

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, September 28, 2020
PLACE: Bloomington City Hall *In light of COVID – 19, the meeting will be live streamed:
<https://www.cityblm.org/live>)*
TIME: 5:45 pm

AGENDA

- I. Call to Order: Tari Renner, 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 August 24, 2020 Board Meeting, as submitted by Leslie Yocum, Town Clerk. (Recommend that the Minutes of the August 24, 2020 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 August 2020 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. Audit Report for Fiscal Year April 1, 2019 – March 31, 2020 presented at the Township Board Meeting on August 24, 2020. *(Recommend that the FY 2019 – 2020 Audit be accepted and placed on file.)*
- VI. Presentation of Annual Treasurer’s Report April 1, 2019 – March 31, 2020. (Recommend acceptance of the FY 2019 – 2020 Annual Treasurer’s Report).
- VII. Discussion of an Ordinance for Compensation for Township Officials 2021 – 2025.
- VIII. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
- IX. Public Comments
- X. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, AUGUST 24, 2020; 5:45 P.M.

This meeting was conducted under Governor Pritzker's Executive Order 2020 – 07, Section 6 implemented in response to COVID – 19, which suspended in-person attendance under the Open Meeting Act, 5 ILCS 120.

The Board of Trustees for the Town of the City of Bloomington convened in Regular Session virtually via Zoom conferencing with the Township Clerk, Leslie Yocum, in-person in City Hall's Council Chambers at 5:45 p.m., Monday August 24, 2020. 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 remotely: Jamie Mathy, Donna Boelen, Mboka Mwilambwe, Julie Emig, Joni Painter, Jennifer Carrillo, Scott Black, Jeff Crabill, and Kim Bray

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

Staff present in-person: Leslie Yocum, Township Clerk.

Others presented remotely: Richard Phillips, outside auditor.

Action and Approval of Minutes of the July 27, 2020 Board Meetings, as presented.

Motion by Trustee Mathy, seconded by Trustee Black, that the Minutes be approved as presented.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, and Bray.

Nays: none.

Motion carried.

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of July 2020 accounts as presented.

Motion by Trustee Mathy, seconded by Trustee Black, that the Audits be approved as presented.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, and Bray.

Nays: none.

Motion carried.

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

Motion by Trustee Mathy, seconded by Trustee Black, that the Anticipated Expenditures be approved as presented.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, and Bray.

Nays: none.

Motion carried.

Approval of the Audit Report for Fiscal Year April 1, 2019 – March 31, 2020 as presented by Richard W. Phillips, CPA, to be accepted and placed on file.

Trustee Renner arrived at 5:48 p.m., participated remotely.

Richard Phillips, CPA, Phillips & Associates, CPAs, P.C., addressed the Board. He presented the Annual Financial Report. The Independent Auditor's Report was found on pages I – II. The Financial Statements followed, see pages 1- 5. The Township's Fund Balance at year end was \$2,445,000: General Town Fund = \$1,932,227, (unrestricted fund) and General Assistance = \$513,346 (restricted fund).

Evergreen Memorial Cemetery was a discrete component unit of the Township. The Cemetery's Fund Balance at year end was \$453,743. These funds are restricted, (only for cemetery purposes). He noted excess or deficiency of revenues over expenditure: General Town Fund = \$422, 539; General Assistance Fund = (\$125,622) and Evergreen Memorial Cemetery = (\$11,354).

No issues arose during the audit process. The only unusual portion of the audit was the impact COVID-19 on standard processing procedures. There were no in-person meetings. He welcomed questions from the Board. No questions were raised.

Trustee Mwilambwe welcomed Trustee Renner to the meeting. Trustee Renner became chair of the meeting.

Discussion of an Ordinance for Compensation for Township Officials 2021 – 2025.

Deb Skillrud, Supervisor, addressed the Board. The Board was required to adopt the Compensation Ordinance 180 days before the election of Supervisor, Assessor and Trustees. She reminded the Board compensation was for the position and not necessarily for the current elected officials. She requested Board feedback by September 18, 2020 in order for the Ordinance be adopted in compliance with the deadline.

Trustee Renner questioned if the compensation decision was for elected positions. Mrs. Skillrud responded affirmatively. She reminded the Board the Assessor and Supervisor salaries have been frozen for the last four years.

Trustee Black expressed his preference for salaries to mirror those of similar sized townships.

Trustee Mathy agreed with Trustee Black. He suggested reviewing Champaign and Peoria Townships' benefits package in addition to those provided in the Board packet.

Mrs. Skillrud stated that she could provide additional information via email. Trustee Mathy appreciated additional information addressing elected official salary and compensation.

Trustee Mathy inquired about the status of the Township Building's property condition assessment. Information would be needed before the next budget cycle. Mrs. Skillrud informed the Board that the Farnsworth Group, building designer, had been selected for this project. A proposal would be received in the near future with an estimated cost below \$20,000.

Ms. Skillrud noted recent changes within McLean County related to COVID – 19. Township staff were reconsidering in-person workfare program classes. The Township received approval for Local CURE Program and Federal Emergency Management Agency, (FEMA), expense reimbursement.

Steve Scudder, Assessor, was unable to address the Board due to technical difficulties.

Trustee Renner opened the meeting to receive Public Comment. No one came forward to address the Board.

Motion by Trustee Carrillo, seconded by Trustee Bray, that the meeting be adjourned.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, Bray, and Renner.

Nays: none.

Motion carried.

The meeting adjourned at 6:07 p.m.

Leslie Yocum, 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 **31st day of August 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **28th day of September 2020**.

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

Notary Public

This **28th day of September 2020**.

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 **\$929,890.45** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$109,837.24** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$1,454,817.15** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$8,302.62** in BLOOMINGTON MUNICIPAL CREDIT UNION (48) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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: **AUGUST 2020**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 112,951	
Cash: Bloomington Municipal Credit Union (48) Checking Balance	\$ 9,093	
Investments: Illinois Fund	\$ 908,371	
Investments: Prairie State Bank & Trust (64)	<u>\$ 1,409,945</u>	
Public Funds at Commencement		\$ 2,440,361

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 33	
Interest: Prairie State Bank (64)	\$ 290	
Interest: Illinois Funds (1085)	\$ 125	
Other Income - Retiree Insurance	\$ 1,396	
Personal Property Replacement Tax	\$ 14,966	
Tax Levy	<u>\$ 144,582</u>	
Public Funds Received This Month		\$ 161,392
Public Funds Available		<u>\$ 2,601,752</u>

Public Funds Expended This Month

TOTAL Public Funds at Month End \$ 2,502,847

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 109,837	
Cash: Bloomington Municipal Credit Union (48) Checking Balance	\$ 8,303	
Investments: Illinois Fund	\$ 929,890	
Investments: Prairie State Bank & Trust (64)	<u>\$ 1,454,817</u>	
TOTAL Public Funds at Month End		<u><u>\$ 2,502,847</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 112,951	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 33	
Other Income - Retiree Insurance	\$ 1,396	
Transfer from Prairie State Bank & Trust Reserve (64)	<u>\$ 100,000</u>	
Total Deposits for Month	<u>\$ 101,429</u>	
Total Funds Available		\$ 214,381
Checks Written		
Assessor's Office Expenses	\$ 1,453	
Community Agency Funding	\$ 8,536	
Compensation & Benefits	\$ 84,587	
Services & Expenses	\$ 975	
Supervisor's Office Expenses	\$ 2,564	
PPRT Transfer to Cemetery Fund	\$ 4,609	
PPRT Transfer to General Assistance Fund	<u>\$ 1,820</u>	
Total Checks Written	<u>\$ 104,543</u>	
Total Checks Written		\$ 104,543
Prairie State Bank & Trust (53) Balance at Month End		<u><u>\$ 109,837</u></u>

Prairie State Bank & Trust (53) Reconciliation at Month End

Balance per Bank Statement	\$ 124,825	
Plus Outstanding Deposits	\$ 1,396	
Less Outstanding Checks	<u>\$ (16,384)</u>	
Checkbook Balance per Reconciliation		<u><u>\$ 109,837</u></u>

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

Statement of Receipts and Disbursements

Aug-20

Revenue			
7000 Interest	\$	448	
7400 Other Income	\$	1,396	
7600 Personal Property Replacement Tax	\$	14,966	
7800 Tax Levy	\$	144,582	
	Total Revenue		\$ 161,392
	Total Income		\$ 161,392
Expense			
Assessor's Office			
9151 Auto Expense	\$	44	
9171 Utilities	\$	612	
9251 Education/Meetings/Conferences	\$	75	
9271 Appraisal Services	\$	572	
9291 Janitorial	\$	150	
	Total Assessor's Office		\$ 1,453
Community Agency Funding			
1025 GA Client Services	\$	8,536	
	Total Community Agency Funding		\$ 8,536
Compensation (Salaries) & Benefits			
7011 TWP Supervisor	\$	7,833	
7021 TWP Assessor	\$	8,000	
7031 Town Clerk	\$	200	
7051 General Assistance Staff	\$	23,777	
7061 Deputy Assessors	\$	24,640	
7081 IMRF/Employer (2020 = 11.62%)	\$	6,834	
7091 FICA (SS/MC)/Employer	\$	4,577	
7101 Group Medical/Employer	\$	8,726	
	Total Compensation (Salaries) & Benefits		\$ 84,587
Services & Expenses			
1038 Other Expenditures	\$	49	
1040 Building Maintenance	\$	380	
1042 Janitorial Services & Supplies	\$	547	
	Total Services & Expenses		\$ 975
Supervisor's Office			
8121 Janitorial	\$	188	
8131 Utilities	\$	918	
8151 Car Expense	\$	121	
8181 Equipment Repair/Rental	\$	195	
8191 Office Supplies	\$	889	
8221 Computer/Contract Services	\$	253	
	Total Supervisor's Office		\$ 2,564
	Total Expense		\$ 98,115
Net Income			\$ 63,277

