether the increases would align with other municipalities. Supervisor Skillrud provided an example of an another Township's increase in cost-of-living adjustments in 2024.

Trustee Boelen noted other Township Officials' salaries were listed in the median income range and the proposed increase would provide a $14,000 increase.

Assessor Scudder and Supervisor Skillrud discussed average Township salaries in Normal, Champaign and Rockford.

Trustee Mwilambwe explained that salaries should align with the qualifications of the position while setting a rate that would attract qualified applicants.

Trustee Montney confirmed with Supervisor Skillrud the Township mentioned to Trustee Crumpler's question was a smaller municipality.

Supervisor Skillrud and Trustee Montey then discussed how the John M. Scott endowment was removed from Township management in 2017 and how the additional duties were supplemented with a stipend in addition to the Township Supervisor's salary.

Trustee Montney confirmed with Supervisor Skillrud that the highest-paid employee she supervised earned $70,000. Trustee Montney then confirmed with Assessor Scudder that the highest-paid employee he supervised earned $80,000. Supervisor Skillrud confirmed that supervised staff received regular cost of living and/or merit salary increases.

Trustee Montney the confirmed with Supervisor Skillrud and Assessor Scudder that the average work week was 37.5 hours.

Trustee Mwilambwe confirmed the Supervisor's salary was $94,000 and the Assessor's salary was $96,000. He then discussed cost of living increase options with Supervisor Skillrud and Assessor Scudder and their preference to apply an annual cost of living increase each year of the terms of office.

Trustee Hendricks reported that as of May 1, 2024, the Town of Normal's Township Supervisor's salary and benefits was $86,000 and their Township Assessor's salary and benefits was $127,000.

Supervisor Skillrud discussed the next step in the procedure.

Reports by Elected Officials

The following item was presented:

Item 7.A. Presentation and Discussion of the Township Supervisor's Report, as requested by the City of Bloomington Township.

Supervisor Skillrud briefly reported on an uptick of general assistance applicants and noted that 60 were still pending requiring paperwork.

Item 7.B. Presentation and Discussion of the Township Assessor's Report, as requested by the City of Bloomington Township.

Assessor Scudder reported the EAV (Equalized Assessed Value) continued to increase, and the potential for McLean County to assess additional multipliers.

Adjournment

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

Trustee Mwilambwe directed the clerk to call roll:

AYES: Mwilambwe; Boelen; Montney; Danenberger; Becker; Hendricks; Ward; Crumpler

Motion carried (viva voce).

The Meeting Adjourned at 5:52 PM.

CITY OF BLOOMINGTON

Board Chair Mboka Mwilambwe	Amanda Stutsman, Deputy Township Clerk

REGULAR AGENDA ITEM NO. 5.B.

<u>FOR CITY OF BLOOMINGTON TOWNSHIP</u>: October 28, 2024

<u>WARD IMPACTED</u>: Town of the City of Bloomington

<u>SUBJECT</u>: Consideration and Action to Certify the September 2024 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund

<u>RECOMMENDED MOTION</u>: The September 2024 Statement of Funds be certified

<u>STRATEGIC PLAN LINK</u>:

<u>STRATEGIC PLAN SIGNIFICANCE</u>:

<u>BACKGROUND</u>: 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.

<u>COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED</u>: N/A

<u>FINANCIAL IMPACT</u>: N/A

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
5B 20240930 Supervisor's Board Financial.pdf

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 **30th day of September 2024**, 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 **28th day of October 2024**.

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

Notary Public

This the **28th day of October 2024**.

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 **$3,011,453.65** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$189,891.18** in PRAIRIE STATE BANK & TRUST (30) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **$1,126,420.68** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$10.47** 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: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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 Administration Fund
Month of: September

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (30) Checking Balance		$ 153,377	
Cash: Bloomington Municipal Credit Union (48,20) Combined Balances		$ 10	
Investments: Illinois Fund (85)		$ 2,998,569	
Investments: Prairie State Bank & Trust (64)		$ 758,538	
	Public Funds at Commencement		$ 3,910,494
Public Funds Received this Month			
Interest: Prairie State Bank (30)		$ 20	
Interest: Prairie State Bank (64)		$ 140	
Interest: Illinois Fund (85)		$ 12,885	
Other Income: Retiree Insurance		$ 1,640	
Other Income: GA Administration		$ 150	
Tax Levy		$ 517,743	
	Public Funds Received This Month		$ 532,577
	Public Funds Available		$ 4,443,071
Public Funds Expended This Month			$ 115,296
Change in Payroll Liabilities **09/30/2024**			$ (1)
	Total Public Funds at Month End		$ 4,327,776
Public Funds at Month End			
Cash: Prairie State Bank & Trust (30) Checking Balance		$ 189,891	
Cash: Bloomington Municipal Credit Union (48,20) Combined Balances		$ 10	
Investments: Illinois Fund (85)		$ 3,011,454	
Investments: Prairie State Bank & Trust (64)		$ 1,126,421	
	Total Public Funds at Month End		$ 4,327,776

Checking Account Activity			
Prairie State Bank & Trust (30) Balance at Commencement			$ 153,377
Deposits:	Interest: Prairie State Bank & Trust (30)	$ 20	
	Other Income: Retiree Insurance	$ 1,640	
	Other Income: GA Administration	$ 150	
	Transfer from Prairie State Bank & Trust Reserve (64)	$ 150,000	
	Total Deposits for Month		$ 151,809
	Total Funds Available		$ 305,186
Expenses:	Assessor's Office	$ 5,073	
	Community Agency Funding	$ 2,345	
	Compensation & Benefits	$ 104,473	
	Services & Expenses	$ 2,197	
	Supervisor's Office	$ 1,208	
	Change in Payroll Liabilities 09/30/2024	$ (1)	
	Total Check Written		$ 115,295
	Prairie State Bank & Trust (30) Balance at Month End		$ 189,891

Prairie State Bank & Trust (30) Reconciliation at Month End			
	Balance per Bank Statement	$ 225,844	
	Plus Outstanding Deposits	$ 1,640	
	Less Outstanding Checks	$ (37,592)	
	Checkbook Balance per Reconciliation		$ 189,891

Town of the City of Bloomington--General Town Administration Fund

Statement of Receipts and Disbursements

		Sep-24	
Revenue			
7000 Interest		$ 13,044	
7400 Other Income		$ 1,790	
7800 Tax Levy		$ 517,743	
	Total Revenue		532,577
	Total Income		**532,577**
Expense			
Assessor's Office			
9151 Auto Expense		$ 79	
9171 Utilities		$ 320	
9251 Education/Meetings/Conferences		$ 3,419	
9271 Appraisal Services		$ 910	
9291 Janitorial		$ 175	
9312 Membership Dues		$ 170	
	Total Assessor's Office		$ 5,073
Community Agency Funding			
1025 GA Client Services		$ 2,345	
	Total Community Agency Funding		$ 2,345
Compensation & Benefits			
7011 Township Supervisor		$ 7,833	
7021 Township Assessor		$ 8,000	
7031 Town Clerk		$ 200	
7041 Town Trustees		$ 460	
7051 General Assistance Staff		$ 14,955	
7052 General Town Staff		$ 8,994	
7061 Deputy Assessors		$ 41,142	
7081 IMRF/Employer (2024 = 8.01%)		$ 5,783	
7091 FICA (SS/MC) / Employer		$ 5,856	
7101 Group Medical / Employer		$ 11,135	
7102 LifeLock		$ 48	
7111 State Unemployment / Employer		$ 67	
	Total Compensation & Benefits		$ 104,473
Services & Expenses			
1038 Other Expenditures		$ 294	
1040 Building Maintenance		$ 42	
1042 Janitorial Services & Supplies		$ 306	
1045 Special Projects		$ 1,555	
	Total Services & Expenses		$ 2,197
Supervisor's Office			
8121 Janitorial		$ 219	
8131 Utilities		$ 480	
8151 Car Expense		$ 20	
8181 Equipment Repair/Rental		$ 301	
8221 Computer/Contract Services		$ 156	
8241 Membership Dues		$ 32	
	Total Supervisor's Office		$ 1,208
	Total Expense		$ 115,296
	Net Income		417,281

Town of the City of Bloomington--General Town Administration Fund

Year to Date Budget Comparison

	Sep-24	FY2025 Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 79,677	$ 60,000	$ 19,677	132.8%
7400 Other Income	$ 5,860	$ 45,450	$ (39,590)	12.9%
Other Income: Grants	$ -	$ 5,000	$ (5,000)	0.0%
Other Income: TWP IGAs	$ 445	$ 1,000	$ (555)	44.5%
7450 Township Litigation Income	$ -	$ 25	$ (25)	0.0%
7600 Personal Property Replacement Tax	$ 126,586	$ 300,000	$ (173,414)	42.2%
7800 Tax Levy	$ 1,603,344	$ 1,651,600	$ (48,256)	97.1%
7900 Proceeds from Loan/Bond	$ -	$ 100,000	$ (100,000)	0.0%
Total Revenue	$ 1,815,912	$ 2,163,075	$ (347,163)	84.0%
Total Income	$ 1,815,912	$ 2,163,075	$ (347,163)	84.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ -	$ 21,544	$ (21,544)	0.0%
9151 Auto Expense	$ 2,151	$ 3,000	$ (849)	71.7%
9161 Telephone	$ 933	$ 3,000	$ (2,067)	31.1%
9171 Utilities	$ 2,972	$ 5,800	$ (2,828)	51.2%
9191 Postage	$ -	$ 300	$ (300)	0.0%
9201 Office Supplies	$ 475	$ 2,000	$ (1,525)	23.8%
9211 Publications & Printing	$ -	$ 500	$ (500)	0.0%
9231 Equipment	$ 22,560	$ 6,000	$ 16,560	376.0%
9241 Equipment Repair/Rental	$ -	$ 1,500	$ (1,500)	0.0%
9251 Education/Meetings/Conferences	$ 8,561	$ 9,000	$ (439)	95.1%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 4,225	$ 100,000	$ (95,775)	4.2%
9291 Janitorial	$ 1,050	$ 2,000	$ (950)	52.5%
9301 Computer Services	$ 3,436	$ 20,000	$ (16,564)	17.2%
9302 CAMA Services	$ -	$ 10,000	$ (10,000)	0.0%
9311 Mapping/GIS Services	$ -	$ 100,000	$ (100,000)	0.0%
9312 Membership Dues	$ 470	$ 2,500	$ (2,030)	18.8%
Total Assessor's Office	$ 46,834	$ 296,144	$ (249,310)	15.8%
Capital Fund Reserve				
Comfort Station/East Side Basin	$ -	$ 1	$ (1)	0.0%
Program Facility	$ -	$ 1	$ (1)	0.0%
Township Building Improvements	$ -	$ 525,163	$ (525,163)	0.0%
Total Capital Fund Reserve	$ -	$ 525,165	$ (525,165)	0.0%
Community Agency Funding				
1021 Grant #1 (future community need)	$ -	$ 150,000	$ (150,000)	0.0%
1023 Community Medical	$ 10,000	$ 25,000	$ (15,000)	40.0%
1025 GA Client Services	$ 9,879	$ 50,000	$ (40,121)	19.8%
1026 Youth Services	$ -	$ 35,000	$ (35,000)	0.0%
1027 Senior Services	$ -	$ 80,000	$ (80,000)	0.0%
Total Community Agency Funding	$ 19,879	$ 340,000	$ (320,121)	5.8%

