CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 27, 2018
PLACE: Bloomington City Hall
TIME: 6:30 pm

AGENDA

I. Call to Order: Tari Renner, Trustee

II. Pledge of Allegiance to the Flag

III. Roll Call of Attendance: Cherry Lawson, 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 July 23, 2018 Board Meeting, as submitted by Cherry Lawson, Town Clerk. (Recommend that the Minutes of the July 23, 2018 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 July 2018 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.)

D. Evergreen Memorial Cemetery Board Appointment. (Recommend that the appointment of Garrett Thalgott to the Evergreen Memorial Cemetery Board be approved.)

E. Amended Notice of Regular Meetings in 2018. (Recommend that the amended 2018 Annual List of Meetings for the City of Bloomington Township be accepted.)

F. Consideration of a short year audit and final transfer of John M Scott Trust funds to close balance held by the Township. (Recommend that short year audit and final transfer of Scott Trust funds from the Township to the City of Bloomington be approved.)

V. Reports by Elected Officials

A. Comments: Deb Skillrud, Township Supervisor.

B. Comments: Steve Scudder, Township Assessor.

VI. Public Comments

VII. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, JULY 23, 2018; 6:30 P.M.

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of the City Hall Building at 6:30 p.m. on July 23, 2018. The meeting was called to order by Trustee Renner.

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

Trustees: Kim Bray, Jamie Mathy, Mboka Mwilambwe, Amelia Buragas, Joni Painter, Karen Schmidt, Scott Black, David Sage, and Tari Renner.

Trustee absent: Diana Hauman.

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

Staff present: Cherry Lawson, Township Clerk.

Approval of Minutes of the June 25, 2018 Board Meeting, as submitted by Cherry Lawson, Township Clerk.

Motion by Trustee Schmidt, seconded by Trustee Painter, that the Minutes of June 25, 2018 Meeting be approved as presented.

Motion carried, (viva voce).

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of June 2018.

Motion by Trustee Schmidt, seconded by Trustee Painter, that the Audits be approved as presented.

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

Ayes: Trustees Bray, Mwilambwe, Sage, Buragas, Painter, Schmidt, Black, Mathy and Renner.

Nays: none.

Motion carried.

Approval of the General Town Fund anticipated expenditures as presented and certified. It was noted that an Addendum has been issued.

Motion by Trustee Schmidt, seconded by Trustee Painter, that the Anticipated Expenditures including the Addendum be approved.

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

Ayes: Trustees Bray, Mwilambwe, Sage, Buragas, Painter, Schmidt, Black, Mathy and Renner.

Nays: none.

Motion carried.

Intergovernmental Agreements, (IGA), with the City of Bloomington for Provision of Various Services, including Information Services, Mowing, Snow Removal, and Outdoor Lighting.

Motion by Trustee Schmidt, seconded by Trustee Painter, that the Resolutions be approved, and the Supervisor, Assessor and Township Clerk be authorized to execute the necessary documents.

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

Ayes: Trustees Bray, Mwilambwe, Sage, Buragas, Painter, Schmidt, Black, Mathy and Renner.

Nays: none.

Motion carried.

Deborah Skillrud, Township Supervisor, addressed the Board. She extended appreciation for their support of the Special Township Meeting held on July 17, 2018. The vote was unanimous. Township staff was moving forward with the project. There are things to work out. The contract was being addressed by the Home Sweet Home and Township attorneys.

Steve Scudder, Assessor addressed the Board. An overview of the Tax Rate formula and a review of the rate tables for the City of Bloomington compared to other McLean County communities were presented. Tax rates are derived from the Equalized Assessed Value, (EAV), and all taxing bodies' levies. This rate was the result of lower spending and increased EAV value.

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

Motion by Trustee Schmidt, seconded by Trustee Black to adjourn. Time: 6:33 p.m.

Motion carried, (viva voce).

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Cherry L. Lawson, 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 July 2018**, 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 **27th day of August 2018.**

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

Notary Public

This **27th day of August 2018**.

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 **$464,044.62** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$45,108.14** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,276,603.89** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

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 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 Town Supervisor.

Town Clerk

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

Month of: JULY 2018

Public Funds at Commencement				
Cash: Prairie State Bank & Trust (53) Checking Balance			$ 48,480	
Investments: Illinois Fund (as of 06/30/2018)			$ 464,045	
Investments: Prairie State Bank & Trust (64)			$ 1,376,322	
Public Funds at Commencement				$ 1,888,846
Public Funds Received This Month				
Interest: Prairie State Bank (53)			$ 29	
Interest: Prairie State Bank (64)			$ 282	
Other Income - JMSHRC			$ 2,635	
Other Income - Retiree Insurance			$ 1,342	
Public Funds Received This Month				$ 4,287
Public Funds Available				$ 1,893,134
Public Funds Expended This Month				$ 107,377
TOTAL Public Funds at Month End				**$ 1,785,757**
Public Funds at Month End				
Cash: Prairie State Bank & Trust (53) Checking Balance			$ 45,108	
Investments: Illinois Fund (as of 06/30/2018)			$ 464,045	
Investments: Prairie State Bank & Trust (64)			$ 1,276,604	
TOTAL Public Funds at Month End				**$ 1,785,757**

Checking Account Activity				
Prairie State Bank & Trust (53) Balance at Commencement			$ 48,480	
Deposits	Interest: Prairie State Bank & Trust (53)	$ 29		
	Other Income - JMSHRC	$ 2,635		
	Other Income - Retiree Insurance	$ 1,342		
	Transfer from Prairie State Bank & Trust Reserve (64)	$ 100,000		
	Total Deposits for Month		$ 104,006	
Total Funds Available				$ 152,485
Checks Written				
	Assessor's Office Expenses	$ 6,393		
	Compensation & Benefits	$ 98,346		
	Services & Expenses	$ 724		
	Supervisor's Office Expenses	$ 1,914		
	Total Checks Written		$ 107,377	
Total Checks Written				$ 107,377
Prairie State Bank & Trust (53) Balance at Month End				**$ 45,108**

Prairie State Bank & Trust (53) Reconciliation at Month End		
Balance per Bank Statement	$ 74,083	
Plus Outstanding Deposits	$ 1,342	
Less Outstanding Checks	$ (30,317)	
Checkbook Balance per Reconciliation		**$ 45,108**

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

Statement of Receipts and Disbursements

			Jul-18		
Revenue					
7000 Interest	$	310			
7400 Other Income	$	3,977			
Total Revenue			$	4,287	
Total Income			**$**	**4,287**	
Expense					
Assessor's Office					
9151 Auto Expense	$	23			
9161 Telephone	$	268			
9171 Utilities	$	588			
9201 Office Supplies	$	205			
9251 Education/Meetings/Conferences	$	751			
9271 Appraisal Services	$	4,165			
9291 Janitorial	$	150			
9301 Computer Services	$	243			
Total Assessor's Office			$	6,393	
Compensation (Salaries) & Benefits					
7011 TWP Supervisor	$	7,833			
7021 TWP Assessor	$	8,000			
7031 Town Clerk	$	200			
7051 General Assistance Staff	$	27,716			
7061 Deputy Assessors	$	28,337			
7081 IMRF/Employer	$	8,587			
7091 FICA (SS/MC)/Employer	$	5,019			
7101 Group Medical/Employer	$	12,653			
Total Compensation (Salaries) & Benefits			$	98,346	
Services & Expenses					
1028 Membership Dues	$	30			
1035 Publishing	$	174			
1038 Other Expenditures	$	55			
1040 Building Maintenance	$	74			
1042 Janitorial Services & Supplies	$	391			
Total Services & Expenses			$	724	
Supervisor's Office					
8121 Janitorial	$	188			
8131 Utilities	$	883			
8141 Telephones	$	335			
8151 Car Expense	$	95			
8181 Equipment Repair/Rental	$	243			
8201 Printing	$	87			
8221 Computer/Contract Services	$	85			
Total Supervisor's Office			$	1,914	
Total Expense			**$**	**107,377**	
Net Income			**$**	**(103,090)**	