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

Year to Date **AMENDED** Budget Comparison

Income	<u>Aug-20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 3,233	\$ 3,750	\$ (517)	86.2%
7400 Other Income	\$ 8,504	\$ 35,000	\$ (26,496)	24.3%
Other Income: Grant #1 (JMS Medical)	\$ 5,000	\$ 5,000	\$ -	100.0%
Other Income: Grant #2	\$ -	\$ 50,000	\$ (50,000)	0.0%
7450 Township Litigation Income	\$ -	\$ 25	\$ (25)	0.0%
7600 Personal Property Replacement Tax	\$ 85,200	\$ 87,500	\$ (2,300)	97.4%
7800 Tax Levy	\$ 969,561	\$ 1,645,000	\$ (675,439)	58.9%
7900 Proceeds from Loan	\$ -	\$ 20,000	\$ (20,000)	0.0%
Total Revenue	<u>\$ 1,071,497</u>	<u>\$ 1,846,275</u>	<u>\$ (774,778)</u>	<u>58.0%</u>
Total Income	\$ 1,071,497	\$ 1,846,275	\$ (774,778)	58.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ -	\$ 21,544	\$ (21,544)	0.0%
9151 Auto Expense	\$ 2,747	\$ 3,000	\$ (253)	91.6%
9161 Telephone	\$ 711	\$ 4,000	\$ (3,289)	17.8%
9171 Utilities	\$ 1,786	\$ 5,800	\$ (4,014)	30.8%
9191 Postage	\$ -	\$ 300	\$ (300)	0.0%
9201 Office Supplies	\$ 44	\$ 2,000	\$ (1,956)	2.2%
9211 Publications & Printing	\$ -	\$ 500	\$ (500)	0.0%
9231 Equipment	\$ 1,000	\$ 6,000	\$ (5,000)	16.7%
9241 Equipment Repair/Rental	\$ -	\$ 1,500	\$ (1,500)	0.0%
9251 Education/Meetings/Conferences	\$ 1,532	\$ 9,000	\$ (7,468)	17.0%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 4,212	\$ 34,000	\$ (29,788)	12.4%
9291 Janitorial	\$ 750	\$ 2,000	\$ (1,250)	37.5%
9301 Computer Services	\$ 1,161	\$ 20,000	\$ (18,839)	5.8%
9311 Mapping/GIS Services	\$ -	\$ 30,000	\$ (30,000)	0.0%
9312 Membership Dues/Assessor's Staff	\$ 150	\$ 2,500	\$ (2,350)	6.0%
Total Assessor's Office	<u>\$ 14,093</u>	<u>\$ 151,144</u>	<u>\$ (137,051)</u>	<u>9.3%</u>
Community Agency Funding				
1021 Grant #1 (JMS Medical)	\$ 1,697	\$ 5,000	\$ (3,303)	33.9%
1022 Grant #2	\$ -	\$ 50,000	\$ (50,000)	0.0%
1023 Community Medical	\$ -	\$ 18,500	\$ (18,500)	0.0%
1025 GA Workfare Development/Client Services	\$ 18,252	\$ 71,200	\$ (52,948)	25.6%
1026 Youth Services	\$ -	\$ 35,000	\$ (35,000)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
10271 Community Emergency Response Program (CERP)	\$ -	\$ 100,000	\$ (100,000)	0.0%
Total Community Agency Funding	<u>\$ 19,949</u>	<u>\$ 348,200</u>	<u>\$ (328,251)</u>	<u>5.7%</u>
Compensation & Benefits				
7011 TWP Supervisor	\$ 39,167	\$ 94,000	\$ (54,833)	41.7%
7021 TWP Assessor	\$ 40,000	\$ 96,000	\$ (56,000)	41.7%
7031 Town Clerk	\$ 1,000	\$ 2,500	\$ (1,500)	40.0%
7041 Town Trustees	\$ 780	\$ 2,800	\$ (2,020)	27.9%
7051 General Assistance Staff	\$ 125,992	\$ 384,297	\$ (258,305)	32.8%
7061 Deputy Assessors	\$ 124,012	\$ 404,000	\$ (279,988)	30.7%
7081 IMRF/Employer (2020 = 11.62%)	\$ 34,937	\$ 123,755	\$ (88,818)	28.2%
7091 FICA (SS/MC)/Employer	\$ 23,513	\$ 75,000	\$ (51,487)	31.4%
7101 Group Medical/Employer	\$ 45,950	\$ 175,000	\$ (129,050)	26.3%
7111 State Unemployment/Employer	\$ 234	\$ 1,600	\$ (1,366)	14.6%
Total Compensation & Benefits	<u>\$ 435,586</u>	<u>\$ 1,358,952</u>	<u>\$ (923,366)</u>	<u>32.1%</u>

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

Year to Date **AMENDED** Budget Comparison (cont.)

Services & Expenses	<u>Aug-20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,667	\$ 2,000	\$ (333)	83.4%
1029 Auditing Expense	\$ -	\$ 8,000	\$ (8,000)	0.0%
1030 Legal Expense	\$ 3,990	\$ 12,000	\$ (8,010)	33.3%
1034 Insurance	\$ 12,773	\$ 14,000	\$ (1,227)	91.2%
1035 Publishing	\$ 313	\$ 2,000	\$ (1,687)	15.6%
1038 Other Expenditures	\$ 270	\$ 4,000	\$ (3,731)	6.7%
1039 Debt Service: Principle & Interest	\$ -	\$ 20,000	\$ (20,000)	0.0%
1040 Building Maintenance	\$ 1,270	\$ 10,000	\$ (8,730)	12.7%
1042 Janitorial Services & Supplies	\$ 2,392	\$ 12,000	\$ (9,608)	19.9%
1043 Building Security	\$ -	\$ 3,500	\$ (3,500)	0.0%
1044 Building Repairs	\$ -	\$ 25,000	\$ (25,000)	0.0%
1045 Special Projects	\$ 627	\$ 40,000	\$ (39,373)	1.6%
Total Services & Expenses	\$ 23,302	\$ 152,500	\$ (129,198)	15.3%
Supervisor's Office				
8091 Postage	\$ -	\$ 4,500	\$ (4,500)	0.0%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 938	\$ 5,000	\$ (4,063)	18.8%
8131 Utilities	\$ 2,679	\$ 7,000	\$ (4,321)	38.3%
8141 Telephones	\$ 1,102	\$ 5,000	\$ (3,898)	22.0%
8151 Car Expense	\$ 233	\$ 4,000	\$ (3,767)	5.8%
8161 Education/Conference/Meetings	\$ -	\$ 3,000	\$ (3,000)	0.0%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,375	\$ 8,000	\$ (6,625)	17.2%
8191 Office Supplies	\$ 926	\$ 6,000	\$ (5,074)	15.4%
8201 Printing	\$ -	\$ 3,000	\$ (3,000)	0.0%
8211 Publications	\$ 25	\$ 1,000	\$ (975)	2.5%
8221 Computer/Contract Services	\$ 635	\$ 16,900	\$ (16,265)	3.8%
8241 Membership Dues	\$ 35	\$ 450	\$ (415)	7.8%
Total Supervisor's Office	\$ 7,947	\$ 108,850	\$ (100,903)	7.3%
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	\$ 500,877	\$ 2,319,646	\$ (1,818,769)	21.6%
Net Income	\$ 570,620	\$ (473,371)	\$ 1,043,991	

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

		Checking Account Activity		
<u>Date</u>	<u>Number</u>	<u>Name</u>		<u>Amount</u>
0502 · Prairie State Bank & Trust (53)				
08/03/2020	8831	Soaring Eagle Cleaning Services LLC		-600.00
08/04/2020	8832	Strong, K		-74.75
08/04/2020	8833	NICOR Gas		-64.17
08/04/2020	8834	TOL; Township Officials of IL		-175.00
08/04/2020	8835	Bowman, Danny		-572.00
08/04/2020	8836	Direct Energy Business		-994.88
08/04/2020	8837	Maruna, Thomas O		-121.33
08/05/2020	Transfer	Prairie State Bank & Trust		100,000.00
08/05/2020	EFT	EFT-Valutec Card Solutions		-78.00
08/11/2020	8838	Quill Corporation		-655.36
08/14/2020	20200815	EFT-Payroll		-22,075.40
08/14/2020	12837385	EFT-Federal Tax Deposit		-7,874.71
08/14/2020	1193082592	EFT-IL Tax Deposit		-1,367.98
08/14/2020	EFT	TASC (Total Administrative Services Corp)		-735.38
08/14/2020	EFT	Prairie State Bank & Trust		-380.00
08/18/2020	8839	Home Sweet Home Ministries, Inc		-8,400.00
08/18/2020	8840	VISA (DLS)		-363.85
08/18/2020	8841	Hermes Service & Sales Inc		-311.00
08/18/2020	8842	City of Bloomington Water Dept		-471.23
08/18/2020	8843	CDS Leasing		-195.00
08/25/2020	8844	City of Bloomington Health Insurance		-14,747.44
08/25/2020	8845	NCPERS Group Life Ins		-112.00
08/25/2020	8846	Huck's/WEX Bank		-5.78
08/25/2020	8847	Kaeb Sanitary Supply Inc		-284.04
08/25/2020	8848	City of Bloomington Finance Dept		-44.09
08/25/2020	8849	Tri-County Irrigation/TCI Companies Inc		-69.26
08/26/2020	8851	Town of the City of Bloomington - CEM		-4,608.89
08/26/2020	8852	Town of the City of Bloomington - GA		-1,819.54
08/27/2020	41888	Town of the City of Bloomington - CEM		6,561.71
08/31/2020	09982443570	IMRF - Illinois Municipal Retirement Fund		1,396.12
08/31/2020	20200831	EFT-Payroll		-19,681.06
08/31/2020	64793948	EFT-Federal Tax Deposit		-6,837.16
08/31/2020	2035441376	EFT-IL Tax Deposit		-1,217.47
08/31/2020	EFT	TASC (Total Administrative Services Corp)		-735.38
08/31/2020	EFT	Prairie State Bank & Trust		-380.00
08/31/2020	60754	EFT-IMRF		-15,052.99
08/31/2020	Credit	Interest		33.15
			Total	<u><u>-3,114.16</u></u>

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

		JMS: Checking Account Activity		
<u>Date</u>	<u>Number</u>	<u>Name</u>		<u>Amount</u>
0099 · Bloomington Municipal Credit Union (BMCU)				
08/25/2020	2762	VISA (JMS)		-790.00
			Total	<u><u>-790.00</u></u>

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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 **31st day of August 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **28th day of September 2020**.

