CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, October 25, 2021
PLACE: Government Center Fourth Floor Chambers, 115 E. Washington St., Room 400
In light of COVID – 10, the meeting will be live streams: https://www.cityblm.org/live
TIME: 5:30 pm

AGENDA

I. Call to Order: Mboka Mwilambwe, Trustee

II. Pledge of Allegiance to the Flag

III. Roll Call of Attendance: Leslie Yocum, Town Clerk

IV. "Consent Agenda"

(All items under the Consent Agenda are considered to be routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Trustee or Township Supervisor so requests, in which event, the item will be removed from the Consent Agenda and considered separately and prior to Reports by Elected Officials.)

A. Approval of Minutes of the September 27, 2021 Board Meeting, as submitted by Amanda Stutsman, Deputy Town Clerk. (Recommend that the Minutes of the September 27, 2021 Meeting be approved as presented.)

B. Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of September 2021 accounts. (Recommend that the Audits be approved as presented.)

C. Approval of General Town Fund anticipated expenditures as presented and certified. (Recommend that the Anticipated Expenditures be approved.)

V. Proposed Tax Levy for tax year 2021 to be used in Fiscal Year 2023 (April 1, 2022 – March 30, 2023). (Recommend that the Estimated Tax Levy for Tax Year 2021 be approved).

VI. Change Order to Contract with Stark Excavating, Inc. for Parking Lot Improvements. (Recommend that the Change Order for Parking Lot Improvements in the amount of $35,000.00 be approved and the Resolution adopted.)

VII. Reports by Elected Officials

A. Comments: Deb Skillrud, Township Supervisor.

B. Comments: Steve Scudder, Township Assessor.

VIII. Public Comments *(Can be emailed by 3:30 p.m. on October 25, 2021 to: townshipoffice@cityblm.org . Comments received will be read into the record by the Supervisor during the meeting, subject to existing Public Comment rules.)*

IX. Adjournment

MINUTES OF THE TOWN OF THE
CITY OF BLOOMINGTON TOWNSHIP
MONDAY, SEPTEMBER 27, 2021; 5:30 P.M.

The Board of Trustees for the Town of the City of Bloomington convened in regular session in the Government Center Chambers at 5:30 p.m., Monday, September 27, 2021. The meeting was called to order by Trustee Mwilambwe.

Trustee Mwilambwe directed the Township Clerk to call the roll and the following members of the Board answered present:

Trustees present: Donna Boelen, Sheila Montney, Julie Emig, Nick Becker, Mollie Ward, Jeff Crabill, Tom Crumpler, and Mboka Mwilambwe.

Trustee absent: Jamie Mathy.

Elected officials present: Deborah L. Skillrud, Supervisor, and Steve Scudder, Assessor.

Staff present: Leslie Yocum, Township Clerk.

Action and Approval of Minutes of the August 23, 2021, Board Meeting, as presented.

Motion by Trustee Crabill, seconded by Trustee Crumpler, that the Minutes be approved as presented.

Trustee Mwilambwe directed the Township Clerk to call the roll which resulted in the following:

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of August 2021 accounts as presented.

Motion by Trustee Crabill, seconded by Trustee Crumpler, that the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of August 2021 be approved as presented.

Trustee Mwilambwe directed the Township Clerk to call the roll which resulted in the following:

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Approval of the General Town Fund Anticipated Expenditures as presented and certified.

Motion by Trustee Crabill, seconded by Trustee Crumpler, that the General Town Fund's Anticipated Expenditures be approved as presented.

Trustee Mwilambwe directed the Township Clerk to call the roll which resulted in the following:

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Presentation of the Annual Treasurer's Report for Fiscal Year April 1, 2020, to March 31, 2021. There was no formal presentation. This report is filed with the State's Comptroller's Office.

Motion by Trustee Boelen, seconded by Trustee Becker, the Annual Treasurer's Report for Fiscal Year April 1, 2020, to March 31, 2021, be accepted.

Trustee Mwilambwe directed the Township Clerk to call the roll which resulted in the following:

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Deborah Skillrud, Supervisor, addressed the Board. She reminded the Board of the guidelines, statutes and restrictions on Township funds. She suggested the City consider its Community Development Block Grant (CDBG) funds for mold remediation. The Township's Community Emergency Response Program (CERP) dollars have restrictions and will be used as other resources from federal and state sources are exhausted within the community. Township staff was available to assist with any administrative needs in fund disbursement.

Trustee Boelen questioned how citizens could obtain a mold assessment to determine if mold was present prior to flooding. Mrs. Skillrud stated Township staff was not trained to perform this type of assessment. The scope of townships across the state is to provide consistent services for basic maintenance needs, not for the use of mold remediation assistance. Township staff could assist to determine if an applicant met income eligibility.

Trustee Crumpler questioned if CERP dollars could be repurposed with defined limitations. Mrs. Skillrud believed this might exceed the Township's authority.

Trustee Crumpler inquired what would happen to any unspent funds post-COVID. Mrs. Skillrud hoped these dollars will be used within a year. She noted the uncertainty of COVID - 19.

Trustee Ward clarified there were no Township funds available for damages caused by the flood. Mrs. Skillrud stated the Board provides direction for the General Town fund. She was not aware of any township resources, beyond administrative services support, directed to individuals impacted by flooding. The General Assistance (GA) Fund's guidelines follow state statutes.

Mrs. Skillrud highlighted the Cemetery's upcoming Annual Cemetery Walk.

Steve Scudder, Township Assessor, addressed the Board. He provided the Board with a copy of the Assessor Report dated September 17, 2021, *(this report has been incorporated into the October 25, 2021 Township Board packet)*. Total Equalized Assessed Value (EAV) from 2018 – 2021 was presented. The report also addressed total exemptions for the same period. Information was presented regarding the appeal process.

Trustee Mwilambwe opened the meeting to receive Public Comment. Leslie Yocum, Township Clerk, stated that no one had registered to speak live or had submitted emailed public comment.

Motion by Trustee Crabill, seconded by Trustee Boelen, that the meeting be adjourned.

Trustee Mwilambwe directed the Township Clerk to call the roll which resulted in the following:

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

The meeting adjourned at 5:47 p.m.

____

Amanda Stutsman
Deputy Township Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS Town of the City of Bloomington
COUNTY OF McLEAN)

OFFICE OF THE TOWN 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 2021**, 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 **25th day of October 2021.**

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

Notary Public

This **25th day of October 2021**.

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 **$1,198,786.15** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$26,888.24** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$2,261,996.02** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamison Mathy

WARD 2: Donna Boelen

WARD 3: Sheila Montney

WARD 4: Julie Emig

WARD 5: Nick Becker

WARD 6: __________

WARD 7: Mary "Mollie" Ward

WARD 8: Jeff Crabill

WARD 9: Tom Crumpler

Trustee Mboka Mwilambwe

Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

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

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

Month of: SEPTEMBER 2021

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (53) Checking Balance		$ 146,496	
Investments: Illinois Fund		$ 1,198,766	
Investments: Prairie State Bank & Trust (64)		$ 1,527,318	
Public Funds at Commencement			$ 2,872,580
Public Funds Received This Month			
Interest: Prairie State Bank (53)		$ 17	
Interest: Prairie State Bank (64)		$ 260	
Interest: Illinois Funds (1085)		$ 20	
Other Income - Retiree Insurance		$ 1,403	
Other Income - GA Administration		$ 180	
Other Income		$ 12	
Tax Levy		$ 734,418	
Public Funds Received This Month			$ 736,310
Public Funds Available			$ 3,608,890
Public Funds Expended This Month			$ 121,220
TOTAL Public Funds at Month End			**$ 3,487,670**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (53) Checking Balance		$ 26,888	
Investments: Illinois Fund		$ 1,198,786	
Investments: Prairie State Bank & Trust (64)		$ 2,261,996	
TOTAL Public Funds at Month End			**$ 3,487,670**

Checking Account Activity				
Prairie State Bank & Trust (53) Balance at Commencement			$ 146,496	
Deposits	Interest: Prairie State Bank & Trust (53)	$ 17		
	Other Income - Retiree Insurance	$ 1,403		
	Other Income	$ 12		
	Other Income - GA Administration	$ 180		
	Total Deposits for Month		$ 1,612	
	Total Funds Available			$ 148,108
Checks Written				
	Assessor's Office Expenses	$ 3,719		
	Community Agency Funding	$ 25,070		
	Compensation & Benefits	$ 89,120		
	Services & Expenses	$ 1,138		
	Supervisor's Office Expenses	$ 2,173		
	Total Checks Written		$ 121,220	
	Total Checks Written			$ 121,220
	Prairie State Bank & Trust (53) Balance at Month End			**$ 26,888**

Prairie State Bank & Trust (53) Reconciliation at Month End		
Balance per Bank Statement	$ 37,269	
Plus Outstanding Deposits	$ 9,450	
Less Outstanding Checks	$ (19,831)	
Checkbook Balance per Reconciliation		**$ 26,888**

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

Statement of Receipts and Disbursements

Revenue		**Sep-21**	
7000 Interest		$ 297	
7400 Other Income		$ 1,595	
7800 Tax Levy		$ 734,418	
	Total Revenue		$ 736,310
	Total Income		**$ 736,310**
Expense			
Assessor's Office			
9171 Utilities		$ 935	
9201 Office Supplies		$ 307	
9251 Education/Meetings/Conferences		$ 1,158	
9271 Appraisal Services		$ 880	
9291 Janitorial		$ 150	
9301 Computer Services		$ 290	
	Total Assessor's Office		$ 3,719
Community Agency Funding			
1025 GA Client Services		$ 70	
1026 Youth Services		$ 25,000	
	Total Community Agency Funding		$ 25,070
Compensation (Salaries) & Benefits			
7011 TWP Supervisor		$ 7,833	
7021 TWP Assessor		$ 8,000	
7031 Town Clerk		$ 200	
7041 Town Trustees		$ 560	
7051 General Assistance Staff		$ 24,441	
7061 Deputy Assessors		$ 27,357	
7081 IMRF/Employer (2021 = 11.41%)		$ 6,891	
7091 FICA (SS/MC)/Employer		$ 4,860	
7101 Group Medical/Employer		$ 8,964	
7111 State Unemployment/Employer		$ 14	
	Total Compensation (Salaries) & Benefits		$ 89,120
Services & Expenses			
1030 Legal Expense		$ 247	
1035 Publishing		$ 107	
1038 Other Expenditures		$ 288	
1040 Building Maintenance		$ 233	
1042 Janitorial Services & Supplies		$ 263	
	Total Services & Expenses		$ 1,138
Supervisor's Office			
8121 Janitorial		$ 188	
8131 Utilities		$ 1,402	
8151 Car Expense		$ 121	
8181 Equipment Repair/Rental		$ 283	
8191 Office Supplies		$ 92	
8211 Publications		$ 25	
8221 Computer/Contract Services		$ 62	
	Total Supervisor's Office		$ 2,173
	Total Expense		**$ 121,220**
Net Income			**$ 615,090**