Town of the City of Bloomington--General Town Administration Fund

Year to Date Budget Comparison (continued)

Compensation & Benefits							
7011 Township Supervisor	$	47,000	$	94,000	$	(47,000)	50.0%
7021 Township Assessor	$	51,000	$	96,000	$	(45,000)	53.1%
7031 Town Clerk	$	1,200	$	2,500	$	(1,300)	48.0%
7041 Town Trustees	$	1,020	$	2,800	$	(1,780)	36.4%
7051 General Assistance Staff	$	90,844	$	200,000	$	(109,156)	45.4%
7052 General Town Staff	$	93,163	$	175,000	$	(81,837)	53.2%
7061 Deputy Assessors	$	229,650	$	420,000	$	(190,350)	54.7%
7081 IMRF/Employer (2024 = 8.01%)	$	38,062	$	125,000	$	(86,938)	30.4%
7091 FICA (SS/MC) / Employer	$	36,969	$	77,000	$	(40,031)	48.0%
7101 Group Medical / Employer	$	70,402	$	218,800	$	(148,398)	32.2%
7102 LifeLock	$	308	$	1,200	$	(892)	25.7%
7111 State Unemployment / Employer	$	370	$	3,000	$	(2,630)	12.3%
Total Compensation & Benefits	$	659,988	$	1,415,300	$	(755,313)	46.6%
Services & Expenses							
1028 Membership Dues	$	1,731	$	2,000	$	(269)	86.6%
1029 Auditing Expenses	$	-	$	8,000	$	(8,000)	0.0%
1030 Legal Expense	$	4,237	$	12,000	$	(7,763)	35.3%
1034 Insurance	$	12,219	$	13,000	$	(781)	94.0%
1035 Publishing	$	265	$	2,000	$	(1,735)	13.2%
1038 Other Expenditures	$	2,679	$	4,000	$	(1,321)	67.0%
1039 Debt Service-Principal & Interest	$	-	$	1,000	$	(1,000)	0.0%
1040 Building Maintenance	$	2,198	$	45,000	$	(42,802)	4.9%
1042 Janitorial Services & Supplies	$	1,838	$	6,000	$	(4,163)	30.6%
1043 Building Security	$	-	$	1,000	$	(1,000)	0.0%
1044 Building Repairs	$	-	$	100,000	$	(100,000)	0.0%
1045 Special Projects	$	10,385	$	185,000	$	(174,615)	5.6%
Total Services & Expenses	$	35,551	$	379,000	$	(343,449)	9.4%
Supervisor's Office							
8091 Postage	$	1,360	$	3,000	$	(1,640)	45.3%
8101 Rent/Debt Service	$	-	$	20,000	$	(20,000)	0.0%
8121 Janitorial	$	1,313	$	3,500	$	(2,188)	37.5%
8131 Utilities	$	4,458	$	10,000	$	(5,542)	44.6%
8141 Telephones	$	1,395	$	5,000	$	(3,605)	27.9%
8151 Car Expense	$	74	$	3,500	$	(3,426)	2.1%
8161 Education/Conference/Meetings	$	1,377	$	3,500	$	(2,123)	39.3%
8171 Equipment	$	2,417	$	5,000	$	(2,583)	48.3%
8181 Equipment Repair/Rental	$	1,809	$	8,000	$	(6,191)	22.6%
8191 Office Supplies	$	611	$	6,000	$	(5,389)	10.2%
8201 Printing	$	-	$	3,000	$	(3,000)	0.0%
8211 Publications	$	50	$	1,000	$	(950)	5.0%
8221 Computer/Contract Services	$	931	$	20,000	$	(19,069)	4.7%
8241 Membership Dues	$	149	$	450	$	(301)	33.1%
Total Supervisor's Office	$	15,943	$	91,950	$	(76,007)	17.3%
Emergency Transfer of Funds							
GT Funds Transferred to GA Funds	$	-	$	200,000	$	(200,000)	0.0%
Total Emergency Transfer of Funds	$	-	$	200,000	$	(200,000)	0.0%
Total Expense	$	778,194	$	3,247,559	$	(2,469,365)	24.0%
Net Income	$	1,037,718	$	(1,084,484)	$	2,122,202	-95.7%

Town of the City of Bloomington--General Town Administration Fund

Checking Account Activity

Date	Number	Name	Amount
Prairie State Bank & Trust **(30)**			
09/03/2024	10498	Skillrud, D L	-16.50
09/03/2024	10499	Curtiss, Jennifer	-16.00
09/03/2024	10500	Sterrenberg, Maureen C	-1,474.11
09/03/2024	10501	Scudder, Steven R	-1,474.72
09/03/2024	10502	Scudder, Richard T	-53.60
09/03/2024	10503	Bowman, Danny	-910.00
09/05/2024	ACH	Merchant Services - Valutec	-30.12
09/05/2024	ACH	Merchant Services - Valutec	-25.40
09/10/2024	10504	Stilwell, Debra A	-65.99
09/10/2024	10505	NICOR Gas	-140.12
09/10/2024	10506	Ace Industrial Properties Inc dba 1900E C	-1,000.00
09/10/2024	20240913	Intuit Payroll S QuickBooks	-29,009.33
09/10/2024	10507	City of Bloomington Finance Dept	-16.11
09/10/2024	10508	Skillrud, D L	-108.74
09/10/2024	10509	CDS Office Technologies	-106.48
09/10/2024	Transfer	Prairie State Bank & Trust	150,000.00
09/12/2024	Deposit	Bloomington TWP	75.00
09/13/2024	ACH	TASC Funding	-183.32
09/13/2024	ACH	Prairie State Bank & Trust	-737.50
09/13/2024	1-811-267-7	IL Dept of Revenue EDI Pymnts	-1,769.11
09/13/2024	51368737	IRS USATaxPymt	-10,008.15
09/13/2024	10510	Thompson's Equipment Repair Service	-852.69
09/13/2024	10511	American Pest Control Inc	-42.00
09/23/2024	Deposit	Chenoa TWP	75.00
09/24/2024	10512	Parkway Auto Laundry	-9.00
09/24/2024	10513	VISA (DLS)	-2,055.75
09/24/2024	10514	U-Haul	-154.26
09/24/2024	10515	Huck's/WEX Bank	-45.17
09/24/2024	10516	VISA (SRS)	-640.00
09/24/2024	10517	NCPERS Group Life Ins	-64.00
09/24/2024	10518	City of Bloomington LifeLock	-86.82
09/24/2024	10519	City of Bloomington Health Insurance	-20,066.73
09/24/2024	10520	Soaring Eagle Cleaning Services LLC	-700.00
09/24/2024	10521	City of Bloomington Water Dept	-660.56
09/24/2024	10522	CDS Leasing	-195.00
09/24/2024	Deposit	Town of the City of Bloomington - CEM	8,925.17
09/25/2024	20240930	Intuit Payroll S QuickBooks	-26,336.58
09/25/2024	Debit	Prairie State Bank & Trust	-30.00
09/28/2024	Deposit	IMRF - Illinois Municipal Retirement Fund	1,639.78
09/30/2024	44273921	IRS USATaxPymt	-8,762.65
09/30/2024	1-381-804-2	IL Dept of Revenue EDI Pymnts	-1,620.25
09/30/2024	ACH	Prairie State Bank & Trust	-737.50
09/30/2024	ACH	TASC Funding	-183.32
09/30/2024	CAS-1422404	IMRF Cash Conc	-13,765.77
09/30/2024	0-603-383-9	IDES--IL Dept of Employment Security	-66.92
09/30/2024	Credit	Interest	19.60
		Total	$36,514.28

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

COUNTY OF McLEAN)

Town of the City Bloomington

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 **30th day of September 2024**, 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 28th day of October 2024.

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

Notary Public

This the 28th day of October 2024.

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 $409,917.55 in ILLINOIS FUNDS (0879) in SPRINGFIELD, ILLINOIS, $47,041.96 in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of $33,848.92 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: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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
Month of: September

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 56,287	
Investments: Illinois Fund (0879)		$ 408,164	
Investments: Prairie State Bank & Trust (19)		$ 32,496	
	Public Funds at Commencement		$ 496,946
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 7	
Interest: Prairie State Bank (19)		$ 7	
Interest: Illinois Fund (0879)		$ 1,754	
Tax Levy		$ 31,347	
	Public Funds Received This Month		$ 33,114
	Public Funds Available		$ 530,060
Public Funds Expended This Month			$ 39,252
	Total Public Funds at Month End		$ 490,808
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 47,042	
Investments: Illinois Fund (0879)		$ 409,918	
Investments: Prairie State Bank & Trust (19)		$ 33,849	
	Total Public Funds at Month End		$ 490,808

Checking Account Activity			
Prairie State Bank & Trust (00) Balance at Commencement			$ 56,287
Deposits: Interest: Prairie State Bank & Trust (00)		$ 7	
Transfer from Prairie State Bank & Trust Reserve (19)		$ 30,000	
	Total Deposits for Month		$ 30,007
	Total Funds Available		$ 86,294
Checks Written: General Assistance			$ 39,252
	Checkbook Balance at Month End		$ 47,042
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 55,537	
Less Outstanding Checks		$ (8,495)	
	Checkbook Balance per Reconciliation		$ 47,042

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Revenue		Sep-24	
7000 Interest		$ 1,767	
7800 Tax Levy		$ 31,347	
	Total Revenue		$ 33,114
	Total Income		**$ 33,114**
Expense: CW			
6011 Groceries/Personal Essentials		$ 4,735	
6021 Rent		$ 5,476	
6051 Utilities		$ 716	
6071 Emergency Assistance		$ 27,991	
6101 Transportation		$ 73	
6121 Allowances		$ 261	
	Total Expenses		**$ 39,252**
	Net Income		**$ (6,138)**

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

		Sep-24	FY2025 Budget	$ Over Budget	% of Budget
Income					
Revenue					
7000 Interest		$ 11,445	$ 21,000	$ (9,555)	54.5%
7400 Other Income		$ 76	$ 10	$ 66	760.0%
7600 Personal Property Replacement Tax		$ 7,664	$ 45,000	$ (37,336)	17.0%
7700 Refunds & Recoveries		$ 12,395	$ 2,000	$ 10,395	619.8%
7800 Tax Levy		$ 97,074	$ 100,000	$ (2,926)	97.1%
7900 GT Fund Transferred to GA Fund		$ -	$ 200,000	$ (200,000)	0.0%
	Total Revenue	$ 128,653	$ 368,010	$ (239,357)	35.0%
	Total Income	$ 128,653	$ 368,010	$ (239,357)	35.0%
Expense					
CW					
6011 Groceries/Personal Essentials		$ 29,980	$ 78,000	$ (48,020)	38.4%
6021 Rent		$ 43,858	$ 200,000	$ (156,142)	21.9%
6051 Utilities		$ 4,621	$ 50,000	$ (45,379)	9.2%
6061 Medical		$ -	$ 20,000	$ (20,000)	0.0%
6071 Emergency Assistance		$ 95,271	$ 200,000	$ (104,729)	47.6%
6081 Hospital		$ -	$ 10,000	$ (10,000)	0.0%
6091 Funeral/Burial		$ -	$ 6,168	$ (6,168)	0.0%
6101 Transportation		$ 387	$ 5,000	$ (4,613)	7.7%
6121 Allowances		$ 996	$ 10,000	$ (9,004)	10.0%
	Total Expense	$ 175,112	$ 579,168	$ (404,056)	30.2%
	Net Income	$ (46,459)	$ (211,158)	$ 164,699	22.0%