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

Notary Public

This **28th day of September 2020**.

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 **\$55,976.33** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$477,641.27** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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: AUGUST 2020

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	63,656	
Investments: Prairie State Bank & Trust (19)	\$	459,970	
Public Funds at Commencement			\$ 523,626

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$	14	
Interest: Prairie State Bank (19)	\$	98	
Personal Property Replacement Tax	\$	1,820	
Refunds & Recoveries	\$	10,596	
Tax Levy	\$	17,573	
Public Funds Received This Month			\$ 30,101
Public Funds Available			\$ 553,726

Public Funds Expended This Month

	\$	20,109
TOTAL Public Funds at Month End	\$	533,618

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	55,976	
Investments: Prairie State Bank & Trust (19)	\$	477,641	
TOTAL Public Funds at Month End			\$ 533,618

Checking Account Activity

Checkbook Balance at Commencement	\$	63,656	
Deposits:			
Interest: Prairie State Bank & Trust (00)	\$	14	
Personal Property Replacement Tax	\$	1,820	
Refunds & Recoveries	\$	10,596	
Total Deposits for Month		\$ 12,430	
Total Funds Available			\$ 76,085
Checks Written: General Assistance			\$ 20,109
Checkbook Balance at Month End			\$ 55,976

Prairie State Bank & Trust (00) Reconciliation at Month End

Balance per Bank Statement	\$	61,294	
Less Outstanding Checks	\$	(5,318)	
Checkbook Balance per Reconciliation			\$ 55,976

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Aug-20

Revenue			
7000 Interest	\$	112	
7600 Personal Property Replacement Tax	\$	1,820	
7700 Refunds & Recoveries	\$	10,596	
7800 Tax Levy	\$	17,573	
Total Revenue			\$ 30,101
Total Income			\$ 30,101
Expense: CW			
6011 Groceries/Personal Essentials	\$	7,687	
6021 Rent	\$	7,938	
6051 Utilities	\$	1,651	
6071 Emergency Assistance	\$	2,354	
6101 Transportation	\$	83	
6121 Allowances	\$	396	
Total CW			\$ 20,109
Total Expense			\$ 20,109
Net Income			\$ 9,992

Town of the City of Bloomington--General Assistance Fund

Year to Date **AMENDED** Budget Comparison

		Aug-20	Budget	\$ Over Budget	% of Budget
Income					
Revenue					
7000 Interest	\$	541	\$ 750	\$ (209)	72.2%
7400 Other Income	\$	9	\$ 150	\$ (141)	0.0%
7600 Personal Property Replacement Tax	\$	10,359	\$ 14,000	\$ (3,641)	74.0%
7700 Refunds & Recoveries	\$	14,191	\$ 30,000	\$ (15,809)	47.3%
7800 Tax Levy	\$	117,842	\$ 200,000	\$ (82,158)	58.9%
7900 GT Funds Transferred to GA Fund	\$	-	\$ 200,000	\$ (200,000)	0.0%
Total Revenue	\$	142,942	\$ 444,900	\$ (301,958)	32.1%
Total Income	\$	142,942	\$ 444,900	\$ (301,958)	32.1%
Expense					
CW					
6011 Groceries/Personal Essentials	\$	39,093	\$ 112,500	\$ (73,407)	34.7%
6021 Rent	\$	62,056	\$ 250,000	\$ (187,944)	24.8%
6051 Utilities	\$	8,964	\$ 52,500	\$ (43,536)	17.1%
6061 Medical	\$	-	\$ 20,000	\$ (20,000)	0.0%
6071 Emergency Assistance	\$	9,066	\$ 170,000	\$ (160,934)	5.3%
6081 Hospital	\$	-	\$ 10,000	\$ (10,000)	0.0%
6091 Burial	\$	-	\$ 6,000	\$ (6,000)	0.0%
6101 Transportation	\$	498	\$ 40,000	\$ (39,502)	1.2%
6121 Allowances	\$	2,993	\$ 15,000	\$ (12,007)	20.0%
Total CW Expense	\$	122,670	\$ 676,000	\$ (553,330)	18.1%
Total Expense	\$	122,670	\$ 676,000	\$ (553,330)	18.1%
Net Income	\$	20,272	\$ (231,100)	\$ 251,372	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity				
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>	
0501 - Prairie State Bank & Trust (00)				
08/04/2020	35713	Ameren Illinois	-421.91	
08/04/2020	35714	No Limits Real Estate LLC	-312.00	
08/04/2020	35715	Cardinal Ridge (was Southgate)	-312.00	
08/04/2020	35716	NICOR Gas	-28.43	
08/04/2020	35717	Steffen, Allen %Young America Realty	-312.00	
08/04/2020	35718	City of Bloomington Water Department	-108.90	
08/04/2020	35719	AGRE MHC PARENT LLC dba Granite Cardinal	-39.43	
08/05/2020	EFT	EFT-Kroger via Valutec	-7,686.88	
08/11/2020	AC0520436	Treasurer, State of IL, SSI Reimbursement	9,972.00	
08/11/2020	AC0520437	Treasurer, State of IL, SSI Reimbursement	312.00	
08/11/2020	AC0530265	Treasurer, State of IL, SSI Reimbursement	312.00	
08/11/2020	35720	BHA; Blmgtn Housing Authority (laundry)	-25.00	
08/11/2020	35721	BHA; Blmgtn Housing Authority (rent)	-87.00	
08/11/2020	35722	Mayor's Manor LTD Partnership (laundry)	-6.00	
08/11/2020	35723	Ameren Illinois	-256.73	
08/11/2020	35724	Lincoln Towers %Mid-Northern Group	-60.00	
08/11/2020	35725	Miller Trust, Annetta O dba Miller Prop	-312.00	
08/11/2020	35726	SRIM LLC %Redbird Property Mgmt Inc	-312.00	
08/11/2020	35727	City of Bloomington Water Department	-103.77	
08/11/2020	35728	NICOR Gas	-161.71	
08/11/2020	35729	Clothier Land Trust H-187 %Willow Creek	-394.43	
08/11/2020	35730	GMTK Management LLC	-312.00	
08/11/2020	35731	Jessen, Chad & Micha dba Red Rock Prop	-312.00	
08/11/2020	35732	Karasen, Cihat	-754.00	
08/11/2020	35733	Ludwig, Wilbur Craig (Buddy) Ludwig	-533.00	
08/11/2020	35734	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-150.00	
08/18/2020	35735	Ameren Illinois	-203.66	
08/18/2020	35736	Cameron, Charlie C	-200.00	
08/18/2020	35737	Joyner, Roderick L	-312.00	
08/18/2020	35738	Phoenix Towers Preservation LP	-73.00	
08/18/2020	35739	Bloomington GW MHP LLC--see STRIVE	-312.00	
08/18/2020	35740	Chandler, Glenna Sue & Curtis	-312.00	
08/18/2020	35741	Cortez, Kyle Thomas	-200.00	
08/18/2020	35742	Hafner, Fred & Paula dba Hafner Rev Trust	-200.00	
08/18/2020	35743	Lincoln Towers %Mid-Northern Group	-86.00	
08/18/2020	35744	Madison Mutual Insurance Company	-39.84	
08/18/2020	35745	Montgomery, Justin M	-300.00	
08/18/2020	35746	Shepard, Cynthia M dba Shakman Ent	-250.00	
08/25/2020	35747	BHA; Blmgtn Housing Authority (laundry)	-175.00	
08/25/2020	35748	BHA; Blmgtn Housing Authority (rent)	-537.00	
08/25/2020	35749	Cardinal Ridge (was Southgate)	-312.00	
08/25/2020	35750	Powell, M & Kudrys, M dba RTPF Investment	-9.00	
08/25/2020	35751	Van Hook, Edgar J	-423.00	
08/25/2020	35752	Huck's/WEX Bank	-82.67	
08/25/2020	35753	Doyle, Angela D	-300.00	
08/25/2020	35754	Hospelhorn, Todd & Susan	-312.00	
08/25/2020	35755	Bloomington Leased Housing Associates VI	-261.00	
08/25/2020	35756	Home Sweet Home Ministries, Inc	-200.00	
08/25/2020	35757	Ameren Illinois	-365.92	
08/25/2020	35758	Apartment Investors XXII LP	-644.00	
08/25/2020	35759	Biesiada, Estate of Walter E %AB Rentals	-237.50	
08/25/2020	35760	Consalvo, Daniel J & Susan	-250.00	
08/25/2020	35761	Downtowner Apts, The	-35.00	
08/25/2020	35762	Gruber, Ronald C dba Gruber Rentals	-163.00	
08/25/2020	35763	MCLT #911913 %RR Rentals LLC	-312.00	
08/27/2020	8852	EFT-Personal Property Replacement Tax	1,819.54	
08/31/2020	Credit	Interest	14.05	
			-7,679.19	

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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--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of August 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **14th day of September 2020**.