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

Year to Date Budget Comparison

	Sep-21	Amended Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 1,736	$ 6,000	$ (4,264)	28.9%
7400 Other Income	$ 10,514	$ 30,000	$ (19,486)	35.0%
Other Income: Grants	$ (8,286)	$ 50,000	$ (58,286)	-16.6%
Other Income: TWP IGAs	$ 510	$ 5,000	$ (4,490)	10.2%
7450 Township Litigation Income	$ -	$ 25	$ (25)	0.0%
7600 Personal Property Replacement Tax	$ 131,961	$ 89,500	$ 42,461	147.4%
7800 Tax Levy	$ 1,579,447	$ 1,645,000	$ (65,553)	96.0%
7900 Proceeds from Loan	$ -	$ 20,000	$ (20,000)	0.0%
Total Revenue	$ 1,715,882	$ 1,845,525	$ (129,643)	93.0%
Total Income	$ 1,715,882	$ 1,845,525	$ (129,643)	93.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ -	$ 21,544	$ (21,544)	0.0%
9151 Auto Expense	$ 1,035	$ 3,000	$ (1,965)	34.5%
9161 Telephone	$ 1,352	$ 3,000	$ (1,648)	45.1%
9171 Utilities	$ 2,957	$ 5,800	$ (2,843)	51.0%
9191 Postage	$ -	$ 300	$ (300)	0.0%
9201 Office Supplies	$ 635	$ 2,000	$ (1,365)	31.7%
9211 Publications & Printing	$ -	$ 500	$ (500)	0.0%
9231 Equipment	$ -	$ 6,000	$ (6,000)	0.0%
9241 Equipment Repair/Rental	$ -	$ 1,500	$ (1,500)	0.0%
9251 Education/Meetings/Conferences	$ 1,443	$ 9,000	$ (7,557)	16.0%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 7,920	$ 34,000	$ (26,080)	23.3%
9291 Janitorial	$ 900	$ 2,000	$ (1,100)	45.0%
9301 Computer Services	$ 1,415	$ 20,000	$ (18,585)	7.1%
9311 Mapping/GIS Services	$ 2,100	$ 30,000	$ (27,900)	7.0%
9312 Membership Dues/Assessor's Staff	$ -	$ 2,500	$ (2,500)	0.0%
Total Assessor's Office	$ 19,756	$ 150,144	$ (130,388)	13.2%
Community Agency Funding				
1022 Community Emergency Response Program (CERP)	$ -	**$ 400,000**	$ (400,000)	0.0%
1023 Community Medical	$ 10,000	$ 18,500	$ (8,500)	54.1%
1025 GA Workfare Development/Client Services	$ 1,839	$ 71,200	$ (69,361)	2.6%
1026 Youth Services	$ 25,000	$ 35,000	$ (10,000)	71.4%
1027 Senior Services	$ -	$ 68,500	$ (68,500)	0.0%
Total Community Agency Funding	$ 36,839	$ 593,200	$ (556,361)	6.2%
Compensation & Benefits				
7011 TWP Supervisor	$ 47,000	$ 94,000	$ (47,000)	50.0%
7021 TWP Assessor	$ 48,000	$ 96,000	$ (48,000)	50.0%
7031 Town Clerk	$ 1,200	$ 2,500	$ (1,300)	48.0%
7041 Town Trustees	$ 1,140	$ 2,800	$ (1,660)	40.7%
7051 General Assistance Staff	$ 146,643	$ 384,297	$ (237,654)	38.2%
7061 Deputy Assessors	$ 150,498	$ 404,000	$ (253,502)	37.3%
7081 IMRF/Employer (2021 = 11.41%)	$ 41,610	$ 123,755	$ (82,145)	33.6%
7091 FICA (SS/MC)/Employer	$ 28,178	$ 75,245	$ (47,067)	37.4%
7101 Group Medical/Employer	$ 53,786	$ 175,000	$ (121,214)	30.7%
7111 State Unemployment/Employer	$ 206	$ 1,600	$ (1,394)	12.9%
Total Compensation & Benefits	$ 518,261	$ 1,359,197	$ (840,936)	38.1%

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

Year to Date Budget Comparison (cont.)

	Sep-21	Amended Budget	$ Over Budget	% of Budget
Services & Expenses				
1028 Membership Dues	$ 1,661	$ 2,000	$ (339)	83.1%
1029 Auditing Expense	$ -	$ 8,000	$ (8,000)	0.0%
1030 Legal Expense	$ 893	$ 12,000	$ (11,107)	7.4%
1034 Insurance	$ 12,978	$ 14,000	$ (1,022)	92.7%
1035 Publishing	$ 386	$ 2,000	$ (1,614)	19.3%
1038 Other Expenditures	$ 552	$ 4,000	$ (3,448)	13.8%
1039 Debt Service: Principle & Interest	$ -	$ 20,000	$ (20,000)	0.0%
1040 Building Maintenance	$ 1,693	$ 25,000	$ (23,307)	6.8%
1042 Janitorial Services & Supplies	$ 1,825	$ 12,000	$ (10,175)	15.2%
1043 Building Security	$ -	$ 3,500	$ (3,500)	0.0%
1044 Building Repairs	$ -	**$ 377,514**	$ (377,514)	0.0%
1045 Special Projects	$ 14,910	$ 60,000	$ (45,090)	24.9%
Total Services & Expenses	$ 34,898	$ 540,014	$ (505,116)	6.5%
Supervisor's Office				
8091 Postage	$ 2,320	$ 4,500	$ (2,180)	51.6%
8101 Rent/Debt Service	$ -	$ 40,000	$ (40,000)	0.0%
8121 Janitorial	$ 1,125	$ 5,000	$ (3,875)	22.5%
8131 Utilities	$ 4,435	$ 7,000	$ (2,565)	63.4%
8141 Telephones	$ 1,638	$ 5,000	$ (3,362)	32.8%
8151 Car Expense	$ 905	$ 4,000	$ (3,095)	22.6%
8161 Education/Conference/Meetings	$ 100	$ 3,000	$ (2,900)	3.3%
8171 Equipment	$ -	$ 5,000	$ (5,000)	0.0%
8181 Equipment Repair/Rental	$ 1,698	$ 8,000	$ (6,302)	21.2%
8191 Office Supplies	$ 2,360	$ 6,000	$ (3,640)	39.3%
8201 Printing	$ -	$ 3,000	$ (3,000)	0.0%
8211 Publications	$ 25	$ 1,000	$ (975)	2.5%
8221 Computer/Contract Services	$ 577	$ 16,900	$ (16,323)	3.4%
8241 Membership Dues	$ 35	$ 450	$ (415)	7.8%
Total Supervisor's Office	$ 15,218	$ 108,850	$ (93,632)	14.0%
Emergency Transfer of Funds				
9000 GT Funds Transferred to GA Fund	$ -	$ 200,000	$ (200,000)	0.0%
Total Emergency Transfer of Funds	$ -	$ 200,000	$ (200,000)	0.0%
Total Expense	$ 624,972	$ 2,951,405	$ (2,326,433)	21.2%
Net Income	$ 1,090,910	$ (1,105,880)	$ 2,196,790	

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

Checking Account Activity

Date	Number	Name		Amount
0502 · Prairie State Bank & Trust (53)				
09/01/2021	9193	Soaring Eagle Cleaning Services LLC		-600.00
09/02/2021	EFT	EFT-Valutec Card Solutions		-62.32
09/02/2021	733	Lexington Township		75.00
09/07/2021	9194	Milestones Learning Center & Preschool		-25,000.00
09/07/2021	9195	CDS Office Technologies		-88.00
09/07/2021	9196	Direct Energy Business		-840.04
09/07/2021	9197	American Pest Control Inc		-37.00
09/07/2021	9198	Mescher Rinehart & Redlingshafer PC		-247.00
09/07/2021	9199	Bowman, Danny		-880.00
09/07/2021	9200	Quill Corporation		-114.98
09/07/2021	9201	Quill Corporation		-91.95
09/07/2021	9202	NICOR Gas		-73.41
09/07/2021	9203	Coldwell Banker, Honig-Bell		-50.00
09/07/2021	9204	Maruna, Thomas O		-120.96
09/08/2021	358539	McLean County		11.52
09/14/2021	9205	Pantagraph; Lee Enterprises - Central Ill		-107.44
09/14/2021	9206	Tee Jay Central, Inc		-196.00
09/15/2021	20210915	EFT-Payroll		-23,875.16
09/15/2021	82324716	EFT-Federal Tax Deposit		-8,480.25
09/15/2021	2058645264	EFT-IL Tax Deposit		-1,476.21
09/15/2021	EFT	TASC (Total Administrative Services Corp)		-669.14
09/15/2021	EFT	Prairie State Bank & Trust		-530.50
09/16/2021	592	Empire Township		105.00
09/28/2021	9207	U-Haul		-47.86
09/28/2021	9208	Huck's/WEX Bank		-22.41
09/28/2021	9209	TASC (Total Administrative Services Corp)		-250.00
09/28/2021	9210	VISA (SRS)		-1,247.68
09/28/2021	9211	Creative Technical Services, Inc (C-Tech)		-150.00
09/28/2021	9212	Direct Energy Business		-880.45
09/28/2021	9213	CDS Leasing		-195.00
09/28/2021	9214	City of Bloomington Water Dept		-542.58
09/28/2021	9215	Township Perspective		-25.00
09/28/2021	9216	Quill Corporation		-191.74
09/28/2021	42143	Town of the City of Bloomington - CEM		8,046.45
09/30/2021	20210930	EFT-Payroll		-20,667.43
09/30/2021	02514228	EFT-Federal Tax Deposit		-6,983.06
09/30/2021	0923627280	EFT-IL Tax Deposit		-1,281.41
09/30/2021	EFT	Prairie State Bank & Trust		-530.50
09/30/2021	EFT	TASC (Total Administrative Services Corp)		-669.14
09/30/2021	9217	NCPERS Group Life Ins		-128.00
09/30/2021	9218	City of Bloomington Health Insurance		-15,458.79
09/30/2021	91576	EFT-IMRF		-16,440.89
09/30/2021		IMRF - Illinois Municipal Retirement Fund		1,403.08
09/30/2021	0426741904	IDES--IL Dept of Employment Security		-14.00
09/30/2021	Credit	Interest		17.10
			Total	-119,608.15

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS Town of the City of Bloomington
COUNTY OF McLEAN)

OFFICE OF THE TOWN 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 2021**, 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 **25th day of October 2021.**

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

Notary Public

This **25th day of October 2021.**

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 **$44,138.01** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$577,702.73** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamison Mathy

WARD 6: __________

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

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

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Town of the City of Bloomington--General Assistance Fund

Month of: SEPTEMBER 2021

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 56,467	
Investments: Prairie State Bank & Trust (19)		$ 488,332	
Public Funds at Commencement			$ 544,799
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 8	
Interest: Prairie State Bank (19)		$ 74	
Refunds & Recoveries		$ 2,233	
Tax Levy		$ 89,296	
Public Funds Received This Month			$ 91,611
Public Funds Available			$ 636,411
Public Funds Expended This Month			$ 14,570
TOTAL Public Funds at Month End			**$ 621,841**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 44,138	
Investments: Prairie State Bank & Trust (19)		$ 577,703	
TOTAL Public Funds at Month End			**$ 621,841**

Checking Account Activity			
Checkbook Balance at Commencement		$ 56,467	
Deposits:			
Interest: Prairie State Bank & Trust (00)	$ 8		
Refunds & Recoveries	$ 2,233		
Total Deposits for Month		$ 2,241	
Total Funds Available			$ 58,708
Checks Written: General Assistance			$ 14,570
Checkbook Balance at Month End			**$ 44,138**
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 49,896	
Less Outstanding Checks		$ (5,758)	
Checkbook Balance per Reconciliation			**$ 44,138**

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

			Sep-21
Revenue			
7000 Interest		$ 82	
7700 Refunds & Recoveries		$ 2,233	
7800 Tax Levy		$ 89,296	
	Total Revenue		$ 91,611
	Total Income		**$ 91,611**
Expense: CW			
6011 Groceries/Personal Essentials		$ 4,831	
6021 Rent		$ 6,253	
6051 Utilities		$ 1,020	
6071 Emergency Assistance		$ 2,411	
6101 Transportation		$ 30	
6121 Allowances		$ 25	
	Total CW		$ 14,570
	Total Expense		**$ 14,570**
	Net Income		**$ 77,041**