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

Date	Number	Name	Amount
Prairie State Bank & Trust **(00)**			
09/03/2024	38051	Wynn, Martha Cassell	-690.00
09/03/2024	38052	HH Greenwood Terrace MHP Bloomington, IL	-690.00
09/03/2024	38053	Ameren Illinois	-101.24
09/03/2024	38054	M&M Real Estate Partnership LLC %Class Ac	-425.00
09/03/2024	38055	BHA; Blmgtn Housing Authority (rent)	-928.00
09/03/2024	38056STOP	Pedcor Investments-2002 dba Danbury Ct	-690.00
09/03/2024	38057	Wills, Shirley J & Donald	-425.00
09/03/2024	38058	Home Sweet Home Ministries, Inc	-200.00
09/03/2024	38059	MCLT BREW 1 %Brady Prop	-425.00
09/03/2024	38060	Moore, J A dba Maple Grove Estates	-1,152.00
09/03/2024	38061	Star Cleaners	-73.00
09/03/2024	38062	Jedlicka, Derrick L	-1,152.00
09/03/2024	38063	Downtowner Apts, The	-40.00
09/05/2024	STOP38006	Phoenix Towers Preservation LP	31.89
09/10/2024	EFT	EFT-Kroger via Valutec	-4,734.79
09/10/2024	38064	Ameren Illinois	-2,141.12
09/10/2024	38065	Young America Realty	-1,152.00
09/10/2024	38066	Doogan, Jonathan R %ETM Inc	-139.34
09/10/2024	38067	BHA; Blmgtn Housing Authority (rent)	-208.94
09/10/2024	38068	BHA; Blmgtn Housing Authority (laundry)	-25.00
09/10/2024	38069	Phoenix Towers Preservation LP	-110.89
09/10/2024	38070	Hairmasters Institute of Cosmetology Inc	-12.00
09/10/2024	38071	Thrasher, Raymond E	-200.00
09/10/2024	38072	Traditions Essential Housing Impact Ptnrs	-2,804.00
09/10/2024	38073	Lakewood B LLC dba Lakewood Terrace Apts	-262.19
09/10/2024	38074	Brookridge AptsLLC dba Brookridge Heights	-1,152.00
09/10/2024	38075	Pedcor Investments-2002 dba Danbury Ct	-690.00
09/10/2024	STOP38056	Pedcor Investments-2002 dba Danbury Ct	690.00
09/13/2024	38076	Selene Finance LP	-425.00
09/13/2024	38077	Ameren Illinois	-1,375.88
09/13/2024	38078	BayOak HC5 LLC %Haley Communities Ltd #5	-1,624.00
09/13/2024	38079	NICOR Gas	-78.89
09/13/2024	38080	Pedcor Investments-2002 dba Danbury Ct	-620.00
09/13/2024	38081	BHA; Blmgtn Housing Authority (rent)	-709.04
09/13/2024	38082	Hulva, Michael %AB Rentals, Inc	-425.00
09/13/2024	38083	Secretary of State of Illinois	-151.00
09/13/2024	38084	Traditions Essential Housing Impact Ptnrs	-2,068.00
09/24/2024	38085	VISA...2268 (GA)	-45.00
09/24/2024	38086	BHA; Blmgtn Housing Authority (rent)	-444.00
09/24/2024	38087	SRIM LLC %Redbird Property Mgmt Inc	-1,152.00
09/24/2024	38088	Huck's/WEX Bank	-28.31
09/24/2024	38089	Ameren Illinois	-888.54
09/24/2024	38090	Lincoln Towers %Mid-Northern Group	-134.00
09/24/2024	38091	MK2 Properties LLC	-139.34
09/24/2024	38092	City of Bloomington Water Department	-425.00
09/24/2024	38093	Grandview Estates MH LLC	-139.34
09/24/2024	38094	TVEO Corporation	-250.00
09/24/2024	38095	Miller Trust, Annetta O dba Miller Prop	-425.00
09/24/2024	38096	Traditions Essential Housing Impact Ptnrs	-2,078.00
09/24/2024	38097	M&M Real Estate Partnership LLC %Class Ac	-690.00
09/24/2024	38098	Suarez, Greg Enrique	-690.00
09/24/2024	38099	Highland B LLC	-425.00
09/24/2024	38100	Covert, John Michael & Joseph W Vilmos	-1,388.00
09/24/2024	38101	Adekoya, Tony S	-1,152.00
09/24/2024	38102	MIMG LII Arbors at Eastland LLC	-690.00
09/24/2024	38103	Sanatan Properties LLC %Core 3	-690.00
09/26/2024	Transfer	Transfer Funds	30,000.00
09/30/2024	Credit	Interest	6.92
		Total	-$9,245.04

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 **30th day of September 2024**, 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 **14th day of October 2024**.

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

Notary Public

This **14th day of October 2024**.

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 $429,645.67 in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, $254,594.91 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of $599,883.62 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 the 28th day of October 2024.

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 2: Donna Boelen

WARD 3: Sheila Montney

WARD 4: John W Danenberger

WARD 5: Nick Becker

WARD 6: Cody Hendricks

WARD 7: Mary "Mollie" Ward

WARD 8: Kent Lee

WARD 9: Tom Crumpler

Trustee Mboka Mwilambwe

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
Month of: September

Funds at Commencement		
Cash: Heartland Bank 7774 (Checking)	$ 290,126	
Cash: Heartland Bank 7782 (Reserve)	$ 411,273	
Cash: Illinois Fund 0905 (Reserve)	$ 427,807	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	$ 117,082	
Trust Account: Illinois Fund 0904 (O/C Trust)	$ 213,904	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2024	$ 266,932	
Funds at Commencement		$ 1,727,123
Public Funds Received This Month		
Real Estate Tax Levy	$ 188,078	
Other Funds Received This Month		
Opening/Closing Fees	$ 6,675	
Sale of Lots	$ 7,010	
Sale of Crypts	$ 20	
Sale of Niches	$ 675	
Sale of Pet Cemetery Spaces	$ 200	
Other Sales	$ 10	
Interest: Checking/Reserve	$ 2,500	
Income from Trusts	$ 989	
Other Income & Special Events	$ 6,135	
Inspection Fees	$ 225	
Total Funds Received This Month		$ 212,517
Total Funds Available		$ 1,939,640
Funds Expended This Month		$ 56,211
Change in Payroll Liabilities 09/30/2024		$ (1)
TOTAL Funds at Month End		**$ 1,883,430**
Funds at Month End		
Cash: Heartland Bank 7774 (Checking)	$ 254,595	
Cash: Heartland Bank 7782 (Reserve)	$ 599,884	
Cash: Illinois Fund 0905 (Reserve)	$ 429,646	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	$ 117,551	
Trust Account: Illinois Fund 0904 (O/C Trust)	$ 214,823	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2024	$ 266,932	
TOTAL Funds at Month End		**$ 1,883,430**

Town of the City of Bloomington--Cemetery Fund
Month of: September

Checking Account Activity

Heartland Bank 7774 Balance at Commencement			$ 290,126
Deposits	Opening/Closing Fees	$ 6,675	
	Sale of Lots	$ 7,010	
	Sale of Crypts	$ 20	
	Sale of Niches	$ 675	
	Sale of Pet Cemetery Spaces	$ 200	
	Other Sales	$ 10	
	Interest: Checking	$ 129	
	Inspection Fees	$ 225	
	Other Income & Special Events	$ 6,135	
	Transfer (to)/from Reserve Acct 7782	$ (1,800)	
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	$ 1,400	
	Total Deposits		$ 20,679
	Total Funds Available		$ 310,805
Expenses	Compensation & Benefits	$ 34,113	
	Administrative Expenses	$ 1,765	
	Cemetery Improvements, Maintenance & Repair	$ 16,550	
	Cemetery Operations	$ 3,783	
	Change in Payroll Liabilities	$ (1)	
	Total Expenses		$ 56,210
	Checkbook Balance at Month End		$ 254,595

Bank Reconciliation at Month End

Balance per Bank Statement		$ 257,279	
Plus Outstanding Deposits		$ 338	
Less Outstanding Checks		$ (3,022)	
	Checkbook Balance per Reconciliation		$ 254,595

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		Sep-24	
Revenue			
40100	Real Estate Tax Levy	$ 188,078	
42000	Opening/Closing Fees	$ 6,675	
42500	Sale of Lots	$ 7,010	
43000	Sale of Crypts	$ 20	
43100	Sale of Niches	$ 675	
44850	Sale of Pet Cemeteries	$ 200	
44900	Other Sales	$ 10	
43500	Interest: Checking/Reserve	$ 2,500	
49000	Income from Trusts	$ 989	
49020	Other Income & Special Events	$ 6,135	
49021	Inspection Fees	$ 225	
	Total Revenue		$ 212,517
	Total Income		$ 212,517
Expense			
Compensation & Benefits			
50101	Wages: Administrative Staff	$ 5,076	
50102	Wages: Cemetery Staff	$ 20,282	
50201	Payroll Taxes	$ 1,812	
50202	IMRF / Employer (2024 = 8.01%)	$ 2,031	
50203	IDES - Unemployment Insurance	$ 836	
50204	Employee Health Insurance	$ 4,056	
50207	Norton LifeLock Basic Essential	$ 20	
	Total Compensation & Benefits		$ 34,113
Administrative Expenses			
51500	Contractual Services	$ 529	
52500	Utilities	$ 894	
54000	Advertising	$ 176	
55450	Other Admin Expenses	$ 165	
	Total Administrative Expenses		$ 1,765
Cemetery Improvements, Maintenance & Repair			
58000	Mausoleum	$ 16,550	
	Total Cemetery Improvments, Maintenance & Repair		$ 16,550
Cemetery Operations			
55500	Fuel, Oil, and Equipment	$ 1,109	
56500	Equipment Repairs	$ 764	
56600	Cemetery Supplies & Maintenance	$ 263	
56800	Disposal of Leaves/Branches	$ 360	
57602	Grounds Maintenance/Repair	$ 473	
58100	Grave Markers	$ 815	
	Total Cemetery Operations		$ 3,783
	Total Expenses		$ 56,211
	Net Income		$ 156,306