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

Notary Public

This **14th day of September 2020**.

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 **\$31,207.36** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$434,554.30** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$196,516.83** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Cemetery Board Vice President:

Garrett Thalgot

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 **28th day of September 2020**.

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: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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: **AUGUST 2020**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	45,050	
Cash: Heartland Bank 7782 (Reserve)	\$	389,855	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	193,906	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
Funds at Commencement			\$ 837,816

Public Funds Received This Month

Real Estate Tax Levy			\$ 44,535
Personal Property Replacement Tax			\$ 4,609

Other Funds Received This Month

Opening/Closing Fees	\$	6,650	
Sale of Lots	\$	9,510	
Sale of Crypts	\$	1,020	
Sale of Niches	\$	100	
Interest: Checking/Reserve	\$	166	
Income from Trusts	\$	1,728	
Other Income	\$	2,550	
Inspection Fees	\$	375	\$ 22,099

Total Funds Received This Month	\$	71,243
Total Funds Available	\$	909,060

Funds Expended This Month

TOTAL Funds at Month End \$ 871,284

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	31,207	
Cash: Heartland Bank 7782 (Reserve)	\$	434,554	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	196,517	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
TOTAL Funds at Month End			<u><u>\$ 871,284</u></u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 45,050
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Deposits			
Personal Property Replacement Tax	\$	4,609	
Opening/Closing Fees	\$	6,650	
Sale of Lots	\$	9,510	
Sale of Crypts	\$	1,020	
Sale of Niches	\$	100	
Other Income	\$	2,550	
Interest: Checking	\$	2	
Income from Trusts	\$	1,687	
Inspection Fees	\$	375	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(2,570)	
Total Deposits for Month			\$ 23,933

Total Funds Available \$ 68,983

Checks Written

Compensation & Benefits	\$	24,522	
Administrative Expenses	\$	1,568	
Cemetery Improvements, Maintenance & Repair	\$	5,066	
Cemetery Operations	\$	6,620	
Total Checks Written			\$ 37,776

Total Checks Written \$ 37,776

Checkbook Balance at Month End \$ 31,207

Bank Reconciliation at Month End

Balance per Bank Statement	\$	33,074	
Less Outstanding Checks	\$	(1,867)	
Checkbook Balance per Reconciliation			<u><u>\$ 31,207</u></u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Aug-20

Revenue

40100 Real Estate Tax Levy	\$	44,535
41000 Personal Property Replacement Tax	\$	4,609
42000 Opening/Closing Fee	\$	6,650
42500 Sale of Lots	\$	9,510
43000 Sale of Crypts	\$	1,020
43100 Sale of Niches	\$	100
44700 Other Income	\$	2,550
43500 Interest: Checking/Reserve	\$	166
49000 Income from Trusts	\$	1,728
49021 Inspection Fees	\$	375

Total Revenue

\$ 71,243

Total Income

\$ 71,243

Expense

Compensation & Benefits

50101 Wages: Administrative Staff	\$	4,763
50102 Wages: Cemetery Staff	\$	13,850
50201 Payroll Taxes	\$	1,332
50202 IMRF (2020 = 11.62%)	\$	2,070
50204 Employee Health Insurance	\$	2,482
50205 Direct Deposit Transmittal Fees	\$	25

Total Compensation & Benefits

\$ 24,522

Administrative Expenses

52500 Utilities	\$	1,202
54500 Dues/Seminars	\$	150
55450 Other Admin Expenses	\$	216

Total Administrative Expenses

\$ 1,568

Cemetery Improvements, Maintenance & Repair

58000 Mausoleum (including debt service)	\$	5,066
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Total Cemetery Improvements, Maintenance & Repair

\$ 5,066

Cemetery Operations

55500 Fuel, Oil and Equipment	\$	1,435
56000 Tree Removal/Monument Repair	\$	4,250
56500 Equipment Repairs	\$	56
56600 Cemetery Supplies & Maintenance	\$	440
56800 Disposal of Leaves/Branches	\$	300
57602 Grounds Maintenance/Repair	\$	139

Total Cemetery Operations

\$ 6,620

Total Expense

\$ 37,776

Net Income

\$ 33,468

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income	<u>Aug-20</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 298,650	\$ 506,600	\$ (207,950)	59.0%
41000 Personal Property Replacement Tax	\$ 26,239	\$ 24,500	\$ 1,739	107.1%
42000 Opening/Closing Fee	\$ 26,910	\$ 90,000	\$ (63,090)	29.9%
42100 Marker Commission	\$ 3,269	\$ 9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$ 26,679	\$ 58,000	\$ (31,321)	46.0%
43000 Sale of Crypts	\$ 7,210	\$ 25,000	\$ (17,790)	28.8%
43100 Sale of Niches	\$ 4,775	\$ 40,000	\$ (35,225)	11.9%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$ 160	\$ 2,400	\$ (2,240)	6.7%
43500 Interest	\$ 307	\$ 3,000	\$ (2,693)	10.2%
49000 Income from Trusts	\$ 3,364	\$ 4,000	\$ (636)	84.1%
49020 Other Income & Special Events	\$ 3,450	\$ 3,500	\$ (50)	98.6%
49021 Inspection Fees	\$ 1,125	\$ 3,000	\$ (1,875)	37.5%
Total Revenue	\$ 402,138	\$ 769,500	\$ (367,362)	52.3%
Total Income	\$ 402,138	\$ 769,500	\$ (367,362)	52.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 23,840	\$ 80,000	\$ (56,160)	29.8%
50102 Wages: Cemetery Staff	\$ 78,749	\$ 225,000	\$ (146,251)	35.0%
50201 Payroll Taxes - FICA	\$ 7,386	\$ 23,333	\$ (15,947)	31.7%
50202 IMRF (2020 = 11.62%)	\$ 11,392	\$ 36,600	\$ (25,208)	31.1%
50203 IDES - Unemployment Insurance	\$ 2,578	\$ 13,500	\$ (10,922)	19.1%
50204 Employee Health Insurance	\$ 12,412	\$ 60,000	\$ (47,588)	20.7%
50205/50206 Other Payroll Expenses	\$ 147	\$ 975	\$ (828)	15.1%
Total Compensation & Benefits	\$ 136,504	\$ 439,408	\$ (302,904)	31.1%
Administrative Expenses				
51100 Casualty Insurance	\$ 20,840	\$ 21,000	\$ (160)	99.2%
51500 Contractual Services	\$ 3,659	\$ 10,000	\$ (6,341)	36.6%
52000 Office Supplies	\$ 1,588	\$ 4,000	\$ (2,412)	39.7%
52500 Utilities	\$ 6,130	\$ 18,500	\$ (12,370)	33.1%
54000 Advertising	\$ -	\$ 2,000	\$ (2,000)	0.0%
54500 Dues/Seminars	\$ 150	\$ 600	\$ (450)	25.0%
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	\$ 5,177	\$ 10,000	\$ (4,823)	51.8%
55450 Other Admin Expenses	\$ 1,986	\$ 5,000	\$ (3,014)	39.7%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$ 39,531	\$ 96,800	\$ (57,269)	40.8%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 4,780	\$ 10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$ 9,090	\$ 15,000	\$ (5,910)	60.6%
58000 Mausoleum (including debt service)	\$ 25,330	\$ 60,792	\$ (35,462)	41.7%
58400 Scattering Grounds/Ossuary	\$ 9	\$ 10,000	\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	\$ 39,208	\$ 95,792	\$ (56,584)	40.9%

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison (cont.)