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income		Sep-21	Budget	$ Over Budget	% of Budget
Revenue					
7000 Interest		$ 517	$ 1,000	$ (483)	51.7%
7400 Other Income		$ -	$ 150	$ (150)	0.0%
7600 Personal Property Replacement Tax		$ 16,045	$ 12,000	$ 4,045	133.7%
7700 Refunds & Recoveries		$ 10,082	$ 30,000	$ (19,918)	33.6%
7800 Tax Levy		$ 192,042	$ 200,000	$ (7,958)	96.0%
7900 GT Fund Transferred to GA Fund		$ -	$ 200,000	$ (200,000)	0.0%
Total Revenue		$ 218,686	$ 443,150	$ (224,464)	49.3%
	Total Income	$ 218,686	$ 443,150	$ (224,464)	49.3%
Expense					
CW					
6011 Groceries/Personal Essentials		$ 30,497	$ 112,500	$ (82,003)	27.1%
6021 Rent		$ 38,658	$ 250,000	$ (211,342)	15.5%
6051 Utilities		$ 6,241	$ 52,500	$ (46,259)	11.9%
6061 Medical		$ -	$ 20,000	$ (20,000)	0.0%
6071 Emergency Assistance		$ 10,634	$ 150,000	$ (139,366)	7.1%
6081 Hospital		$ -	$ 10,000	$ (10,000)	0.0%
6091 Funeral/Burial		$ -	$ 6,000	$ (6,000)	0.0%
6101 Transportation		$ 30	$ 40,000	$ (39,970)	0.1%
6121 Allowances		$ 816	$ 10,000	$ (9,184)	8.2%
Total CW Expense		$ 86,876	$ 651,000	$ (564,124)	13.3%
	Total Expense	$ 86,876	$ 651,000	$ (564,124)	13.3%
	Net Income	$ 131,810	$ (207,850)	$ 339,660	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

Date	Number	Name	Amount
0501 · Prairie State Bank & Trust (00)			
09/03/2021	AC1906046	Treasurer, State of IL, SSI Reimbursement	2,233.00
09/05/2021	EFT	EFT-Kroger via Valutec	-4,831.00
09/07/2021	36393	Ameren Illinois	-47.17
09/07/2021	36394	Lincoln Towers %Mid-Northern Group	-103.00
09/07/2021	36395	MIMG LII Arbors at Eastland LLC	-879.00
09/07/2021	36396	GMTK Management LLC	-319.00
09/14/2021	36397	BHA; Blmgtn Housing Authority (rent)	-313.00
09/14/2021	36398	Ameren Illinois	-1,157.89
09/14/2021	36399	Miller Trust, Annetta O dba Miller Prop	-319.00
09/14/2021	36400	Traditions Harmony Housing LLC	-226.00
09/14/2021	36401	Wonder Farms Land Trust LLC	-250.00
09/14/2021	36402	City of Bloomington Water Department	-105.57
09/14/2021	36403	Clothier Land Trust H-187 %Willow Creek	-170.00
09/14/2021	36404	Consalvo, Daniel J & Susan	-300.00
09/14/2021	36405	Phoenix Towers Preservation LP	-37.00
09/14/2021	36406	SRIM LLC %Redbird Property Mgmt Inc	-319.00
09/14/2021	36407	PBH Oak Creek LLC dba Oak Creek Crossing	-319.00
09/28/2021	36408	Lincoln Towers %Mid-Northern Group	-93.00
09/28/2021	36409	Ameren Illinois	-809.93
09/28/2021	36410	BHA; Blmgtn Housing Authority (rent)	-1,255.00
09/28/2021	36411	Jessen, Chad & Micha dba Red Rock Prop	-319.00
09/28/2021	36412	Thrasher, Raymond E	-200.00
09/28/2021	36413	Shepard, Cynthia M dba Shakman Ent	-250.00
09/28/2021	36414	BHA; Blmgtn Housing Authority (laundry)	-25.00
09/28/2021	36415	Pedcor Investments-2002 dba Danbury Ct	-543.00
09/28/2021	36416	Shillington LLC %Young America	-319.00
09/28/2021	36417	Traver, Vera A & William S	-200.00
09/28/2021	36418	Biesiada, Estate of Walter E %AB Rentals	-237.50
09/28/2021	36419	Powell, M & Kudrys, M dba RTPF Investment	-12.00
09/28/2021	36420	Sutton, Kyle D	-180.75
09/28/2021	36421	Uzueta, Stephanie D	-200.00
09/28/2021	36422	Thrasher, Raymond E	-200.00
09/28/2021	36423	Huck's/WEX Bank	-30.03
09/30/2021	Credit	Interest	7.88
			-12,328.96

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN 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 2021**, 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 **11th day of October 2021**.

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

Notary Public

This **11th day of October 2021**.

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 **$81,789.78** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **$754,188.00** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Joseph B Gibson

Cemetery Board Vice President:
Garrett Thalgott

Secretary/Treasurer for Cemetery Board:
Brad A Williams

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

This **25th day of October 2021**.

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: Jamison Mathy

WARD 6: __________

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

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 (or 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

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Town of the City of Bloomington--Cemetery Fund

Month of: SEPTEMBER 2021

Funds at Commencement			
Cash: Heartland Bank 7774 (Checking)		$ 159,260	
Cash: Heartland Bank 7782 (Reserve)		$ 527,957	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)		$ 226,916	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2021		$ 260,288	
	Funds at Commencement		$ 1,174,422
Public Funds Received This Month			
Real Estate Tax Levy			$ 226,189
Other Funds Received This Month			
Opening/Closing Fees		$ 10,670	
Sale of Lots		$ 7,965	
Sale of Crypts		$ 160	
Sale of Niches		$ 3,401	
Sales of Pet Cemetery Spaces		$ 50	
Interest: Checking/Reserve		$ 44	
Income from Trusts		$ 15	
Inspection Fees		$ 375	$ 22,680
	Total Funds Received This Month		$ 248,869
	Total Funds Available		$ 1,423,291
Funds Expended This Month			$ 102,998
	TOTAL Funds at Month End		**$ 1,320,293**
Funds at Month End			
Cash: Heartland Bank 7774 (Checking)		$ 81,790	
Cash: Heartland Bank 7782 (Reserve)		$ 754,188	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)		$ 224,027	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2021		$ 260,288	
	TOTAL Funds at Month End		**$ 1,320,293**

Checking Account Activity				
Checkbook Balance at Commencement				$ 159,260
Deposits	Opening/Closing Fees	$ 10,670		
	Sales - Other	$ 50		
	Sale of Lots	$ 7,965		
	Sale of Crypts	$ 160		
	Sale of Niches	$ 3,401		
	Interest: Checking	$ 2		
	Inspection Fees	$ 375		
	G/B,S,Mc Maint transferred **(to)/from** Acct 7114	$ 2,904		
	Total Deposits for Month		$ 25,527	
	Total Funds Available			$ 184,788
Checks Written				
	Compensation & Benefits	$ 34,582		
	Administrative Expenses	$ 2,117		
	Cemetery Improvements, Maintenance & Repair	$ 4,942		
	Cemetery Operations	$ 61,357		
	Total Checks Written		$ 102,998	
	Total Checks Written			$ 102,998
	Checkbook Balance at Month End			**$ 81,790**
Bank Reconciliation at Month End				
Balance per Bank Statement			$ 114,059	
Less Outstanding Checks			$ (32,269)	
	Checkbook Balance per Reconciliation			**$ 81,790**

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		Sep-21	
Revenue			
40100	Real Estate Tax Levy	$ 226,189	
42000	Opening/Closing Fee	$ 10,670	
42500	Sale of Lots	$ 7,965	
43000	Sale of Crypts	$ 160	
43100	Sale of Niches	$ 3,401	
44850	Sales - Other	$ 50	
43500	Interest: Checking/Reserve	$ 44	
49000	Income from Trusts	$ 15	
49021	Inspection Fees	$ 375	
	Total Revenue		$ 248,869
	Total Income		**$ 248,869**
Expense			
Compensation & Benefits			
50101	Wages: Administrative Staff	$ 5,168	
50102	Wages: Cemetery Staff	$ 20,335	
50201	Payroll Taxes	$ 1,850	
50202	IMRF (2021 = 11.41%)	$ 2,810	
50203	IDES - Unemployment Insurance	$ 1,580	
50204	Employee Health Insurance	$ 2,781	
50205	Direct Deposit Transmittal Fees	$ 30	
50206	TASC Fees	$ 28	
	Total Compensation & Benefits		$ 34,582
Administrative Expenses			
51500	Contractual Services	$ 511	
52500	Utilities	$ 1,323	
55450	Other Admin Expenses	$ 283	
	Total Administrative Expenses		$ 2,117
Cemetery Improvements, Maintenance & Repair			
57800	Operating Equipment	$ 45	
58000	Mausoleum (including debt service)	$ 4,897	
	Total Cemetery Improvements, Maintenance & Repair		$ 4,942
Cemetery Operations			
55500	Fuel, Oil and Equipment	$ 2,443	
56000	Tree Removal/Monument Repair	$ 12,600	
56500	Equipment Repairs	$ 269	
56600	Cemetery Supplies & Maintenance	$ 2,711	
56800	Disposal of Leaves/Branches	$ 200	
57000	Office Building Maintenance/Repair	$ 330	
57602	Grounds Maintenance/Repair	$ 7,590	
57603	Road, Fence, Lot, Drains	$ 33,962	
58100	Grave Markers	$ 1,252	
	Total Cemetery Operations		$ 61,357
	Total Expense		**$ 102,998**
Net Income			**$ 145,872**