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

		Sep-24	FY2025 Budget	$ Over Budget	% of Budget
Income					
Revenue					
40100	Real Estate Taxy Levy	$ 582,439	$ 600,000	$ (17,561)	97.1%
41000	Personal Property Replacement Tax	$ 45,984	$ 70,000	$ (24,016)	65.7%
42000	Opening/Closing Fee	$ 57,295	$ 90,000	$ (32,705)	63.7%
42100	Marker Commission	$ 7,126	$ 9,000	$ (1,874)	79.2%
42500	Sale of Lots	$ 50,660	$ 68,000	$ (17,340)	74.5%
43000	Sale of Crypts	$ 4,870	$ 11,000	$ (6,130)	44.3%
43100	Sale of Niches	$ 10,620	$ 40,000	$ (29,380)	26.6%
44700	Sale of Burial Supplies	$ 310	$ 500	$ (190)	62.0%
44850	Sale of Pet Cemeteries	$ 2,500	$ 700	$ 1,800	357.1%
44900	Sales - Other	$ 1,110	$ 1,500	$ (390)	74.0%
43500	Interest	$ 13,178	$ 7,000	$ 6,178	188.3%
49000	Income from Trusts	$ 7,392	$ 4,000	$ 3,392	184.8%
49020	Other Income & Special Events	$ 10,240	$ 10,000	$ 240	102.4%
49021	Inspection Fees	$ 2,025	$ 4,000	$ (1,975)	50.6%
	Total Revenue	$ 795,748	$ 915,700	$ (119,952)	86.9%
	Total Income	$ 795,748	$ 915,700	$ (119,952)	86.9%
Expense					
Compensation & Benefits					
50101	Wages: Administrative Staff	$ 31,417	$ 73,000	$ (41,583)	43.0%
50102	Wages: Cemetery Staff	$ 148,210	$ 304,000	$ (155,790)	48.8%
50201	Payroll Taxes	$ 12,950	$ 26,000	$ (13,050)	49.8%
50202	IMRF / Employer (2024 = 8.01%)	$ 14,388	$ 45,000	$ (30,612)	32.0%
50203	IDES - Unemployment Insurance	$ 3,617	$ 13,500	$ (9,883)	26.8%
50204	Employee Health Insurance	$ 24,336	$ 60,000	$ (35,664)	40.6%
50205,6,7	Other Payroll Expenses	$ 120	$ 500	$ (380)	23.9%
	Total Compensation & Benefits	$ 235,038	$ 522,000	$ (286,962)	45.0%
Administrative Expenses					
51100	Casualty Insurance	$ 21,724	$ 22,000	$ (276)	98.7%
51500	Contractual Services	$ 4,174	$ 14,000	$ (9,826)	29.8%
52000	Office Supplies	$ 625	$ 4,000	$ (3,375)	15.6%
52500	Utilities	$ 7,747	$ 18,500	$ (10,753)	41.9%
54000	Advertising	$ 345	$ 5,000	$ (4,655)	6.9%
54500	Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500	Legal Expense	$ -	$ 600	$ (600)	0.0%
55100	Audit Expense	$ -	$ 7,500	$ (7,500)	0.0%
55200	Financial Administration	$ -	$ 12,200	$ (12,200)	0.0%
55400	Special Event Expenses	$ 9,228	$ 9,000	$ 228	102.5%
55450	Other Admin Expenses	$ 4,998	$ 5,000	$ (2)	100.0%
57900	Office Equipment	$ -	$ 1,000	$ (1,000)	0.0%
	Total Administrative Expenses	$ 48,841	$ 99,400	$ (50,559)	49.1%
Cemetery Improvements, Maintenance & Repair					
57601	Flags & Poles	$ 242	15000	$ (14,758)	1.6%
57800	Operating Equipment	$ -	10000	$ (10,000)	0.0%
58000	Mausoleum	$ 22,520	150000	$ (127,480)	15.0%
58260	Columbariums	$ -	300000	$ (300,000)	0.0%
58300	Veterans Memorial	$ 10,094	10000	$ 94	100.9%
58400	Scattering Grounds/Ossuary	$ -	2000	$ (2,000)	0.0%
	Total Cemetery Improvements, Maintenance & Repair	$ 32,856	$ 487,000	$ (454,144)	6.7%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (continued)

Cemetery Operations				
55500 Fuel, Oil, and Equipment	$ 5,852	12000	$ (6,148)	48.8%
56000 Tree Removal/Monument Repair	$ 9,550	19000	$ (9,450)	50.3%
56500 Equipment Repairs	$ 3,440	18000	$ (14,560)	19.1%
56600 Cemetery Supplies & Maintenance	$ 2,431	15000	$ (12,569)	16.2%
56700 Rental Equipment & Short-term Leases	$ 599	12000	$ (11,402)	5.0%
56800 Disposal of Leaves/Branches	$ 2,735	4000	$ (1,265)	68.4%
57000 Office Building Maintenance/Repair	$ 200	2000	$ (1,800)	10.0%
57602 Grounds Maintenance/Repair	$ 18,841	25000	$ (6,159)	75.4%
57603 Road, Fence, Lot, Drains	$ 69,995	70000	$ (5)	100.0%
57700 Equipment Building & Workshop	$ -	1500	$ (1,500)	0.0%
58100 Grave Markers	$ 8,414	15000	$ (6,586)	56.1%
59900 Other Cemetery Expenses	$ (4)	1000	$ (1,004)	-0.4%
Total Cemetery Operations	$ 122,052	$ 194,500	$ (72,448)	62.8%
Total Expense	$ 438,788	$ 1,302,900	$ (864,112)	33.7%
Net Income	$ 356,960	$ (387,200)	$ 744,160	-92.2%

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

Date	Number	Name	Amount
Heartland Bank & Trust **(7774)**			
09/02/2024	Credit	Interest	73.46
09/03/2024	Deposit	HBT - Heartland Bank & Trust	707.31
09/05/2024	Deposit	HBT - Heartland Bank & Trust	19.12
09/09/2024	Deposit	HBT - Heartland Bank & Trust	1,206.45
09/09/2024	Deposit	HBT - Heartland Bank & Trust	9,385.00
09/10/2024	42752	ColdSpring Memorial Group	-815.40
09/10/2024	42753	Evergreen FS Inc	-512.13
09/10/2024	42754	COMCAST Business	-274.09
09/10/2024	20240913	Payroll Direct Deposit	-8,460.27
09/10/2024	42755	City of Bloomington Water Dept	-4.56
09/10/2024	42756	Dave Capodice Excavating Inc	-832.50
09/10/2024	Deposit	HBT - Heartland Bank & Trust	4.55
09/11/2024	Transfer	Perry, Dale & Janet	-1,200.00
09/11/2024	Transfer	Guttschow, Zona	-600.00
09/11/2024	Transfer	Elliott, Ronald	1,100.00
09/11/2024	Transfer	Allen, Marcia	300.00
09/12/2024	Deposit	HBT - Heartland Bank & Trust	96.35
09/13/2024	0-262-135-9	IL Dept of Revenue	-500.05
09/13/2024	30375366	EFTPS - IRS	-2,453.58
09/13/2024	Deposit	HBT - Heartland Bank & Trust	2,185.00
09/13/2024	Deposit	HBT - Heartland Bank & Trust	96.92
09/23/2024	Deposit	HBT - Heartland Bank & Trust	582.30
09/24/2024	42757	RP Lumber Company Inc	-28.50
09/24/2024	42758	Evergreen FS Inc	-597.23
09/24/2024	42759	VISA BMCU...1484	-520.41
09/24/2024	42760	City of Bloomington TWP - Reimburse	-8,925.17
09/24/2024	42761	Martin Sullivan Inc	-653.28
09/24/2024	42762	NICOR Gas	-91.84
09/24/2024	42763	Diamond Design & Construction, INC	-16,550.00
09/24/2024	42764	Henson Disposal Inc	-529.48
09/24/2024	42765	City of Bloomington Water Dept	-523.99
09/25/2024	20240930	Payroll Direct Deposit	-9,530.11
09/25/2024	Deposit	HBT - Heartland Bank & Trust	96.35
09/26/2024	Deposit	HBT - Heartland Bank & Trust	19.38
09/27/2024	Deposit	HBT - Heartland Bank & Trust	3,425.00
09/28/2024	Deposit	HBT - Heartland Bank & Trust	23.97
09/30/2024	1-178-937-5	IL Dept of Revenue	-568.89
09/30/2024	11371016	EFTPS - IRS	-2,837.64
09/30/2024	1-957-619-8	IDES - IL Dept of Emp Sec	-836.07
09/30/2024	Deposit	HBT - Heartland Bank & Trust	337.80
09/30/2024	Deposit	HBT - Heartland Bank & Trust	2,600.00
09/30/2024	Credit	Interest	55.57
		Total	-$35,530.66

Town of the City of Bloomington
STATEMENT OF FUNDS
Month of: September

		Cemetery Public Fund	General Town Fund	General Assistance Fund	COMBINED FUNDS
Public Fund Balances at Beginning of Month		$ 1,129,206	$ 3,910,494	$ 496,946	$ 5,536,647
Revenues	Interest	$ 2,500	$ 13,044	$ 1,767	$ 17,312
	Income from Trusts	$ 989			$ 989
	Other Income & Special Events	$ 6,135	$ 1,790	$ -	$ 7,925
	Opening/Closing Fees	$ 6,675			$ 6,675
	Sales	$ 7,915			$ 7,915
	Inspection Fees	$ 225			$ 225
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	$ (400)			$ (400)
	Real Estate Tax Levy	$ 188,078	$ 517,743	$ 31,347	$ 737,167
	Total Revenues	$ 212,117	$ 532,577	$ 33,114	$ 777,808
Expenses	Administrative Expenses	$ 1,765			$ 1,765
	Assessor's Office		$ 5,073		$ 5,073
	Capital Improvements	$ 16,550	$ -		$ 16,550
	Casework/General Assistance			$ 39,252	$ 39,252
	Cemetery Operations	$ 3,783			$ 3,783
	Community Agency Funding		$ 2,345		$ 2,345
	Compensation & Benefits	$ 34,113	$ 104,473		$ 138,586
	less payroll liability	$ (1)	$ (1)		$ (2)
	Services & Expenses		$ 2,197		$ 2,197
	Supervisor's Office		$ 1,208		$ 1,208
	Total Expenses	$ 56,210	$ 115,295	$ 39,252	$ 210,757
Public Fund Balance at Month End		**$ 1,285,113**	**$ 4,327,776**	**$ 490,808**	**$ 6,103,697**

REVENUE DISTRIBUTION REPORT
FISCAL YEAR TO DATE ~ FY2025

			Cemetery Public Fund	General Town Fund	General Assistance Fund	COMBINED FUNDS
	FY2025 Tax Levy Extension for Tax Year 2023		$ 599,952	$ 1,651,553	$ 99,992	$ 2,351,497
	Percentage		25.5136%	70.2341%	4.2523%	100.0000%
FY2025 Personal Replacement Property Tax						
	04/03/2024	03-2024	$ 7,684	$ 21,153	$ 1,281	$ 30,118
	05/07/2024	04-2024	$ 18,577	$ 51,140	$ 3,096	$ 72,814
	07/03/2024	05-2024	$ 16,622	$ 45,758	$ 2,770	$ 65,151
	08/05/2024	06-2024	$ 3,100	$ 8,535	$ 517	$ 12,152
		TOTAL	$ 45,984	$ 126,586	$ 7,664	$ 180,234
FY2025 Tax Levy Extension for Tax Year 2023						
	05/30/2024	01-2024	$ 102,583	$ 282,391	$ 17,097	$ 402,071
	06/07/2024	02-2024	$ 118,066	$ 325,013	$ 19,678	$ 462,756
	06/14/2024	03-2024	$ 83,925	$ 231,029	$ 13,988	$ 328,941
	08/30/2024	04-2024	$ 89,788	$ 247,168	$ 14,965	$ 351,921
	09/06/2024	05-2024	$ 124,232	$ 341,986	$ 20,705	$ 486,924
	09/18/2024	06-2024	$ 63,846	$ 175,756	$ 10,641	$ 250,244
		TOTAL	$ 582,439	$ 1,603,344	$ 97,074	$ 2,282,857

REGULAR AGENDA ITEM NO. 5.C.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Approve the October 28, 2024 General Town Fund Request for Payment

RECOMMENDED MOTION: The October 28, 2024 Request for Payment be approved

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

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 $194,250.00.