	<u>Aug-20</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,419	\$ 11,000	\$ (7,581)	31.1%
56000 Tree Removal/Monument Repair	\$ 6,710	\$ 19,000	\$ (12,290)	35.3%
56500 Equipment Repairs	\$ 542	\$ 5,000	\$ (4,458)	10.8%
56600 Cemetery Supplies & Maintenance	\$ 1,613	\$ 5,000	\$ (3,387)	32.3%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 750	\$ 5,000	\$ (4,250)	15.0%
57000 Office Repairs & Maintenance	\$ 4	\$ 5,000	\$ (4,996)	0.1%
57602 Grounds Maintenance/Repairs	\$ 1,122	\$ 10,000	\$ (8,878)	11.2%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 631	\$ 20,000	\$ (19,369)	3.2%
59900 Other Cemetery Expenses	\$ -	\$ 16,000	\$ (16,000)	0.0%
Total Cemetery Operations	\$ 14,810	\$ 148,000	\$ (133,190)	10.0%
Total Expense	\$ 230,053	\$ 780,000	\$ (549,947)	29.5%
Net Income	\$ 172,084	\$ (10,500)	\$ 182,584	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	Checking Account Activity <u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
08/02/2020	Credit	Interest	1.00
08/03/2020	Deposit	HBT - Heartland Bank & Trust	316.95
08/07/2020	Deposit	HBT - Heartland Bank & Trust	600.00
08/07/2020	Deposit	HBT - Heartland Bank & Trust	400.00
08/10/2020	Deposit	HBT - Heartland Bank & Trust	29.12
08/11/2020	Deposit	HBT - Heartland Bank & Trust	2,142.70
08/11/2020	41876	Heartland Bank & Trust - mausoleum	-5,066.00
08/11/2020	41877	Evergreen FS Inc	-726.87
08/11/2020	41878	American Cemetery Supplies Inc	-59.15
08/11/2020	41879	Embark Tree Removal	-4,250.00
08/11/2020	41880	RP Lumber Company Inc	-92.41
08/11/2020	41881	COMCAST Business	-229.23
08/11/2020	41882	Dave Capodice Excavating Inc	-439.05
08/14/2020	Deposit	HBT - Heartland Bank & Trust	2,475.00
08/14/2020	20200815	Payroll Direct Deposit	-5,515.52
08/14/2020	50609755	EFTPS - IRS	-1,539.42
08/14/2020	0553615072	IL Dept of Revenue	-323.14
08/18/2020	41883	VISA BMCU...1484	-364.22
08/19/2020	0819200584	Stubbs, Lawerence D & Teresa J	300.00
08/19/2020	0819200584	Firmand, Louis	730.00
08/19/2020	0819200580	Curry, Rhonda & Reginald	-1,000.00
08/19/2020	0819200580	Butler Hart, Debbie (Olson)	-900.00
08/19/2020	0819200580	Price, Mary	-1,200.00
08/19/2020	0819200580	Bomeli, Deborah	-500.00
08/21/2020	Deposit	HBT - Heartland Bank & Trust	430.00
08/21/2020	Deposit	HBT - Heartland Bank & Trust	2,045.30
08/24/2020	Deposit	HBT - Heartland Bank & Trust	2,629.70
08/25/2020	41884	Evergreen FS Inc	-707.92
08/25/2020	41885	City of Bloomington Water Dept	-537.17
08/25/2020	41886	Ameren Illinois	-322.13
08/25/2020	41887	NICOR Gas	-113.61
08/26/2020	41888	City of Bloomington TWP - Reimburse	-6,561.71
08/28/2020	Deposit	HBT - Heartland Bank & Trust	11,793.89
08/31/2020	Deposit	HBT - Heartland Bank & Trust	3,442.17
08/31/2020	20200831	Payroll Direct Deposit	-7,746.20
08/31/2020	33424408	EFTPS - IRS	-2,365.60
08/31/2020	1648423392	IL Dept of Revenue	-469.99
08/31/2020	41889	IDFPR	-150.00
08/31/2020	Credit	Interest	0.62
		Total	<u><u>-13,842.89</u></u>

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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.

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 **August 11, 2020 through September 14, 2020.**

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

Subscribed and sworn to before me this **14th day of September 2020.**

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

Notary Public

This **14th day of September 2020.**

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: September 14, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	ADT Security/Others/VISA	Monthly Bill	9/30/20	\$90.58
51500	ADT Security/Others/VISA	Deposit	9/30/20	\$661.30
51500	ADT Security/Others/VISA	Balance on Installation	9/30/20	\$661.30
58100	Cold Spring Memorial Group	Grave Markers	9/30/20	\$99.00
55400	Dollar General/VISA	Special Event: WAA Event (visitor treats)	9/30/20	\$27.35
56600	Farm & Fleet/VISA	cleaner & rags for shop vehicles	9/30/20	\$6.98
59900	Farm & Fleet/VISA	dog food/medicine for fox	9/30/20	\$15.48
57800	Grass Flap/VISA	Metal Chute Blockers/no-drill bracket (estimated)	9/30/20	\$700.00
56600	Growing Grounds/VISA	weed killer, stump out	9/30/20	\$14.97
57800	Growing Grounds/VISA	seed spreader	9/30/20	\$69.99
57602	Growing Grounds/VISA	trees w/installation (estimated)	9/30/20	\$4,000.00
56600	Harbor Freight/VISA	solar flag pole lights	9/30/20	\$59.97
57602	Lowe's/VISA	weed n feed	9/30/20	\$57.98
56600	Martin Sullivan	oil, collant	9/30/20	\$16.79
56600	Midwest Equipment/VISA	weed-eater string	9/30/20	\$54.95
55100	Phillips & Associates CPAS, PC	FY2019 Audit & State Comptroller's Report	9/30/20	\$7,150.00
56000	Pontiac Granite	reset monument and fix markers damaged by tree	9/30/20	\$250.00
56600	RP Lumber Company Inc/VISA	batteries for paper towel dispenser	9/30/20	\$15.49
55400	Spotted Dog/VISA	Employee lunch - WAA event	9/30/20	\$75.00
58100	Triple H Company	Mausoleum Vases/Rings (Estimated)	9/30/20	\$481.45
TOTAL: Requests for Payments				\$14,508.58

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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 **August 25, 2020, to September 28, 2020.**

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 **28th day of September 2020.**

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

Notary Public

This **28th day of September 2020.**

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: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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: **September 28, 2020** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	09/30/20	\$ 3,916.67
7011	TWP Supervisor	D Skillrud	10/15/20	\$ 3,916.67
7021	TWP Assessor	S Scudder	09/30/20	\$ 4,000.00
7021	TWP Assessor	S Scudder	10/15/20	\$ 4,000.00
7041	Town Trustee 08/24/2020	Ward 1: J Mathy	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 2: D Boelen	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 3: M Mwilambwe	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 4: J Emig	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 5: J Painter	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 6: J Carrillo	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 7: S Black	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 8: J Crabill	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Ward 9: K Bray	09/30/20	\$ 20.00
7041	Town Trustee 08/24/2020	Mayor: T Renner	09/30/20	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.34
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/WEX/Parkway/Walden/Leman/Others (Est)	09/30/20	\$ 150.00
9161	Telephone	City of Bloomington/Frontier/Others (Estimated)	09/30/20	\$ 300.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	09/30/20	\$ 150.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	09/30/20	\$ 400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	09/30/20	\$ 250.00
9201	Office Supplies	BMCU Visa/Quill/Others (Estimated)	09/30/20	\$ 200.00
9251	Education/Meetings/Conferences	BMCU Visa/IAAO/Jorczak/Others	09/30/20	\$ 500.00
9271	Appraisal Services	BMCU Visa/Apex/Others (Estimated)	09/30/20	\$ 3,000.00
9271	Appraisal Services	BMCU Visa/CoreLogic/Marshall & Swift/Others	09/30/20	\$ 150.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	09/30/20	\$ 150.00
9301	Computer Services	BMCU Visa/BNAR/Coldwell Banker (Estimated)	09/30/20	\$ 90.00
9301	Computer Services	BMCU Visa/COB/Verizon Wireless (Estimated)	09/30/20	\$ 250.00
Assessor's Claims TOTAL				\$ 5,590.00
Community Agency Funding				
1023	Community Medical/Transportation	Faith In Action	09/30/20	\$ 8,500.00
1023	Community Medical	YMCA	09/30/20	\$ 10,000.00
1025	GA Workfare Development/Client Services	BMCU VISA/Menard's/Lowe's/Walmart/Dollar General/Others	09/30/20	\$ 1,189.72
1025	GA Workfare Development/Client Services	BMCU Visa/U-Haul/Hucks/Dskillrud/Others	09/30/20	\$ 886.53
1025	GA Workfare Development/Client Services	Prairie State Legal Services Inc	09/30/20	\$ 10,000.00
1026	Youth Services	Baby Fold, The	09/30/20	\$ 10,000.00
1026	Youth Services	Bloomington Day Care Center Inc	09/30/20	\$ 25,000.00
1027	Senior Services	Normal Township ARC (Senior Center)	09/30/20	\$ 40,000.00
1027	Senior Services	Peace Meal Senior Nutrition Program	09/30/20	\$ 20,000.00
1027	Senior Services	Prairie State Legal Services Inc	09/30/20	\$ 8,500.00
Community Agency Funding TOTAL				\$ 134,076.25
Services & Expenses				
1035	Publishing	Lee Industries/Pantagraph/Others (Estimated)	09/30/20	\$ 110.60
1038	Other Expense	BMCU Visa/Illinois Labor Law poster	09/30/20	\$ 50.00
1038	Other Expense	VISA/TOI/Others (Estimated)	09/30/20	\$ 500.00
1040	Building Maintenance	Bill's Key & Lock (Estimated)	09/30/20	\$ 100.00
1040	Building Maintenance	BMCU Visa/Peoria Flag/Others (Estimated)	09/30/20	\$ 450.00
1040	Building Maintenance	American Pest Control	09/30/20	\$ 37.00
1040	Building Maintenance	Tri-County Irrigation & Plumbing Inc (Estimated)	09/30/20	\$ 169.26
1040	Building Maintenance	Wilcox Electric (Estimated)	09/30/20	\$ 320.22
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply/Quill/Sam's Club/Amazon/Other	09/30/20	\$ 308.99
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	09/30/20	\$ 262.50
1045	Special Projects	Farnsworth Group (Estimated)	09/30/20	\$ 15,500.00
Services & Expenses TOTAL				\$ 17,808.57
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	09/30/20	\$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	09/30/20	\$ 318.87
8131	Utilities	Ameren/Direct Energy Business (Estimated)	09/30/20	\$ 500.33
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	09/30/20	\$ 48.34
8141	Telephones	Frontier/Verizon North/City of Bloomington/Others (Estimated)	09/30/20	\$ 330.65
8151	Car Expense	T Maruna/others (Estimated)	09/30/20	\$ 104.65
8161	Education/Conference/Meetings	BMCU VISA/Heartland Community College	09/30/20	\$ 420.00
8161	Education/Conference/Meetings	BMCU Visa/TOI/Others (Estimated)	09/30/20	\$ 600.00
8181	Equipment Repair/Rental	BMCU VISA/Xerox/CDS/Others	09/30/20	\$ 275.00
8191	Office Supplies	BMCU Visa/Quill/Sam's Club/Office Depot/Others (Estimated)	09/30/20	\$ 4.60
8221	Computer/Contract Services	EFT-Valutec (Estimated)	09/30/20	\$ 81.40
Supervisor's Claims TOTAL				\$ 2,871.34
TOTAL Request for Payment				\$ 176,379.50