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

Year to Date Budget Comparison

	Jul-18	Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 1,423	$ 9,800	$ (8,377)	14.5%
7400 Other Income	$ 16,289	$ 35,225	$ (18,936)	46.2%
7450 Township Litigation Income	$ -	$ 25	$ (25)	0.0%
7600 Personal Property Replacement Tax	$ 49,019	$ 90,000	$ (40,981)	54.5%
7800 Tax Levy	$ 804,974	$ 1,545,000	$ (740,026)	52.1%
Total Revenue	$ 871,705	$ 1,680,050	$ (808,345)	51.9%
Total Income	$ 871,705	$ 1,680,050	$ (808,345)	51.9%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ 418	$ 21,544	$ (21,126)	1.9%
9151 Auto Expense	$ 164	$ 3,000	$ (2,836)	5.5%
9161 Telephone	$ 1,076	$ 2,500	$ (1,424)	43.0%
9171 Utilities	$ 1,695	$ 5,800	$ (4,105)	29.2%
9191 Postage	$ -	$ 500	$ (500)	0.0%
9201 Office Supplies	$ 205	$ 1,200	$ (995)	17.1%
9211 Publications & Printing	$ -	$ 1,150	$ (1,150)	0.0%
9231 Equipment	$ -	$ 5,000	$ (5,000)	0.0%
9241 Equipment Repair/Rental	$ -	$ 2,000	$ (2,000)	0.0%
9251 Education/Meetings/Conferences	$ 2,641	$ 15,000	$ (12,359)	17.6%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 7,644	$ 35,000	$ (27,356)	21.8%
9291 Janitorial	$ 600	$ 2,000	$ (1,400)	30.0%
9301 Computer Services	$ 756	$ 10,000	$ (9,244)	7.6%
9311 Mapping/GIS Services	$ -	$ 35,500	$ (35,500)	0.0%
9312 Membership Dues/Assessor's Staff	$ -	$ 2,000	$ (2,000)	0.0%
Total Assessor's Office	$ 15,199	$ 151,194	$ (135,995)	10.1%
Community Agency Funding				
1023 Mental Health/Community Medical	$ -	$ 20,000	$ (20,000)	0.0%
1025 GA Workfare Development/Client Services	$ -	$ 25,500	$ (25,500)	0.0%
1026 Youth Services	$ -	$ 37,500	$ (37,500)	0.0%
1027 Senior Services	$ -	$ 68,500	$ (68,500)	0.0%
Total Community Agency Funding	$ -	$ 151,500	$ (151,500)	0.0%
Compensation & Benefits				
7011 TWP Supervisor	$ 31,333	$ 94,000	$ (62,667)	33.3%
7021 TWP Assessor	$ 32,000	$ 96,000	$ (64,000)	33.3%
7031 Town Clerk	$ 800	$ 2,500	$ (1,700)	32.0%
7041 Town Trustees	$ 540	$ 2,800	$ (2,260)	19.3%
7051 General Assistance Staff	$ 110,865	$ 396,000	$ (285,135)	28.0%
7061 Deputy Assessors	$ 112,500	$ 404,000	$ (291,500)	27.8%
7081 IMRF/Employer	$ 34,232	$ 163,000	$ (128,768)	21.0%
7091 FICA (SS/MC)/Employer	$ 20,054	$ 77,000	$ (56,946)	26.0%
7101 Group Medical/Employer	$ 50,612	$ 170,000	$ (119,388)	29.8%
7111 State Unemployment/Employer	$ 148	$ 1,200	$ (1,052)	12.4%
Total Compensation & Benefits	$ 393,084	$ 1,406,500	$ (1,013,416)	27.9%

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

Year to Date Budget Comparison (cont.)

Services & Expenses	Jul-18	Budget	$ Over Budget	% of Budget
1028 Membership Dues	$ 1,760	$ 1,500	$ 260	117.4%
1029 Auditing Expense	$ -	$ 12,000	$ (12,000)	0.0%
1030 Legal Expense	$ 4,823	$ 12,000	$ (7,177)	40.2%
1034 Insurance	$ 12,611	$ 14,000	$ (1,389)	90.1%
1035 Publishing	$ 174	$ 500	$ (326)	34.8%
1038 Other Expenditures	$ 238	$ 4,000	$ (3,762)	6.0%
1039 Debt Service - Principal & Interest	$ -	$ 100	$ (100)	0.0%
1040 Building Maintenance	$ 954	$ 6,000	$ (5,046)	15.9%
1042 Janitorial Services & Supplies	$ 1,244	$ 4,000	$ (2,756)	31.1%
1044 Building Repairs	$ -	$ 200,000	$ (200,000)	0.0%
1045 Special Projects	$ 4,293	$ 82,000	$ (77,707)	5.2%
Total Services & Expenses	$ 26,097	$ 336,100	$ (310,003)	7.8%
Supervisor's Office				
8091 Postage	$ -	$ 1,500	$ (1,500)	0.0%
8101 Rent/Debt Service	$ 626	$ 40,000	$ (39,374)	1.6%
8121 Janitorial	$ 750	$ 2,100	$ (1,350)	35.7%
8131 Utilities	$ 2,543	$ 9,500	$ (6,957)	26.8%
8141 Telephones	$ 1,348	$ 4,000	$ (2,652)	33.7%
8151 Car Expense	$ 276	$ 2,000	$ (1,724)	13.8%
8161 Education/Conference/Meetings	$ 246	$ 2,000	$ (1,754)	12.3%
8171 Equipment	$ -	$ 5,000	$ (5,000)	0.0%
8181 Equipment Repair/Rental	$ 970	$ 8,000	$ (7,030)	12.1%
8191 Office Supplies	$ -	$ 4,000	$ (4,000)	0.0%
8201 Printing	$ 837	$ 500	$ 337	167.3%
8211 Publications	$ -	$ 250	$ (250)	0.0%
8221 Computer/Contract Services	$ 354	$ 16,900	$ (16,546)	2.1%
8241 Membership Dues	$ 35	$ 150	$ (115)	23.3%
Total Supervisor's Office	$ 7,985	$ 95,900	$ (87,915)	8.3%
Total Expense	$ 442,367	$ 2,141,194	$ (1,698,827)	20.7%
Net Income	$ 429,338	$ (461,144)	$ 890,482	

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

Checking Account Activity

Date	Number	Name		Amount
0502 · Prairie State Bank & Trust (53)				
07/01/2018	8090	Soaring Eagle Cleaning Services LLC		-600.00
07/03/2018	Transfer	Prairie State Bank & Trust		100,000.00
07/03/2018	8091	American Pest Control Inc		-37.00
07/03/2018	8092	Bowman, Danny		-1,764.00
07/03/2018	8093	Pantagraph; Lee Enterprises - Central Ill		-173.80
07/05/2018	EFT	EFT-Valutec Card Solutions		-85.40
07/10/2018	8094	NICOR Gas		-40.44
07/10/2018	8095	Xerox Corporation		-39.60
07/10/2018	8096	City of Bloomington Finance Dept		-22.64
07/10/2018	8097	Quill Corporation		-205.10
07/10/2018	8098	Verizon Wireless		-71.66
07/13/2018	20180715	EFT-Payroll		-23,060.93
07/13/2018	52927180	EFT-Federal Tax Deposit		-8,595.75
07/13/2018	1539232544	EFT-IL Tax Deposit		-1,501.66
07/13/2018	EFT	TASC (Total Administrative Services Corp)		-1,507.43
07/17/2018	8099	Kaeb Sanitary Supply Inc		-128.50
07/17/2018	8100	TOI Trustees Division		-30.00
07/24/2018	41323	Town of the City of Bloomington - CEM		12,315.87
07/24/2018	2753	John M Scott Health Resources Center		2,634.79
07/24/2018	8101	VISA (DLS)		-86.52
07/24/2018	8102	City of Bloomington Water Dept		-418.80
07/24/2018	8103	VISA (SRS)		-922.12
07/31/2018	09986510075	IMRF - Illinois Municipal Retirement Fund		1,342.12
07/31/2018	20180731	EFT-Payroll		-21,864.53
07/31/2018	93699442	EFT-Federal Tax Deposit		-8,058.18
07/31/2018	0398381856	EFT-IL Tax Deposit		-1,429.47
07/31/2018	EFT	TASC (Total Administrative Services Corp)		-1,507.43
07/31/2018	8104	City of Bloomington Health Insurance		-23,912.29
07/31/2018	8105	NCPERS Group Life Ins		-128.00
07/31/2018	10193	EFT-IMRF		-19,151.00
07/31/2018	8107	Frontier Communications		-602.73
07/31/2018	8108	Bowman, Danny		-2,401.00
07/31/2018	8109	Ameren Illinois		-953.62
07/31/2018	8110	NICOR Gas		-57.98
07/31/2018	8111	Xerox Financial Services		-202.92
07/31/2018	8112	American Pest Control Inc		-37.00
07/31/2018	8113	Maruna, Thomas O		-95.38
07/31/2018	Credit	Interest		28.62
			Total	-3,371.48

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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 July 2018**, 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 **27th day of August 2018.**

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

Notary Public

This **27th day of August 2018.**

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 **$26,845.47** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$676,467.26** 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: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

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 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 Town Supervisor.