The amount requested for approval by the Board of Trustees from the General Town Administration Fund is $27,693.34.

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
5C 20241028 Payment Request.pdf

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 September 10, 2024 through October 14 2024.

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 **14th day of October 2024**.

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

Notary Public

This **14th day of October 2024**.

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

October 14, 2024 Meeting

ACCT	VENDORS	DESCRIPTION	DUE DATE	AMOUNT
55200	City of Bloomington Township/Others	Financial (estimated)	10/31/2024	$ 12,200.00
55450	Heartland Bank & Trust/Others	Wire Fire (estimated)	10/31/2024	$ 10.00
56500	Heritage Machine & Welding/Others/VISA	Equipment Repairs & Maintenance (estimated)	10/31/2024	$ 40.00
51500	Illini Fire Equipment/Others/VISA	Annual Fire Extinguisher Maintenance (estimated)	10/31/2024	$ 200.00
56600	Lowes/ Others/VISA	Supplies and Maintenance (estimated)	10/31/2024	$ 400.00
56500	Martin Sullivan/Others/VISA	Equipment Repairs & Maintenance (estimated)	10/31/2024	$ 1,000.00
55400	Texas Roadhouse/Others/VISA	Holiday Luncheon (estimated)	10/31/2024	$ 400.00
58000	Zappa Construction	2024-03 RFP Contract (estimated)	10/31/2024	$ 180,000.00
		SUBTOTAL: VENDOR PAYMENTS		$ 194,250.00
		TOTAL: REQUEST FOR PAYMENTS		$ 194,250.00

CERTIFICATE FOR PAYMENT OF ACCOUNTS - SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

COUNTY OF McLEAN)

Town of the City Bloomington

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 September 24, 2024 through October 28, 2024.

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 **28th day of October 2024**.

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

Notary Public

This **28th day of October 2024**.

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: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Ward

Trustee Mboka Mwilambwe

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 - October 28, 2024 Meeting

ACCT	COMPENSATION (SALARIES)	DESCRIPTION	DUE DATE	AMOUNT
7011	Township Supervisor	D Skillrud	10/31/2024	$ 3,916.67
7011	Township Supervisor	D Skillrud	10/31/2024	$ 3,916.67
7021	Township Assessor	S Scudder	10/31/2024	$ 4,000.00
7021	Township Assessor	S Scudder	10/31/2024	$ 4,000.00
7041	Township Trustee **09/23/2024**	Ward 1: J Kearns	10/31/2024	$ -
7041	Township Trustee **09/23/2024**	Ward 2: D Boelen	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 3: S Montney	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 4: J Danenberger	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 5: N Becker	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 6: C Hendricks	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 7: M Ward	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Ward 8: K Lee	10/31/2024	$ -
7041	Township Trustee **09/23/2024**	Ward 9: T Crumpler	10/31/2024	$ 20.00
7041	Township Trustee **09/23/2024**	Trustee M Mwilambwe	10/31/2024	$ 20.00
		TOTAL: COMPENSATION & BENFITS		$ 15,993.34

ASSESSOR'S CLAIMS

ACCOUNT		DESCRIPTION	DUE DATE	AMOUNT
9301	Computer Services	VISA/Crexi/Others	10/31/2024	$ 7,200.00
		TOTAL: ASSESSOR CLAIMS		$ 7,200.00

COMMUNITY AGENCY FUNDING

ACCOUNT		DESCRIPTION	DUE DATE	AMOUNT
1025	GA Client Services	Den Graphix/VISA/Others	10/31/2024	$ 1,500.00
		TOTAL: COMMUNITY AGENCY FUNDING		$ 1,500.00

SUPERVISOR'S CLAIMS

ACCOUNT		DESCRIPTION	DUE DATE	AMOUNT
8221	Computer/Contract Services	Abbey Placements/VISA/Others	10/31/2024	$ 3,000.00
		TOTAL: SUPERVISOR'S CLAIMS		$ 3,000.00
		TOTAL: REQUEST FOR PAYMENT		$ 27,693.34

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees

RECOMMENDED MOTION: The Year One of Next Term May 1, 2025 - April 30, 2026 be Increased by 2.5% for Township Supervisor. The Year One of Next Term January 1, 2026 - December 31, 2026 be Increased by 2.5% for Township Assessor

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: ****This is a continuation of a August agenda item****

On May 1, 2025, a new term of office will begin for the Township Supervisor, and on January 1, 2026, a new term will begin for the Township Assessor.

Under the Local Government Compensation Act, 50 ILCS 145/2, as well as Illinois statutes 60 ILCS 1/65-20(a), 60 ILCS 1/65-25, and 35 ILCS 200/2-70, compensation of elected township officials must be fixed 180 days before the beginning of the term of office. Compensation is set by the Township Board for the positions and must address both salaries and benefits, such as health, vision and dental, access to the Township's Section 125 Cafeteria Plan, inclusion as members of the IMRF retirement plan, State of Illinois compensation for the Assessor, and reimbursement for travel expenses.

Per the Attorney General's office, discussion, deliberation, and final vote on compensation must be conducted during an open meeting.

To meet the 180-day requirement, compensation must be determined no later than November 2, 2024. The Township Board is encouraged to make a final decision and have Ordinance set at the October 28, 2024 meeting.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Township Board of Trustees

FINANCIAL IMPACT: TBD

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
6A 20241028 Compensation Ordinance DRAFT.pdf

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
a/k/a the City of Bloomington Township

ORDINANCE NO. 2024 - 06

ORDINANCE FOR COMPENSATION FOR TOWNSHIP OFFICIALS 2025 – 2029

WHEREAS, the town of the City of Bloomington is required to pass and set the salary and benefits at least 180 days before the beginning of the terms of offices for elected officials whose compensation is to be fixed; and

WHEREAS, the Town of the City of Bloomington, pursuant to 50 ILCS 145/1 et seq., adopts the following as the salary schedule for the next term of office of the Supervisor and Assessor, to be elected in the year 2025; and

WHEREAS, the City of Bloomington Township Supervisor's term of office commences on May 1, 2025 and ends on April 30, 2029; and

WHEREAS, the City of Bloomington Township Assessor's term of office commences on January 1, 2026 and ends on December 31, 2029;

NOW THEREFORE, we hereby authorize the salaries and benefits for elected township officials for their next term of office as follows:

1. Supervisor: The salary for the City of Bloomington Township Supervisor shall be the salary shown on Exhibit "A" attached hereto;

2. Assessor: The salary for the City of Bloomington Township Assessor shall be the salary shown on Exhibit "A" attached hereto;

3. Township Trustee: The salary for the City of Bloomington Township Trustee shall be the salary shown on Exhibit "A" attached hereto;

   A. Membership in The Township Officials of Illinois Organization.

   B. Travel and business expense reimbursement. Reimbursement for reasonable expenses for business, education and training related to Township duties. This includes travel, lodging, food and fees. Travel: All commercial travel expenses will be reimbursed, If personal transportation is used then automobile mileage is reimbursed at the rate approved by the IRS per mile for education and training programs. Lodging: The township will pay for overnight hotel/motel expenses at the single-room rate. Food: The township will pay for the cost of food as well as 20% tip. No alcoholic beverages will be paid by the township

4. The Supervisor and Assessor shall receive health, vision and dental benefits and payment of health insurance, vision insurance and dental insurance premiums for themselves and

their dependents in addition to the salary scheduled attached hereto as Exhibit “A” in accordance with the health insurance, vision insurance and dental insurance benefits which are included with the benefits of the regular Township staff personnel;

5. The Supervisor and Assessor shall have access to the City of Bloomington Township’s Section 125 Cafeteria Plan which is included with the benefits of the regular Township staff personnel;

6. The City of Bloomington Township shall pay all required monies charged in accordance with Illinois statutes for the inclusion of the Supervisor and Assessor as member of the IMRF retirement plan;

7. It is acknowledged by the Trustees that the City of Bloomington Township Assessor may be entitled to additional compensation from the State of Illinois for performance of his or her duty as Township Assessor. Said compensation is in addition to the salary +compensation as outlined in Exhibit “A”. Further, any such compensation paid for directly from the state of Illinois or any other governmental body shall not cause a reduction in the salary payment from the City of Bloomington Township;

8. In addition to the regular compensation, the Supervisor, Assessor and Trustees may be reimbursed for reasonable expenses for business, education and training related to Township duties. This includes travel, lodging, food and fees. Travel: All commercial travel expenses will be reimbursed, if personal transportation is used then automobile mileage is reimbursed at the rate approved by the IRS per mile for education and training programs. Lodging: The township will pay for overnight hotel/motel expenses at the single-room rate. Food: The township will pay for the cost of food as well as 20% tip. No alcoholic beverages will be paid for by the township.

THEREFORE, the City of Bloomington Township has adopted this Ordinance this 28th day of October, 2024.