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	Sep-21	Budget	$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	$ 486,445	$ 506,600	$ (20,155)	96.0%
41000 Personal Property Replacement Tax	$ 40,642	$ 30,000	$ 10,642	135.5%
42000 Opening/Closing Fee	$ 55,380	$ 90,000	$ (34,620)	61.5%
42100 Marker Commission	$ 5,992	$ 9,000	$ (3,008)	66.6%
42500 Sale of Lots	$ 50,797	$ 45,000	$ 5,797	112.9%
43000 Sale of Crypts	$ 6,110	$ 20,500	$ (14,390)	29.8%
43100 Sale of Niches	$ 23,891	$ 30,000	$ (6,109)	79.6%
44700 Sale of Burial Supplies	$ 200	$ 500	$ (300)	40.0%
42400 Sales - Other	$ 700	$ 2,000	$ (1,300)	35.0%
43500 Interest	$ 240	$ 3,000	$ (2,760)	8.0%
49000 Income from Trusts	$ 1,181	$ 4,000	$ (2,819)	29.5%
49020 Other Income & Special Events	$ 12,179	$ 3,000	$ 9,179	406.0%
49021 Inspection Fees	$ 2,400	$ 2,500	$ (100)	96.0%
Total Revenue	$ 686,157	$ 746,100	$ (59,943)	92.0%
Total Income	$ 686,157	$ 746,100	$ (59,943)	92.0%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 33,565	$ 70,000	$ (36,435)	48.0%
50102 Wages: Cemetery Staff	$ 126,091	$ 225,000	$ (98,909)	56.0%
50201 Payroll Taxes - FICA	$ 11,608	$ 24,000	$ (12,392)	48.4%
50202 IMRF (2021 = 11.41%)	$ 17,427	$ 37,000	$ (19,573)	47.1%
50203 IDES - Unemployment Insurance	$ 4,152	$ 13,500	$ (9,348)	30.8%
50204 Employee Health Insurance	$ 16,684	$ 60,000	$ (43,316)	27.8%
50205/50206 Other Payroll Expenses	$ 210	$ 975	$ (765)	21.5%
Total Compensation & Benefits	$ 209,737	$ 430,475	$ (220,738)	48.7%
Administrative Expenses				
51100 Casualty Insurance	$ 20,299	$ 21,000	$ (701)	96.7%
51500 Contractual Services	$ 11,248	$ 11,000	$ 248	102.3%
52000 Office Supplies	$ 1,865	$ 4,000	$ (2,135)	46.6%
52500 Utilities	$ 7,117	$ 18,500	$ (11,383)	38.5%
54000 Advertising	$ 495	$ 2,000	$ (1,505)	24.8%
54500 Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500 Legal Expense	$ -	$ 3,000	$ (3,000)	0.0%
55100 Audit Expense	$ -	$ 7,500	$ (7,500)	0.0%
55200 Financial Administration	$ -	$ 12,200	$ (12,200)	0.0%
55400 Special Event Expenses	$ 5,600	$ 10,000	$ (4,400)	56.0%
55450 Other Admin Expenses	$ 3,260	$ 5,000	$ (1,740)	65.2%
57900 Office Equipment	$ -	$ 3,000	$ (3,000)	0.0%
Total Administrative Expenses	$ 49,884	$ 97,800	$ (47,916)	51.0%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	$ 13,730	$ 20,000	$ (6,270)	68.6%
57800 Operating Equipment	$ 5,384	$ 17,000	$ (11,616)	31.7%
58000 Mausoleum (including debt service)	$ 30,227	$ 60,800	$ (30,573)	49.7%
58400 Scattering Grounds/Ossuary	$ -	$ 10,000	$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 49,341	$ 107,800	$ (58,459)	45.8%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	Sep-21	Budget	$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	$ 6,108	$ 10,000	$ (3,892)	61.1%
56000 Tree Removal/Monument Repair	$ 16,700	$ 19,000	$ (2,300)	87.9%
56500 Equipment Repairs	$ 3,510	$ 6,000	$ (2,490)	58.5%
56600 Cemetery Supplies & Maintenance	$ 6,638	$ 9,000	$ (2,362)	73.8%
56700 Rental Equipment & Leasing	$ -	$ 1,000	$ (1,000)	0.0%
56800 Removal of Leaves/Branches	$ 1,091	$ 5,000	$ (3,909)	21.8%
57000 Office Repairs & Maintenance	$ 482	$ 2,000	$ (1,518)	24.1%
57602 Grounds Maintenance/Repairs	$ 9,322	$ 40,000	$ (30,678)	23.3%
57603 Road, Fence, Lot, Drains	$ 39,797	$ 50,000	$ (10,203)	79.6%
57700 Equipment Building	$ -	$ 4,000	$ (4,000)	0.0%
58100 Grave Markers	$ 7,001	$ 16,000	$ (8,999)	43.8%
59900 Other Cemetery Expenses	$ -	$ 15,000	$ (15,000)	0.0%
Total Cemetery Operations	$ 90,650	$ 177,000	$ (86,350)	51.2%
Total Expense	$ 399,612	$ 813,075	$ (413,463)	49.1%
Net Income	$ 286,544	$ (66,975)	$ 353,519	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

Date	Number	Name		Amount
10500 Heartland (7774)				
09/01/2021	Deposit	HBT - Heartland Bank & Trust		9.50
09/03/2021	Deposit	HBT - Heartland Bank & Trust		269.00
09/03/2021	Deposit	HBT - Heartland Bank & Trust		4,700.98
09/07/2021	Deposit	HBT - Heartland Bank & Trust		144.60
09/07/2021	42125	Evergreen FS Inc		-1,541.47
09/07/2021	42126	COMCAST Business		-203.75
09/07/2021	42127	Midwest Equipment		-74.57
09/07/2021	42128	Dave Capodice Excavating Inc		-317.00
09/10/2021	Deposit	HBT - Heartland Bank & Trust		5,325.00
09/10/2021	Deposit	HBT - Heartland Bank & Trust		23.97
09/14/2021	42129	Heartland Bank & Trust - mausoleum		-4,897.12
09/14/2021	42130	Pontiac Granite Co Inc		-2,000.00
09/14/2021	42131	VISA BMCU...1484		-1,084.38
09/14/2021	42132	RP Lumber Company Inc		-149.93
09/14/2021	42133	Becker Tree Service LLC		-12,600.00
09/14/2021	42134	ColdSpring Memorial Group		-333.00
09/14/2021	42135	Fastenal Company		-4.62
09/14/2021	42136	Henson Disposal Inc		-510.90
09/14/2021	42137	Nord Outdoor Power		-145.91
09/14/2021	42138	Pontiac Granite Co Inc		-150.00
09/14/2021	42139	Triple H Company		-252.29
09/14/2021	42140	H J Eppel and Company Inc		-33,961.90
09/14/2021	42141	City of Bloomington Water Dept		-4.14
09/15/2021	20210915	Payroll Direct Deposit		-9,590.55
09/15/2021	93558721	EFTPS - IRS		-2,433.94
09/15/2021	0449703696	IL Dept of Revenue		-566.48
09/23/2021	Deposit	HBT - Heartland Bank & Trust		2,508.85
09/24/2021	Deposit	HBT - Heartland Bank & Trust		6,900.00
09/28/2021	42142	ColdSpring Memorial Group		-516.60
09/28/2021	42143	City of Bloomington TWP - Reimburse		-8,046.45
09/28/2021	42144	Pipeworks Inc		-7,472.76
09/28/2021	42145	City of Bloomington Water Dept		-753.70
09/28/2021	42146	Ameren Illinois		-275.87
09/28/2021	42147	NICOR Gas		-85.70
09/28/2021	42148	Evergreen FS Inc		-901.89
09/29/2021	Deposit	HBT - Heartland Bank & Trust		2,561.10
09/30/2021	0930211599	Gridley/Bell,Scott,McCormick Trust		2,904.00
09/30/2021	20210930	Payroll Direct Deposit		-9,384.30
09/30/2021	74065315	EFTPS - IRS		-2,424.24
09/30/2021	1178210448	IL Dept of Revenue		-556.19
09/30/2021	1352372368	IDES - IL Dept of Emp Sec		-1,580.27
09/30/2021	Credit	Interest		2.37
			Total	-77,470.55

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS Town of the City of Bloomington
COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

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 14, 2021** **through** **October 11, 2021.**

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 **11th day of October 2021.**

Supervisor of the Town of the City of Bloomington, McLean County, Illinois. Notary Public

This **11th day of October 2021**.

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 for Cemetery Board:
Brad A Williams

Cemetery Board Vice President:
Garrett Thalgott

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: October 11, 2021 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57601	Amazon/VISA	flags (estimated)	10/31/21	$1,300.00
52000	Amazon/VISA	toner (estimated)	10/31/21	$400.00
56500	CNH Capital/Birkey's /VISA	filters (estimated)	10/31/21	$50.00
58100	ColdSpring Memorial Group	grave markers (estimated)	10/31/21	$900.00
56000	Dave Capodice Excavating	re-set Probasco Stone wall (estimated)	10/31/21	$5,000.00
55400	Dollar General/VISA	ice (estimated)	10/31/21	$15.00
56500	Farm & Fleet/VISA	oil, coolant (estimated)	10/31/21	$100.00
56600	Farm & Fleet/VISA	grave flags (estimated)	10/31/21	$50.00
57602	Growing Grounds/VISA	trees w/installation (estimated)	10/31/21	$6,000.00
55400	Illinois Portable Toilets/VISA	portable restroom services	10/31/21	$450.00
52000	Kaeb Janitorial Supplies	dispenser towels (estimated)	10/31/21	$300.00
42500	Jacque Lane	Customer Refund	10/31/21	$157.50
55400	LaGondola/VISA	Cemetery Walk	10/31/21	$49.86
56600	Lowe's/VISA	furnace filters, trash cans, rakes (estimated)	10/31/21	$350.00
55450	Newspapers.com/VISA	Subscription Renewal (semi-annual)	10/31/21	$74.90
56500	Nord Outdoor Power Equipment/VISA	oil, oil filters (estimated)	10/31/21	$200.00
56600	Nord Outdoor Power Equipment/VISA	pickers (estimated)	10/31/21	$150.00
55100	Phillips & Associates CPAS, PC	FY2021 Audit & State Comptroller's Report (estimated)	10/31/21	$8,000.00
57602	R Patrick Murphy	tree assessment (estimated)	10/31/21	$9,000.00
55400	RP Lumber Company Inc/VISA	concrete for avenue flag poles (estimated)	10/31/21	$96.00
56600	RP Lumber Company Inc/VISA	stain, sealer, epoxy, wood filler (estimated)	10/31/21	$120.00
57603	Tractor Supply Co/VISA	pen for fencing (estimated)	10/31/21	$180.00
55450	Walgreen's/VISA	bowls, plates, forks (estimated)	10/31/21	$100.00
		TOTAL: Requests for Payments		**$33,043.26**

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS Town of the City of Bloomington
COUNTY OF McLEAN)

OFFICE OF THE TOWN 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 Board of Trustees. These amounts include billings that have been received from **September 16, 2021, to October 25, 2021.**

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 Board of Trustees.

Subscribed and sworn to before me this **25th day of October 2021**.

.

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

Notary Public

This **25th day of October 2021**.

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: Jamison Mathy

WARD 6: _________

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

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

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **October 25, 2021** Meeting

Compensation (Salaries)			Due		Amount
7011	TWP Supervisor	D Skillrud	10/31/21	$	3,916.67
7011	TWP Supervisor	D Skillrud	11/15/21	$	3,916.67
7021	TWP Assessor	S Scudder	10/31/21	$	4,000.00
7021	TWP Assessor	S Scudder	11/15/21	$	4,000.00
7041	Town Trustee **09/27/2021**	Ward 1: J Mathy	12/31/21	$	-
7041	Town Trustee **09/27/2021**	Ward 2: D Boelen	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 3: S Montney	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 4: J Emig	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 5: N Becker	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 6: _______	12/31/21	$	-
7041	Town Trustee **09/27/2021**	Ward 7: M Ward	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 8: J Crabill	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Ward 9: T Crumpler	12/31/21	$	20.00
7041	Town Trustee **09/27/2021**	Trustee: M Mwilambwe	12/31/21	$	20.00
7101	Group Medical/Employer	TASC FSA & LFSA Fees/HD PPO Accts (PSB H.S.A. Accts)	12/31/21	$	16,000.00
			Compensation (Salaries) TOTAL	**$**	**31,993.34**
Assessor's Claims					
9151	Auto Expense	BMCU Visa/COB/WEX/Parkway/Walden/Leman/Others (Est)	10/31/21	$	100.00
9161	Telephone	City of Bloomington/Frontier/Others (Estimated)	10/31/21	$	310.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	10/31/21	$	170.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	10/31/21	$	400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	10/31/21	$	250.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	10/31/21	$	150.00
9301	Computer Services	BMCU Visa/MIRRA/BNAR/MLS/Coldwell Bankers/ILDFPR/Others	10/31/21	$	60.00
9301	Computer Services	City of Bloomington/C-Tech/Others	10/31/21	$	15,000.00
9301	Computer Services	BMCU Visa/COB/Verizon Wireless (Estimated)	10/31/21	$	50.00
			Assessor's Claims TOTAL	**$**	**16,490.00**
Community Agency Funding					
1025	GA Client Services/Workfare Development	BMCU VISA/Home Sweet Home Ministries/Others	10/31/21	$	12,000.00
1025	GA Client Services/Workfare Development	BMCU VISA/U-Haul/Hucks/DSkillrud/Others	10/31/21	$	165.99
			Community Agency Funding TOTAL	**$**	**12,165.99**
Services & Expenses					
1030	Legal Expense	Mescher Rinehart & Redlingshafer PC (Estimated)	10/31/21	$	494.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	10/31/21	$	311.00
1040	Building Maintenance	American Pest Control	10/31/21	$	37.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply/Quill/Sam's Club/Amazon/Other	10/31/21	$	507.68
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	10/31/21	$	262.50
1043	Building Repairs	Stark Excavating	10/31/21	$	25,000.00
1045	Special Projects	City of Bloomington (Estimated) for permits & fees	10/31/21	$	6,120.00
			Services & Expenses TOTAL	**$**	**32,732.18**
Supervisor's Claims					
8121	Janitorial	Soaring Eagle Cleaning Services	10/31/21	$	187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	10/31/21	$	325.55
8131	Utilities	Ameren/Direct Energy Business (Estimated)	10/31/21	$	528.27
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	10/31/21	$	47.27
8151	Car Expense	T Maruna/others (Estimated)	10/31/21	$	80.08
8181	Equipment Repair/Rental	BMCU VISA/CDS/Others	10/31/21	$	283.00
8221	Computer/Contract Services	EFT-Valutec (Estimated)	10/31/21	$	58.72
			Supervisor's Claims TOTAL	**$**	**1,510.39**
			TOTAL Request for Payment	**$**	**94,891.90**