Town Clerk

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Town of the City of Bloomington--General Assistance Fund

Month of: JULY 2018

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 35,417	
Investments: Prairie State Bank & Trust (19)		$ 691,319	
Public Funds at Commencement			$ 726,736
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 10	
Interest: Prairie State Bank (19)		$ 149	
Refunds & Recoveries		$ 4,505	
Public Funds Received This Month			$ 4,663
Public Funds Available			$ 731,399
Public Funds Expended This Month			$ 28,087
TOTAL Public Funds at Month End			**$ 703,313**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 26,845	
Investments: Prairie State Bank & Trust (19)		$ 676,467	
TOTAL Public Funds at Month End			**$ 703,313**

Checking Account Activity			
Checkbook Balance at Commencement		$ 35,417	
Deposits:			
Interest: Prairie State Bank & Trust (00)	$ 10		
Refunds & Recoveries	$ 4,505		
Transfer from Prairie State Bank & Trust Reserve (19)	$ 15,000		
Total Deposits for Month		$ 19,515	
Total Funds Available			$ 54,932
Checks Written: General Assistance			$ 28,087
Checkbook Balance at Month End			**$ 26,845**
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 34,230	
Less Outstanding Checks		$ (7,384)	
Checkbook Balance per Reconciliation			**$ 26,845**

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

			Jul-18
Revenue			
7000 Interest		$ 158	
7700 Refunds & Recoveries		$ 4,505	
Total Revenue			$ 4,663
Total Income			**$ 4,663**
Expense: CW			
6011 Groceries/Personal Essentials		$ 5,249	
6021 Rent		$ 15,234	
6051 Utilities		$ 2,593	
6071 Emergency Assistance		$ 4,213	
6101 Transportation		$ 194	
6121 Allowances		$ 603	
Total CW			$ 28,087
Total Expense			**$ 28,087**
Net Income			**$ (23,423)**

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income	Jul-18	Budget	$ Over Budget	% of Budget
Revenue				
7000 Interest	$ 561	$ 2,000	$ (1,439)	28.0%
7400 Other Income	$ -	$ 150	$ (150)	0.0%
7600 Personal Property Replacement Tax	$ 9,491	$ 17,000	$ (7,509)	55.8%
7700 Refunds & Recoveries	$ 14,685	$ 40,000	$ (25,315)	36.7%
7800 Tax Levy	$ 156,291	$ 300,000	$ (143,709)	52.1%
Total Revenue	$ 181,028	$ 359,150	$ (178,122)	50.4%
Total Income	$ 181,028	$ 359,150	$ (178,122)	50.4%
Expense				
CW				
6011 Groceries/Personal Essentials	$ 24,897	$ 123,000	$ (98,103)	20.2%
6021 Rent	$ 56,688	$ 250,000	$ (193,312)	22.7%
6051 Utilities	$ 6,046	$ 36,000	$ (29,954)	16.8%
6061 Medical	$ -	$ 20,000	$ (20,000)	0.0%
6071 Emergency Assistance	$ 10,826	$ 70,000	$ (59,174)	15.5%
6081 Hospital	$ -	$ 10,000	$ (10,000)	0.0%
6091 Burial	$ -	$ 3,000	$ (3,000)	0.0%
6101 Transportation	$ 948	$ 50,000	$ (49,052)	1.9%
6121 Allowances	$ 2,529	$ 15,000	$ (12,471)	16.9%
Expense	$ 101,934	$ 577,000	$ (475,066)	17.7%
Total Expense	$ 101,934	$ 577,000	$ (475,066)	17.7%
Net Income	$ 79,094	$ (217,850)	$ 296,944	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

Date	Number	Name	Amount
0501 · Prairie State Bank & Trust (00)			
07/03/2018	Transfer	Prairie State Bank & Trust	15,000.00
07/03/2018	33684	VISA ...0684	-29.00
07/03/2018	33685	Ameren Illinois	-942.55
07/03/2018	33686	City of Bloomington Water Department	-456.78
07/03/2018	33687	Barakat Family Partnership %Core3 Prop Mg	-265.00
07/03/2018	33688	Dotson, Bernard & Rearn M	-445.00
07/03/2018	33689	Hafner, Fred & Paula dba Hafner Rev Trust	-280.00
07/03/2018	33690	Komnick, Randy C	-265.00
07/03/2018	33691	Powell, M & Kudrys, M dba RTPF Investment	-182.22
07/03/2018	33692	Schroeder, Ellen dba Schroeder Properties	-200.00
07/03/2018	33693	Frontier Communications	-50.00
07/03/2018	33694	NICOR Gas	-65.00
07/03/2018	33695	Bloomington Leased Housing Associates VI	-51.46
07/03/2018	33696	Cardinal Ridge (was Southgate)	-106.70
07/03/2018	33697	Gruber, Ronald C dba Gruber Rentals	-200.00
07/03/2018	33698	Clothier Land Trust H-187 %Willow Creek	-265.00
07/03/2018	33699	Henry, Myona & Curvin J	-200.00
07/03/2018	33700	Jones, Betty J %AB Rentals	-265.00
07/03/2018	33701	Moore, J A dba Maple Grove Estates	-265.00
07/03/2018	33702	Smith, Bettie L	-200.00
07/05/2018	EFT	EFT-Kroger via Valutec	-5,249.20
07/10/2018	33703	BHA; Blmgtn Housing Authority (laundry)	-110.00
07/10/2018	33704	BHA; Blmgtn Housing Authority (rent)	-334.00
07/10/2018	33705	Home Sweet Home Ministries, Inc	-400.00
07/10/2018	33706	Mayor's Manor LTD Partnership (laundry)	-20.00
07/10/2018	33707	Mayor's Manor LTD Partnership (rent)	-200.00
07/10/2018	33708	Salvation Army	-400.00
07/10/2018	33709	Trujillo, Ledy	-265.00
07/10/2018	33710	Barakat Family Partnership %Core3 Prop Mg	-265.00
07/10/2018	33711	Zoeller & Burcham Properties LLC	-465.00
07/10/2018	33712	Clothier Land Trust H-187 %Willow Creek	-265.00
07/10/2018	33713	GMTK Management	-265.00
07/10/2018	33714	NICOR Gas	-332.61
07/10/2018	33715	City of Bloomington Water Department	-200.39
07/10/2018	33716	Montgomery, Justin M	-265.00
07/10/2018	33717	SRIM LLC %Redbird Property Mgmt Inc	-265.00
07/10/2018	33718	Moore, J Sales %Maple Grove Estates	-200.00
07/10/2018	33719	Moore Living Trust dba Hilltop MHP	-200.00
07/10/2018	33720	Moore Enterprises, Alexander Estates	-265.00
07/10/2018	33721	Midwest Properties Illinois LLC	-265.00
07/10/2018	33722	Cardinal Ridge (was Southgate)	-305.87
07/10/2018	33723	Ameren Illinois	-1,103.38
07/10/2018	33724	Finley, Gregory R %Class Act Realty	-483.00
07/10/2018	33725	Hairmasters Institute of Cosmetology Inc	-5.00
07/12/2018	AB7774063	Treasurer, State of IL, SSI Reimbursement	4,505.00
07/17/2018	33726	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-55.00
07/17/2018	33727	Moore, J Sales %Maple Grove Estates	-86.07
07/17/2018	33728	Osborn, Tennyson M	-200.00
07/17/2018	33729	Allied Properties LLC	-265.00
07/17/2018	33730	Ameren Illinois	-686.31
07/17/2018	33731	Pelhank, Wayne A dba Heartland Apt Mgmt	-340.00
07/17/2018	33732	Covert, John Michael & Joseph W Vilmos	-265.00
07/17/2018	33733	Thomas-Jones, Laura Ann	-200.00
07/17/2018	33734	Huck's/WEX Bank	-167.15
07/17/2018	33735	Downtowner Apts, The	-25.00
07/17/2018	33736	Sauder LLC %Young America Realty	-359.00
07/17/2018	33737	City of Bloomington Water Department	-334.39
07/24/2018	33738	Salvation Army	-400.00

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity (continued)

Date	Number	Name	Amount
07/24/2018	33739	BHA; Blmgtn Housing Authority (rent)	-208.00
07/24/2018	33740	BHA; Blmgtn Housing Authority (laundry)	-70.00
07/24/2018	33741	Mayor's Manor LTD Partnership (laundry)	-4.00
07/24/2018	33742	Mayor's Manor LTD Partnership (rent)	-80.00
07/24/2018	33743	Mission Mart	-184.98
07/24/2018	33744	Fairmont LLC	-265.00
07/24/2018	33745	Armstrong, John D	-265.00
07/24/2018	33746	Arbuckle, Lois & John W K Wilmouth	-86.80
07/24/2018	33747	Coker, Joan & Ronald I	-200.00
07/24/2018	33748	Ameren Illinois	-351.23
07/24/2018	33749	Allied Properties LLC	-250.00
07/24/2018	33750	Cardinal Ridge (was Southgate)	-220.00
07/24/2018	33751	Swallow, Robert R dba RS Apartments	-265.00
07/31/2018	33752	VISA ...0684	-27.00
07/31/2018	33753	BHA; Blmgtn Housing Authority (rent)	-660.50
07/31/2018	33754	Clayton Jefferson LLC	-265.00
07/31/2018	33755	Fairmont LLC	-265.00
07/31/2018	33756	Cardinal Ridge (was Southgate)	-530.00
07/31/2018	33757	Schroeder, Ellen dba Schroeder Properties	-200.00
07/31/2018	33758	Masching, Douglas R	-125.00
07/31/2018	33759	Komnick, Randy C	-265.00
07/31/2018	33760	Duran Ownership Group LLC %Eduard F Duran	-230.00
07/31/2018	33761	Montgomery, Justin M	-265.00
07/31/2018	33762	Home Sweet Home Ministries, Inc	-200.00
07/31/2018	33763	Covert, John Michael & Joseph W Vilmos	-265.00
07/31/2018	33764	RV Horizons Inc dba Bloomington GW MHPLLC	-530.00
07/31/2018	33765	Hafner, Fred & Paula dba Hafner Rev Trust	-60.00
07/31/2018	33766	Clothier Land Trust H-187 %Willow Creek	-265.00
07/31/2018	33767	Smith, Bettie L	-200.00
07/31/2018	33768	Pelhank, Wayne A dba Heartland Apt Mgmt	-225.00
07/31/2018	33769	Ameren Illinois	-444.07
07/31/2018	33770	NICOR Gas	-154.53
07/31/2018	33771	City of Bloomington Water Department	-90.31
07/31/2018	33772	BHA; Blmgtn Housing Authority (laundry)	-125.00
07/31/2018	Credit	Interest	9.68
			-8,571.82

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 July 2018**, 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 **13th day of August 2018**.