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: **AUGUST 2020**

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 837,816	\$ 2,440,361	\$ 523,626	\$ 3,801,803
Revenues	Interest	\$ 166	\$ 448	\$ 112	\$ 726
	Income from Trusts	\$ 41			\$ 41
	Other Income	\$ 2,550	\$ 1,396	\$ -	\$ 3,946
	Personal Property Replacement Tax	\$ 4,609	\$ 14,966	\$ 1,820	\$ 21,394
	Opening/Closing Fees	\$ 6,650			\$ 6,650
	Sales	\$ 10,630			\$ 10,630
	Inspection Fee	\$ 375			\$ 375
	Refunds and Recoveries			\$ 10,596	\$ 10,596
	Tax Levy	\$ 44,535	\$ 144,582	\$ 17,573	\$ 206,690
	Trust Activity	\$ 1,687			\$ 1,687
Total Revenues		\$ 71,243	\$ 161,392	\$ 30,101	\$ 262,736
Expenditures	Administrative Expenses	\$ 1,568			\$ 1,568
	Assessor's Office		\$ 1,453		\$ 1,453
	Capital Improvements	\$ 5,066			\$ 5,066
	Casework/General Assistance			\$ 20,109	\$ 20,109
	Cemetery Operations	\$ 6,620			\$ 6,620
	Community Agency Funding		\$ 9,326		\$ 9,326
	Compensation & Benefits	\$ 24,522	\$ 84,587		\$ 109,108
	Services & Expenses		\$ 975		\$ 975
	Supervisor's Office		\$ 2,564		\$ 2,564
Total Expenditures		\$ 37,776	\$ 98,905	\$ 20,109	\$ 156,789
Fund Balances at Month End		\$ 871,284	\$ 2,502,847	\$ 533,618	\$ 3,907,749

Revenue Distribution Report Fiscal Year To Date ~ FY2020

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy Extension for Tax Year 2019	\$ 506,687	\$ 1,644,945	\$ 199,929	\$ 2,351,560
	Percentage	21.5468%	69.9512%	8.5020%	100.0000%
Personal Property Replacement Tax					
	04/07/2019 03-2020	\$ 9,390	\$ 30,489	\$ 3,707	\$ 43,586
	05/12/2020 04-2020	\$ 6,003	\$ 19,493	\$ 2,370	\$ 27,866
	07/08/2020 05-2020	\$ 6,237	\$ 20,252	\$ 2,462	\$ 28,952
	08/11/2020 06-2020	\$ 4,609	\$ 14,966	\$ 1,820	\$ 21,394
TOTAL		\$ 26,239	\$ 85,200	\$ 10,359	\$ 121,797
Tax Levy Extension for Tax Year 2019					
	05/29/2020 01-2020	\$ 31,548	\$ 102,420	\$ 12,448	\$ 146,416
	06/10/2020 02-2020	\$ 93,399	\$ 303,219	\$ 36,854	\$ 433,472
	06/25/2020 03-2020	\$ 86,952	\$ 282,286	\$ 34,310	\$ 403,548
	07/08/2020 04-2020	\$ 42,216	\$ 137,053	\$ 16,658	\$ 195,927
	08/27/2020 05-2020	\$ 44,535	\$ 144,582	\$ 17,573	\$ 206,690
TOTAL		\$ 298,650	\$ 969,561	\$ 117,842	\$ 1,386,053

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2020 Commencing 04/01/2019 and Ending 03/31/2020

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Property Tax Levy Extension	1,642,699	199,696	505,861	2,348,256
Personal Property Replacement Tax	157,666	19,167	48,552	225,385
Interest Income	17,745	1,592	1,904	21,241
Income from Trusts			7,769	7,769
Refunds & Recoveries		43,750		43,750
Opening/Closing Fees			81,150	81,150
Sales			95,031	95,031
Marker Commissions			12,295	12,295
Inspection Fee			2,025	2,025
Other Income	36,211	32	9,111	45,354
TOTAL REVENUE	1,854,320	264,237	763,699	2,882,256

COMPENSATION SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Under \$25,000:	S Black D Boelen K Bray A Buragas J Carrillo T Covert J Crabill J Emig D Hauman J Mathy M Mwilambwe J Painter T Renner D Sage K Schmidt K Strong L Yocum	N/A	A Anderson R Brown D Butler T Crow B DiNardi G Fraley J Gibson S Hoelzer J Lockhart G Nichols W Novy D O'Reilly G Thalgott D Tucker J Willis	
\$25,000-\$49,999:	J Gochanour A Howe M Ireland T Maruna M Sterrenberg	N/A	C Anderson K Durflinger M Porter	
\$50,000-\$74,999:	P Fitzgerald C Shoultz T Turner S Uzueta	N/A	T Hansen	
\$75,000-99,999:	C Davis T Jorczak T Joyce S Scudder D Skillrud	N/A	N/A	
TOTAL COMPENSATION	\$861,836	\$0	\$280,099	\$1,141,935

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2020 Commencing 04/01/2019 and Ending 03/31/2020

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Allied Properties LLC		4,724		4,724
AmerenIP dba Ameren Illinois		25,878	3,369	29,247
ARC Activity & Recreation Center, Normal Township	40,000			40,000
Baby Fold, The	10,000			10,000
Bloomington Day Care Center, Inc.	25,000			25,000
Bloomington GW MHP LLC		3,696		3,696
Bloomington Housing Authority		18,097		18,097
Bloomington Leased Housing Associates VI		4,293		4,293
Bloomington Portfolio LLC		10,843		10,843
Boline, Earl S dba Boline Woodworking			3,422	3,422
Bowman, Danny	11,101			11,101
Calandra, Jeffrey dba C&M Property Group		3,413		3,413
Cardinal Ridge		6,739		6,739
CIT Trucks LLC			32,653	32,653
City of Bloomington	163,395	9,182	57,823	230,400
City of Bloomington Township			12,200	12,200
Clothier Land Trust #H-187		6,951		6,951
Cold Spring Memorial Group			8,227	8,227
Collins Roofing Inc			20,841	20,841
Connect Transit		26,050		26,050
Dave Capodice Excavating Inc			8,045	8,045
Direct Energy Business	7,204			7,204
Dotson, Bernard & Ream M		2,690		2,690
Evergreen FS Inc.			7,931	7,931
Fairmont LLC		3,688		3,688
Faith in Action of Bloomington-Normal	8,500			8,500
Frontier Communications	4,710			4,710
GMTK Management		3,688		3,688
Grove Street Partnership		3,174		3,174
Gruber, Ronald C dba Gruber Rentals		7,232		7,232
Hafner Revocable Trust		2,780		2,780
Heartland Bank & Trust			60,824	60,824
Hermes Service & Sales Inc.	2,612			2,612
Home Sweet Home Ministries Inc.	8,400	6,233		14,633
Huck's/WEX Bank	113	2,593		2,706
Illinois Department of Employment Security (IDES)	895		8,566	9,461
Illinois Municipal Retirement Fund (IMRF)	83,572		27,043	110,615
Internal Revenue Service (IRS)	61,045		19,747	80,792
Jessen, Chad & Micha dba Red Rock Properties		3,688		3,688
Joyner, Roderick L		4,324		4,324
Kroger via Valutec		91,905		91,905
Labyrinth Outreach Services/YWCA of McLean County		3,100		3,100
M&M Real Estate Partnership LLC		3,113		3,113
Mayor's Manor LTD Partnership		2,624		2,624
McLean County Asphalt Co Inc			38,550	38,550
McLean County Museum of History			6,154	6,154
Mescher, Rinehart & Redlingshafer PC	9,424		285	9,709
Midwest Equipment			13,057	13,057
MIMG LII Arbors at Eastland LLC		3,397		3,397
MJM Partnership LLC		2,863		2,863
Montgomery, Justin M		2,736		2,736
Moore J A dba Maple Grove Estates		4,866		4,866
NICOR Gas	1,552	2,413	2,373	6,338
NJS Enterprises Inc	3,400			3,400

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2020 Commencing 04/01/2019 and Ending 03/31/2020

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
No Limits Real Estate LLC		6,768		6,768
Peace Meal Senior Nutrition Program (SBLHC)	20,000			20,000
Peoria Flag & Decorating Company			4,351	4,351
Phillips & Associates, CPAs, PC	6,950		6,950	13,900
Pontiac Granite Co Inc			47,510	47,510
Prairie State Legal Services Inc.	18,500			18,500
Quill Corporation	5,800			5,800
Shepard, Cynthia M dba Shakman Enterprises		3,600		3,600
Skillrud, D L	2,911			2,911
Soaring Eagle Cleaning Services LLC	7,200			7,200
SRIM LLC		3,992		3,992
Steffen, Allen		3,638		3,638
Swallow, Robert R dba RS Apartments		2,915		2,915
Thoennes, Rick dba TNT Tree Service			33,300	33,300
Thrasher, Raymond E		4,000		4,000
Township Officials of IL (TOI)	2,469		110	2,579
TOIRMA	13,242		20,711	33,953
Top Notch Chainsaw Carvings			4,500	4,500
Trujillo, Ledy		3,180		3,180
Virtuoso LLC		3,934		3,934
VISA	13,765	519	21,658	35,942
YMCA of Bloomington-Normal	10,000			10,000
Total disbursements greater than \$2,500	541,760	309,519	470,200	1,321,479
All other disbursements less than \$2,500	28,184	80,340	24,755	133,279
TOTAL OTHER DISBURSEMENTS	569,944	389,859	494,955	1,454,758