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: SEPTEMBER 2021

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		$ 687,218	$ 2,872,580	$ 544,799	$ 4,104,598
Revenues	Interest	$ 44	$ 297	$ 82	$ 422
	Other Income		$ 1,595		$ 1,595
	Opening/Closing Fees	$ 10,670			$ 10,670
	Sales	$ 11,576			$ 11,576
	Inspection Fee	$ 375			$ 375
	Refunds and Recoveries			$ 2,233	$ 2,233
	Tax Levy	$ 226,189	$ 734,418	$ 89,296	$ 1,049,904
	Transfer between funds	$ 2,904			$ 2,904
	Total Revenues	$ 251,758	$ 736,310	$ 91,611	$ 1,079,679
Expenditures	Administrative Expenses	$ 2,117			$ 2,117
	Assessor's Office		$ 3,719		$ 3,719
	Capital Improvements	$ 4,942			$ 4,942
	Casework/General Assistance			$ 14,570	$ 14,570
	Cemetery Operations	$ 61,357			$ 61,357
	Community Agency Funding		$ 25,070		$ 25,070
	Compensation & Benefits	$ 34,582	$ 89,120		$ 123,702
	Services & Expenses		$ 1,138		$ 1,138
	Supervisor's Office		$ 2,173		$ 2,173
	Total Expenditures	$ 102,998	$ 121,220	$ 14,570	$ 238,788
Fund Balances at Month End		**$ 835,978**	**$ 3,487,670**	**$ 621,841**	**$ 4,945,489**

Revenue Distribution Report
Fiscal Year To Date ~ FY2022

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy **Extension** for Tax Year 2020	$ 506,623	$ 1,644,968	$ 200,008	$ 2,351,598
	Percentage	21.5438%	69.9511%	8.5052%	100.0000%
Personal Property Replacement Tax					
	04/06/2021 03-2021	$ 12,142	$ 39,424	$ 4,793	$ 56,359
	05/06/2021 04-2021	$ 15,648	$ 50,807	$ 6,177	$ 72,632
	07/08/2021 05-2021		$ 52,926		$ 52,926
	08/04/2021 05-2021	$ 11,402	$ (15,904)	$ 4,501	$ -
	08/05/2021 06-2021	$ 1,450	$ 4,708	$ 572	$ 6,731
	TOTAL	$ 40,642	$ 131,961	$ 16,045	$ 188,648
Tax Levy Extension for Tax Year 2020					
	05/25/2021 01-2021	$ 38,444	$ 124,823	$ 15,177	$ 178,444
	06/10/2021 02-2021	$ 92,301	$ 299,694	$ 36,439	$ 428,435
	06/21/2021 03-2021	$ 96,003	$ 311,714	$ 37,901	$ 445,618
	06/29/2021 04-2021	$ 33,508	$ 108,796	$ 13,228	$ 155,532
	09/03/2021 05-2021	$ 61,774	$ 200,577	$ 24,388	$ 286,739
	09/16/2021 06-2021	$ 90,992	$ 295,445	$ 35,923	$ 422,360
	09/27/2021 07-2021	$ 73,422	$ 238,397	$ 28,986	$ 340,806
	TOTAL	$ 486,445	$ 1,579,447	$ 192,042	$ 2,257,933

COBT
City of Bloomington Township

FOR: Honorable Township Trustees

SUBJECT: Proposed FY 2023 Proposed Tax Levy for Tax Year 2021

RECOMMENDATION/MOTION: Recommend that the Board approve the estimated Tax Levy for Tax Year 2021 in the amount of $2,351,600.

BACKGROUND: According to the Illinois Property Tax Code Division 2 Truth in Taxation, (35ILCS 200/18/60), the Township must formally adopt an estimated tax levy not less than twenty (20) days prior to the adoption of a final tax levy.

35ILCS200/18-85 requires said estimate be compared to the prior year extension and if a five percent (5%) increase exists then a public notice and a public hearing must occur.

In addition, the tax levy ordinance must be passed by a vote of the Board and a certified copy thereof, filed with the County Clerk on or before the last working Tuesday in December, this year the date would be December 28, 2021. Therefore, the adoption of the 2020 Tax Levy Ordinance will be placed on the Board's November 22, 2021 meeting agenda.

There are three (3) components of the property tax formula that affect an increase or decrease in real property taxes. The dollar amount requested by the Township or any of the other overlapping tax districts, the amount of the final Equalized Assessed Value, (EAV), which is one third of the properties assessed value, and the tax rate which is generated by dividing the levy by the EAV:

Tax formula: $\frac{\text{Dollar Levy}}{\text{Final EAV}} = \text{Tax Rate}$

The Township adopts its estimated tax levy based on a preliminary EAV which is an estimate and subject to the appeals process. The final EAV will be completed by January 1, 2022. The tax rate generated is later applied to individual property owner's tax bills on April 1, 2022 and the bills are mailed on May 1, 2022.

This year the Township is requesting $2,351,600 which is projected to result in a flat tax rate compared to last year. Depending on what happens to the Township's final EAV, real property owners should see no change in property taxes levied by the Township.

2021 Tax formula estimate	$2,351,600	
(Preliminary EAV):	$1,924,499,955	0.0122%

The property tax levy is primary revenue source for the Township.

FINANCIAL IMPACT/ANALYSIS: The Supervisor and Assessor recommend the Board adopt the tax levy estimate of $2,351,600 which matches last year's levy. The Township has had a practice of reducing its reserve fund balance dating back to the 2007. From 2017 to 2021, the tax levy remained flat. The standard practice for township government is to have a General Assistance, (GA), reserve equal to one, (1), year of expenditures. The forecast for the end of FY 2023 is for the Township to have approximately six, (6), months in the GA reserve. The standard practice for township government is to have General Town Fund, (GT), reserve equal to eighteen, (18), months of expenditures but no lower than six, (6), months. The forecast for the end of FY 2023 is for the Township to have approximately four, (4), months in the GT reserve.

There had not been a change to the levy amounts for the three, (3), funds. The $265 monthly GA grant had been in effect prior to 2002. In 2020, this monthly grant had been increased to $319. Furthermore, the Township believes it may see an increase in the employer share for health insurance and there has been a slight decrease to its IMRF, (Illinois Municipal Retirement Fund), employer rate.

ADMINISTRATOR RESPONSE: I respectfully request the Board's support of this estimated Property Tax Levy.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

Town of the City of Bloomington

FY2023 Levy

For Tax Year 2021

FY2023: 04/01/2022 - 03/31/2023

LEVY COMPARISONS	*Tax Year:*	2018	2019	2020	2021
Evergreen Memorial Cemetery Fund		506,600	506,600	506,600	506,600
General Town Fund		1,645,000	1,645,000	1,645,000	1,645,000
General Assistance Fund		200,000	200,000	200,000	200,000
Capital Fund		0	0	0	0
	Total LEVY	2,351,600	2,351,600	2,351,600	2,351,600

		Evergreen Memorial Cemetery Fund	General Town Fund	General Assistance Fund	Capital Fund	COMBINED FUNDS
Projected Beginning Balance		831,217	1,603,959	501,032	0	2,936,208
Projected Revenues	Interest	600	3,000	1,000		4,600
	Income from Trusts	3,000				3,000
	Other Income & Special Events	10,000	56,000	10		66,010
	Township Litigation Income		25			25
	Personal Property Replacement Tax	30,000	90,000	12,000		132,000
	Opening/Closing Fee	80,000				80,000
	Marker Commission	9,000				9,000
	Sales	97,700				97,700
	Inspection Fee	3,000				3,000
	Refunds and Recoveries			30,000		30,000
	Tax Levy	506,600	1,645,000	200,000		2,351,600
	Proceeds from Loan					0
	Transferred from GT			200,000		200,000
	Total Projected Revenues	739,900	1,794,025	443,010	0	2,976,935
Projected Expenditures	Administrative Expenses	90,400				90,400
	Assessor's Office		150,144			150,144
	Cemetery Improvements, Maintenance & Repairs	83,500				83,500
	Casework/General Assistance			614,000		614,000
	Cemetery Operations	116,500				116,500
	Community Agency Funding		440,000			440,000
	Compensation & Benefits	497,475	1,335,942			1,833,417
	Services & Expenses		438,990			438,990
	Supervisor's Office		116,450			116,450
	GT Funds Transferred to GA Fund		200,000			200,000
	Total Projected Expenditures	787,875	2,681,526	614,000	0	4,083,401
Projected Ending Balance		**783,242**	**716,457**	**330,042**	**0**	**1,829,742**
	Average Monthly Expenditures	65,656	196,170	51,167		340,283
	Number of Months in Reserve at end of FY	11.93	3.65	6.45		5.38
	Tax Levy Split Percentages	0.2154	0.6995	0.0850		1

NOTE: "Building Repairs" & "Special Projects" are not included in GT totals to compute "Average Monthly Expenditures" or "Number of Months in Reserve at end of FY"