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

Notary Public

This **13th day of August 2018**.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **$50.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **$123,607.44** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **$119,723.29** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **$126,399.66** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$206,302.05** in STATE FARM BANK (0441), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

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

This **27th day of August 2018**.

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: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

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 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 Town Supervisor.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: JULY 2018

Funds at Commencement				
Cash: Petty Cash		$ 50		
Cash: Heartland Bank 7774 (Checking)		$ 51,411		
Cash: Heartland Bank 7782 (Reserve)		$ 219,689		
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 06/30/2018		$ 206,050		
Trust Account: Heartland Bank 7114 (O/C Trust)		$ 126,375		
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018		$ 199,898		
Funds at Commencement			$ 803,472	
Other Funds Received This Month				
Opening/Closing Fees		$ 4,750		
Sale of Lots		$ 6,245		
Sale of Crypts		$ 100		
Sale of Niches		$ 150		
Interest: Reserve/Checking/Back Taxes		$ 305		
Income from Trusts		$ 25		
Other Income		$ 20,233		
Inspection Fees		$ 225		
Total Funds Received This Month			$ 32,033	
Total Funds Available			$ 835,505	
Funds Expended This Month			$ 59,525	
TOTAL Funds at Month End			**$ 775,980**	
Funds at Month End				
Cash: Petty Cash		$ 50		
Cash: Heartland Bank 7774 (Checking)		$ 123,607		
Cash: Heartland Bank 7782 (Reserve)		$ 119,723		
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 07/31/2018		$ 206,302		
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)		$ 126,400		
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018		$ 199,898		
TOTAL Funds at Month End			**$ 775,980**	

Checking Account Activity				
Checkbook Balance at Commencement				$ 51,411
Deposits	Opening/Closing Fees	$ 4,750		
	Sale of Lots	$ 6,245		
	Sale of Crypts	$ 100		
	Sale of Niches	$ 150		
	Interest: Checking	$ 18		
	Other Income	$ 20,233		
	Inspection Fee	$ 225		
	Transfer from Reserve Acct 7782	$ 100,000		
	Total Deposits for Month		$ 131,721	
	Total Funds Available			$ 183,133
Checks Written				
	Compensation & Benefits	$ 37,371		
	Administrative Expenses	$ 3,086		
	Cemetery Improvements, Maintenance & Repair	$ 5,466		
	Cemetery Operations	$ 13,603		
	Total Checks Written		$ 59,525	
	Total Checks Written			$ 59,525
	Checkbook Balance at Month End			**$ 123,607**
Bank Reconciliation at Month End				
Balance per Bank Statement			$ 124,983	
Less Outstanding Checks			$ (1,376)	
	Checkbook Balance per Reconciliation			**$ 123,607**

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

				Jul-18
Revenue				
42000 Opening/Closing Fee	$	4,750		
42500 Sale of Lots	$	6,245		
43000 Sale of Crypts	$	100		
43100 Sale of Niches	$	150		
43500 Interest: Checking	$	18		
43500 Interest: Savings/Back Taxes	$	287		
49000 Income from Trusts	$	25		
49020 Other Income & Special Events	$	20,233		
49021 Inspection Fees	$	225		
Total Revenue			$	32,033
Total Income			**$**	**32,033**
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$	8,105		
50102 Wages: Cemetery Staff	$	18,004		
50103 Trustee Compensation	$	750		
50201 Payroll Taxes	$	1,861		
50202 IMRF	$	3,292		
50204 Employee Health Insurance	$	5,322		
50205 Direct Deposit Transmittal Fees	$	37		
50206 TASC Annual Fees	$	(0)		
Total Compensation & Benefits			$	37,371
Administrative Expenses				
51500 Contractual Services	$	515		
52000 Office Supplies	$	33		
52500 Utilities	$	1,484		
55450 Other Admin Expenses	$	556		
57900 Office Equipment	$	498		
Total Administrative Expenses			$	3,086
Cemetery Improvements, Maintenance & Repair				
58000 Mausoleum (including debt service)	$	5,466		
Total Cemetery Improvements, Maintenance & Repair			$	5,466
Cemetery Operations				
55500 Fuel, Oil and Equipment	$	1,337		
56000 Tree Removal/Monument Repair	$	9,400		
56500 Equipment Repairs	$	179		
56600 Cemetery Supplies & Maintenance	$	2,090		
58100 Grave Markers	$	596		
Total Cemetery Operations			$	13,603
Total Expense			**$**	**59,525**
Net Income			**$**	**(27,492)**

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

	Jul-18	Budget	$ Over Budget	% of Budget
Income				
Revenue				
40100 Real Estate Tax Levy	$ 263,905	$ 506,600	$ (242,695)	52.1%
41000 Personal Property Replacement Tax	$ 16,081	$ 40,000	$ (23,919)	40.2%
42000 Opening/Closing Fee	$ 21,330	$ 60,000	$ (38,670)	35.6%
42100 Marker Commission	$ 6,933	$ 8,000	$ (1,067)	86.7%
42500 Sale of Lots	$ 21,198	$ 75,000	$ (53,802)	28.3%
43000 Sale of Crypts	$ 475	$ 16,000	$ (15,525)	3.0%
43100 Sale of Niches	$ 2,550	$ 15,000	$ (12,450)	17.0%
44700 Sale of Burial Supplies	$ 950	$ 1,000	$ (50)	95.0%
44800 Chapel Fee	$ -	$ 500	$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	$ 175	$ 1,000	$ (825)	17.5%
42400 Sales - Other	$ -	$ 2,400	$ (2,400)	0.0%
43500 Interest	$ 1,278	$ 6,000	$ (4,722)	21.3%
49000 Income from Trusts	$ 102	$ 2,500	$ (2,398)	4.1%
49020 Other Income & Special Events	$ 20,943	$ 2,500	$ 18,443	837.7%
49021 Inspection Fees	$ 600	$ 5,000	$ (4,400)	12.0%
Total Revenue	$ 356,521	$ 741,500	$ (384,979)	48.1%
Total Income	$ 356,521	$ 741,500	$ (384,979)	48.1%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 34,269	$ 100,370	$ (66,101)	34.1%
50102 Wages: Cemetery Staff	$ 77,465	$ 210,000	$ (132,535)	36.9%
50103 Trustee Compensation	$ 1,500	$ 3,000	$ (1,500)	50.0%
50201 Payroll Taxes	$ 7,920	$ 23,945	$ (16,025)	33.1%
50202 IMRF	$ 14,090	$ 39,215	$ (25,125)	35.9%
50203 IDES - Unemployment Insurance	$ 2,962	$ 20,000	$ (17,038)	14.8%
50204 Employee Health Insurance	$ 20,084	$ 60,000	$ (39,916)	33.5%
50205 Direct Deposit Transmittal Fees	$ 137	$ 400	$ (264)	34.1%
50206 TASC Annual Fees	$ (0)	$ 400	$ (400)	0.0%
Total Compensation & Benefits	$ 158,426	$ 457,330	$ (298,904)	34.6%
Administrative Expenses				
51100 Casualty Insurance	$ 19,725	$ 22,000	$ (2,275)	89.7%
51500 Contractual Services	$ 12,702	$ 10,000	$ 2,702	127.0%
52000 Office Supplies	$ 660	$ 4,000	$ (3,340)	16.5%
52500 Utilities	$ 5,321	$ 18,500	$ (13,179)	28.8%
54000 Advertising	$ 394	$ 5,000	$ (4,606)	7.9%
54500 Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500 Legal Expense	$ -	$ 3,000	$ (3,000)	0.0%
55100 Audit Expense	$ -	$ 9,000	$ (9,000)	0.0%
55200 Financial Administration	$ -	$ 18,000	$ (18,000)	0.0%
55400 Special Event Expenses	$ 6,628	$ 10,000	$ (3,372)	66.3%
55450 Other Admin Expenses	$ 3,393	$ 4,500	$ (1,107)	75.4%
57900 Office Equipment	$ 2,321	$ 1,000	$ 1,321	232.1%
Total Administrative Expenses	$ 51,143	$ 105,600	$ (54,457)	48.4%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	$ 5,889	$ 8,500	$ (2,611)	69.3%
57800 Operating Equipment	$ 27,389	$ 30,000	$ (2,611)	91.3%
58000 Mausoleum (including debt service)	$ 70,664	$ 110,792	$ (40,128)	63.8%
58150 Real Estate for Parking Lot	$ -	$ 40,000	$ (40,000)	0.0%
58250 Real Estate--repurchase lots	$ -	$ 42,000	$ (42,000)	0.0%
58300 Veterans Memorial	$ -	$ 10,000	$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	$ 42	$ 4,000	$ (3,958)	1.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 103,985	$ 245,292	$ (141,307)	42.4%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	Jul-18	Budget	$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	$ 3,501	$ 10,000	$ (6,499)	35.0%
56000 Tree Removal/Monument Repair	$ 25,300	$ 12,000	$ 13,300	210.8%
56500 Equipment Repairs	$ 1,461	$ 4,000	$ (2,539)	36.5%
56600 Cemetery Supplies & Maintenance	$ 3,684	$ 2,500	$ 1,184	147.4%
56700 Rental Equipment & Short-term Leases	$ -	$ 1,000	$ (1,000)	0.0%
56800 IGA for Leaves/Branches	$ -	$ 6,000	$ (6,000)	0.0%
56900 Abandoned Lot Reclamation	$ -	$ 5,000	$ (5,000)	0.0%
57000 Office Building	$ -	$ 500	$ (500)	0.0%
57602 Grounds Maintenance/Repairs	$ 6,383	$ 16,000	$ (9,617)	39.9%
57603 Road, Fence, Lot, Drains	$ -	$ 19,000	$ (19,000)	0.0%
57700 Equipment Building	$ -	$ 1,000	$ (1,000)	0.0%
58100 Grave Markers	$ 1,414	$ 9,000	$ (7,586)	15.7%
59900 Other Cemetery Expenses	$ -	$ 5,000	$ (5,000)	0.0%
Total Cemetery Operations	$ 41,743	$ 91,000	$ (49,257)	45.9%
Total Expense	$ 355,296	$ 899,222	$ (543,926)	39.5%
Net Income	$ 1,225	$ (157,722)	$ 158,947	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