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Revenues	1,854,320	264,237	763,699	2,882,256
Disbursements: Compensation	861,836	0	280,099	1,141,935
Disbursements: All other	569,944	389,859	494,955	1,454,758
Excess Revenue Over (Under) Expenditures	422,540	(125,622)	(11,355)	285,563
Fund Balance, Beginning	1,509,688	638,968	465,097	2,613,753
Fund Balance, Ending	1,932,228	513,346	453,742	2,899,316

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

ORDINANCE NO. 2020 - _____

ORDINANCE FOR COMPENSATION FOR TOWNSHIP OFFICIALS 2021 – 2025

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

WHEREAS, the Town of the City of Bloomington, pursuant to 50 ILCS 145/1 et seq., adopts the following as the salary schedule for the next term of office of the Supervisor and Assessor, to be elected in the year 2021; and

WHEREAS, the City of Bloomington Township Supervisor's term of office commences on May 1, 2021 and ends on April 30, 2025; and

WHEREAS, the City of Bloomington Township Assessor's term of office commences on January 1, 2022 and ends on December 31, 2025;

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

1. Supervisor: The salary for the City of Bloomington Township Supervisor shall be the salary shown on Exhibit "A" attached hereto;
2. Assessor: The salary for the City of Bloomington Township Assessor shall be the salary shown on Exhibit "A" attached hereto;
3. Township Trustee: The salary for the City of Bloomington Township Trustee shall remain unchanged as shown on Exhibit "A";
4. The Supervisor and Assessor shall receive health, vision and dental benefits and payment of health insurance, vision insurance and dental insurance premiums for themselves and their dependents in addition to the salary scheduled attached hereto as Exhibit "A" in accordance with the health insurance, vision insurance and dental insurance benefits which are included with the benefits of the regular Township and City of Bloomington staff personnel;
5. The Supervisor and Assessor shall have access to the City of Bloomington Township's Section 125 Cafeteria Plan which is included with the benefits of the regular Township staff personnel;

6. The City of Bloomington Township shall pay all required monies charged in accordance with Illinois statutes for the inclusion of the Supervisor and Assessor as member of the IMRF retirement plan;
7. It is acknowledged by the Trustees that the City of Bloomington Township Assessor may be entitled to additional compensation from the State of Illinois for performance of his or her duty as Township Assessor. Said compensation is in addition to the salary +compensation as outlined in Exhibit "A". Further, any such compensation paid for directly from the state of Illinois or any other governmental body shall not cause a reduction in the salary payment from the City of Bloomington Township;
8. In addition to the regular compensation, the Supervisor, Assessor and Trustees may be reimbursed for automobile travel which takes place in their personal vehicle. Any claim for mileage expense must be submitted in accordance with normal and customary procedures for reimbursement of claims. All per mile compensation shall be reimbursed on the basis of the standard per mile rate as shall be adopted by the Internal Revenue Service from time to time.

THEREFORE, the City of Bloomington Township has adopted this Ordinance this ___th day of October, 2020.

APPROVED:

Tari Renner
Chairman, Board of Trustees

ATTEST:

Leslie Yocum, Town Clerk

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

SUPERVISOR

(as of 04/30/2021 = \$94,000)

Year	%	Annual	Monthly	Semi-monthly**
May 1, 2021 – April 30, 2022	1.5	\$ 95,410	\$ 7,951	\$ 3,976
May 1, 2022 – April 30, 2023	2	\$ 97,318	\$ 8,110	\$ 4,055
May 1, 2023 – April 30, 2024	2	\$ 99,264	\$ 8,272	\$ 4,136
May 1, 2024 – April 30, 2025	2	\$101,250	\$ 8,437	\$ 4,219

** to be paid semimonthly

ASSESSOR*

(as of 12/31/2021 = \$96,000)

Year	%	Annual	Monthly	Semi-monthly**
January 1, 2022 – December 31, 2022	1.5	\$ 97,440	\$ 8,120	\$ 4,060
January 1, 2023 – December 31, 2023	2	\$ 99,389	\$ 8,282	\$ 4,141
January 1, 2024 – December 31, 2024	2	\$101,377	\$ 8,448	\$ 4,224
January 1, 2025 – December 31, 2025	2	\$103,404	\$ 8,617	\$ 4,309

*State stipend not included

** to be paid semimonthly

TOWNSHIP TRUSTEES*

(as of 04/20/2021 + \$20 per meeting attended)

May 1, 2021 – April 30, 2025 – per meeting attended

* to be paid quarterly

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: September 23, 2020
RE: Township Supervisor's Report

The 113th Annual Educational Conference of the Township Officials of Illinois Goes Virtual the week of November 16-20 & 23, 2020. Specifically, the Trustees Division is on Wednesday, November 18. Educational session information will be in the next issue of Township Perspective. Learn about Levy Preparation, Townships and Media, Role of the Trustee and Illinois Department of Employment Security. A test zoom meeting is on Thursday, November 12, 2020. Please let me know if you are interested in partaking.

Work Program: The Wellness Lifestyle Series held classes at Second Presbyterian Church in Bloomington on August 14, 21 and 24, 2020. On 9/4/2020, the Wellness Lifestyle Series moved back to the Bloomington Public Library where classes were held in the Library's Community Room. Typically when at the Library, the class is open to the general public and offered as a partnership with the Library. Due to COVID – 19, the class is only open to City Township recipients. The Community Room is reserved by the City Township as a non-profit event. There is no charge to the City Township for reserving the Room. The classes had eleven (11) participants.

The Skills to Succeed course has held and will continue to hold classes at Second Presbyterian Church in Bloomington until the City Township's building reopens to the public. Classes were held on August 10 and 17, 2020 with eight (8) participants. The Skills to Succeed course was on a brief hiatus as the instructor was on vacation followed by the Labor Day holiday weekend on September 7, 2020. The Skills to Succeed course resumed on September 14, 2020.

POTS Recycling Program: The POTS Recycling Workfare Program is scheduled for Tuesdays and Thursdays at the HSHM Warehouse from 8:30 - 11:30am.

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

One hundred one, (101), individuals submitted applications, with fifty, (50), being *potentially eligible* for GA and forty-four, (44), being *potentially eligible* for Emergency Assistance. Seven, (7), were referred to local agencies and/or area churches. This number is down from 157 during the month of July.

COVID - 19 Update: Township staff continues to monitor COVID – 19. The Township has continued to fulfill its statutory duties to provide GA and EA to those in need under the Illinois Public Aid Code. The Township must comply with these guidelines. The Township lobby remains closed. However, the Township continues to receive applications and supportive documentation through its website, email, fax and in person at our entryway.

Due to federal, state and local government COVID – 19 programs, the GA program has not seen a COVID – 19 impact. There are moratoriums on residential evictions, utility disconnection moratoriums, and public transportation fair suspensions. The Township is aware that these programs are finite and demand for services will emerge as federal and state dollars are exhausted. The Township learned the state's Emergency Rental Assistance program had funds to assist 30,000 households. Applications received topped 80,000. There are needs in the community due to COVID – 19. The Township is open and prepared to serve those in need.

Property Condition Assessment: The Township has met with Farnsworth Group for a Property Condition Assessment for the Township building and surrounding parking lot. The cost for the assessment will be \$15,500. The final report will be presented to the Board with a recommended action plan.

Salary Setting for Elected Township Officials: Timeline: Draft Ordinance at the September 28th Board Meeting and adopt Ordinance at the October 26th Board Meeting.

Cemetery: No report.

Emergencies: None.

System Activity Report

[8/1/2020 - 8/31/2020] Report Date: 9/24/2020

General Assistance

Grants (New Clients) :	7	\$2,094.75
Grants (Previous Clients) :	59	\$18,376.80
In-Process :	3	
Denials :	66	
Sanctions :	15	
Terminations :	23	
	173	\$20,471.55