10/12/2021

Draft

Town of the City of Bloomington

Evergreen Memorial Cemetery Fund FY2023 Levy

For Tax Year 2021

FY2023: 04/01/2022 - 03/31/2023

Cemetery Fund			FY2018 Actual		FY2019 Actual		FY2020 Actual		FY2021 Actual		FY2022 Estimated (as of 09/30/2021)		FY2023 approved by CEM Trustees on 10/11/2021
Beginning Public Fund Balance			584,421		530,934		465,097		453,742		737,764		831,217
Revenues	Interest		3,628		3,578		1,904		615		500		600
	Income from Trusts		2,522		1,987		7,769		12,900		2,500		3,000
	Personal Property Replacement Tax		40,192		36,283		48,552		43,392		50,000		30,000
	Opening/Closing Fee		72,775		62,472		81,150		87,970		90,000		80,000
	Marker Commission		8,542		9,827		12,295		8,156		9,000		9,000
	Sales		99,334		84,250		95,030		117,956		99,200		97,700
	Sale of Lots	84,009		55,932		46,827		76,520		60,000		55,000	
	Sale of Crypts	8,865		13,580		13,730		18,860		8,000		10,500	
	Sale of Niches	4,010		11,302		31,729		19,480		30,000		30,000	
	Sale of Burial Supplies	850		2,450		500		300		500		500	
	Chapel Fee	100		-100		0		0		0		0	
	Sale of Pet Cemetery Spaces	1,500		375		200		1,510		600		700	
	Other Sales	0		711		2,044		1,286		100		1,000	
	Inspection Fee		4,225		2,025		2,025		3,075		3,000		3,000
	Other Income & Special Events		13,124		59,037		9,111		9,196		12,179		10,000
	Tax Levy		506,135		506,322		505,861		506,314		506,600		506,600
	Total Revenues		750,476		765,782		763,697		789,574		772,979		739,900
Expenditures	Administrative Expenses		88,261		96,003		82,317		79,269		87,499		90,400
	Casualty Insurance	20,048		19,725		20,711		20,840		20,299		21,500	
	Contractual Services	10,742		12,825		6,301		8,168		13,000		13,000	
	Office Supplies	3,802		4,048		2,353		2,821		3,000		3,000	
	Utilities	16,073		16,199		16,526		15,522		17,000		17,500	
	Advertising	1,716		4,118		144		1,056		1,500		1,500	
	Dues/Seminars	1,044		350		350		500		0		400	
	Legal Expense	90		342		285		0		0		300	
	Audit Expense	6,850		6,900		6,950		7,150		7,500		7,500	
	COBT for Financial Administration	12,200		12,200		12,200		12,200		12,200		12,200	
	Special Event Expenses	9,003		10,962		9,720		6,802		8,000		8,000	
	Other Admin Expenses	6,693		5,385		5,103		4,211		5,000		5,000	
	Office Equipment	0		2,951		1,674		0		0		500	
	Cemetery Improvements, Maintenance & Repairs		152,320		223,157		156,304		79,968		62,727		83,500
	Flags & Poles	9,114		5,889		4,393		4,780		15,500		5,000	
	Operating Equipment	19,506		68,513		46,769		14,388		17,000		78,000	
	Mausoleum (including debt service)	110,792		142,038		62,292		60,792		30,227		0	
	Veterans Memorial	11,994		0		42,850		0		0		0	
	Scattering Grounds/Ossuary	914		6,717		0		9		0		500	
	Cemetery Operations		141,866		79,728		147,941		36,157		128,300		116,500
	Fuel, Oil & Equipment	7,719		7,506		7,860		5,665		9,000		9,000	
	Tree Removal/Monument Repair	19,100		29,900		36,300		12,360		17,000		19,000	
	Equipment Repairs	7,250		3,608		4,266		1,530		4,500		6,000	
	CEM Supplies & Maintenance	10,102		4,654		3,483		72		8,000		5,500	
	Rental Equipment & Leasing	198		137		132		0		1,000		2,000	
	Removal of Leaves/Branches	5,000		6,000		1,600		3,200		4,000		3,500	
	Abandoned Lot Reclamation	5,431		2,029		0		0		0		0	
	Office Repairs & Maintenance	0		0		24,356		27		800		500	
	Grounds Maintenance/Repair	38,025		9,479		10,044		7,610		32,000		11,000	
	Road, Fence, Lot, Drains	33,350		2,232		38,379		18		40,000		40,000	
	Equipment Building	0		177		0		1,048		0		2,000	
	Other CEM Expenses	0		3,270		7,572		15		0		8,000	
	Grave Markers	15,691		10,737		13,949		4,610		12,000		10,000	
	Compensation & Benefits		421,516		437,525		388,491		310,158		401,000		497,475
	Wages: Administrative Staff	98,111		104,273		73,867		59,150		68,000		90,000	
	Wages: Cemetery Staff	197,496		205,714		205,315		167,453		220,000		270,000	
	Trustee Compensation	3,000		2,917		917		0		0		0	
	Payroll Taxes	21,025		21,768		19,747		16,195		24,000		24,000	
	IMRF	37,370		37,327		27,043		24,844		35,000		39,000	
	IDES - Unemployment	9,945		8,494		8,566		6,517		13,500		13,500	
	Employee Health Insurance, Etc.	53,808		56,243		52,325		35,524		40,000		60,000	
	Other Payroll Expenses	760		791		711		475		500		975	
	Total Expenditures		803,963		836,413		775,053		505,552		679,526		787,875
Other Financing Sources In/(Out)													
Ending Public Fund Balance			**530,934**		**460,302**		**453,741**		**737,764**		**831,217**		**783,242**
	Average Monthly Expenditures		66997		69,701		64,588		42,129		56,627		65,656
	Number of Months in Reserve at end of FY		7.92		6.60		7.03		17.51		14.68		11.93

10/12/2021

Town of the City of Bloomington

General Town Fund FY2023 Levy

For Tax Year 2021

FY2023: 04/01/2022 - 03/31/2023

General Town Fund		FY2018 Actual		FY2019 Actual		FY2020 Actual		FY2021 ACTUAL		FY2022 AMENDED (Estimated as of 09/30/21)		FY2023	
Beginning Fund Balance			1,168,787		1,356,419		1,509,688		1,932,227		2,396,761		1,603,959
Revenues	Interest		8,434		12,587		17,745		6,085		3,000		3,000
	Other Income		73,480		42,848		36,211		51,218		15,000		30,000
	Other Income: Grant #1								5,000		0		25,000
	Other Income: Grant #2								0		0		
	Other Income: GA Administration										1,000		1,000
	Township Litigation Income		0		0		0		0		0		25
	Personal Property Replacement Tax		131,443		110,640		157,666		140,871		130,000		90,000
	Tax Levy		1,493,813		1,544,401		1,642,699		1,643,738		1,645,000		1,645,000
	Proceeds from Loan								0		0		0
	Total Revenues		1,707,170		1,710,476		1,854,320		1,846,912		1,794,000		1,794,025
Expenditures	Assessor's Office		72,649		72,415		60,651		62,462		150,144		150,144
	Rent/Debt Service	21,544		21,544		0		0		21,544		21,544	
	Auto Expense	761		1,178		751		2,844		3,000		3,000	
	Telephone	3,164		3,251		2,896		2,887		3,000		3,000	
	Utilities	5,390		5,144		4,824		4,904		5,800		5,800	
	Postage	245		0		0		165		300		300	
	Office Supplies	1,925		608		3,286		4,182		2,000		2,000	
	Publications & Printing	232		0		227		0		500		500	
	Equipment	0		4,776		2,546		3,384		6,000		6,000	
	Equipment Repair/Rental	0		0		0		0		1,500		1,500	
	Education/Meetings/Conferences	9,605		5,835		7,751		3,040		9,000		9,000	
	Replatting & Remapping	0		0		0		0		9,000		9,000	
	Appraisal Services	20,703		14,533		11,101		13,259		34,000		34,000	
	Janitorial	1,650		1,800		1,800		1,800		2,000		2,000	
	Computer Services	5,055		11,767		23,993		23,913		20,000		20,000	
	Mapping/GIS Services	0		0		0		0		30,000		30,000	
	Membership Dues	2,375		1,979		1,475		2,085		2,500		2,500	
	Community Agency Funding		137,000		148,290		141,799		175,216		407,000		440,000
	Community Medical	18,500		18,500		18,500		18,500		18,500		25,000	
	GA Client Service Funding	12,500		23,790		19,799		51,502		35,000		50,000	
	Youth Services	37,500		37,500		35,000		35,000		35,000		35,000	
	Senior Services	68,500		68,500		68,500		68,500		68,500		80,000	
	Grant #1							1,714		0		0	
	Grant #2							0		0		0	
	CERP							0		250,000		250,000	
	Compensation & Benefits		1,190,273		1,187,804		1,141,892		1,040,539		1,216,544		1,335,942
	TWP Supervisor	92,667		94,000		94,000		94,000		94,000		94,000	
	TWP Assessor	96,000		96,000		96,000		96,000		96,000		96,000	
	Town Clerk	2,400		2,400		2,400		2,400		2,400		2,500	
	Town Trustees	2,320		2,220		2,320		2,500		2,400		2,800	
	GA Staff	338,944		338,283		332,702		292,826		350,000		385,000	
	Deputy Assessors	339,799		346,410		334,415		294,159		375,000		404,000	
	IMRF	104,334		98,980		83,572		82,784		104,949		123,844	
	FICA	60,960		61,737		61,045		55,465		70,365		75,299	
	Group Medical	151,922		146,946		134,543		119,328		120,000		150,000	
	State Unemployment	928		827		896		1,077		1,430		2,500	

Town of the City of Bloomington

General Town Fund FY2023 Levy

For Tax Year 2021

FY2023: 04/01/2022 - 03/31/2023

General Town Fund	FY2018 Actual		FY2019 Actual		FY2020 Actual		FY2021 ACTUAL		FY2022 AMENDED (Estimated as of 09/30/21)		FY2023	
Services & Expenses		42,455		69,392		51,325		62,103		510,264		438,990
Membership Dues	1,442		1,760		1,765		1,667		2,000		2,000	
Auditing Expense	6,850		6,900		6,950		7,150		7,500		8,000	
Legal Expense	5,482		12,784		11,174		5,358		5,000		12,000	
Insurance	12,288		12,611		13,242		12,773		13,000		15,000	
Publishing	498		654		262		686		750		2,000	
Other Expenditures	2,617		2,537		2,759		2,237		4,000		4,000	
Debt Service: Principle & Interest	2,606		254		0		0		0		20,000	
Building Maintenance	7,004		8,657		10,032		8,578		25,000		25,000	
Janitorial Services & Supplies	3,667		4,665		4,269		5,855		12,000		20,000	
Building Security	0		0		0		0		3,500		3,500	
Building Repairs	0		0		0		0		377,514		267,490	
Special Projects	0		18,570		871		17,798		60,000		60,000	
Supervisor's Office		77,162		79,305		36,113		42,058		102,850		116,450
Postage	46		1,538		1,427		1,425		4,500		4,500	
Rent/Debt Service	40,000		40,000		0		0		40,000		40,000	
Janitorial	2,063		2,250		2,250		2,250		5,000		6,000	
Utilities	8,085		7,723		7,229		7,356		9,000		10,000	
Telephones	3,957		4,085		3,635		3,748		4,000		5,000	
Car Expense	825		1,180		1,884		1,086		3,500		4,000	
Education/Conference/Meetings	3,319		2,587		2,481		1,256		2,500		3,500	
Equipment	1,066		1,640		323		4,521		5,000		5,000	
Equipment Repair/Rental	3,862		2,910		2,934		3,332		4,000		8,000	
Office Supplies	2,090		3,125		2,489		5,724		6,000		6,000	
Printing	0		975		39		0		1,000		3,000	
Publications	871		50		108		75		1,000		1,000	
Computer/Contract Services	10,849		11,106		11,179		11,224		16,900		20,000	
Membership Dues	130		135		135		60		450		450	
Emergency Transfer of Funds								0		200,000		200,000
GT Funds Transferred to GA Fund							0		200,000		200,000	
Total Expenditures		1,519,539		1,557,206		1,431,781		1,382,379		2,586,802		2,681,526
Ending Fund Balance		**1,356,419**		**1,509,688**		**1,932,227**		**2,396,761**		**1,603,959**		**716,457**
Average Monthly Expenditures		126,628		128,220		119,242		113,715		179,107		196,170
Number of Months in Reserve at end of FY		10.71		11.77		16.20		21.08		8.96		3.65

10/12/2021

* "Building Repairs" & "Special Projects" are 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 FY2023 Levy