Date	Number	Name		Amount
10500 Heartland (7774)				
07/02/2018	Deposit	HBT - Heartland Bank & Trust		313.02
07/02/2018	Debit	Merchants Choice		-99.24
07/03/2018	41306	COMCAST Business		-219.00
07/03/2018	41307	AT&T Mobility		-154.59
07/06/2018	Deposit	HBT - Heartland Bank & Trust		290.00
07/10/2018	41308	BL Pest Control		-35.00
07/10/2018	41309	Cold Spring Memorial Group		-446.40
07/10/2018	41310	Evergreen FS Inc		-1,336.57
07/10/2018	41311	Henson Disposal Inc		-295.65
07/10/2018	41312	Secretary of State of IL, Index Dept		-10.00
07/10/2018	41313	Mid-America Insurance Services Inc		-20.00
07/10/2018	41314	Midwest Equipment II		-179.13
07/10/2018	41315	Pantagraph; Lee Industries - Central IL		0.00
07/10/2018	41316	Pontiac Granite Co Inc		-150.00
07/10/2018	41317	RP Lumber Company Inc		-19.98
07/10/2018	41318	Thoennes, Rick dba TNT Tree Service		-11,400.00
07/10/2018	20180716	Pantagraph; Lee Industries - Central IL		-18.00
07/11/2018	20180716R	Pantagraph; Lee Industries - Central IL		18.00
07/12/2018	Deposit	HBT - Heartland Bank & Trust		9.50
07/13/2018	20180715	Payroll Direct Deposit		-8,011.71
07/13/2018	42398801	EFTPS - IRS		-2,227.82
07/13/2018	41319	TX Child Support SDU		-85.00
07/13/2018	41320	IL State Disbursement Unit		-144.30
07/13/2018	41321	Heartland Bank & Trust - mausoleum		-5,066.00
07/14/2018	0716181087	Transfer		100,000.00
07/17/2018	41322	PC Guy		-80.00
07/20/2018	Deposit	HBT - Heartland Bank & Trust		4,825.00
07/24/2018	41323	City of Bloomington TWP - Reimburse		-12,315.87
07/24/2018	41324	VISA BMCU...1484		-903.63
07/24/2018	41325	Core 3 - Construction Services		-400.00
07/24/2018	41326	City of Bloomington Water Dept		-409.03
07/24/2018	Deposit	HBT - Heartland Bank & Trust		2,917.50
07/25/2018	Deposit	HBT - Heartland Bank & Trust		67.70
07/27/2018	Deposit	HBT - Heartland Bank & Trust		3,008.00
07/30/2018	Deposit	HBT - Heartland Bank & Trust		20,000.00
07/30/2018	Deposit	HBT - Heartland Bank & Trust		47.94
07/30/2018	Debit	Merchants Choice		-129.00
07/31/2018	Deposit	HBT - Heartland Bank & Trust		125.00
07/31/2018	20180731	Payroll Direct Deposit		-10,368.30
07/31/2018	84250684	EFTPS - IRS		-2,924.96
07/31/2018	1626314528	IL Dept of Revenue		-1,063.78
07/31/2018	41327	TX Child Support SDU		-85.00
07/31/2018	41328	IL State Disbursement Unit		-144.30
07/31/2018	41329	NICOR Gas		-94.00
07/31/2018	41330	Ameren Illinois		-388.45
07/31/2018	41331	COMCAST Business		-219.10
07/31/2018	Credit	Interest		18.26
			Total	72,196.11

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--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 **July 24, 2018, to August 27, 2018.**

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 **27th day of August 2018**.

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

Notary Public

This **27th day of August 2018**.

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: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

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 certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have passed this Motion at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Town Clerk

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **August 27, 2018** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	08/31/18	$ 3,916.68
7011	TWP Supervisor	D Skillrud	09/15/18	$ 3,916.68
7021	TWP Assessor	S Scudder	08/31/18	$ 4,000.00
7021	TWP Assessor	S Scudder	09/15/18	$ 4,000.00
7041	Town Trustee **07/23/2018**	Ward 1: J Mathy	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 2: D Sage	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 3: M Mwilambwe	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 4: A Buragas	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 5: J Painter	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 6: K Schmidt	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 7: S Black	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Ward 8: D Hauman	09/30/18	$ -
7041	Town Trustee **07/23/2018**	Ward 9: K Bray	09/30/18	$ 20.00
7041	Town Trustee **07/23/2018**	Mayor: T Renner	09/30/18	$ 20.00
			Compensation (Salaries) TOTAL	**$ 16,013.36**
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/WEX/Others (Estimated)	08/31/18	$ 50.00
9161	Telephone	Frontier/Verizon North (Estimated)	08/31/18	$ 300.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	08/31/18	$ 150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	08/31/18	$ 400.00
9171	Utilities	NICOR Gas (Estimated)	08/31/18	$ 250.00
9231	Equipment	BMCU Visa/C-Tech/Dell/Others (Estimated)	08/31/18	$ 800.00
9271	Appraisal Services	Danny Bowman (Estimated)	08/31/18	$ 5,000.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	08/31/18	$ 150.00
9301	Computer Services	BMCU Visa/COB/Verizon Wireless (Estimated)	08/31/18	$ 150.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	08/31/18	$ 100.00
			Assessor's Claims TOTAL	**$ 7,350.00**
Community Agency Funding				
1023	Community Medical/Mental Health	YMCA	08/31/18	$ 10,000.00
1023	Community Medical/Transportation	Faith In Action	08/31/18	$ 10,000.00
1025	GA Workfare Development/Client S	Community Health Care Clinic (Pharm Tech)	08/31/18	$ 12,500.00
1026	Youth Services	Baby Fold, The	08/31/18	$ 10,000.00
1026	Youth Services	Bloomington Day Care Center Inc	08/31/18	$ 27,500.00
1027	Senior Services	Normal Township ARC (Senior Center)	08/31/18	$ 40,000.00
1027	Senior Services	Peace Meal Senior Nutrition Program	08/31/18	$ 20,000.00
1027	Senior Services	Prairie State Legal Services Inc	08/31/18	$ 8,500.00
			Community Agency Funding TOTAL	**$ 138,500.00**
Services & Expenses				
1030	Legal Expense	Mescher Law	08/31/18	$ 1,938.00
1035	Publishing	Pantagraph (Estimated)	08/31/18	$ 525.00
1040	Building Maintenance	Chief City Mechanical, Inc.	08/31/18	$ 1,000.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	08/31/18	$ 285.00
1040	Building Maintenance	American Pest Control	08/31/18	$ 37.00
1040	Building Maintenance	Tri-County Irrigation & Plumbing Inc (Estimated)	08/31/18	$ 500.00
1040	Building Maintenance	Tee Jay Central Inc (Estimated)	08/31/18	$ 88.20
1040	Building Maintenance	BMCU Visa/Fogler Signs/Other	08/31/18	$ 1,000.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary/Sam's Club/Quill/Others (Estimate	08/31/18	$ 407.42
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	08/31/18	$ 262.50
			Services & Expenses TOTAL	**$ 6,043.12**
Transfer Funds				
0503	Transfer Funds	BMCU Checking Acct	08/31/18	$ 25.00
			Transfer Funds TOTAL	**$ 25.00**
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	08/31/18	$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	08/31/18	$ 562.71
8131	Utilities	Illinois Power Co dba Ameren Illinois	08/31/18	$ 572.17
8131	Utilities	NICOR Gas (Estimated)	08/31/18	$ 35.57
8141	Telephones	Frontier/Verizon North	08/31/18	$ 671.32
8151	Car Expense	T Maruna/others	08/31/18	$ 95.38
8161	Education/Conference/Meetings	BMCU VISA/Carl's Ice Cream/Others (Estimated-TOI Day)	08/31/18	$ 500.00
8161	Education/Conference/Meetings	BMCU VISA/Chamber of Commerce	08/31/18	$ 60.00
8161	Education/Conference/Meetings	BMCU Visa/TOI/Others	08/31/18	$ 60.00
8181	Equipment Repair/Rental	Xerox Financial Services	08/31/18	$ 293.23
8221	Computer/Contract Services	BMCU Visa/TOI/Others	08/31/18	$ 75.00
8221	Computer/Contract Services	EFT-Valutec	08/31/18	$ 183.40
			Supervisor's Claims TOTAL	**$ 3,296.28**
			TOTAL Request for Payment	**$ 171,227.76**