APPROVED:

____
Mboka Mwilamwbe
Chairman, Board of Trustees

ATTEST:

____
Leslie Yocum, Town Clerk

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
a/k/a City of Bloomington Township

SUPERVISOR
(as of 09/30/2024 = $ 94,000)

Year	%	Annual	Monthly	Semi-monthly**
May 1, 2025 – April 30, 2026	2.5	$96,350.00	$8,029.17	$4,014.58
May 1, 2026 – April 30, 2027				
May 1, 2027 – April 30, 2028				
May 1, 2028 – April 30, 2029				

** to be paid semimonthly

ASSESSOR*
(as of 09/30/2024 = $96,000)

Year	%	Annual	Monthly	Semi-monthly**
January 1, 2026 – December 31, 2026	2.5	$98,400.00	$8,200.00	$4,100.00
January 1, 2027 – December 31, 2027				
January 1, 2028 – December 31, 2028				
January 1, 2029 – December 31, 2029				

*State stipend not included
** to be paid semimonthly

TOWNSHIP TRUSTEES*
(as of 09/30/2024 + $ 20 per meeting attended)

May 1, 2025 – April 30, 2029 – $ 20 per meeting attended. 0% increase

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.B.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees

RECOMMENDED MOTION: To Set Year Two of Next Term May 1, 2026 - April 30, 2027 Compensation for Township Supervisor and to Set Year Two of Next Term January 1, 2027 - December 30, 2027 Compensation for Township Assessor

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: ****This is a continuation of a August agenda item****

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Township Board of Trustees

FINANCIAL IMPACT: TBD

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

REGULAR AGENDA ITEM NO. 6.C.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees

RECOMMENDED MOTION: To Set Year Three of Next Term May 1, 2027 - April 30, 2028 Compensation for Township Supervisor and to Set Year Three of Next Term January 1, 2028 - December 30, 2028 Compensation for Township Assessor

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: ****This is a continuation of a August agenda item****

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Township Board of Trustees

FINANCIAL IMPACT: TBD

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.D.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Finalize and Set an Ordinance for Compensation for the Township's Elected Officials, including the Township Board of Trustees

RECOMMENDED MOTION: To Set Year Four of Next Term May 1, 2028 - April 30, 2029 Compensation for Township Supervisor and to Set Year Four of Next Term January 1, 2029 - December 30, 2029 Compensation for Township Assessor

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: ****This is a continuation of a August agenda item****

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Township Board of Trustees

FINANCIAL IMPACT: TBD

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

REGULAR AGENDA ITEM NO. 6.E.

<u>FOR CITY OF BLOOMINGTON TOWNSHIP</u>: October 28, 2024

<u>WARD IMPACTED</u>: Town of the City of Bloomington

<u>SUBJECT</u>: Consideration and Action to Extend the Contract with Soaring Eagle Cleaning Services, LLC as the Township Building Cleaning Services for Calendar Years 2025 and 2026

<u>RECOMMENDED MOTION</u>: The contract with Soaring Eagle Cleaning Services, LLC to serve as the Township Building Cleaning Services be extended for Calendar Years 2025 and 2026

<u>STRATEGIC PLAN LINK</u>:

<u>STRATEGIC PLAN SIGNIFICANCE</u>:

<u>BACKGROUND</u>:

In December 2021 after issuing a request for proposal (RFP) for professional cleaning services, the Township Board of Trustees selected Soaring Eagle Cleaning Services, LLC to serve as the Township's Building Cleaning Services. The contract was issued for Calendar Years 2022, 2023, and 2024, with an option to extend services for Calendar Years 2025 and 2026.

<u>COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED</u>: N/A

<u>FINANCIAL IMPACT</u>:

Based on the initial RFP, the fees approved for the extended Fiscal Years 2025 and 2026 are $8,400 and $8,400.

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.F.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Approve the Estimated Fiscal year 2025 Tax Levy For Tax Year 2024

RECOMMENDED MOTION: The Estimated Fiscal Year 2025 Tax Levy for Tax Year 2024 of $2,351,600 be approved

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND:

Illinois Municipal Code Division 3 Levy and Collection of Taxes (65 ILCS 5) grants Townships the power to collect taxes for the purpose of conducting business. Illinois Property Tax Code Division 2 Truth in Taxation (35 ILCS 200/18) dictates the process for which a tax levy ordinance is passed. Townships must present for Board approval an estimated levy no less than 20 days prior to adopting a tax levy ordinance. If the estimated levy is more than 5% of the amount extended in the prior year, notice must be given and a public hearing held. The Tax Levy Ordinance must then be filed with the County Clerk on or before the last Tuesday of December.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT:

For Tax Year 2024, Township is requesting $2,351,600, which remains the same since Tax Year 2017, and thus requires no public notice or hearing.

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
FY2025 Tax Levy Worksheet BOUND 20241016 ~ Preliminary.pdf

Town of the City of Bloomington

FY2025 Tax Levy

For Tax Year 2024

FY2025: 04/01/2024 - 03/31/2025

Tax Levy		**Cemetery Fund**	**General Town Fund**	**General Assistance Fund**	**COMBINED FUNDS**
Projected Beginning Balance		1,226,325	3,279,156	528,898	5,034,378
Projected Revenues	Interest	25,000	60,000	21,000	106,000
	Income from Trusts	15,000			15,000
	Other Income & Special Events	10,000	47,000	10	57,010
	Township Litigation Income		25		25
	Personal Property Replacement Tax	70,000	300,000	45,000	415,000
	Opening/Closing Fee	90,000			90,000
	Marker Commission	13,000			13,000
	Sales	124,600			124,600
	Inspection Fee	4,000			4,000
	Refunds and Recoveries			15,000	15,000
	Tax Levy	600,000	1,651,600	100,000	2,351,600
	Transferred from GT			200,000	200,000
	Total Projected Revenues	951,600	2,058,625	381,010	3,391,235
Projected Expenditures	Administrative Expenses	99,400			99,400
	Assessor's Office		318,144		318,144
	Capital Fund		525,165		525,165
	Cemetery Improvements, Maintenance & Repairs	487,000			487,000
	Casework/General Assistance			529,168	529,168
	Cemetery Operations	194,500			194,500
	Community Agency Funding		340,000		340,000
	Compensation & Benefits	522,000	1,455,300		1,977,300
	Services & Expenses		379,000		379,000
	Supervisor's Office		91,950		91,950
	GT Funds Transferred to GA Fund		200,000		200,000
	Total Projected Expenditures	1,302,900	3,309,559	529,168	5,141,627
Projected Ending Balance		**875,025**	**2,028,221**	**380,740**	**3,283,985**
	Average Monthly Expenditures	108,575	232,033	44,097	
	Number of Months in Reserve at end of FY	8.06	8.74	8.63	
	Tax Levy Split Percentages	0.2551	0.7023	0.0425	

*NOTE: "Capital Fund Reserve" not included in totals to compute "Average Monthly Expenditures" or "Number of Months in Reserve at end of FY"

PAST LEVY COMPARISONS *Tax Year:*	2021	2022	2023	2024
Cemetery Fund	506,600	506,600	600,000	600,000
General Town Fund	1,645,000	1,645,000	1,651,600	1,651,600
General Assistance Fund	200,000	200,000	100,000	100,000
Total LEVY	2,351,600	2,351,600	2,351,600	2,351,600

10/16/2024

Town of the City of Bloomington

Evergreen Memorial Cemetery Fund FY2025 Tax Levy

For Tax Year 2024

FY2025: 04/01/2024 - 03/31/2025

Cemetery Fund		FY2022 Actual Revenue & Expenses		FY2023 Actual Revenue & Expenses		FY2024 Actual Revenue & Expenses		FY2025 est. Revenue & Expenses as of 09/30/2024 (6 months)		FY2025 Levy	
Beginning Public Fund Balance			737,764		944,330		1,169,908		1,226,325		1,226,325
Revenues	Interest		531		1,066		21,953		25,000		25,000
	Income from Trusts		2,549		3,186		13,148		15,000		15,000
	Personal Property Replacement Tax		96,994		146,453		111,713		70,000		70,000
	Opening/Closing Fee		107,355		112,245		89,645		90,000		90,000
	Marker Commission		8,490		8,551		13,046		13,000		13,000
	Sales		123,609		110,407		104,911		124,600		124,600
	Sale of Lots	67,603		80,157		62,051		70,000		70,000	
	Sale of Crypts	11,620		2,725		6,620		11,000		11,000	
	Sale of Niches	42,586		26,315		35,300		40,000		40,000	
	Sale of Burial Supplies	350		10		0		500		500	
	Sale of Pet Cemetery Spaces	850		1,000		0		2,100		2,100	
	Other Sales	600		200		940		1,000		1,000	
	Inspection Fee		3,900		3,725		3,075		4,000		4,000
	Other Income & Special Events		15,831		12,513		4,628		10,000		10,000
	Tax Levy		506,502		506,589		505,359		600,000		600,000
	Total Revenues		865,762		904,735		867,478		951,600		951,600
Expenditures	Administrative Expenses		86,408		80,707		85,024		99,124		99,400
	Casualty Insurance	20,299		21,630		21,297		21,724		22,000	
	Contractual Services	12,741		6,545		9,753		14,000		14,000	
	Office Supplies	3,021		2,572		2,961		4,000		4,000	
	Utilities	15,101		15,929		16,448		18,500		18,500	
	Advertising	931		3,096		2,223		5,000		5,000	
	Dues/Seminars	350		350		350		600		600	
	Legal Expense	0		0		0		600		600	
	Audit Expense	7,250		7,000		7,150		7,500		7,500	
	COBT for Financial Administration	12,200		12,200		12,200		12,200		12,200	
	Special Event Expenses	8,839		5,698		5,797		9,000		9,000	
	Other Admin Expenses	5,676		5,337		6,845		5,000		5,000	
	Office Equipment	0		350		0		1,000		1,000	
	Cemetery Improvements, Maintenance & Repairs		59,733		79,519		219,204		487,094		487,000
	Flags & Poles	14,874		5,318		9,842		15,000		15,000	
	Operating Equipment	14,632		74,201		7,162		10,000		10,000	
	Mausoleum (including debt service)	30,227		0		2,549		300,000		300,000	
	Columbariums	0		0		199,650		150,000		150,000	
	Veterans Memorial	0		0		0		10,094		10,000	
	Scattering Grounds/Ossuary	0		0		0		2,000		2,000	
	Cemetery Operations		118,677		108,634		85,138		194,500		194,500
	Fuel, Oil & Equipment	8,016		9,754		8,813		12,000		12,000	
	Tree Removal/Monument Repair	16,700		9,950		10,350		19,000		19,000	
	Equipment Repairs	6,545		8,339		6,601		18,000		18,000	
	CEM Supplies & Maintenance	6,824		6,991		12,288		15,000		15,000	
	Rental Equipment & Leasing	0		2,103		1,536		12,000		12,000	
	Removal of Leaves/Branches	2,038		2,658		3,360		4,000		4,000	
	Office Repairs & Maintenance	482		4,800		0		2,000		2,000	
	Grounds Maintenance/Repair	19,209		17,670		20,594		25,000		25,000	
	Road, Fence, Lot, Drains	45,625		31,785		2,563		70,000		70,000	
	Equipment Building	128		186		7,099		1,500		1,500	
	Other CEM Expenses	0		1,003		52		1,000		1,000	
	Grave Markers	13,110		13,395		11,881		15,000		15,000	
	Compensation & Benefits		394,378		410,297		421,695		522,000		522,000
	Wages: Administrative Staff	68,539		59,762		60,665		73,000		73,000	
	Wages: Cemetery Staff	223,110		246,828		259,763		304,000		304,000	
	Payroll Taxes	21,041		22,094		23,052		26,000		26,000	
	IMRF	30,604		25,946		19,146		45,000		45,000	
	IDES - Unemployment	8,621		9,903		9,047		13,500		13,500	
	Employee Health Insurance, Etc.	41,930		45,484		49,709		60,000		60,000	
	Other Payroll Expenses	533		280		313		500		500	
	Total Expenditures		659,196		679,157		811,061		1,302,718		1,302,900
Other Financing Sources In/(Out)											
Ending Public Fund Balance			**944,330**		**1,169,908**		**1,226,325**		**875,207**		**875,025**
	Average Monthly Expenditures		54,933		56,596		67,588		108,560		108,575
	Number of Months in Reserve at end of FY		17.19		20.67		18.14		8.06		8.06