For Tax Year 2021

FY2023: 04/01/2022 - 03/31/2023

General Assistance Fund		FY2018 Actual	FY 019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated (as of 09/30/21)	FY2023
Beginning Fund Balance		700,416	624,219	638,968	513,346	490,032	501,032
Revenues	Interest	1,772	1,777	1,592	1,255	1,000	1,000
	Other Income	-	-	32	9	-	10
	Personal Property Replacement Tax	19,839	21,455	19,167	17,122	18,000	12,000
	Refunds and Recoveries	65,364	51,322	43,750	37,951	30,000	30,000
	Tax Levy	249,831	299,856	199,696	199,783	200,000	200,000
	Transferred from GT				-	200,000	200,000
	Total Revenues	336,806	374,410	264,237	256,120	449,000	443,010
Expenditures	Groceries/Personal Essentials	89,937	76,715	91,905	85,876	54,500	78,000
	Rent	197,570	168,693	177,841	129,764	125,000	200,000
	Utilities	28,712	19,708	24,883	18,821	30,000	50,000
	Medical	117	-	-	-	20,000	20,000
	Emergency Assistance	42,663	43,461	57,392	38,360	150,000	200,000
	Hospital	-	-	-	-	10,000	10,000
	Burial	-	1,500	-	1,000	6,000	6,000
	Transportation	43,540	40,459	29,061	893	40,000	40,000
	Allowances	10,465	9,125	8,777	4,720	2,500	10,000
	Total Expenditures	413,003	359,661	389,859	279,434	438,000	614,000
Ending Fund Balance		624,219	638,968	513,346	490,032	501,032	330,042
	Average Monthly Expenditures	34,417	29,972	32,488	23,286	36,500	51,167
	Number of Months in Reserve at end of FY	18.14	21.32	15.80	21.04	13.73	6.45

10/12/2021

FOR: Honorable Township Trustees

SUBJECT: Change Order to Contract with Stark Excavating, Inc. for Parking Lot Improvements

RECOMMENDATION/MOTION: That the Change Order with Stark Excavating, Inc. for Parking Lot Improvements in the amount of $35,000.00 be approved and the Resolution adopted.

BACKGROUND: This May, the Board received the Property Condition Assessment for the Township Building. The highest priority project was the parking lot improvements. Bids were opened on August 17, 2021 and the bid was awarded to Stark Excavating, Inc. on August 23, 2021. The engineer's estimate for the project was $259,800. Stark Excavating, Inc. submitted a bid of $181,584. The goal has been to complete this project before the cold weather sets in.

The project was broken down into two (2) phases: Phase 1. North Half of the Building and Phase 2. South Half of Building. Work began on Phase 1 at the end of September. The timing of the pavement removal has been unfortunate, (i.e. rainfall). Upon removal of the existing concrete, two (2) issues with subgrade were uncovered. There is a bad area under the north entrance. It needs to be undercut to remove unacceptable subgrade. The area will be filled with rock to create a suitable base for the concrete pavement. Most of this area is in the Gridley Street right-of-way. The second issue involves the entirety of the subgrade, it is very wet. The material might have been suitable as subgrade but not in this saturated state. Stark has stated that the subgrade was wet prior to the rain. If the weather had been ideal; the contractor would disk up the subgrade multiple times a day and allow it to dry. Warm and sunny weather and a larger area would be needed for this approach. Stark has proposed removing the top six inches (6") of the soil and replacing it with six inches (6") of CA - 6 rock. The rock would act as a base for the pavement.

Stark Excavating has provided the following estimates:

AUP: 2' Undercuts: $91.00/ton

Cut & remove unsuitable material
Install fabric
Backfill with 18" x 1" x 3" stone capped with 6" of CA – 6
Estimate: $6,300.00

AUP: 6" Undercuts: $52.50/ton

Cut & remove top 6" of unsuitable material
Install 6" of CA - 6 base
North half only: estimating 420 ton = $22,050.50

Pricing includes labor, equipment, material, and supervision necessary to complete the work. Unit Prices are based on weight tickets for the aggregate amount hauled in. It is billed as a price per ton. The Township is willing to accept the unit prices as the Township will only pay for exact amount of material supplied. This amount will be tracked from the aggregate weight tickets. Stark Excavating, Inc. believes the estimated numbers will be close to the actual amounts.

If accepted, the change orders will be attached to the contract document. The 1" x 3" and CA - 6 will be billed per ton. The 24" undercuts are an assumption. This information explains the estimated costs.

Township staff questioned if there was a sealant to protect to the new pavement from salt application during the winter. Stark Excavating, Inc. has proposed the parking lot be sealed with Silencure SRT. This product is a patented pure acrylic copolymer curing & sealing compound for new concrete installations. The product penetrates capillary pores of fresh concrete forming a silicone matrix within the concrete preventing water & salt penetration. It is applied to fresh concrete. It provides long term protection to exterior concrete from the damaging effects of water & salt penetration. The product's advantages include easy application and elimination of the 28-day 3 step process to provide penetrating protection to newly placed concrete. Cost to provide sealant for the entire parking lot: $3,900.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Farnsworth Group, Stark Excavating and City staff.

ADMINISTRATOR RESPONSE: These three (3) items need to be addressed to keep the parking lot improvement project moving forward. Phase 1 must be completed before the cold weather sets in. I respectfully request approval of the change order with Stark Excavating, Inc. for the Parking Lot Improvement project.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

RESOLUTION NO. 2021 - ______

A RESOLUTION AUTHORIZING A CHANGE ORDER IN THE AMOUNT OF $35.000.00 IN THE CONTRACT BETWEEN THE TOWN OF THE CITY OF BLOOMINGTON A/K/A CITY OF BLOOMINGTON TOWNSHIP AND STARK EXCAVATING, INC. FOR PARKING LOT IMPROVEMENTS

WHEREAS, the Town of the City of Bloomington, a/k/a City of Bloomington Township has previously entered into a contract with Stark Excavating, Inc.; and

WHEREAS, for the reasons set forth in the staff memorandum dated October 25, 2021 it was necessary to make a number of adjustments in the field based upon conditions; and

WHEREAS it is the finding of the Township Board that the decision to perform the work described in the October 25, 2021 memo was in the best interest of the citizens of the Town of the City of Bloomington.

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP BOARD OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS:

That the change order in the amount of $35,000.00 in the contract between the Town of the City of Bloomington a/k/a City of Bloomington Township be approved.

ADOPTED this ____th day of October, 2021.

Approved this _____th day of October, 2021.

APPROVED:

____
Mboka Mwilambwe
Trustee

ATTEST:

____

Leslie Yocum
Township Clerk

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: October 25, 2021
RE: Township Supervisor's Report

Workfare Programs: The Wellness Lifestyle Classes were held in person at the Bloomington Public Library on September 3, 10, 17, and 24, 2021. Topics discussed include sugar replacements and controlling diabetes through diet, current events, and managing stress. The Wellness Lifestyle Class will resume via Zoom due to a decrease in attendees and will be reevaluated for in person sessions at the beginning of 2022. The Wellness Lifestyle Class plans to continue every Friday at 11:00 a.m.

Skills to Succeed currently lacks participants. The class remains on hold. Two (2) participants attended the class on August 2, 2021. The instructor was unavailable for class on August 9, 16 and 23, 2021.

POTS Recycling: The POTS program continues to operate smoothly. Additional floor space has improved the traffic flow around the tables.

POTS pick up has moved from weekly to every other week. Township continues to rent a three person, 15' truck to handle the volume. Load level continues to be monitored. If demand continues, Township will pick up through the month of October.

General Assistance (GA): Total September cases for GA are listed on attached System Activity Report.

One hundred eleven, (111), applicants sought Township services. This is an increase of fifty-one, (51), from previous month. Sixty, (60), are *potentially eligible* for GA and fifty, (50), are *potentially eligible* for Emergency Assistance, (EA). One, (1), applicant was resourced to a local church.

One, (1), client gained a full-time employment at the McLean County Government Center. One, (1), client gained part-time employment at Maggie Miley's.

One, (1), continues to be employed full time at Youth Build. One (1) client continues to be employed part-time in a work program through Heartland Community College. Five, (5), clients continue working part-time with National Able.

The Township received $2,233 in Supplemental Security Income recovery funds from the State of Illinois in September.

Effective October 4, 2021, GA and EA payment levels provided by the Illinois Department of Human Services (IDHS) were increased. The Township's minimum monthly grant will be $20 more than the IDHS's TANF payment. GA's monthly grant is $345, and EA is $690 with an increase of $226 per family member within the household.

COVID - 19 Update: The Governor announced a statewide indoors mask mandates for all residents regardless of vaccination status effective Monday, August 30th. This mandate remains in effect. The state's corona virus metrics must be on a good downward trajectory before the Governor makes a decision to rescind.

Illinois Department of Employment Security Pandemic Unemployment Insurance (PUI) and other federal unemployment programs expired on September 4, 2021**.** PUI applications are being accepted until October 6, 2021. However, PUI benefits are only payable retroactively through the week ending September 4, 2021**.** Some individuals are still qualifying for the normal IDES assistance, however, Township must include that unearned income when determining eligibility.

Parking Lot Improvements: This project has been delayed due to a Change Order. There are three (3) issues addressed in this request. Two (2) changes address removal of unsuitable material and the third addresses sealing the pavement. The hope is to complete the parking lot's North Half in the next two (2) weeks, (weather permitting).

Evergreen Memorial Cemetery (EMC): No report.

System Activity Report

[9/1/2021 - 9/30/2021] Report Date: 10/1/2021

General Assistance

Grants (New Clients) :	**7**	$1,859.75
Grants (Previous Clients) :	**35**	$11,105.00
In-Process :	**23**	
Denials :	**25**	
Sanctions :	**3**	
Terminations :	**9**	
	102	**$12,964.75**

General Assistance - Medical

Referrals :	**0**	
Disbursements :	**0**	
	0	**$0.00**

General Assistance - Work Program Assignments

Job Training :	**7**	
Workfare :	**13**	
	20	

General Assistance - Work Program Expenses

Clothing/Shoes :	**1**	$22.68
WF 30 Day :	**16**	$512.00
WF 7 Day Bus :	**2**	$20.00
WF Gasoline :	**2**	$64.00
	21	**$618.68**

Emergency Assistance

Grants :	**6**	$3,289.90
In-Process :	**0**	
Denials :	**3**	
	9	**$3,289.90**

Additional Activity

A Call (phone/fax/email) :	**321**	
A Face-to-Face :	**186**	
General - Intake :	**81**	
General - Orientation :	**103**	
General - Other :	**61**	
General - Reschedule :	**3**	
R - BHA :	**2**	
R - COB :	**2**	
R - IDES :	**1**	
R - MCCA / LIHEAP :	**3**	
R - Other :	**4**	
R - PATH :	**3**	
R - SSI :	**1**	
WF - Appointment :	**5**	
WF - Sanction :	**1**	
WF - Work Sponsor Site :	**100**	
WF Training/Education :	**21**	
	898	
Grand Totals:	**1,050**	**$16,873.33**

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 20, 2021
Subject: Assessor Report

Assessments were published on September 24th in the Pantagraph. That day started the 30-day timeline to submit an assessment complaint to the Board. So the deadline to get a complaint filed is October 25th of 2021.

DUE TO THE COVID-19 PANDEMIC, THE McLEAN COUNTY BOARD OF REVIEW WILL NOT HOLD IN-PERSON HEARINGS IN 2021. 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, 2021.

Attached are suggestions from the County on how to file your appeal, the Board of Review Rules for 2020, 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?

Guidelines for Assessment Complaints

It is highly recommended that you review this document prior to submitting a complaint. This document does not replace the Rules of the Board of Review, but it does provide practical tips and explanations of the appeal process. The Board wants to help you be well prepared and informed. These guidelines are intended to help you understand the process and be successful in your presentation.