General Assistance - Medical

Referrals :	3	
Disbursements :	0	
	3	\$0.00

General Assistance - Work Program Assignments

Job Training :	22	
Workfare :	22	
	44	

General Assistance - Work Program Expenses

WF Gasoline :	2	\$64.00
	2	\$64.00

Emergency Assistance

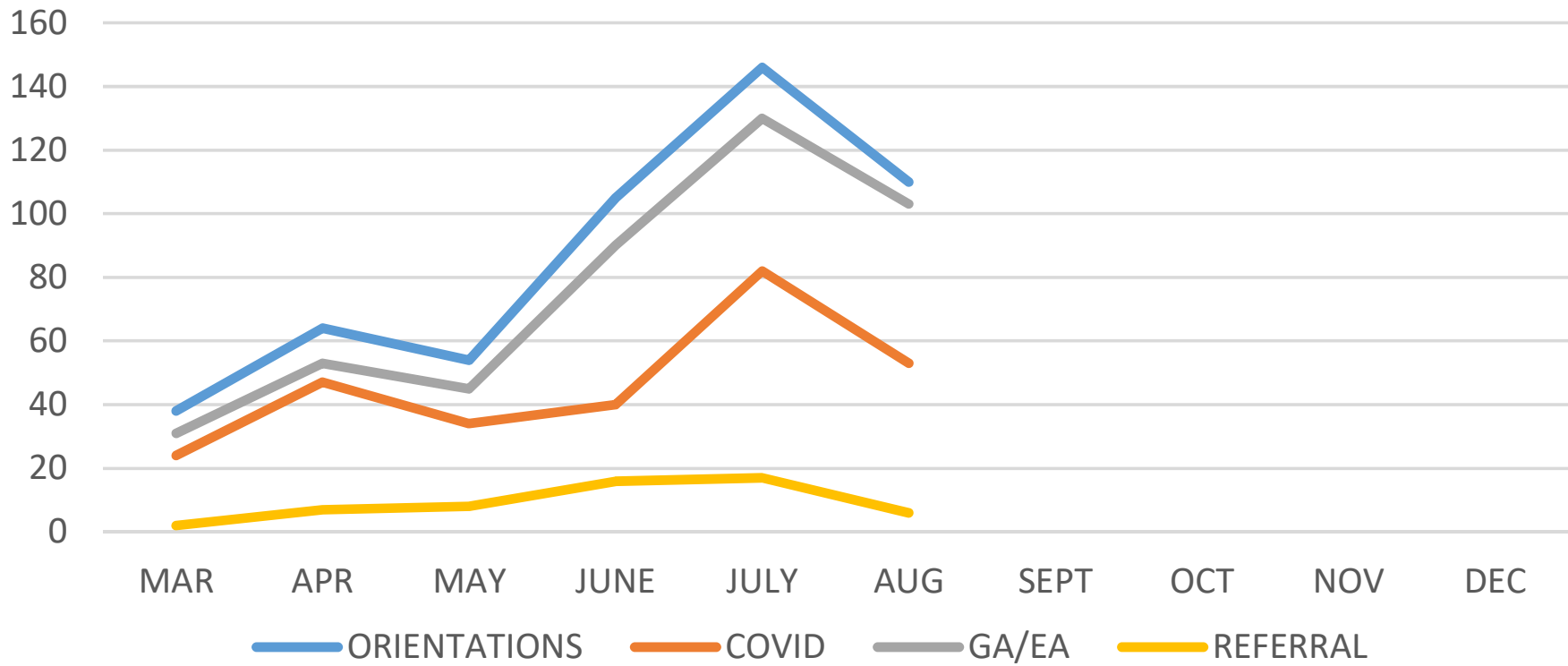
Grants :	9	\$5,130.00
In-Process :	0	
Denials :	2	
	11	\$5,130.00

Additional Activity

A Call (phone/fax/email) :	502	
A Face-to-Face :	260	
General - Intake :	34	
General - Orientation :	41	
General - Other :	4	
General - Reschedule :	2	
JMS - General :	1	
R - BHA :	3	
R - Chestnut :	1	
R - CHS :	1	
R - COB :	1	
R - DHS :	2	
R - IDES :	2	
R - MCCA / LIHEAP :	8	
R - Other :	9	
R - Parole / Probation :	1	
R - PATH :	5	
R - Salvation Army :	1	
WF - Appointment :	2	
WF - Sanction :	2	
WF - Work Sponsor Site :	146	
WF Training/Education :	61	
	1,089	

Grand Totals: **1,322** **\$25,665.55**

TOWNSHIP STATISTICS DURING COVID PANDEMIC





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: September 28, 2020
Subject: Assessor Report

Assessments were published on September 25th in the Pantagraph. That day starts the 30-day timeline to submit an assessment complaint to the Board. So the deadline to get a complaint filed will be October 26th of 2020.

DUE TO THE COVID-19 PANDEMIC, THE McLEAN COUNTY BOARD OF REVIEW WILL NOT HOLD IN-PERSON HEARINGS IN 2020. 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, 2020.

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 assessment to 33.33 percent.

SUPPORTING EVIDENCE - 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 Board of Review
115 E. Washington St.
PO Box 2400
Bloomington, IL 61702-2400
Phone (309) 888-5132
Email boardofreview@mcleancountyil.gov

Roland “Gene” Yeast , Chair Joseph Stephens, Member Gina Medernach, Member Robert Kahman, CIAO-M AAS, Clerk

2020 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. Often, 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 2020 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 2020 session of the Board govern the assessment appeals process for the 2020 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.

McLean County Board of Review Rules

Roland “Gene” Yeast , Chair Joseph Stephens, Member Gina Medernach, Member Robert Kahman, CIAO-M AAS, Clerk

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

McLean County Board of Review Rules

Roland “Gene” Yeast , Chair Joseph Stephens, Member Gina Medernach, Member Robert Kahman, CIAO-M AAS, Clerk

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 “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.

- 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 completed 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 the 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

McLean County Board of Review Rules

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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 each township beginning in mid-summer and continuing until all townships are published. All appeals must be filed on or before 30 days after the date of publication of a township’s current year assessments (35 ILCS 200/16-55). The publication schedule and filing deadline for each township is posted on 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 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 will be scheduled; the preliminary decision will become the final value. 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 dismissed with prejudice by the Board.

McLean County Board of Review Rules

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- 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.** Official findings for each case are mailed to all appellants or their attorney after the Board closes for the year. 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. Basis 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

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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.

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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, three copies of 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

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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

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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 a prior year 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 (for most charitable and taxing district organizations), PTAX-300-FS (for federal and state agencies), PTAX-300-H (for hospitals) 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

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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 Non-Homestead exemptions. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.

**McLean County
BOARD OF REVIEW**

PO Box 2400
115 E. Washington St., Room 101
Bloomington, IL 61701 (309) 888-5132
website: www.mcleancountyil.gov
email: boardofreview@mcleancountyil.gov

Non-Farm Property Assessment Complaint

Docket # _____

Who should complete this form?

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the Board of Review. You must file the original complaint form and two copies with the Board of Review at the address shown above. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint.

NOTE: Attach any evidence, in triplicate, that supports your complaint.

Step 1: Complete the following information

1 _____
Property Owner's Name

Street Address

City State Zip

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

Property Index Number: _____
Acres: _____
Township: _____

2 Send notice to (if different from above)

Property Owner's Name

Street Address

City State Zip

5 Write the street address of the property, if different than the address in Step 1.

Street Address

City State

3 Assessment Year for which your are filing this complaint 2020

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

6 What is your opinion of market value on January 1, 2020? \$ _____

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

8 Construction Completion Date _____ Construction cost \$ _____ Land cost _____

9 Improvements since purchase _____ Date completed _____
Did you do the work yourself? _____ How Much _____

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

Step 2: Assessed values of the non-farm property

10 Write the assessed values of the non-farm property as of January 1, 2020. These are in column 3 of your PTAX-228 Form.
a Land/lot or farm homesite _____
b Non-farm buildings _____
c Total _____

11 Write the amounts you estimate to be the correct assessed values of this property as of January 1, 2020.
a Land/lot or farm homesite _____
b Non-farm buildings _____
c Total _____

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Step 3: Supporting evidence

12 To prove market value you may: (1) submit an appraisal, (2) submit comparable sales, (3) if new, submit proof of construction costs or (4) if INCOME PROPERTY, submit operating statement for last three years.

13 If you feel the property is over assessed in relation to other assessments, list below:

1	Land	Improvement	Total
Parcel Number		Assessed Values	
Property Address: Street		City	
2	Land	Improvement	Total
Parcel Number		Assessed Values	
Property Address: Street		City	
3	Land	Improvement	Total
Parcel Number		Assessed Values	
Property Address: Street		City	

Step 4: Reasons for objecting to the assessment

14 Why do you feel your assessment is incorrect?

15 Write any additional information that may be useful to the Board of Review in hearing this complaint. (may attach separate sheet if needed)

Step 5: Signature

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

Property owner's or authorized attorney's signature	
Printed name	Date

Daytime Phone
Cell Phone
E-Mail

Property Assessment Appeals

General Information

The following is a general guide to the property assessment appeal process in Illinois.

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by various taxing districts (for example schools, parks and libraries). If the assessment is to increase, the County must publish the change in a local newspaper. (NOTE: Tax rates are not an issue in the appeal process, only the amount of the assessment.) Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment.

Informal Appeal

If you have a complaint, you should first contact your township or county assessing official. An assessor who still has assessment books for a given year can correct any assessment. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process.

Formal Appeal

If after talking to your township or county assessing official the matter is not resolved, you should proceed with a formal appeal to the Board of Review if you can support any of the following claims:

- The assessor's market value is higher than actual market value. (This claim can be supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.)
- The assessed value is at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment/sales ratio study.
- The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building.
- The assessment is higher than those of similar neighboring properties.

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For information regarding the steps in appealing a farmland or farm building assessment, contact your township or county assessing official.

Appeal of Assessment Steps

1. Obtain the property record card with the assessed valuation of the property.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine the prevailing assessment level in the jurisdiction.
5. Determine the basis for a formal complaint.
6. File a written complaint, Non-Farm Property Assessment Complaint, with the Board of Review.
7. Present evidence of unfair assessment to the Board of Review. If you do not agree with the Board's decision, you can appeal the decision (in writing) to the State Property Tax Appeal Board or file a tax objection complaint in Circuit Court.

Evidence Needed

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the township or county assessing official's office, from a professional appraiser, or through research.

Pertinent evidence for non-farm property should include some or all of the following:

- A copy of the property record card for and photograph of the property under appeal
- Copies of the property record cards for and photographs of similar neighboring properties
- A copy of the Form PTAX-203, Real Estate Transfer Declarations, a deed or a contract for purchase
- An appraisal of the property
- A list of recent sales of comparable properties (including photographs, property record cards, and evidence of the sale price)
- A photograph of elements not shown on the property record card that detract from the value of the property and an estimate, in dollars, of their negative effect on the market value