10/16/2024

Town of the City of Bloomington

General Town Fund FY2025 Tax Levy

For Tax Year 2024

FY2025: 04/01/2024 - 03/31/2025

General Town Fund		FY2022 Actual Revenue & Expenses		FY2023 Actual Revenue & Expenses		FY2024 Actual Revenue & Expenses		FY2025 est. Revenue & Expenses as of 09/30/2024 (6 months)		FY2025 Levy	
Beginning Fund Balance			2,396,761		2,944,257		3,516,730		3,279,156		3,279,156
Revenues	Interest		4,064		61,179		185,545		165,000		60,000
	Other Income		26,638		37,546		51,912		41,000		41,000
	Other Income: Grant		17,086		0		0		0		5,000
	Other Income: Grant #2		0		0				0		
	Other Income: GA Administration		1,295		2,190		1,170		2,000		1,000
	Township Litigation Income		0		0		0		0		25
	Personal Property Replacement Tax		314,934		475,541		362,684		350,000		300,000
	Tax Levy		1,644,570		1,644,925		1,640,681		1,645,000		1,651,600
	Proceeds from Loan		0		0		0				0
	Total Revenues		2,008,586		2,221,381		2,241,992		2,203,000		2,058,625
Expenditures	Assessor's Office		52,659		74,483		94,157		318,144		318,144
	Rent/Debt Service	0		0		0		21,544		21,544	
	Auto Expense	1,044		2,630		1,455		3,000		3,000	
	Telephone	3,081		2,499		2,609		3,000		3,000	
	Utilities	5,366		5,656		5,535		5,800		5,800	
	Postage	0		0		0		300		300	
	Office Supplies	635		4,010		1,603		2,000		2,000	
	Publications & Printing	0		30		0		500		500	
	Equipment	1,140		5,422		30,758		28,000		28,000	
	Equipment Repair/Rental	0		0		0		1,500		1,500	
	Education/Meetings/Conferences	1,893		13,225		11,656		9,000		9,000	
	Replatting & Remapping	0		0		0		9,000		9,000	
	Appraisal Services	13,145		11,740		8,105		100,000		100,000	
	Janitorial	1,825		2,100		2,275		2,000		2,000	
	Computer Services	20,446		25,059		23,146		20,000		20,000	
	CAMA Services							10,000		10,000	
	Mapping/GIS Services	2,100		0		4,680		100,000		100,000	
	Membership Dues	1,983		2,112		2,336		2,500		2,500	
	Capital Fund Reserve						796,923		**525,165**		**525,165**
	Program Facility							1		1	
	Township Building Improvements #1										
	Township Building Improvements #2							525,163		525,163	
`	Comfort Station: East Side Basin							1		1	
	Township Building Improvements					796,923					
	Community Agency Funding		149,054		241,367		296,544		340,000		340,000
	Community Medical	18,500		15,000		15,000		25,000		25,000	
	GA Client Service Funding	6,950		35,918		26,545		50,000		50,000	
	Youth Services	45,000		35,000		35,000		35,000		35,000	
	Senior Services	68,500		80,000		70,000		80,000		80,000	
	Grant #1	0		0				150,000		150,000	

Town of the City of Bloomington

General Town Fund FY2025 Tax Levy

For Tax Year 2024

FY2025: 04/01/2024 - 03/31/2025

General Town Fund	FY2022 Actual Revenue & Expenses		FY2023 Actual Revenue & Expenses		FY2024 Actual Revenue & Expenses		FY2025 est. Revenue & Expenses as of 09/30/2024 (6 months)		FY2025 Levy	
Compensation & Benefits		1,061,804		1,017,790		1,075,204		1,328,450		1,455,300
TWP Supervisor	94,000		94,000		94,000		94,000		94,000	
TWP Assessor	96,000		96,000		96,000		96,000		96,000	
Town Clerk	2,400		2,400		2,400		2,500		2,500	
Town Trustees	2,280		2,160		2,200		2,800		2,800	
GA Staff	302,193		316,959		323,315		200,000		200,000	
GT Staff							150,000		175,000	
Deputy Assessors	307,188		274,436		325,930		460,000		460,000	
IMRF	81,429		62,315		47,343		100,000		125,000	
FICA	57,701		56,795		61,143		75,000		77,000	
Group Medical	117,454		111,401		121,106		145,000		218,800	
Lifelock							750		1,200	
State Unemployment	1,159		1,324		1,767		2,400		3,000	
Services & Expenses		161,239		273,871		124,792		376,219		379,000
Membership Dues	1,661		1,720		2,016		2,000		2,000	
Auditing Expense	7,250		7,000		7,150		8,000		8,000	
Legal Expense	3,990		4,617		8,493		12,000		12,000	
Insurance	12,978		11,647		11,980		12,219		13,000	
Publishing	1,024		698		490		2,000		2,000	
Other Expenditures	2,429		1,850		4,040		4,000		4,000	
Debt Service: Principle & Interest	0		0		0		0		1,000	
Building Maintenance	11,213		8,938		8,083		45,000		45,000	
Janitorial Services & Supplies	4,290		4,849		5,725		6,000		6,000	
Building Security	0		0		0		0		1,000	
Building Repairs	87,429		155,461		0		100,000		100,000	
Special Projects	28,976		77,091		76,815		185,000		185,000	
Supervisor's Office		36,335		41,396		91,944		51,575		91,950
Postage	2,361		1,733		1,020		1,500		3,000	
Rent/Debt Service	0		0		0		0		20,000	
Janitorial	2,281		2,625		2,844		2,625		3,500	
Utilities	8,050		8,484		8,302		10,000		10,000	
Telephones	3,591		4,267		4,534		5,000		5,000	
Car Expense	1,496		203		0		500		3,500	
Education/Conference/Meetings	649		3,442		2,251		3,000		3,500	
Equipment	0		300		52,963		4,000		5,000	
Equipment Repair/Rental	3,557		3,716		3,454		4,000		8,000	
Office Supplies	3,244		4,760		4,655		5,000		6,000	
Printing	0		0		0		500		3,000	
Publications	75		165		100		200		1,000	
Computer/Contract Services	10,971		11,521		11,695		15,000		20,000	
Membership Dues	60		180		127		250		450	
Emergency Transfer of Funds		0		0		0		0		200,000
GT Funds Transferred to GA Fund	0		0		0				200,000	
Total Expenditures		1,461,090		1,648,908		2,479,566		2,939,553		3,309,559
Ending Fund Balance		**2,944,257**		**3,516,730**		**3,279,156**		**2,542,603**		**2,028,222**

	FY2022	FY2023	FY2024	FY2025 est.	FY2025 Levy
Average Monthly Expenditures	112,057	118,030	133,819	177,449	232,033
Number of Months in Reserve at end of FY	26.27	29.80	24.50	14.33	8.74

10/16/2024

*NOTE: "Capital Fund Reserve" is not included in totals to compute "Average Monthly Expenditures" or "Number of Months in Reserve at end of FY"

Town of the City of Bloomington

General Assistance Fund FY2025 Tax Levy

For Tax Year 2024

FY2025: 04/01/2024 - 03/31/2025

General Assistance Fund		FY2022 Actual Revenue & Expenses	FY2023 Actual Revenue & Expenses	FY2024 Actual Revenue & Expenses	FY2025 est. Revenue & Expenses	FY2025 Levy
Beginning Fund Balance		490,032	538,224	546,905	528,898	528,898
Revenues	Interest	1,021	2,460	22,340	22,800	21,000
	Other Income	0	0	21	0	10
	Personal Property Replacement Tax	38,292	57,835	44,116	45,000	45,000
	Refunds and Recoveries	25,658	40,269	22,999	15,000	15,000
	Tax Levy	199,960	200,055	199,569	100,000	100,000
	Transferred from GT		0	0	0	200,000
	Total Revenues	264,931	300,619	289,045	182,800	381,010
Expenditures	Groceries/Personal Essentials	56,435	50,072	57,016	65,000	78,000
	Rent	78,803	82,844	67,770	80,000	150,000
	Utilities	10,257	7,115	11,569	20,000	50,000
	Medical	0	0	0	0	20,000
	Emergency Assistance	67,122	147,818	166,514	200,000	200,000
	Hospital	0	0	0	0	10,000
	Burial	2,056	2,056	2,056	2,056	6,168
	Transportation	238	231	476	1,500	5,000
	Allowances	1,828	1,802	1,652	5,000	10,000
	Total Expenditures	216,739	291,938	307,053	373,556	529,168
Ending Fund Balance		538,224	546,905	528,898	338,142	380,740

Average Monthly Expenditures	18,062	24,328	25,588	31,130	44,097
Number of Months in Reserve at end of FY	29.80	22.48	20.67	10.86	8.63

REGULAR AGENDA ITEM NO. 7.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Presentation and Discussion of the Township Supervisor's Report

RECOMMENDED MOTION: None; presentation only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

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

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
7A 20241028 Supervisor's Report.pdf

CITY OF BLOOMINGTON TOWNSHIP

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: October 28, 2024
RE: Township Supervisor's Report

<u>General Assistance</u>: One hundred thirty-eight applicants sought Township services in the month of September. Of those, sixty-six (66) were *potentially eligible* for General Assistance and seventy-two (72) 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 Lexington, LeRoy, and Danvers have applied.

During the month of September, Township received $0.00 from the Social Security office for Supplemental Security Income reimbursement.

<u>Workfare</u>: Eighteen (18) General Assistance clients were actively engaged in workfare at eight (8) Bloomington sponsor sites. Sponsor sites include Center for Hope Outreach, POTS Recycling, Mt. Pisgah Baptist Church, Safe Harbor, YMCA, Habitat for Humanity Restore, Second Presbyterian Church, and Recycle Furniture for Families. Of the 18 individuals participating in workfare, a total of 411.00 hours were completed in September.

<u>Evergreen Memorial Cemetery</u>: This year's cemetery walk was the grand finale. The theater group, Illinois Voices, is disbanding due to costs and fewer volunteers. The Museum wanted to go out on a high note with the 30th Cemetery Walk being the last. The dates for this year's Cemetery Walk were October 5th, 6th, 12th, and 13th, 2024.

There have been sixty-five (65) burials year-to-date and one (1) pet burial in 2024.