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: JULY 2018

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		$ 803,472	$ 1,888,846	$ 726,736	$ 3,419,055
Revenues	Interest	$ 305	$ 310	$ 158	$ 774
	Income from Trusts	$ 25			$ 25
	Other Income	$ 20,233	$ 3,977		$ 24,210
	Opening/Closing Fees	$ 4,750			$ 4,750
	Sales	$ 6,495			$ 6,495
	Inspection Fee	$ 225			$ 225
	Refunds and Recoveries			$ 4,505	$ 4,505
	Total Revenues	$ 32,033	$ 4,287	$ 4,663	$ 40,984
Expenditures	Administrative Expenses	$ 3,086			$ 3,086
	Assessor's Office		$ 6,393		$ 6,393
	Capital Improvements	$ 5,466			$ 5,466
	Casework/General Assistance			$ 28,087	$ 28,087
	Cemetery Operations	$ 13,603			$ 13,603
	Compensation & Benefits	$ 37,371	$ 98,346		$ 135,717
	Services & Expenses		$ 724		$ 724
	Supervisor's Office		$ 1,914		$ 1,914
	Total Expenditures	$ 59,525	$ 107,377	$ 28,087	$ 194,989
Fund Balances at Month End		**$ 775,980**	**$ 1,785,757**	**$ 703,313**	**$ 3,265,049**

Revenue Distribution Report
Fiscal Year To Date ~ FY2019

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy Extension for Tax Year 2017	$ 506,525	$ 1,545,023	$ 299,977	$ 2,351,525
	Percentage	21.5403%	65.7030%	12.7567%	100.0000%
Personal Property Replacement Tax					
	08/03/2017 correction on 04/24/2018	$ 336	$ 992	$ 166	$ 1,493
	04/10/2018 03-2018	$ 7,797	$ 23,784	$ 4,618	$ 36,199
	05/07/2018 04-2018	$ 7,948	$ 24,244	$ 4,707	$ 36,899
	TOTAL	$ 16,081	$ 49,019	$ 9,491	$ 74,591
Tax Levy Extension for Tax Year 2017					
	05/29/2018 01-2018	$ 108,827	$ 331,949	$ 64,450	$ 505,226
	06/11/2018 02-2018	$ 106,359	$ 324,421	$ 62,989	$ 493,768
	06/15/2018 03-2018	$ 48,719	$ 148,604	$ 28,853	$ 226,176
	TOTAL	$ 263,905	$ 804,974	$ 156,291	$ 1,225,171
	TOTAL	$ 263,905	$ 804,974	$ 156,291	$ 1,225,171

COBT
City of Bloomington Township

FOR: Honorable Township Trustees

SUBJECT: Evergreen Memorial Cemetery Board Appointment

RECOMMENDATION/MOTION: That the appointment of Garrett Thalgott to the Evergreen Memorial Cemetery Board be approved.

BACKGROUND: Evergreen Memorial Cemetery is a component unit of the Town of the City of Bloomington (Township). The Cemetery Board consists of three (3) members who serve six (6) year terms by state statute.

The Township in the spirit of collaboration and cooperation has requested that interested persons for appointment complete the City of Bloomington's application form for service on Boards and Commission. In addition, the Township will mirror the City's three (3) consecutive term limit. Due to the length of a term on the Cemetery Board, Township staff does not anticipate many appointees be willing and able to serve for that length of time.

This vacancy was created when Eugene Lorch informed the Cemetery Board that he would be unable to serve out his existing term.

The Cemetery Board and Township staff reached out into the community to encourage individuals who could make the time commitment and were interested in serving on the Board of this historical and active cemetery. Garrett Thalgott, 2708 Ridge Rd., attorney, was the lone individual who completed the application form. Mr. Thalgott has an interest in history and has volunteered at the Cemetery. He also has experience with the Open Meetings Act and meeting procedure. He is a civic minded individual and would like to assist the Cemetery both culturally and financially.

Mr. Thalgott shall serve out the existing term through March 31, 2021. At that time, Mr. Thalgott would be eligible for an initial appointment to the Board which would expire on 3/31/2027. A request for appointment would appear on the Board's February 22, 2021 meeting agenda.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Cemetery Board members and the Township staff reached out into the community in an effort to encourage application to the Cemetery Board.

ADMINISTRATOR RESPONSE: The Township Supervisor is also the Treasurer of the Cemetery's funds. I hope that the Board will support my recommendation to appoint Mr. Thalgott to the Evergreen Memorial Cemetery Board.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

FOR: Honorable Township Trustees

SUBJECT: Amended Notice of Regular Meetings in 2018

RECOMMENDATION/MOTION: Recommend that the amended 2018 Annual List of Meetings for the City of Bloomington Township be accepted.

BACKGROUND: Township staff was contact by City of Bloomington staff. The request was to change the starting time of the Board's Regular Meetings. Currently, Regular Meetings are scheduled at 6:30 p.m. prevailing time. If approved, the Regular Meetings would start at 5:45 p.m. prevailing time.

It is Township staff's understanding that City staff plans to request a change to the starting time for City Council meetings. The proposed new starting time would be 6:00 p.m. prevailing time. Township staff was assured by City staff that if a Township meeting ran long, then the Council meeting would commence after the Township meeting had been adjourned.

Under the Open Meeting Act, (OMA), (5 ILCS 120), an annual meeting list is required. At a minimum it must list the dates, times and place of all regular meetings of the public body. The Township prepares its annual meeting list on the calendar year. If a change is made to this list, then notice must be published in the Pantagraph at least ten (10) days prior to the change. The notice must specify the change. (5 ILCS 102/2.02 – 2.03).

Attached please find a copy of the Amended Notice of Regular Meetings in 2018. This notice must be posted at the Township Building and City Hall. In addition, the Amended Notice will be placed on the Township's website.

A publication notice has been prepared and the cost of publication is a little over $60.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Not applicable.

ADMINISTRATOR RESPONSE: I respectfully request that the amended Notice of Regular Meetings in 2018 be accepted.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

CITY OF BLOOMINGTON TOWNSHIP

PUBLIC AMENDED NOTICE OF REGULAR MEETINGS IN 2018

Notice is hereby given by the Township Supervisor and Township Clerk, City of Bloomington Township, McLean County, Illinois of the following schedule of regular meetings for the Board of Trustees of the City of Bloomington Township, and for the annual Meeting of the Township. Said meetings are to be held at the prevailing time in the Council Chambers of City Hall, 109 East Olive Street, Bloomington, Illinois, unless otherwise noted.

Meeting Dates	**Time**
Monday, January 22, 2018	6:30 p.m.
Monday, February 26, 2018	6:30 p.m.
Monday, March 26, 2018	6:30 p.m.
Tuesday, April 10, 2018 (Annual Town Meeting)	6:00 p.m.
Monday, April 23, 2018	6:30 p.m.
Monday, May 28, 2018	6:30 p.m.
Monday, June 25, 2018	6:30 p.m.
Monday, July 23, 2018	6:30 p.m.
Monday, August 27, 2018	6:30 p.m.
Monday, September 24, 2018	5:45 p.m.
Monday, October 22, 2018	*5:45 p.m.*
Monday, November 26, 2018	*5:45 p.m.*
Monday, December 17, 2018	*5:45 p.m.*

____

Deborah L. Skillrud, Township Supervisor

____

Cherry Lawson, Township Clerk

This notice is given pursuant to the provision of Chapter 5 ILCS 120/2.02 from the Illinois Compiled Statutes Annotated and 2000 Cumulative Supplement as amended through Public Act 91-686.