The current assessment is based on the past three years' market value prior to January 1 of the assessment year as required by the Illinois law. An equalization factor (multiplier) will be applied where the three-year market value is either more or less than the assessed value to bring the statutory assessement to 33.33 percet.

<u>SUPPORTING EVIDENCE</u> - ALL SUPPORTING EVIDENCE OR ADDITIONAL INFORMATION TO BE CONSIDERED BY THE BOARD OF REVIEW MUST BE SUBMITTED IN TRIPLICATE (EXCEPT PHOTOGRAPHS) AT THE TIME THE COMPLAINT IS FILED.

Examples of evidence include but are not limited to:

• *Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration*. These documents are most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sales price must be stated. All transactions must be an arms-length sale to be considered for "Market Value." Sales not considered to be arms length are relocation company sales, short sales, bankruptcies and foreclosures.

• ***Comparable Sales*. If there are sales of similar properties in the same neighborhood, furnish evidence of these sale prices should be submitted. For example, square footage is approximately the same; a ranch is compared to a ranch, a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.**

• *Comparable Assessment.* If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar properties is used to claim a lack of equal treatment (equity), these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type use, size, quality, age, construction, location, and market value as of January 1 of the assessment year.

• *Photographs*. These can be helpful in showing the style, condition, and any special factors of your property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison. It is not necessary to submit photographs in triplicate; one original for each property is sufficient.

• *Appraisal or Legal Brief*. A current ad valorem appraisal dated January 1 of the assessment year by a qualified appraiser can be most helpful. It must conform to the Uniform Standards of Professional Appraisal Practice (USPAP) to be considered. Appraisals done for bank financing are of limited scope and carry less weight. Market analysis furnished by a Realtor should be based on the prior three years' market value before January 1 of the assessment year.

• ***Income and Expense Statements.*** **If the property is income producing, the taxpayer should furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return.**

Who should file a complaint?

Any taxpayer who believes the assessment on their property is incorrect may file a complaint with the Board of Review. Any taxing district that has an interest in the assessment of a parcel may also file a complaint.

It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. If, after talking with the township assessor, the taxpayer still wishes to pursue a formal complaint, he/she needs to familiarize themselves with the Rules governing hearings before the McLean County Board of Review. However, the 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

A formal complaint may be filed when it appears that:
1. The assessor's indication market value is higher or lower than actual market value.
2. The assessment is higher or lower than those of similar neighboring properties.
3. The assessment is based on inaccurate information in regard to property characteristics.
4. The assessed value is at a higher or lower percentage of market value for the property than the prevailing township or county median level, as shown in an assessment/sales ratio study.

HEARINGS BY THE BOARD OF REVIEW –

1. A personal appearance may be waived at the discretion of the Board of Review. The taxpayer or licensed attorney may schedule a conference telephone call - at the taxpayer's expense - at the original scheduled hearing time.
2. Taxpayers may represent themselves or be represented by a licensed attorney. Accountants, tax representatives, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law in the State of Illinois will not be permitted to file property assessment complaints or appear at hearings before the Board of Review in a representative capacity. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by these parties and attorneys for the Board of Review at hearings.
3. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
4. Whenever the taxpayer is requesting a reduction in assessed valuation of $100,000 or more, the taxing districts affected by this request and/or their licensed attorneys will be notified and may appear at the hearing with questions.
5. If a taxpayer requests a reduction in assessed valuation of $100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint. It is, therefore, **REQUIRED THAT TAXPAYERS SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON LINE 9 (a, b, c) OF THE COMPLAINT FORM.**
6. If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire parcel, not just the

objected part.
7. Complaints filed by two separate persons on one property will not be heard separately.

STATE OF ILLINOIS PROPERTY TAX ASSESSMENT LAW

1. All **non-farm** property is to be assessed at 1/3 of the fair market value and that like property be assessed in a like manner (equity).

2. All **farm home sites and farm residences** are to be assessed at 1/3 of the fair market value.

3. All **farm land** assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The McLean County Board of Review will review complaints of assessed values on farm residences, farm home site and farm buildings. **The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment Law passed in 1981.**

4. All **non-farm timberland** is covered by the Illinois Timberland Assessment Law passed in 2007 and is assessed as follows:
   a. Timberland not on farm without an Illinois Department of Natural Resources forest management plan shall be assessed at 1/3 of the fair market value.
   b. Timberland, prairie, wetland, and undeveloped land with passive management shall be assessed at 1/3 of the fair market value.
   c. Timberland with an Illinois 10-year Conservation Stewardship Plan approved by the Illinois Department of Natural Resources shall be assessed at 5 percent of the fair market value.
   d. Timberland with an approved 10-year Illinois Department of Natural Resources forest management plan shall be assessed at 1/6 of the agricultural land value. (Forest Development Act 1983)

FARM GUIDELINES

To be eligible for a farm assessment, tracts of land should:

- **Be five acres or more and have been in farm use for the preceding two years**
- **Be larger than the residential portion of the parcel**
- **Earn an annual farm gross income of $1,000 or more. This qualifies as a farm to be reported to the U.S.D.A. Farm Census**
- **Have a Schedule F Form 1040 (Profit or Loss from Farming) filed by the owner with the Federal Income Tax Return annually**
- **Not include property that is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use, and**
- **Meet the statutory use requirements of the farm definition of Section I-60 of the Property Tax Code.**

McLean County

MCLEAN COUNTY BOARD OF REVIEW
Roland 'Gene' Yeast, Chair
Joseph R. Stephens, Member
Gina Medernach, Member

Robert T. Kahman, CIAO-M, AAS, Clerk

Government Center
115 East Washington, Room 101
PO Box 2400
Bloomington, IL 61702-2400
(309) 888-5132

NEW E-mail:
boardofreview@mcleancountyil.gov

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 with the Board, it is advisable that taxpayers discuss their assessments with their Township Assessor's Office. 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's Office, a taxpayer still wishes to pursue an appeal, he/she should familiarize him/herself with the Rules of the Board. **Note: The time period for filing an appeal is not extended to accommodate discussions between taxpayers and assessors.**

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and for the orderly dispatch of business" (35 ILCS 200/9-5). These following rules for the session of the Board govern the assessment appeals process for every property assessment/tax year.

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, in and of itself, 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 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 phone) and require any party to leave the proceeding or end the discussion, when that individual engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding.

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

1. The Board is responsible for hearing appeals, corrections and requests for Certificates of Error on property assessments from the County's thirty-one townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of McLean County before the Illinois Property Tax Appeal Board.
2. The Board's office is located at 115 East Washington, 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 make arrangements for a more suitable venue.
4. Public Comment – The Board of Review allows public comment in their scheduled meetings. Public comment is limited to five minutes per attendee.

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

II. Filing an Appeal

Certain criteria must be met in order to file an appeal and have the case scheduled for a hearing in front of the Board of Review. The criteria are as follows:

A*.** ***Standing. Only an owner of a McLean County property or taxpayer of that 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.
-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).
-Assessment Appeal Cases Filed by Non-Attorney Agents - The McLean County Board of Review will not recognize an appeal filed by an individual or party that is not the owner, not the taxpayer for the subject property, nor an attorney licensed to practice law in the State of Illinois. This includes but is not limited to accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers 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 may 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.

-Ability to Provide Expert Witness Testimony - Accountants, architects, engineers, real estate appraisers and real estate brokers who are licensed by the State of Illinois may testify at hearings before the Board of Review 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 or brokers who provide valuation evidence or testimony to the McLean County Board of Review will be reported to IDFPR.

-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 <u>"a two-thirds vote of the members of the board of managers 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 McLean County Board of Review requires that a signed copy of the resolution of association board action be submitted with any appeal.</u>

B. ***Board of Review Forms*. The Board requires that all parties to an appeal utilize the prescribed forms of the McLean County Board of Review.** These forms are available on the County's website, www.mcleancountyil.gov/assessor, by clicking on "Filing an Assessment Complaint". Additionally, Board of Review forms are available at the Chief County Assessment Office. Three copies of the complaint form must be submitted.

C. ***Required Information***. All information on the appeal application form is required per the detailed instructions given. Of key importance, the appellant's requested reductions in assessed value and indicated market value must be provided. Pursuant to 35 ILCS 200/16-55, if an appellant requests a total reduction in assessed value of $100,000 or more, the Board must notify each respective taxing district. The Board has the authority to restrict reductions to a value under $100,000, when taxing districts have not been appropriately notified. The Board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form.

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

E. ***Assessment Publication Timing and Filing Deadlines.*** The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in a given 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 McLean County's website, assessor/board of review/board of review filing deadline.
It is the appellant's responsibility to file his/her appeals on or before the filing deadline by:

1. Hand delivering the appeal to the Board of Review Office, Monday through Friday, 8:00 a.m. to 4:30 p.m.
2. Submitting the appeal with an official U.S. 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.
   *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 e-mail shall be considered dated as of the date received.
4. *The Board of Review will not accept appeals by facsimile transmission (aka 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 of Review provides a remedy period of ten (10) business days from the time of notification by the Board of Review for appellants or their attorneys to correct any errors or omissions in the filing of an appeal.

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

III. Appeal Hearings

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

A. Preliminary Review. The Board of Review 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 U.S. mail and by e-mail, if an e-mail address is supplied on the appeal form. 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 may change the form of their hearing from or to letter, phone or in person by simply calling the Clerk's Office 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. Hearings of the Board are held at the Government Center, 115 E. Washington, Bloomington, IL, Room 101 (Front St entrance).

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 his/her 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 an appellant. The appellant and/or the attorney then present closing or rebuttal remarks. This concludes the evidentiary portion of the hearing.

F. Length. Due to the volume of appeals before the Board, most hearings are generally scheduled at fifteen (15) 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 all hearings are completed for a township, 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 that they can receive email notification when the Township Assessor's evidence for their case is available, or when communication from the Board on preliminary review decisions requires 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 no later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a hearing must be provided at least five (5) days prior to the scheduled hearing for the case. The Assessor's 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 U.S. mail to the appropriate appellant or attorney at least five (5) days prior to the scheduled hearing.

I. Evidence Submitted by Interveners. 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. Bases for Assessment Appeals

A. Appeals Based upon 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 photograph(s), 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 a 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 Declaration (PTAX-203) or printout from a multiple listing service - 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 is 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 (1) 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 AGLA (above ground living area) 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 property'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 their Assessor's office 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 higher level of assessment relative to fair cash value than assessments of comparable properties.

An assessment which lacks uniformity is one that is valued at a higher level of assessment 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.

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 accounting for notable differences in the assigned value for specific features being assessed.

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 of 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. (Note: 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 (above ground living area) or the land price per comparable unit. Characteristics of the subject property and three (3) comparable properties **must** be provided.

   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 upon Matters of Law.

1. ***Definition.*** Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessment and farmland valuation.
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 Requests of the Board of Review

A. Certificate of Error. A Certificate of Error corrects an "error in fact," affirmed by the appropriate assessor's office. The deadline for filing certificates of error with the Clerk of the Board is two weeks prior to the Final Judgment application date of the County Treasurer to close the assessment/tax year.

B. Assessor Correction Requests (BRs). Assessors' requests for assessment valuation 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 phone. The rules and procedures set forth above apply to the instant assessment hearing, except that evidence is not required at the time of application.

D. Omitted Property. When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-160, *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-300-FS (for federal and state agencies), PTAX-300-H and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office. If an exemption for multiple parcels is being sought, separate applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. The petition and supporting documentation must be submitted in duplicate. 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, where required, 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 must 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 wishing 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 or not a Non-Homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.