System Activity Report

[9/1/2024 - 9/30/2024] Report Date: 10/17/2024

General Assistance		
Grants (New Clients) :	6	$2,550.00
Grants (Previous Clients) :	21	$8,856.00
In-Process :	25	
Denials :	78	
Sanctions :	7	
Terminations :	6	
	143	**$11,406.00**
General Assistance - Medical		
Referrals :	2	
Disbursements :	0	
	2	**$0.00**
General Assistance - Work Program Assignments		
Job Training :	6	
Workfare :	10	
	16	
General Assistance - Work Program Expenses		
WF 30 Day :	5	$160.00
	5	**$160.00**
Emergency Assistance		
Grants :	32	$30,430.75
In-Process :	0	
Denials :	4	
	36	**$30,430.75**
Additional Activity		
ACall (phone/fax/email) :	290	
A Face-to-Face :	87	
General - Intake :	124	
General - Orientation :	80	
	581	
Grand Totals:	**783**	**$41,996.75**

REGULAR AGENDA ITEM NO. 7.B.

FOR CITY OF BLOOMINGTON TOWNSHIP: October 28, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Presentation and Discussion of the Township Assessor's Report

RECOMMENDED MOTION: None; presentation only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

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

Respectfully submitted for consideration.

Prepared by: Morgan Dodson, Administrative Assistant

ATTACHMENTS:
7B 20241028 Assessors Report.pdf

Steven R. Scudder, Assessor
607 S. Gridley St. Suite A, Bloomington, IL 61701
Tel: (309) 828-6016 Fax: (309) 829-0663
stevenr@assessor-blm.com www.assessor-blm.com

To: Town Trustees
From: Steve Scudder
Date: October 28, 2024
Subject: Assessor Report

Assessments were published on October 16th in the Pantagraph. That started the 30-day timeline to submit an assessment complaint to the County Board of Review. So the deadline to get a complaint filed will be November 15th of 2024. The County is adding a multiplier of 1.0334 to all assessments for the City of Bloomington Township.

All hearings with assessment reduction requests of less than $100,000 will be held by telephone. Telephone hearings will be scheduled. Appellants will be required to call the Board of Review at the scheduled time. Hearings with assessment reductions requests greater than $100,000 may be held by telephone or by video conference. All parties will be required to telephone or log-in at the scheduled hearing time. Any appellant who does not call in for their scheduled hearing may result in the Board dismissing the assessment complaint.

Our assessment date of appraisal is January 1, 2024.

Attached are suggestions from the County on how to file your appeal, the Board of Review Rules for 2024, 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

Any questions or comments?

McLean County
BOARD OF REVIEW
PO Box 2400
115 E. Washington St., Room 101
Bloomington, IL 61702-2400 (309) 888-5132 website: www.mcleancountyil.gov
email: boardofreview@mcleancountyil.gov.

Non-Farm Property Assessment Complaint

Docket# ________________

Who should complete this form?

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the Board of Review. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint.

NOTE: Attach any evidence that supports your complaint.

Step 1: Complete the following information

1. ____________________________________
Property Owner's Name
____
Street Address
______________________ ____ ______
City State ZIP

2. Send notice to (if different from above)
____
Property Owner's Name
____
Street Address
______________________ ____ ______
City State ZIP

3. Write the Property Index Number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO.
Property Index Number: ________________________

4. Write the street address of the property, if different than the address in Step 1.
____
Street Address
______________________ ____ ______
City State ZIP

5. Is there an active PTAB (State of Illinois Property Tax Appeal Board) filing for this property? ☐ Yes ☐ No
If yes, which year(s)? ________________________

Step2: Check the reasons for which you are objecting

6a ☐ Property assessed twice for ________.

6b ☐ Assessment is ☐ lower ☐ higher than assessment of comparable property in this county.

6c ☐ Property was exempt on January 1, _______.

6d ☐ Improvement was not taxable on valuation date.

6e ☐ Other (incorrect description, homestead, etc)

6f ☑ What is your opinion of market value on January 1, ______ (current year)? $________________

7. Purchase date ________________________ Purchase price $________________________
Note: If recent sale, attach a copy of real estate transfer declaration or settlement sheets.

8. Construction Completion Date ____________________ Construction cost $______________ Land cost $______________

9. Improvements since purchase ____ Date completed ______________
Did you do the work yourself? ☐ Yes ☐ No How much? ____

*** MARKET VALUE DIVIDED BY 3 EQUALS ASSESSED VALUE (example: 90,000 / 3 = 30,000)**

Step 3: Assessed values of the non-farm property

10. Write the assessed values of the non-farm property as of January 1, ________ (current year). These are in column 3 of your PTAX-228 Form.
a Land/lot or farm homesite ________________________
b Non-farm buildings ________________________
c Total ________________________

11. Write the amounts you estimate to be the correct assessed values of this property as of January 1, _______ (current year).
a Land/lot or farm homesite ______________________
b Non-farm buildings ______________________
c Total ______________________

Step 4: Supporting evidence

12. Why do you believe your assessment is incorrect? (attach additional page(s) if needed)

13. Required evidence

To support a claim of an unfair assessment, you will need substantial evidence. Your evidence may be obtained from the township or county assessment office, from a professional appraiser, or through research. Pertinent evidence for non-farm property may include some or all of the following:

- A copy of the property record card and photograph of the property under appeal
- Copies of the property record cards and photographs of similar neighboring properties (MUST complete attached Comparable Sales/Uniformity Grid)
- A copy of the form PTAX-203 Real Estate Transfer Declaration, a deed, or a contract for purchase
- An appraisal of the property completed by a certified appraiser
- A list of recent sales of comparable properties (including photographs, property record cards, and evidence of the sale price; MUST complete attached Comparable Sales/Uniformity Grid)
- Photographs of elements not shown on the property record card that detract from the value of the property, with an estimate (in dollars) of the negative effect on the market value
- Proof of construction cost if new
- Income property MUST submit prior three years of income/expense statements

Step 5: Signature

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property may be determined.

____
Property Owner's or authorized attorney's signature

______________________ ______________________
Printed name Date

______________________ ______________________ ______________________
Daytime Phone Cell Phone Email

Board of Review

______________________ ______________________
Signature Date

☐ Accepted
☐ Denied
☐ Pending

Reason:

Comparable Sales/Uniformity Grid

(Please use current assessment information from www.mcleancountyil.gov)

	Subject	**Comparable #1**	**Comparable #2**	**Comparable #3**
Parcel Number				
Address				
Total Land Acres				
Design/No. of Stories				
Year Built				
Above Ground Living Area (square foot)				
Basement/Crawl/Slab				
Finished Bsmnt Area (square foot)				
# Bathrooms				
Central Air Conditioning (Yes/No)				
# Fireplaces				
Garage/Car Port (square foot)				
Other Improvements (deck/patio/pool, etc)				
Sale Date				
Sale Price				
Sale Price per square foot above ground living area				
Land Assessed Value				
Building Assessed Value				
Total Assessed Value				
Building Assessed Value per above ground living area				

Property Assessment Appeals

General Information

When going through the appeal process, you (property owner) are appealing the assessed value of your property, **not the tax bill**. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by each of the taxing districts (schools, parks, libraries, etc.). If the assessment is to increase, the County must publish the change in a local newspaper. Tax rates are not an issue in the appeal process; only the amount of the assessment can be appealed.

Property is assessed each year by the township assessor. By law (35 ILCS 200/9-145), assessments of property, other than farmland, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the Chief County Assessment Officer (CCAO) must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review within 30 days of the publication of the changes by the CCAO. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you a final notice of its decision after the board closes. A list of the final assessment changes is available from the board of review.

When filing an appeal with the board of review you must submit all supporting evidence you believe is necessary to support your claim. The board of review will not research evidence for you.

Informal Appeal

If you have a complaint, you should first contact your township assessor. Notifying the township assessor of an erroneous assessment early in the year may result in a correction without using the formal appeal process.

Formal Appeal

If the matter is not resolved after notifying the township assessor, you should proceed with a formal appeal to the Board of Review. You must be able to support one or more of the following claims:

- The assessor's market value is higher than the actual market value
- Assessment is at a higher percentage of market value than the prevailing township median level as show in an assessment/sales ratio study
- The primary assessment of the property is based on inaccurate information, such as incorrect measurement of a lot or building
- The assessment is higher than those of similar neighboring properties

Steps in Filing a Formal Assessment Appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm buildings, you must file a Farm Assessment Complaint form.

1. Obtain the property record card with the assessed valuation of the property. These may be found on the county website, or City of Bloomington Township Assessor's website, or Normal Township Assessor's website.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine prevailing assessment level in your jurisdiction.
5. Determine the basis for formal complaint.
6. File Non-Farm Property Assessment Complaint form with the board of review.
7. Attach evidence supporting the appellant's opinion of a fair and equitable assessment.

Evidence Needed

To support a claim of unfair assessment, you will need substantial evidence. Evidence may be obtained from the township assessor or the CCAO office, from a professional appraiser, or through research. Pertinent evidence for non-farm property should include some of the following:

- Copy of property record card and photo of the subject property
- Copies of property record cards and photos of similar neighboring properties
- Copy of form PTAX-203 Real Estate Transfer Declaration, a deed, or a contract for purchase of the subject property
- Appraisal of the subject property
- Recent sales of comparable properties, including photos, property record cards, and evidence of the sale prices
- Photo of elements not on the property record card that detract from the property value and a dollar estimate of the negative effect on the market value

Additional Information

A copy of your appeal and evidence will be forwarded to the township assessor. The township assessor may submit evidence in support of their value. The board of review will consider all the evidence submitted and make a proposal. If you are not satisfied with the board of review's proposal, you may request a formal hearing. You will be scheduled for a hearing and all parties may discuss their positions. Evidence submitted at the hearing will not receive consideration. A final decision will be mailed after the board of review closes on December 31st.

How a Tax Bill is Calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value of your property and applying the aggregate tax rates from the levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

Equalized assessed value – Homestead exemptions = Taxable value
Taxable value x aggregate tax rate = Total tax bill

Board of Review
Roland "Gene" Yeast, Chair
Robert Kahman, Member
Tim Jorczak, Clerk
(309) 888-5132

McLean County
ILLINOIS

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

2024 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.** The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal. According to the law, 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 (in-person or by telephone) 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 ILCE 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.

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 200/3-10).

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:

McLean County

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 to an appeal 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 appellant 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 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, www.mcleancountyil.gov/assessor/board of review/board of review filing deadline. 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 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 in-person or telephone hearing or fails to telephone the Board 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.

C. Scheduled Hearings. Once scheduled, appellants my change the form of their hearing from or to letter, phone, or in-person by calling the Board of Review Clerk at 309-888-5132. However, due to the constraints of the property tax cycle, **scheduled hearings cannot be rescheduled**. The board of Review reserves the right to schedule an in-person or telephone hearing.

D. Location. In-person hearings are held at the Government Center, 115 E. Washington Street, Bloomington IL, Room 101 (Front Street entrance). For telephone hearings, the appellant should call (309) 888-5130 at the appointed time.

E. Hearing Format. After parties to a case are sworn in, 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.

F. 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.

G. 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.

H. 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.

I. 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 deadline for filing certificates of error with the Clerk of the Board is 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 the last day of hearings for a given township or one week 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 the same as assessor correction requests. 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 (34 ILDS 200/9-160, *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 the same as assessor correction requests.

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-300FS (for federal and state agencies), PTAX-300R (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.

McLean County