CITY of BLOOMINGTON TOWNSHIP
JOHN M SCOTT HEALTH RESOURC CENTER
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees

FROM: Deborah L Skillrud, TWP Supervisor & JMSHRC Administrator

DATE: August 27, 2018

RE: Township Supervisor's Report

1. **Township:** Total July cases for General Assistance listed on attached System Activity Report.

   Jobs: (2) PT Temp Agencies

   Of thirty (30) assistance cases served by township: six (6) are considered homeless, one (1) is a live-in, two (2) own a home, twenty (20) are renters and one (1) resides in subsidized housing.

   New clients by age: Four clients (13.8%) age 18 - 25; eleven clients (37.9%) age 26 - 40; seven clients (24.1%) age 41 - 50, and seven clients (24.1%) age 51 – 62.

   Nine, (9), recipients in Job Training participated in Job Skills classes at HSHM.
   Eight, (8), recipients in Workfare participated in self-enhancement classes HSHM.
   Twenty-four, (24), recipients in Workfare participated in Holistic Health Classes, hosted at Community Room at Bloomington Public Library.
   Four, (4), recipients participated in Skills to Succeed.
   One, (1), recipients provided low strain work at COBT.
   One, (1), recipient completed Art Therapy class.

   Seventy-three, (73), individuals, (44 GA and 29 EA), attended orientation throughout the month of July. This figure is eleven (11) less than in the month of June.

   <u>POTS program</u>: The contract has been signed between Home Sweet Home Ministries (HSHM) and Township. HSHM has agreed to a move in date of September 1st. Township will start the program on September 18, 2018.

2. **Scott Health Resources: FY2018 Statistics**

Township has made final payment to the City to close the balance held in the John M. Scott (JMS) Trust account. A short year audit from April through July is requested, at the expense of the Scott Health Trust, as a standard general accounting practice. This should be completed to verify all JMS funds were returned to the City's Scott Health Trust accounts. As Township Board of Trustees are the City Council and the Trustee of the JMS funds, the Township respectfully requests Board consideration and approval of a short audit regarding activities of the past four (4) months and the transfer of JMS Trust account balances to close out Township administration.

3. **Cemetery**

The Cemetery Board of Trustees elected Joe Gibson as President to replace Gene Lorch.

System Activity Report

[7/1/2018 - 7/31/2018] Report Date: 8/22/2018

General Assistance

Grants (New Clients) :	**14**	$3,623.35
Grants (Previous Clients) :	**74**	$19,075.37
In-Process :	**2**	
Denials :	**16**	
Sanctions :	**23**	
Terminations :	**26**	
	155	**$22,698.72**

General Assistance - Medical

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

General Assistance - Work Program Assignments

Job Training :	**28**	
Workfare :	**31**	
	59	

General Assistance - Work Program Expenses

Haircut :	**4**	$20.00
WF 1-Ride :	**1**	$2.00
WF 30 Day :	**69**	$2,208.00
WF 7 Day Bus :	**8**	$80.00
WF Gasoline :	**5**	$160.00
	87	**$2,470.00**

Emergency Assistance

Grants :	**10**	$4,134.51
In-Process :	**0**	
Denials :	**1**	
	11	**$4,134.51**

Additional Assistance

Transient :	**1**	$27.00
	1	**$27.00**

Additional Activity

A Call (phone/fax/email) :	**297**	
A Face-to-Face :	**409**	
General - Intake :	**101**	
General - Orientation :	**139**	
General - Other :	**7**	
JMS - General :	**11**	
JMS - Transportation :	**4**	
JMS - Vision Denial :	**1**	
R - BHA :	**2**	
R - Chestnut :	**3**	
R - CHS :	**1**	
R - DHS :	**1**	
R - IDES :	**1**	
R - MCCA / LIHEAP :	**5**	
R - Other :	**20**	
R - Parole / Probation :	**2**	
R - PATH :	**8**	
R - Salvation Army :	**4**	
R - SSI :	**3**	
WF - Appointment :	**55**	
WF - Sanction :	**8**	
WF - Work Sponsor Site :	**145**	
WF Training/Education :	**20**	
	1,247	
Grand Totals:	**1,560**	**$29,330.23**

9:04 AM
08/21/18
Accrual Basis

John M Scott Health Care Trust
Balance Sheet
As of July 31, 2018

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
0010 · Busey Bank 0947 (COBchecking)	73,886.34
1000 · BMCU share/checking (COBT)	18,487.88
1001 · BMCU share/savings (COBT)	10.23
1010 · Vanguard Trust	13,181,716.90
Total Checking/Savings	13,274,101.35
Total Current Assets	13,274,101.35
TOTAL ASSETS	**13,274,101.35**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · COBT Liabilities	10.00
Total Other Current Liabilities	10.00
Total Current Liabilities	10.00
Total Liabilities	10.00
Equity	
3001 · Opening Bal Equity	7,102,641.40
3010 · Unrestrict (retained earnings)	5,572,621.94
Net Income	598,828.01
Total Equity	13,274,091.35
TOTAL LIABILITIES & EQUITY	**13,274,101.35**

John M Scott Health Care Trust
Profit & Loss
July 2018

	Jul 18
Ordinary Income/Expense	
Income	
5000R · Revenue	
56010R · Interest, Dividends & CapGains	
56010 · Interest Income	0.60
56040 · Dividend Income	6,103.84
Total 56010R · Interest, Dividends & CapGains	6,104.44
Total 5000R · Revenue	6,104.44
56110R · Unrealized Gain/Loss	291,190.26
56111R · Long-term Cap Gain/Loss	0.00
56112R · Short-term Cap Gain/Loss	0.00
Total Income	297,294.70
Gross Profit	297,294.70
Expense	
59000A · Administrative Expenses	
71340A · Telecommunications	55.74
75070A · Comp & Benefits - Admin	
61101 · Salaries - Admin	191.90
62001 · Misc Fees - Admin	0.35
62101 · Health Ins - Admin	35.53
62121 · IMRF - Admin	24.20
62131 · FICA - Admin	13.20
Total 75070A · Comp & Benefits - Admin	265.18
Total 59000A · Administrative Expenses	320.92
59100D · Direct Services	
70030D · Client Dental Services	1,296.50
71070D · Vehicle Fuel	41.97
71340D · Telecommunications	2.44
75070D · Comp & Benefits - Direct Srvcs	
61102 · Salaries - Direct Srvcs	1,878.37
62002 · Misc Fees - Direct Srvcs	5.70
62102 · Health Ins - Direct Srvcs	127.62
62122 · IMRF - Direct Srvcs	236.87
62132 · FICA - Direct Srvcs	121.05
Total 75070D · Comp & Benefits - Direct Srvcs	2,369.61
79090D · Client Prescription (Formulary)	134.83
Total 59100D · Direct Services	3,845.35
Total Expense	4,166.27
Net Ordinary Income	293,128.43
Net Income	**293,128.43**

IMPACT YOUR ENVIRONMENT EXPO

COBT
City of Bloomington Township

TOWNSHIPS OF ILLINOIS DAY
THURSDAY, SEPTEMBER 13, 2018
11:00 A.M. TO 1:00 P.M.

CITY OF BLOOMINGTON TOWNSHIP OFFICE
607 S. GRIDLEY
BLOOMINGTON, ILLINOIS

WE ARE FEATURING COBT'S NEWEST PROGRAM

POTS
Promoting Others To Succeed

POTS is a program that recycles plastic garden pots and offers job training to our clients.

Collection sites for garden pots are:

⇒ A. B. Hatchery & Garden Center
⇒ Casey's Garden Shop & Florist
⇒ City of Bloomington Township
⇒ Owen Nursery & Florist
⇒ Wendell Niepagen Greenhouses and Gar-

Expo is in collaboration with other local environmental partners:

- Henson's Disposal & Recycling
- Ecology Action Center
- Mid Central Community Action, Inc.
- Green Scouts
- Refugee Food Forest—Bill Davison
- WBRP—West side community gardens
- Wild Ones
- U of I Master Gardeners
- The City of Bloomington

FREE CARL'S ICE CREAM

FREE CHILDREN'S ACTIVITIES

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: August 27, 2018
Subject: Assessor Report

- We are finishing up Assessments for 2018 and will be submitted to the County by beginning of next month.
- Our values may be adjusted by the county with a multiplier applied to the whole township.
- Assessment notices will be sent out early in September. Changes to assessments will also be published in the Pantagraph.
- The assessed value is the Market Value divided by 3. (MV 90,000 the AV is 30,000). The statutory level of assessment is 33.3 of the market value.
- The guide lines for filing a complaint were published on the County web site by the Supervisor of Assessments. (Attached)
- Rules for the Board of Review (Attached)
- If you do not believe the Market value of your property is correct you should fill out the Non-Farm Property Complaint Form PTAX 230. The property owner will have 30 days from the date on the notice to file the complaint with the Board of Review. (Attached)

If you have any questions on submitting evidence we will be happy to guide anyone in filling out the complaint form. If you have a recent appraisal as of January 1, 2018 it may be submitted as evidence.

Any questions or comments?

Guidelines for Assessment Complaints

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

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

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

Examples of evidence include but are not limited to:

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

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

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

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

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

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

Who should file a complaint?

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

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

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

HEARINGS BY THE BOARD OF REVIEW –

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

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

STATE OF ILLINOIS PROPERTY TAX ASSESSMENT LAW

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

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

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

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

FARM GUIDELINES

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

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

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

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

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

NEW E-mail:
boardofreview@mcleancountyil.gov

2018 Rules of the McLean County Board of Review

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

Prior to filing an appeal with the Board, it is advisable that taxpayers discuss their assessments with their Township Assessor's Office. Many times the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the Township Assessor's Office, a taxpayer still wishes to pursue an appeal, he/she should familiarize him/herself with the 2018 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 2018 session of the Board govern the assessment appeals process for the 2018 property assessment/tax year.

I. Administrative Rules

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

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

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

D. ***Failure to Follow Board Rules.*** Failure to follow any of these rules, in and of itself, may be grounds for the denial of any change in assessment.

E. ***Authority of the Board***. In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into the record.
3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.

4. Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the rejection of that party's evidence.

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

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

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

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

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

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

II. Filing an Appeal

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

A**.** ***Standing.*** Only an owner of a McLean County property or taxpayer of that subject property, dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the Board of Review on an assessment made by any local assessment officer may file a complaint with the Board. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to pay the taxes on the subject property.
-Representation - Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented in an assessment appeal to the McLean County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1).
-Assessment Appeal Cases Filed by Non-Attorney Agents - The McLean County Board of Review will not recognize an appeal filed by an individual or party that is not the owner, not the taxpayer for the subject property, nor an attorney licensed to practice law in the State of Illinois. This includes but is not limited to accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers licensed by the State of Illinois. Those not qualified to practice law in the State of Illinois may not appear at hearings before the Board in a representative capacity and may not conduct questioning, cross-examination or other investigations at the hearing.

Non-attorney agents associated with any given appeal may not elicit testimony at the hearing without the owner, taxpayer, or designated attorney present. In the instance where an appeal is filed by a non-attorney agent, the materials provided will be returned to the agent. Filing deadlines will not be extended for appellants who utilize non-attorney agents.

-Ability to Provide Expert Witness Testimony - Accountants, architects, engineers, real estate appraisers and real estate brokers who are licensed by the State of Illinois may testify at hearings before the Board of Review as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers and/or their attorneys in the preparation of a property appeal case. Any individual with pertinent factual information concerning a subject property (including anyone who serves as an interpreter) may be called upon by the Board to testify as a witness in the presence of an owner, taxpayer and/or attorney actively representing the appeal in a hearing.

Individuals who are not licensed through the Illinois Department of Financial and Professional Regulation (IDFPR) as real estate appraisers or brokers who provide valuation evidence or testimony to the McLean County Board of Review will be reported to IDFPR.

-Condominium Association Appeals - The Board of Managers of a Condominium Association that has been organized under the Illinois Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the Condominium Association, provided the filing was authorized by "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 complaint form must be submitted.

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

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

E. ***Assessment Publication Timing and Filing Deadlines.*** The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in a given township beginning in mid-summer and continuing until all townships are published. All appeals must be filed on or before 30 days after the date of publication of a township's current year assessments (35 ILCS 200/16-55). The publication schedule and filing deadline for each township is posted on McLean County's website, assessor/board of review/board of review filing deadline.
It is the appellant's responsibility to file his/her appeals on or before the filing deadline by:

1. Hand delivering the appeal to the Board of Review Office, Monday through Friday, 8:00 a.m. to 4:30 p.m.
2. Submitting the appeal with an official U.S. postmark, official receipt of a private mail/delivery service or signed affidavit of posting, indicating a date of submission on or before the filing deadline.
   *Note that the date stamped on metered mail is **not** accepted by the Board as an official postmark*.
3. Electronic delivery via e-mail shall be considered dated as of the date received.
4. *The Board of Review will not accept appeals by facsimile transmission (aka fax).*

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

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

III. Appeal Hearings

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

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

B. Notification. An appellant will be notified of the hearing date, time and place of the hearing by U.S. mail and by e-mail, if an e-mail address is supplied on the appeal form. If an appellant fails to appear for the in-person or telephone hearing or fails to telephone the Board on the scheduled date and time, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal.

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

D. Location. Hearings of the Board are held at the Government Center, 115 E. Washington, Bloomington, IL, Room 101 (Front St entrance).

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

F. Length. Due to the volume of appeals before the Board, most hearings are generally scheduled at fifteen (15) minute intervals. Complex properties and properties with multiple parties may be scheduled for ½ to 1 hour increments. All presentations by an appellant and an assessor, along with questions and the deliberation of the Board, must be completed within this time frame.

G. Decisions. After all hearings are completed for a township, official findings for each case are mailed to all appellants or their attorney. No written decisions are released prior to this time.

H. Appellant's Access to and Evidence Submitted by Assessors. Appellants or designated attorneys should indicate an email address on the appeal application form so that they can receive email notification when the Township Assessor's evidence for their case is available, or when communication from the Board on preliminary review decisions requires timely response by an appellant or attorney for possible early settlement of an appeal. Assessors are to electronically submit their evidence for a specific case to the Board of Review for the preliminary review process no later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a hearing must be provided at least five (5) days prior to the scheduled hearing for the case. The Assessor's submission of evidence results in an email notification to the appellant or attorney that the Assessor's evidence is available. For those appellants or their attorneys who do not indicate an email address, Assessors are to send their evidence via U.S. mail to the appropriate appellant or attorney at least five (5) days prior to the scheduled hearing.

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

IV. Bases for Assessment Appeals

A. Appeals Based upon Incorrect Assessor Data.

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

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

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

1. Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed Settlement Statement or the Closing Disclosures and Summaries of Transactions.
2. Testimony and/or documentation, such as the recorded Illinois Real Estate Transfer Declaration (PTAX-203) or printout from a multiple listing service - the Closed Client Listing Sheet and Chronological Property Listing History of the subject property**.**
3. If applicable, an itemized Bill of Sale, signed by seller(s) and buyer(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

C. Appeals Based on Fair Cash Value.

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

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

An appraisal which does not accompany an initial application is acceptable to the Board, if it is received by the Board (irrespective of postmark) within fourteen (14) calendar days of the filing deadline for residential properties or within thirty (30) calendar days of the filing deadline for commercial properties. One (1) original copy is required by the Board.

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

   If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select at least three (3) comparable properties with a recorded date of sale as close to the January 1, lien date as possible. Comparable properties should be located near the subject and/or in the subject property's same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of lot and building), quality and condition to the subject. If a comparable is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.
5. ***Condition Issue - Assessor Access to Property.*** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.
6. ***Other Evidence****.* Other evidence of fair cash value may consist of, but is not limited to, the following:
   a. Printouts from a multiple listing service - the current or closed Client Listing Sheet and Chronological Property Listing History of the subject property**.**
   b. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction.
7. ***Income Producing Property.*** When an assessment appeal for an income producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence. The income approach is most likely not an appropriate valuation approach for single unit residential, duplex, single-tenant, owner-occupied commercial or industrial and special-purpose properties.
   a. Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
   b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board.

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

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

1. ***Definition.*** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art.9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment relative to fair cash value than assessments of comparable properties.

An assessment which lacks uniformity is one that is valued at a higher level of assessment than assessments of comparable properties. When appealing uniformity land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre, or site depending on the local market demands. Improvements are generally compared by above grade square footage of living area, with adjustments for differing amenities, such as square footage, basement, baths, bedrooms, fireplace and garage.

When unequal treatment in the application of uniform assessment practices is the basis of the appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's ***assessed price per square foot*** for either the building or land is appreciably higher than most other comparable properties after accounting for notable differences in the assigned value for specific features being assessed.

Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessment purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. (For example, uniformity in a neighborhood of two-story homes can be significantly different from that found in another nearby neighborhood of two-story homes due to age of construction, material costs and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.

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

   Consult with the township assessor for any questions as to land value determinations and practices. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

E. Appeals Based upon Matters of Law.

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

V. Assessor's Requests of the Board of Review

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

B. Assessor Correction Requests (BRs). Assessors' requests for assessment valuation reductions are due the last day of hearings for a given township or one week prior to the close of Board of Review hearings for the year.

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

D. Omitted Property. When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-160, *et seq.*). If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) days prior, advising them of the Board's proposed action. The deadline for adding omitted property is the same as Assessor Correction Requests.

VI. Non-Homestead Exemptions

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

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

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

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

D. Deadline. They are processed throughout the assessment/tax year. Taxing bodies wishing to intervene must file a *Request to Intervene* at least five (5) days in advance of the exemption hearing.

E. Decision. The Board of Review makes a recommendation to the Illinois Department of Revenue on whether or not a Non-Homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.